GOVERNMENT IS THE FOUNDATION OF WELL-BEING

Why Philanthropy Cannot Replace Government in Helping Illinois Communities Reach Their Potential

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ILLINOIS PARTNERS *for* HUMAN SERVICE

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A MESSAGE FROM OUR DIRECTORS

Dear Reader:

Part of our work involves supporting the effective delivery of human services so that all Illinoisans can reach their potential and fully engage and contribute to our communities. This research continues that directive to create a stronger and more stable sector by demonstrating that philanthropy should not, and cannot, fill the resource gaps created by lack of government support.

Historically, government and the philanthropic community have stepped up to promote the well-being of its citizens—each fulfilling an essential and critical role.

However, on a larger scale and as part of its fundamental responsibility, government by its very nature, was designed to build healthier communities, promote educational opportunities and public safety, and help individuals and families thrive. Foundations played a collaborative yet limited role in society at the time by providing financial assistance for various giving priorities and purposes.

We wanted to take a deeper look at how these roles have evolved over the years and clearly define, through available data, the reasons state government must fully fund human services because no other entity can do so at that capacity.

Today, demand for human services is greater than ever yet ongoing cuts continue to destabilize the sector. As the largest shared voice of human services in Illinois, and on behalf of Illinois Partners for Human Service, we hope that this report helps to shape and inform the public discourse on our sector so that it can become a national priority.

All the best,

Jamal Malone
Chair, Board of Directors

Judith Gethner
Executive Director

EXECUTIVE SUMMARY

GOVERNMENT FUNDING IS ESSENTIAL

Government funding for human services is essential because no other entity can provide the capacity of support that government does. Government resources provide a significant amount of funding in most fields of service, particularly downstate.

MAJORITY OF WEALTH LIES IN NORTHERN ILLINOIS

Analysis of individual income data statewide indicates that the vast majority of individual income and wealth from which to solicit donations lies in Chicago and its suburbs.

FUNDING IMPACT ON DOWNSTATE ILLINOIS

Studies show that most donors and foundations give to causes within their geographic area, which will leave downstate Illinois dramatically underfunded if cuts in government funding continue.

FOUNDATIONS LACK RESOURCES TO OFFSET GOVERNMENT SPENDING

Private, community and corporate foundations lack the resources to offset government spending because 1) charters and missions of large foundations focus their resources on current giving strategies, of which human services is already one of many, and 2) what few shifts in mission foundations could make will likely provide little help to downstate human services given the location of those foundations.

TAX POLICY WILL NOT CHANGE CONDITIONS

Changing tax policy will not change these conditions. Review of national research on the relationship of tax rates and giving suggests that while lowered taxation might result in minimal increases in giving, these increases would not offset significant reductions in tax revenue at the state level.

DONORS CANNOT MATCH GOVERNMENT FUNDING

Even if charitable contributions did somehow match losses of tax revenue dollar-for-dollar, it is unlikely that donors will direct their contributions to human service providers in the proportions that government currently does.

INTRODUCTION

"A world in which government is burdened by historic debt, philanthropy has limited resources, and the private sector is only interested in its own personal gain is simply unsustainable."

SIMON MAINWARING. FOUNDER & CEO, WE FIRST

We know that a strong human services infrastructure improves well-being and benefits all members of society. Yet over the past decade a combination of deep and relentless cuts in government spending, reduced state revenues and unpaid bills have taken a toll on the human services sector. A steady drumbeat of commentary on both sides of the Illinois General Assembly aisle, as well as among state officials and the administration, reiterate how Illinois cannot afford to increase or appropriate additional funds to human service programs. At the height of The Great Recession and the recent budget impasse, this argument intensified, and then shifted to why nonprofits, businesses, and particularly foundations, are not doing more to stabilize the sector, or fill the gaps created by lack of government funding.

When it comes to philanthropy, there is a disconnect between the public perception of what foundations do or how they function, and the reality of their capacity and limitations. Moreover, because foundations are viewed as major sources of funding, their contributions and resources are overestimated. Compared to government expenses, philanthropy represents only a small fraction of the giving total, according to a recent *Giving in Illinois* report. The study states that while Illinois foundation giving totaled $3.3 billion in 2014, the Illinois state budget General Revenue Fund for 2014 totaled nearly $30 billion and the budget deficit for the state in 2013 was estimated at nearly $49 billion.

The purpose of our report is to educate and inform the public about the essential—but limited— role philanthropy plays in supporting government funded human services, and government's irreplaceable role in addressing the scale of human service needs in a large state like Illinois. It demonstrates how crucial it is for government to continue to fulfill its obligation to promote the well-being of individuals and families knowing that philanthropy is allotting what it can under the law. Additionally, the analysis delves into how foundations carry out their important work, the impact of individual contributions and their legal limitations.

WHY NOW?

Today, human service providers are still feeling the lasting damage created by ongoing budget cuts over the past decade as well as the budget impasse. For example, several human service programs receive state funding through reimbursement rates, which are intended to cover the cost of providing services. A 2016 report conducted by Illinois Partners, *Failing to Keep Pace: An Analysis of the Declining Value of Illinois Human Services Reimbursement Rates*, shows that current rates are not keeping up with actual costs posing several challenges for service providers, including the recruiting and retaining of staff due to low wages and rising costs of healthcare benefits, and high turnover, to name a few.

Additionally, there is no quick fix to achieving Illinois' future fiscal sustainability considering the state's current financial woes, where expenditures have increased faster than revenues, among other issues; this situation was exacerbated by going two years without a budget. (No Magic Bullet: Constructing a Roadmap for Illinois Fiscal Sustainability, Merriman, 2018)

Therefore, it is important to go beyond telling the human services story.

