

Giving in Maine 2023

A snapshot of giving from the Maine Philanthropy Center

Based on the latest available FY2021 data



Maine Philanthropy Center

683 +10%

Private and community foundations

579

Maine-based*

104

Maine-reporting*

\$5.54B +22%

Assets

\$5.17B

Maine-based

\$372M

Maine-reporting

\$265M -12%

Charitable giving, U.S. and abroad

\$243M

Maine-based

\$22.3M

Maine-reporting

Foundation Giving in Context

● **Individuals†**

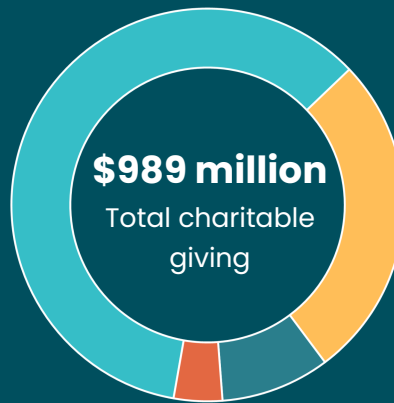
\$592 million — 60%

Individuals account for the majority of charitable giving.

● **Corporations**

\$40.6 million — 4%

Non-foundation corporate giving is estimated at 4%.



● **Foundations**

\$265 million — 27%

Foundation giving makes up over a quarter of total charitable giving in Maine.

● **Bequests**

\$92.0 million — 9%

We use the national estimate of 9% from *Giving USA 2022*.

Important notes

***Maine-based** foundations use an IRS filing address in Maine for the fiscal year analyzed. **Maine-reporting** foundations include those that use a non-Maine filing address but report to Maine and more than 50% of their charitable giving went to Maine recipients.

Grantmaking public charities are included in the analysis on the following pages, but not here. See *Maine Funders* on page 2 for more information.

† Individual giving includes an estimate of non-itemized giving. Individual and corporate data is from fiscal year 2020.

Percent changes (+/-) are from prior year.

AT RIGHT

Large triangle represents Maine's 2021 expense budget. Next largest triangle depicts the portion of the budget from federal dollars, and the small triangle proportionally reflects Maine's foundation giving.

\$12.1 billion

2021 Maine state budget expenditures
100%

Philanthropy cannot replace government spending — at either the state or federal level.

\$5.62 billion

State budget portion from federal sources
46.4%

Maine's foundation giving is equivalent to only 2.2% of the total state budget.

\$265M
2.2%

Top 25 Maine Funders

A Closer Look

A small number of the hundreds of Maine grantmakers are responsible for the majority of funding distributed throughout the state. We compile this list and brief analysis of the Top 25 Maine funders, measured by annual giving to Maine, to provide a closer look at the giving of the most active grantmakers in Maine’s philanthropic community each year.

Maine Funders

A “Maine funder” in this report is a grantmaker incorporated in or registered with the state of Maine or any of its municipalities. Included are private and community foundations (reviewed on page 1) as well as grantmaking public charities. See “Methodology” section for more details.

\$3.83 billion
Assets

\$176 million
Maine Giving

+13%
from FY2020

\$201 million
Total Giving

Rank	Name	Maine Giving (\$ million)	Maine % of Total Giving
1	Harold Alfond Foundation	60.64	83.3%
2	Maine Community Foundation	35.87	84.5%
3	Lunder Foundation	11.42	82.5%
4	Elmina B. Sewall Foundation	9.67	93.7%
5	John T. Gorman Foundation	7.30	100%
6	Libra Foundation	6.37	100%
7	Up East Foundation	5.46	100%
8	Maine Health Access Foundation	4.28	99.0%
9	Sam L. Cohen Foundation	3.76	100%
10	Stephen and Tabitha King Foundation	3.44	95.5%
11	Onion Foundation	3.33	100%
12	The Bill and Joan Alfond Foundation	2.68	61.9%
13	The Bob Crewe Foundation	2.50	99.8%
14	Davis Family Foundation	2.41	96.7%
15	Doree Taylor Charitable Foundation	2.26	95.6%
16	The Betterment Fund	1.99	97.6%
17	MELMAC Education Foundation	1.73	100%
18	Maine Cancer Foundation	1.62	98.8%
19	Foundation for a Strong Maine Economy	1.56	99.4%
20	Worthington Scholarship Foundation	1.53	100%
21	Wescustogo Foundation	1.45	64.2%
22	Maine Justice Foundation	1.42	88.6%
23	Judy Glickman Lauder Foundation	1.33	100%
24	Morton-Kelly Charitable Trust	1.15	95.8%
25	Bangor Savings Bank Foundation	1.08	89.4%

