

Investing in Community Safety

*A Practical Guide to Forming
and Sustaining Police Foundations*



COPS

Community Oriented Policing Services
U.S. Department of Justice

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Letter from the Director

Dear colleagues,

I am a strong supporter of police foundations. This collaborative partnership between law enforcement and the community serves to address law enforcement needs, and especially during these tough economic times, it may even be essential to community safety and trust in the police.

Police foundations not only supplement law enforcement resources but also can be a way for businesses, individuals, communities, and civic organizations to connect to law enforcement because they provide support from the private sector. We at the COPS Office hope this guide to police departments of all sizes helps you to learn about, establish, and enhance police foundations to help sustain their community policing efforts.

I would like to thank our partners at CAAS LLC and specifically Pam Delaney, Joan Brody, and William Andrews, who so diligently and passionately worked on this project. We are excited about the creation of the National Police Foundation Network, which we know will continue to provide networking among police foundations and serve as a communications platform for sharing best practices, establishing standards, promoting research of common interest, and offering mutual support. I also appreciate the contributions of the police foundation executive directors across the country who contributed to this publication and support the men and women in law enforcement. We hope this publication will help fill the great need to improve the number and strength of police foundations, which will help improve the safety and trust of our communities.

Sincerely,



Ronald L. Davis, Director
Office of Community Oriented Policing Services

Acknowledgments

The first police foundation was established in New York City in 1971. Eliot Lumbard, an attorney in private practice with an expertise in criminal justice policy, suggested the idea to then Police Commissioner Patrick V. Murphy. A reformer brought into the police department to change a culture of corruption, Murphy embraced the idea as an anti-corruption opportunity and a mechanism to build support for his measures from the private sector. Lumbard and Murphy presented the idea to John V. Lindsay, the sitting mayor. Beset by seemingly intractable financial, crime, corruption, and racial problems, Lindsay was receptive to progressive proposals that might address these conditions. The mayor agreed and with the help of key members of the business community, the New York City Police Foundation, Inc. was formed.

The authors wish to acknowledge these individuals who saw the value of engaging the private sector in policing decades before the advent of community policing. Their vision and persistence gave life to an untested innovation that today is helping hundreds of law enforcement agencies do their job better and gave rise to the need for this publication.

The authors thank the COPS Office, police foundations across the country, our private sector partners, the Police Executive Research Forum (PERF), and the International Association of Chiefs of Police (IACP) who all graciously contributed their time, insights, and guidance to help us write this manual.

In particular we would like to acknowledge Vonda Matthews from the COPS Office, Zoe Mentel formerly from the COPS Office, Michelle Bagwell from the St. Louis Police Foundation, Renée Hopkins from the Seattle Police Foundation, Joe Persichini from the Washington DC Police Foundation, Karen Wagener from the Los Angeles Fire Department Foundation and formerly from the Los Angeles Police Foundation, Dave Wilkinson from the Atlanta Police Foundation, and Richard Aborn and Evelyn Maldonado from CAAS, LLC, all of whom helped us frame the manual as a stepping stone to future connections among police foundation leaders. We would also like to thank Brad Brekke from the Brekke Group and formerly from Target, Mahogany Eller from Target, and Matthew Blakely from Motorola Solutions Foundation for their strong support and encouragement throughout the project and into the future.

Introduction

A police foundation is a partnership between a community's police department and citizens who wish to assist the police in accomplishing their complex and multi-faceted mission.

A police foundation's mission is to support a police department directly with resources to augment its services to the public. Across the country, police foundations have funded a range of vital purchases and innovative programs, including

- acquiring essential equipment such as bullet-resistant vests, computers, and digital cameras;
- supporting police-sponsored youth programs;
- contributing to the education and training of police officers and supervisors;
- helping to maintain officer health, from in-house gyms to suicide prevention;
- funding reward programs and other citizen awareness and participation efforts;
- investing in groundbreaking management and operational reforms that significantly contributed to the national crime declines of 1990s and 2000s.

Because police departments and employees cannot solicit or accept funds or favors from private individuals or organizations without compromising their impartiality, police foundations play an important role in seeking funds for police programs and projects. A foundation that is established as an independent organization within the laws and regulations set by the U.S. government and individual states may accept gifts on behalf of its police department.

Typically, foundations are organized as nonprofit corporations under Code § 501(c)(3) of the Internal Revenue Code. Under this statute,

police foundations are charitable organizations exempt from paying taxes on the contributions they receive, and donors may also deduct their contributions on their annual tax returns.

Foundations must apply to the IRS and comply with not only its rules and regulations but also those of the state in which the foundation intends to organize to receive this special tax status.

Practices and procedures exist that are common to all nonprofits to which police foundations ought to conform. Ethical behavior, transparency in all transactions, board governance, and conflicts of interest avoidance are among these standards. Furthermore, compliance with IRS and state rules and best practices of nonprofit organizations greatly enhance a police foundation's credibility with donors, thus increasing its ability to raise funds and provide support.

Police foundations often create a formal procedure through which a police department submits grant proposals to the board of directors. This process helps to ensure the foundation is acting impartially and protects the foundation and department from charges of being a "slush" fund.

Other forms of organizations, including fallen officer and survivor funds, benevolent societies, and related clubs, also raise funding on behalf of police officers, their families, and similar efforts in many communities. For example, "Mayor's Fund" nonprofits that support multiple municipal services, including safety, are increasingly popular. As a police foundation grows in stature and complexity, its founders should remember that these organizations serve complementary but different purposes.

The organizing principles that follow apply to nonprofits established to serve public safety agencies of all sizes.

“Police” foundations are no longer just for police departments. They now serve sheriff, state, county, regional, and other law enforcement agencies, and combined police and fire foundations exist as well. Furthermore, foundations no longer assist only large departments and agencies. Communities around the country serving medium and small departments are garnering the same benefits as their big city counterparts. The organizing principles that follow apply to nonprofits established to serve public safety agencies of all sizes.

Investing in Community Safety offers an overview of the purpose, benefits, and legal steps to establishing and sustaining a police foundation

based on best practices. The contents of this guide describe how to establish and operate a police foundation by discussing

- how to set up a nonprofit organization that qualifies for donor tax deductions and that, as a nonprofit, is exempt from paying taxes on the money it raises;
- how to select and organize a board of directors or trustees;
- how to build and maintain a donor base;
- how to seek funding from corporate givers, other foundations, and government grants;
- how to manage the relationship between the foundation and the police department it serves.

A Police Foundation's Role and Purpose

Community members create police foundations as vehicles to engage business leaders in community policing; to provide extra-budgetary support for innovative, emerging law enforcement needs; and to sustain public safety gains in a time of diminishing resources. They are usually nonprofit corporations established under federal and state regulations governed by articles of incorporation and bylaws. An independent board of directors is the ruling body. Many employ full-time or part-time staff. All have a fiduciary responsibility for grants and gifts they receive, and their financial transactions are matter of public record.

Community members create police foundations as vehicles to engage business leaders in community policing.

The role of police foundations is more readily understood in the context of the typical municipal budget and prohibitions against public employees seeking or accepting gifts from the public. In the first case, taxes pay for the bulk of police operations, but policing is a personnel-intensive activity, and in most communities more than 90 percent of the police budget pays for personnel. The remainder maintains facilities, purchases cars and equipment, and supports day-to-day operations. As a result, police departments often lack the funding for programs or items out of the ordinary, including innovative and effective methods for connecting with communities and reducing crime. Many community members recognize the value of safe streets and welcome the opportunity to support those initiatives.

In the second case, police departments cannot solicit or accept money from the public. Any entity directly involved in law enforcement and criminal justice cannot seek favors from private individuals or private organizations without compromising the impartiality that is essential to legitimate criminal justice systems. In fact, police officers are trained from the moment they begin their careers to avoid any type of public solicitation, in-kind or otherwise. While police personnel should not directly seek and solicit contributions, a police foundation may, as long as it is established as an independent organization within the laws and regulations set by the U.S. government and individual states.

Police foundations are not discretionary “slush” funds for police leaders to tap to fill budget gaps or support extra expenses. They also are not intended to enrich one segment of the community over another. To avoid charges of personal inurement or favoritism, and in keeping with best practices, police foundations often establish formal grant-making processes that create procedures for partnering police departments to submit grant proposals. The department presents its request for support to the foundation's board of directors, who decide whether to fund the department's request. When the foundations and departments communicate on a regular basis, support is usually assured. However, occasionally a department may ask a foundation to support projects it should not support for ideological or other reasons. These circumstances vary considerably, and generally frank and open communication can avoid them.

Depending on the type of project, police foundations may require police departments to report how they spent the money and track performance measures.

The community policing model encourages police to partner with other government agencies, nonprofit organizations and service providers, and neighborhood residents to fight crime.

With limited resources and increased demand, evaluating how a foundation and department spend every dollar is more important than ever. Donors may include project reports and outcomes as conditions of grant awards to foundations for police projects. Woe be it to nonprofits that do not comply with donor requests for information, both from a legal point of view and in terms of their relationships with donors. In the current economy, police departments should expect to report back on a regular basis.

Typically, foundations are organized as nonprofit corporations under Code § 501(c)(3) of the Internal Revenue Code.¹ Under this statute, police foundations are charitable organizations exempt from paying taxes on the contributions

they receive. Donors to 501(c)(3) organizations may also deduct their contributions on their annual tax returns. The sources of funding range from individuals making personal donations to grant awards received from other charitable organizations, corporate giving programs, and government entities. Given to organized police foundations properly, these donations can be set aside to support police department initiatives and meet the standards set by the IRS for charitable giving.

Private sector partners

The community policing model encourages police to partner with other government agencies, nonprofit organizations and service providers, and neighborhood residents to fight crime. Until recent years, private-sector enterprises had been left out of the equation; however, the private sector has a significant stake in community safety to protect their investments and grow their businesses. Private businesses can bring transferable knowledge, expertise, and new information to help law enforcement deter, detect, and apprehend criminals. They have resources of goods and services and funds to bolster police programs.²

Police foundations, formal public-private partnerships for police departments, are uniquely positioned to serve as vehicles for donations

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1. "Exemption Requirements – Section 501(c)(3) Organizations," Internal Revenue Service, last modified August 9, 2013, [http://www.irs.gov/Charities-&-Non-Profits/Charitable-Organizations/Exemption-Requirements-Section-501\(c\)\(3\)-Organizations](http://www.irs.gov/Charities-&-Non-Profits/Charitable-Organizations/Exemption-Requirements-Section-501(c)(3)-Organizations).
 2. Target Corporation's assistance to law enforcement agencies through its Target + Blue initiative is an example of the nonmonetary resources private sector entities offer. (See "Community Safety," Target Brands, Inc., <https://corporate.target.com/corporate-responsibility/safety-preparedness/community-safety>.)

from private sources while helping to safeguard the integrity of police departments. The boards of directors of the best police foundations comprise business leaders who can provide platforms for dialogue with the private sector as well as legal mechanisms to access extra-governmental resources.

Boards of directors serve a dual role in police foundations as they do in most public-interest foundations. The directors are the governing body of the foundation, ensuring that its operations are conducted ethically and responsibly and that it uses the funds raised to assist the police department and the community in legitimate ways. They are also the primary fundraisers. Ideal directors for police foundation are people of stature in the community who have access to and influence with other potential donors.

Sustaining gains

Police departments across the nation continue to implement community policing crime reduction and crime prevention strategies. However, in the current economy, sustaining the national crime and fear reduction accomplishments of the past two decades will be difficult without investing in new crime strategies that will enhance community policing partnerships and problem-solving efforts. Police departments nationwide will need new

technology and analytical tools to serve as force multipliers that supplement budget cuts and layoffs. According to a 2011 COPS Office report, “Law enforcement communities are facing a new reality in American policing—one that requires a shift in the methods they use to uphold levels of service while dealing with ever shrinking budgets. However, the importance of maintaining and expanding community policing practices during this time of economic hardship is paramount.”³

In challenging economic times, when local governments’ budgets, including police budgets, are threatened, police foundations play a critically important role in sustaining past successes against crime and in underwriting the reforms and innovations of the future. They help to maintain police service, expand police capabilities, and provide value-added projects that tight budgets cannot support. Police foundations are also starting to play an increasing role in supporting new policing paradigms and initiatives.

Working together, the department and foundation establish a process for selecting the projects and purchases that the foundation will fund and support. Typically, the police executive establishes program priorities for which the department seeks foundation support, and the decisions to authorize expenditures rests solely with the foundation’s

3. “COPS Office, *The Impact of the Economic Downturn on American Police Agencies* (Washington, DC: Office of Community Oriented Policing, 2011), 36, <http://ric-zai-inc.com/ric.php?page=detail&id=COPS-W0713>.

Police foundations engage the private sector in community safety and leverage private funding to augment police budgets.

board of directors and its other committees. The foundation manages all contributions and establishes separate accounts for any contributions given for specific purposes (i.e., restricted funds) and general contributions (i.e., unrestricted funds) given without stipulations. This organizational structure and funding process means that neither police executives nor rank and file need ever directly ask anyone in the community for support and are at an arm's length from funding transactions, protecting both their integrity and that of the foundation.