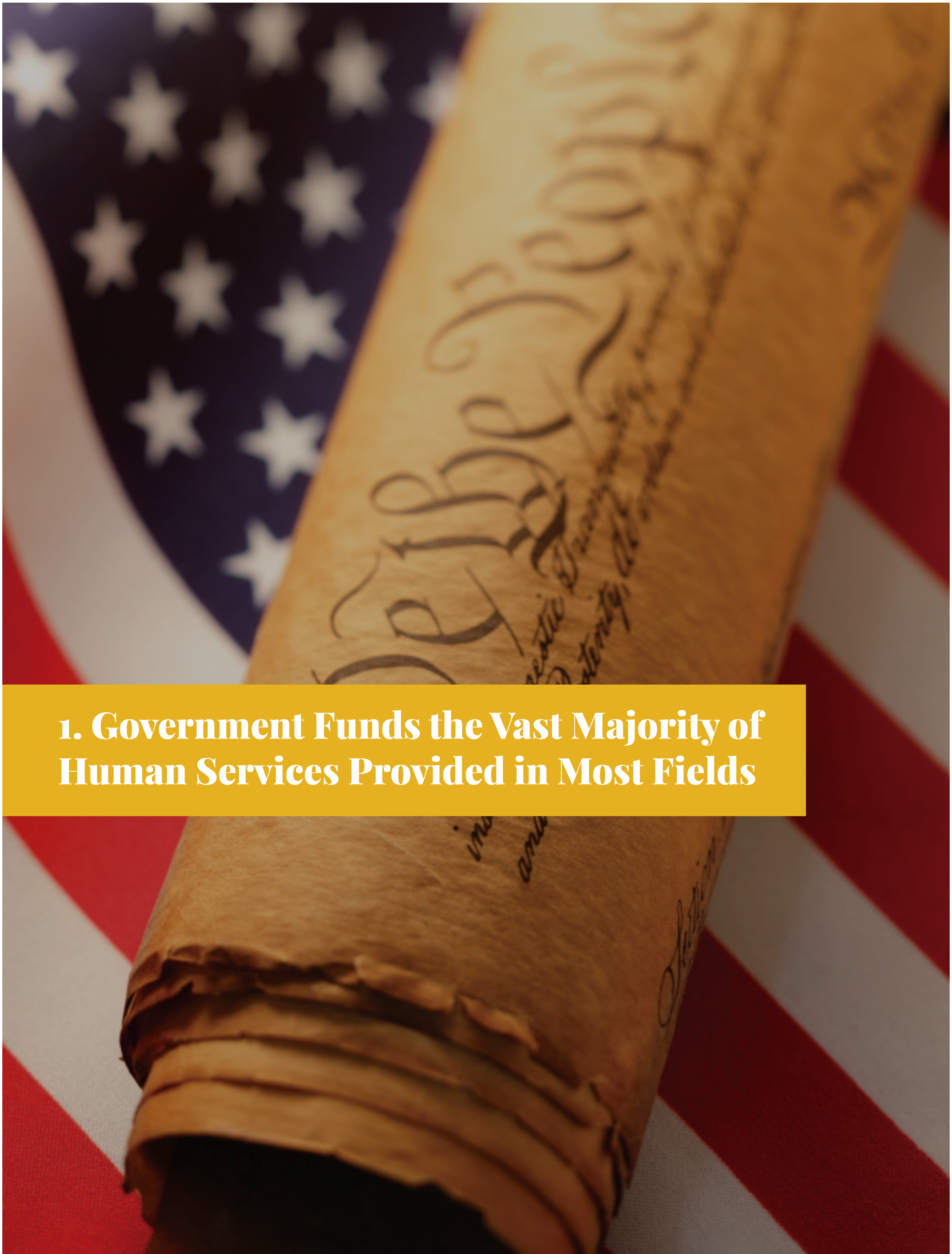
Instead, the roles of government and philanthropy are defined from a historical perspective to the present, along with their respective impact. The analysis makes it abundantly clear that philanthropy cannot fill the resource gaps created by lack of government support.

Throughout American history, government and private philanthropy have collaborated to support the human services and the public social welfare (Katz, 2002; Riesman, 1971). Human services play a vital role in ensuring that everyone can reach their full potential. From early childhood care to elder care, homeless and housing support to job training and workforce development, the sector provides services that are essential in every phase of life.

Historically, government has been the primary supporter of the human services sector. Churches, fraternal organizations, private

settlement houses and individual donors would come alongside the government programs to assist in small ways.

The following report argues that each sector must do what it does best: government providing the wide scale and base of support in most fields of human services, and philanthropy—from individuals, corporations or foundations—engaging donors with the providers they highly value, innovating, funding start-ups and meeting unique needs. It further demonstrates that strong government support is essential to providing quality human services in Illinois.



1. Government Funds the Vast Majority of Human Services Provided in Most Fields

Historically, government has been the primary supporter of the human services sector, and it remains the primary supporter in 21st century America.

Pre-20th century America offered little useful healthcare by today's standards. Most people did not finish high school, mental health was vastly misunderstood, infant mortality rates were extremely high and nutritional standards were basically non-existent. Nevertheless, government and philanthropic organizations sought to meet needs in the unique ways they each could.

During the 17th century, American towns instituted small cash welfare programs called "outdoor relief" where assistance was given in the form of food, clothing, shelter and goods. Later, in the 18th century, the government established poorhouses to provide housing for those in need, and in the 19th century state-run asylums provided assistance to those with mental health issues. Additionally, the federal government supported the Freedmen's Bureau, which supported former slaves transitioning to freedom from 1865 to 1872. Around the same time, federal government provided pensions for veterans, and most states implemented worker compensation programs.

Orphans, the homeless, people with disabilities and those experiencing substance misuse challenges were housed through philanthropic efforts, but additional support was not always given. Settlement houses, developed largely for the new urban immigrant, were celebrated yet assisted only a fraction of the rapidly growing immigrant population. Addressing these problems in a modern fashion had a high cost, which was far more than donors were able to give. The Great Depression in 1929 shed light on the need for government funding and propelled the modern governmental commitment to human services.

Today, donors often fill in gaps where government programs provide too little funding and in places where innovation is needed. However, the data below demonstrates that philanthropic giving could not support human services at the capacity currently occupied by the government.

DATA

To understand the role of different funding sources for nonprofit human service providers, the I-990 financial records of 230 randomly selected statewide human service providers were surveyed using the GuideStar.org website.

First, the sample identifies all Illinois organizations with National Taxonomy of Exempt Entities (NTEE) codes indicating human service organizations. The sample frame eliminates organizations with budgets under $2 million to study those that ostensibly would be most financially stable. Of those, 250 are randomly selected and 20 were subsequently eliminated for the following reasons: significant inconsistency in how they fill out their I-990; they provide national services; or substantial amounts of their services are outside human services despite the reported NTE code.

