



NEW MEXICO
ASSOCIATION OF
GRANTMAKERS

GIVING SURVEY 2003

About the New Mexico Association of Grantmakers

Founded in 1991, the New Mexico Association of Grantmakers is dedicated to increasing the effectiveness and impact of organized philanthropy throughout our region. It is the premier resource for networking and education, information and knowledge, and leadership on behalf of philanthropy in New Mexico. As an entirely voluntary association of public and private sector grantmakers, NMAG seeks to encourage and strengthen philanthropy by:

- facilitating information sharing among members
- alerting members to community needs and emerging issues in philanthropy
- encouraging the development of new philanthropy
- promoting sound public policy on issues affecting philanthropy and the public sector
- improving grantmaker-grantseeker cooperation and communication
- facilitating collaborations and new approaches to solving community problems

We welcome inquiries from foundations of any size or location that do grantmaking in New Mexico. We also invite inquiries from individual donors.

January 2004

Dear Colleagues and Friends of NMAG:

This booklet encloses the first Giving Survey for the State of New Mexico. Prepared by the New Mexico Association of Grantmakers, it will become a periodic benefit of membership in NMAG. It will also serve as a report to our stakeholders: NMAG members, other philanthropic entities in New Mexico, the nonprofit sector, various levels of government in our state, the private sector, the professions and the media.

Here are some of the things it will provide:

- Comparative data about the growth of New Mexico private foundations' assets since 1997
- Information about New Mexico-based foundations and their grantmaking
- Grantmaking to New Mexico nonprofits by out-of-state foundations
- Information about community foundations in New Mexico
- Information about individual giving by New Mexicans
- Information about NMAG Member foundations

We hope you will find this Survey to be helpful and interesting. Your comments are invited and your suggestions for the next Giving Survey are heartily welcomed.

Cordially,

M. Carlota Baca, Ph.D.
Executive Director

Marylee McInnes
Office Administrator

Table of Contents

Introduction . . . . .	.2
Methodology . . . . .	.2
Key Findings . . . . .	.2
Giving Nationally . . . . .	.3
Private Foundations in New Mexico . . . . .	.4
Foundation Dollars Invested in New Mexico . . . . .	.5
Giving by Subject Area . . . . .	.10
Community Foundations . . . . .	.12
Individual Giving . . . . .	.12
New Mexico Association of Grantmakers Member Survey . . . . .	.13
Glossary . . . . .	.14
Information Sources . . . . .	.15

Introduction

The New Mexico Association of Grantmakers (NMAG) is pleased to present this first report on Giving in New Mexico. It is essentially a series of snapshots of philanthropy in our State, based upon 2001 and 2002 data from a number of public information resources on the Internet.

NMAG expects to offer this kind of report periodically, making it available to a broad range of public media and to various levels of municipal and state government. Most of all, it is designed for easy reference for our Membership, which consists of public, private, corporate and community foundations, federated funds, and individual philanthropists in New Mexico.

Methodology

In general, all the data are collected from publicly available sources: the IRS, GuideStar, the Foundation Center, the Urban Institute, the Foundation Center, etc. Most of these data reflect information from 2001. Where available, 2002 data are presented.

The private foundation information in this report is based on data from GuideStar reports and 990-PFs available on GuideStar using only 2001 through 2003 information. Other sources include the IRS, for individual giving information, and the National Center for Charitable Statistics at the Urban Institute, for a range of information including county breakdowns for assets and giving.

The data for private foundations are for those coded as private operating and non-operating foundations in IRS reports (please see the glossary for additional information).

Unfortunately, the usefulness and accuracy of the 990/990-PF data is limited, especially with regard to the location of the organizations to which donations have been given. Many 990s do not include the address of the grantee, so unless the organization is recognizable as one in New Mexico, it has not been included in the giving total.

Additional information was gleaned from grantmakers' annual reports, Giving USA, Independent Sector, and The Foundation Center. NMAG members also completed an on-line survey questionnaire.

Some minor discrepancies between data from different sources are unavoidable.

Key Findings

Foundation Giving

- Grantmaking by foundations incorporated in New Mexico surpassed \$52 million in 2001.
- New Mexico ranked 43rd nationally in grantmaking in 2001.
- Grantmaking nationally in 2001 was \$30.5 billion.

Number and growth of New Mexico foundations*:

- In 1997, there were 174 private New Mexico foundations holding assets of \$437,519,067.
- In 2000, there were 190 private New Mexico foundations holding assets of \$796,083,320.
- In 2003, there were 237 private New Mexico foundations holding assets of \$939,716,305.

Individual Giving

- In 2001, there were 849,993 total tax returns in New Mexico, reflecting total adjusted gross income of \$33,299,736,000.
- Total giving by New Mexico taxpayers in 2001 was \$630,027,000 or 1.89% of adjusted gross income.
- Average Giving by total returns was \$741.
- In 2001, 201,769 tax returns showed charitable contributions, or 23.74%.

*Foundations filing 990-PFs only.

Giving Nationally

Some Interesting Facts

—from the 2003 Foundation Yearbook:

- In spite of three consecutive years of stock market declines and a weak economy, giving by the nation's nearly 62,000 grantmaking foundations held steady in 2002.
- Foundation giving held steady at \$30.3 billion in 2002, almost unchanged from \$30.5 billion in 2001. This tiny decline was the first reported decrease since 1983.
- The 6-year period 1994-2000 saw double-digit growth every year in grant dollars awarded nationally.
- In 2001, community foundations accounted for only 1% of the total number of active grantmaking foundations, but 7.9% of giving, and 11% of gifts received.
- Between 2000 and 2001, grantmaking by community foundations increased 10.9%, from \$2.1 billion to \$2.4 billion, following an increase of 17.1% from 1999 to 2000.
- Gifts into all foundations in 2001 totaled \$28.7 billion—the second-highest level on record.
- The West experienced the fastest rate of growth in the number of foundations in 2001.
- Almost half of the larger Western foundations were established in the last decade.
- Despite investment losses for all foundations nationally, the West increased its share of all U.S. foundation assets (8.6% of national foundation assets in 1975 to 26.9% of assets in 2001).
- Nationally, assets of all foundations experienced a 3.8% loss in 2001.
- There were 62 active private “new health” foundations, holding assets of over \$7.9 billion and making grants amounting to \$341 million in 2001. (*New Mexico's brand new Con Alma Health Foundation is one of these.*)
- There are seven community foundations in New Mexico.

