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# THE NONPROFIT SECTOR: A VITAL ECONOMIC FORCE IN THE MID-HUDSON VALLEY

Prepared for:



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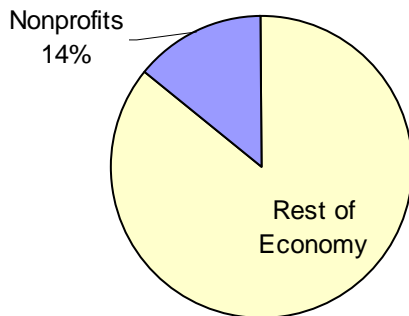
July, 2006

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## SUMMARY

### Share of Regional Output

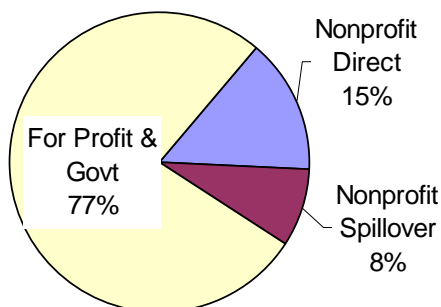


The Mid-Hudson Valley's nonprofits are most often recognized in their role as stewards of the community's health and well being. Yet the economic role played by these disparate organizations—from the large institutions like colleges and hospitals to small social assistance agencies—is quite substantial.

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.

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.\*

### Employment Shares Mid-Hudson Valley 2003



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.

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

\* 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.

**NYS personal income tax** receipts with an additional **\$39 million each in state and local sales tax.**

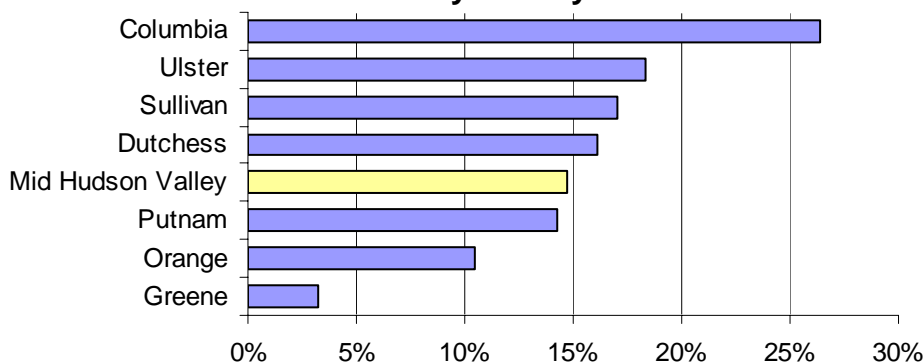
### Significance of Nonprofits in Particular Sectors

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 (combined here in conformity with the North American Industry Classification System’s (NAICS) “supersector” categories).\*

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

**Nonprofit Employment & Payroll as a Share of the Total by County**



\* 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.

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%
<b>Total</b>	<b>56,340</b>	<b>32,570</b>	<b>294,870</b>	<b>383,780</b>	<b>\$1,636</b>	<b>\$1,092</b>	<b>\$10,234</b>	<b>\$12,963</b>	<b>21%</b>

## 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.



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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.

## INTRODUCTION

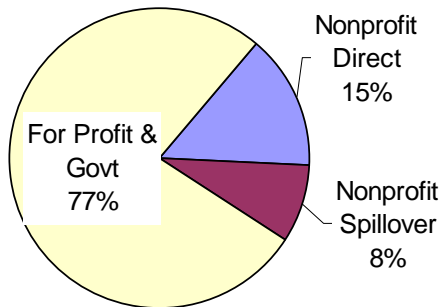
### New York's Mid-Hudson Valley



Nonprofit organizations do more than simply provide supportive community services. These organizations are also significant contributors to the regional economy. As described in this study, the Mid-Hudson Valley nonprofit sector includes about 1,700 organizations with nearly \$4 billion in revenues, and more than 56,000 employees.

In addition to these direct contributions, the “third sector” stimulates “spillover” income and employment throughout the region, raising the total contribution of Mid-Hudson Valley nonprofits to \$6.5 billion, which is about 14% of the region’s total output, a figure that is 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 (as of 2003).

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.

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.

On behalf of the Dyson Foundation, the Center for Governmental Research (CGR), a nonprofit research and consulting firm based in Rochester and Albany, measured the economic contributions of private sector nonprofit organizations in Columbia, Dutchess, Greene, Orange, Putnam, Sullivan, and Ulster counties.

In this report CGR summarizes the size and scope of the nonprofit sector in the Mid-Hudson Valley (MHV) region, including the total number, revenue, and assets of nonprofits by county. Using a combination of Internal Revenue Service (IRS) data, results from a questionnaire, and a process of data estimation, CGR also assesses other economic impact factors, including the size and significance of the nonprofit workforce plus the direct, indirect, and induced impacts of the nonprofit sector on the larger economy.

CGR's comprehensive assessment of the economic contribution made by the nonprofit sector to the MHV also includes a financial profile and a detailed description of the nature of the nonprofit workforce. We provide both a regional summary and separate chapters with more detailed analyses for each of the seven counties.

## STUDY APPROACH

The starting point for this assessment was IRS filings made by nonprofits in 2003 (forms 990 and 990EZ), which are required for all nonprofits with revenues of at least \$25,000.\* In addition, United Way agencies and county government departments provided CGR with the names of an additional 600 organizations

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\* Religious organizations are not required to file with the IRS. They are not included in this analysis.

that receive funding or provide contracted services. All organizations were contacted for missing or supplementary data (see Appendix for information on the survey). Finally, data from Dun & Bradstreet were obtained to fill remaining gaps. Through this process CGR created a database of 1,703 nonprofit organizations in the seven county region. While the database is not a comprehensive list of every nonprofit organization in the region, those not included likely have less than \$25,000 in revenues, little or no paid employment, and did not file a return with the IRS in 2003. Nonetheless, the omission suggests that the figures included in this study are conservative. Were all nonprofits included, the impact would be greater.

### **ECONOMIC IMPACT OF MHV NONPROFIT SECTOR**

Tables in the next section document the “direct” components of economic impact: the revenue, expenditure, and employment of the institutions themselves. Yet the economic activity of these institutions has a stimulative effect on the rest of the economy that is very important. Typically these “spillover” effects can be divided in two, those resulting from the spending of the institution itself (called the “indirect” effect) and those resulting from the spending of the institution’s employees (called the “induced” effect).

Each activity group was classified according to the North American Industry Classification System (NAICS). Total employment and payroll by NAICS supersector is summarized in the table on page four for 2003 and 2005. This study is based on 2003 figures. All comparisons between the nonprofit sector and the rest of the MHV economy will be based on 2003.\*

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\* These data are drawn from the NYS Department of Labor/U.S. Bureau of Labor Statistics’ Quarterly Census of Employment and Wages (also known as the “ES202” series). The QCEW is based on unemployment insurance reporting, thus excludes sole proprietors. For 2003, the Minnesota IMPLAN Group estimates that employment among sole proprietors in this region was about 120,000, bringing total employment to about half a million.

Mid Hudson Valley	2003		2005	
	Jobs	Wages & Salaries (\$m)	Jobs	Wages & Salaries (\$m)
Natural Resources and				
Mining	3,940	\$104	4,320	\$118
Construction	17,440	\$672	18,990	\$771
Manufacturing	35,230	\$1,959	33,070	\$1,970
Wholesale Trade	12,860	\$532	13,340	\$599
Retail Trade	53,390	\$1,245	55,090	\$1,355
Transportation and				
Utilities	12,370	\$495	13,060	\$537
Information	8,310	\$290	7,330	\$292
Financial Activities	16,190	\$613	16,440	\$687
Professional and Business				
Services	28,280	\$1,022	30,180	\$1,170
Educational and Health				
Services	62,720	\$1,944	65,690	\$2,172
Leisure and Hospitality	34,930	\$498	36,080	\$545
Other Services	13,790	\$290	14,290	\$324
Government	82,750	\$3,265	83,210	\$3,640
Unclassified	1,580	\$34	1,680	\$41
<b>Total</b>	<b>383,780</b>	<b>\$12,962</b>	<b>392,770</b>	<b>\$14,223</b>

Source: NYS Department of Labor, Quarterly Census of Employment & Wages

## Direct and Spillover Impacts

CGR constructed a model of the Mid-Hudson Valley economy using the IMPLAN input-output modeling system.\* The direct output effect—the spending of the institutions themselves—totaled about \$3.8 billion in 2003. CGR estimates the spillover impacts as \$1.3 billion stimulated by spending on suppliers in the region (the indirect effect) plus an additional \$1.4 billion stimulated by the spending of individuals employed by the region’s nonprofits (the induced effect) for a total impact of \$6.5 billion. The Minnesota IMPLAN Group estimates total output for this region at about \$45.9 billion. Nonprofits, therefore, contribute 14% of the total. Output is analogous to “gross domestic product” or GDP at the national level.

\* IMPLAN was developed in the 1970s by the U.S. Forest Service as a means of assessing the regional economic impact of major investments in timber management. Privatized in 1990, the Minnesota IMPLAN Group’s IMPLAN modeling system is a respected tool for economic impact analysis. Further information can be found at [www.IMPLAN.com](http://www.IMPLAN.com).

## Mid-Hudson Valley Regional Report 5

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%
<b>Total</b>	<b>56,340</b>	<b>32,570</b>	<b>294,870</b>	<b>383,780</b>	<b>\$1,636</b>	<b>\$1,092</b>	<b>\$10,234</b>	<b>\$12,963</b>	<b>21%</b>

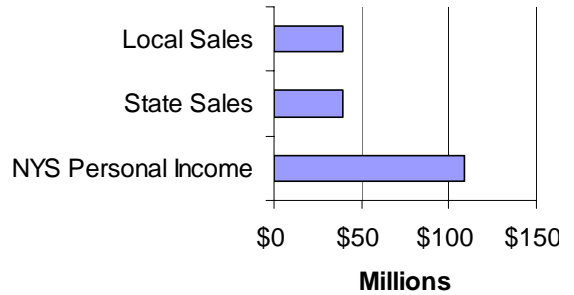
CGR used its IMPLAN model to estimate the *distribution* of spillover employment by NAICS supersector. While the “direct” impacts are confined to the nonprofit institutions’ sectors (i.e. hospitals and colleges in “Educational and Health Services” and employment assistance services in “Professional and Business Services”), the spillover impacts spread across nearly every sector, including government.

Thus CGR estimates that the construction industry employs an additional 560 workers as a consequence of the existence of the nonprofit sector. Retail trade employs more than 1,600 additional people. Moreover, the economic activity of the nonprofit sector stimulates additional demand for service from similar institutions: CGR estimates that an additional 5,190 jobs in Educational and Health Services are stimulated by the activity of nonprofits. Total spillover employment exceeds 32,000 throughout the economy with estimated payroll at \$1.1 billion. Direct and spillover employment and payroll estimates for all sectors are reported in the table at the top of page five.

**Fiscal Impact**

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

**Fiscal Impact of MHV Nonprofits**



**Economic Impact by County**

The division of economic impact by county is much less precise than is the estimate for the region as a whole. Individuals do not always work where they live. Many who live in Greene or Sullivan counties work in Ulster or Orange counties, for example. Others living in Dutchess or Putnam counties work in Westchester County. Furthermore, economic impact is also affected by where residents, workers and businesses purchase goods and services. In addition, although this topic was addressed in CGR’s survey, not

<i>County</i>	<b>Output (millions)</b>			
	<i>Direct</i>	<i>Indirect</i>	<i>Induced</i>	<i>TOTAL</i>
Columbia	\$310	\$103	\$117	\$530
Dutchess	\$1,435	\$477	\$540	\$2,453
Greene	\$16	\$5	\$6	\$27
Orange	\$903	\$300	\$340	\$1,543
Putnam	\$219	\$73	\$82	\$374
Sullivan	\$252	\$84	\$95	\$431
Ulster	\$665	\$221	\$250	\$1,137
<b>Mid-Hudson Valley</b>	<b>\$3,801</b>	<b>\$1,264</b>	<b>\$1,430</b>	<b>\$6,495</b>

<i>County</i>	<b>Employment</b>				<b>Labor Income (millions)</b>			
	<i>Direct</i>	<i>Indirect</i>	<i>Induced</i>	<i>TOTAL</i>	<i>Direct</i>	<i>Indirect</i>	<i>Induced</i>	<i>TOTAL</i>
Columbia	5,530	563	587	6,680	\$150	\$19	\$20	\$189
Dutchess	18,430	4,971	5,179	28,580	\$563	\$167	\$174	\$903
Greene	450	490	510	1,450	\$10	\$16	\$17	\$43
Orange	12,940	5,862	6,108	24,910	\$376	\$197	\$205	\$777
Putnam	3,320	1,087	1,133	5,540	\$107	\$36	\$38	\$181
Sullivan	4,290	1,023	1,067	6,380	\$126	\$34	\$36	\$197
Ulster	11,380	1,954	2,036	15,370	\$305	\$66	\$68	\$439
<b>Mid-Hudson Valley</b>	<b>56,340</b>	<b>15,950</b>	<b>16,620</b>	<b>88,910</b>	<b>\$1,636</b>	<b>\$535</b>	<b>\$557</b>	<b>\$2,728</b>



all the employment reported by an institution on its IRS 990 form is necessarily located within its headquarters county. Some survey respondents were unwilling or unable to estimate the distribution by county; others did not respond to the survey at all. Nonetheless, the information CGR gathered provides a very reliable estimate for the region as a whole. County-by-county estimates are inevitably less reliable.