Some ambiguity of definition unavoidably exists when an organization's functions are reduced to a single service category. For example, whether hospice is a health or a human service function is debatable. Many providers offer both. To keep things simple, organizations are coded to a single service function. It is important to note that childcare and food pantry providers are underrepresented in the sample because many have budgets of less than $2 million.

The surveyed organizations are a mix of locations, sizes and service functions representative of the sector throughout Illinois.

ANNUAL REVENUE OF SURVEYED ORGANIZATIONS	
Range N=230	**Percent of Surveyed**
$2,000,000 - $3,000,000	27.4%
$3,000,000 - $5,000,000	22.2%
$5,000,000 - $8,000,000	20.8%
$8,000,000 – $20,000,000	18.7%
$20,000,000 - $107,000,000	10.9%
Source: Sample of Illinois I-990 forms obtained from GuideStar.org	

NUMBER OF SURVEYED ORGANIZATIONS BY PRIMARY SERVICE FUNCTION AND HEADQUARTERS LOCATION				
Organization	**Chicago**	**Chicago Suburbs**	**Downstate**	**Total**
Child Care	6	3	3	12
Child Welfare	1	2	6	9
Disabilities	9	13	14	16
Domestic Violence	2	6	2	10
Emergency	0	1	0	1
Financial Assistance	1	0	0	1
Food	1	3	1	5
Health	0	1	0	1
Homelessness	10	3	1	14
Hospice	0	1	1	2
Housing	2	5	3	10
Employment	6	1	4	11
Mental Health	7	4	10	21
Mental Combination	1	0	10	11
Multi Service	16	4	6	26
Drug Treatment	1	2	3	6
Senior Housing	5	4	14	23
Senior Services	3	4	3	10
Youth	15	2	4	21
TOTAL	**86**	**59**	**85**	**230**

The table below presents the average proportion of revenue from various sources for service providing organizations. The table is organized by location statewide. Organizations are inconsistent in how they report various revenue sources on their I-990s; therefore, the conclusions here are regarded as general rather than precise.

MEAN AMOUNT OF REVENUE BY SOURCE FOR HUMAN SERVICE ORGANIZATIONS	
Revenue Source	**Mean Revenue**
Federated Campaigns	$31,660
Dues	$41,725
Events	$92,540
Related Organizations (Parent organizations or other organizations with an institutional financial relationship)	$88,125
Other Fundraising (Includes individual donations)	$1,232,227
Government Grants	$2,773,962
Fee-for-Service	$4,881,115
Medicaid	$1,081,552
Miscellaneous (Includes property sales, investment income, bequests)	$567,253
Note: Means contain organizations that receive no revenue in the category; Medicaid revenue is duplicated in Government Grants and Fee-for-Service	

The vast majority of revenue for human service providers comes from Government Grants and Fee-for-Service. Government grants can be state or federal grants or contracts, depending on the type of service. Some organizations appear to have reported Medicaid reimbursements as a government grant. However, most organizations receiving Medicaid revenues report them as Fee-for-Service.

Fee-for-Service income can be anything from rent to revenue from private payers and insurance, to Medicaid reimbursements. The I-990 does not report Medicaid revenues as a separate category. To have a sense of how much of the Fee-for-Service was Medicaid, we identify total annual Medicaid payouts for each of the surveyed organizations available through the Illinois government data portal and include it in the analysis below. Medicaid is approximately 7.3% of all revenues for Chicago-based organizations, 16% for suburban and 12.6% for downstate.

PERCENT OF REVENUE BY SOURCE FOR PROVIDERS BY REGION									
Area	**Federated**	**Dues**	**Events**	**Related Orgs**	**Other Fundraising**	**Gov Grants**	**Fee-for-Service**	**Medicaid**	**Misc**
Chicago	0.2%	0%	1.3%	0.6%	16.6%	35.0%	38.7%	7.3%	7.5%
Suburbs	0.4%	0.2%	1.2%	1.9%	9.8%	26.3%	54.5%	15.9%	5.7%
Downstate	0.5%	1.3%	0.1%	0.5%	9.3%	20.0%	64.4%	12.6%	3.3%
Note: Row totals do not equal 100% as Medicaid is duplicated in Fee-for-Service and Government Grants									

While Fee-for-Service is a successful revenue generator for some human service providers, the strategy raises insufficient revenue to offset costs of providing services to low-income persons who otherwise would have been supported by revenue from Medicaid or government contracts. When a provider bills a private insurer under fee-for-service, most of the revenue pays for the organization's expenses in providing service to the insured client. While some marginal revenue can be generated for the organization over that service cost, it is only a fraction of what would be needed to serve an additional poverty-level client.

Likewise, the table makes it clear that human service providers raise very little of their revenues from non-governmental or non-fee-for-service sources. Less than 1% of revenues come from federated giving sources, such as the United Way. Even less revenue comes from dues paid to the organization by members, and only about 1% come from fundraising events.

Fundraising events are important for recognizing volunteers and supporters and for building awareness. However, relying on fundraisers as a significant source of revenue can be problematic, particularly for small organizations. Events often result in net losses of revenue. Small organizations cannot charge high fees for tickets and end up absorbing the cost of the venue, and meals or refreshments. Large organizations are lucky to raise $4 for every $1 spent to put on the event, and many organizations make less than that. Most organizations that are able to generate revenue from events exist in Chicago and the suburbs. It is much less likely that an organization in the rural part of the state can generate any revenue through a fundraising event. Only one tenth of one percent of total revenue for downstate organizations comes from their events.

Across the entire sample, the average amount of fundraising money is $92,540 while the average from Fee-for-Service is $4,881,115; from

Government Grants, $2,773,962; and from Medicaid, $1,081,552.

A similar national study by Cordes (2011) calculates the percentage of nonprofit revenues from I-990s in different service areas that are individual contributions. As the table indicates, most donor dollars go towards "Human Services," "Housing/Shelter," and "Public Social Benefit," leaving behind "Mental Health," "Youth Development" and "Employment".

SECTOR	PERCENT OF REVENUE FROM CONTRIBUTIONS
Human services	21.1%
Housing shelter	30.8%
Mental health	8.1%
Youth development	7.3%
Employment	2.3%
Public social benefit	34.3%
Note: Table adapted from Cordes, 2011	

Likewise, the following table shows which service functions tend to depend on the different types of revenue source.