A foundation's credibility with grant makers is strengthened considerably when the public identifies it as the only group authorized to raise funds for the police department. A commitment

to transparency and a strong conflict of interest policy reinforce public confidence and serve a foundation's fundraising activities well.

Newly created and smaller police foundations may run entirely on a volunteer basis without paid staff. In more formally and well-established police foundations that raise large amounts of money, paid staff is common.

Police foundations engage the private sector in community safety and leverage private funding to augment police budgets. The support provided by police foundations is as varied as the needs of the police departments they serve. However, foundations should never replace government funding of basic services that the tax base supports.

The Police Foundation-Department Partnership

A strong, collaborative partnership between the foundation and the police department's leadership, liaison, and line-level troops as well as the community is necessary to the success of the foundation and is worth nurturing.

The police chief needs to trust and appreciate the foundation because the chief will have a significant voice in choosing the projects funded, and the stronger the police executive, the stronger

Foundations benefit the most if they have or develop strong partners within the police department who can present a coherent and well-researched funding agenda.

that voice is likely to be. A police executive who is a capable, strategic planner may map out a multi-year plan to achieve various strategic reorganization, training, community, or crime-fighting goals. However, goals and priorities may change with a new crisis, new community issues, or a new chief executive, and the police foundation board should be sufficiently nimble to understand and accommodate such changes.

A foundation must maintain its independence and avoid the perception that it serves the exclusive interest of the police chief's pet projects. It also needs to find a balance between funding some of the chief's projects and those of other members of the department, such as line-level officers who may come to resent a foundation that merely serves a police chief's whims. In contrast, when a foundation provides grants that invest in officer health and well-being, the foundation also helps to build support for itself among the rank and file.

Foundations benefit the most if they have or develop strong partners within the police department who can present a coherent and well-researched funding agenda. Police departments' liaisons and managers are also the primary ways in which board members learn about department operations and needs, including the modern policing concepts of community policing and data-driven operations that rely heavily on technology.

Some police departments have been willing to team its experts with board members on a regular basis, building both relationships and a mutual understanding. While the board can educate the police department in terms of funding proposals, the department can educate the board on why it needs particular resources. Furthermore, this relationship develops a detailed understanding that the foundation can share with the public or other potential grantors. In this process, police leaders may share sensitive information, and foundation representatives need to respect confidentiality in all their dealings.

Foundations can help departments think more strategically and not respond reactively to funding shortages and other crises. The foundation can assist the department with formalizing its planning; articulating its goals, missions, and purposes; clarifying what it is trying to achieve; and preparing detailed budgets and performance measures for the projects it undertakes.

However, while the foundation and department work on building their relationship, they each need to understand the structure and process of how each organization functions internally. Foundations should understand that police departments are multi-layered bureaucracies with often complex

chains of command and multiple power centers with many people claiming to speak for the police chief or the department. Police departments should understand that foundations are independent entities that have a legal and moral responsibility to steward its funds prudently and are subject to rules, regulations, and oversight of authorities that differ from those of police departments.

An important principle in managing the relationship between a foundation and its police department is to designate a single liaison to represent the department to the foundation. In small to medium agencies, the liaison is likely to be the chief. If the agency head chooses to delegate the tasks, the liaison should work closely with the police chief, as well as other top police managers, to establish

priorities and communicate regularly with the foundation board and staff. Appointing multiple liaisons, each with a separate agenda, confuses and complicates the funding process and should be avoided even in large departments. At a few foundations, the police department liaison is a non-voting attendee at all board meetings. Having the department speak with one voice through the liaison makes evaluating proposals and prioritizing projects far easier and far more effective for the foundation.

Even in the face of budget cuts, a foundation can work with the liaison to help provide a department with the resources it needs to innovate in the fight against crime, to help young people growing up in challenging environments, or to enhance the health or safety of its own members.

The Leadership Creep

The executive director of the Central City Police Foundation* enjoyed an excellent relationship with the police department. The chief understood the value of a police foundation to his efforts, and his requests for support were well-thought and effective. Revenues increased annually, and the board gave the executive director wide latitude.

When the chief retired, his successor knew little about foundations and was skeptical of the board, uncomfortable with having no control over how the foundation used its name, and suspicious of the executive director's loyalties. With the foundation no longer a priority of the department's, the program requests were weak, and fundraising began to drop off. The board was unhappy with the lower revenues, and the chief's complaints about the executive leadership fueled the board's dissatisfaction.

The board made the decision to seek new direction and forced the director to resign. Two years later, the relationship with the police department is still strained, and the foundation continues to struggle to regain its fundraising momentum.

What steps can a foundation take to ease the transition to new police leadership? Where is the line between police departments and foundations concerning policies, leadership, and staff? What lessons does this case offer to executive directors, boards, and police executives?

* All organizations mentioned in this anecdote are fictional.

All too often, the first resources cut are those that provide flexibility, innovation, and experimentation. Police departments perform so many necessary functions in responding to calls for service, investigating past crimes, and maintaining public order that few funds are available for anything beyond baseline operations. However, foundations have enabled departments across the country to achieve far more than they could have with municipal budgets alone, helping them to sharpen the attack on crime; build genuine bridges to local communities; and protect police officers from suicide, ill health, and criminals' bullets.

A police department may also ask foundations to help in day-to-day operations. Not bound by municipal purchasing rules, foundations can usually purchase a needed item more quickly and more cheaply. Municipal rules often require a department to solicit competitive bids when purchasing a service or product. These and other rules may protract the purchasing process considerably.

A good example occurred in the development of CompStat, the widely used crime control process developed in New York City under Police Commissioner William Bratton in 1994 during his first term. When the NYPD was testing computer-generated statistical analysis, it needed a desktop computer and off-the-shelf software that retailed for about \$15,000. Because the amount exceeded the municipal purchasing threshold, the department had

to put the purchase out to bid, a process estimated to take several months. As a private entity, the NYC Police Foundation was able to buy the computer from a local retailer. Many foundations offer this benefit because they are able to work with a sole source and qualify for discounts because they can pay vendors more promptly than municipal purchasers. The foundation's board members may also have the influence and business relationships to obtain further discounts.

To help a police department accomplish its goals, be it seeking resources or creating new programs, a foundation leverages resources and raises funds. However, for a foundation to succeed in its fundraising, a department must trust the foundation to use the department's logo and name, as their success is intertwined.

In addition, the public must recognize the foundation as the sole entity authorized to raise funds for the department. For example, fraternal organizations and benevolent societies that provide aid to the surviving relatives of police officers killed in the line of duty should be clearly distinguished from police foundations that raise funds to support actual police operations. Also, callers posing as police officers conduct phone scams during which they ask citizens for "contributions" to some police cause. Police foundations have battled these scams with promotional campaigns that tell citizens: "If a cop calls asking for money, it's not a cop, it's a con."⁴

4. The New York City Police Foundation created a public awareness campaign to educate the public about unauthorized and fraudulent practices in the New York metropolitan area. (See "Telemarking Awareness," New York City Police Foundation, Inc., <http://www.nycpolicefoundation.org/NetCommunity/Page.aspx?pid=642>.)

Generally, the public does not distinguish a foundation from a police department, which is why both need to conduct themselves in an ethical manner. When departments institute programs and activities that exemplify the community policing philosophy, they strengthen their internal practices, making them sound and transparent.

Such practices improve their relationship with the community, thus building trust and legitimacy. For a foundation, raising funds from a community that trusts and embraces its law enforcement agency is easier. Therefore, a foundation directly benefits from funding these types of programs and activities.

Generally, the public does not distinguish a foundation from a police department, which is why both need to conduct themselves in an ethical manner.

Police Foundation Project Funding

Police foundations support requests submitted by their established police departments. The process for receiving and voting on police requests differs among police departments and their foundations. In general, department leadership prioritizes and communicates its needs and requests to its police foundation, whose board then votes on which projects to fund, the extent of the funding for each request, and how to provide the funding. Few police foundations enjoy the luxury of an endowment or a reserve fund; thus, most raise the funds to support requests as departments present them.

The more specific and strategic a department is in anticipating and communicating its program priorities and the more compelling the case they present for private support, the more effective a foundation is likely to be in providing the desired funding in a timely manner. Probably the single most difficult task a chief faces is developing priorities and creating a “wish list” to present to the foundation; however, the foundation is likely to attract donors more quickly when a chief presents it with a well-conceived agenda that clearly explains the reasons for seeking extra-budgetary support and the expected impact on public safety.

Many departments have strict internal processes for submitting requests that move up through the chain of command. In practice, the programmatic priorities set by the police executive typically guide police foundations. Other departments allow the rank-and-file to submit grant requests to police foundation staff who then work with department

leaders to establish which of the field-generated ideas coincide with the department’s priorities and the foundation’s guidelines. Los Angeles, Seattle, and St. Louis are examples of foundations that have adopted this model successfully.

Most police foundations avoid sponsoring ongoing, recurring commitments that municipal budgets ought to support. For example, foundations generally do not fund job positions although some

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have been willing to provide the seed funding for a specific post for several years to demonstrate the job’s value and to qualify the job for municipal funding. Also, most foundations do not buy police weapons or vehicles; however, there are exceptions in both cases.

Police foundations have, however, played a critical role in providing safety, emergency, investigative, and computer equipment; in the training and education of police officers, from specialty training to executive management courses; in crime prevention and reward programs; in activities and programs for troubled youth and for youths seeking police training and police careers; and in programs that build community-police partnerships. The following three sections exemplify the breadth and scope of assistance police foundations around the country have provided.

Equipment and infrastructure

Police foundations welcome corporate in-kind donations, such as access to corporate training programs provided by human resources departments. For example, via their local police foundation, private corporations have offered computer or leadership training, taught by corporate trainers and company executives, to police command staff free of charge.

Some corporations prefer to donate more tangible items, such as office furniture for new police headquarters. Companies have also donated via foundations fitness equipment for the police gym, bullet-resistant vests, and defibrillators for use with heart attack victims to help protect officers and keep them healthy.

Many police foundations support new and growing police technology needs, such as in-car camera systems for police cars and a range of other cameras, including pole surveillance cameras and binocular digital cameras to monitor drug dealing and other criminal activities from remote locations. Similarly, foundations have purchased computers to assist officers with collecting and analyzing crime data and mapping crime scene and perimeter areas. They have funded license plate recognition readers to identify drug dealers; portable lighting devices to illuminate crime scene locations; computer mapping technology to map crime and disorder incidents; and DVD drives to help detectives store, analyze, and share case information.

More recently, police departments have also asked foundations to purchase new firearms analysis technology that improves the tracking of guns used in shootings and in other crimes and “shots fired” acoustic technology that allows police departments

Other examples of police foundation equipment and infrastructure requests include supporting specialty units: e.g., acquiring horses for mounted units.

to identify and react immediately to gunfire. As police technology grows, foundations have also made critical investments in infrastructure by providing funding for radio and cell towers to improve emergency communication.

Other examples of police foundation equipment and infrastructure requests include supporting specialty units: e.g., acquiring horses for mounted units, providing training for bomb-detecting canines, and providing uniforms for police chaplains. Similarly, foundations have recently funded accident laser system equipment and brake test computers that enable investigators to apply the latest technology to accident reconstructions. Some cities have purchased all-terrain vehicles for park patrol and highly specialized sniper rifles for SWAT teams.

Police foundations have also funded air conditioning systems for training facilities and firing range and mock courtroom construction. In St. Louis, the police foundation recently raised a significant amount of private funding to support rehabbing and relocating the police department into a new headquarters building. Likewise, foundations in New York, Los Angeles, Atlanta, and Philadelphia were asked to support real-time crime centers that allow police departments to monitor breaking crime conditions and provide logistic and investigative support to officers on the scene.

Training, education, and health awareness

Police training covers a wide range of subject matters from the most specific specialty training to more general education for managers in how to run and inspire large organizations. Police foundations have supported the Commission on Accreditation for Law Enforcement Agencies (CALEA accreditation) and curricula reviews. Foundations have also sent specialists to London for counter-terrorism training, to Israel for training in bomb detection and defusing, and to Harvard's JFK School of Government for training in use-of-force investigations. Police Foundations have also funded training for canine, SWAT, harbor, and aviation units, all of which must maintain a high level of specialty skill.

Similar to the New York City Police Foundation, which funded mental health care services to police officers, civilian members of the department, and their families after the September 11 attacks, a number of police foundations have funded programming to support the health and well-being of their officers. For example, the Louisville Police Foundation funds marriage seminars for officers after an internal police department study showed a higher than average divorce rate among police officers. Police suicide prevention is another area where police foundations have taken the lead in raising awareness and money, as suicide rates among police are some of the highest in any profession. And because the greatest number of police officers get hurt or killed in motor vehicle accidents, some police foundations, like the one in St. Louis, raise funding to support vehicular safety programming and equipment.

Police foundation support for management training comes in many forms, from outside professional seminars and university-sponsored workshops to comprehensive in-house corporate management and leadership training. Foundations often contribute to the ceremonial aspects of police training, paying for graduation ceremonies from police academies and for events honoring police work and police heroism. They also fund studies of police department themselves, from targeted consulting reports on particular functions like crime labs and firearms training to more encompassing assessments of investigative work, patrol strategies, or even the entire organization.