88%
Top 25 funding that went to Maine

▼
nearly
2,000
recipients

Top 25 Giving by Subject

Education	44.6%
Health	11.6%
Human services	9.7%
Environment	6.6%
Arts & culture	5.9%
Community & economic dev.	4.5%
Agriculture, fishing, & forestry	3.9%
Public affairs	3.2%
All other subjects	10%

Top 25 Maine Funders CONTINUED



Kennebec County received the most funding in 2021, driven by large gifts in education also seen in Penobscot County. Even with the surge in education funding, Kennebec and Cumberland counties again received about 65% of all grant dollars from the Top 25. These counties are also home to many of the largest nonprofits which provide services to other counties in the state.

Nine of sixteen counties saw decreased funding compared to the previous year.

Aroostook County is notably the only county with public affairs as its top-funded subject area, due to a slight relative increase in giving to the Houlton Band of Maliseet Indians and the Aroostook Band of Micmacs. Washington County again stands out with giving focused on community and economic development.

Recipient County	Total Grants	# Recipients	2021 Population	Top Subject, % of Funding
Kennebec	\$57.70M ●	166 ■■■■	124,824 ▲	Education, 67%
Cumberland	\$50.63M ●	483	306,149 ▲	Education, 24%
Penobscot	\$20.89M ●	158 ■■■■	152,834 ▼	Education, 73%
Hancock	\$8.82M ●	207	56,403 ▲	Health, 27%
Androscoggin	\$5.25M ●	87	112,648 ▲	Human services, 45%
Washington	\$4.10M ●	79	31,166 ▲	Community & economic dev., 36%
Knox	\$3.10M ●	124	41,074 ▲	Human services, 27%
York	\$3.00M ●	129	215,066 ▲	Education, 27%
Lincoln	\$2.12M ●	72	35,985 ▲	Environment, 47%
Aroostook	\$1.86M ●	85	67,022 ▼	Public affairs, 25%
Waldo	\$1.80M ●	86 ■■■■	39,984 ▲	Agriculture, fishing, & forestry, 49%
Oxford	\$1.59M ●	69	58,719 ▲	Environment, 37%
Piscataquis	\$1.18M ●	37 ■■■■	17,184 ▼	Education, 47%
Franklin	\$1.12M ●	58	30,275 ▼	Education, 20%
Sagadahoc	\$1.02M ●	46 ■■■■	37,190 ▲	Environment, 55%
Somerset	\$0.88M ●	39 ■■■■	50,715 ▼	Education, 46%

● ● Increase (blue) or decrease (gray) from previous year; ■■■■ Indicates majority of funding went to three or fewer recipients; ▲ ▼ Projected population increase (blue) or decrease (gray) by 2025

Given how much of Maine is rural and remote, we acknowledge the seven funders who gave grants in all of Maine’s 16 counties.



- Bangor Savings Bank Foundation
- Davis Family Foundation
- John T. Gorman Foundation
- Maine Community Foundation
- Libra Foundation
- MELMAC Education Foundation
- Stephen and Tabitha King Foundation

Other Organizations Giving in Maine

Other organizations giving in Maine include those based outside the state (not included in earlier sections), donor-advised fund sponsors, United Ways, and others that do not meet the criteria for inclusion elsewhere in the report. Together these funders represent a major source of charitable giving in Maine.

Top 10 Out-of-State Funders | \$47M

Excluding donor-advised fund sponsors and foundations that both report to Maine and gave more than half their grants to Maine.