—from Giving USA:

- We know from Giving USA 2002 that in 2000, individuals contributed \$152 billion. This figure is about 75% of all giving from all sources (foundations, corporations, bequests, etc. in the U.S.)
- Total giving from all sources nationally was \$203.45 billion in 2000, up 6.6% from 1999.
- Giving by bequest is estimated to be \$16.02 billion in 2000.
- Giving by foundations (not including corporate foundations) was \$24.50 billion in 2000. Foundation grants accounted for 10.7% of total giving in 2000.
- Corporate giving in 2000 was \$10.86 billion.
- Giving to religion reached \$74.31 billion in 2000.
- Giving to education from all sources was \$28.18 billion in 2000.
- Giving to health from all sources was \$18.81 billion in 2000.
- Giving to human services from all sources was \$17.99 billion in 2000.
- Giving to the arts, culture and humanities reached \$11.50 billion in 2000.
- Giving to public/society benefit organizations was \$11.59 billion in 2000.
- Giving to environment/wildlife in 2000 was \$6.16 billion.
- Giving to international affairs in 2000 was \$2.71 billion.

—from the NCCS/Urban Institute:

- In 2001, 218 New Mexico private foundations gave \$60,612,063 in grants.
- Of 218 New Mexico private foundations, 136 of them are in the Albuquerque and Santa Fe areas.

Private Foundations in New Mexico

Private Foundation Growth Statewide from 1997 to 2003

- Private foundations have grown significantly in New Mexico, both in their number and in their assets. The national scene in philanthropy saw a similar growth. (See the adjacent chart for details.)
- In 2003, there were a total of 420 foundations “registered” in New Mexico, but except for 237 of them, they were inactive, had no assets, or were established to receive funds at some time in the future. This compares to 243 registered foundations in 1997.

Private Foundation* Growth by County 1997-2003

- The bulk of private foundations in New Mexico are concentrated in Bernalillo

*Foundations filing 990-PFs only. Data from The Urban Institute, National Center for Charitable Statistics, <http://nccsdataweb.urban.org/>

and Santa Fe counties, with 67 and 79 foundations respectively in 2003.

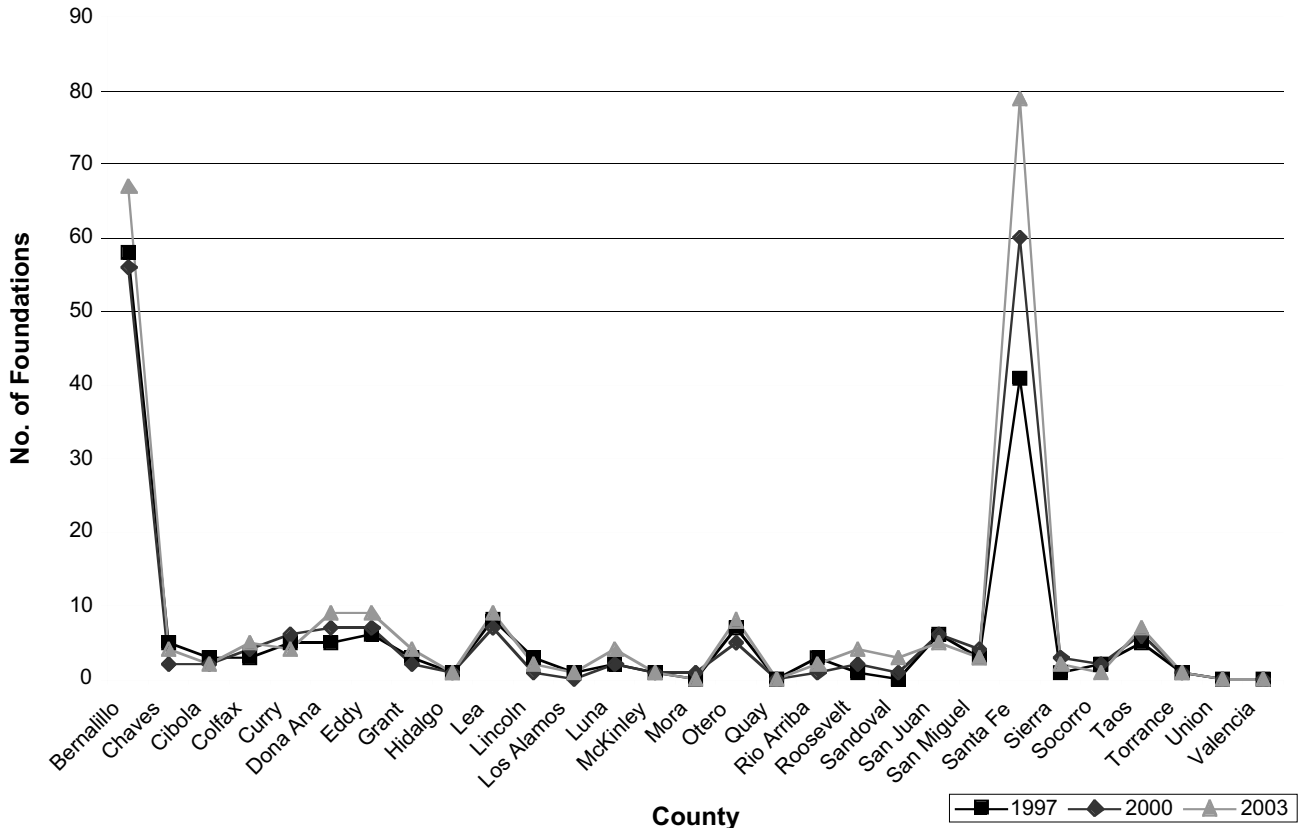
- Private foundation assets between Bernalillo and Santa Fe counties are significantly disparate, however, with \$75.3 million and \$583.5 million respectively in 2003.
- With nine foundations in 2003, tiny Lea County nonetheless holds slightly more than 15% of the State’s private foundation assets, much of this due no doubt to the J. F Maddox Foundation in Hobbs.

