

Village of Poplar Grove, Illinois

Ordinance No. 2024-19

AN ORDINANCE GOVERNING CHARITABLE CONTRIBUTIONS TO THE VILLAGE OF POPLAR GROVE, ILLINOIS

TITLE 1 ADMINISTRATION – CHAPTER 14 VILLAGE CHARITABLE CONTRIBUTIONS POLICY

WHEREAS, the Village of Poplar Grove, Illinois, recognizes the importance of charitable contributions in promoting community well-being, supporting public services, and enhancing the quality of life for all residents; and

WHEREAS, the Village Board of Trustees wishes to establish clear guidelines for the acceptance, use, and administration of charitable contributions, gifts, and donations to ensure transparency, accountability, and compliance with applicable laws.

NOW, THEREFORE, be it ordained by the Village Board of the Village of Poplar Grove that CHAPTER 14 VILLAGE CHARITABLE CONTRIBUTIONS POLICY shall be created as follows:

Section 1-14-1: Purpose

The purpose of this policy is to establish clear guidelines for the accounting of acceptance, use, and administration of charitable contributions, gifts, and donations to ensure transparency, accountability, and compliance with applicable laws.

Section 1-14-2: Definitions

For purposes of this Ordinance, the following terms are defined as follows:

1. **Charitable Contribution:** Any donation, gift, or bequest of money, property, goods, or services provided voluntarily to the Village of Poplar Grove, Illinois, for public use, benefit, or charitable purposes.
2. **Village:** The Village of Poplar Grove, Illinois.
3. **Charitable Purpose:** Any purpose that benefits the public, including but not limited to education, public health, the arts, recreational programs, public safety, infrastructure improvements, and other civic endeavors.

Section 1-14-3: Authority to Accept Contributions

1. The Village President and Village Board of Trustees are authorized to accept charitable contributions on behalf of the Village of Poplar Grove.

2. Charitable contributions may be made to the Village for specific purposes as designated by the donor or for a designated use in accordance with the Village's needs and priorities.
3. No contribution shall be accepted if its conditions conflict with the laws, ordinances, or policies of the Village of Poplar Grove.
4. The Village shall not solicit or accept donations from its paid contractors and vendors as it may promote a conflict of interests.
5. Refer to Poplar Grove Ordinances Title 1 CHAPTER 11. - STATE OFFICIALS AND EMPLOYEES ETHICS ACT

Section 1-14-4: Procedures for Donation Acceptance

1. **Donor Acknowledgment:** The Village shall acknowledge all charitable contributions in writing, providing the donor with a receipt for tax purposes, as required by law.
2. **Restricted Contributions:** If a donor specifies a restriction on the use of the contribution (e.g., for a specific project or program), the Village shall ensure that the contribution is used in accordance with the donor's expressed wishes. Restricted contributions shall be tracked separately in the Village's financial records.
3. **Unrestricted Contributions:** Unrestricted contributions shall be used by the Village for purposes deemed most beneficial by the Village Board of Trustees, consistent with the needs of the community. These funds shall be accounted for in detail by the treasurer.
4. **Donor Recognition:** The Village may recognize charitable donors publicly through appropriate methods, including but not limited to signage, plaques, and public announcements, unless the donor requests anonymity.

Section 1-14-5: Administration and Use of Charitable Contributions

1. **Accounting and Reporting:** All charitable contributions received by the Village shall be recorded in the Village's financial records. The Village Treasurer or designated staff shall maintain a detailed log of all donations, specifying the donor, the amount or value of the contribution, the intended purpose, and the date received.
2. **Contributions:** Each contribution shall be entered into a separate booking keeping account number for a specific purpose and record keeping purposes and when those funds are used for their designated purpose, they will be withdrawn from that account number showing each transaction clearly for public consumption.
3. **Expenditure of Funds:** Charitable funds shall be expended in accordance with the terms of the contribution. Any unused or unspent funds designated for a specific purpose shall be rolled over for future use for that purpose or returned to the donor if requested.
4. **Compliance with Laws:** All charitable contributions and their uses shall comply with applicable federal, state, and local laws, including those governing tax-exempt status, reporting requirements, and ethical standards.

5. **Small Contributions Without Designation:** Small random cash or check donations shall be referred to local charitable 501(c)3 organizations as the village is not a charitable organization capable of handing out donations without potential political, ethical, and moral consequences.
6. **Local Charitable Organizations:** Small local charities are best suited to accept small donations.

Section 1-14-6: Prohibited Contributions

1. The Village of Poplar Grove shall not accept any contribution that:
 - Violates public policy or law.
 - Is made with the expectation of influencing Village policies, decisions, or actions.
 - Contains any unlawful or immoral conditions.
 - Contradicts or conflicts with the Village's mission or public interests.
2. The Village President and the Village Board of Trustees shall have the discretion to reject any contribution that may undermine the integrity or reputation of the Village.

Section 1-14-7: Disbursement of Charitable Funds

1. Charitable contributions shall be used in the disbursement of funds for projects and programs benefiting the public and the community of Poplar Grove.
2. Any disbursement of funds from charitable contributions must be authorized by the Village Board of Trustees, and expenditures must be documented and recorded in accordance with the Village's financial policies and applicable laws.

Section 1-14-87: Annual Report

1. The Village shall provide an annual report to the public regarding the charitable contributions received, the purposes for which they were used, and the status of any ongoing or future charitable initiatives. This report will be made available on the Village website or at Village Hall upon request.

Section 1-14-9: Severability

If any provision of this Ordinance is found to be invalid or unenforceable, the remainder of the Ordinance shall remain in full force and effect.

Section 1-14-10: Effective Date

This Ordinance shall be in full force and effect upon its passage, approval, and publication in accordance with the laws of the State of Illinois.

Passed and approved this [_____] day of [Month], [Year].

Village President:

Village Clerk:

Village Board of Trustees:

This ordinance sets clear procedures and guidelines for accepting and using charitable contributions in the Village of Poplar Grove, ensuring transparency, accountability, and compliance with the law.