Name	State	Maine Giving	Maine % of Total Giving
Shelby Cullom Davis Charitable Fund	DE	\$12.88M	8.6%
Broad Reach Foundation, Inc.	MA	\$10.50M	46.5%
Edward C. Johnson Fund	MA	\$8.78M	37.8%
Bonney Family Foundation, Inc.	MA	\$3.50M	100%
Fidelity Foundation	MA	\$3.45M	3.9%
A.R. & Marylouise Tandy Foundation	OK	\$2.00M	54.5%
The Robert Wood Johnson Foundation	NJ	\$1.64M	0.3%
Simons Foundation	NY	\$1.53M	0.5%
National Park Foundation	DC	\$1.45M	4.0%
Jay Rhoads, Jr. Family Environmental Fund	PA	\$1.33M	51.5%



As a coalition of independent public charities, United Way represents a unique segment of the philanthropic community in Maine. Taken together, Maine’s United Ways make a significant contribution to statewide charitable giving, totaling **\$9.2 million**.



Maine-based and Maine-reporting organizations that do not meet the Maine funder definition on page two collectively **account for \$69.6 million in additional charitable giving in Maine**.

These organizations include operating foundations, certain public charities, and other funders that give grants to a limited pool of recipients, are supported largely through government funding, or are primarily service- or program-oriented, not focused on grantmaking.

Other Organizations Giving in Maine CONTINUED

Donor-Advised Funds

The number of donor-advised funds (DAFs) has grown substantially in recent years, growing 27.6% from 2020 to 2021 with collective assets of over \$234 billion. As more donors across the wealth spectrum adopt DAFs as part of their charitable giving strategy, fund sponsors will continue to account for an increasing share of charitable giving.

NATIONAL			MAINE		
DAF #	1,285,801	+27.6%	DAF #	525	-1.9%
Assets	\$234B	+39.5%	Assets	\$299M	+24.0%
Contributions	\$72.7B	+46.6%	Contributions	\$46.5M	+64.4%
Grants	\$45.7B	+28.2%	Grants	\$23.4M	-38.9%

National data is inclusive of the Maine-based DAF sponsors shown on the right. The vast majority of DAF accounts in Maine are managed at the Maine Community Foundation. Percent changes are from prior year.

Top 10 Donor-Advised Fund Sponsors (Out of State) | \$146M

Excluding Maine-based DAF sponsors

Name	State	Maine Giving	Maine % of Total Giving
Fidelity Charitable	MA	\$98.64M	1.0%
National Philanthropic Trust	PA	\$14.82M	0.2%
Schwab Charitable	CA	\$10.97M	0.3%
Vanguard Charitable Endowment Program	PA	\$6.57M	0.4%
Morgan Stanley Global Impact Funding Trust	IN	\$6.08M	0.6%
Silicon Valley Community Foundation	CA	\$5.72M	0.2%
New Hampshire Charitable Foundation	NH	\$1.21M	1.8%
Combined Jewish Philanthropies of Greater Boston	MA	\$0.72M	0.5%
The Boston Foundation	MA	\$0.68M	0.4%
Goldman Sachs Philanthropy Fund	NY	\$0.48M	0.0%



Maine Philanthropy Center

Each year, foundations, public charities, and other philanthropic entities provide millions of dollars of support to nonprofit organizations and individuals to strengthen the lives of Maine residents and their communities.

As part of our commitment to advancing the effectiveness of philanthropy in Maine, the Maine Philanthropy Center is proud to develop this annual snapshot of giving in Maine.

For more information, visit us at mainephilanthropy.org or call 207-780-5039.

Special thanks to the Onion Foundation for their investment into this year's report.



Bequest

A charitable gift given through the estate of a decedent. Estates valued over a certain threshold have special tax treatment and reporting requirements that make this form of giving available for public inspection. However, in many states, the number of estates with charitable gifts in a given year is low enough that the IRS withholds data to protect taxpayer anonymity (a frequent occurrence in Maine).

Donor-Advised Fund (DAF)

A donor-advised fund (DAF) is a charitable giving vehicle where assets are donated to a fund sponsor, while the donor retains a level of advisory privilege over the grants dispensed from the fund. The donor may receive an immediate tax benefit for their contributions; meanwhile unspent funds can grow over time through the sponsor's fund management. While there is currently no federal requirement for minimum annual payout from DAFs like there is for private foundations, some DAF sponsors have their own payout requirements for funds they manage.