New Mexico Private Foundation Growth 1997 to 2003

	Registered Organizations	Organizations Filing Form 990*	Assets Reported on Form 990*
1997	243	174	\$437,519,067
2000	314	190	\$796,083,320
2003	420	237	\$939,716,305

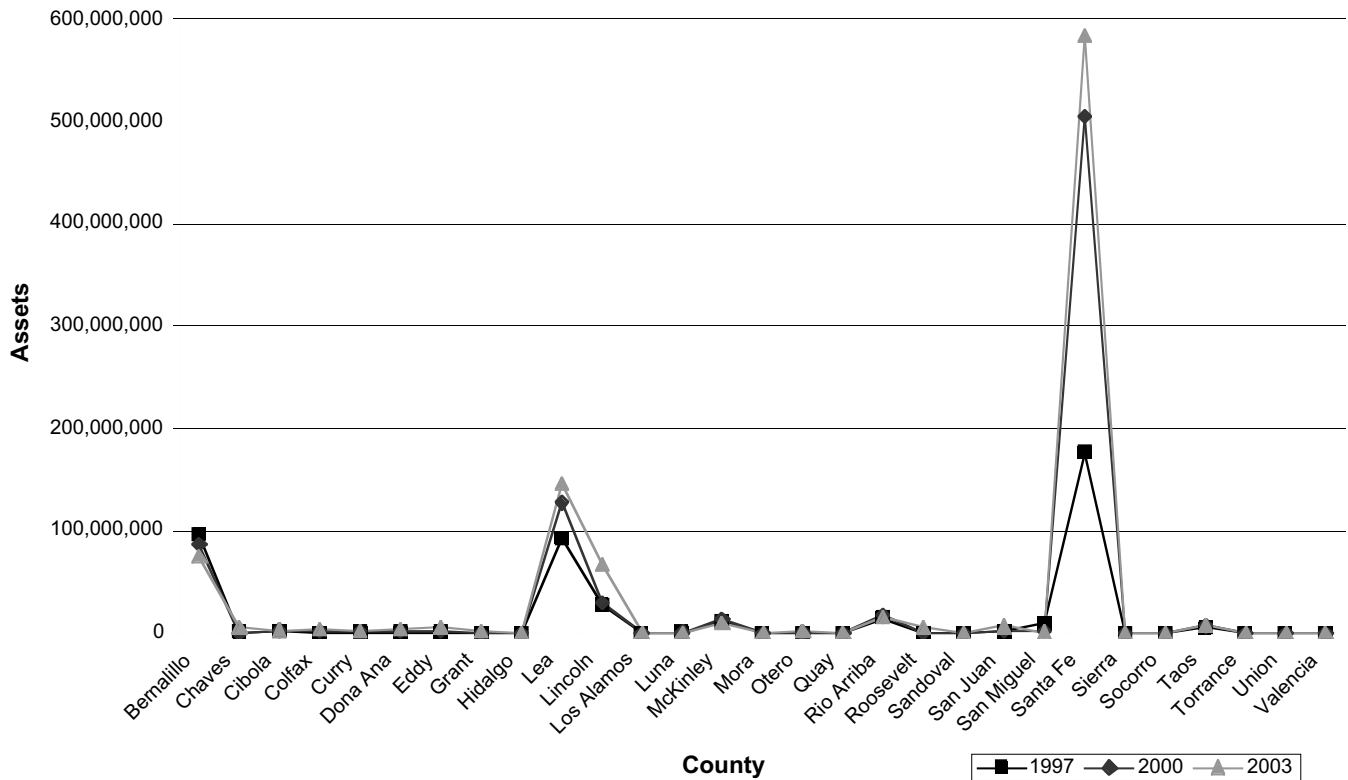
* Organizations that filed Form 990 within 24 months of the BMF release date
 SOURCE: Internal Revenue Service, Exempt Organizations Business Master File (501(c)(3) Private Foundations, 1997, 2000, 2003)
<http://nccsdataweb.urban.org/>

Number of New Mexico Private Foundations by County



Source: The Urban Institute, National Center for Charitable Statistics, <http://nccsdataweb.urban.org/>

New Mexico Private Foundation Assets by County



Source: The Urban Institute, National Center for Charitable Statistics, <http://nccsdataweb.urban.org/>

- Four counties—Mora, Quay, Union, and Valencia—show no private foundation assets since 1997.

Private New Mexico Foundations by Total Assets

- Of the 237 private foundations filing 990 forms in 2003, three of them show assets of over \$100 million each.
- These top three asset-holding foundations comprise only 1.3% of the number of private foundations in the State, but 52.4% of the assets (\$491,971,929).
- Just below this top range, there are twelve foundations with assets of \$10 million to \$100 million each or about 30% of the assets in the State.
- The largest number of private foundations in the State tend to have assets in the range of \$250,000 to \$5 million. We can count 95 foundations in this broad range, but the bulk of the financial assets resides in the foundations with assets between \$1 million and \$5 million each.

Top 50 New Mexico Foundations by Assets 2001-2002

- The top seven New Mexico funders are all private foundations.

- Within the top 25 New Mexico funders, there are four community foundations.

- Within the top 50, there are a number of “operating” foundations, whose primary purpose tends to be to conduct research, social welfare, or other programs. An operating foundation may make grants, but the amount of grants is small relative to the funds used for the foundation’s own programs.

Foundation Dollars Invested in New Mexico

Foundation Grantmaking Statewide 2001-2002

- The McCune Charitable Foundation and the J. F. Maddox Foundation do the largest amount of grantmaking in New Mexico. Their assets are exceeded only by the Lannan Foundation, which gives internationally and usually has the largest grantmaking total of any New Mexico foundation.
- Additionally, those New Mexico foundations that routinely grant (total) more than \$1 million a year are the Thaw Charitable Trust, the Pond Foundation, the Frost Foundation, Messengers of Healing Winds Foundation, and the Hubbard Foundation.