As the tables on page six reveal, nonprofits have the largest economic impact on Dutchess County with a total output impact of nearly \$2.5 billion and 29,000 total jobs. Orange County is second with \$1.5 billion in total output and about \$800 million in labor income. A more detailed look at each county follows the regional report.

## THE SIZE AND SCOPE OF THE “THIRD SECTOR”

The nonprofit sector is often called the “third sector,” with government and for-profits comprising the first two. In the Mid-

Hudson Valley this sector captures nearly \$4 billion in revenues and employs over 56,000 individuals.

<b>Employment in MHV Nonprofits, by Major Activity Group</b>		
	<u>Nonprofits</u>	<u>Employment (FTE)</u>
Total Nonprofits	1,703	56,340
Health Care	9%	34%
Human Services	14%	21%
Education	18%	16%
Mental Health	3%	8%
Shelter	4%	4%
Diseases/Medical	2%	3%
Arts	15%	2%
Environment/Animals/ Food&Agriculture	7%	2%
Sports/Youth	9%	2%
Employment	1%	2%
Community Building	4%	2%
Philanthropy	4%	1%
Public Benefit	0%	1%
Other	10%	3%
Missing/Unknown	11%	1%

The largest activity group in terms of revenues is Health Care, followed by Education, and Human Services. Within CGR’s 1,703 organizations, the largest group by number (271) is involved in Education, followed by an estimated 238 organizations that fall under Arts, Culture & Humanities, which includes performing arts, museums, and historical societies.

Source: CGR analysis of IRS data.

**Employment**

The 56,000 full-time equivalent (FTE) positions mentioned above include over 51,000 full-time positions and over 9,000 part-time positions.

*Employment by Revenue*

The largest 19 organizations, each with \$50 million or more in total revenues, employ a total of more than 20,000 full-time equivalent positions. The smallest organizations, each under \$100,000 in total revenue, account for nearly half of the total number of organizations, but provide a small amount of employment, less than 2,000 full-time equivalent positions.

<b>Total MHV Nonprofit Employment, by Revenue Category</b>				
	Number of Nonprofits	Total Employment (FTEs)	Full-Time	Part-Time
<b>Total</b>	1,703	56,340	51,733	9,216
<b>Revenue Category</b>				
<\$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	20,624	18,442	4,366

Source: CGR analysis of IRS data.

*Employment by Activity Group*

Hospitals and other organizations within health care are the largest employers, responsible for about a third of total nonprofit jobs and comprising 9% of nonprofit organizations in the region. Human Services provide 21% of nonprofit employment, and organizations with an educational mission employ 16% of the total. Together these three categories employ nearly three-quarters of nonprofit workers in the MHV.

*Interns and Volunteers*

In addition to paid employment, nonprofits mobilize millions of unpaid intern and volunteer hours in service to the community. This is an important part of an “economic impact” analysis of the nonprofit sector as volunteers and interns (who are either unpaid or only nominally paid) contribute significant value to the economy. The Johns Hopkins University Comparative Nonprofit Sector Project estimated that 22% of the United States population was involved in volunteering in 2002, a figure exceeded only by Sweden (28%), the United Kingdom (30%), and Norway (52%).

Use of Volunteers or Interns		
<b>Do you use volunteers or interns?</b>		
Total	335	100%
Yes	274	82%
No	61	18%
<b>If yes, how many hours in 2005?</b>		
Total	274	100%
1 to 100	48	18%
101 to 500	55	20%
501 to 1,000	42	15%
1,001 to 5,000	74	27%
5,001 to 10,000	16	6%
10,001+	39	14%

Source: Survey of MHV Nonprofits.

Proportion of Nonprofits Using Volunteers or Interns, by Major Activity Group	
Sports/Youth	100%
Community Building	93%
Mental Health	91%
Arts	90%
Philanthropy	87%
Health	81%
Diseases/Medical Research	80%
Environment/Animals/Food& Agriculture	79%
Education	73%
Human Services	71%
Shelter	61%

Source: Survey of MHV Nonprofits.

Johns Hopkins’s researchers assigned a value of \$109 million to the volunteering of Americans. The U.S. Bureau of Labor Statistics reports that about 65.4 million people volunteered through or for an organization at least once between September 2004 and September 2005, 28.8 percent of the population. Although CGR’s information on the use of volunteers and interns in the Mid-Hudson Valley is not detailed enough to permit a comparable estimate, their economic contribution is considerable.

Four out of five nonprofits in the Mid-Hudson Valley used volunteers and/or interns in 2005. About half the respondents used up to 1,000 hours of volunteer or intern time in 2005, with 14% of respondents using 10,000 hours or more.

Use of volunteers varies by major activity grouping. The sports and youth groups responding to the survey all indicated that they use volunteers; groups classified as “Community Building,” “Mental Health,” or “Arts” were also highly likely to report use of volunteers or interns.

## Financial Profile of MHV Nonprofits

### Revenue

Revenue for all nonprofits is estimated at nearly \$4 billion dollars in 2003. More than half this revenue is recognized by the 19 largest organizations, which all have \$50 million or more in total revenue. The smallest organizations, those with less than \$100,000 in annual revenues (813 of the 1,703 in the CGR database), generate \$26 million in annual revenue. Using both the IRS data and supplementary information from survey respondents, the table below presents revenue information on MHV nonprofits.

Nonprofit Sector Revenue Sources, Mid-Hudson Valley, 2003

	Total Revenue Category				All organizations
	<\$100k	\$100k to <\$1 million	\$1 million to <\$50 million	\$50 million +	
Number of Organizations	813	622	249	19	1,703
Program Services	29%	37%	77%	87%	80%
Total Contributions	59%	44%	17%	5%	12%
Government Contributions	na	16%	8%	1%	na
Public Contributions	na	27%	9%	5%	na
Membership Dues	10%	2%	<1%	0%	<1%
Other Revenue	2%	18%	6%	7%	7%
Interest, Dividends, Other					
Investment Income	na	2%	1%	3%	na
Miscellaneous*	na	16%	5%	4%	na
<b>Total Revenue</b>		<b>\$26,000,000</b>	<b>\$209,000,000</b>	<b>\$1,564,000,000</b>	<b>\$2,139,000,000</b>
					<b>\$3,939,000,000</b>

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

Source: CGR analysis of IRS data.

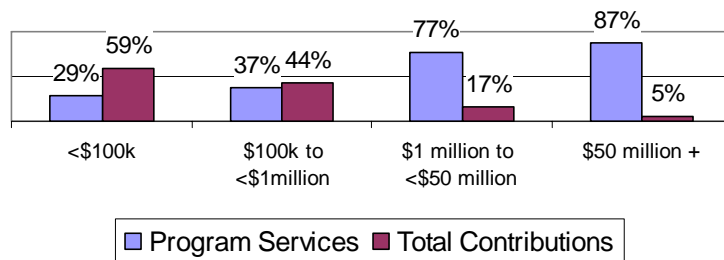
NA=Data not available.

Revenue Source by Nonprofit Size

A review of revenue sources underscores the diversity of the nonprofit sector. Considered in aggregate, MHV nonprofits receive 80% of total revenue from program services. Total contributions (both from private and governmental sources) constitute the next largest category at 12%.

These proportions vary dramatically by organization size, however. Organizations in the largest revenue categories, which include hospitals and colleges/universities, rely very heavily on program services (77% to 87%), while organizations in the two smaller categories rely less on program services (29% to 37%) than on contributions (44% to 59%).

Program Services and Total Contributions as a Proportion of Total Revenue, MHV Nonprofits, 2003



The smallest organizations, those under \$100,000 in total revenues, rely on membership dues for 10% of their total revenues, a negligible source of revenue for larger entities.

**Revenue Source by Activity**

The three major activity groups with the largest total revenues are Health Care (\$1.669 M), Education (\$757 M), and Human Services (\$599 M)\*.

Viewed through the lens of organizational activity, similar differences in revenue sources are apparent. The Health Care sector relies most heavily on revenues from program services (93%). Other areas where program services revenue composes over 80% of total revenues are Human Services (82%), Public Benefit (82%), and Employment (82%).

**Revenue Sources as Proportion of Total Revenue, by Major Activity, Nonprofits in MHV, 2003**

	Major Activity						
	Health Care	Education	Human Services	Mental Health	Shelter	Public Benefit	Diseases/ Medical Research
Number of Organizations	131	271	216	43	65	7	29
Program Services	93%	67%	82%	80%	78%	82%	80%
Total Contributions	3%	21%	12%	10%	11%	2%	9%
Government Contributions	1%	3%	9%	8%	8%	0%	2%
Public Contributions	2%	18%	3%	2%	3%	1%	7%
Membership Dues	<1%	<1%	1%	<1%	<1%	0%	1%
Other Revenue	4%	12%	5%	10%	11%	17%	11%
Interest, Dividends, Other							
Investment Income	<1%	10%	<1%	1%	<1%	<1%	1%
Miscellaneous*	4%	2%	5%	9%	11%	17%	10%
<b>Total revenue (\$1,000)</b>	<b>1,669,000</b>	<b>757,000</b>	<b>599,000</b>	<b>235,000</b>	<b>162,000</b>	<b>101,000</b>	<b>72,000</b>

	Major Activity					
	Arts	Environment/ Animals/Food & Agriculture	Employment	Community Building	Sports/ Youth	Philanthropy
Number of Organizations	238	109	17	64	142	61
Program Services	27%	21%	82%	48%	34%	12%
Total Contributions	61%	59%	11%	44%	38%	76%
Government Contributions	11%	16%	4%	34%	14%	6%
Public Contributions	50%	44%	8%	9%	24%	70%
Membership Dues	2%	1%	1%	1%	6%	<1%
Other Revenue	10%	18%	5%	8%	21%	12%
Interest, Dividends, Other						
Investment Income	2%	11%	1%	<1%	2%	4%
Miscellaneous*	8%	7%	4%	8%	19%	8%
<b>Total revenue (\$1,000)</b>	<b>59,000</b>	<b>58,000</b>	<b>48,000</b>	<b>46,000</b>	<b>29,000</b>	<b>26,000</b>

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

Source: CGR analysis of IRS data.

\* Organizations for whom mission is unknown account for less than 1% of total revenues, and are not included in this portion of our report.

The largest activity groups are not heavily reliant on contributions as a major revenue source. Categories that *do* rely on contributions include Philanthropy (76% of total revenues), Arts (61%), and Environment/Animals/Food & Agriculture (48% to 63%, 59% on average). For all three categories, public contributions (i.e. government grants) is the largest subcomponent of the contributions revenue source.

*Expense*

Wages and salaries are the largest component of nonprofit organization expenses, ranging from 19% to 43% of total expenses depending on total revenue size.

**Expense by Activity**

Wages and salaries as a proportion of total expenses vary substantially by major activity group, from a high of 50% in the Crime & Legal category to a low of 8% among Disaster Relief organizations. Employee benefit expenses are highest in the Diseases/Medical Research category (12% of total expenses) and are also relatively high in the Employment (9%) and Education (7%) major activity groups. Grant expenses, including cash and non-cash allocations, comprise 41% of expenses among philanthropies, and 11% among educational institutions.

**Nonprofit Organization Expenses by Selected Type, Mid-Hudson Valley, 2003**

Revenue Category	Total Expenses (\$millions)	Wages & Salaries	Pension	Employee Benefits	Compensation of Officers, Directors	Grants	Salaries, Employee Benefits, Other Compensation
<\$100,000	\$33	NA	NA	NA	NA	5%	19%
\$100,000 to \$1 million	\$200	28%	<1%	2%	6%	3%	NA
\$1 million to \$50 million	\$1,517	43%	1%	6%	2%	4%	NA
\$50 million +	\$2,076	40%	3%	5%	1%	2%	NA

Source: CGR analysis of IRS data.

NA=Data not available.

**Type of Expense, by Major Activity Group, Organizations With Revenues of \$100,000+**

	Type of Expense					
	Total Expenses	Wages & Salaries	Pension	Employee Benefits	Compensation of Officers, Directors	Grants
Arts	100%	23%	0%	2%	5%	1%
Community Building	100%	37%	0%	5%	2%	2%
Crime and Legal	100%	50%	2%	4%	7%	0%
Disaster Relief	100%	8%	0%	2%	1%	0%
Diseases/Medical Research	100%	43%	0%	12%	1%	2%
Education	100%	39%	2%	7%	1%	11%
Employment	100%	44%	1%	9%	1%	0%
Environment/Animals/ Food&Agriculture	100%	37%	1%	5%	4%	2%
Health Care	100%	41%	2%	5%	1%	0%
Human Services	100%	48%	1%	6%	2%	1%
Mental Health	100%	40%	2%	6%	1%	0%
Philanthropy	100%	16%	1%	2%	4%	41%
Public Benefit	100%	41%	2%	5%	1%	0%
Shelter	100%	39%	2%	4%	2%	0%
Sports/Youth	100%	33%	2%	2%	6%	0%

Source: CGR analysis of IRS data.

**Functional Expense for Largest Organizations**

For organizations with at least \$100,000 in revenues, IRS filings provide detailed information on expenses by function, including program expenses, management and general expenses, and fundraising expenses.

The table below shows that the majority of expenditures are for program expenses (84%), while 15% is spent on management and general expenses and 1% is for fundraising expenses.

Nonprofits in all activity groups spend the bulk of their finances

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

	Type of Functional Expense			
	Total	Program Services	Management and General	Fundraising
All Nonprofits \$100,000+	100%	84%	15%	1%
Revenue Category				
\$100,000 to <\$1 million	100%	83%	14%	2%
\$1 million to <\$50 million	100%	87%	12%	1%
\$50 million +	100%	82%	18%	0%

Source: CGR analysis of IRS data.

