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The Right Metrics for Gift Planning

Presenter:	Craig Wruck Senior Advisor, PG Calc
Date:	September 24, 2026
Time:	1:00 – 2:30 Eastern

Ambiguity: the mortal enemy of Metrics

ART VS SCIENCE

SUBJECTIVE VS OBJECTIVE

ANALOG VS DIGITAL

But, beware: “What gets measured gets managed”

The “Enshitification*” effect of metrics

Platform Decay: begin by promising efficiency; then, after users are locked in and switching becomes prohibitive:

- **Pivot:** The focus shifts away from donor relationships toward institutional needs
- **Extraction:** Metrics squeeze both groups – donors and fundraisers – creating friction
- **Decline and Decay:** The platform hollows out into a frictionless extraction engine, prioritized solely for short-term returns until it ultimately collapses

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Agenda

The Core Dilemmas	Regular fundraising metrics fail gift planning; do not encourage relationship building
Industry Standards	Metrics grounded in established national reporting and management frameworks
Valuation of Planned Gifts	Four (or more) accurate dollar values for the very same planned gift
Planned Gift Process	Identifying the steps that lead to a planned gift
Balanced Scorecard	Counting – and promoting – what matters most for success in gift planning

The Core Dilemma – Traditional Fundraising

Identify

Cultivate

Solicit

Receipt

Stewardship

- Stewardship follows Receipt
- After one gift, then process starts over

The Core Dilemma – Planned Gift Fundraising

Identify

Cultivate

Solicit

Stewardship

Receipt

- Stewardship precedes Receipt
- Process lasts a lifetime

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The Time Horizon Dilemma

Fundraising celebrates short cash cycles and immediate mission impact; measured in dollars received as a result of current effort

The gift planning cycle – from initial contact to mission impact – can be decades; defies measurement in relation to current effort

The Measurement Trap: If fundraisers are evaluated solely on current-year cash receipts and immediate mission impact, they cannot afford to invest in multi-decade legacy commitments

Three Distinct Giving Strategies

	Annual Gifts	Major Gifts	Planned Gifts
Time Horizon	One year	3 to 5 years	1 or more lifetimes
Primary Purpose	Operating needs & annual budget	Capital projects & special initiatives	Endowment & long-term funds
Gift Size	Modest ($50 – $5,000)	Significant ($10,000 – $1,000,000+)	Largest contribution of a donor's lifetime
Funding Source	Discretionary income	Pledges over 3–5 years, liquid assets	Estate wealth & retirement assets
Prospect Pool	Broad constituent base	Vetted donors with proven capacity	Anyone with loyalty & affinity
Core Metrics	Dollars received, participation rate,	Value of pledge commitments, proposal closing rate	Discovery visits, pipeline, documented gift commitments

Four Ways to Value a Single Planned Gift

Valuation System	Primary Purpose	Underlying Methodology	Target Audience
Tax Deduction	Determine legal income/estate tax deduction for donor	IRS discount rate (IRC §7520) & actuarial life tables; point-in-time calculation	Donor & IRS / State Tax Authorities
Financial Accounting	Record institutional assets, liabilities, and revenues	FASB / GASB standards; re-evaluated annually on the financial statements	CFO, External Auditors, Board Audit Committee
Fundraising Counting	Recognize donor support & maintain campaign momentum	CASE Guidelines: face value vs. discounted present value reporting	Donors, Volunteers, Campaign Steering Committee
Economic Valuation	Estimate true purchasing power of the gift	CGP Valuation Standards: net investment return, projected inflation, administrative costs	Institutional Leadership & Strategic Planners

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Industry Standards – CASE

Annual VSE Survey Rules

Designed for annual comparability and consistency across institutions:

- Counts outright gifts of cash, securities, and real property
- Includes irrevocable deferred gifts at IRS discounted present value only
- Revocable gifts and bequest intentions are strictly excluded from gift income
- Oral and conditional pledges are excluded from official totals

Campaign Counting and Reporting (three buckets)

Recognize the full philanthropic momentum generated by the campaign:

1. Outright gifts and pledges (up to 5-year fulfillment) reported at full value
2. Irrevocable deferred gifts reported at both face and present value
3. Revocable deferred gifts reported at face value in a separate category (requires written documentation and suggests age criteria)