***Top 50 New Mexico Foundations
by Assets 2001-2002***

Foundation Name	Assets	Fiscal Year
1 Lannan Foundation	\$223,109,486	2001
2 J. F Maddox Foundation	157,524,045	2001
3 Marshall L. and Perrine D. McCune Charitable Foundation	132,635,861	2001
4 Eugene V. and Clare E. Thaw Charitable Trust	46,243,790	2002
5 R. D. & Joan Dale Hubbard Foundation	40,878,588	2001
6 Frost Foundation	37,870,989	2001
7 Messengers of Healing Winds Foundation	37,012,780	2001
8 Albuquerque Community Foundation*	22,854,811	2002
9 Carlsbad Foundation Inc.*	18,192,585	2003
10 Max & Anna Levinson Foundation	15,608,847	2002
11 Georgia O'Keeffe Foundation	14,690,663	2002
12 Waite and Genevieve Phillips Foundation	13,246,432	2002
13 Santa Fe Community Foundation*	11,979,480	2002
14 PNM Foundation	11,344,461	2001
15 Pond Foundation	11,226,739	2001
16 Johns Family Foundation	10,842,104	2002
17 Frank D. Gorham Jr. and Marie Kelly Gorham Charitable Foundation	10,839,516	2002
18 Stockman Family Foundation Trust	10,784,529	2002
19 The Helene Wurlitzer Foundation of New Mexico	10,235,342	2002
20 William Knox Holt Foundation	8,396,923	2002
21 The Healy Foundation	7,534,498	2002
22 Frederick H. Leonhardt Foundation	7,105,548	2002
23 Tijeras Foundation	6,761,571	2002
24 New Mexico Community Foundation*	6,601,224	2002
25 Santa Fe Art Foundation	5,757,617	2001
26 BF Foundation	4,820,819	2002
27 Cudd Foundation	4,744,896	2001
28 Van Vechten Lineberry Taos Art Museum Foundation	4,392,215	2001
29 Witter Bynner Foundation Inc.	4,332,604	2002
30 J. E. & Lillian Tipton Foundation	4,143,981	2002
31 Lea County Charitable Foundation	3,909,291	2001
32 Lydia B. Stokes Foundation	3,710,711	2003
33 The Gihon Foundation	3,515,267	2001
34 Seidman Family Foundation	3,318,669	2002
35 Eugene Victor Thaw Art Foundation	3,171,064	2002
36 Grasslans Charitable Foundation	3,037,001	2002
37 Code of the West Foundation	2,931,821	2002
38 Garrett Thornburg Foundation	2,531,292	2002
39 Chamiza Foundation	2,501,966	2002
40 Paul McCutchen Foundation	2,425,654	2001
41 SB Foundation	2,282,527	2002
42 Red Rock Foundation Trust	2,190,876	2002
43 Slayton Foundation	2,011,279	2002
44 Prajna Foundation	1,773,698	2001
45 J Korber Foundation	1,708,754	2002
46 H. B. and Lucille Horn Foundation	1,680,028	2002
47 Finis Heidel Trust	1,644,973	2002
48 S. P. & Estelle Yates Family Foundation	1,609,772	2002
49 Whited Foundation	1,501,106	2002
50 Mill Atelier Foundation	1,482,394	2002

*Community Foundation

Source: GuideStar provided 990s and 990-PFs.

***Top 50 New Mexico Private Foundations
by Total Giving***

Private Foundation Name	Total Grantmaking	Fiscal Year
1 Lannan Foundation	8,694,108	2001
2 Marshall L. and Perrine D. McCune Charitable Foundation	7,686,800	2001
3 J. F Maddox Foundation	6,433,159	2001
4 Eugene V. and Clare E. Thaw Charitable Trust	3,912,740	2002
5 Pond Foundation	2,398,873	2002
6 Frost Foundation	2,138,093	2001
7 Messengers of Healing Winds Foundation	1,830,105	2001
8 R. D. & Joan Dale Hubbard Foundation	1,293,698	2001
9 Edgar Foster Daniels Foundation	1,283,745	2002
10 J. E. & Lillian Tipton Foundation	937,169	2002
11 Max & Anna Levinson Foundation	815,565	2002
12 Stockman Family Foundation Trust	599,688	2002
13 William Knox Holt Foundation	553,500	2002
14 Johns Family Foundation	517,638	2002
15 PNM Foundation	486,341	2001
16 The Healy Foundation	396,500	2002
17 Cudd Foundation	349,306	2001
18 BF Foundation	346,563	2002
19 Waite and Genevieve Phillips Foundation	264,575	2002
20 Seidman Family Foundation	240,500	2002
21 Garfield Street Foundation	220,530	2002
22 Frank D. Gorham Jr. and Marie Kelly Gorham Charitable Foundation	220,000	2002
23 Lea County Charitable Foundation	210,961	2001
24 Jonathan and Kathleen Altman Foundation	198,265	2002
25 Georgia O'Keeffe Foundation	152,500	2002
26 Garrett Thornburg Foundation	151,700	2002
27 Grasslans Charitable Foundation	151,585	2002
28 T. & E. Inc.	150,148	2002
29 Witter Bynner Foundation Inc.	138,150	2002
30 The Charles Oglesby and Donna Atchison Oglesby Charitable Trust	135,750	2001
31 SB Foundation	135,000	2002
32 Eugene Victor Thaw Art Foundation	133,750	2002
33 Chamiza Foundation	133,354	2002
34 Lydia B. Stokes Foundation	133,000	2003
35 Viles Foundation, Inc.	120,750	2001
36 Red Rock Foundation Trust	106,250	2002
37 Paul McCutchen Foundation	104,805	2001
38 Frederick H. Leonhardt Foundation	103,000	2002
39 S. P. & Estelle Yates Family Foundation	93,800	2002
40 Nirvana Mañana Institute	93,666	2002
41 Grace & John T. Harrington Foundation	93,000	2002
42 Whited Foundation	86,460	2002
43 Finis Heidel Trust	84,693	2002
44 H. B. and Lucille Horn Foundation	83,371	2002
45 Mill Atelier Foundation	75,000	2002
46 Code of the West Foundation	73,260	2002
47 Luther A. Sizemore Foundation Inc.	71,430	2001
48 J. Korber Foundation	70,000	2002
49 Continental Divide Electric Education Foundation	67,500	2002
50 Natural American Spirit	62,500	2002

Source: GuideStar provided 990s and 990-PFs.