<b>Type of Expense by Function, by Major Activity Group, Organizations With Revenues of \$100,000+</b>				
	<u>Total</u>	<u>Type of Expense</u>		
		<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>
Arts	100%	78%	16%	4%
Community Building	100%	82%	16%	2%
Crime and Legal	100%	87%	12%	<1%
Disaster Relief	100%	85%	10%	5%
Diseases/Medical Research	100%	94%	5%	<1%
Education	100%	84%	14%	2%
Employment	100%	87%	12%	1%
Environment/Animals/ Food&Agriculture	100%	80%	14%	5%
Health Care	100%	82%	18%	<1%
Human Services	100%	87%	12%	<1%
Mental Health	100%	86%	14%	<1%
Philanthropy	100%	80%	12%	7%
Shelter	100%	84%	15%	<1%
Sports/Youth	100%	81%	15%	3%

Source: CGR analysis of IRS data.

on program services, ranging from a low of 78% in the Arts category to a high of 94% in Diseases/Medical Research.

Understandably, the Philanthropic organizations spend the highest proportion of expenses on fundraising of all industry categories, at 7%, followed by Environment/Animals/Food & Agriculture as well as Disaster Relief at 5%. The Health Care industry spends the most on management and general expenses at 18% of total expenses. These expenses are generally similar across all major activity groups, ranging from 10% to 18%, with the notable exception of Diseases/Medical Research which has a very low proportion at 5%.

**Expenditure by Service/Commodity**

For the purpose of learning more about the distribution of expenditure than is available through analysis of the IRS filings, CGR’s survey asked respondents about expenditures on a variety of items, such as financial services, equipment, and supplies. The table below summarizes these findings.



<b>Expenditures by Spending Category, 2005</b>			
	Organizations		
	with	Total	Median
	Expenditures	Expenditures	Expenditure
Financial Services	162	\$22,729,602	\$8,000
Equipment	147	\$21,766,496	\$7,200
Supplies	203	\$19,031,538	\$8,214
Consulting	102	\$7,960,083	\$20,000
Transportation	119	\$7,762,390	\$6,000
Cleaning Services	122	\$7,713,332	\$8,200
Publishing Costs	129	\$4,425,504	\$5,500
Temporary Services	44	\$2,586,677	\$20,000
Computer Costs	127	\$2,032,753	\$4,485
Other Costs*	86	\$65,099,468	\$31,085

Source: Survey of MHV Nonprofits.

\*Construction projects, etc.

Among the 350 survey respondents, 162 provided information on expenditures for financial services in 2005. The median expenditure was \$8,000, and the total across the 162 organizations was \$22.7 million. Expenditures on equipment equaled \$21.8 million, and supply expenditures were \$19 million.

*Year-End Operational Deficits*

<b>Proportion of Nonprofits with Year End Operational Deficit/Surplus, by Revenue Group</b>			
	<u>Surplus</u>	<u>Break-Even</u>	<u>Deficit</u>
All Organizations	47%	17%	37%
Revenue Category			
<\$100,000	46%	15%	39%
\$100,000 to \$1 million	45%	21%	34%
\$1 million to \$50 million	50%	11%	39%
\$50 million +	58%	26%	16%

Source: CGR analysis of IRS data.

More than one in three nonprofit organizations in the MHV region ended the year 2003 with an operating deficit. Among the 37% of nonprofits with a deficit, 54% faced a deficit exceeding 10% of total revenues. Larger organizations were less likely than small organizations to have a deficit over 10% of total revenues.

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

	<u>Deficit &lt; 10%</u>
All Nonprofits With Deficit	46%
Revenue Category	
<\$100,000	32%
\$100,000 to <\$1 million	59%
\$1 million to <\$50 million	59%
\$50 million +	67%

Source: CGR analysis of IRS data.

**Assets Among Nonprofits, Mid-Hudson Valley, 2003**

	<u>Total Nonprofits</u>		
	<u>With Assets</u>	<u>Total Assets</u>	<u>Median Assets</u>
Nonprofits with Assets > \$0	1,555	\$5,993,000,000	\$159,000
Revenue Category			
<\$100,000	669	\$144,000,000	\$32,000
\$100,000 to < \$1 million	619	\$667,000,000	\$282,000
\$1 million to < \$50 million	248	\$2,105,000,000	\$3,966,000
\$50 million +	19	\$3,077,000,000	\$62,881,000

Source: CGR analysis of IRS data.

*Assets*

Of the 1,703 organizations in this analysis, 1,555 reported having assets in 2003.

In all, MHV nonprofits reported over \$3 billion in total assets in 2003, and median assets of over \$150,000. Assets were concentrated in the largest organizations, those with \$1 million or more in total revenues.

*Many Nonprofits Pay Taxes*

Surprisingly, seventeen percent of respondents indicated that they pay taxes (over \$37,000 on average), and 7% make payments in lieu of taxes (PILOT), over \$4,700 on average.

	<u>Audits, Taxes, Payments in Lieu of Taxes</u>		
	Annual Audit Conducted	Pay Taxes	Make Payments in Lieu of Taxes (PILOT)
All Nonprofit Respondents	66%	17%	7%
<\$100,000	25%	9%	2%
\$100,000 to \$1 million	75%	15%	4%
\$1 million to \$50 million	90%	90%	15%
\$50 million +	90%	78%	22%

Source: Survey of MHV Nonprofits.

More expected, two-thirds of survey respondents indicated that they have an annual audit conducted, including 90% of respondents with revenues of \$1 million or more.

*Rental Space*

More than one-third of the survey respondents rent space in the Mid-Hudson Valley. Of these, 42% rent more than 2,500 square feet, and 17% rent more than 10,000 square feet of space. While technically exempt from property tax, nonprofits renting space typically do pay property taxes through their landlord, although the extent of these payments is difficult to estimate. The property is exempt from tax if the building is owned by a nonprofit and all tenants are nonprofits.

**Provision of Services Outside MHV**

CGR’s survey of nonprofits asked whether they provide services outside the MHV, and if so, what proportion. These results suggest that some portion of the economic impact of these organizations “spills over” into other communities. Balancing this finding is the knowledge that services are being provided within the region by nonprofits headquartered elsewhere.

More than one-quarter of respondents indicated that they provide services outside the region. Of those, nearly half (44%) provide 10% or less of their total services outside the region. However, one-quarter of these respondents provide half or more of their services outside the region.

<b>Provision of Services Outside the MHV</b>		
<b>Do you provide services outside the MHV?</b>		
Total	338	100%
Yes	86	25%
No	252	75%
<b>If yes, what proportion of your services are outside the MHV?</b>		
Total*	84	100%
1 to 10%	37	44%
11 to 25%	13	15%
26 to 50%	13	15%
51 to 100%	21	25%

*Source: Survey of MHV Nonprofits.*

*\*Not all respondents providing services outside the MHV provided data on the proportion.*

## WORKFORCE PROFILE

Census 2000 data\* indicate that nearly 61,000 persons are employed full time or part time in the nonprofit sector in the Mid-Hudson Valley, which is nearly identical to the count of total nonprofit workers identified in this study, adjusted for the full time/part time reporting. However, the difference at the county level is in some cases more pronounced, particularly in Putnam, Sullivan, and Ulster counties. This reflects the fact that CGR’s study is based on place of work whereas Census 2000 data are based on place of residence. Many who live in the MHV and self-report their employment as being in the nonprofit sector commute to other counties within the MHV, or to counties outside the MHV. For example, 67% of Putnam residents who work in the nonprofit sector commute outside the MHV, primarily to

**Count of Workers in the Nonprofit Sector, County of Residence, and County of Workplace**

	Census 2000 (Residence)	Study Estimate, 2005 (Workplace)	Proportion of Residents Working in County of Residence
<b>TOTAL</b>	60,808	60,949	63%
<b>Columbia + Greene</b>	5,692	6,039	
<b>Columbia County</b>	NA	5,580	63%
<b>Greene County</b>	NA	459	58%
<b>Dutchess County</b>	19,740	20,496	69%
<b>Orange County</b>	15,129	14,090	66%
<b>Putnam County</b>	6,538	3,474	28%
<b>Sullivan + Ulster</b>	13,709	16,851	
<b>Sullivan County</b>	NA	4,366	67%
<b>Ulster County</b>	NA	12,486	67%

Source: Census 2000 PUMS data; CGR analysis

\* PUMS (Public Use Microdata Samples) data from the 2000 Census provided the in-depth data for both the Mid-Hudson Valley region and New York State as a whole. National data was gathered from the Census Advanced Query System which permits custom analysis of Census 2000 data at the national level.

Westchester (42%) and NYC (15%). Only 28% of nonprofit workers living in Putnam actually work in Putnam.

Overall, 63% of nonprofit workers living in the MHV work in the same county in which they live, 12% commute to another MHV county, 9% work in Westchester, and the remaining 16% commute to NYC (4%), Albany (2%), Rockland (2%), or other areas.

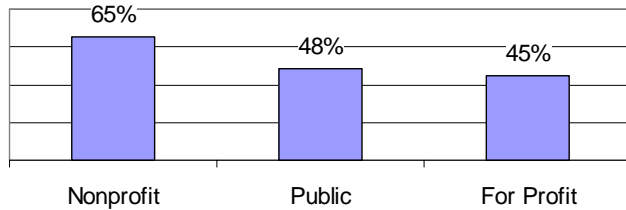
## Nonprofit Worker Demographics

Census 2000 PUMS reports that of the nearly 650,000 residents of the Mid-Hudson Valley region who are in the workforce, about 61,000 (9.4%) report being employed by nonprofit organizations. In the workforce of New York State as a whole, about one million of the nine million in the workforce report employment in the non profit sector (12%).

Demographics of Nonprofit Sector Employees, US, NYS, MHV, 2000						
	US		NYS		MHV	
<b>Total</b>	9,294,457	100%	1,023,750	100%	60,808	100%
<b>Gender</b>						
Male	3,030,249	33%	355,114	35%	21,188	35%
Female	6,264,208	67%	668,636	65%	39,620	65%
<b>Age</b>						
16 to 17	82,926	1%	16,493	2%	1,031	2%
18 to 24	860,169	9%	111,720	11%	6,402	11%
25 to 34	1,873,777	20%	205,287	20%	10,792	18%
35 to 44	2,488,625	27%	247,156	24%	14,623	24%
45 to 54	2,379,916	26%	232,373	23%	15,854	26%
55 to 59	731,362	8%	80,101	8%	5,010	8%
60 to 64	436,229	5%	55,021	5%	3,057	5%
65+	441,453	5%	75,599	7%	4,039	7%
<b>Race / Ethnicity</b>						
White ( <i>non Hispanic</i> )	7,320,893	79%	703,383	69%	52,229	86%
Black ( <i>non Hispanic</i> )	901,736	10%	148,687	15%	4,005	7%
Asian ( <i>non Hispanic</i> )	300,866	3%	46,501	5%	669	1%
Other Race ( <i>non Hispanic</i> )	74,014	1%	5,945	1%	1,463	2%
Two or more ( <i>non Hispanic</i> )	121,902	1%	16,442	2%	911	1%
Hispanic	575,046	6%	102,792	10%	1,531	3%

Source: CGR analysis of Census data.

**Proportion of MHV Workforce That is Female, by Sector, 2000**



In 2000 nearly two-thirds (65%) of nonprofit employees in the Mid-Hudson Valley region were female, similar to the proportion of nonprofit employees in NYS and nationwide. This proportion differs substantially from the proportion of workers in the MHV public sector (48% female) and in the MHV for-profit sector (45% female).

Half the workforce is between ages 35 and 54 in the MHV. Over 1,000 teens ages 16 and 17 are employed in the nonprofit sector, as well as over 4,000 seniors ages 65 and older. Reflecting the general population in the MHV, 86% of the nonprofit workforce is white, non-Hispanic, while 7% are black and 3% are Hispanic. The nonprofit workforce in the MHV is less diverse racially and ethnically than the workforce in NYS or nationally.

### Hours, Weeks Worked

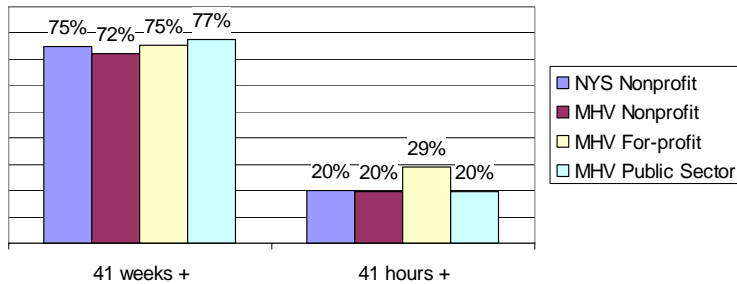
Census 2000 PUMS data also provides information on weeks worked and hours worked per week for those in the nonprofit sector. Most nonprofit workers in the MHV worked 41 or more weeks in 1999 (72%). A slightly higher proportion of nonprofit workers in NYS, as well as those in the for-profit and public sector in the MHV worked as many weeks.

**Hours, Weeks Worked by Employees by Sector, NYS, MHV, 1999**

	NYS		Mid-Hudson Valley					
	Nonprofit		Nonprofit		For profit		Public Sector	
<b>Weeks Worked in 1999</b>								
1 to 10	45,426	5%	2,403	4%	19,273	5%	4,265	4%
11 to 20	47,910	5%	3,000	5%	25,025	6%	4,478	4%
21 to 30	51,902	6%	3,264	6%	26,950	7%	4,887	4%
31 to 40	84,991	9%	6,678	12%	30,199	7%	11,888	10%
41 or More	688,608	75%	39,728	72%	310,990	75%	87,843	77%
<b>Hours Worked Per Week in 1999</b>								
1 to 10	44,274	5%	2,620	5%	14,781	4%	3,195	3%
11 to 20	89,625	10%	5,054	9%	40,813	10%	7,435	7%
21 to 30	89,263	10%	6,157	11%	39,242	10%	6,338	6%
31 to 40	511,215	56%	30,407	55%	197,840	48%	74,162	65%
41 to 50	115,058	13%	6,998	13%	73,231	18%	14,541	13%
51 +	69,402	8%	3,837	7%	46,530	11%	7,690	7%

Source: CGR analysis of Census 2000 data.