PERCENT OF ORGANIZATION REVENUE BY SOCIAL SERVICE FIELD

Predominant Social Service	Average Total Revenue	Federated	Dues	Events	Related Orgs	Other Fundraising	Gov Grants	Fee-for-Service	Medicaid	Misc
Child Care	$5,355,089	0.8%	0.0%	0.5%	0.0%	3.3%	53.1%	37.3%	0.0%	4.9%
Child Welfare	$6,737,089	0.7%	0.0%	0.2%	12.9%	4.1%	49.4%	67.3%	2.3%	3.5%
Disabilities	$13,128,934	0.1%	0.0%	0.9%	0.2%	6.0%	17.6%	72.8%	33.4%	2.4%
Domestic Violence	$3,161,006	3.0%	0.0%	6.4%	0.0%	26.0%	50.6%	7.7%	2.4%	6.3%
Food	$26,124,087	0.1%	0.0%	1.1%	0.0%	66.8%	28.9%	0.5%	0.0%	2.6%
Homelessness	$4,226,291	0.6%	0.0%	4.2%	0.0%	39.2%	45.8%	8.7%	0.0%	1.5%
Housing	$3,622,085	0.0%	0.0%	0.5%	0.1%	6.0%	36.2%	4.9%	0.0%	8.4%
Employment	$7,858,150	0.1%	0.0%	1.7%	3.7%	20.7%	24.3%	48.5%	0.0%	1.1%
Mental Health	$10,633,380	0.0%	0.0%	0.6%	0.5%	4.6%	35.5%	46.2%	18.6%	12.6%
Mental Combination	$13,176,169	0.1%	0.0%	0.1%	0.9%	2.4%	20.5%	82.3%	8.6%	0.9%
Multi Service	$16,774,091	0.4%	1.9%	0.9%	1.1%	9.2%	50.3%	27.3%	3.2%	9.0%
Drug Treatment	$4,518,408	0.5%	0.0%	0.1%	1.7%	3.3%	53.4%	40.1%	15.1%	0.8%
Senior Housing	$10,045,112	0.0%	0.0%	0.0%	0.3%	1.3%	0.9%	94.5%	4.9%	2.9%
Senior Services	$9,327,801	0.2%	0.0%	0.7%	0.0%	22.9%	17.0%	56.7%	7.1%	2.5%
Youth	$4,336,663	1.6%	1.1%	2.5%	0.1%	26.8%	26.3%	26.1%	0.0%	15.5%

The food service provider category is the outlier on this table. While most food service providers are small pantries operating out of churches, homeless shelters or various emergency service providers, many are serviced by major organizations such as the Greater Chicago Food Depository, which raises significant private donations and distributes food from the federal food commodities program.

The Child Welfare, Disabilities, Employment, Mental Health, Drug Treatment and Senior Services categories are largely funded by Fee-for-Service, which often includes government reimbursements. Government grants make up 40% or more of the funding for Child Care, Child Welfare, Domestic Violence, Multi-Service Organizations and Drug Treatment.

These numbers indicate that it would be impossible for philanthropy to close the gap left by lack of government funding.

2. Philanthropy Lacks the Capacity for Significantly Expanding Individual Giving Across the Entire State

Greater reliance on philanthropy to support human services will significantly benefit wealthier urban areas over rural areas with smaller towns because the vast majority of potential donors with means to give live in large, urban areas. Surveys show that most donors give to causes near where they live or to national organizations.

Individual contributions flow from two possible sources: the income of a person or family, or from their wealth. Census data provides a strong record of annual income of individuals and families that can be assessed both by level of income and by geography. Higher income households are much better positioned than middle or lower income households to contribute money to social causes, so as we consider where any substitution for public funding might come from, we consider households with annual incomes of $100,000 or more.

The capacity of the highest earning and highest wealth households is crucial to understanding charitable capacity in Illinois. *Giving in Chicago*, a study of giving in the Chicago region, found that the average contribution across all households is $2,327, which is about 3.1% of the household income. The breakdown is as follows: 4.4% for household income of less than $50,000, 2.8% for household income between $50,000 and $149,000 and 2.5% for household income of $150,000 or more. Havens and Schervish (1999) found that in 1995 the top 4% of high wealth households gave 40% of total charitable contribution dollars. A small pool of donors is carrying the bulk of philanthropic giving.

Another problem that arises is that most of the wealth lies in populous urban areas, such as Chicago and the surrounding suburbs. Sixty-three percent of donated dollars from Chicago go to charities where donors live or work. Another 15% of donated dollars go to counties in the Chicago Metro area, 22% to national or international organizations, and almost none go to downstate Illinois charities (Giving in Chicago, 2015).

As the data in the following page demonstrates, this disposition to giving locally is devastating to the notion that individual charity could somehow replace the role government plays in assuring general welfare.

NUMBER OF WEALTHY HOUSEHOLDS BY INCOME BY ILLINOIS REGION

Area	Households Income $100,000 to $199,999	Households Income $200,000 to $299,999	Households Income $300,000 to $399,999	Households Income Over $400,000	Households Income Over $200,000
Northwest Illinois	2,870	259	35	131	425
Adams/Mason County Area	11,835	1,180	355	361	1,896
Far South Illinois	17,296	4,189	638	921	5,768
Coles, Effingham County Area	23,075	2,503	662	796	3,961
St. Louis Area	37,072	4,878	982	1,103	6,963
Sangamon County Area	30,641	3,842	1,218	1,544	6,604
Peoria Area	53,212	7,240	1,751	2,497	11,488
Champaign Area	27,184	3,561	1,151	1,212	5,924
DeKalb & Winnebago Counties	32,216	3,959	930	924	5,813
Kane & DuPage Counties	141,613	30,443	6,431	14,207	51,081
Will County	83,356	12,635	2,289	4,173	19,097
Lake County	88,723	22,764	4,516	11,293	38,573
Northwest Cook County	100,980	26,483	5,640	13,309	45,432
Central Cook County	40,861	8,011	1,854	4,034	13,899
South Cook County	56,408	7,271	1,303	1,997	10,571
Chicago	163,182	34,937	8,256	17,948	61,141

Source: United States Bureau of the Census, Public Use Micro Sample files, 2015

Chicago and Cook County combined have more than 350,000 households with incomes between $100,000 and $200,000. Another 300,000 live in the Chicago collar counties. Only about 230,000 such households reside in all of the rest of Illinois. Of the highest income households, those with incomes over $400,000, more than 36,000 are located in Chicago or Cook County, about 29,000 live in the collar counties, and only 9,500 in the balance of Illinois.