***Top 50 New Mexico Private Foundations
by Giving in New Mexico***

Private Foundation Name	NM Grantmaking	Fiscal Year
1 Marshall L. and Perrine D. McCune Charitable Foundation	7,616,800	2001
2 J. F Maddox Foundation	5,933,756	2001
3 Eugene V. and Clare E. Thaw Charitable Trust	1,358,642	2002
4 Frost Foundation	1,186,548	2001
5 Messengers of Healing Winds Foundation	832,240	2001
6 Lannan Foundation	546,474	2001
7 R. D. & Joan Dale Hubbard Foundation	533,350	2001
8 PNM Foundation	467,576	2001
9 Pond Foundation	452,721	2002
10 Johns Family Foundation	381,538	2002
11 Tijeras Foundation	275,567	2002
12 J. E. & Lillian Tipton Foundation	265,000	2002
13 The Healy Foundation	241,500	2002
14 Frank D. Gorham Jr. and Marie Kelly Gorham Charitable Foundation	220,000	2002
15 Cudd Foundation	214,230	2001
16 Lea County Charitable Foundation	210,961	2001
17 Edgar Foster Daniels Foundation	207,000	2002
18 BF Foundation	170,770	2002
19 Max & Anna Levinson Foundation	136,500	2002
20 Chamiza Foundation	129,354	2002
21 Garrett Thornburg Foundation	129,200	2002
22 Viles Foundation, Inc.	120,750	2001
23 Stockman Family Foundation Trust	116,400	2002
24 Paul McCutchen Foundation	104,805	2001
25 S. P. & Estelle Yates Family Foundation	93,800	2002
26 Finis Heidel Trust	84,693	2002
27 H. B. and Lucille Horn Foundation	83,071	2002
28 Frederick H. Leonhardt Foundation	78,000	2002
29 William Knox Holt Foundation	75,500	2002
30 Mill Atelier Foundation	75,000	2002
31 Luther A. Sizemore Foundation Inc.	71,430	2001
32 J. Korber Foundation	70,000	2002
33 Whited Foundation	68,250	2002
34 Nirvana Mañana Institute	67,666	2002
35 Peñasco Valley Telephone Education Foundation	66,375	2002
36 Continental Divide Electric Education Foundation	66,000	2002
37 SB Foundation	65,000	2002
38 Grace & John T. Harrington Foundation	62,000	2002
39 Joshua Charitable Foundation	61,782	2002
40 Red Rock Foundation Trust	61,250	2002
41 The Leon Family Foundation	59,250	2002
42 Robert Moody Foundation	58,384	2002
43 Central Valley Electric Education Foundation	58,000	2002
44 Seidman Family Foundation	54,484	2002
45 Forrest Family Foundation	52,500	2001
46 Grasslans Charitable Foundation	51,585	2002
47 Mary Anne Berliner Foundation Trust	48,721	2002
48 Sacramento Mountain Scholarship Fund	47,754	2002
49 T & E Inc.	46,478	2002
50 Prajna Foundation	44,847	2001

Source: GuideStar provided 990s and 990-PFs.

***Top 50 U.S. Private Foundations
by Giving in New Mexico***

Private Foundation Name	NM Grantmaking	Fiscal Year
1 Marshall L. and Perrine D. McCune Charitable Foundation	7,616,800	2001
2 The Burnett Foundation	5,940,000	2001
3 J. F Maddox Foundation	5,933,756	2001
4 Daniels Fund	5,272,927	2002
5 W. K. Kellogg Foundation	4,680,787	2002
6 Armand Hammer United World College Trust	2,250,000	2002
7 Bill & Melinda Gates Foundation	1,989,190	2001
8 McCune Foundation	1,550,000	2001
9 Mosaic Fund	1,536,380	2002
10 John D. & Catherine T. MacArthur Foundation	1,513,894	2001
11 David & Lucile Packard Foundation	1,422,247	2001
12 Paso Del Norte Health Foundation	1,401,183	2001
13 Eugene V. and Clare E. Thaw Charitable Trust	1,358,642	2002
14 Brown Foundation	1,313,000	2002
15 Frost Foundation	1,186,548	2001
16 Bank of America Foundation	1,006,575	2001
17 Surdna Foundation Inc.	935,000	2001
18 William & Flora Hewlett Foundation	900,000	2001
19 Messengers of Healing Winds Foundation	832,240	2001
20 Ford Foundation	740,000	2001
21 J. N. Pew Jr. Charitable Trust	733,000	2001
22 Robert Wood Johnson Foundation	699,421	2001
23 Educational Foundation of America	699,334	2001
24 Ford Motor Company Fund	626,000	2001
25 Rural School and Community Trust	625,785	2002
26 Hatton W. Sumners Foundation	606,738	2001
27 Esther B. O'Keeffe Charitable Trust Foundation	600,000	2002
28 Turner Foundation	595,000	2001
29 The Dharma Foundation	557,257	2001
30 Lannan Foundation	546,474	2001
31 R. D. & Joan Dale Hubbard Foundation	533,350	2001
32 Paul & Virginia Cabot Charitable Trust	500,000	2002
33 Wyss Foundation	470,500	2001
34 PNM Foundation	467,576	2001
35 Pond Foundation	452,721	2002
36 The Charles Engelhard Foundation	447,000	2001
37 New Cycle Foundation	433,200	2001
38 Lucent Technologies	407,475	2001
39 William Randolph Hearst Foundation	405,000	2001
40 Maxfield Foundation	400,000	2002
41 Johns Family Foundation	381,538	2002
42 Brindle Foundation	380,000	2002
43 Rudd Family Foundation	357,000	2002
44 Rockefeller Foundation	356,477	2001
45 General Mills Foundation	337,246	2001
46 Ettinger Foundation	335,000	2001
47 Oberkötter Foundation	331,850	2001
48 Intel Foundation	329,715	2001
49 Lorraine G. Freimann Trust	329,494	2001
50 Vaterstetten Foundation	326,221	2001

Source: GuideStar provided 990s and 990-PFs.

Giving by Subject Area

How New Mexico Nonprofits Fare with Funding from Inside and Outside the State:

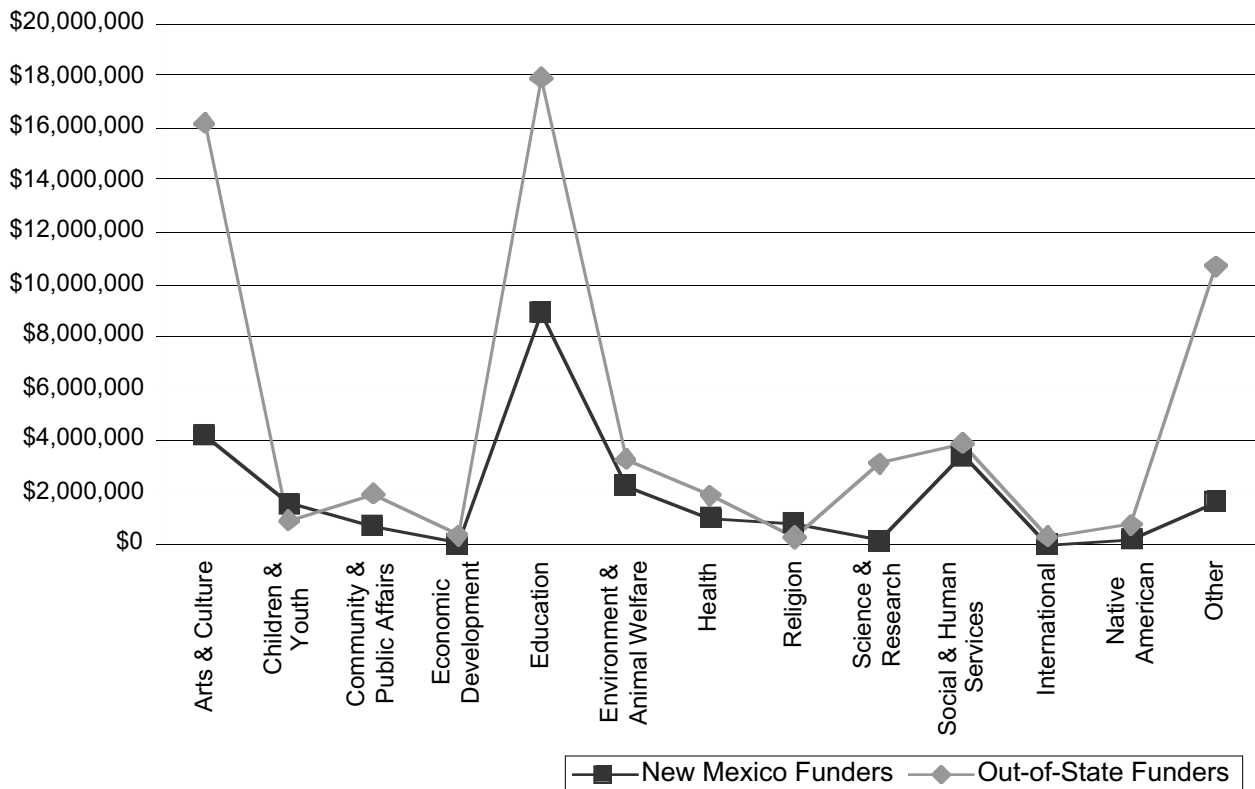
- For purposes of the pie chart showing the giving by out-of-state private foundations to New Mexico nonprofits, there were 389 such private foundations that were identified for 2001-2002.
- For purposes of the pie chart showing the giving by in-state private foundations to New Mexico nonprofits, there were 189 such private foundations that were identified for 2001-2002.
- In comparing the giving by out-of-state foundations with New Mexico foundations, we can see that there are some interesting differences in the target areas (e.g. education, arts & culture).
- Out-of-state funders tended to favor New Mexico nonprofits in Arts & Culture (27%) more than in-state funders (17%).
- In-state funders devoted more grants to Education and Children & Youth (36% and 6%) than outside funders did (30% and 1%).

Private Foundation Funding in NM

	New Mexico Funders	Out-of-State Funders
Arts & Culture	4,180,277	16,185,969
Children & Youth	1,583,553	901,623
Community & Public Affairs	691,320	1,951,290
Economic Development	19,500	350,000
Education	8,927,092	17,902,932
Environment & Animal Welfare	2,257,424	3,275,813
Health	975,985	1,887,276
Religion	807,409	272,050
Science & Research	116,388	3,111,955
Social & Human Services	3,412,419	3,916,673
International	2,000	311,000
Native American	173,854	756,925
Other	1,629,236	10,712,095
Totals	\$24,776,457	\$61,535,601

- Similarly, in-state funders aimed more funding at Social & Human Services (14%) than out-of-state funders (6%).
- New Mexico funders also favored Environment & Animal Welfare (9%) slightly more than their out-of-state counterparts (5%).

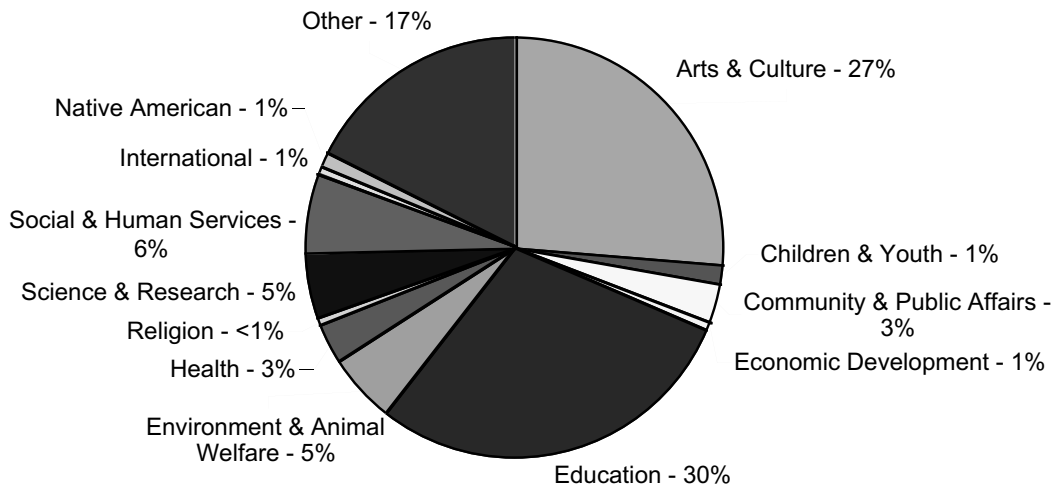
New Mexico Giving Comparison by Subject Area 2001-2002



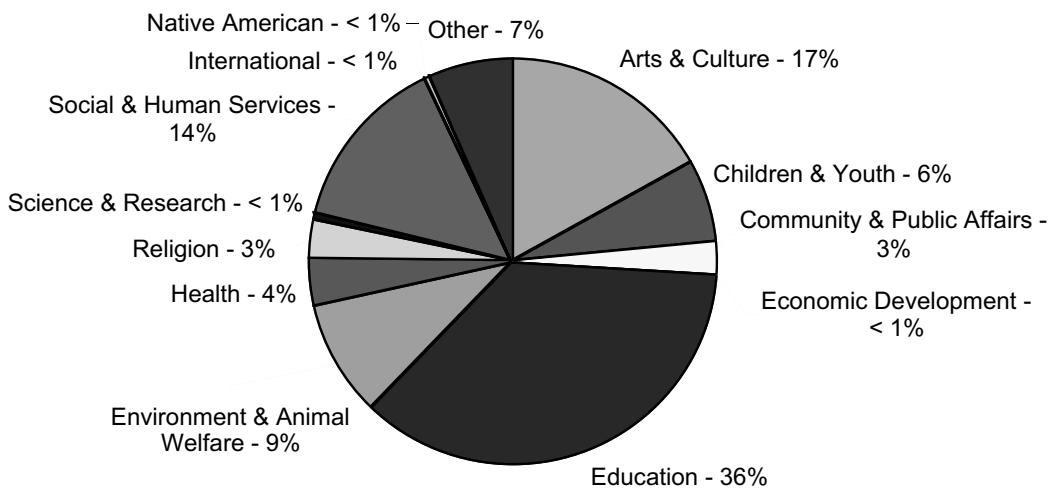
International funding is to New Mexico nonprofits that have overseas programs.