**Proportion of Nonprofit, For-Profit, and Public Sector Workers Working 41+ Weeks per Year, and Proportion Working 41+ Hours Per Week, 1999**

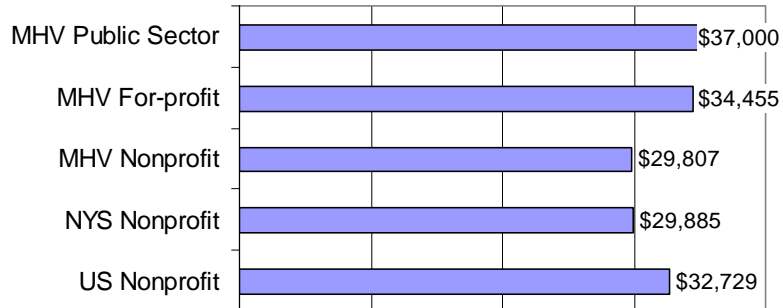


One-fifth of MHV nonprofit workers worked more than 40 hours per week in 1999, the same proportion as those in the nonprofit sector statewide, and the same as those in the public sector in MHV. However, this compares with 29% of MHV workers in the for profit sector.

## Income

Workers in the nonprofit sector in the Mid-Hudson Valley are much more likely than those in the public sector to earn less than \$25,000 per year (52% versus 34%), and are less likely than those in the for-profit or public sector to earn more than \$50,000 per year.

**Mean Income by Employment Sector and Geography, 1999**



Source: U.S. Census

Relatively high incomes within the public sector can be explained by the high concentration of public school teachers (at nearly 13,000, the largest category in the Mid-Hudson Valley in 2000), correction officers (about 5,700), and police officers (about 5,200) all of whom are represented by effective unions.\*

\* Census 2000, Public Use Microdata Sample.

<b>Income By Employment Sector and Region, 1999</b>					
	<u><b>U.S.</b></u>	<u><b>N.Y.S.</b></u>	<u><b>Mid-Hudson Valley</b></u>		
	Nonprofit	Nonprofit	Nonprofit	Public	For Profit
Total	100%	100%	100%	100%	100%
\$1 to \$10,000	18%	21%	22%	16%	23%
\$10,000 to \$24,999	30%	27%	30%	18%	27%
\$25,000 to \$34,999	19%	18%	17%	16%	14%
\$35,000 to \$49,999	17%	16%	14%	24%	14%
\$50,000 to \$74,999	11%	11%	11%	20%	13%
\$75,000 to \$99,999	3%	4%	4%	5%	5%
\$100,000 +	3%	3%	2%	2%	4%
Mean	\$32,729	\$29,885	\$29,807	\$37,000	\$34,455
Median	\$25,294	\$23,000	\$24,000	\$35,000	\$25,000

Source: CGR analysis of Census 2000.

Mean income for MHV nonprofit workers was nearly \$30,000, the same as that of nonprofit workers statewide, but below that of nonprofit workers nationwide. Further, the MHV nonprofit worker mean income is substantially lower than those in the MHV for-profit sector, or in the public sector which had the highest mean and median income among these comparisons.

## Occupation

Teaching is the dominant occupation among nonprofit workers in the MHV (20%), followed closely by medicine, therapy, and other health care workers (17%) and business operation (13%). This is a similar pattern to the nonprofit sector in NYS, and is somewhat similar to the public sector in the MHV, particularly in the teachers and business operation categories.



Occupational Breakdown by Employment Sector, 2000

	<u>U.S.</u>	<u>N.Y.S.</u>	<u>Mid-Hudson Valley</u>		
	<u>Nonprofit</u>	<u>Nonprofit</u>	<u>Nonprofit</u>	<u>For Profit</u>	<u>Public</u>
<b>Total</b>	100%	100%	100%	100%	100%
Teachers	14%	18%	20%	2%	22%
Medicine, Therapy, and Other Health Care Workers	19%	18%	17%	7%	7%
Business Operation	18%	15%	13%	10%	12%
Managers and Executives	9%	6%	7%	6%	5%
Social Workers / Counselors	5%	7%	6%	0%	4%
Metal Workers, Construction, Mechanics & Other Skilled Labor	5%	4%	5%	19%	8%
Cleaning & Maintenance	4%	4%	4%	4%	4%
Food Service	2%	3%	4%	7%	2%
Accountants and Other Financial	3%	4%	4%	6%	3%
Retail Sales	2%	4%	3%	16%	2%
Religion	5%	3%	3%	0%	0%
Legal	0%	2%	2%	2%	5%
Engineers and Scientists	2%	2%	2%	3%	2%
Protective Service Workers	1%	1%	1%	1%	8%
Media	1%	1%	1%	1%	0%
Computer Technicians/Specialists	2%	1%	1%	3%	1%
Arts and Entertainment	2%	1%	1%	1%	1%
Military	0%	0%	0%	0%	3%
Other	5%	6%	6%	12%	10%

Source: CGR analysis of Census 2000 Data

## MHV NONPROFIT SECTOR GROWTH

Census data indicate that the number of Mid-Hudson Valley residents reporting that they worked for a nonprofit rose 19% from 1990 to 2000. These data do not provide additional information on changes in the number of nonprofits within this period.

Internal Revenue Service filings provide a different measure of growth. CGR studied organizations that filed a 990 or 990 EZ in both 1998 and 2003. 1998 was the earliest year with a significant number of returns available from Guidestar. For organizations with a 1998 return but no 2003 return, we requested data from 2001 or 2002. This analysis allows us to examine the change in a constant group of nonprofits over the five-year period. Both filing compliance among nonprofits and the share of returns available in digital form increased between 1998 and 2003. Our comparison set between the two points in time includes 802 organizations located in the seven-county region.

### Revenue and Expense Growth

Revenue to the 802 nonprofits grew 40% over the five year period. Growth was particularly strong in Health and Hospitals (60%), Community Improvement (55%), Mental Health (48%), and Human Services (46%).

<b>Change in Revenues and Expenses, 1998 to 2003, Major Activity Categories with 25+ Organizations</b>			
	Organizations	% Change from 1998 to 2003	
		Total Revenues	Total Expenses
Total Mid-Hudson Valley	802	40%	56%
Major Activity Category			
Arts, Culture and Humanities*	120	20%	60%
Education	116	16%	50%
Human Services	106	46%	48%
Health and Hospitals	90	60%	63%
Housing and Shelter	41	35%	34%
Recreation, Sports, Leisure	36	4%	56%
Mental Health	27	48%	61%
Community Improvement	27	55%	48%

Source: CGR analysis of IRS data, 1998 and 2003

\*Note: One organization that sustained a major drop in revenues between 1998 and 2003 is removed for this portion of the analysis. If it were left in, the revenue change would be -36%, and the expense change would be 59%

**Payroll Taxes,  
Wages, Assets**

Payroll taxes as a reported expense increased by 68% among the 802 nonprofits between 1998 and 2003. Wages and compensation grew by 52%, and assets increased by 80% during the same period.

**Increase in Selected Items Over Time, 1998 to 2003**

Payroll Tax	68%
Wages and Compensation to Officers	52%
Assets	80%

*CGR analysis of IRS data.*

**CONCLUSION**

The nonprofit sector in the Mid-Hudson Valley is a diverse group of entities ranging from small organizations dependent on memberships and having little paid staff to significant institutions whose contribution to the local and regional economies are key to continued health and prosperity. In aggregate, nonprofits are responsible for nearly a quarter of all wage and salary employment in the region, pay one-fifth of all wages and salaries and facilitate the contribution of volunteer effort worth millions of dollars.

Notwithstanding the significant contribution of nonprofits to the regional economy, these institutions reflect the best of a civilized and democratic society: They educate and guide our youth, care for our needy, defend the powerless, work for a cleaner and safer environment and assume many other important roles.

## COLUMBIA COUNTY



Columbia County is one of the smaller counties in the region, with 175 nonprofits in this analysis, or about 10% of the region's total. With about 21,300 positions reported for 2005 by the NYS DOL Quarterly Census of Employment and Wages, Columbia County contributes about 5% of the employment and a comparable share of payroll.

### Economic Impact

With 5,500 nonprofits in the county, the aggregate impact of nonprofits in Columbia County is very substantial, about 31% of employment, wages and salaries.

Columbia 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	90	50	830	970	\$3	\$1	\$25	\$29	14%
Construction	0	30	820	850	\$0	\$1	\$27	\$28	4%
Manufacturing	0	60	2,000	2,060	\$0	\$2	\$73	\$75	3%
Wholesale Trade	0	60	520	580	\$0	\$2	\$18	\$20	10%
Retail Trade	0	80	2,630	2,710	\$0	\$2	\$65	\$67	3%
Transportation and Utilities	0	160	340	500	\$0	\$6	\$12	\$18	32%
Information	0	40	330	370	\$0	\$2	\$13	\$15	11%
Financial Activities	0	160	460	620	\$0	\$6	\$19	\$25	26%
Professional and Business Services	770	390	270	1,430	\$26	\$13	\$9	\$48	81%
Educational and Health Services	3,850	20	30	3,900	\$107	\$1	\$1	\$108	99%
Leisure and Hospitality	220	50	1,240	1,510	\$3	\$1	\$17	\$20	18%
Other Services	600	0	-	600	\$12	\$0	\$0	\$12	100%
Government	0	20	4,750	4,770	\$0	\$1	\$147	\$148	0%
Unclassified	0	30	40	70	\$0	\$1	\$1	\$1	43%
<b>Total</b>	<b>5,530</b>	<b>1,150</b>	<b>14,260</b>	<b>20,940</b>	<b>\$150</b>	<b>\$38</b>	<b>\$425</b>	<b>\$613</b>	<b>31%</b>

## Employment

The largest nonprofit organizations in Columbia County, those with \$1 million or more in revenue, comprise about 13% of the total organizations, but provide nearly 90% of nonprofit sector employment in the county.

### Total MHV and Columbia County Nonprofit Employment, by Revenue Category

	Number of Nonprofits	Total Employment (FTEs)		
		Full-Time	Part-Time	
<u>Mid-Hudson Valley</u>				
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
<u>Columbia County</u>				
Total	175	5,521	5,462	118
Revenue Category				
<\$100,000	78	124	114	19
\$100,000 to <\$1 million	74	482	444	75
\$1 million to < \$50 million	21	2,697	2,685	24
\$50 million +	2	2,219	2,219	0

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

## Use of Interns and Volunteers

Similar to nonprofits across the MHV, 83% of Columbia County nonprofits responding to the survey indicated that they use volunteers or interns. One-quarter of respondents used over 2,500 hours of intern or volunteer time in 2005.

### Use of Volunteers or Interns, Columbia County

#### Do you use volunteers or interns?

Total	30	100%
Yes	25	83%
No	5	17%

#### If yes, how many hours in 2005?

Total	25	100%
Up to 500	8	32%
501 to 2,500	11	44%
2,501 to 5,000	3	12%
5,001 +	3	12%

Source: Survey of MHV Nonprofits.

## Revenue

Total revenue for Columbia County nonprofits is estimated at nearly \$325 million in 2003. More than half of this revenue is recognized by the two largest nonprofit organizations in the county.

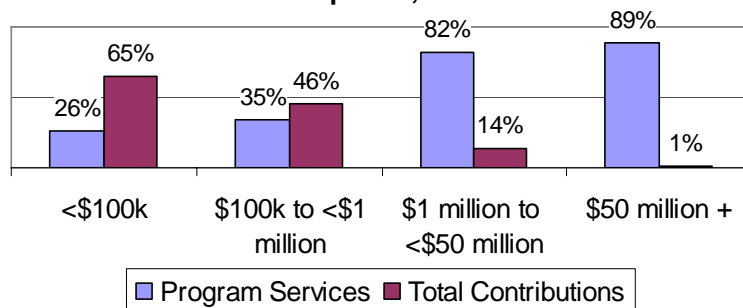
As was the case in the MHV region, nonprofit organizations' reliance on program service revenue increases with organization size while reliance on contributions and membership dues decreases.

**Nonprofit Sector Revenue Sources, Columbia County, 2003**

	<\$100k	\$100k to <\$1 million	\$1 million to <\$50 million	\$50 million +	All organizations
Number of Organizations	78	74	21	2	175
Program Services	26%	35%	82%	89%	82%
Total Contributions	65%	46%	14%	1%	10%
Government Contributions	na	14%	4%	1%	na
Public Contributions	na	32%	10%	1%	na
Membership Dues	7%	2%	<1%	0%	0%
Other Revenue	2%	17%	4%	9%	8%
Interest, Dividends, Other					
Investment Income	na	1%	1%	<1%	1%
Miscellaneous*	na	16%	3%	9%	na
<b>Total Revenue</b>	<b>\$3,100,000</b>	<b>\$23,200,000</b>	<b>\$134,300,000</b>	<b>\$163,800,000</b>	<b>\$324,400,000</b>

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

**Program Services and Total Contributions as a Proportion of Total Revenue, Columbia County Nonprofits, 2003**



**Expense**

Wages and salaries expense as a proportion of total expenses is substantial, ranging from 23% to 44% depending on total revenue size\*. Employee benefits plus pension costs compose as much as 10% of total expenses for the larger nonprofit organizations in Columbia County.