Fifty years ago policing was an insular profession with most police practitioners having scant exposure to wider educational opportunities. Now, thanks in large part to foundations, police officers, and especially police managers, are better educated and more conversant with world policing and with best practices in their own profession.

Community, youth, and crime prevention program

Police foundations fund crime stoppers reward programs in a number of cities, offering substantial rewards for crime tips that lead to arrests and establishing systems that allow citizens to provide information and receive awards anonymously. Some of these programs have been in effect for 30 years and have helped solve numerous serious crimes. Police foundations have also helped support crime watch programs in many cities, with citizens forming block watch and neighborhood watch groups under police auspices.

In addition, foundations have funded sexual assault awareness and prevention programs and domestic violence awareness programs. Advertising campaigns, often on buses and other transportation facilities and sponsored by police foundations, have increased crime prevention awareness and spread the counter-terrorist slogan: “If you see something, say something” in many cities. Foundations have also supported assistance for the families of homicide victims and victims of other serious crimes.

In terms of police-community cooperation, foundations have also funded citizen police academies, exposing citizens to police training and the challenges of police work, and citizen advisory groups that meet regularly with police managers.

Police foundations are at the forefront of innovative youth programs. For example, a summer opportunity program in Boston gives young people a chance to work at real jobs for real wages while acquiring basic self-presentation and professional skills. Some foundations also provide scholarship assistance to young people who have shown an interest in police careers by joining local law enforcement explorer troops or attending law enforcement magnet high schools. The Ottawa (Kansas) Police Foundation, for example, funds a youth summer camp built around an anti-drug message as well as a child and elderly identification system for parents and caregivers.

Creating a Police Foundation

“The percent of charity expenses that go to administrative and fundraising costs—commonly referred to as ‘overhead’—is a poor measure of a charity’s performance.”

– BBB Wise Giving Alliance,
GuideStar, and Charity Navigator

Although police foundations have the word “foundation” in their names, they are similar to public service organizations that raise money and distribute the funds in the form of grants to other entities. Private independent, corporate, and family foundations are self-supporting, distribute grants from their own assets, and are treated somewhat differently by the IRS. For example, police foundations are more like the United Way, which seeks donations to fund other nonprofits; however, police foundations raise funds specifically to support police agencies. Police foundation revenues can underwrite police department projects; pay foundation operational costs (e.g., salaries, rent, and supplies); and, within broad limits, set aside funds for future use (e.g., asset reserves and endowments). Distribution of the funds raised must conform to the mission of the foundation, the mission of the police department, and the intentions of donors.

The order of hierarchy for laws and regulations that apply to charities is as follows: federal laws, state laws, articles of incorporation, board bylaws, policies, and resolutions. Monitoring groups such as Charity Navigator and the Better Business Bureau affect practices and procedures, especially as they relate to financial disclosure and transparency. Police officials and foundation board members should recognize that regulations affecting the nonprofit sector differ from those applied to the public and for-profit sectors.

Disclosure requirements are one example of the different burden faced by nonprofit organizations, especially as they relate to the organization’s finances, compensation practices, and program policies. Tax returns (e.g., Form 990) are a matter of public record and published on <http://www.guidestar.com>. Because public trust and donor confidence are critical to a foundation’s ability to attract contributions and grants, the expectation of honesty and openness is higher for nonprofits than standards for other entities.⁵

Police foundations are typically organized as public charities incorporated according to state regulations and seek to qualify as a 501(c)(3) organization under the Internal Revenue Code, which describes a variety of tax-exempt organizations and charities. According to Code § 170, the section that governs tax deductions, only contributions made to a charity organized under Code § 501(c)(3) are tax deductible to the donor. In turn, the qualified

5. Controversies surrounding the American Red Cross, the United Way, and Adelphi University illustrate the impact that media complaints and congressional outcry can have on donations and public support.

organization is exempt from paying taxes on its revenues. Although alternatives to incorporation exist, Code § 501(c)(3) status is highly desirable because prospective donors are more likely to give, and give larger amounts, when they can deduct their gifts from their federal taxes.

To qualify under Code § 501(c)(3), a nonprofit corporation must state its explicit charitable purpose and describe this purpose in its articles of incorporation and its bylaws.⁶ A Code § 501(c)(3) charity cannot have a private purpose or be engaged in political activities. Lobbying is limited, and a police foundation should take care to avoid any activities—writing letters to influence legislation or public policy, signing petitions, offering testimony at hearings held by public bodies (unless invited by the committee), making public statements—that might be construed as such.

In addition to meeting the requirements of federal tax law, most police foundations register under their applicable state statute, which may vary from state to state, for nonprofit corporation status.⁷

It is highly recommended that anyone founding a police foundation should consult legal counsel knowledgeable in tax-exempt organizations, possibly someone who will donate their services or provide services at a special rate. Even if no

discount is possible, to engage legal counsel to provide guidance in these complex tax matters is wiser than for lay people to attempt to master them on their own.

Steps to establishing a foundation

Because police foundations are nonprofit entities, the steps for creating a police foundation are standard tasks that typical foundations and tax-exempt organizations undertake:

- Define the mission of the organization.
- Identify and recruit suitable board members and officers for the inaugural board.
- Create Articles of Incorporation.
- Incorporate as a nonprofit corporation within a state.
- Write bylaws.
- Formally apply to the IRS for tax-exempt status.

Mission

Every organization must define its fundamental purpose, philosophy, and values. The mission statement describes the needs the organization serves and answers the basic question of why the organization exists. Most police foundations state

6. See “Exemption Requirements – Section 501(c)(3) Organizations,” Internal Revenue Service, [http://www.irs.gov/Charities-&-Non-Profits/Charitable-Organizations/Exemption-Requirements-Section-501\(c\)\(3\)-Organizations](http://www.irs.gov/Charities-&-Non-Profits/Charitable-Organizations/Exemption-Requirements-Section-501(c)(3)-Organizations).

7. See “Starting and Incorporating a Nonprofit Organization,” USA.gov, <http://answers.usa.gov/system/templates/selfservice/USAGov/#!/portal/1012/article/4166/Starting-and-Incorporating-a-Nonprofit-Organization>.

their mission on their websites, in IRS filings (Form 990), and in their literature. Here are a few examples:

The New York City Police Foundation, Inc. provides critical resources for innovative NYPD programs that make New York City a safer place to live, visit and work.⁸

[The mission of the Ottawa Police Foundation (OPF) is] to raise awareness and community support for the Ottawa Police Department.⁹

[The Atlanta Police Foundation's] mission is to make Atlanta the safest and most inviting city for all its residents, workers and visitors.¹⁰

The [San Diego] Foundation is an independent 501 (c) (3) nonprofit organization providing support for efforts that enhance police/community relations, crime prevention and public safety through grant funding for specialized equipment, training, and cooperative community programs.¹¹

Some police foundations support regional law enforcement or multiple public safety agencies. Sometimes, individual organizations covering a county or a designated geographical area have partnered to form a regional police foundation, which is set up similarly to a single foundation,

although the funding processes for the partnered organizations may be different. A good example of this regional approach is the NorthEastern Massachusetts Law Enforcement Council (NEMLEC) Police Foundation.¹²

Furthermore, police and fire department foundations are beginning to combine, such as the Detroit Public Safety Foundation.¹³ The mission statement for such a police-fire department foundation would reflect the organizational structure as it applies to the foundation's combined purpose.

Boards of directors

When a police chief, business leaders, and citizens seek to launch a police foundation, one of the first steps is engaging a core group of individuals to serve as the initial board. States usually require two directors to sign the incorporation documents. The IRS requires at least three people (i.e., initial directors and designated officers who could be the chair/president, secretary, and treasurer) to file an application for tax-exempt status.

In all nonprofit organizations, a board of directors serves as the governing body. The board bears responsibility and is accountable for abiding by the legal, financial, and moral obligations of the

8. New York City Police Foundation, Inc., <http://www.nycpolicefoundation.org>.

9. Ottawa Police Foundation, <http://www.ottawopf.org>.

10. Atlanta Police Foundation, <http://www.atlantapolicefoundation.org>.

11. "About Us," San Diego Police Foundation, <http://www.sdpolicefoundation.org>.

12. See NEMLEC Police Foundation, Inc., <http://www.nemlecfoundation.org>.

13. See Detroit Public Safety Foundation, <http://www.detroitpublicsafetyfoundation.org>.

organization. The board should have a strong voice in articulating the foundation’s mission, vision, and values, and the directors must take their legal duties seriously, including the responsible management of financial resources. Given these responsibilities, those trying to launch the foundation should recruit board members carefully because they represent the public face of the police foundation and heavily influence its success or failure.

Every board has a fundamental responsibility for self-management, for creating a structure, policies, and procedures that support good governance. The term “board organization” encompasses a variety of tasks, from routine matters, such as preparing a schedule of board meetings, to actions with broader consequences, such as developing a policy about terms of service and hiring staff.

When the foundation is financially able, the board of directors seeks an executive director to manage the day-to-day operations, to implement board policies, and to hire/fire staff. The board and the staff are partners, respectful of the duties and obligations of the other. Creating and maintaining the balance is sometimes a challenge, and when the voice of a police chief is added, the scale can be tipped with unwelcome results.

BoardSource, a professional organization that provides guidance and resources for nonprofit boards and leadership, is an excellent source of information

on all aspects of nonprofit governance. Some of its information is free, but membership is required for more detailed and comprehensive materials.¹⁴

Incorporating and articles of incorporation

Incorporation is a legal process by which state governments establish both nonprofit and for-profit groups and recognize them as entities separate from the individuals who manage or govern them. The main benefit of incorporation is the limited liability that it provides for those managing or governing the organization. While not all nonprofits are incorporated, most police foundations are.

State law governs the requirements for forming and operating a nonprofit corporation and requires it to create a legally binding set of articles of incorporation. The articles vary from state to state and, as a general rule, should include only what the law requires. The board of directors must address items such as the name of the corporation, a brief description of its purpose, its location, and a list of the initial board. Description of more detailed policies should be reserved for the corporate bylaws, which are more easily amendable than articles of incorporation.

Between the articles of incorporation and the bylaws (see the next section, “Bylaws”), a foundation can satisfy federal and state law with respect to the operation of a charitable organization under Code § 501(c)(3).

14. BoardSource, <http://www.boardsource.org>.

In terms of federal law, the IRS requires police foundations applying for public charity status to specify in advance its anticipated income. Typically, when the IRS grants a foundation public charity status, the foundation must verify after five years that it is receiving or actively seeking a broad base of support. It is not difficult to satisfy the public support test, which requires that the foundation receive “a substantial part of its support in the form of contributions from publicly supported organizations, governmental units, and/or the general public.”¹⁵

Generally, the board of directors should seek the services of an attorney who specializes in nonprofit law to assist with filing the incorporation and drafting the articles.

Bylaws

In addition to incorporating as a nonprofit, police foundations must also establish bylaws to govern their operations.¹⁶ The bylaws outline

- the qualifications of and election process for board members (who may also be called directors or trustees);
- the duties and powers of these board members;
- the powers and responsibilities of the chairman of the board and other officers;
- the role of the executive director;

- the provisions for indemnification and insurance of board members;
- the policies respecting contracts and other business dealings into which the board may enter.

A police foundation must receive at least one third of its support from a diverse set of contributors, none of whom contribute more than two percent of the total contributions. As a practical matter, 20 donors over a five-year period can satisfy this requirement, although developing a larger donor base is preferable and safer.

Applying for tax exemption

When a foundation has prepared the articles of incorporation, bylaws, and financial documents, it is ready to complete Form 1023, the *Application for Recognition of Exemption under Section 501(c)(3) of the Internal Revenue Code*.¹⁷

Detailed and complex, Form 1023 is subject to IRS follow-up questions and submissions for further documents. In recent years, the IRS has been more aggressive in doing both, so having a tax professional with expertise in nonprofit organizations undertake the process would be best. Once the submission passes review, the IRS issues a determination letter, qualifying the foundation as a public charity, declaring it exempt from taxes on

15. “What is The “Public Support” Test? How Do I Calculate It?” Foundation Center, <http://grantspace.org/Tools/Knowledge-Base/Nonprofit-Management/Establishment/Public-support-test>.

16. See Joanne Fritz, “What Are Bylaws? Why Does My Nonprofit Need Them?” About.com, <http://nonprofit.about.com/od/faqsthebasics/f/bylaws.htm>.

17. “Application for Recognition of Exemption,” Internal Revenue Service, <http://www.irs.gov/Charities-&-Non-Profits/Application-for-Recognition-of-Exemption>.

revenue and contributions. This status also enables donors to claim their donations as tax deductions on their tax returns under Code § 170.

Private foundations and government agencies often use the determination letter as a pre-qualifier for grant applications and require a copy.

