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THE NONPROFIT SECTOR: A VITAL ECONOMIC FORCE IN THE MID-HUDSON VALLEY DUTCHESS COUNTY REPORT

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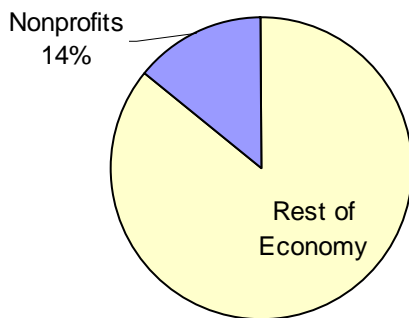
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DUTCHESS COUNTY REPORT

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SUMMARY

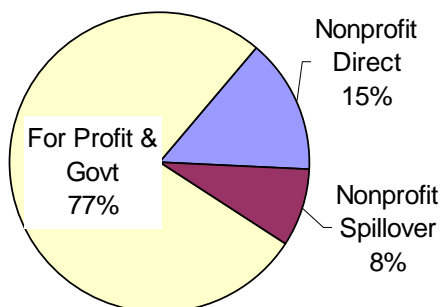
Share of Regional Output



The Mid-Hudson Valley's nonprofits are most often recognized in their role as stewards of the community's health and well being. Yet the economic role played by these disparate organizations—from the large institutions like colleges and hospitals to small social assistance agencies—is quite substantial.

CGR estimates that the aggregate economic impact of nonprofits in the Mid-Hudson Valley economy is about **\$6.5 billion**, **14% of the total output** of the region, analogous to “gross domestic product” or GDP at the national level.

Employment Shares Mid-Hudson Valley 2003



Total employment attributable to the nonprofit sector (both direct and spillover impact) is also sizeable at about **89,000 jobs**, about **23%** of the approximately 384,000 wage and salary positions in the region. In **Dutchess County** the nonprofit sector employment of over 28,000 comprises **25%** of the total employment¹

Wage and salary income for the Mid-Hudson Valley totals about **\$13 billion**. The nonprofit sector, both directly and indirectly, contributes about **\$2.7 billion**, about **21%** of the wage and salary total in the region. The proportion is also **21%** in **Dutchess County**.

¹ This total includes some “sole proprietor” positions not included in the count of wage and salary workers. Similarly, the estimated labor income impact of nonprofits includes income to sole proprietors.

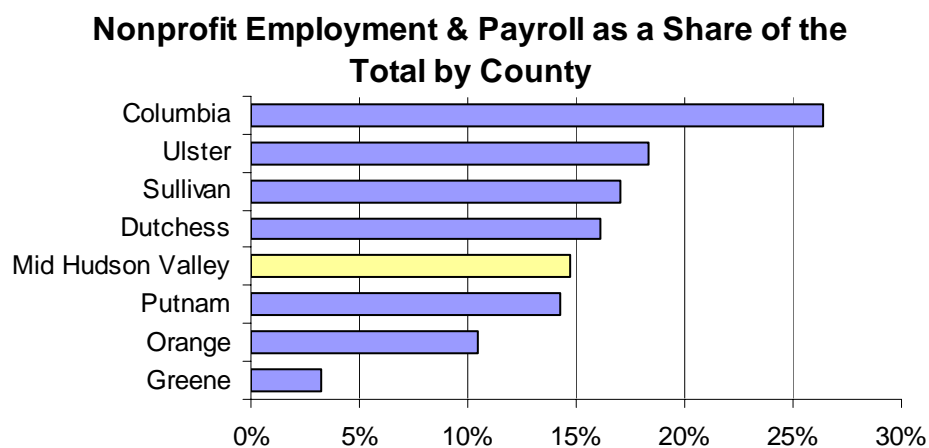
The impact of MHV nonprofits on revenue to the state and local government spans a range of taxes and fees. Estimating only two of these taxes, CGR calculates that the nonprofit sector contributes about **\$109 million annually to NYS personal income tax** receipts with an additional **\$39 million each in state and local sales tax**.