- There is no discernible difference in the percentage between the giving to Native American programs by in-state or out-of-state funders. However, in this case, this finding may be due to the funding areas being blended, (e.g., some Native American funding may be included as arts & culture).
- In 2001-2002, New Mexico private foundations gave a total of \$47 million in the US and internationally. Of that, \$24.7 million stayed in the state, or 52%.
- In the same period, out-of-state funders awarded a total of \$6.2 billion all over the country. Of that, about \$61.5 million came into New Mexico, or 1%.

What Out-of-State Private Foundations Fund in New Mexico



What New Mexico Private Foundations Fund in New Mexico



International funding is to New Mexico nonprofits that have overseas programs.

Community Foundations

- There are seven “public” community foundations in New Mexico with assets totaling \$61,447,074.
- The El Paso Community Foundation (south Texas) and the Permian Basin Community Foundation (west Texas) are two community foundations that do some funding in adjacent regions of New Mexico.

Donor-Advised Funds – a Glance at Giving from Four Community Foundations in New Mexico

- Often overlooked is the growing impact of donor-advised philanthropy. Most community foundations house permanent and temporary donor-advised funds, from which the donor selects the recipients of funds in accordance with community foundation policy and restrictions.
- The following four community foundations in New Mexico have shared the following information: the number of donor advised funds and the amount dispersed from them for the years 2000, 2001, and 2002.

Donor Advised Funds

Albuquerque Community Foundation

FY 2002/03	25 funds	\$777,068
FY 2001/02	22 funds	535,584
FY 2000/01	17 funds	593,681

New Mexico Community Foundation

FY 2002	20 funds	\$556,017
FY 2001	16 funds	310,832
FY 2000	8 funds	146,805

Santa Fe Community Foundation

FY 2002	56 funds	\$807,809
FY 2001	58 funds	652,741
FY 2000	68 funds	755,973

Taos Community Foundation

FY 2002/03	16 funds	\$26,938
FY 2001/02	6 funds	23,424
FY 2000/01	5 funds	51,290

New Mexico Community Foundation Assets

Foundation Name	Assets	Fiscal Year
Albuquerque Community Foundation	\$22,854,811	2002
Santa Fe Community Foundation	11,979,480	2002
Carlsbad Foundation Inc.	18,192,585	2003
New Mexico Community Foundation	6,601,224	2002
Taos Community Foundation	821,596	2002
Chaves County Community Foundation	637,741	2002
Community Foundation of Southern New Mexico	359,637	2001

Individual Giving

- There was a significant increase of about 32% in individual giving in New Mexico from 2000 to 2001. This can largely be explained by a very large jump in the number of total tax returns, shown by the IRS as 727,743 New Mexico 1040 returns in 2000, and 849,993 returns in 2001: an increase of 122,250!
- The 32.71% jump in 1040 returns from 2000 to 2001 can be explained by the Tax Year 2000 filing extension for wildfires. This was a nine-month extension, giving taxpayers in 21 New Mexico counties until January 16, 2002 to file their 2000 returns. Thus, a very large number of these returns entered the system late and hence the statistics were included in the 2001 data.
- Because of the large increase in total tax returns, there was also a large increase in total adjusted gross income: from \$23.6 billion to \$33.3 billion.
- The number of itemized tax returns showing charitable contributions increased from 146,844 in 2000 to 201,769 in 2001.
- The average giving by total returns was \$559 in 2000 and increased to \$741 in 2001.
- The average giving by number of contributions went up 12% from \$2,768 in 2000 to \$3,123 in 2001.
- This \$3,123 average may seem somewhat high, but we know that the higher income brackets gave more per return and, thus, pulled the average up.

Individual Giving in New Mexico

Year	Total Tax Returns*	Total Adjusted Gross Income	Total Giving	Amount Contributed as % of AGI	Average Giving by Total Returns	% Change
1997	754,869	\$23,588,300,000	\$386,516,000	1.64	\$512	
2000	727,743	\$23,654,721,000	\$406,460,000	1.72	\$559	9.07
2001	849,993	\$33,299,736,000	\$630,027,000	1.89	\$741	32.71

Year	Total Tax Returns*	Tax Returns with Contributions	% Returns with Contributions	Total Giving	Average Giving by Number of Contributions	% Change
1997	754,869	146,315	19.38	\$386,516,000	\$2,642	
2000	727,743	146,844	20.17	\$406,460,000	\$2,768	4.78
2001	849,993	201,769	23.74	\$630,027,000	\$3,123	12.80

*Total returns increased by 122,250 in 2001

Source: IRS; each tax year includes Individual Income Tax Returns: Forms 1040, 1040A & 1040EZ; Filing Processing Period: Jan. - Dec. 2001 and 2002, respectively.

- For example, the number of New Mexicans claiming income of \$1 million or more in 2001 was 682, and they collectively gave \$77.8 million, or over \$100,000 each.
- The number of New Mexicans itemizing donations in the income bracket of \$50,000 to \$75,000 in 2001 was 50,396, and they collectively gave \$104.9 million, or about \$2,000 each.
- Nationally, New Mexico ranked 42nd by the dollars contributed as a percentage of adjusted gross income.
- The number of grants per year varied:
 - 22% made more than 200 grants a year
 - 17% made between 100-200 grants a year
 - 33% made between 20-100 grants a year
 - 28% made less than 20 grants a year
- More than half of respondents award multi-year grants
- Well over 50% of respondents have had about the same grants budget for the last two years (2001 and 2002). Only one respondent reported awarding fewer grants, and a few granted more money in each of the last two years.

NMAG Member Survey*

Survey Results Highlights:

- 72% of respondent NMAG member foundations have paid staff. (This high percentage may reflect that staffed foundations are more likely to respond to surveys.)
- 78% of respondents did some funding in response to September 11th
- The average grant size by respondents was fairly spread out:
 - 33% made grants averaging \$20,000+
 - 17% made grants averaging \$10,000+
 - 22% made grants averaging \$5,000+
 - 28% made grants averaging less than \$5,000
- 44% of respondents report granting funds equivalent to more than five percent of assets
- 66% of respondents do not include administrative costs in their five percent payout required by the IRS of private foundations
- Respondents report that requests for funding from nonprofits cover a wide array of needs:
 - 35% report no change in the kinds of requests they are getting
 - 26% report more funding requests for operating/general support
 - 22% report more funding requests to bail out nonprofits in trouble
- All but two of the 18 respondents are in northern New Mexico.