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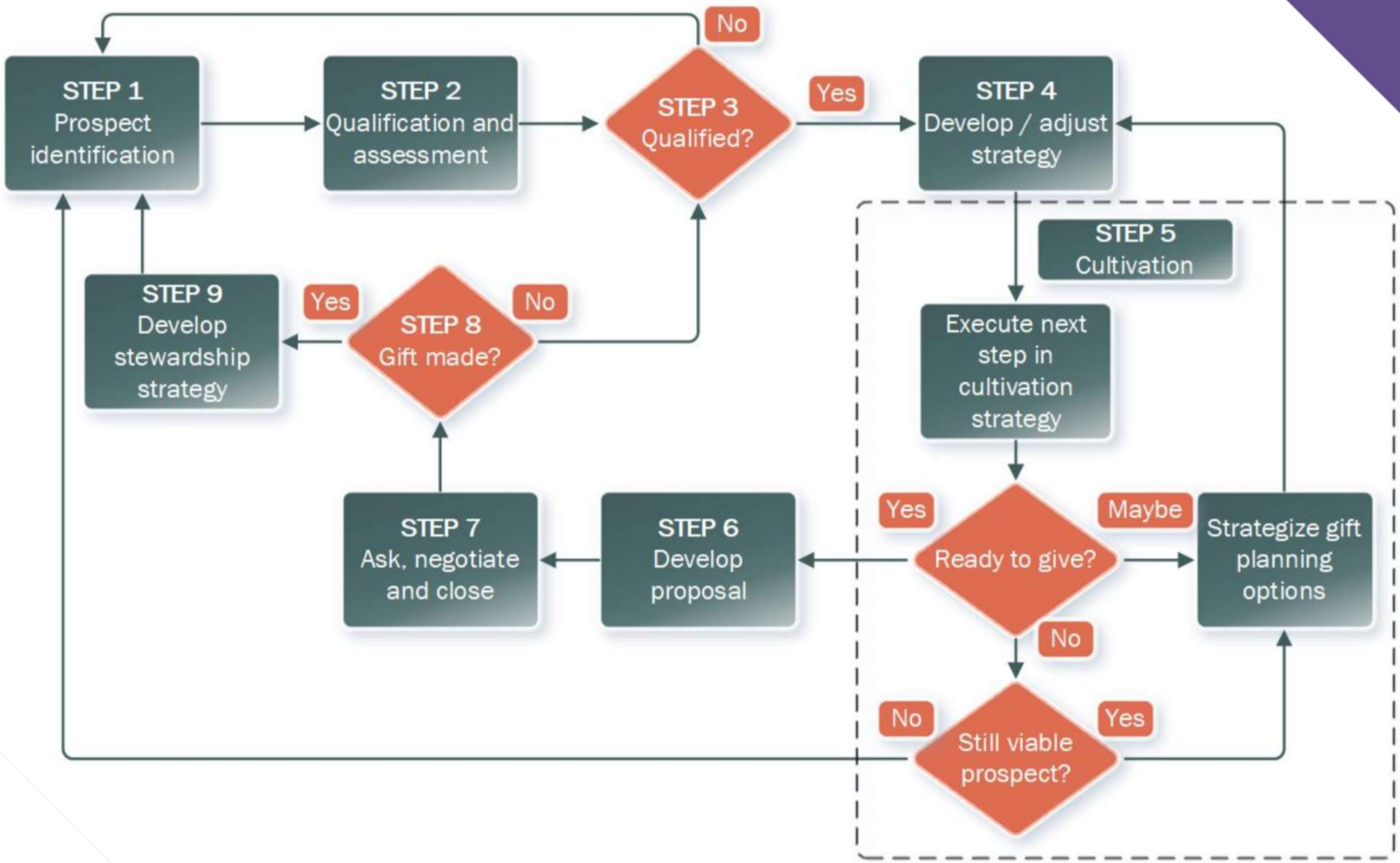
NACGP Gift Planning Standards (GPS)

Institutional Commitment	Execution Capacity	Donor Engagement
Gift planning cannot survive in an administrative silo, requires explicit leadership backing • Executive and board-approved gift policies • Multi-year commitment for marketing • Long-term performance expectations	Equipping team members with training & tools to identify non-cash opportunities • Dedicated gift planning staffing • Accurate CRM coding for testamentary gifts • Ongoing training for Major Gift Officers	Structuring conversations around donor's life-stage and philanthropic goals • Blended gifts (cash + estate) • Active legacy society stewardship • Regular contact with donor professional advisors