This giving vehicle first appeared in the 1930s and has been widely utilized by community foundations ever since, but their popularity is rapidly becoming more widespread. Low barriers to entry, ease of use, and flexibility in giving have made DAFs a popular complement or alternative to creating a traditional foundation and an attractive way to give charitably for many others across the wealth spectrum — a fact that has fueled their extraordinary growth in recent years.

Common DAF sponsors include community foundations and investment brokerages as well as independent sponsors that focus on donor-advised funds.

Foundation

A foundation is a non-governmental nonprofit, 501(c)3, organization that supports charitable activities. Most give grants, but private operating foundations may directly fund their own charitable activities.

Private foundation assets typically come from a family, individual, or corporation. Each year, a private non-operating foundation is required to give at least 5 percent of its assets to charitable activities.

Public Charity

Public charities are tax-exempt organizations formed for certain defined purposes (e.g. hospitals, public schools, churches) or otherwise receiving a significant portion of their support from public sources, as defined in Section 509(a) of the Internal Revenue Code.

A grantmaking public charity is simply any public charity that gives grants as part of their charitable activities.



Grantmaker Terminology

We use two terms, “foundation” and “funder,” in this report to describe different, but overlapping, sets of organizations.

Foundation

The term “foundation,” found on page one of the report, is used to align with Candid’s (formerly Foundation Center) usage. In Candid’s taxonomy, foundations are described as:

“non-governmental entities that are established as nonprofit corporations or charitable trusts, with a principal purpose of making grants to unrelated organizations, institutions, or individuals for scientific, educational, cultural, religious, or other charitable purposes. Many foundations derive their money from a private source, a family, an individual, or a corporation. In the U.S., foundations file a 990-PF tax form. Community foundations are sometimes considered a type of foundation, but in the U.S. they file a 990 tax form. They derive their support from diverse sources within a specified locality or community, which may include other foundations, individuals, and government agencies.”

Funder

The broader term “funder” also includes entities that give grants but are not considered foundations as described above. In addition to foundations, this term includes grantmaking public charities and donor-advised fund sponsors. We use “funder” and “grantmaker” as equivalent terms.

Why the difference

The first page of our report provides an overview of foundation giving in Maine and its context within the bigger picture of charitable giving in Maine from various sources. Reporting this data on foundations, as defined above, makes the statistics more comparable to similar reports at the state and national level.

One goal of *Foundation Giving in Maine* is to provide a portrait of grantmakers giving the most in Maine each year. To capture a fuller picture of the dynamic grantmaking in the state, our report after page one extends its treatment beyond foundations to also include public charities and donor-advised

fund sponsors.

Maine Foundations (page 1)

Data on the total number of private and community foundations in Maine along with their collective total assets and total charitable giving (in Maine and elsewhere) was determined using the total number of organizations required to file a 990-PF at a fixed point in time near year’s end (using the IRS Business Master File) and the associated IRS 990 data for those organizations for the given fiscal year.

In some cases, a foundation’s IRS 990 filing address (which is generally used to determine a foundation’s state affiliation in philanthropy statistics) is an incomplete or inaccurate reflection of where its operations and grantmaking take place. In order to maximize this report’s relevance and utility for our local philanthropic and nonprofit community, we include in our page one analysis data from both Maine-based and Maine-reporting foundations.

Maine-based foundations use a tax filing address in Maine for the fiscal year analyzed. Maine-reporting foundations use a non-Maine 990 filing address but identify Maine as a state to which they report (IRS form 990-PF Part VII-A Line 8a) and gave more than half of their grants to Maine recipients in the applicable fiscal year.

For certain grantmaking trusts that are not required to file a federal form 990, we rely on information directly shared regarding their jurisdiction and grantmaking.

Foundation giving in context

Giving USA by The Giving Institute and Indiana University Lilly Family School of Philanthropy, is the most comprehensive annual report on charitable giving in the United States, and it estimates annual charitable giving from four major sources: individuals, foundations, bequests, and corporations. *Giving USA* only reports data for the U.S. as a whole, not individual states.

To estimate total charitable giving from these four sources at the state level, we used a variety of sources and methods.