Significance of Nonprofits in Particular Sectors

As noted in the table on the next page, nonprofit institutions are particularly important in specific sectors. Combining the direct employment and payroll and the “spillover” impacts that result from the purchases of the institutions and employees, CGR estimates that nonprofits constitute 80% of total employment and payroll in the education and healthcare sectors in the region, and a similar 79% of such employment and payroll in Dutchess County (combined here in conformity with the North American Industry Classification System’s (NAICS) “supersector” categories).²

Impact of Nonprofits on Individual Counties

Within the counties in the Mid-Hudson Valley, the range of dependence on the nonprofit sector is significant. At one extreme, nonprofit employment and payroll, both direct and spillover, constitutes only three percent of the total for Greene County,



² NOTE: While some data (presented in the body of the report below) indicates that wages and salaries in the nonprofit sector are lower than salaries for similar positions in the government and for profit sectors, there was not enough information to make this distinction in the detailed table of employment and payroll included here. The payroll totals assume that pay in the nonprofit sector is the same as payroll in the nonprofit and government sectors, thus the nonprofit share of employment and the nonprofit share of payroll are identical.

while more than one quarter of the Columbia County economy depends on the nonprofit sector.

Mid Hudson Valley	Employment				Proportional Wage & Salary (\$m)				
	Nonprofit Direct	Nonprofit Spillover	For Profit & Govt	Total	Nonprofit Direct	Nonprofit Spillover	For Profit & Govt	Total	Nonprofit Share
Natural Resources and Mining	290	200	3,450	3,940	\$8	\$5	\$90	\$103	13%
Construction	0	560	16,880	17,440	\$0	\$22	\$650	\$672	3%
Manufacturing	0	990	34,240	35,230	\$0	\$56	\$1,904	\$1,959	3%
Wholesale Trade	0	1,230	11,630	12,860	\$0	\$51	\$481	\$532	10%
Retail Trade	0	1,640	51,750	53,390	\$0	\$38	\$1,207	\$1,245	3%
Transportation and Utilities	0	4,040	8,330	12,370	\$0	\$162	\$334	\$496	33%
Information	0	980	7,330	8,310	\$0	\$34	\$256	\$290	12%
Financial Activities	0	4,260	11,930	16,190	\$0	\$161	\$451	\$612	26%
Professional and Business Services	1,720	7,690	18,870	28,280	\$59	\$278	\$685	\$1,023	33%
Educational and Health Services	44,940	5,190	12,590	62,720	\$1,386	\$163	\$394	\$1,943	80%
Leisure and Hospitality	2,180	1,140	31,610	34,930	\$31	\$16	\$451	\$498	10%
Other Services	7,210	3,630	2,950	13,790	\$152	\$77	\$61	\$290	79%
Government	0	370	82,380	82,750	\$0	\$15	\$3,251	\$3,265	0%
Unclassified	0	650	930	1,580	\$0	\$14	\$20	\$34	41%
Total	56,340	32,570	294,870	383,780	\$1,636	\$1,092	\$10,234	\$12,963	21%

Additional Dutchess County Results

Dutchess County has the most nonprofits of any county in the MHV region, with 466 in this analysis. These organizations directly provide over 18,000 full-time equivalent jobs, and reported total revenues of nearly \$1.5 billion in 2003. Among those nonprofits reporting assets, the sum of assets was over \$3.3 billion. Among all nonprofits in Dutchess County, 62% ended the year with a surplus or break-even in 2003, while 38% showed a deficit.

As is the case nationally, statewide, and in the region, two-thirds of Dutchess County nonprofit workers are female. Two-thirds of nonprofit workers in Dutchess County worked 41 weeks or more in 1999 (67%). This is a slightly lower proportion than nonprofit workers in the region and state. Dutchess County nonprofit workers have a somewhat lower mean and median income than those in the region at large, and statewide.

Study Approach

On behalf of the Dyson Foundation, CGR compiled information on about 2,500 nonprofits in the seven county Mid-Hudson Valley region. Of these, 1,703 are large enough to have paid staff. The

study conclusions are based on a number of different sources of information including Internal Revenue Service filings (forms 990 and 990EZ), organizational information provided by United Ways and foundations in each county, Dun & Bradstreet listings and a survey conducted by CGR. The study excludes places of worship and those organizations with revenue below \$25,000, thus not subject to the Internal Revenue Service filing requirement.