No
STEP 1
Prospect identification
STEP 2
Qualification and assessment
STEP 3
Qualified?
Yes
STEP 4
Develop / adjust strategy
STEP 5
Cultivation
STEP 9
Develop stewardship strategy
Yes
STEP 8
Gift made?
No
Execute next step in cultivation strategy
Yes
Maybe
STEP 7
Ask, negotiate and close
STEP 6
Develop proposal
Ready to give?
Strategize gift planning options
No
No
Yes
Still viable prospect?

And just what is a prospect?

Qualified

Three characteristics:

Access – Are they willing to meet with you to *discuss their own contribution*?

Affinity – Do they care enough about your cause to consider a contribution?

Ability – Can they afford to make a contribution at the desired level?

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Prioritizing Prospect Cultivation

Prime Prospects	**High Ability + High Affinity** – Prime Opportunity: Solicit & Close • Passionate supporters with demonstrated wealth. Fundraisers must spend a majority of their time in this quadrant.
Cultivate & Connect	**High Ability + Low Affinity** – Cultivate & Connect • High financial capacity, but weak institutional engagement. Involve leadership and peers to build authentic connection.
Stewards & Volunteers	**Low Ability + High Affinity** – Loyal Stewards & Advocates • Dedicated volunteers and loyal annual fund donors. Highly valuable for community advocacy, but not major prospects.
Disqualify A.S.A.P.	**Low Ability + Low Affinity** – Early Disqualification • Neither the financial means nor personal interest. Avoid wasting precious field staff hours on unviable prospects.

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Leading versus Lagging Indicators

Leading Activity Indicators

Controllable actions that drive the pipeline forward across the 9-step process map:

- Discovery Contacts: In-person or life-stage conversations (Step 2)
- Qualification Rate: Number of prospects screened for Access, Ability, and Affinity (Step 3)
- Disqualification Velocity: Speed in clearing unviable prospects out of portfolios
- Proposals Delivered: Formal bequest or split-interest illustrations presented (Step 6 and 7)
- Blended Partnering: Joint visits conducted with Major Gift Officers

Lagging Impact Indicators

The ultimate outcomes that reflect healthy programmatic execution over time:

- Documented Commitments: Total new testamentary & life-income agreements (regardless of value)
- Economic Present Value: Discounted purchasing power of commitments secured
- Matured Bequest Realizations: Dollars collected from completed estates
- Legacy Retention: Percentage of donors maintaining estate provisions annually
- Blended Gift Volume: Outright major gifts paired with planned components

Planned Giving Balanced Scorecard

Scorecard Dimension	Leading Metrics (Quarterly Activities)	Lagging Targets (Annual Outcomes)
1. Pipeline & Discovery	• ##-## qualification visits • Timely portfolio scrub of unqualified names	• ##+ newly qualified active prospects • Zero stagnant files > 12 months
2. Gift Proposals	• ##-## formal gift planning illustrations • ## personal bequest language presentations	• ##-## documented revocable/irrevocable commitments • Target: $##+ in new expectancy value
3. Internal Collaboration	• ## joint cultivation calls with MGO colleagues • # gift planning training session for staff	• ##% of major gift proposals ($##k+) include a planned or blended asset component
4. Legacy Stewardship	• #% stewardship touch to legacy society • Annual re-verification touchpoints	• Revocation rate under #% • ##% increase in realized estate distributions

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Four Key Action Steps

Adopt (or resuscitate) Three-Bucket Reporting	Align development and fundraising reporting with CASE & CGP models so planned giving receives credit for documented expectancies
Celebrate Disqualifications	Reward fundraisers for removing unqualified prospects early so they can focus on those with real affinity and financial capacity
Implement Planned Giving Scorecard	Track activities that lead to planned giving success: Discovery Pipeline, Gift Proposals, Internal Collaboration, Legacy Stewardship
Brief and Educate Leadership	Especially about different valuation lenses to ease confusion among financial accounting, deductions, donor history, & campaigns

Questions?

Click the Q&A icon at the bottom of your screen.

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Still Have a Question?

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