Timeframe

The filing and approval process can be lengthy. Although the estimated waiting period varies from state to state and agency to agency, the entire process can take from six to 18 months. The following estimated timeline is meant for guidance only:

Month(s)	Task(s)
1–3	File for incorporation with the state.
1–3	Develop bylaws, and obtain approval from the board.
1–3	Develop and adopt a conflict of interest statement (included in bylaws).
1	File for tax exemption status with the IRS.
3–6	Await IRS processing, and receive determination letter.

Annual reporting

Once a foundation is operational, it must comply with federal reporting requirements each year. Foundations must annually file Form 990 with the IRS. Although no monies are due, a specialist in nonprofit accounting should prepare the filing. If a foundation cannot obtain pro bono assistance, paying for professional advice is better than risking a poorly prepared document that may misrepresent the organization.

All nonprofit organizations are required to make financial information easily accessible to the public, the media, and potential donors, who frequently request this information. GuideStar, a nonprofit organization, provides the public with access to Form 990 and other financial and governance information that GuideStar collects from several sources and from nonprofits that update their information free of charge in GuideStar’s database.¹⁸ Another useful document for nonprofits is the *Compliance Guide for 501(c)(3) Public Charities*, which addresses recordkeeping, activities that may jeopardize a charity’s exempt status, required filings, governance considerations, changes nonprofits must report to the IRS, required public disclosures, and resources.¹⁹

18. “About Us,” Guidestar, <http://www.guidestar.org/rxg/about-us/index.aspx>.

19. *Compliance Guide for 501(c)(3) Public Charities* (Washington, DC: Internal Revenue Service, 2013) <http://www.irs.gov/pub/irs-pdf/p4221pc.pdf>.

Most states also require annual filing by nonprofit corporations, and some states are more aggressive in overseeing charities, which can include police foundations.²⁰

Depending on revenues and state requirements, many foundations must annually conduct an independent, external financial audit. They should also retain paid or pro bono services of a certified public accountant who is familiar with nonprofit reporting. Even if a state doesn't require an audit, foundations ought to consider conducting one.²¹ Donors frequently ask for a copy of the audit as part of the application process. This is especially true in the case of family, corporate, and large foundations.

Police foundations must also issue a written statement (i.e., letter) to donors for each donation exceeding \$250, specifying the amount contributed and further stating that the foundation did not provide the donor with any goods or services in exchange for the contribution. In the case of gifts of goods and services (e.g., equipment or legal services), the donor establishes the value of the gift, and the foundation acknowledges receipt. Foundations are obligated to provide donor letters and need to issue them promptly (as close to the receipt of gift as possible) but no later than

January 31 of the year following the gift.

Maintaining a spreadsheet that tabulates every donation and records the date the donor letters were sent for each is useful.

A police foundation affiliated with a community foundation could allow a police foundation to accept grants to fund new police department projects while it organized and applied for an IRS ruling.

Alternatives to incorporation

Sometimes a police foundation in the formation stages wants to raise funds prior to completing the full incorporation and tax exemption process, or it decides it is not yet ready to pursue independent status. In these cases, partnering with another nonprofit group that agrees to serve as a fiscal agent can be helpful in the short term. The arrangement typically involves an administrative fee for service to defray the legal fees and administrative expenses incurred by the sponsoring agency.

20. See "State Filings for Nonprofits," USA.gov, <http://www.usa.gov/Business/Nonprofit-State.shtml>.

21. See "State Law Nonprofit Audit Requirements," National Council of Nonprofits, <http://www.councilofnonprofits.org/nonprofit-audit-guide/state-law-audit-requirements>.

Community trusts and foundations, for example, are nonprofits that manage donor-advised funds from family foundations, bequests, and other charitable entities and with these funds make grants in keeping with the wishes of the donors. Community trusts and foundations in several locations currently assist local police foundations waiting to receive nonprofit status by enabling donors to make tax-deductible donations earmarked for the police foundation. For example, a police foundation affiliated with a community

foundation could allow a police foundation to accept grants to fund new police department projects while it organized and applied for an IRS ruling.

Similarly, other nonprofits, including nearby police foundations, could agree to act as a repository for donations for start-up police foundations. This option allows an up-and-coming police foundation to begin fundraising in earnest quickly.

Organizational Structure

The board of directors is the governing body of a police foundation that oversees the its operations and funds, including raising the funds to support the foundation’s mission.

Board composition and leadership

When establishing a foundation, the state requires a minimum of two directors, and the IRS requires three. Having at least three will avoid tie votes on matters before the board, and having additional board members can increase a foundation’s expertise and expand its fundraising reach. However, too large a board may become unwieldy and unmanageable. Keeping members actively engaged and giving their time can be a challenge, and with larger boards this challenge is compounded.

Twenty-five is probably the maximum number of board members that most police foundations would want to recruit. Boards of directors sometimes form leadership councils or boards of governors who are not board members and do not have fiduciary responsibilities but who provide guidance and assist in fundraising. Recruiting busy executives and socially prominent individuals to serve in this capacity is often easier than asking them to accept the significant responsibilities of board service.

When the foundation recruits additional members, it should seek directors who bring a range of expertise to the board, including, when possible, a tax attorney, a general attorney, an executive from a large bank or financial institution, an executive from a corporate donor with a history of large-scale philanthropy, a public relations/marketing specialist, and individuals with prior board service. The foundation should also consider a member with significant technology expertise because

technology purchases and enhancements for police departments are a major area in which police foundations are active.

In terms of policing expertise, some boards recruit retired police chiefs or other police officials. Although practices vary among police foundations regarding police department representation on the board, having police employees, regardless of rank, to serve as board members is generally unwise. First, police foundations are, by law, independent entities; therefore, the dangers of police representation lie in the potential for conflicts of interest and the appearance of undue influence on board decisions. Second, the police officials may not be effective fundraisers; recruiting a strong fundraiser who can learn about policing is better than a policing expert who has difficulty raising money.

In addition to recruiting different experts, the board should ensure a measure of diversity, regarding not just race and gender but also different backgrounds (e.g., members who move in different business and social circles). Board members recruit other board members and donors from their acquaintanceship, so greater diversity among the board leads to a wider range of fundraising efforts. For example, a board should include some younger members who can reach out to people younger than 40 who might want to assist their community’s police department.

To establish the expectations of the new board members, the foundation should adopt a board contract or agreement. A clear delineation of the role, participation, and giving requirements avoids misunderstandings especially around fundraising responsibilities. The National Council of Nonprofits and other nonprofit resources offer numerous

contract or agreement examples that a foundation can tailor to fit its particular organization.²²

The legal responsibilities of the board make the acquisition of directors' and officers' liability insurance (D&O) important. High net-worth individuals will require this kind of protection before they expose themselves to any liability that service with a police foundation board might incur. Annual policies run from \$3,000 to \$5,000. Laws on this subject vary significantly from state to state, so a foundation may need legal assistance to select the appropriate policy.

Committees

Much of the work that a board does is accomplished through its committees and task forces. With the exception of the executive committee, which acts on the board's behalf, committees recommend items to the full board for discussion and action.

Most boards need only a few standing committees; ad hoc committees created for specific purposes can accomplish the rest of the work. Typical standing committees include an executive committee to provide overall management and oversight and an audit committee to oversee the foundation's annual audit and any other necessary audits.

Other common standing committees include the following:

- A finance committee oversees the foundation's finances and entire budget, including all contributions collected and disbursed to support programs, pay staff, and defray expenses.
- A board nominating and governance committee recruits, screens, and orients new board members. It would also manage teaming up key officers in the police department with board members who have specific interests—a good way to orient new members and to continue to engage and inform all board members about the police department's work.
- A development committee identifies and cultivates funding sources, whether by finding individuals the foundation might solicit or other sources like foundation and government grants. It also might plan donor events to keep donors engaged with the foundation.
- A program/grants committee reviews and evaluates proposals from the police department, passing the proposals it endorses to the full board for final approval. In the start-up years of a police foundation, proposal evaluation can be difficult until the board and the foundation staff gain greater knowledge and a stronger sense of what kind of projects and purchases will do the most to improve and enhance police service, effectiveness, and safety.
- An ad-hoc committee meets certain needs, as is often the case with strategic planning efforts or capital campaigns.

In addition to the board, mid-sized and large foundations usually hire an executive director to manage the day-to-day activities and direct other staff members. Some foundations also hire a fiscal or administrative staff person to oversee all financial matters, an event and marketing coordinator, and development staff. In many cases, the executive director wears all of these hats.

22. See "Boards and Governance," Resources by Topic, National Council of Nonprofits, <http://www.councilofnonprofits.org/resources/resources-topic/boards-governance>.

Furthermore, while the board controls the disbursement of police foundation funds, many well-established police foundations have a sliding scale of funding approvals to avoid delays in funding smaller projects. For example, the board might authorize the executive director to approve up to \$1,500, perhaps for tuition for an outside training program or for a piece of needed equipment. The program committee might approve higher amounts without full board approval, and the executive committee may have an even greater threshold. However, all actions should be reported to and ratified by the board at its next meeting.

Policies

Nonprofit foundations depend on public confidence, and transparency is a key to building that trust.²³ Transparency sheds light on the foundation's decision-making process and helps to instill public confidence, donor trust, and allegiance, all of which are critical to the foundation's ability to raise funds in support of its mission.

Nonprofit boards adopt policies for a wide range of activities. These vary among organizations and address topics according to need. A conflict of interest (COI) policy is particularly important for ensuring transparency and accountability in police foundations because of the special relationship that exists between a department and its foundation.²⁴

For example, damaging imputations arise when an affiliate appears to receive special treatment or access, such as when an officer lets a board member's spouse off with a warning after speeding or a high-ranking member of the police department accepts a trip from a wealthy donor. Whether the foundation or department actually received a special privilege matters not; the public's perception can damage both, eroding public confidence and trust.²⁵ Thus, police foundation representatives and police officials should take steps to avoid any hint of impropriety.

Another example of potential conflict arises whenever the personal or professional interests of a board member are potentially at odds with the best interests of the nonprofit. Classic examples include hiring an unqualified, overpaid family member or purchasing overpriced, unnecessary items from a board member's business. A subtler example includes a board member sitting on the board of a competing organization. Moreover, even though hiring a close relative, purchasing items from a board member, or serving on competing boards are acceptable if they benefit the foundation and if the board made the decisions in an objective and informed manner, such transactions, while usually not illegal, are vulnerable to legal challenges and public misunderstanding.

23. See Bob Carlson, "Transparency Can Keep a Nonprofit out of Trouble," The Watchdog [blog], The Chronicle of Philanthropy, March 4, 2011, <http://philanthropy.com/blogs/watchdog/transparency-can-keep-a-nonprofit-out-of-trouble/24415>.

24. See "Accountability and Transparency," Nonprofit Coordinating Committee of New York, http://npcny.org/compliance_checklist.htm.

25. Daniel L. Kurtz and Sarah E. Paul, *Managing Conflicts of Interest: A Primer for Nonprofit Boards*, 2nd ed. (Washington, DC: BoardSource, 2006).

As such, organizations advising nonprofit boards urge all nonprofits to adopt a COI policy and require board members to sign a COI statement annually. A COI policy guides the actions of foundation trustees and staff in their dealings with city officials, police representatives, and donors, and a well-crafted policy protects individuals and organizations involved.

Likewise, a gift acceptance policy can be useful in avoiding the appearance of conflict and in strengthening donor relations. The foundation determines if, what, and how it will accept a donation and always retains the right to reject a gift outright (see “Rejecting a gift” on page 30). However, once accepted, the law requires the

foundation to follow the donor’s intent and use the gift accordingly. Therefore, the foundation should seek the police department’s guidance on the nature and circumstances of the gift. Crafting a gift acceptance policy and establishing a consultation process with the department can serve to diffuse situations before they embarrass the foundation, the department, or the donor.

No one can predict all the possibilities, but reasoned responses to major “what ifs” can help a foundation navigate rough waters. A strong commitment to transparency and to preventing conflicts of interest is an important step in establishing credibility, building public trust, and enhancing confidence in the organization.

The Story That Would Not Die

The Surbana Police Foundation (SPF)* recruited Mr. Jones, a successful business executive and able fundraiser. Two years earlier, his teenage child vandalized town property. Following established police procedures for juvenile first offenders, the court assigned the teen community service in lieu of formal charges.

SPF had discussed but not adopted either a conflict of interest policy or a media plan.

Months after Jones joined the SPF, a reporter began investigating a story that donors to the chief’s “fund” receive special treatment and cited the Jones’ case as an example of privilege. Adding to the perception of secret deals, the Surbana Police Department refused to answer media inquiries about the foundation, and foundation representatives followed the department’s lead.

The more the organizations resisted, the more the press probed and the more intransigent the two organizations became, triggering further inquiries and a story that would not die. In the end, Jones resigned, the district attorney launched an investigation into the police department’s actions, and the foundation’s reputation was seriously tarnished.

What actions could the foundation’s board have taken to minimize the impact of the story and the damage to its reputation? Who should have responded to press inquiries? How would a conflict of interest policy helped in this case? A media plan?

* All organizations mentioned in this anecdote are fictional.