For more information on the methodology used, and for glossaries of terms used in the report, please see the full regional report, available at www.cgr.org.

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ACKNOWLEDGMENTS

This study has been commissioned by the Dyson Foundation, a private family foundation located in Millbrook (Dutchess County).

Staff Team

Sarah Boyce, Associate Director, coordinated all aspects of the project.

Christopher Annala, Professor of Economics at the State University College at Geneseo, plus interns Tina Marsh and Mark Hernberg contributed to the data analysis. Katherine McCloskey provided assistance with database management.

NONPROFITS' IMPACT ON DUTCHESS COUNTY



Within the Mid-Hudson Valley region, Dutchess County is second to Orange in employment: Salary and wage employment in Orange County exceeded that of Dutchess by 9% in 2005. Yet Dutchess workers bring home larger paychecks. The Dutchess payroll was 8% higher than the Orange payroll in 2005. The nonprofit sector in Dutchess is the largest in the region with direct employment of about 18,430 and spillover employment of an additional 10,150.

The economic impact of Dutchess County nonprofits is considerable with labor income, both direct and spillover, estimated to be over \$900 million, about 21% of the total for the county.

Dutchess County	Employment				Proportional Wage & Salary (\$m)				
	Nonprofit	Nonprofit Spillover	For Profit & Govt	Total	Nonprofit Direct	Nonprofit Spillover	For Profit & Govt	Total	Nonprofit Share
Natural Resources and Mining	40	30	580	650	\$1	\$1	\$18	\$20	11%
Construction	0	180	5,420	5,600	\$0	\$7	\$218	\$225	3%
Manufacturing	0	460	15,770	16,230	\$0	\$35	\$1,203	\$1,238	3%
Wholesale Trade	0	190	1,840	2,030	\$0	\$10	\$93	\$103	9%
Retail Trade	0	430	13,540	13,970	\$0	\$10	\$319	\$329	3%
Transportation and Utilities	0	1,120	2,310	3,430	\$0	\$53	\$108	\$161	33%
Information	0	220	1,680	1,900	\$0	\$9	\$66	\$75	12%
Financial Activities	0	1,250	3,500	4,750	\$0	\$50	\$140	\$190	26%
Professional and Business Services	510	2,480	6,120	9,110	\$18	\$89	\$221	\$329	33%
Educational and Health Services	15,150	2,320	4,590	22,060	\$488	\$75	\$148	\$711	79%
Leisure and Hospitality	750	290	7,850	8,890	\$11	\$4	\$119	\$135	12%
Other Services	1,980	920	410	3,310	\$44	\$20	\$9	\$74	88%
Government	0	100	21,900	22,000	\$0	\$4	\$858	\$862	0%
Unclassified	0	160	230	390	\$0	\$3	\$5	\$8	41%
Total	18,430	10,150	85,740	114,320	\$563	\$370	\$3,526	\$4,460	21%

Employment

Dutchess County has the most nonprofits of any county in the seven county MHV region, with 466 in this analysis. These organizations provide 18,430 full-time equivalent jobs, including about 80% full-time and 20% part-time positions. The largest organizations, those with \$50 million or more in revenue, compose less than 2% of the total organizations, but provide nearly 40% of nonprofit sector employment in the county.

Total MHV and Dutchess County Nonprofit Employment, by Revenue Category

	Number of Nonprofits	Total Employment (FTEs)	Full-Time	Part-Time
Mid-Hudson Valley				
Total	1,703	56,341	51,733	9,216
Revenue Category				
<\$100,000	813	1,884	1,726	316
\$100,000 to <\$1 million	622	5,231	4,749	963
\$1 million to < \$50 million	249	28,601	26,816	3,571
\$50 million +	19	20,625	18,442	4,366
Dutchess County				
Total	466	18,440	16,385	4,111
Revenue Category				
<\$100,000	210	436	365	142
\$100,000 to <\$1 million	163	1,393	1,214	358
\$1 million to < \$50 million	86	9,390	8,587	1,606
\$50 million +	7	7,222	6,219	2,005

Source: CGR analysis of GuideStar, D&B, and survey data.