Put another way, 40% of households statewide that earn between $100,000 and $199,999 are found in Cook County alone. The higher the income considered, the greater the percentage of the income is in Cook County. Of households making over $400,000, which would be expected to be the largest givers, 49% are located in Cook County. Adding the collar counties to the analysis only underscores how badly downstate would likely fare in such a transition: Only 12% of the state's highest givers reside downstate.

PERCENT OF WEALTHY HOUSEHOLDS BY STATE REGION				
Area	**Percent of Households Income $100,000 to $199,999**	**Percent of Households Income $200,000 to $299,999**	**Percent of Households Income $300,000 to $399,999**	**Percent of Households Income Over $400,000**
Northwest Illinois	0.3%	0.2%	0.1%	0.2%
Adams/Mason County Area	1.3%	0.7%	0.9%	0.5%
Far South Illinois	1.9%	0.9%	1.7%	0.8%
Coles, Effingham County Area	2.5%	1.5%	1.7%	0.8%
St. Louis Area	4.1%	2.8%	2.6%	1.4%
Sangamon County Area	3.4%	2.2%	3.2%	2.0%
Peoria Area	5.8%	4.2%	4.6%	3.3%
Champaign Area	3.0%	2.1%	3.0%	1.6%
DeKalb & Winnebago Counties	3.5%	2.3%	2.4%	1.2%
Kane & DuPage Counties	15.6%	17.8%	16.9%	18.7%
Will County	9.2%	7.4%	6.0%	5.5%
Lake County	9.7%	13.3%	11.9%	14.8%
Northwest Cook County	11.1%	15.4%	14.8%	17.5%
Central Cook County	4.5%	4.7%	4.9%	5.3%
South Cook County	6.2%	4.2%	3.4%	2.6%
Chicago	17.9%	20.4%	21.7%	23.6%
Source: United States Bureau of the Census, Public Use Micro Sample files, 2015				

The table on the following page demonstrates how much more income flows to residents of Chicago and its surrounding counties.

TOTAL ESTIMATED INCOME ALL HOUSEHOLDS BY ILLINOIS REGION	
Area	**Total Household Income, All Households**
Northwest Illinois	1,085,447,056
Adams/Mason County Area	5,792,883,037
Far South Illinois	7,897,983,396
Coles, Effingham County Area	10,709,717,950
St. Louis Area	14,350,516,640
Sangamon County Area	12,645,274,900
Peoria Area	21,000,339,520
Champaign Area	11,669,753,120
DeKalb & Winnebago Counties	13,449,681,150
Kane & DuPage Counties	52,773,441,980
Will County	26,669,757,120
Lake County	35,129,194,630
Northwest Cook County	42,048,306,760
Central Cook County	17,765,713,000
South Cook County	20,614,668,040
Chicago	73,788,095,190
Source: United States Bureau of the Census, Public Use Micro Sample files, 2015	

Comparing downstate with the Chicago area, the pattern of investment income is more stark compared to income taxes: the majority of household wealth is owned by families in Chicago and its collar counties. While the Chicago area boasts about 5,700 households with investment income between $100,000 and $199,000, downstate Illinois has approximately 2,200. Approximately 7,000 downstate households have investment income over $200,000, compared to about 24,000 in the Chicago area.

NUMBER OF HOUSEHOLDS WITH HIGH INVESTMENT INCOME AND ESTIMATED INCOME BY STATE REGION				
County/Area	**Households with Investment Income from $100,000 to $199,000 (Estimated Assets from $2 Million to $4 Million)**	**Households with Investment Income of $200,000 or more (Estimated Assets over $4 Million)**	**Total Minimum Estimated Investment Income Households with Investment Income over $100,000**	**Total Estimated Investment Income**
Northwest Illinois	158	8	30,236,694	59,395,148
Adams/Mason	105	435	115,551,028	278,592,130
Far South Illinois	128	710	188,550,153	440,585,665
Coles, Effingham	308	750	222,755,600	477,264,723
St. Louis	234	884	256,088,001	556,716,384
Sangamon	265	1,041	296,356,409	594,060,821
Peoria	488	1,600	452,288,539	965,678,206

Champaign	224	950	251,898,904	521,722,836
DeKalb & Winnebago	297	667	215,978,348	566,755,468
Kane & DuPage	1,210	4,999	1,382,364,697	2,575,040,850
Will	200	1,192	307,084,845	736,072,880
Lake	942	4,554	1,288,753,920	2,106,563,733
Northwest Cook	1,394	5,661	1,587,166,722	2,812,629,869
Central Cook	322	1,094	319,188,194	713,366,124
South Cook	455	1,004	318,193,557	696,294,362
Chicago	1,411	5,827	1,621,110,639	2,990,231,745
Source: United States Bureau of the Census, Public Use Micro Sample files, 2015				

Considered as percentages, about 73% of households with investment income between $100,000 and $200,000 and approximately 78% with investment income over $200,000, live in the Chicago area.

PERCENTAGE OF HOUSEHOLDS WITH HIGH INVESTMENT INCOME BY STATE REGION		
Area	**Percent of Households with Investment Income from $100,000 to $199,000, Estimated Assets from $2 Million to $4 Million**	**Percent of Households with Investment Income of $200,000 or more, Estimated Assets over $4 Million**
Northwest Illinois	1.9%	0%
Adams/Mason County Area	1.3%	1.4%
Far South Illinois	1.6%	2.3%
Coles, Effingham County Area	3.8%	2.4%
St. Louis Area	2.9%	2.8%
Sangamon County Area	3.3%	3.3%
Peoria Area	6.0%	5.1%
Champaign Area	2.8%	3.0%
DeKalb & Winnebago Counties	3.6%	2.1%
Kane & DuPage Counties	14.9%	15.9%
Will County	2.5%	3.8%
Lake County	11.6%	14.5%
Northwest Cook County	17.1%	18.0%
Central Cook County	4.0%	3.5%
South Cook County	5.6%	3.2%
Chicago	17.3%	18.6%
Source: United States Bureau of the Census, Public Use Micro Sample files, 2015		

While individual giving cannot substitute for government funding, providers in Chicago and the collar counties have more potential donor income to draw from than the balance of the state.