Private Sector Resources

First and foremost, a police foundation is a fundraising vehicle, and people who serve on the board should fully understand that they will make a major contribution to the fundraising effort. In many cases, this effort takes the form of a “give/get” commitment, requiring board members to raise a specific sum, donate it themselves, or achieve some combination of the two. To clarify board member responsibilities, many boards include fundraising expectations in their board agreements or contracts.

To help the board achieve its fundraising goals, it can recruit board members experienced with other nonprofit organizations and fundraising campaigns. It should also consider hiring staff with fundraising skills or retaining a full-time or part-time fundraising specialist at the proper time.

Next, the board works with its staff to begin building its most valuable resource—its donor base—by developing a list of potential donors who, by participating in various cultivation activities, develop an affinity for the foundation to the point that they become donors. Anyone who attends an activity or who expresses an interest in or affiliates with the foundation or department in any way is a potential donor. The board must also project its financial goal for the first year. Afterward, based on projects and past donations, the board is responsible for reassessing its fundraising activities, setting its annual financial goals, and establishing its fundraising plan.

Police foundations usually identify and cultivate a reliable and recurrent donor base, many of whom make larger donations on an annual basis. This kind of fundraising is built on personal relationships and eventually leads to creating a pool of reliable major gifts. The ability to identify and approach people who may have the inclination and means to support the police in their community makes board members the keystone of this networking process. The new donors may then help find other potential donors, all of which contributes to building a network that provides steady support to police causes and projects.

Fundraising wisdom indicates that turning a potential donor into an actual giver requires a series of “touches,” or multiple contacts. Strategies used by all grant-seeking nonprofits to develop a base of support include both “hard asks” such as written solicitations, formal proposals, and verbal requests and soft approaches such as special events, house parties, behind-the-scenes tours and no-cost events (friendraisers), newsletters, and other forms of communications with donors and prospective donors.

Occasionally, a commonly used fundraising technique will not be appropriate to a particular foundation: e.g., naming a facility after donors. While Atlanta recently named its real-time crime center after a donor, New York currently prohibits this opportunity. The only generally discouraged practice is telephone solicitations by telemarketers

because the expense is rarely worth the effort, and the heavy handed scripts used by many are misleading and threatening.²⁶

When the foundation receives a donation, good donor relations include acknowledging gifts promptly, developing follow-up strategies with the donor, and guiding the donor to deeper affiliation with the organization in the hope of increasing a donor's gift in the next go-round. Ethical fundraising practices and the rights of donors include assurances that the foundation and department will use gifts for the purposes donors gave them; appropriate acknowledgment and recognition, including anonymity if requested; and prompt, truthful, and forthright answers, reports, and information.²⁷

Of course foundations welcome donations large and small, and it can set its website to process online donations.

Tracking donors

Keeping track of prospects and donors is key to establishing a donor base. Building relationships with donors means getting to know them, their interests, and their giving histories.

An electronic donor database is an essential tool for managing a donor base of significant size. Various commercial databases can create a file record for each donor and track giving histories. These

databases are available as an application or accessible through a web browser for an annual fee, in which case the company stores all data on its servers.

Foundation staff can query the database to generate reports on donors or types of gift, including who contributed more than \$500 in a given year or how many donors live in a given zip code. The foundation can also set up the system to alert individual staff members by e-mail when donors with whom they have been working make contributions, allowing staff to respond with an appropriate thank you and acknowledgment.

More expensive and complex donor databases, such as Raiser's Edge, track prospects and donors, establish relations for all donors and prospects at a given corporation or in a given field, and keep records of all communications with donors and prospects. Most police foundations probably won't need the higher-end systems, but some may desire them.

Approaching wealthy donors can be challenging because they already have many claims on their generosity. Presenting a persuasive case for the police department, the necessity of private funding, and the value of its services to the community is important to attract donors. The more compelling the story and the more clearly articulated the request, the more likely a potential donor will consider them.

26. Eric T. Schneiderman, *Pennies for Charity: Where Your Money Goes* (Albany, NY: Office of the Attorney General, 2012), http://www.charitiesnys.com/pdfs/2012_Pennies.pdf.

27. "A Donor Bill of Rights," (Arlington, VA: Association of Fundraising Professionals, 2013). http://www.afpnet.org/files/ContentDocuments/Donor_Bill_of_Rights.pdf.

Fortunately, police work is inherently interesting to many people. A police foundation can enhance this interest by organizing events, sometimes called fundraisers, that give donors and prospective donors an inside view of police operations. For example, foundations have sponsored “Police Commander for a Day” events that allow donors to shadow a commander for a tour of duty to learn how a police precinct, district, or special unit operates. In some jurisdictions, donors have visited firearms training facilities and tried the firearms training system (FATS machine), which simulates “shoot and don’t shoot” combat situations on a video screen while the trainee reacts with an electronic pistol. Donors have also visited crime labs for the inside scoop on DNA and other crime-fighting lab techniques, and some police foundations offer naming rights for canine unit dogs or mounted unit horses.

Ultimately, fundraising comes down to personal relationships and personal approaches. If a fundamental rule of thumb exists in this kind of fundraising, it is to not being afraid to make the call to any prospective donors or interested parties. Youngsters to seniors share an interest in and often fascination with police work. These potential donors tend to respond favorably to fundraising efforts related to police needs and to helping build relationships with local officers and their communities.

However, not every board member is the right person to make the solicitation. A foundation needs to understand its prospective donors so that it can match them with the best solicitor, someone who is a donor’s social and business peer and thus gives on

the same scale, because peer solicitors have a better sense of a donor’s likely giving range. For example, the \$1,000 donor is the best solicitor of the next \$1,000 donor. Solicitors must also keep in mind that “under asking” (i.e., requesting less than the donor may be willing to give) is possible, too.

Stewarding donors

The highly personal nature of this kind of giving makes sending a thank you an important part of maintaining a donor base, building a lasting relationship with a donor, and ensuring recurring contributions. Foundation staff should always be aware of significant donations and show the donors genuine appreciation and express thanks for each gift.

Police foundations are continually inventing ways to thank their donors and to keep them involved with the foundation and the police department. For example, ways of welcoming donors into the police family include presentations by the police chief or other top police officials, fundraiser events described in the previous section, or luncheons and dinners with police brass. Also, smaller tokens—framed certificates, logoed paperweights, lapel pins, hats, and tee-shirts—reinforce the message that donors are considered part of the police team.

On the other hand, the practice of presenting donors with honorary shields (i.e., police badges) is an ongoing debate and widely discouraged, as some donors have allegedly used these gifts to gain favoritism with the police (e.g., presenting the shield to get out of a speeding ticket) or to gain special access to police personnel and facilities.

Some believe that such practices are necessary for obtaining large gifts, but the New York City Police Foundation, for example, has been highly successful while maintaining a strict anticredentialing policy. Overall, when adopting recognition programs, police foundation board members should consider the views of police leaders as well as the fundraising and political climate.

Unfortunately, no matter how profuse, bread-and-butter letters are often insufficient in the modern world of donations and charitable giving. However, instead of token gifts, corporate, foundation, and even individual donors have come to regard their contributions as investments. They want to see evidence that their investment is reaping dividends and that the gift has achieved some useful and lasting purpose.

As such, a police foundation should make every effort to track the outcomes and measure the results of its various projects and purchases, and then it should report those findings to donors so they can see where their money is going and what it is achieving. Especially in a tight economy, measuring and evaluating performance have become not only important to donors, but also mandatory for further funding.

Rejecting a gift

The highly sensitive nature of police work and the impartial role police departments are supposed to play in their communities may create situations when rejecting a donation may be necessary—a scenario that is an experienced fundraiser’s worst nightmare.

The gift may be for a specific purpose that the police department does not want to pursue or might risk making the police department appear it is engaging in favoritism or providing special services to one community at the expense of others. The gift may be an in-kind donation that has no practical application. Worst of all, it may be from someone of ill repute or disreputable connections or may be clearly intended to influence the police department in the performance of its duties. In all of these cases, the foundation should consult with the police department.

When rejecting a gift, the foundation should do so in a way that does not damage the reputation of the foundation or the police department. To do so graciously, however, can be a challenge; thus, having a policy governing gifts is useful in handling such cases. Foundations should adopt a policy on which board members, staff, and the police department can rely before the problem arises.

Corporate, Foundation, and Government Partners

While building an individual donor base, police foundations should also seek support from established giving sources and private foundations and assist police departments in securing federal grant funding for a variety of purposes.

Corporate giving is drawn from three different pockets. The first is a corporate giving budget. Many large corporations maintain a giving unit or division, sometimes headed by a vice president whose sole function is managing the company's philanthropy, and most corporate giving budgets

While building an individual donor base, police foundations should also seek support from established giving sources and private foundations.

have specific giving areas and interests. Police foundations should identify these for each case, review police department needs, and then determine which needs most closely match the corporation's current giving patterns. For example, a corporation heavily invested in supporting education and youth development will be more responsive to police-related youth programs than to repairing the police firing range.

The second pocket is the budget of corporate marketing, which is not subject to percentage limitations. A corporation can deduct what it spends for marketing when it sponsors police

foundation events, such as a dinner or golf outing. The budget can also defray the cost of a public information campaign; for example, a corporation could pay for the production and printing of marketing pieces for a crime prevention campaign with the sponsor's, police department's, and police foundation's logos. Corporate marketing funds can support many joint projects of this type.

The third pocket is a foundation set up by a corporation as a separate entity. These corporate foundations generally have more rigorous guidelines for the projects they fund and more formal application processes than corporate giving budgets. Givers of this kind usually have particular categories of giving; therefore, a police foundation must make sure its purposed projects align with the goals of the corporate foundation. It may be necessary, in the grant application, to explain at length how the police department and its project fulfill the goals of the foundation in question. However, the recent growth and popularity of public-private partnerships between government and the business community have resulted in each sector learning more about the other and jointly funding more projects.

Private foundations without corporate affiliations are often family foundations, which are usually more difficult to approach. Applying to these foundations, which sometimes award grants by invitation only, is often not possible. However, finding a connection through board members or donors who know the sponsoring family or management is worth pursuing.

Some large philanthropies—like the Ford, the Rockefeller, or Kresge Foundations—may accept unsolicited requests, but often their application process can be as onerous as applying for federal grants. A would-be applicant should read guidelines very carefully to determine if the project qualifies and move on to other funding prospects if it does not.

Even if a police project seems to fit these large foundations' goals, a police foundation should pursue any board connection because these organizations often receive hundreds of proposals every week. More often, many of these larger foundations may have discretionary money available for projects supported by top management. Thus, having a high-level sponsor in the corporate foundation may help move a proposal to the head of the line, lead to additional consideration, and unlock other support.

Many of the same rules for approaching individual donors apply to the process of seeking corporate or grant funding. Personal relationships can be just as important when dealing with a corporation as they are with an individual donor. Once again, the rule of thumb is to make the call. In fact, simply failing to ask is one of the biggest mistakes fundraisers make.

Police foundations should start by building a relationship with the key people in the giving organization. Although cold calls are possible because of the unique place police play in the community and the inherent interest most people have in their work, educating prospective givers about the complexity of the police function and its many interconnections with community life is still important. The police do not just imprison criminals and make traffic stops; they are usually

the first frontline interveners for community welfare, stability, and safety, making them worthy of long-term support.

In addition to corporations and corporate foundations, police foundations can also apply for federal grants when the Federal Government opens up requests for proposals (RFP) to nonprofits. Typically, nonprofit community-based organizations apply for funding to support the services they deliver in their community. For example, a police foundation could solicit a domestic violence shelter to apply for a federal grant that would fund the provision of training to law enforcement to improve its response to victims in a domestic violence incident. Because police foundations are not direct service providers (e.g., they wouldn't directly provide the training), they seldom are eligible to submit proposals for federal grant funding.

However, some police foundations have become involved in funding criminal justice research to support innovative community policing models. For example, to expedite the one-year planning project, a police foundation recently applied for and received a U.S. Department of Justice planning grant to help its police department hire researchers to develop a randomized control study to test a new policing tactic. The police foundation submitted the proposal on behalf of the department because it could. The initial grant helped the police department to design the project and submit a competitive grant proposal for the full study. After receiving additional federal funds through this direct application, the police department later implemented the full research project internally. This example demonstrates how police foundations and departments working together can successfully leverage additional resources.

Media Partners and Public Relations

A media relations plan is another useful policy in building public trust and ensuring transparency. The best plans are coordinated with police departments but independent of them. Good relations with the media can generate stories about special events and programs, enhance the foundation's reputation in the community, and stimulate donor interest.

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However, a foundation will occasionally face potential negative publicity. Sometimes a foundation may be drawn into a battle not of its own making and used in a political conflict between public officials and the police executive, the community, or its police department. Other times its own missteps can lead a foundation to negative publicity and public criticism. In such cases, remember that public disclosure requirements for police foundations differ from the public sector, and a "no comment" position can damage both the police foundation and department.

Therefore, wise boards of directors will develop a media crisis plan that outlines a chain of command for organizational response and damage control. While foundations should authorize an individual (the chair or executive director) to speak on behalf of the organization and establish a notification

process, a public relations specialist can guide the preparation of both a general publicity strategy and a media crisis plan and coordinate both with police department protocols.