Use of Interns and Volunteers

Similar to nonprofits across the MHV, 82% of Dutchess County nonprofits responding to the survey indicated that they use volunteers or interns. One-quarter of respondents used over 5,000 hours of intern or volunteer time in 2005.

Use of Volunteers or Interns, Dutchess County		
Do you use volunteers or interns?		
Total	130	100%
Yes	106	82%
No	24	18%
If yes, how many hours in 2005?		
Total	106	100%
Up to 500	36	34%
501 to 2,500	37	35%
2,501 to 5,000	8	8%
5,001 +	25	24%

Source: Survey of MHV Nonprofits.

Revenue

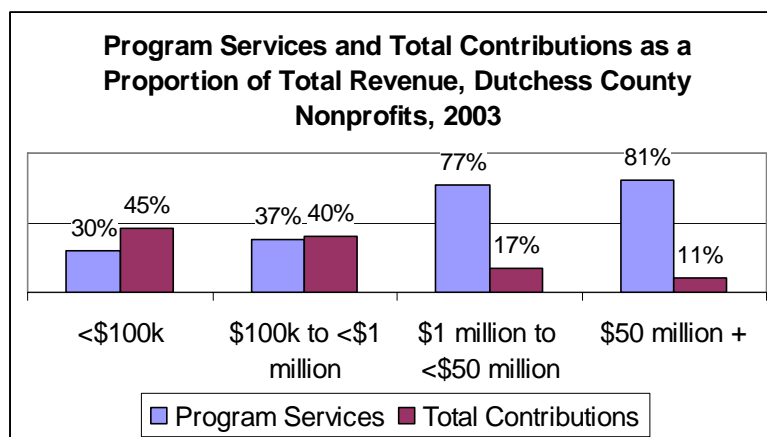
Total revenue for Dutchess County nonprofits is estimated at nearly \$1.5 billion in 2003. More than 60% of this revenue is recognized by the seven largest nonprofit organizations in the county. Smaller organizations with revenues less than \$1 million had \$61 million in revenues in 2003, or 4% of the total.

As was the case in the MHV region as a whole, nonprofit organizations' reliance on program service revenue increases with organization size while reliance on contributions and membership dues decreases.

Nonprofit Sector Revenue Sources, Dutchess County, 2003

	<\$100k	\$100k to <\$1 million	\$1 million to <\$50 million	\$50 million +	All organizations
Number of Organizations	210	163	86	7	466
Program Services	30%	37%	77%	81%	78%
Total Contributions	45%	40%	17%	11%	14%
Government Contributions	na	18%	9%	1%	na
Public Contributions	na	22%	8%	10%	na
Membership Dues	11%	2%	0%	<1%	0%
Other Revenue	13%	20%	6%	8%	8%
Interest, Dividends, Other					
Investment Income	na	1%	1%	7%	na
Miscellaneous*	na	19%	4%	1%	na
Total Revenue	\$7,700,000	\$53,300,000	\$520,400,000	\$903,400,000	\$1,484,800,000

*Includes rents, sales of inventory, sales of assets, special events, other revenue.



Expense

Wages and salaries are a substantial proportion of total expense, ranging from 18% to 45% depending on total revenue size³. Employee benefits plus pension costs compose as much as 9% of total expenses for the largest nonprofit organizations in Dutchess County. For nonprofit organizations with \$100,000 in revenues or more, a more detailed analysis of expenses is possible.

Nonprofit Organization Expenses by Selected Type, Dutchess County, 2003

Revenue Category	Total Expenses	Wages & Salaries	Pension	Employee Benefits	Compensation of Officers, Directors	Grants	Salaries, Employee Benefits, Other Compensation
<\$100,000	100%	NA	NA	NA	NA	6%	18%
\$100,000 to <\$1 million	100%	31%	0%	2%	5%	1%	NA
\$1 million to <\$50 million	100%	45%	1%	6%	2%	2%	NA
\$50 million +	100%	39%	3%	6%	1%	5%	NA

Source: CGR analysis of IRS data.