Individual giving data was totaled from the most recently available year of individual tax statistics from the IRS Statistics of Income (SOI), typically one year behind the fiscal year analyzed (2021 fiscal year -> 2020 SOI data), using the Maine total for itemized charitable deductions. By calculating the ratio of estimated non-itemized giving to actual IRS itemized giving for the nation from *Giving USA*, we added to the Maine itemized total an estimate of Maine non-itemized individual giving for a complete estimated individual giving total.

Foundation giving, as described earlier, was calculated for Maine-based and Maine-reporting organizations using the IRS Business Master File (BMF) along with IRS 990 series filings.

Charitable bequest data for Maine from the IRS SOI estate tax statistics is frequently unavailable due to anonymization concerns and low numbers of eligible estates. Since the Tax Cuts & Jobs Act (TCJA) more than doubled the estate tax filing threshold, data availability for Maine will likely be much less frequent in years ahead. In this report we used the national estimated percentage of total charitable giving to calculate our bequest estimate for Maine.

Corporate giving in this report only includes giving by the for-profit corporation (e.g., corporate giving programs). We include corporate foundation giving in our foundation giving total only, whereas *Giving USA* includes corporate foundation giving in their corporate giving total only. Our corporate giving total was calculated using a revised national corporate giving percentage of total charitable giving as reported in *Giving USA*. Actual reported corporate charitable contributions from the IRS SOI for the same year as individuals (one behind the fiscal year reported for foundations) were reduced by Candid's estimate of corporate giving to their own foundations (as reported in *Giving USA*) and this value calculated as a percentage of the revised total charitable contributions.

Sources

Giving USA: The Annual Report on Philanthropy for the Year 2020 (2021). Chicago: Giving USA Foundation.

Giving USA: The Annual Report on Philanthropy for the Year 2021 (2022). Chicago: Giving USA Foundation

Giving USA: The Annual Report on Philanthropy for the Year

2022 (2023). Chicago: Giving USA Foundation

Internal Revenue Service, [990 series e-file records](#)

Internal Revenue Service, [Exempt Organization Annual Extracts](#)

Internal Revenue Service, [Exempt Organization Business Master File \(Maine\)](#), Accessed January 11, 2022

Internal Revenue Service, [SOI Tax Stats - Corporation Income Tax Returns Complete Report](#), Table 2.1, Tax Year 2020

Internal Revenue Service, [SOI Tax Stats - Estate Tax Filing Year Tables](#), Table 3, Tax Year 2020

Internal Revenue Service, [SOI Tax Stats Historic Table 2](#), Tax Year 2020, Maine

National Association of State Budget Officers, [2022 State Expenditure Report](#)

ProPublica, [Nonprofit Explorer](#)

Various funders, grant data upon request

Top 25 Maine Funders (pages 2-3)

By looking more in-depth at a sample of major funders in Maine, we are able to get a fair representation of philanthropy patterns and trends more broadly in the state. Even after accounting for the grantmaking public charities that are included in the Top 25 but not in the summary stats on page one, the remaining foundations in the Top 25 have assets totaling \$3.7 billion — 67% of the \$5.54 billion in total for all Maine foundations reported on page one — and total giving (Maine and elsewhere) of \$194 million, or 73% of the \$265 million by all Maine foundations.

Maine funders

To distinguish Top 25-eligible funders from the narrower pool of foundations treated on page one, the term “Maine funder” is defined on page two.

Excluded from Maine funder consideration (but included on page one) were operating foundations and other funders who fund a small number of recipients exclusively, as they are not reflective of the dynamic philanthropy we seek to highlight in this section.

Funders included here, but not on page one, were grantmaking public charities that met the following criteria:



- ◆ Their grantmaking accounts for at least 50% of their total charitable expenses for the year analyzed.
- ◆ Their revenue is composed of less than 50% government sources for the year analyzed.

United Ways were not included in this section but highlighted separately later in the report.

Reviewing candidates

This year marks the first report in which the data was analyzed comprehensively using IRS e-filed data available for nearly all Maine-based IRS exempt organizations, including foundations and nonprofits. In certain cases, e-file data was unavailable or the grants data missing, so we analyzed available PDF 990s and requested data directly from funders as necessary.

Available 990 data took precedent over alternate giving data sources to ensure maximum comparability across funders. Funders for which no data could be collected for the desired fiscal year were excluded from consideration.