A foundation should create the media crisis plan before it experiences a publicity disaster or negative media exposure. It can also anticipate sensitive issues and develop responses before a problem arises. For example, what is the foundation's position in face of accusations that a board member has abused his or her status to avoid a traffic summons, or has given donors special access to police resources, or has funded projects that serve only wealthy communities?

The media can be powerful allies or formidable foes. A carefully developed public relations strategy enhances and strengthens a well-thought-out and executed fundraising strategy. Those foundations that have a plan have experienced increased giving because media coverage testifies to their legitimacy, strengthens the cause, and encourages community engagement. Coverage also raises public awareness, and highlights the beneficial role, of private sector involvement in safety initiatives. Furthermore, positive coverage can benefit both the foundation and the police department by highlighting innovation, celebrating successes, and sometimes advancing key policy issues.

The public relations strategy should include fundraising events because they offer a good opportunity to generate interest in the foundation. The strategy can also serve as a vehicle to inform the community about general foundation activities,

increasing the public's understanding of the role a police foundation plays in supporting public safety. For example, publicizing that the police foundation secured in-kind donations to develop a police department recruitment campaign to attract more minority and female officers benefits the police department, the foundation, the firm that donated its time, and the community at large.

While some donors, especially corporate giving programs, want to know how the foundation and department will acknowledge gifts, sometimes donors prefer to be low key and not advertise their contribution. Regardless, foundations must respect donors' wishes about recognition. However, the police foundation's year-end tally should include all contributions because the grand total highlights the hard work and successful partnership of the police foundation and department.

Governance Matters

The nonprofit sector has grown exponentially in the last decade and so have the rules, regulations, policies, procedures, and practices governing the responsibilities and behaviors of qualifying organizations. Police foundations are among thousands of public interest, nonprofit organizations recognized by the IRS that are affected by the professionalization of the sector; however, police foundations have a special obligation in that they not only support their local police department but also are often viewed as ambassadors for their departments.

Therefore, police foundations should adopt and follow a code of ethics and governance practices that properly represent and protect the departments they serve as well as themselves.²⁸ While individuals involved in police foundations should be familiar with the standards of the nonprofit community, police foundations should go one step further to ensure transparency, integrity, and compliance with the law because of their relationship to law enforcement.

Foundations are independent organizations led by a board of directors who, acting as the representative of the public's interest, governs the organization. In this role, the board has several key responsibilities,

including financial oversight, hiring/evaluating the executive director, and developing policies. Some of the obligations include the following:

- Determining the mission and purposes
- Ensuring compliance with federal, state, and local regulations and contractual obligations
- Safeguarding assets from misuse, waste, and embezzlement
- Selecting the CEO
- Approving the revenue strategy, and monitoring its effectiveness
- Planning, scrutinizing, and approving overall strategies and priorities²⁹

A commitment to transparency is essential to all nonprofits but especially to police foundations. Congress, the IRS, states' attorneys general, and good business groups have focused much attention on transparency.³⁰ Police foundations must readily disclose and make their financial information, board members, and other governance information easily accessible to the public. Having a documented and clear decision-making process is important. Keeping accurate minutes of all meetings and providing information on donors (unless they request anonymity), projects, and

28. See *Good Governance and Ethical Practices: A Reference Manual for Police Foundations* (Washington, DC: Office of Community Oriented Policing Services, forthcoming).

29. Jan Masaoka, "The Governance/Support Model for Nonprofit Boards," Blue Avocado, September 19, 2011, <http://www.blueavocado.org/content/governancesupport-model-nonprofit-boards>.

30. GuideStar USA, Inc., <http://www.guidestar.org>; Charity Navigator, <http://www.charitynavigator.org>.

budgets enhance a foundation's transparency. The only reasonable exception to full disclosure is the case of executive sessions in which personnel reviews or sensitive topics are discussed.

A properly managed police foundation can be an invaluable asset to a police department of any size or geographic location, providing partnerships and resources that may have otherwise gone untapped. However, because of the sensitivities associated with this special relationship, the following list of nonprofit performance factors applies to police foundations and represents the best practices suggested in this publication.

Governance

Ethical standards (i.e., good governance) contribute to building public trust, strengthening credibility, and establishing a reputation as a foundation in which donors can wisely invest. As representatives of the public interest, the boards of directors assert their commitment to good governance by exercising the duties of care (fiduciary responsibilities), loyalty (remaining conflict free), and obedience (mission and legal compliance) required of all nonprofit boards. Police foundation boards should do the following:

- Comply with federal, state, and local regulations, and uphold contractual obligations.
- Ensure financial stability, and steward the assets of the organization.

- Follow the standard practices of the nonprofit community.
- Strive for transparency and accountability in all dealings.
- Adopt a written conflict of interest policy for board and staff.
- Recruit independent, civic-minded individuals to serve on the board.
- Establish written expectations for board service.
- Maintain regular, open communication with donors, the department's chief executive, and the public.

Management

Police foundations follow commonly accepted business practices in managing day-to-day operations. For example, they must establish and follow budgeting, bookkeeping, banking, personnel, and other procedures. Some of the most important practices include the following:

- Comply with IRS guidelines discussed in its compliance guide,³¹ which addresses recordkeeping, filings, governance considerations, reporting changes, and public disclosure.
- Establish policies and procedures for processing and accounting expenditures and revenues.
- Conduct an independent, external audit annually, and file tax returns promptly.

31. *Compliance Guide for 501(c)(3) Public Charities* (Washington, DC: Internal Revenue Service, 2013) <http://www.irs.gov/pub/irs-pdf/p4221pc.pdf>.

- Manage information confidentially, accurately, and responsibly.
- Hire professional staff when financially feasible.

Fundraising

In keeping with a foundation's mission to provide resources to enhance its department, board and staff should be fully committed to and knowledgeable about fundraising practices and obligations. To achieve this, board members should do the following:

- Understand that raising funds is their highest priority.
- Seek fundraising experience when recruiting board members and hiring staff.
- Understand fundraising practices.
- Understand IRS regulations and requirements for accounting and acknowledging donations.
- Protect the foundation's fundraising integrity by practicing responsible stewardship of funds (i.e., ensuring donations are used as intended) and avoiding the perception of special access to and preferential treatment by the police agency.

Programs and grants

To promote public safety, police foundations provide extra budgetary resources through grants and in-kind gifts to their law enforcement partners to enhance, strengthen, and reinforce their work and to implement programs and projects requested by police leadership. These resources should neither supplant public budgets nor support direct services that are the government's responsibility. To achieve their mission, police foundations should do the following:

- Develop practical funding guidelines with the department.
- Accept that crises and other factors may change priorities, and be flexible in adjusting the funding agenda to meet emerging needs.
- Integrate the most compelling projects the department identified with the foundation's own priorities and funding.
- Present a clear, compelling rationale when seeking private support for police projects.
- Develop a mechanism for the department to report the results of grants to the foundation.
- Comply with reporting requirements, recognition requests, and donor intent.
- Segregate funds designated for specific projects from general operating funds.

Conclusion

Police foundations play an increasingly important role in supporting American's law enforcement agencies. They have assisted police departments in protecting officers from criminals' bullets and in improving officers' health and well-being, and they have supported special units and special purchases necessary to make departments more effective on the streets. Foundations have helped to build bridges between the police and their communities and have helped police departments to reach out to young people in neighborhoods challenged by crime and violence. Perhaps most important of all, they have provided the funding for law enforcement innovations, both in operations and in training, that have made a major difference in crime fighting and in police community service across the United States.

Without question, local communities face unprecedented fiscal challenges that are exerting, and will continue to exert, enormous stress on local law enforcement agencies and departments. If this

nation hopes to maintain the huge gains achieved against crime in the last 20 years and to preserve the vastly improved relationships between police and the communities they serve, then citizens who care about public safety will have to play an increasing role in sustaining and building on these past gains.

Police foundations are the vehicle to make that happen. They provide the fundraising and consciousness-raising framework to rally citizen support and to channel that support into worthy purposes and projects in the public safety arena. When properly instituted and managed, the police foundation framework can build a loyal donor base, help a police department strategically plan and effectively implement a progressive future, and ensure the foundation conducts both the raising and dispersing of funds in an ethical manner.

With the future of American law enforcement at stake, police foundations are at the center of the effort to make that future bright.

Appendix A. Sample Bylaws

BYLAWS OF [NAME OF POLICE FOUNDATION, INC.]

ARTICLE I. OFFICES

SECTION 1. OFFICES

The principal office of the [NAME OF POLICE FOUNDATION] (the “Foundation”) shall be in the state of [NAME OF CITY, STATE]. The Foundation may also have such other offices within or without the state of [NAME OF STATE] as the Board of Directors may from time to time determine.

ARTICLE II. MEMBERSHIP

The Foundation shall have no members.

ARTICLE III. DIRECTORS

SECTION 1. NAME

The Board of Directors of the Foundation shall be designated and styled, and is hereinafter referred to, as the Board of Directors, and each member of said Board shall be designated and styled as a director.

SECTION 2. NUMBER

The number of directors which shall constitute the Board of Directors may be changed from time to time by the vote of a majority of the entire Board, but such number shall not be less than nine (9) natural persons. If the number of directors is decreased, each director in office shall serve until his term expires. Any increase in the number of the directors shall be deemed to create vacancies to be filled in the manner provided in these bylaws. Each director must be at least nineteen (19) years of age and need not be a resident of the state of [NAME OF STATE].

SECTION 3. ELECTION

The members of the Board of Directors shall be chosen by unanimous action of the initial directors of the Foundation and thereafter shall be elected at each annual meeting of the Board of Directors in accordance with the terms of Sections 4 and 9 of this Article, provided, however, that in the case of a vacancy, the procedures of Section 5 of this Article shall be followed.

The directors shall hold office until their respective successors shall have been duly elected and qualified. Directors shall be chosen by vote of the directors at a meeting of the Board in accordance with Section 10 of this Article, provided that at least ten (10) and not more than sixty (60) days’ written notice of the meeting, which shall state that directors are to be elected, shall have been given to each director in office; in absence of such notice, directors shall be chosen by at least a majority of the votes of the directors then in office.

SECTION 4. CLASSES OF DIRECTORS

The Board of Directors shall be divided as evenly as possible into Class A and Class B directors. The term of office of each initial Class A director and each initial Class B director shall be one and two years, respectively, or until a successor shall have been duly elected and qualified. Thereafter, the term of office of each Class A director and each Class B director shall be two years. Any director may be re-elected to office for any number of successive terms.

SECTION 5. VACANCIES

Vacancies and newly created directorships resulting from any increase in the authorized number of directors may be filled by vote of a majority of the directors then in office, although less than a quorum, or by a sole remaining director at a meeting of the Board, provided at least ten (10) and not more than sixty (60) days' written notice of the meeting, which shall state that directors are to be elected to fill vacancies or newly created directorships, shall have been given to each director in office. Any director so elected shall hold office until the next annual meeting and until the earliest of the director's successor being duly elected or appointed and qualified or until the director's death, resignation, or removal from office. If one or more directors shall give notice of resignation effective as of a future date, the Board may fill such vacancy or vacancies to take effect when such resignation or resignations shall become effective, each director so elected to hold office until the next annual meeting and until the earliest of the director's successor being duly elected or appointed and qualified or until the director's death, resignation, or removal from office. New directors will be classified so as to maintain equality between the classes of directors.

SECTION 6. DUTIES AND POWERS

Except as otherwise provided by statute, the Certificate of Incorporation, or these bylaws, all the powers of the Foundation shall be vested in and exercised by the Board of Directors. The Board of Directors shall have general charge and management of the affairs, funds, and property of the Foundation. The Board's powers shall include, but are not necessarily limited to, the authority, by

the affirmative vote of the directors at a meeting of the Board, in accordance with Section 10 of this Article, provided at least ten (10) and not more than sixty (60) days' written notice of the meeting, which shall set forth such matters as are to be determined at the meeting, shall have been given to each director in office, and in absence of such notice, by affirmative vote of at least a majority of the directors then in office, to lease or purchase real property for the Foundation or sell, mortgage, or lease the real property of the Foundation, provided, however, that a sale, lease, exchange, or other disposition of property which is the equivalent of all, or substantially all, the assets of the Foundation must be authorized in accordance with Sections [INSERT #] AND [INSERT #] of Chapter [INSERT #] of the [NAME OF STATE] General Corporation Law.

SECTION 7. REMOVAL

Any director may be removed with or without cause by the affirmative vote of the directors, provided there is a quorum of not less than a majority present at the meeting of the Board at which action is taken. Any director proposed to be removed shall be entitled to at least ten (10) and not more than sixty (60) days' notice in writing, to appear before and to be heard at such meeting.

SECTION 8. RESIGNATIONS.

Any director may resign at any time by giving written notice to the Chairman or Secretary. A resignation is effective when the resignation is delivered unless the resignation specifies a later effective date, and unless otherwise specified therein, the acceptance of such resignation will not be necessary to make it effective.