The table above shows that the majority of expenses across nonprofits of all sizes go toward program services functions, while 14% are for management and general expenses, and just 1% of expenses are allocated to fundraising activities. Management and general expenses are highest among the largest organizations, a trend that was also found across the entire MHV region.

Expenses by Functional Type, Nonprofits With \$100,000+ in Revenues, Dutchess County

Revenue Category	Total	Type of Functional Expense		
		Program Services	Management and General	Fundraising
All Nonprofits \$100,000+	100%	84%	14%	1%
\$100,000 to <\$1 million	100%	84%	13%	2%
\$1 million to <\$50 million	100%	86%	12%	1%
\$50 million +	100%	83%	16%	1%

Source: CGR analysis of IRS data.

³ Wages and salaries are combined with employee benefits costs and other compensation costs for organizations under \$100,000 in total revenues.

Assets

Of the 466 nonprofits in Dutchess County included in this analysis, 431 reported positive assets in 2003. Total assets were \$3.388 billion, with median assets of \$167,000. Among the very largest organizations, median assets were over \$244 million.

Assets Among Nonprofits, Dutchess County, 2003			
	<u>Total Nonprofits</u>		
	<u>With Assets</u>	<u>Total Assets</u>	<u>Median Assets</u>
Nonprofits with Assets > \$0	431	\$3,388,000,000	\$167,000
Revenue Category			
<\$100,000	175	\$42,000,000	\$31,000
\$100,000 to < \$1 million	163	\$385,000,000	\$247,000
\$1 million to < \$50 million	86	\$814,000,000	\$5,247,000
\$50 million +	7	\$2,147,000,000	\$244,595,000

Source: CGR analysis of IRS data.

Services Outside MHV

More than one-quarter of Dutchess County nonprofits responding to the survey indicated they provide services outside the MHV. For two-thirds of those who do, the proportion of their total services provided outside the region is 25% or less.

Provision of Services Outside the MHV, Dutchess County

Do you provide services outside the MHV?

Total	129	100%
Yes	35	27%
No	94	73%

If yes, what proportion of your services are outside the MHV?

Total	34	100%
1 to 25%	22	65%
26 to 50%	8	24%
51 to 100%	4	12%

Source: Survey of MHV Nonprofits.

Year End Operational Deficits

Among all nonprofits in Dutchess County, 62% ended the year with a surplus or break-even in 2003, while 38% showed a deficit. Deficits were much less common among the very large organizations (14%).

In many cases, organizations with a year-end deficit showed a small deficit. Forty percent of nonprofits with a deficit had a deficit of 10% or less. Among larger nonprofits the proportion with a small deficit was higher.

Proportion of Nonprofits with Year End Operational Deficit/Surplus, by Revenue Group, Dutchess County

	<u>Surplus</u>	<u>Break- Even</u>	<u>Deficit</u>
All Organizations	43%	19%	38%
Revenue Category			
<\$100,000	44%	14%	42%
\$100,000 to <\$1 million	39%	28%	33%
\$1 million to <\$50 million	45%	14%	41%
\$50 million +	71%	14%	14%

Source: CGR analysis of IRS data.

Proportion of Nonprofits with Deficits Where Deficit is Equal to 10% or Less of Total Revenues, Dutchess County

	<u>Deficit < 10%</u>
All Nonprofits With Deficit	40%
Revenue Category	
<\$100,000	23%
\$100,000 to <\$1 million	51%
\$1 million to <\$50 million	60%
\$50 million +	100%

Source: CGR analysis of IRS data.

Audits and Taxes Paid

Two-thirds of Dutchess County nonprofits responding to the survey indicated they have an annual audit conducted. Nearly one in five responded that they pay taxes, which on average equaled \$53,500 in 2005. Nine percent make payments in lieu of taxes (PILOT), which averaged \$7,506.