**Nonprofit Organization Expenses by Selected Type, Columbia 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	9%	23%
\$100,000 to \$1 million	100%	28%	0%	2%	4%	5%	NA
\$1 million to \$50 million	100%	44%	1%	9%	1%	0%	NA
\$50 million +	100%	43%	1%	5%	1%	0%	NA

Source: CGR analysis of IRS data.

The majority of expenditure across nonprofits of all sizes go toward program services functions, while 15% are for management and general expenses, and less than 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, Columbia County**

Revenue Category	Type of Functional Expense			
	Total	Program Services	Management and General	Fundraising
All Nonprofits \$100,000+	100%	84%	15%	<1%
\$100,000 to <\$1 million	100%	83%	13%	3%
\$1 million to <\$50 million	100%	86%	13%	1%
\$50 million +	100%	83%	17%	0%

Source: CGR analysis of IRS data.

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

**Year End  
Operational  
Deficits**

Among all nonprofits in Columbia County 66% ended the year with a surplus or were break-even in 2003, while 34% showed a deficit. The largest organizations did not post a deficit.

For half of nonprofits posting a deficit, the deficit was relatively

**Proportion of Nonprofits with Year End Operational Deficit/Surplus, by Revenue Category, Columbia County**

	<u>Surplus</u>	<u>Break-Even</u>	<u>Deficit</u>
All Organizations	53%	13%	34%
Revenue Category			
<\$100,000	60%	4%	36%
\$100,000 to <\$1 million	43%	23%	34%
\$1 million to <\$50 million	57%	10%	33%
\$50 million +	50%	50%	0%

*Source: CGR analysis of IRS data.*

small, at 10% or less of total revenues.

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

	<u>Deficit &lt; 10%</u>
All Nonprofits With Deficit	51%
Revenue Category	
<\$100,000	52%
\$100,000 to <\$1 million	44%
\$1 million to <\$50 million	71%
\$50 million +	na

*Source: CGR analysis of IRS data.*



**Assets**

Of the 175 nonprofits in Columbia County included in this analysis, 168 reported positive assets in 2003. Total assets were nearly \$350 million, with median assets of nearly \$175,000. Among the very largest organizations, median assets were over \$50 million.

<b>Assets Among Nonprofits, Columbia County, 2003</b>			
	<u>Total Nonprofits</u>		
	<u>With Assets</u>	<u>Total Assets</u>	<u>Median Assets</u>
Nonprofits with Assets > \$0	168	\$347,000,000	\$173,000
Revenue Category			
<\$100,000	73	\$17,000,000	\$31,000
\$100,000 to < \$1 million	73	\$42,000,000	\$282,000
\$1 million to < \$50 million	20	\$180,000,000	\$4,423,000
\$50 million +	2	\$107,000,000	\$53,661,000

Source: CGR analysis of IRS data.

**Services Outside MHV**

Four in ten Columbia County nonprofits responding to the survey indicated they provide services outside the MHV. For half of those, the proportion of their total services provided outside the region is 25% or less.

<b>Provision of Services Outside the MHV, Columbia County</b>		
<b>Do you provide services outside the MHV?</b>		
Total	30	100%
Yes	12	40%
No	18	60%
<b>If yes, what proportion of your services are outside the MHV?</b>		
Total	12	100%
1 to 25%	6	50%
26 to 50%	1	8%
51 to 100%	5	42%

Source: Survey of MHV Nonprofits.

For nonprofit organizations with \$100,000 in revenues or more, a more detailed analysis of expenses is possible.

**Audits and Taxes Paid**

More than half of Columbia County nonprofits responding to the survey indicated they have an annual audit conducted. One in ten responded that they pay taxes, which on average equaled \$20,000 in 2005. Seven percent make payments in lieu of taxes (PILOT), which averaged \$5,000.

<b>Audits, Taxes, Payments in Lieu of Taxes, Columbia County</b>	
	Proportion Answering "Yes"
Conduct an Annual Audit	53%
Pay Taxes	10%
Average Payment (n=3)	\$20,480
Make Payments in Lieu of Taxes	7%
Average Payment (n=1)	\$5,000

*Source: Survey of MHV Nonprofits.*

**Rental Space**

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

<b>Renting Space Columbia County Nonprofits</b>		
<b>Renter versus Owner status</b>		
Total	30	100%
Renter	10	33%
Owner	20	67%
<b>If yes, how much space (square feet)?</b>		
Total	10	100%
1 to 500	2	20%
501 to 2,500	6	60%
2,501 to 10,000	2	20%

*Source: Survey of MHV Nonprofits.*

## Workforce Profile

Of all Columbia and Greene County residents in the workforce, 5,692 were employed in nonprofit organizations according to the 2000 Census. Census data accessed through a special public use microdata sample that allow this detailed analysis of nonprofit workers does not allow for county-specific analysis in all cases, particularly smaller counties. Columbia and Greene counties are therefore grouped in this section of the analysis.

## Demographics

As is the case nationally, statewide, and in the region, two-thirds of Dutchess County nonprofit workers are female. A lower proportion of Columbia and Greene County nonprofit workers are young, ages 24 or less (7%) compared to the region or state (13%) or the nation (10%).

The nonprofit workforce in Columbia and Greene counties is somewhat less racially diverse than the region, with 91% 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, MHV, and Columbia & Greene Counties, 2000								
	US		NYS		MHV		Columbia & Greene	
<b>TOTAL</b>	9,278,304	100%	1,023,750	100%	60,808	100%	5,692	100%
<b>Gender</b>								
Male	3,018,863	33%	355,114	35%	21,188	35%	1,878	33%
Female	6,259,441	67%	668,636	65%	39,620	65%	3,814	67%
<b>Age</b>								
16 to 17	82,926	1%	16,493	2%	1,031	2%	30	1%
18 to 24	860,169	9%	111,720	11%	6,402	11%	365	6%
25 to 34	1,873,777	20%	205,287	20%	10,792	18%	1,080	19%
35 to 44	2,488,625	27%	247,156	24%	14,623	24%	1,513	27%
45 to 54	2,379,916	26%	232,373	23%	15,854	26%	1,499	26%
55 to 59	731,362	8%	80,101	8%	5,010	8%	546	10%
60 to 64	436,229	5%	55,021	5%	3,057	5%	353	6%
65+	441,453	5%	75,599	7%	4,039	7%	306	5%
<b>Race / Ethnicity</b>								
White (non Hispanic)	7,310,459	79%	703,383	69%	52,229	86%	5,191	91%
Black (non Hispanic)	900,940	10%	148,687	15%	4,005	7%	252	4%
Asian (non Hispanic)	300,758	3%	46,501	5%	669	1%	52	1%
Other (non Hispanic)	73,757	1%	5,945	1%	1,463	2%	84	1%
Two or more (non Hispanic)	121,626	1%	16,442	2%	911	1%	26	0%
Hispanic	570,764	6%	102,792	10%	1,531	3%	87	2%

Source: Census 2000

*Hours, Weeks Worked* Nearly three-quarters of nonprofit workers in Columbia & Greene counties worked 41 weeks or more in 1999. This is a similar proportion to that of nonprofit workers in the region and state.

Columbia and Greene County nonprofit workers were slightly more likely than those in the region and state to work more than 40 hours per week (23%, 20%, and 21%, respectively).

<b>Hours, Weeks Worked by Nonprofit Sector Employees in NYS, MHV, and Columbia &amp; Greene Counties, 2000</b>			
	<b>NYS</b>	<b>MHV</b>	<b>Columbia &amp; Greene</b>
<b>Total</b>	100%	100%	100%
<b>Weeks Worked in 2000</b>			
1 to 10	5%	4%	5%
11 to 20	5%	5%	3%
21 to 30	6%	6%	5%
31 to 40	9%	12%	14%
41 or More	75%	72%	73%
<b>Hours Worked Per Week</b>			
1 to 10	5%	5%	4%
11 to 20	10%	9%	9%
21 to 30	10%	11%	12%
31 to 40	56%	55%	52%
41 to 50	13%	13%	14%
51 +	8%	7%	9%

Source: Census 2000

*Income*

Columbia and Greene County nonprofit workers have a nearly identical mean income compared to the whole MHV region and the state of New York.

<b>Income For Nonprofit Sector Employees in the US, NYS, MHV, and Columbia &amp; Greene Counties, 1999</b>				
	<b>US</b>	<b>NYS</b>	<b>MHV</b>	<b>Columbia &amp; Greene</b>
<b>Total</b>	100%	100%	100%	100%
<b>Income</b>				
\$1 to \$10,000	18%	21%	22%	18%
\$10,000 to \$24,999	30%	27%	30%	36%
\$25,000 to \$34,999	19%	18%	17%	14%
\$35,000 to \$49,999	17%	16%	14%	16%
\$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%
<b>Mean</b>	\$32,729	\$29,885	\$29,807	\$29,838
<b>Median</b>	\$25,294	\$23,000	\$24,000	\$22,000

Source: Census 2000

*Occupation*

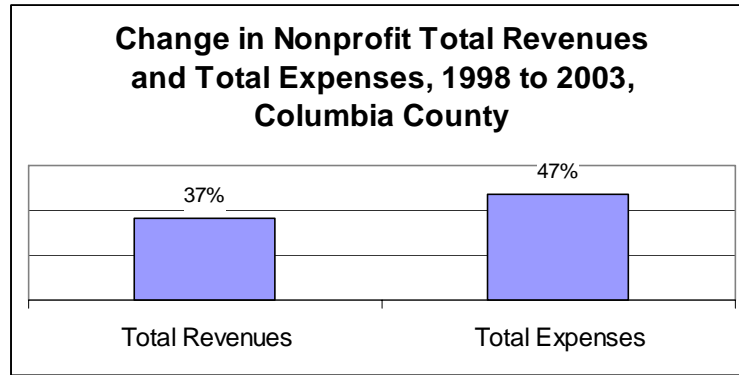
As in the region, teachers are the dominant profession in the nonprofit sector in Dutchess County, composing 21% of the total nonprofit workforce, a slightly higher proportion to the region as a whole.

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

*Source: Census 2000*

### **Change in Nonprofit Sector Over Time**

Nonprofits in Columbia County who filed with the IRS in both 1998 and 2003 grew their revenues by 37% over the five year period, and expenses increased by 47%.



The same nonprofits increased their payment of payroll tax by 67%, increased their wages and compensation payments by 45%, and increased their assets 29%.

<b>Change in Selected Financials, 1998 to 2003, Columbia County</b>	
Payroll Tax	67%
Wages and Compensation to Officers	45%
Assets	29%

*CGR analysis of IRS data.*

## 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.

### Economic Impact

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%
<b>Total</b>	<b>18,430</b>	<b>10,150</b>	<b>85,740</b>	<b>114,320</b>	<b>\$563</b>	<b>\$370</b>	<b>\$3,526</b>	<b>\$4,460</b>	<b>21%</b>



## 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
<b>Mid-Hudson Valley</b>				
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
<b>Dutchess County</b>				
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.

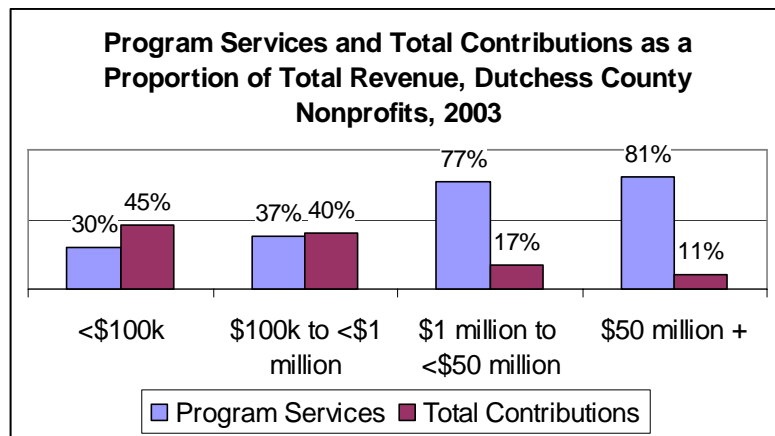
Use of Volunteers or Interns, Dutchess County		
<b>Do you use volunteers or interns?</b>		
Total	130	100%
Yes	106	82%
No	24	18%
<b>If yes, how many hours in 2005?</b>		
Total	106	100%
Up to 500	36	34%
501 to 2,500	37	35%
2,501 to 5,000	8	8%
5,001 +	25	24%

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
<b>Total Revenue</b>	<b>\$7,700,000</b>	<b>\$53,300,000</b>	<b>\$520,400,000</b>	<b>\$903,400,000</b>	<b>\$1,484,800,000</b>

\*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 size\*. 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.

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.

**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.

**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.

\* 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.

<b>Assets Among Nonprofits, Dutchess County, 2003</b>			
	<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.

<b>Proportion of Nonprofits with Year End Operational Deficit/Surplus, by Revenue Group, Dutchess County</b>			
	<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 &lt; 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.

<b>Audits, Taxes, Payments in Lieu of Taxes, Dutchess County</b>	
	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.

<b>Renting Space Dutchess County Nonprofits</b>		
<b>Renter versus Owner status</b>		
Total	131	100%
Renter	44	34%
Owner	87	66%
<b>If yes, how much space (square feet)?</b>		
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**

	<u>US</u>		<u>NYS</u>		<u>MHV</u>		<u>Dutchess</u>	
<b>TOTAL</b>	9,278,304	100%	1,023,750	100%	60,808	100%	19,740	32%
<b>Gender</b>								
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%
<b>Age</b>								
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%
<b>Race / Ethnicity</b>								
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).

