

ORDINANCE NO. 2020-R-11

DEKALB COUNTY CODE SECTION 28-9-8

DEKALB COUNTY COMMISSIONERS

AN ORDINANCE ESTABLISHING

A RESTRICTED FUND FOR THE

DEKALB COUNTY SHERIFF'S OFFICE TO PURCHASE RIFLE VESTS

WHEREAS, DeKalb County, Indiana maintains and operates a Sheriff's Department, in charge of DeKalb County Sheriff Deputies who are merit employees and work as road deputies; and also administers and manages and staffs the DeKalb County Jail; and

WHEREAS, the DeKalb County Sheriff is required to enhance the safety of road deputies, including personal protection items, but lacks sufficient funds to secure all of the safety items needed; and

WHEREAS, the James Foundation, Inc., has offered to donate sufficient funds for the Sheriff's Department to obtain rifle vests for each DeKalb County road deputy, but pursuant to regulations of the State Board of Accounts, donations must be placed in a specific fund; and

WHEREAS, there is no constitutional or statutory provision requiring a specific manner for establishing a donation fund for voluntary contributions for and on behalf of the DeKalb County Sheriff's Department and those who come within its purview through the Veteran's Court, but the County Commissioners as the County Executive and County legislation branch are empowered under that legislation commonly referred to as "Home Rule" to establish one or more funds for a particular purpose or function, pursuant to Indiana Code 36-1-3-6(b) and (c) in connection with Indiana Code 36-1-3.

NOW, THEREFORE, BE IT HEREBY ORDAINED BY THE COMMISSIONERS OF DEKALB COUNTY, INDIANA THAT:

Section 1. There is hereby established a restricted donation fund to be used by the DeKalb County Sheriff to purchase 32 rifle vests for DeKalb County Deputy Sheriff road deputies.

Section 2. Because of the specific nature of this contribution, this Ordinance permits a contribution by the James Foundation, Inc., in the amount of \$9,280.00 for the Sheriff to purchase 32 rifle vests for DeKalb County road deputies. Any person (individuals, groups, or business entities) may also contribute money to fund the purchase of additional rifle vests as the need arises. To assist with ease of administration of this

fund, only money contributions by way of cash, check, or money order will be accepted, and no contributions of materials or labor shall be acceptable under this Ordinance. Should a person desire to make an in kind contribution, it should be made directly to the individual through the Office of the DeKalb County Sheriff.

Section 3. The County reserves the right to cut off contributions for this fund temporarily if the Commissioners deem that there are sufficient funds in the restricted account for the foreseeable future.

Section 4. The Commissioners may repeal this Ordinance if the Commissioners determine that there is no longer a need for said funding, but any monies remaining in the fund must be utilized for the purposes for which the fund was established until the fund is depleted. If no such purpose can be found to deplete the funds, such funds shall be deposited into that fund generally referred to as "County General". Donated funds that remain at the end of the appropriate calendar year shall carry over to enable future purchases of rifle vests. The fund shall remain until the Commissioners revoke the Ordinance, at which time any excess funds shall revert to that fund generally referred to as "County General."

Section 5. Although current Section 170(c)(1) of the Internal Revenue Code permits tax deductible contributions to governmental units, including counties, for such public purposes, the County cannot confirm that contributions are tax deductible because the County has not sought a letter ruling from the Internal Revenue Service. However, the County has requested from the Internal Revenue Service a "governmental information letter" describing the government entity exemption from federal income tax, citing applicable Internal Revenue Code sections pertaining to deductible contributions and income exclusion, which letter will be made available through the County Auditor's office upon request.

Section 6. Effective Date: This Ordinance becomes effective after passage of the third reading as adopted by the DeKalb County Commissioners and the publication of this Ordinance thereafter as required by law.

Section 7. Ordinance Codified: This DeKalb County Ordinance Number 2020-R-11 is passed and adopted on all three readings and shall be codified in the DeKalb County Code as DeKalb County Code 28-9-8 and properly indexed in the Code.

READ AND PASSED ON FIRST READING: Tuesday, May 26, 2020.

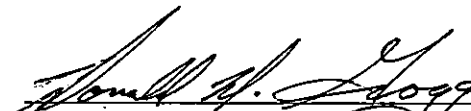
READ AND PASSED ON SECOND READING: Monday, June 1, 2020.

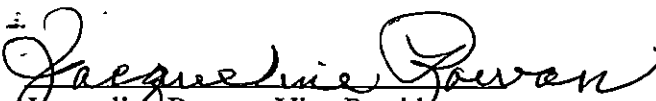
READ AND PASSED ON THIRD READING: Monday, June 1, 2020.

This Ordinance No. 2020-R-11 codified as DeKalb County Code Section 28-9-8 is signed, approved and adopted after all three readings by the Commissioners of DeKalb County, Indiana.


COMMISSIONERS:

BY: 
William L. Hartman, President

BY: 
Donald D. Grogg, Vice President

BY: 
Jacqueline Rowan, Vice President

Attested By:


Jan Bauman, Auditor of
DeKalb County, Indiana