Audits, Taxes, Payments in Lieu of Taxes, Dutchess County	
	Proportion Answering "Yes"
Conduct an Annual Audit	66%
Pay Taxes	19%
Average Payment (n=24)	\$53,500
Make Payments in Lieu of Taxes	9%
Average Payment (n=10)	\$7,506

Source: Survey of MHV Nonprofits.

Rental Space

One-third of Dutchess County survey respondents indicated they rent space. Of those, more than one-third rented more than 2,500 square feet of space in 2005.

Renting Space Dutchess County Nonprofits		
Renter versus Owner status		
Total	131	100%
Renter	44	34%
Owner	87	66%
If yes, how much space (square feet)?		
Total	44	100%
1 to 500	8	18%
501 to 2,500	20	45%
2,501 to 10,000	9	20%
10,001+	7	16%

Source: Survey of MHV Nonprofits.

Workforce Profile

Of all Dutchess County residents in the workforce, 19,740 were employed in nonprofit organizations according to the 2000 Census.

Demographics

As is the case nationally, statewide, and in the region, two-thirds of Dutchess County nonprofit workers are female. A higher proportion of Dutchess County nonprofit workers are young, ages 24 or less (18%) compared to the region or state (13%) or the nation (10%).

The nonprofit workforce in Dutchess County is slightly more racially diverse than the region, with 84% of workers reporting their race as white non-Hispanic, compared to 86% in the region.

Demographics of Non-Profit Sector Employees in the US, NYS, Mid-Hudson Valley, and Dutchess County, 2000								
	US		NYS		MHV		Dutchess	
TOTAL	9,278,304	100%	1,023,750	100%	60,808	100%	19,740	32%
Gender								
Male	3,018,863	33%	355,114	35%	21,188	35%	7,062	36%
Female	6,259,441	67%	668,636	65%	39,620	65%	12,678	64%
Age								
16 to 17	82,926	1%	16,493	2%	1,031	2%	440	2%
18 to 24	860,169	9%	111,720	11%	6,402	11%	3,226	16%
25 to 34	1,873,777	20%	205,287	20%	10,792	18%	3,637	18%
35 to 44	2,488,625	27%	247,156	24%	14,623	24%	4,232	21%
45 to 54	2,379,916	26%	232,373	23%	15,854	26%	4,617	23%
55 to 59	731,362	8%	80,101	8%	5,010	8%	1,243	6%
60 to 64	436,229	5%	55,021	5%	3,057	5%	929	5%
65+	441,453	5%	75,599	7%	4,039	7%	1,416	7%
Race / Ethnicity								
White (non Hispanic)	7,310,459	79%	703,383	69%	52,229	86%	16,521	84%
Black (non Hispanic)	900,940	10%	148,687	15%	4,005	7%	1,708	9%
Asian (non Hispanic)	300,758	3%	46,501	5%	669	1%	251	1%
Other (non Hispanic)	73,757	1%	5,945	1%	1,463	2%	486	2%
Two or more (non Hispanic)	121,626	1%	16,442	2%	911	1%	297	2%
Hispanic	570,764	6%	102,792	10%	1,531	3%	477	2%

Source: Census 2000

Hours, Weeks Worked Two-thirds of nonprofit workers in Dutchess County worked 41 weeks or more in 1999 (67%). This is a slightly lower proportion than nonprofit workers in the region and state, and may be explained partly by the higher proportion of younger workers in the nonprofit sector in Dutchess County, who may work at summer or part-time positions.

Dutchess County nonprofit workers were nearly as likely as those in the region and state to work more than 40 hours per week, (19%, 20%, and 21%, respectively).

Hours, Weeks Worked by Non-Profit Sector Employees in NYS, Mid-Hudson Valley, and Dutchess County, 2000			
	<u>NYS</u>	<u>MHV</u>	<u>Dutchess</u>
Total	100%	100%	100%
Weeks Worked in 2000			
Other			
1 to 10	5%	4%	5%
11 to 20	5%	5%	7%
21 to 30	6%	6%	7%
31 to 40	9%	12%	14%
41 or More	75%	72%	67%
Hours Worked Per Week			
Other			
1 to 10	5%	5%	6%
11 to 20	10%	9%	10%
21 to 30	10%	11%	13%
31 to 40	56%	55%	53%
41 to 50	13%	13%	13%
51 +	8%	7%	6%

Source: Census 2000

Income

Dutchess County nonprofit workers have a somewhat lower mean and median income than those in the region at large, and statewide. Again, this could be due in part to the higher proportion of young workers in this sector.