<b>Hours, Weeks Worked by Non-Profit Sector Employees in NYS, Mid-Hudson Valley, and Dutchess County, 2000</b>			
	<b><u>NYS</u></b>	<b><u>MHV</u></b>	<b><u>Dutchess</u></b>
<b>Total</b>	100%	100%	100%
<b>Weeks Worked in 2000</b>			
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%
<b>Hours Worked Per Week</b>			
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.

<b>Income For Non-Profit Sector Employees in the US, NYS, MHV, and Dutchess County, 1999</b>				
	<b>US</b>	<b>NYS</b>	<b>MHV</b>	<b>Dutchess</b>
<b>Total Income</b>	100%	100%	100%	100%
\$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%
<b>Mean</b>	\$32,729	\$29,885	\$29,807	\$28,356
<b>Median</b>	\$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.

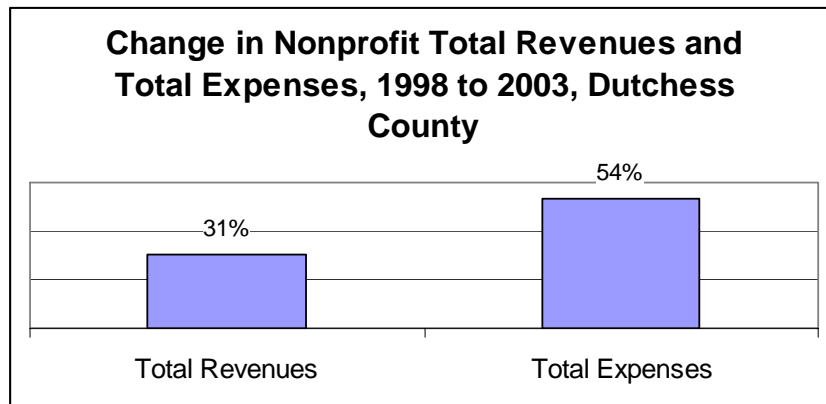
**Occupation of Nonprofit Sector Employees, US, NYS, Mid-Hudson Valley, and Dutchess County, 2000**

	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%.

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

*CGR analysis of IRS data.*

## GREENE COUNTY



Greene County is the smallest county in the region with 4% of employment and 3% of payroll. With only about 1,450 total jobs attributable to the nonprofit sector, these organizations play a relatively small role in the Greene County economy.

### Economic Impact

Nonprofits contribute about 10% to the county’s economy, an estimated payroll of \$41 million out of a total of \$430 million.

Greene 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	0	10	100	110	\$0	\$0	\$2	\$2	9%
Construction	0	20	630	650	\$0	\$1	\$24	\$24	3%
Manufacturing	0	20	810	830	\$0	\$1	\$34	\$34	2%
Wholesale Trade	0	50	440	490	\$0	\$2	\$15	\$16	10%
Retail Trade	0	60	1,780	1,840	\$0	\$1	\$40	\$41	3%
Transportation and Utilities	0	140	280	420	\$0	\$4	\$8	\$12	33%
Information	0	30	200	230	\$0	\$1	\$8	\$9	13%
Financial Activities	0	90	260	350	\$0	\$3	\$7	\$10	26%
Professional and Business Services	30	270	690	990	\$1	\$12	\$32	\$46	30%
Educational and Health Services	180	90	830	1,100	\$5	\$2	\$21	\$28	25%
Leisure and Hospitality	160	80	2,110	2,350	\$2	\$1	\$27	\$31	10%
Other Services	80	100	200	380	\$2	\$2	\$4	\$7	47%
Government	0	20	4,140	4,160	\$0	\$1	\$167	\$168	0%
Unclassified	0	20	30	50	\$0	\$0	\$0	\$1	40%
<b>Total</b>	<b>450</b>	<b>1,000</b>	<b>12,500</b>	<b>13,950</b>	<b>\$10</b>	<b>\$31</b>	<b>\$389</b>	<b>\$430</b>	<b>10%</b>

**Employment**

Greene County is the smallest county in the region, with 62 nonprofits in this analysis, or about 4% of the region’s total. Greene County nonprofits provide nearly 500 jobs. The largest organizations, those with \$1 million or more in revenue, comprise about 8% of the total organizations, but provide over 55% of nonprofit sector employment in the county.

<b>Total MHV and Greene County Nonprofit Employment, by Revenue Category</b>				
	Number of Nonprofits	Total Employment (FTEs)	Full-Time	Part-Time
<u>Mid-Hudson Valley</u>				
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
<u>Greene County</u>				
Total	62	453	447	12
Revenue Category				
<\$100,000	29	44	38	12
\$100,000 to <\$1 million	28	153	153	0
\$1 million to < \$50 million	5	256	256	0
\$50 million +	0	0	0	0

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

**Use of Interns and Volunteers**

All of the Greene County nonprofits responding to the survey indicated that they use volunteers or interns.

Use of Volunteers or Interns, Greene County		
Do you use volunteers or interns?		
Total	5	100%
Yes	5	100%
No	0	0%
If yes, how many hours in 2005?		
Total	5	100%
Up to 500	4	80%
501 to 5,000	1	20%
5,001 +	-	-

*Source: Survey of MHV Nonprofits.*

**Revenue**

Total revenue for Greene County nonprofits is estimated at nearly \$18 million in 2003. Nearly half these revenues are recognized by the five largest nonprofit organizations in the county.

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

**Nonprofit Sector Revenue Sources, Greene County, 2003**

	<\$100k	\$100k to <\$1 million	\$1 million to <\$50 million	\$50 million +	All organizations
Number of Organizations	29	28	5	0	62
Program Services	7%	38%	56%	na	45%
Total Contributions	45%	52%	38%	na	47%
Government Contributions	na	20%	18%	na	na
Public Contributions	na	32%	20%	na	na
Membership Dues	11%	2%	2%	na	2%
Other Revenue	36%	8%	5%	na	6%
Interest, Dividends, Other					
Investment Income	na	2%	1%	na	na
Miscellaneous*	na	6%	3%	na	na
<b>Total Revenue</b>	<b>\$800,000</b>	<b>\$8,800,000</b>	<b>\$8,200,000</b>	<b>na</b>	<b>\$17,800,000</b>

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

**Expense**

Wages and salaries as a proportion of total expense are a substantial cost, ranging from 14% to 46% depending on total revenue size\*. Employee benefits plus pension costs compose as much as 8% of total expenses for the larger nonprofit organizations in Greene County.

For nonprofit organizations with \$100,000 in revenues or more, a more detailed analysis of expenses is possible. The table below 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 1% of expenses are allocated to fundraising activities.

**Nonprofit Organization Expenses by Selected Type, Greene 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	11%	14%
\$100,000 to <\$1 million	100%	23%	1%	1%	4%	9%	NA
\$1 million to <\$50 million	100%	46%	1%	7%	3%	0%	NA
\$50 million +	100%	na	na	na	na	na	NA

Source: CGR analysis of IRS data.

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

Revenue Category	Type of Functional Expense			
	Total	Program Services	Management and General	Fundraising
All Nonprofits \$100,000+	100%	84%	14%	1%
\$100,000 to <\$1 million	100%	82%	15%	2%
\$1 million to <\$50 million	100%	87%	13%	<1%
\$50 million +	na	na	na	na

Source: CGR analysis of IRS data.

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

## Assets

Of the 62 nonprofits in Columbia County included in this analysis, 52 reported positive assets in 2003. Total assets were nearly \$35 million, with median assets of over \$175,000. Among the very largest organizations, median assets were nearly \$2 million.

<b>Assets Among Nonprofits, Greene County, 2003</b>			
	<u>Total Nonprofits</u>		
	<u>With Assets</u>	<u>Total Assets</u>	<u>Median Assets</u>
Nonprofits with Assets > \$0	52	\$34,000,000	\$177,000
Revenue Category			
<\$100,000	19	\$2,000,000	\$43,000
\$100,000 to < \$1 million	28	\$22,000,000	\$292,000
\$1 million to < \$50 million	5	\$10,000,000	\$1,817,000
\$50 million +	-	-	-

Source: CGR analysis of IRS data.

## Services Outside MHV

None of the five Greene County nonprofits responding to the survey indicated they provide services outside the MHV.

<b>Provision of Services Outside the MHV, Greene County</b>		
<b>Do you provide services outside the MHV?</b>		
Total	5	100%
Yes	0	0%
No	5	100%

Source: Survey of MHV Nonprofits.



## Year End Operational Deficits

Among all nonprofits in Greene County 58% ended the year with a surplus or were break-even in 2003, while 42% showed a deficit.

For more than six in ten nonprofits posting a deficit, the deficit was relatively small, at 10% or less of total revenues.

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

	Deficit < 10%
All Nonprofits With Deficit	62%
Revenue Category	
<\$100,000	50%
\$100,000 to <\$1 million	62%
\$1 million to <\$50 million	100%
\$50 million +	na

Source: CGR analysis of IRS data.

### Proportion of Nonprofits with Year End Operational Deficit/Surplus, by Revenue Category, Greene County

	Surplus	Break-	
		Even	Deficit
All Organizations	48%	10%	42%
Revenue Category			
<\$100,000	45%	21%	34%
\$100,000 to <\$1 million	54%	0%	46%
\$1 million to <\$50 million	40%	0%	60%
\$50 million +	-	-	-

Source: CGR analysis of IRS data.

## Audits and Taxes Paid

None of the Greene County nonprofits responding to the survey indicated they have an annual audit conducted. One of the five respondents responded that they pay taxes, which were \$50 in 2005. None of the respondents make payments in lieu of taxes (PILOT).

## Rental Space

None of the Greene County survey respondents indicated they rent space.

## Workforce Profile

Of all Columbia and Greene County residents in the workforce, 5,692 were employed in nonprofit organizations according to the 2000 Census. Census data accessed through a special microdata sample that allow this detailed analysis of nonprofit workers does not allow for county-specific analysis in all cases, particularly smaller counties. Columbia and Greene counties are therefore grouped in this section of the analysis.

## Demographics

As is the case nationally, statewide, and in the region, two-thirds of Dutchess County nonprofit workers are female. A lower proportion of Columbia and Greene County nonprofit workers are young, ages 24 or less (7%) compared to the region or state (13%) or the nation (10%).

The nonprofit workforce in Columbia and Greene counties is somewhat less racially diverse than the region, with 91% 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, MHV, and Columbia & Greene Counties, 2000**

	US		NYS		MHV		Columbia & Greene	
<b>TOTAL</b>	9,278,304	100%	1,023,750	100%	60,808	100%	5,692	100%
<b>Gender</b>								
Male	3,018,863	33%	355,114	35%	21,188	35%	1,878	33%
Female	6,259,441	67%	668,636	65%	39,620	65%	3,814	67%
<b>Age</b>								
16 to 17	82,926	1%	16,493	2%	1,031	2%	30	1%
18 to 24	860,169	9%	111,720	11%	6,402	11%	365	6%
25 to 34	1,873,777	20%	205,287	20%	10,792	18%	1,080	19%
35 to 44	2,488,625	27%	247,156	24%	14,623	24%	1,513	27%
45 to 54	2,379,916	26%	232,373	23%	15,854	26%	1,499	26%
55 to 59	731,362	8%	80,101	8%	5,010	8%	546	10%
60 to 64	436,229	5%	55,021	5%	3,057	5%	353	6%
65+	441,453	5%	75,599	7%	4,039	7%	306	5%
<b>Race / Ethnicity</b>								
White (non Hispanic)	7,310,459	79%	703,383	69%	52,229	86%	5,191	91%
Black (non Hispanic)	900,940	10%	148,687	15%	4,005	7%	252	4%
Asian (non Hispanic)	300,758	3%	46,501	5%	669	1%	52	1%
Other (non Hispanic)	73,757	1%	5,945	1%	1,463	2%	84	1%
Two or more (non Hispanic)	121,626	1%	16,442	2%	911	1%	26	0%
Hispanic	570,764	6%	102,792	10%	1,531	3%	87	2%

Source: Census 2000

*Hours, Weeks Worked* Nearly three-quarters of nonprofit workers in Columbia & Greene counties worked 41 weeks or more in 1999. This is a similar proportion to that of nonprofit workers in the region and state.

Columbia and Greene County nonprofit workers were slightly more likely than those in the region and state to work more than 40 hours per week (23%, 20%, and 21%, respectively).

**Hours, Weeks Worked by Nonprofit Sector Employees  
in NYS, MHV, and Columbia & Greene Counties, 2000**

	<u>NYS</u>	<u>MHV</u>	<u>Columbia &amp; Greene</u>
<b>Total</b>	100%	100%	100%
<b>Weeks Worked in 2000</b>			
1 to 10	5%	4%	5%
11 to 20	5%	5%	3%
21 to 30	6%	6%	5%
31 to 40	9%	12%	14%
41 or More	75%	72%	73%
<b>Hours Worked Per Week</b>			
1 to 10	5%	5%	4%
11 to 20	10%	9%	9%
21 to 30	10%	11%	12%
31 to 40	56%	55%	52%
41 to 50	13%	13%	14%
51 +	8%	7%	9%

Source: Census 2000

*Income*

Columbia and Greene County nonprofit workers have a nearly identical mean income compared to the whole MHV region and the state of New York.