3. Foundations lack the collective resources to substantially increase funding for human services because most of their discretionary resources are already spoken for, and because foundations have many important funding interests in addition to human services

Foundations are unlikely to be a significant source of new funding for human service providers. To become a significantly larger source of funding for human services, foundations will have to increase their annual spending while maintaining their endowments, spend portions of their endowments, or shift grant-making from their other priorities to human services.

Foundations take on a number of forms. In the simplest description, a foundation is money donated for use for one or more charitable purposes whose expenditure is overseen by a board of directors. A foundation may be created through a will, by a living person or by a corporation. Their size can vary from the multi-billion dollar endowments of The Chicago Community Trust or John D. and Catherine T. MacArthur Foundation, to a few thousand dollars provided by an individual or family to support their interest.

Most foundation funds are held in the form of an endowment, money that is conservatively invested and only a small percent of which, usually around 5%, can legally be spent per year. These types of foundations are intended by their funders to exist in perpetuity with investment income offsetting their charitable donations. Some money is in foundations that continually raise and spend their principal, and may or may not be intended to exist perpetually.

To understand the role of foundations as instruments of policy supporting human services, two points are most important:

1) foundations are chartered with a specific purpose intended by the donor, and

2) endowed foundation spending comes from endowment income; therefore, the amount that can be legally spent by a foundation annually is limited.

Endowments can vary in their specificity. They might be funds dedicated to a specific sport or type of scholarship, or they might serve broader purposes such as "the betterment of Chicago." No matter what the specificity, every foundation or endowment has a mission determined by the donor and/or by its board of directors. In some cases, the Board of Directors can alter the endowment's purpose. In other cases, however, the purposes are effectively permanent, as when the original donor is deceased. Consequently, few foundations are positioned to change their mission in order to respond to local changes in public policy or need, even when they are so inclined.

As mentioned, most large foundations supported by endowments are prohibited from significantly increasing spending from the 4% to 5% they spend annually. State laws requiring prudent use of the endowment effectively prohibit annual expenditures of much more than that. It would not be "prudent", or in the long term wise, for endowed foundations to begin spending down corpuses to fund ongoing public services.

This leaves "shifting resources from current recipients to others" as the only remaining option for foundations to become a significant contributor to the human services sector. However, even if their priorities could be shifted, the philanthropic community is unlikely to divert significant funds from their current grantees to another, or from one purpose to another.

The publication, *Giving In Illinois 2017*, documents the amounts of foundation giving by subject in Illinois in 2015. The database includes grants of over $10,000 made to Illinois organizations from 410 U.S. foundations in the Foundation Center database; 60 of those foundations are based in Illinois.

In the table below, subject areas that together total over $895 million or 67% of total U.S. foundation grant making are highlighted in red. That leaves $429 million in remaining grant making from which to consider shifting priorities. While dependent on one's values, it would be hard to advocate for lowering contributions for science and engineering or from environmental causes. Foundations making grants for religious purposes are also highly unlikely to divert significant funds to another purpose. The field of arts and culture depends on philanthropy, receiving very little government support and would be hugely damaged by diverting foundation funding away from it.

2015 GIVING IN ILLINOIS BY U.S. FOUNDATIONS IN FOUNDATION CENTER DATA BASE BY SUBJECT AREA

Subject Area	**Illinois Foundation Giving**
Education	$393,077,234
Human Services	$180,646,171
Community and Economic Development	$174,416,004
Arts and Culture	$117,264,670
Philanthropy and Nonprofit Management	$91,217,342
Agriculture, Fishing and Forestry	$61,331,994
Environment and Animals	$48,412,305
Science and Engineering	$44,395,858
International Relations	$37,465,715
Public Safety	$34,385,100
Religion	$26,917,069
Information and Communications	$25,486,086
Public Affairs	$24,068,571
Human Rights	$22,236,332
Social Sciences	$19,221,437
Sports and Recreation	$15,998,331
Other/Unknown	$8,653,060

Note: Grants may benefit multiple issue areas and would therefore be counted more than once. Source: Adapted from Giving In Illinois, 2017

Foundations elsewhere in the nation that contribute to Illinois interests seem unlikely to shift resources from their chosen missions to offset losses of government money or respond significantly to human service needs in Illinois. This leaves the burden of the diversion on Illinois-based foundations, making the pool from which new funding could come significantly smaller than the $429 million cited above.

Based on the *Giving In Illinois 2017* report, these were the top giving foundations in Illinois in 2015:

TOP 10 ILLINOIS PUBLIC FOUNDATIONS BY TOTAL GIVING, 2015

Foundation	County	Total Grants
Abbvie Patient Assistance Foundation	Lake	$1,024,906,215
John D. and Catherine T. MacArthur Foundation	Cook	$256,573,478
The Chicago Community Trust	Cook	$198,079,941
Howard G. Buffett Foundation	Macon	$142,187,400
The Grainger Foundation	Lake	$64,207,802
Caterpillar Foundation	Peoria	$48,121,171
Arie and Ida Crown Memorial	Cook	$40,159,769
The Joyce Foundation	Cook	$38,660,723
Bobolink Foundation	Cook	$34,422,500
The Spencer Foundation	Cook	$28,664,059

Source: Adapted from Giving in Illinois 2017

TOP 10 ILLINOIS CORPORATE FOUNDATIONS BY TOTAL GIVING, 2015

Foundation	County	Total Grants
The Grainger Foundation	Lake	$64,207,802
Caterpillar Foundation	Peoria	$48,121,171
The Allstate Foundation	Cook	$22,073,457
Illinois Tool Works Foundation	Cook	$16,495,322
Motorola Solutions Foundation	Cook	$16,325,760
John Deere Foundation	Rock Island	$14,779,330
Abbvie Foundation	Lake	$13,308,332
Abbott Fund	Lake	$11,420,768
State Farm Companies Foundation	McLean	$10,612,487
Dunard Fund USA	Cook	$9,321,056