Determination of Maine giving

Our approach to determining what counts as giving to Maine goes beyond recipients with Maine addresses to also include organizations and projects that have a direct impact area within Maine. While this involves a more subjective classification of some giving, it provides a fuller picture of the funding intended to benefit Maine.

When classifying a grant payment as Maine giving versus not, all recipients with Maine addresses were automatically counted as Maine giving. Also counted were grants to regional organizations with a known impact area in Maine. Finally, if a grant payment description mentioned a Maine locale, it was counted as Maine giving even if the recipient was out of state.

Recipients

Each unique recipient organization can be reported by different funders by different name variations. These variations were standardized for Top 25 candidate grants by matching against our own database of nonprofits and other grant recipients.

Sectors and geography

Each recipient organization is classified in our system using subjects from our adapted version of Candid's [Philanthropy Classification System](#). Our classifications do not mirror Candid's subject classification of recipient organizations and may or may not match their classification of a given organization. All grants given to each recipient inherit the subject area of the recipient by default. We recognize there are a small percentage of these grants that may be more accurately classified using a different subject area than the primary subject area of the recipient organization. We hope to add this level of detail in future reports.

Grant payments were summarized by Maine county using the recipient zip code. Payments to recipients with an address outside of Maine but counted toward Maine giving were not included in county statistics. These payments accounted for 5% of the Maine giving total. An additional \$2.7 million of the Maine giving total was given to Maine recipients lacking sufficient location detail to be included in county totals.

About grant payments

The word "grant" can be interpreted differently based on context. A grant can be committed (promised) in one year but fully or partially paid over one or more different years. The full commitment might never be paid in some cases. To accurately report on grants in this sense consistently across different funders requires a great deal of detailed information.

The alternative we use is data on grant *payments*, which is how charitable gifts are reported in the 990-PF (Form 990 is variable depending on accounting method). Since this reporting requirement is standardized across most funders, comparisons of charitable giving using payments provide a more accurate picture of actual giving in a given fiscal year. Grant payments reported on Form 990 (non PF) cloud the topic, since filers can summarize their payments by recipient. This often creates one total for an aggregation of grants to different purposes in the same organization. An additional complicating factor for non-PF 990 filers is that they are not required to report grant details for gifts that totaled less than \$5,000 per recipient per year. While those smaller gifts are still tallied in their "total charitable gifts" value, it presents



additional problems of missing data when looking at grant-level analyses like subject areas and geography.

Because of the factors mentioned above, we intentionally avoid certain types of analysis of the grant-level data such as average or median size, size range, etc., which can be significantly skewed by both the aggregated and unreported payments described above.

Sources

Internal Revenue Service, [990 series e-file records](#)

Internal Revenue Service, [Exempt Organization Annual Extracts](#)

Maine Department of Labor, [Center for Workforce Research and Information—County Profiles](#), 2021 Population

Maine Office of the State Economist, [Maine State and County Population Projections 2040](#)

ProPublica, [Nonprofit Explorer](#)

Various funders, grant data upon request

Internal Revenue Service, [Exempt Organization Annual Extracts](#)

National Philanthropic Trust, [2022 Donor-Advised Fund Report](#)

ProPublica, [Nonprofit Explorer](#)

Various funders, grant data upon request

Other Organization Giving in Maine (pages 4-5)

Out-of-state funders are those that both have a non-Maine IRS filing address for the relevant fiscal year and do not report to Maine (based on IRS form 990-PF Part VII-A Line 8a). It is noteworthy that even from this group of funders, there are a handful that still focus their grantmaking in the state of Maine.

Organizations that report to Maine but do not meet the 50% grants to Maine threshold for a Maine funder are analyzed with other out-of-state funders in this section.

Summary national data on donor-advised fund number, assets, contributions, and grants was sourced from National Philanthropic Trust's *2022 Donor-Advised Fund Report*.

All of the remaining information in this section, including data for funder-level DAF sponsors, out-of-state funders, United Ways, and other Maine-based funders that didn't meet the Top 25 Maine funder criteria were analyzed using IRS 990 data and information directly shared by grantmakers.

Sources

Internal Revenue Service, [990 series e-file records](#)