SECTION 9. MEETINGS OF THE BOARD

Meetings of the Board of Directors, annual, regular, or special, may be held either within or without the state of [NAME OF STATE] at such time and place as shall be determined from time to time by resolution of the Board or by the person or persons calling the meeting, if a special meeting. Annual meetings of the Board of Directors shall be held during the month of [MONTH] in each year, for the purpose of electing directors and officers and transacting such other business as may properly be brought before such meeting. At the annual meeting, the Treasurer will deliver a financial report as specified in Article VI, Section 6. Regular meetings of the Board of Directors may be held upon such notice, and at such time and at such place as shall from time to time be determined by the Board.

Special meetings of the Board of Directors may be called by the President or by the Chairman of the Board of Directors on two (2) days' notice to each director if the notice is given personally or by telephone or sent by facsimile transmission, telegraph, telex, courier service, hand delivery, telegram, or to the extent permitted by law, by e-mail, and on five (5) days' notice to each director if the notice is given by mail; special meetings shall be called by the President or Secretary in like manner and on like notice on written request of two (2) directors. Notice of a meeting need not be given to any director who submits a signed waiver of notice, whether before or after the meeting, or who attends the meeting without protesting (whether prior thereto or at the commencement thereof) the lack of such notice.

Unless otherwise provided by statute or these bylaws, neither the business to be transacted at, nor the purpose of, any regular or special meeting of the Board of Directors need be specified in the notice or waiver of notice of such meeting. Whenever written notice is served by mail, it shall be addressed to the director at his address as it appears on the records of the Foundation. Service of notice by mail shall be deemed to be given at the time said notice is deposited, enclosed in a postpaid and properly addressed wrapper, in official depository under the exclusive care and custody of the United States Postal Service.

SECTION 10. QUORUM AND MANNER OF ACTING

Except as otherwise specifically provided by statute or by these bylaws, if the entire Board consists of fifteen (15) members, one-third (1/3) of the entire number of such members shall constitute a quorum for the transaction of business. If the entire Board consists of less than fifteen (15) members, one-half (1/2) of the entire number of such members shall constitute a quorum for the transaction of business. Except as otherwise provided by law, the vote of a majority of the directors present at the time of a vote, if a quorum is present at such time, shall be the act of the Board. A majority of those present at any meeting at which a quorum is not present may adjourn the meeting from time to time, without notice, other than announcement at the meeting, until a quorum shall be present.

SECTION 11. CHAIRMAN

A Chairman of the Board of Directors who shall serve in office until the first meeting of the Board of Directors and until his successor is elected and qualified may be selected by the initial directors. Thereafter, the Chairman of the Board of Directors

shall be elected by a majority of the Board at the first meeting of the Board of Directors of the Foundation and at each annual meeting of the Board of Directors thereafter by vote of the directors in accordance with Section 10 of this Article, provided at least ten (10) and no more than sixty (60) days' written notice of the meeting, which shall state that the Chairman of the Board is to be elected, shall have been given to each director in office; in absence of such notice, the Chairman of the Board shall be chosen by at least a majority of the votes of the directors then in office.

The Chairman of the Board of Directors shall preside at all meetings of the Board of Directors. In his or her absence, a chairman chosen by the directors present shall preside. In the event that an executive committee of the Board shall have been formed pursuant to Section 12 of this Article, the Chairman of the Board shall be a member *ex officio* of the executive committee. In the absence of an executive committee, and between meetings of the Board of Directors, the Chairman of the Board shall be empowered to act on behalf of the Board of Directors, except as otherwise provided by statute, the Certificate of Incorporation, and these bylaws. The Chairman of the Board shall perform such additional duties as are required by resolution of the Board of Directors, and the first Chairman of the Board of Directors appointed by the initial directors shall take whatever steps are necessary to obtain a determination from the Internal Revenue Service that the Foundation is an organization described in Section 501(c)(3) of the Internal Revenue Code of 1954, as amended.

SECTION 12. COMMITTEES

At a meeting of the Board of Directors, the Board, provided at least ten (10) and no more than sixty

(60) days' written notice of the meeting which shall state that the committee is to be elected shall have been given to each director then in office, may designate one or more standing or special committees, including without limitation an executive committee, to have and exercise such power and authority as the Board of Directors will specify and as permitted by law. Each standing committee will consist of three or more directors elected by resolution of a majority of the entire Board, and the Board shall have power at any time to fill vacancies in, to change the membership of, and to dissolve any such committee. Each special committee will consist of three or more directors who shall be appointed by the Chairman of the Board, with the consent of the Board. Except as outlined in a committee's charter, if any, and in accordance with applicable law, at each meeting of a standing or special committee, a majority of the members thereof shall constitute a quorum for the transaction of business. Except as outlined in a committee's charter, if any, and in accordance with applicable law, the vote of a majority of the members of a committee present at any meeting at which there is a quorum will be the act of the committee. The Board of Directors may designate between one (1) and three (3) directors as alternate members of a standing or special committee, to replace any absent member or members at any meeting of such committee. A majority of the members of a committee may fix the time and place of its meetings unless the Board of Directors shall provide otherwise.

SECTION 13. MEETING BY CONFERENCE TELEPHONE

Any one or more members of the Board of Directors or any committee thereof may participate in a meeting of the Board of Directors or such

committee by means of a conference telephone or similar communications equipment allowing all persons participating in the meeting to hear each other at the same time. Participation by such means will constitute presence in person at a meeting.

SECTION 14. ACTION WITHOUT A MEETING

Any action required or permitted to be taken by the Board of Directors or any committee thereof may be taken without a meeting if all members of the Board of Directors or such committee consent in writing (including by means of an e-mail message) to the adoption of a resolution authorizing the action. The resolution and the written consents thereto by the members of the Board of Directors or such committee will be filed with the minutes of the proceedings of the Board of Directors or such committee.

SECTION 15. COMPENSATION OF DIRECTORS

The Foundation will not pay any compensation to directors for services rendered to the Foundation in their role as directors, except that directors may be reimbursed for reasonable expenses incurred in the performance of their duties to the Foundation.

ARTICLE IV. CONFLICTS POLICY

SECTION 1. PREAMBLE

The directors, officers, and staff members of the Foundation owe a duty of loyalty to the Foundation, which requires that in their positions, they act in the interest of the Foundation and not in their personal interests. Directors, officers, and staff members may not use their positions or information they have about the Foundation or the Foundation's property or information obtained through their positions in a manner that allows them to secure a significant economic or personal

benefit, either directly or indirectly, for themselves or their relatives. In sum, it is the policy of the Foundation that no transaction between it and its directors, officers, or staff members be tainted with an actual or perceived conflict of interest.

SECTION 2. DISCLOSURE

- a. Prior to election to the Board or as an officer, and annually thereafter, all directors and officers shall disclose in writing, to the best of their knowledge, any Interest (as defined below) in any foundation or other organization or entity which provides goods or professional or other services to the Foundation for a fee or other compensation. A copy of each disclosure statement shall be available to any director of the Foundation on request.
- b. If at any time during his or her term of service a director or officer has any Interest which may pose a conflict of interest at any time during that director's or officer's service, he or she shall promptly disclose the material facts of that Interest in writing to the Chairman of the Board and chair of the Board committee, if any, functioning as the Audit Committee of the Board.
- c. When any matter in which a director or officer has an Interest comes before the Board or any committee of the Board for decision or approval, that Interest shall be immediately disclosed to the Board or the committee by that director or officer.

SECTION 3. DEFINITION OF "INTEREST"

Whether a director or officer has an Interest in a matter shall be determined by whether that director or officer or a relative (or a concern with which such persons are associated) would have a

significant economic or personal interest, either directly or indirectly, in a decision on the matter by the Board or committee. A person is associated with a concern if he or she participates in (including participating as an owner) or is affiliated with any foundation or other organization or entity with which the Foundation deals. An Interest is not intended to include positions on legislative matters of general impact.

SECTION 4. VOTING

No director shall vote on any matter in which he or she has an Interest.

SECTION 5. NON-PARTICIPATION

Any director or officer who has an Interest in a matter may participate in the information-gathering stage of the Board of Directors', or committees', discussion, but will leave the room in which the Board or committee is meeting and will not participate in the final deliberation regarding the matter.

SECTION 6. ATTEMPTS TO INFLUENCE

Directors and officers shall not attempt to influence other directors or officers regarding matters in which they have an Interest, without first disclosing that Interest.

SECTION 7. CONTRACT REVIEW COMMITTEE

If a contract is proposed for approval by the Board in which a director, officer, staff member or their relatives or an organization with which such persons are associated (as defined above) is a potential contractor, regardless of amount (an "Interested Party Contract"), the Board or a committee designated by the Board shall review the contract and shall recommend that the Foundation execute or not execute the contract.

If a Board committee reviews an Interested Party Contract and recommends that the Foundation not execute the Interested Party Contract, the Board subsequently may review the Interested Party Contract and may, by a majority vote of the disinterested directors entitled to vote on the matter, decide that the Foundation shall or shall not execute the Interested Party Contract. In reaching its decision, the Board or committee shall adhere to the legal requirements applicable to approval of Interested Party Contracts as set forth in section 144 of Chapter 8 of the [NAME OF STATE] General Corporation Law. The crux of those requirements is that, taking into account the terms of possible alternatives, the proposed contract is fair, reasonable, and in the best interest of the Foundation. All action regarding Interested Party Contracts shall be recorded in the minutes of the Board or the Board committee that reviewed the contract.

SECTION 8. STAFF

The President of the Foundation shall create, enforce, and apply rules and procedures consistent with the rules and procedures outlined above for directors and officers to the Foundation's staff. For purposes of this policy, the term officer shall include the President of the Foundation.

SECTION 9. GIFTING POLICY

- a. To avoid the appearance of impropriety, directors will not make solicited or unsolicited gifts in the form of funds, services, discounted or free travel or lodging, or other in-kind material contributions to any member of the [NAME OF STATE] Police Department (the "PD") or its professional staff. A director, if solicited by a member of the PD or its professional staff, will

- b. notify the Board of the event and furnish to the Board both the name(s) of the solicitor(s) and a detailed description of the request.
- c. The gifting policy that governs the PD, which is found in the [INSERT REFERENCE TO RELEVANT POLICE DEPARTMENT GIFTING RULES], as amended from time to time, is hereby incorporated by reference into these bylaws.

ARTICLE V. ADVISORY BOARD

The Board, by resolution adopted by a majority of the entire Board, may designate an Advisory Board. Such Advisory Board will consist of persons who are interested in the purposes and principles of the Foundation. The Advisory Board and each member thereof will serve at the pleasure of the Board of Directors. Any vacancy in the Advisory Board may be filled and any member of the Advisory Board may be removed, either with or without cause, by the Board of Directors. The Advisory Board will advise the Board of Directors as to any matters that are put before it by the Board of Directors concerning the Foundation. The Advisory Board will not have or purport to exercise any powers of the Board of Directors nor will it have the power to authorize the seal of the Foundation to be affixed to any papers that may require it.

ARTICLE VI. OFFICERS

SECTION 1. NUMBER

The officers of the Foundation shall be a Chairman of the Board of Directors, a Vice Chairman of the Board of Directors, a President, a Secretary, a Treasurer, and such other officers with such powers and duties not inconsistent with these bylaws as may be determined necessary by the

Board of Directors. The President may not serve as a member of the Board of Directors. An individual who serves as President may not also serve as Secretary.

SECTION 2. ELECTION AND TERM OF OFFICE

Except for the first Chairman of the Board of Directors who may be elected by the initial directors, and thereafter, pursuant to Section 11, Article III of these bylaws, the officers shall be elected at the first meeting of the Board of Directors of the Foundation and, at each annual meeting of the Board of Directors thereafter, by vote of the directors in accordance with Section 10 of Article III, provided at least ten (10) days' and no more than sixty (60) days written notice of the meeting, which shall state that officers are to be elected, shall have been given to each director then in office; in absence of such notice, officers shall be elected by at least a majority of the votes of the directors then in office.

SECTION 3. VACANCIES

All vacancies in any office shall be filled by the Board of Directors without undue delay, at its regular meeting, or at a meeting specially called for that purpose.

SECTION 4. REMOVAL

An officer elected by the Board of Directors may be removed by the Board with or without cause. The election of an officer shall not of itself create contract rights.

SECTION 5. COMPENSATION OF OFFICERS

The Board of Directors, or any committee, may from time to time establish reasonable compensation and benefits for the officers of the Foundation, provided that the Chairman and

Vice Chairman of the Board of Directors shall not receive any compensation. The officer whose compensation is being determined shall not participate in the discussions and deliberations of, and the voting on, his or her compensation and shall not be counted in determining a quorum at any meeting in which his or her compensation is discussed.

SECTION 6. DUTIES OF OFFICERS

The duties and powers of the officers of the Foundation shall be as follows unless further defined by resolution of the Board of Directors or pursuant to the terms of an employment contract entered into between the Foundation and a particular officer in accordance with a resolution of the Board of Directors.

