



Police Foundation: Benevolent Associations versus Foundations by Tom Murphy

A number of questions have come up recently as to the differences between "benevolent associations" and "foundations." While there are some similarities, there are also major differences that I'll try to explain in this article.

Looking in a legal dictionary one will find that a benevolent association is sometimes referred to as a beneficial association or fraternal society, fraternal order or friendly association of societies. It is a non-profit organization that has been created primarily for the mutual assistance of its members or its members' families, relatives, or designated beneficiaries, during times of hardship such as illness or financial need. Associations of this type first appeared in the 1500s when working people formed "clubs" to provide sickness and death benefits to its members. Today, benevolent associations typically are more organized through a charter, constitution and bylaws. Their authority and powers are subject to the statutes under which they are formed and each member shares all the benefits and all of the burdens of the other members. A beneficial association's bylaws and controlling statutes specifically designate which benefits are payable to its members, and the types of benefits provided are restricted to those specified.

A foundation on the other hand is generally established and maintained by contributions for either charitable, educational, religious, research or other similar purposes. They too are nonprofit organizations. Foundations typically donate funds and provide support to other organizations in the form of grants. Because of this, the terms "grant makers" and "foundations" can, for the most part, be used interchangeably. The requirements and procedures for forming foundations vary from state to state, as do the requirements for filing with the Internal Revenue Service. The primary difference between a beneficial association and a foundation is that a foundation does not distribute its surplus funds to owners, members or shareholders, but instead uses them to help pursue its stated goal or mission.

The Palm Beach Gardens Police Foundation has set as its goal "to secure private funding to enhance the safety of our community and the effectiveness of our Police

Department.” It is our vision to create a safer Palm Beach Gardens by funding the technology, equipment and training needs of our Police Department. We also help fund community outreach and crime prevention programs as well as programs focused on the youth of Palm Beach Gardens. With shrinking city budgets and rising community needs, this is more difficult – and more important – than ever.

Since 2007 the Palm Beach Gardens Police Foundation has provided grants in excess of \$150,000 to the Palm Beach Gardens Police Department and its support organizations. This has allowed our City to procure some of the latest technology in law enforcement and to maintain a high level of training for its Officers. Modern law enforcement strategies and techniques are becoming more and more complex, but our Palm Beach Gardens Police Department is able to stay current with crime fighting expertise and innovative technology... in part thanks to the Palm Beach Gardens Police Foundation.

Tom Murphy has been president of the Palm Beach Gardens Police Foundation, Inc. since its inception in 2007. Before helping to form the foundation he was a marketing executive with the IBM Corporation and earlier a member of the Nassau County (NY) Police Department.