*18 NMAG members responded to the survey.

Glossary

Community Foundation:

A community foundation is a tax-exempt, nonprofit, autonomous, publicly supported, philanthropic institution composed primarily of permanent funds established by many separate donors of the long-term diverse, charitable benefit of the residents of a defined geographic area. Typically, a community foundation serves an area no larger than a state.

Community foundations provide an array of services to donors who wish to establish endowed funds without incurring the administrative and legal costs of starting independent foundations. There are more than 500 community foundations across the United States today. The Cleveland Foundation is the oldest; the New York Community Trust is the largest.

Corporate Foundation:

A corporate (company-sponsored) foundation is a private foundation that derives its grantmaking funds primarily from the contributions of a profit-making business. The company-sponsored foundation often maintains close ties with the donor company, but it is a separate, legal organization, sometimes with its own endowment, and is subject to the same rules and regulations as other private foundations. There are more than 2,000 corporate foundations in the United States holding some \$11 billion in assets. (See Corporate Giving Program.)

Corporate Giving Program:

A corporate giving (direct giving) program is a grant-making program established and administered within a profit-making company. Gifts or grants go directly to charitable organizations from the corporation. Corporate foundations/giving programs do not have a separate endowment; their expense is planned as part of the company's annual budgeting process and usually is funded with pre-tax income. The Foundation Center has identified more than 700 corporate foundations/giving programs in the United States; however, it is believed that several thousand are in operation.

Donor Advised Fund:

A fund held by a community foundation where the donor, or a committee appointed by the donor, may recommend eligible charitable recipients for grants from the fund. The community foundation's governing body must be free to accept or reject the recommendations.

Family Foundation:

"Family foundation" is not a legal term, and therefore, it has no precise definition. Yet, approximately two-

thirds of the estimated 44,000 private foundations in this country are believed to be family managed. The Council on Foundations defines a family foundation as a foundation whose funds are derived from members of a single family. At least one family member must continue to serve as an officer or board member of the foundation, and as the donor, they or their relatives play a significant role in governing and/or managing the foundation throughout its life. Most family foundations are run by family members who serve as trustees or directors on a voluntary basis-receiving no compensation; in many cases, second- and third-generation descendants of the original donors manage the foundation. Most family foundations concentrate their giving locally, in their communities.

Federated Fund:

A centralized campaign whereby one organization raises money for its member agencies. The United Way campaign is an example.

Form 990/Form 990-PF:

The IRS forms filed annually by public charities and private foundations respectively. The letters PF stand for private foundation. The IRS uses this form to assess compliance with the Internal Revenue Code. Both forms list organization assets, receipts, expenditures and compensation of officers. Form 990-PF includes a list of grants made during the year by private foundations.

Independent (or Non-Operating) Foundation:

These private foundations are usually founded by one individual, often by bequest. They are occasionally termed "non-operating" because they do not run their own programs. Sometimes individuals or groups of people, such as family members, form a foundation while the donors are still living. Many large independent foundations, such as the Ford Foundation, are no longer governed by members of the original donor's family but are run by boards made up of community, business and academic leaders. Private foundations make grants to other tax-exempt organizations to carry out their charitable purposes. Private foundations must make charitable expenditures of approximately 5 percent of the market value of their assets each year. Although exempt from federal income tax, private foundations must pay a yearly excise tax of 1 or 2 percent of their net investment income. The Rockefeller Foundation and the John D. and Catherine T. MacArthur Foundation are two examples of well-known "independent" private foundations.

Operating Foundation:

Also called private operating foundations, operating foundations are private foundations that use the bulk

of their income to provide charitable services or to run charitable programs of their own. They make few, if any, grants to outside organizations. To qualify as an operating foundation, specific rules, in addition to the applicable rules for private foundations, must be followed. The Carnegie Endowment for International Peace and the Getty Trust are examples of operating foundations.

Private Foundation:

A nongovernmental, nonprofit organization with funds (usually from a single source, such as an individual, family or corporation) and program managed by its own trustees or directors, established to maintain or aid social, educational, religious or other charitable activities serving the common welfare, primarily through grantmaking. U.S. private foundations are tax-exempt under Section 501(c)(3) of the Internal Revenue Code and are classified by the IRS as a private foundation as defined in the code.

Information Sources

The Foundation Center:

Founded in 1956, the Center conducts and facilitates research on trends in the philanthropic field and disseminates that information through its web site and publications; it also provides education and training. (www.fdncenter.org)

GuideStar:

This national database of U.S. charitable organizations, gathers and distributes data on more than 850,000 IRS-recognized nonprofits (www.GuideStar.org).

The GuideStar Web site is produced by Philanthropic Research, Inc., a 501(c)(3) public charity founded in 1994. GuideStar's mission is to revolutionize philanthropy and nonprofit practice with information.

Giving USA:

Published by the American Association of Fundraising Counsel since 1955, Giving USA is a report which is researched and written at Indiana University based in part on data from the IRS, US Dept. of the Treasury, the Bureau of Economic Analysis, The Foundation Center, Independent Sector, the Council for Aid to Education, the NCCS at the Urban Institute, and the National Council of Churches of Christ. (www.givingusa.org)

Independent Sector (IS):

Named to celebrate the nonprofit and philanthropic community's unique role, distinct from government and business, IS is a coalition of leading nonprofits,

foundations, and corporations strengthening not-for-profit initiative, philanthropy and citizen action. (www.independentsector.org)

Internal Revenue Service (IRS):

The federal agency with responsibility for regulating foundations and their activities. (www.irs.gov)

National Center for Charitable Statistics (NCCS) at the Urban Institute:

The NCCS is the national clearinghouse of data on the nonprofit sector in the United States. NCCS is a program of the Center on Nonprofits and Philanthropy (CNP) at the Urban Institute. (www.nccsdataweb.urban.org)

NEW MEXICO
ASSOCIATION OF
GRANTMAKERS

PO BOX 9280 SANTA FE, NM 87504
TEL 505.995.0933 FAX 505.989.4533

WWW.NMAG.ORG INFO@NMAG.ORG