<b>Income For Nonprofit Sector Employees in the US, NYS, MHV, and Columbia &amp; Greene Counties, 1999</b>				
	<b>US</b>	<b>NYS</b>	<b>MHV</b>	<b>Columbia &amp; Greene</b>
<b>Total Income</b>	100%	100%	100%	100%
\$1 to \$10,000	18%	21%	22%	18%
\$10,000 to \$24,999	30%	27%	30%	36%
\$25,000 to \$34,999	19%	18%	17%	14%
\$35,000 to \$49,999	17%	16%	14%	16%
\$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%
<b>Mean</b>	\$32,729	\$29,885	\$29,807	\$29,838
<b>Median</b>	\$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  
in the US, NYS, MHV, and Columbia & Greene Counties, 2000**

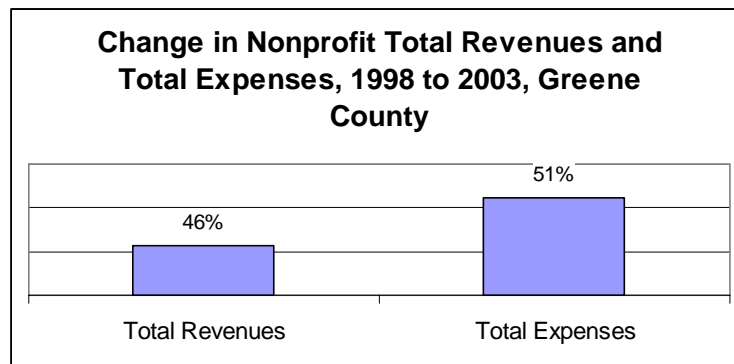
	<b>US</b>	<b>NYS</b>	<b>MHV</b>	<b>Columbia &amp; Greene</b>
<b>Total</b>	100%	100%	100%	100%
<b>Occupation</b>				
Teachers	14%	18%	20%	21%
Medicine, Therapy, and Other Health Care Workers	19%	18%	17%	15%
Business Operation	18%	15%	13%	13%
Managers and Executives	9%	6%	7%	7%
Social Workers / Counselors	5%	7%	6%	5%
Metal Workers, Construction, Mechanics & Other Skilled Labor	5%	4%	5%	5%
Cleaning & Maintenance	4%	4%	4%	5%
Food Service	2%	3%	4%	4%
Accountants and Other Financial Roles	3%	4%	4%	3%
Retail Sales	2%	4%	3%	2%
Religion	5%	3%	3%	3%
Legal	0%	2%	2%	2%
Engineers and Scientists	2%	2%	2%	2%
Protective Service Workers	1%	1%	1%	1%
Media	1%	1%	1%	1%
Computer Technicians/Specialists	2%	1%	1%	1%
Arts and Entertainment	2%	1%	1%	1%
Other	5%	6%	6%	9%

Source: Census 2000

## Change in Nonprofit Sector Over Time

The 25 nonprofits in Greene County who filed with the IRS in both 1998 and 2003 grew their revenues by 46% over the five year period, and expenses increased by 51%.

The same nonprofits increased their payment of payroll tax by 188%, increased their wages and compensation payments by 42%, and increased their assets 74%.



### Change in Selected Financials, 1998 to 2003, Greene County

Payroll Tax	188%
Wages and Compensation to Officers	42%
Assets	74%

*CGR analysis of IRS data.*

## ORANGE COUNTY



Orange County is the largest county in the region by employment and second to Dutchess in total wages and salaries. Its nonprofit sector is also second to that of Dutchess County, contributing 28% of the total output attributable to nonprofits in the Mid-Hudson Valley.

### Economic Impact

Nonprofits in Orange County contribute an estimated total of 12,940 direct and 11,970 spillover jobs to the Mid-Hudson Valley economy, about 19% of the total for the county.

Orange 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	60	50	850	960	\$1	\$1	\$19	\$22	11%
Construction	0	160	4,750	4,910	\$0	\$6	\$189	\$195	3%
Manufacturing	0	240	8,350	8,590	\$0	\$9	\$322	\$331	3%
Wholesale Trade	0	680	6,420	7,100	\$0	\$28	\$263	\$291	10%
Retail Trade	0	620	19,520	20,140	\$0	\$15	\$458	\$473	3%
Transportation and Utilities	0	1,700	3,500	5,200	\$0	\$66	\$136	\$202	33%
Information	0	270	2,050	2,320	\$0	\$12	\$87	\$99	12%
Financial Activities	0	1,410	3,940	5,350	\$0	\$50	\$140	\$190	26%
Professional and Business Services	160	2,580	6,750	9,490	\$6	\$98	\$258	\$362	29%
Educational and Health Services	10,930	1,760	4,980	17,670	\$333	\$54	\$152	\$538	72%
Leisure and Hospitality	350	330	9,440	10,120	\$5	\$4	\$127	\$136	7%
Other Services	1,440	1,830	1,410	4,680	\$30	\$39	\$30	\$99	70%
Government	0	120	26,850	26,970	\$0	\$5	\$1,094	\$1,099	0%
Unclassified	0	220	320	540	\$0	\$5	\$7	\$12	41%
<b>Total</b>	<b>12,940</b>	<b>11,970</b>	<b>99,130</b>	<b>124,040</b>	<b>\$376</b>	<b>\$392</b>	<b>\$3,283</b>	<b>\$4,051</b>	<b>19%</b>

## Employment

Orange County is one of the larger counties in the region, with 409 nonprofits included in this analysis. These organizations provide 12,941 full-time equivalent jobs. The largest organizations, those with \$1 million or more in revenue, compose 15% of the total organizations, but provide nearly 90% of nonprofit sector employment in the county.

<b>Total MHV and Orange County Nonprofit Employment, by Revenue Category</b>				
	Number of Nonprofits	Total Employment (FTEs)	Full-Time	Part-Time
<b>Mid-Hudson Valley</b>				
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
<b>Orange County</b>				
Total	409	12,941	11,792	2,298
Revenue Category				
<\$100,000	208	502	499	7
\$100,000 to <\$1 million	138	1,204	1,090	228
\$1 million to < \$50 million	60	6,695	6,359	672
\$50 million +	3	4,540	3,844	1,391

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

## Use of Interns and Volunteers

Similar to nonprofits across the MHV, 80% of Orange 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.

<b>Use of Volunteers or Interns, Orange County</b>		
<b>Do you use volunteers or interns?</b>		
Total	60	100%
Yes	48	80%
No	12	20%
<b>If yes, how many hours in 2005?</b>		
Total	48	100%
Up to 500	18	38%
501 to 2,500	14	29%
2,501 to 5,000	5	10%
5,001 +	11	23%

Source: Survey of MHV Nonprofits.



**Revenue**

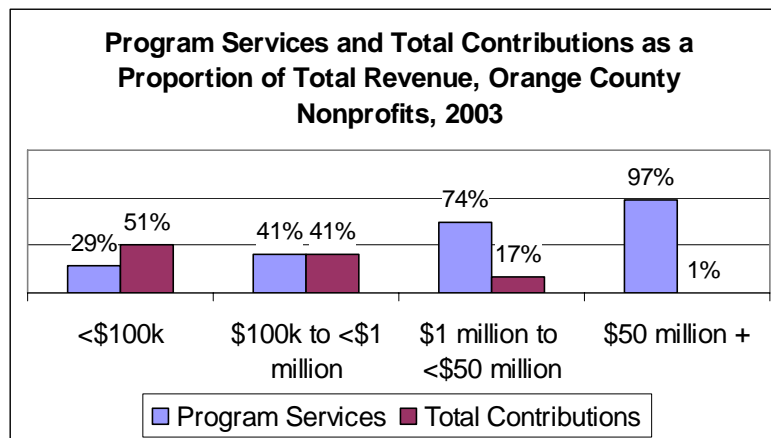
Total revenue for Orange County nonprofits is estimated at nearly \$1 billion in 2003. Nearly half this revenue is recognized by the three largest nonprofit organizations in the county.

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

**Nonprofit Sector Revenue Sources, Orange County, 2003**

	<\$100k	\$100k to <\$1 million	\$1 million to <\$50 million	\$50 million +	All organizations
Number of Organizations	208	138	60	3	409
Program Services	29%	41%	74%	97%	83%
Total Contributions	51%	41%	17%	1%	10%
Government Contributions	na	15%	7%	<1%	na
Public Contributions	na	26%	10%	1%	na
Membership Dues	9%	2%	<1%	0%	<1%
Other Revenue	11%	17%	9%	2%	6%
Interest, Dividends, Other					
Investment Income	na	2%	1%	0%	na
Miscellaneous*	na	15%	8%	2%	na
<b>Total Revenue</b>	<b>\$7,200,000</b>	<b>\$49,900,000</b>	<b>\$425,700,000</b>	<b>\$471,000,000</b>	<b>\$953,800,000</b>

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



## Expenses

Wages and salaries are a substantial share of total expense, ranging from 17% to 44% depending on total revenue size\*. Employee benefits plus pension costs compose as much as 9% of total expenses for the largest nonprofit organizations in Orange County.

For nonprofit organizations with \$100,000 in revenue or more, a more detailed analysis of expenses is possible. The table below shows that the majority of expenses across nonprofits of all sizes go toward program services functions, while 18% are for management and general expenses, and just 1% of expenses are allocated to fundraising activities. Management and general expenses are substantially higher among the largest organizations, a trend that was also found across the entire MHV region.

	Type of Functional Expense			
	Total	Program Services	Management and General	Fundraising
All Nonprofits \$100,000+ Revenue Category	100%	82%	18%	1%
\$100,000 to <\$1 million	100%	84%	13%	2%
\$1 million to <\$50 million	100%	85%	13%	2%
\$50 million +	100%	78%	22%	0%

Source: CGR analysis of IRS data.

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	5%	17%
\$100,000 to <\$1 million	100%	29%	0%	2%	7%	4%	NA
\$1 million to <\$50 million	100%	44%	1%	6%	1%	8%	NA
\$50 million +	100%	43%	3%	6%	1%	0%	NA

Source: CGR analysis of IRS data.

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

**Assets**

Of the 409 nonprofits in Orange County included in this analysis, 372 reported positive assets in 2003. Total assets were \$1.122 billion, with median assets of over \$150,000. Among the very largest organizations, median assets were over \$125 million.

<b>Assets Among Nonprofits, Orange County, 2003</b>			
	<u>Total Nonprofits</u>		
	<u>With Assets</u>	<u>Total Assets</u>	<u>Median Assets</u>
Nonprofits with Assets > \$0	372	\$1,122,000,000	\$151,000
Revenue Category			
<\$100,000	172	\$23,000,000	\$32,000
\$100,000 to < \$1 million	137	\$80,000,000	\$297,000
\$1 million to < \$50 million	60	\$601,000,000	\$3,105,000
\$50 million +	3	\$418,000,000	\$128,518,000

Source: CGR analysis of IRS data.

**Services Outside MHV**

Seventeen percent of Orange County nonprofits responding to the survey indicated they provide services outside the MHV. For nearly two-thirds of those who do, the proportion of their total services provided outside the region is 25% or less.

<b>Provision of Services Outside the MHV, Orange County</b>		
<b>Do you provide services outside the MHV?</b>		
Total	60	100%
Yes	10	17%
No	50	83%
<b>If yes, what proportion of your services are outside the MHV?</b>		
Total	10	100%
1 to 25%	6	60%
26 to 50%	0	0%
51 to 100%	4	40%

Source: Survey of MHV Nonprofits.

**Year End  
Operational  
Deficits**

Among all nonprofits in Orange County, 60% ended the year with a surplus or break-even in 2003, while the remainder showed a deficit. None of the very largest organizations posted a deficit.

In many cases, organizations with a year end deficit showed a small deficit, 10% or less in 46% of organizations with a deficit, and much higher proportions among larger organizations.

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

	Deficit < 10%
All Nonprofits With Deficit	46%
Revenue Category	
<\$100,000	30%
\$100,000 to <\$1 million	67%
\$1 million to <\$50 million	57%
\$50 million +	na

*Source: CGR analysis of IRS data.*

**Proportion of Nonprofits with Year End Operational  
Deficit/Surplus, by Revenue Category, Orange County**

	Surplus	Break- Even	Deficit
All Organizations	46%	14%	39%
Revenue Category			
<\$100,000	43%	14%	43%
\$100,000 to <\$1 million	44%	19%	37%
\$1 million to <\$50 million	58%	7%	35%
\$50 million +	100%	0%	0%

*Source: CGR analysis of IRS data.*

**Audits and Taxes Paid**

Nearly 80% of Orange County nonprofits responding to the survey indicated they have an annual audit conducted. Sixteen percent responded that they pay taxes, which on average equaled over \$50,000 in 2005. Only one respondent made payments in lieu of taxes (PILOT).

<b>Audits, Taxes, Payments in Lieu of Taxes, Orange County</b>	
	Proportion Answering "Yes"
Conduct an Annual Audit	79%
Pay Taxes	16%
Average Payment (n=10)	\$51,026
Make Payments in Lieu of Taxes	2%
Average Payment (n=1)	\$1,800

*Source: Survey of MHV Nonprofits.*

**Rental Space**

Nearly one-half of Orange County survey respondents indicated they rent space. Of those, half rented more than 2,500 square feet of space in 2005.

<b>Renting Space Orange County Nonprofits</b>		
<b>Renter versus Owner status</b>		
Total	61	100%
Renter	29	48%
Owner	32	52%
<b>If yes, how much space (square feet)?</b>		
Total	28	100%
1 to 500	6	21%
501 to 2,500	8	29%
2,501 to 10,000	9	32%
10,001+	5	18%

*Source: Survey of MHV Nonprofits.*

## Workforce Profile

Of all Orange County residents in the workforce, 15,129 were employed in nonprofit organizations according to the 2000 Census.

### Demographics

As is the case nationally, statewide, and in the region, two-thirds of Orange County nonprofit workers are female. A lower proportion of Orange County nonprofit workers are young, ages 24 or less (9%) compared to the region or state (13%) or the nation (10%).