Source: Adapted from Giving in Illinois, 2017

TOP 10 ILLINOIS COMMUNITY FOUNDATIONS BY TOTAL GIVING, 2015		
Foundation	**County**	**Total Grants**
The Chicago Community Trust	Cook	$198,079,941
Southeastern Illinois Community Foundation	Effingham	$5,484,908
Community Foundation of the Fox River Valley	Kane	$5,364,983
The DuPage Community Foundation	DuPage	$3,598,673
Community Foundation of Northern Illinois	Winnebago	$2,727,286
DeKalb County Community Foundation	DeKalb	$2,615,936
The Community Foundation of Decatur/Macon County	Macon	$2,615,010
Oak Park/River Forest Community Foundation	Cook	$1,800,586
Evanston Community Foundation	Cook	$1,423,777
Community Foundation for the Land of Lincoln	Sangamon	$1,289,668
Source: Adapted from Giving in Illinois 2017		

Illinois corporations give substantially to human services in the Chicago area through grant making as well as through the United Way, which sees $35 million to $40 million annually given to human services. However, the top 10 corporate givers are all national corporations with giving interests outside Illinois so of the grant totals in the table above, only a portion goes to organizations in Illinois, and only some of that portion to human services.

As listed above, the largest grant-maker in Illinois is the Abbvie Patient Assistance Foundation with total annual grants of around $1 billion. Abbvie is a worldwide pharmaceutical company that utilizes a foundation structure to subsidize the cost of its drugs for low-income patients. Legally speaking, it is a foundation, however it has only that single purpose and does not make discretionary grants.

Like Abbvie, most foundations have specific missions to which they give making it difficult to significantly shift their giving to human services.

For example, the second largest grant-maker on this list, the John D. and Catherine T. MacArthur Foundation, awards approximately $250 million in grants annually. The Foundation's website states that MacArthur's core strategy is "placing a few big bets...on some of the world's most pressing social challenges, including over-incarceration, global climate change, nuclear risk, and significantly increasing financial capital for the social sector." It also operates its national Fellows program and other national programming. The Foundation is headquartered in Chicago, and it does some grant-making responsive to Chicago area issues. Nevertheless, its core mission is national and worldwide in scope.

The Chicago Community Trust, the state's third largest grant-maker at approximately $200 million annually, is another example of a high-giving foundation with a specific mission for its dollars. Organized as a community foundation, about $40 million of its annual grants are made in fields, including the arts, health, human services, community development and sustainable development. The balance of the grant making is through donor-advised funds whose grant decisions are made by donors, their advisors, and families, who contribute their fund to the Trust. These grants support Chicago civic institutions, the arts, hospitals, human service providers and a variety of other causes and include many national recipients that are of interest to the individual donor.

Even if foundations increase their grants for human services, most of the foundations are in the Chicago area, and existing giving patterns suggest they are more inclined to spend those resources in the Chicago region rather than statewide.

The next largest Illinois foundation is the Howard G. Buffett Foundation, awarding about $140 million in annual grants. Operating globally, the foundation concentrates most of its support on food security, conflict mitigation and public safety, accounting for 94% of the foundation's grant-making. About half of grant funds support projects in the United States and the other half in Africa (2016 Annual Report).

Many other large foundations located in Illinois also have very specific missions. The Spencer Foundation, for instance, specializes in research on education. The Joyce Foundation funds public policy research and programming in the Great Lakes region on education and economic mobility, environment, gun violence prevention, justice reform, democracy and culture, and The Bobolink Foundation specializes in environmental conservation projects.

The final type of foundation that might be considered when looking for ways to increase giving towards human services are corporate foundations. Their revenues come from the resources of parent companies, and they give to a wide variety of interests. Many companies focus giving on communities where they have operations, including employee match programs, meaning that large corporations spread their donations across the nation. Many focus their support on programming that is consistent with their line of business: food companies often fund food supply or nutrition-oriented programming; technology companies often support education programs in IT programming or technology. Therefore, it is difficult for these companies to shift giving from their current priorities.

According to *Giving in Chicago 2014: Grant making in the Chicago Metro Area*, Chicago area grant-makers, who are the majority of grant-makers in Illinois, favored out-of-state destinations over downstate. The report found that 39% of grant dollars from Chicago area donors went to the six-county region, 57% to other areas of the United States, and 2% to each of overseas and other parts of Illinois (*Giving in Chicago*). Of the $158 million in corporate foundation grants made by Chicago area companies cited in the report, 51% of the grant dollars remained in the Chicago area, 42% went to other parts of the nation and only 2% went to the balance of Illinois..

One other thing to consider is that many of these foundations already support human services to some extent. The *Giving in Chicago* report surveys local companies regarding their giving, and human services are by far one of the most significant recipients: 76% of companies gave to human services, 59% for combined purposes, 43% for education and 38% for health (p. 66). As mentioned, these patterns leave little room for companies not already supporting human services to do so – since many already do.

4. Academic Research Suggests Changes in Taxation Only Minimally Affect Individual Giving

Whether government incentives, such as tax deductions and lower rates, result in increased charitable contributions depends upon their mix and magnitude. It appears unlikely that simply reducing the Illinois income tax rate will lead to increases in charitable giving enough to offset the loss of public revenue. Even if it does, there is no promise that charitable giving will flow to human service providers.

In the late 2000s/early 2010s, The Great Recession took a toll on Illinois government. A heated debate arose in the state regarding the role of taxation in paying for state functions. In 2011 the legislature passed a temporary increase to the individual income tax, changing it from 3% to 5%. This increase sunset January 1, 2015, reverting individual income tax to 3.75%.

With no way to replace that revenue, a multi-year delay occurred in adopting a state budget, leading to staggering increases in unpaid state obligations and cuts to state services. In 2017, the legislature finally passed a state budget that included significant increases to revenue, raising the individual rate to 4.95% and the corporate rate to 7%, partially addressing the problems of program cuts and overdue unpaid bills.

Since the onset of The Great Recession, government funding has either been reduced or at risk of being reduced for many of its functions, human services in particular. As the table to the right shows, total state revenue peaked in 2014 and declined in subsequent years. Income tax revenue peaked in 2013 and declined in 2014, 2015 and 2016. With the higher tax rates adopted in 2017, income tax revenue and total revenues are expected be higher in 2018.