Income For Non-Profit Sector Employees in the US, NYS, MHV, and Dutchess County, 1999				
	US	NYS	MHV	Dutchess
Total	100%	100%	100%	100%
Income				
\$1 to \$10,000	18%	21%	22%	28%
\$10,000 to \$24,999	30%	27%	30%	27%
\$25,000 to \$34,999	19%	18%	17%	16%
\$35,000 to \$49,999	17%	16%	14%	14%
\$50,000 to \$74,999	11%	11%	11%	9%
\$75,000 to \$99,999	3%	4%	4%	4%
\$100,000 to \$149,999	2%	2%	2%	1%
\$150,000 to \$199,999	0%	0%	0%	0%
\$200,000 and Above	1%	1%	0%	0%
Mean	\$32,729	\$29,885	\$29,807	\$28,356
Median	\$25,294	\$23,000	\$24,000	\$22,000

Source: Census 2000

Occupation

As in the region, teachers are the dominant profession in the nonprofit sector in Dutchess County, composing 21% of the total nonprofit workforce, a slightly higher proportion to the region as a whole.

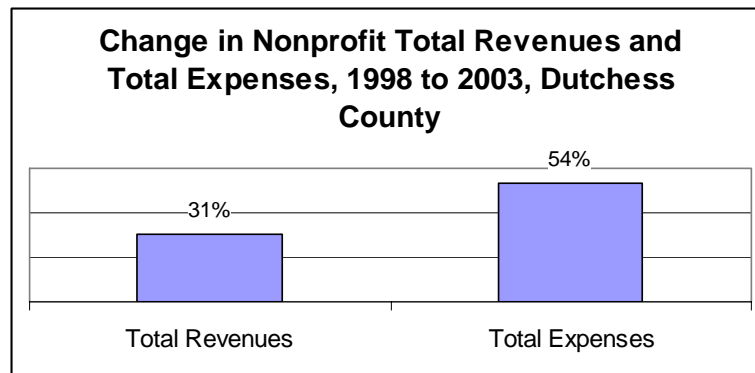
Occupation of Nonprofit Sector Employees, US, NYS, Mid-Hudson Valley, and Dutchess County, 2000				
	US	NYS	MHV	Dutchess
Total	100%	100%	100%	100%
Occupation				
Teachers	14%	18%	20%	21%
Medicine, Therapy, and Other Health Care Workers	19%	18%	17%	17%
Business Operation	18%	15%	13%	13%
Managers and Executives	9%	6%	7%	6%
Social Workers / Counselors	5%	7%	6%	6%
Metal Workers, Construction, Mechanics & Other Skilled Labor	5%	4%	5%	5%
Cleaning & Maintenance	4%	4%	4%	5%
Food Service	2%	3%	4%	5%
Accountants and Other Financial Roles	3%	4%	4%	6%
Retail Sales	2%	4%	3%	3%
Religion	5%	3%	3%	2%
Legal	0%	2%	2%	2%
Engineers and Scientists	2%	2%	2%	2%
Protective Service Workers	1%	1%	1%	2%
Media	1%	1%	1%	1%
Computer Technicians/Specialists	2%	1%	1%	1%
Arts and Entertainment	2%	1%	1%	0%
Other	5%	6%	6%	5%

Source: Census 2000

Change in Nonprofit Sector Over Time

Nonprofits that filed with the IRS in both 1998 and 2003 grew their revenues by 31% over the five year period, and expenses increased by 54%.

The same nonprofits increased their payment of payroll tax by 55%, increased their wages and compensation payments by 48%, and increased their assets a substantial 123%.



Change in Selected Financials, 1998 to 2003, Dutchess County	
Payroll Tax	55%
Wages and Compensation to Officers	48%
Assets	123%

CGR analysis of IRS data.