PRESIDENT (OR EXECUTIVE DIRECTOR)

The President shall be the chief executive officer of the Foundation with the duty of managing the day-to-day activities and business of the Foundation, shall have specific responsibility for the supervision of all personnel and the implementation of all resolutions of the Board of Directors, and shall attend all meetings of the Board of Directors and of the executive committee of the Board unless the Board of Directors shall direct otherwise. The President shall execute, when authorized by the Board of Directors, under the seal of the Foundation, such bonds, mortgages, and other contracts requiring a seal, except where required by statute or these bylaws to be otherwise signed and executed.

SECRETARY

The Secretary shall attend all meetings of the Board of Directors and supervise the recording of the proceedings of the meetings of the Foundation and of the Board of Directors in a minute book to

be kept for that purpose and shall supervise the recording of minutes for the committees when required. The Secretary shall give, or cause to be given, notice of all meetings of the Board of Directors as required by resolution of the Board of Directors, by statute, or by these bylaws, and shall perform such other duties as may be prescribed by the Board of Directors or the President.

TREASURER

The Treasurer shall have the custody of the corporate funds and securities and shall supervise the maintenance of full and accurate accounts of receipts and disbursements in books belonging to the Foundation and the deposit of all monies and other valuable effects in the name and to the credit of the Foundation in such depositories as may be designated by the Board of Directors. The Treasurer shall supervise the disbursement of funds of the Foundation as may be ordered by the Board of Directors or the President, taking proper vouchers for such disbursements, and shall render to the President or the Board of Directors at its regular meetings, or whenever the Board of Directors so requires, an account of all the corporate transactions and of the general financial condition of the Foundation. The Treasurer will (i) render a statement of the condition of the finances of the Foundation at the annual meeting of the Board of Directors and (ii) make an annual report to the Board of Directors concerning assets held for a specific purpose, the use made of such assets and the income thereof. If required by the Board of Directors, the Treasurer shall give the Foundation a bond in such sum with such surety or sureties as shall be satisfactory to the Board of Directors for the faithful performance of the duties of this office and for the restoration to the Foundation, in case of death, resignation, retirement, or removal from

office of the Treasurer, of all books, papers, vouchers, money, and other property of whatever kind in his possession or under his control belonging to the Foundation.

INDEMNIFICATION

To the fullest extent permitted by law:

- a. The Foundation will indemnify any person (and that person's heirs, executors, guardians, administrators, assigns, and any other legal representative of that person) who was or is a party or is threatened to be made a party to or is involved in (including as a witness) any threatened, pending, or completed action, suit, proceeding, or inquiry (brought in the right of the Foundation or otherwise), whether civil, criminal, administrative, or investigative and whether formal or informal, including appeals, by reason of the fact that the person is or was a director or officer of the Foundation, or, while a director or officer of the Foundation, is or was serving at the request of the Foundation as a director, officer, partner, trustee, employee, or agent of another corporation, partnership, joint venture, trust, or other enterprise, for and against all expenses (including attorneys' fees), judgments, fines, and amounts paid in settlement actually and reasonably incurred by that person or that person's heirs, executors, guardians, administrators, assigns, or legal representatives in connection with that action, suit, proceeding, or inquiry, including appeals. Notwithstanding the foregoing, the Foundation will indemnify any person seeking indemnification in connection with an action, suit, proceeding, or inquiry (or part thereof) initiated by that person only if that action, suit, proceeding, or inquiry (or part thereof) was authorized by the Board.
- b. The Foundation will pay expenses as incurred by any person described in subsection (a) of this Article in connection with any action, suit, proceeding, or inquiry described in subsection (a) of this Article, provided that if these expenses are to be paid in advance of the final disposition (including appeals) of an action, suit, proceeding, or inquiry, then the payment of expenses will be made only upon delivery to the Foundation of an undertaking, by or on behalf of the person, to repay all amounts so advanced if it is ultimately determined that the person is not entitled to be indemnified under this Article or otherwise.
- c. The Foundation may purchase and maintain insurance on behalf of any person described in subsection (a) of this Article against any liability asserted against that person, whether or not the Foundation would have the power to indemnify the person against that liability under the provisions of this Article or otherwise.
- d. The provisions of this Article will be applicable to all actions, suits, proceedings, or inquiries made or commenced after the adoption of this Article, whether arising from acts or omissions occurring before or after its adoption. The provisions of this Article will be deemed to be a contract between the Foundation and each director or officer who serves in such capacity at any time while this Article and the relevant provisions of the laws of the state of [NAME OF STATE] and other applicable law, if any, are in effect, and any repeal or modification of this Article will not adversely affect any right or protection of any person described in subsection (a) in respect of any act or omission occurring prior to the time of the repeal or modification.

- e. If any provision of this Article will be found to be invalid or limited in application by reason of any law or regulation, that finding will not affect the validity of the remaining provisions of this Article. The rights of indemnification provided in this Article will neither be exclusive of, nor be deemed in limitation of, any rights to which any person described in subsection (a) of this Article may otherwise be entitled or permitted by contract, the Certificate of Incorporation, vote of the Board, or otherwise, or as a matter of law, both as to actions in the person's official capacity and actions in any other capacity while holding such office, it being the policy of the Foundation that indemnification of any person described in subsection (a) of this Article will be made to the fullest extent permitted by law.
- f. For purposes of this Article, reference to "other enterprises" will include employee benefit plans; reference to "fines" will include any excise taxes assessed on a person with respect to an employee benefit plan; and reference to "serving at the request of the corporation" will include any service as a director or officer of the Foundation which imposes duties on, or involves services by, that director or officer with respect to an employee benefit plan, its participants, or beneficiaries.
- g. The Foundation may, by vote of the Board, provide indemnification and advancement of expenses to employees and agents of the

- h. Foundation with the same scope and effect as the foregoing indemnification of and advancement of expenses to directors and officers.

LIMITS ON INDEMNIFICATION

In connection with the defense of a judicial proceeding under Chapter 42 of the Internal Revenue Code of 1986, no person shall under any circumstances be indemnified for taxes, penalties, or expenses of correction, and further, no person shall be indemnified for other expenses in connection with such judicial proceedings unless: (i) such other expenses are reasonably incurred by such person in connection with such proceeding; (ii) he is successful in such defense, or such proceeding is terminated by settlement and he has not acted willfully or without reasonable cause with respect to the act or failure to act which led to liability for tax under said Chapter 42. Notwithstanding the foregoing, the Foundation shall not indemnify any Director, officer, employee or agent of the Foundation if such indemnification shall constitute an act of selfdealing under Section 4941 or an excess benefit transaction under Section 4958 of the Internal Revenue Code of 1986, or corresponding provisions of any subsequent Federal tax law.

ARTICLE VII. GENERAL PROVISIONS

SECTION 1. AGENTS AND REPRESENTATIVES

The Board of Directors may appoint such agents and representatives of the Foundation with the powers to perform such acts or duties on behalf of

the Foundation as the Board of Directors may see fit, so far as may be consistent with these bylaws, and to the extent authorized or permitted by law.

SECTION 2. CONTRACTS

The Board of Directors may authorize any officer or agent to enter into any contract or execute and deliver any instrument in the name of and on behalf of the Foundation, and such authority may be general or confined to a specific instance; and unless so authorized by the Board of Directors or by these bylaws, no officer, agent, or employee shall have any power or authority to bind the Foundation by any contract or engagement, or to pledge its credit, or render it liable pecuniarily for any purpose in any amount. In no event may any officer, director, agent, or employee enter into an agreement on behalf of the Foundation when said agreement involves the Foundation's expenditure or receipt of an amount in excess of \$2,500 without the express authorization of the Board of Directors.

SECTION 3. VOTING UPON STOCK OF OTHER CORPORATIONS

Unless otherwise ordered by the Board of Directors, the President shall have full power and authority on behalf of the Foundation to vote either in person or by proxy at any meeting of stockholders of any corporation in which this Foundation may hold stock, and at any such meeting may possess and exercise all of the rights and powers incident to

the ownership of such stock which, as the owner thereof, this Foundation might possess and exercise if present. The Board of Directors may confer like powers upon any other person and may revoke any such powers as granted at its pleasure.

SECTION 4. FISCAL YEAR

The fiscal year of the Foundation shall be fixed by the Board of Directors.

SECTION 5. AMENDMENTS

The Board of Directors shall have power to make, alter, amend, or repeal the bylaws of the Foundation by vote of the directors in accordance with Section 10 of Article III, provided no less than ten (10) and no more than sixty (60) days' written notice of the meeting, which shall state that such action will be taken, shall have been given to each directors then in office; in absence of such notice, such action shall be taken only upon the vote of at least a majority of the directors then in office.

SECTION 6. SEAL

The corporate seal shall have inscribed thereon the name of the Foundation, the year of its incorporation, and the words "Not-For-Profit Corporation." The seal may be used by causing it or a facsimile thereof to be impressed or affixed or in any manner reproduced.

Appendix B. Sample Acknowledgment

January 10, 2013

XYZ Corporation
Jane Doe
PO Box XYZ
Lynnwood, WA 98046

Dear Jane,

On behalf of the Seattle Police Foundation (SPF), I would like to express our appreciation and thanks for your generous contribution of \$250.00 to the SPF for the Mounted Patrol. We are extremely grateful.

The Seattle Police Foundation has been supporting public safety initiatives in partnership with the Seattle Police Department for the past eleven years. Together we have launched and succeeded in more than 200 projects and initiatives in the areas of community partnership, employee development, and cutting-edge equipment and technology. As a result, crime rates today are at some of the lowest levels in decades, and safe neighborhoods help businesses and families thrive. I encourage you to visit us at <http://www.seattlepolicefoundation.org> to find out more information about the Seattle Police Foundation and the projects we fund.

Once again, we thank you for your continued support of keeping Seattle safe and helping the foundation to fulfill our mission of *raising awareness and support for the Seattle Police Department*. Please feel free to contact me should you have comments or require additional information.

Sincerely,



Renée Hopkins
Executive Director

This letter serves as your formal acknowledgment for tax purposes. The Seattle Police Foundation is a 501(c)(3) nonprofit organization, and your contribution is tax-deductible to the extent allowable by law. No goods or services were provided to you in return for your contribution. EIN: XX-XXXXXXX

About the COPS Office

The Office of Community Oriented Policing Services (COPS Office) is the component of the U.S. Department of Justice responsible for advancing the practice of community policing by the nation's state, local, territory, and tribal law enforcement agencies through information and grant resources.

Community policing is a philosophy that promotes organizational strategies that support the systematic use of partnerships and problem-solving techniques, to proactively address the immediate conditions that give rise to public safety issues such as crime, social disorder, and fear of crime.

Rather than simply responding to crimes once they have been committed, community policing concentrates on preventing crime and eliminating the atmosphere of fear it creates. Earning the trust of the community and making those individuals stakeholders in their own safety enables law enforcement to better understand and address both the needs of the community and the factors that contribute to crime.

The COPS Office awards grants to state, local, territory, and tribal law enforcement agencies to hire and train community policing professionals, acquire and deploy cutting-edge crime fighting technologies, and develop and test innovative policing strategies. COPS Office funding also provides training and technical assistance to community members and local government leaders and all levels of law enforcement. The COPS Office has produced and compiled a broad range of information resources that can help law enforcement better address specific crime and operational issues, and help community leaders better understand how to work cooperatively with their law enforcement agency to reduce crime.

- Since 1994, the COPS Office has invested more than \$14 billion to add community policing officers to the nation's streets, enhance crime fighting technology, support crime prevention initiatives, and provide training and technical assistance to help advance community policing.
- To date, the COPS Office has funded approximately 125,000 additional officers to more than 13,000 of the nation's 18,000 law enforcement agencies across the country in small and large jurisdictions alike.
- Nearly 700,000 law enforcement personnel, community members, and government leaders have been trained through COPS Office-funded training organizations.
- To date, the COPS Office has distributed more than 8.57 million topic-specific publications, training curricula, white papers, and resource CDs.

COPS Office resources, covering a wide breadth of community policing topics—from school and campus safety to gang violence—are available, at no cost, through its online Resource Center at <http://www.cops.usdoj.gov>. This easy-to-navigate website is also the grant application portal, providing access to online application forms.

To maintain the public safety gains of the past 20 years and the vastly improved relationships between police and the communities they serve, citizens will have to play an increasing role in sustaining and building on past crime reduction and crime prevention successes. Police foundations assist not only large but also small and medium police departments across the nation by engaging business leaders in community policing, providing extra-budgetary support for innovative law enforcement needs, and sustaining public safety gains in times of diminishing resources. Police foundations help maintain police service, expand police capabilities, and bridge budgetary gaps. To assist these and other efforts, *Investing in Community Safety: A Practical Guide to Forming and Sustaining Police Foundations* explains how properly instituted and managed police foundations can build a loyal donor base, help police departments strategically plan and effectively implement a progressive future, and ensure that both the raising and dispersing of funds are productive and ethical.



COPS
Community Oriented Policing Services
U.S. Department of Justice

U.S. Department of Justice
Office of Community Oriented Policing Services
145 N Street NE
Washington, DC 20530

To obtain details about COPS Office programs,
call the COPS Office Response Center at 800-421-6770.

Visit the COPS Office online at www.cops.usdoj.gov.

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