ILLINOIS INCOME AND TOTAL STATE REVENUES COLLECTED BY YEAR

Year	Income Tax Revenue	Total Revenues Collected
2016	19,158,963,166	34,564,083,971
2015	22,449,986,547	37,771,209,814
2014	23,518,644,542	38,303,413,908
2013	23,532,304,798	37,926,644,424
2012	21,180,192,737	35,088,880,367
2011	16,063,471,346	29,716,175,465
2010	12,145,654,682	24,548,523,991
2009	13,569,895,692	26,831,571,515
2008	14,891,265,260	29,150,982,929
2007	14,132,824,601	27,984,195,864

Source: Illinois Department of Revenue, Annual Report of Tax Collections and Distributions 2007-2016

When considering charitable donations as a possible replacement of tax revenue and government funding, it is important to note that charitable donations are a function of an individual's income and wealth. As John List (2011) has observed, since the mid-1960s, charitable giving strongly tracks the performance of the stock market. The percentage change in the prior year's S&P 500 explains 40% of variance in percentage change in total charitable giving. While this underscores that charitable giving operates largely independently of tax policy, it is problematic in that periods of economic downturn are when charitable giving is most needed.

Research on giving and The Great Recession speaks directly to that point. Reich and Wimer found that in 2008 and 2009, as the Recession set in, charitable giving nationally declined by 7% in 2008 and an additional 6% in 2009. From 2008 through 2010, charitable bequests declined by 21%. Foundations saw their underlying endowments devalued by one-third or more, thus their annual payouts to nonprofits also declined. In short, when needed most, private sources of social support decline, making government funding for human services more vital.

While tax deductions produce some net increase in total donations above the cost in reduced government revenue, the reduction in rates alone may not produce charitable donations enough to offset lost government revenue due to decreased rates.

Bakija (2013) found that as top marginal tax rates have declined over the last 40 years, charitable giving also declined. Wealthy persons with disposable income to donate were less inclined to give financially since lower tax rates provided less incentive for minimizing taxes through charitable giving.

In 2017, the Lilly Family School of Philanthropy at the University of Indiana conducted a report that modeled a number of different tax change scenarios and how it might affect giving. The data used in the study is national rather than Illinois-specific. Therefore, the proposed federal change is substantially greater in magnitude than the typical 1% to 2% changes to income tax rates in Illinois. While the Lilly model is not instructive for Illinois policy in estimating the actual dollar effects on giving, it is helpful for illustrating the direction of government and nonprofit revenue generation, or loss, that likely results from decreasing Illinois' tax rates.

The Lilly model tests "tax price," which is another way of saying the responsiveness of giving levels to what a particular donation actually costs the taxpayer. The findings show that no matter what "elasticity" is used, the total amount of giving estimates from high wealth taxpayers is projected to decrease by around 1% because of the change in top tax rate.

The table below, adapted from the 2017 report, estimates national effects on giving from the proposal to reduce the top marginal federal income tax rate to 35%. The combined effect is charitable donations and government revenue both decrease by nearly 1%.

ESTIMATED CHANGES IN CHARITABLE GIVING FROM PROPOSED DECLINE OF TOP MARGINAL FEDERAL TAX RATE

Elasticity	Percent Change in Giving Total	Net Difference in Donation and Tax Revenue as Percent of Revenues
-.5	-.32%	-.91%
-1.0	-.64%	-.93%
Variable	-.75%	-.94%
Lilly Estimate	-.8%	-.9%

Note: Table adapted from Tax Policy and Charitable Giving Results, Lilly Family School of Philanthropy, May, 2017, Evaluation of "Scenario 3" p. 20

A study by the U.S. Trust asked donors if the amount of taxes they pay affects their behavior. For 2013, donors were asked whether an elimination of the charitable giving tax deduction will affect their giving behavior; 8.7% said they will reduce their giving dramatically, 41.7% will decrease giving somewhat, and 48.3% will stay the same (p. 73). Asked whether eliminating the estate tax will influence their giving, about half said their giving will stay the same and 48% said their giving will increase (p.74). The responses regarding the estate tax must be viewed skeptically, however, as the estate tax only impacts one-third of the survey respondents since estates with less than $5.45 million were exempt from taxation at the time of the survey.

Data collected by the Lilly Center for its 2014 U.S. Trust Study of High Net Worth Philanthropy indicates that only a small fraction of giving from donors with income over $200,000 will go to the human services sector. In 2011 high worth donors gave 7.2% of donation money to Youth/Family Services organizations, 5.3% to Basic Needs, and 3.6% to multi-functional organizations, such as the United Way or Catholic Charities. The pattern is similar in 2013, with 4.6% of donations going to multi-functional organizations, 4.1% to Youth/Family Services, and 3.3% to Basic Needs. Summarizing, about 12% to 15% of giving by high wealth individuals has gone to human services in recent years. The largest amount of donations went to Education, Higher Education, and Religion.
It appears that some causes benefit more from the donations incented by federal tax deductions than do others as stated by research from Brooks (2005, p. 607) and the table below:

MOST SENSITIVE TO TAX CHANGES	COMBINATION OF SERVICES
	Services for Poor
	Religious
	Education
LEAST SENSITIVE TO TAX CHANGES	Health

Contributions to large human service organizations and those working on poverty appear most sensitive to changes in federal tax policy as modeled by Brooks. The net of increased donations and forgone government revenues due to deductions generates more total revenue than is lost for each subsector except health (Brooks, 2007).

Finally, and perhaps most critically, only one-third of high wealth donors say they will increase their donation to a nonprofit if they learn that the organization has suffered a decrease in government funding (U.S. Trust).

CONCLUSION

Our human services system, from big cities like Chicago to the surrounding suburbs and rural communities, must be well managed, maintained, and renewed for people in Illinois to reach their full potential.

Government plays a vital role in ensuring this well-managed maintenance, and tax and spending policies should not try to shift the responsibility for adequately funding human service programs elsewhere.

Instead, government must fully and adequately fund the sector while philanthropy continues to spur investments into specific priorities, fill the gaps that government cannot cover, and innovate new strategies to create a more vibrant Illinois.

Together, government and philanthropy can provide an infrastructure of well-being that supports all members of society.

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