The nonprofit workforce in Orange 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 Nonprofit Sector Employees in the US, NYS, MHV, and Orange County, 2000**

	US		NYS		MHV		Orange	
<b>TOTAL</b>	9,278,304	100%	1,023,750	100%	60,808	100%	15,129	25%
<b>Gender</b>								
Male	3,018,863	33%	355,114	35%	21,188	35%	4,717	31%
Female	6,259,441	67%	668,636	65%	39,620	65%	10,412	69%
<b>Age</b>								
16 to 17	82,926	1%	16,493	2%	1,031	2%	185	1%
18 to 24	860,169	9%	111,720	11%	6,402	11%	1,253	8%
25 to 34	1,873,777	20%	205,287	20%	10,792	18%	2,806	19%
35 to 44	2,488,625	27%	247,156	24%	14,623	24%	3,782	25%
45 to 54	2,379,916	26%	232,373	23%	15,854	26%	4,098	27%
55 to 59	731,362	8%	80,101	8%	5,010	8%	1,307	9%
60 to 64	436,229	5%	55,021	5%	3,057	5%	612	4%
65+	441,453	5%	75,599	7%	4,039	7%	1,086	7%
<b>Race / Ethnicity</b>								
White (non Hispanic)	7,310,459	79%	703,383	69%	52,229	86%	12,659	84%
Black (non Hispanic)	900,940	10%	148,687	15%	4,005	7%	1,203	8%
Asian (non Hispanic)	300,758	3%	46,501	5%	669	1%	114	1%
Other (non Hispanic)	73,757	1%	5,945	1%	1,463	2%	461	3%
Two or more (non Hispanic)	121,626	1%	16,442	2%	911	1%	247	2%
Hispanic	570,764	6%	102,792	10%	1,531	3%	445	3%

Source: Census 2000

*Hours, Weeks Worked* Three-quarters of nonprofit workers in Orange County worked 41 weeks or more in 1999 (77%). This is a slightly higher proportion than nonprofit workers in the region and state.

Orange County nonprofit workers were slightly less likely than those in the region and state to work more than 40 hours per week (18%, 20%, and 21%, respectively).

<b>Hours, Weeks Worked by Non-Profit Sector Employees in NYS, the Mid-Hudson Valley, and Orange County, 1999</b>						
	<u>NYS</u>		<u>MHV</u>		<u>Orange</u>	
<b>Total</b>	1,023,750	100%	60,808	100%	15,129	100%
<b>Weeks Worked in 2000</b>						
1 to 10	45,426	5%	2,403	4%	378	3%
11 to 20	47,910	5%	3,000	5%	600	4%
21 to 30	51,902	6%	3,264	6%	678	5%
31 to 40	84,991	9%	6,678	12%	1,541	11%
41 or More	688,608	75%	39,728	72%	10,617	77%
<b>Hours Worked Per Week</b>						
1 to 10	44,274	5%	2,620	5%	689	5%
11 to 20	89,625	10%	5,054	9%	1,264	9%
21 to 30	89,263	10%	6,157	11%	1,529	11%
31 to 40	511,215	56%	30,407	55%	7,940	57%
41 to 50	115,058	13%	6,998	13%	1,616	12%
51 +	69,402	8%	3,837	7%	776	6%

Source: Census 2000

*Income*

Orange County nonprofit workers have a somewhat higher mean and median income than those in the region at large, and statewide.

<b>Income For Nonprofit Sector Employees in the US, NYS, Mid-Hudson Valley, and Orange County, 1999</b>				
	<b>US</b>	<b>NYS</b>	<b>MHV</b>	<b>Orange County</b>
<b>Total Income</b>	100%	100%	100%	25%
\$1 to \$10,000	18%	21%	22%	18%
\$10,000 to \$24,999	30%	27%	30%	30%
\$25,000 to \$34,999	19%	18%	17%	18%
\$35,000 to \$49,999	17%	16%	14%	14%
\$50,000 to \$74,999	11%	11%	11%	13%
\$75,000 to \$99,999	3%	4%	4%	4%
\$100,000 to \$149,999	2%	2%	2%	3%
\$150,000 to \$199,999	0%	0%	0%	0%
\$200,000 and Above	1%	1%	0%	0%
<b>Mean</b>	\$32,729	\$29,885	\$29,807	\$31,371
<b>Median</b>	\$25,294	\$23,000	\$24,000	\$25,600

Source: Census 2000



*Occupation*

As in the region, teachers are the dominant profession in the nonprofit sector in Orange County, composing 19% of the total nonprofit workforce

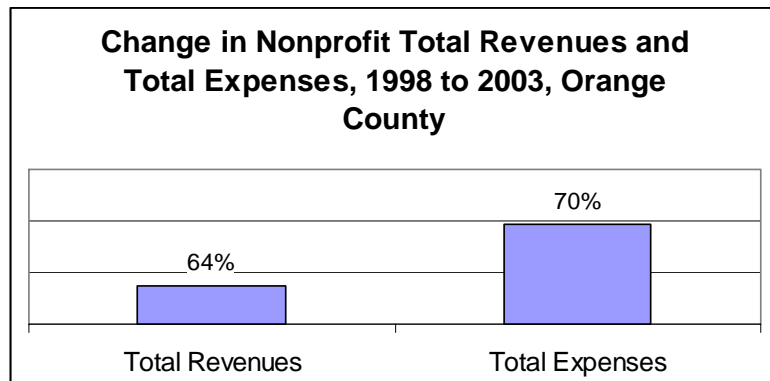
<b>Occupation of Nonprofit Sector Employees in the US, NYS, Mid-Hudson Valley, and Orange County, 2000</b>				
	<b>US</b>	<b>NYS</b>	<b>MHV</b>	<b>Orange County</b>
<b>Total</b>	100%	100%	100%	100%
<b>Occupation</b>				
Teachers	14%	18%	20%	19%
Medicine, Therapy, and Other Health Care Workers	19%	18%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

Source: Census 2000

**Change in Nonprofit Sector Over Time**

The 195 Orange County nonprofits who filed with the IRS in both 1998 and 2003 grew their revenues by 64% over the five year period, and expenses increased by 70%.

The same nonprofits increased their payment of payroll tax by 99%, increased their wages and compensation payments by 74%, and increased their assets 58%.



**Change in Selected Financials, 1998 to 2003, Orange County**

Payroll Tax	99%
Wages and Compensation to Officers	74%
Assets	58%

*CGR analysis of IRS data.*

# PUTNAM COUNTY



Putnam County is responsible for about 6% of the region’s wage and salary employment and about 7% of wages and salaries. Its largest sector is construction; earning wages and salaries of \$106 million in 2005 the Putnam construction sector earns 14% of the region’s construction wages.

The Putnam nonprofit sector accounts for 6% of the region’s nonprofit employment and output.

## Economic Impact

Putnam County nonprofits account for 22% of the county’s economic activity, either directly or through spillover impacts. Employment attributable to nonprofits is estimated at 3,320 direct and 2,220 indirect and induced.

Putnam 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	10	0	40	50	\$0	\$0	\$1	\$1	20%
Construction	0	70	2,070	2,140	\$0	\$3	\$87	\$90	3%
Manufacturing	0	40	1,330	1,370	\$0	\$2	\$65	\$66	3%
Wholesale Trade	0	60	570	630	\$0	\$3	\$25	\$28	10%
Retail Trade	0	80	2,430	2,510	\$0	\$2	\$62	\$64	3%
Transportation and Utilities	0	150	310	460	\$0	\$9	\$18	\$26	33%
Information	0	70	500	570	\$0	\$4	\$25	\$29	12%
Financial Activities	0	310	870	1,180	\$0	\$13	\$37	\$51	26%
Professional and Business Services	20	580	1,530	2,130	\$1	\$25	\$65	\$90	28%
Educational and Health Services	2,440	360	1,530	4,330	\$86	\$13	\$54	\$152	65%
Leisure and Hospitality	130	60	1,740	1,930	\$2	\$1	\$29	\$32	10%
Other Services	720	350	260	1,330	\$18	\$9	\$6	\$33	80%
Government	0	20	4,430	4,450	\$0	\$1	\$212	\$213	0%
Unclassified	0	70	110	180	\$0	\$2	\$3	\$5	39%
<b>Total</b>	<b>3,320</b>	<b>2,220</b>	<b>17,720</b>	<b>23,260</b>	<b>\$107</b>	<b>\$85</b>	<b>\$689</b>	<b>\$881</b>	<b>22%</b>

## Employment

Putnam County has 137 nonprofits that were included in this analysis. These organizations provide over 3,300 full-time equivalent jobs. The largest organizations, those with \$1 million or more in revenue, compose 16% of the total organizations, but provide 86% of nonprofit sector employment in the county.

<b>Total MHV and Putnam County Nonprofit Employment, by Revenue Category</b>				
		Total		
	Number of	Employment	Full-Time	Part-Time
	Nonprofits	(FTEs)		
<b>Mid-Hudson Valley</b>				
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
<b>Putnam County</b>				
Total	137	3,322	3,170	304
Revenue Category				
<\$100,000	63	100	98	4
\$100,000 to <\$1 million	52	379	320	117
\$1 million to < \$50 million	21	1,844	1,752	183
\$50 million +	1	1,000	1,000	0

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

## Use of Interns and Volunteers

Similar to nonprofits across the MHV, 88% of Putnam County nonprofits responding to the survey indicated that they use volunteers or interns. One-third of respondents used over 2,500 hours of intern or volunteer time in 2005.

<b>Use of Volunteers or Interns, Putnam County</b>		
<b>Do you use volunteers or interns?</b>		
Total	17	100%
Yes	15	88%
No	2	12%
<b>If yes, how many hours in 2005?</b>		
Total	15	100%
Up to 500	6	40%
501 to 2,500	4	27%
2,501 to 5,000	3	20%
5,001 +	2	13%

Source: Survey of MHV Nonprofits.

**Revenue**

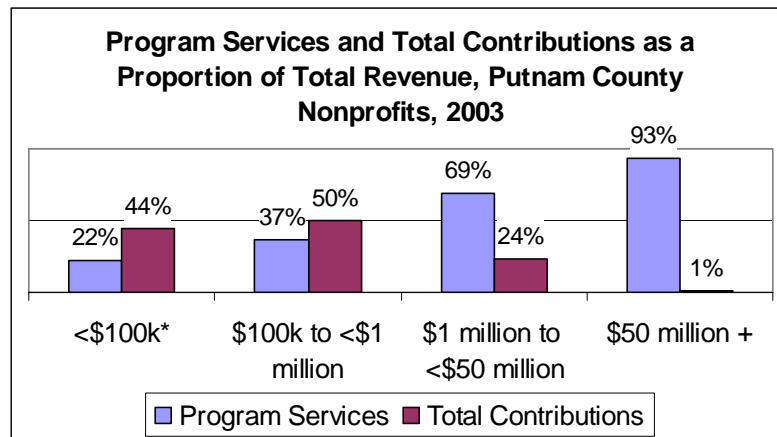
Total revenue for Putnam County nonprofits is estimated at over \$220 million in 2003. Over 90% of this revenue is recognized by the largest nonprofit organizations in the county.

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

<b>Nonprofit Sector Revenue Sources, Putnam County, 2003</b>					
	<\$100k*	\$100k to <\$1 million	\$1 million to <\$50 million	\$50 million +	All organizations
Number of Organizations	62	52	21	1	136
Program Services	22%	37%	69%	93%	77%
Total Contributions	44%	50%	24%	1%	16%
Government Contributions	na	25%	6%	0%	na
Public Contributions	na	25%	18%	1%	na
Membership Dues	7%	2%	1%	0%	0%
Other Revenue	27%	12%	7%	5%	6%
Interest, Dividends, Other					
Investment Income	na	1%	3%	<1%	na
Miscellaneous**	na	10%	4%	5%	na
<b>Total Revenue</b>	<b>\$2,200,000</b>	<b>\$16,900,000</b>	<b>\$106,900,000</b>	<b>\$98,100,000</b>	<b>\$224,100,000</b>

\*One organization is excluded from this analysis because a substantial loss in sales resulted in a negative total revenue, and renders the proportions in this table not meaningful.

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



**Expense**

Wages and salaries are a substantial share of total expense, ranging from 26% to 36% depending on total revenue size\*. Employee benefits plus pension costs compose as much as 7% of total expenses for the largest nonprofit organizations in Putnam County.

For nonprofit organizations with \$100,000 in revenues or more, a more detailed analysis of expenses is possible. The table below shows that the majority of expenses across nonprofits of all sizes go toward program services functions, while 17% are for management and general expenses, and just 1% of expenses are allocated to fundraising activities. Management and general expenses are substantially higher among the largest organizations, a trend that was also found across the entire MHV region.

<b>Expenses by Functional Type, Nonprofits With \$100,000+ in Revenues, Putnam County</b>				
	Total	Type of Functional Expense		
		Program Services	Management and General	Fundraising
All Nonprofits \$100,000+	100%	81%	17%	1%
Revenue Category				
\$100,000 to <\$1 million	100%	78%	17%	2%
\$1 million to <\$50 million	100%	86%	12%	2%
\$50 million +	100%	77%	23%	0%

Source: CGR analysis of IRS data.

<b>Nonprofit Organization Expenses by Selected Type, Putnam County, 2003</b>							
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%	28%
\$100,000 to <\$1 million	100%	26%	0%	2%	7%	2%	NA
\$1 million to <\$50 million	100%	36%	1%	6%	2%	2%	NA
\$50 million +	100%	36%	4%	3%	1%	0%	NA

Source: CGR analysis of IRS data.

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

**Assets**

Of the 137 nonprofits in Putnam County included in this analysis, 126 reported positive assets in 2003. Total assets were \$265 million, with median assets of over \$175,000.

<b>Assets Among Nonprofits, Putnam County, 2003</b>			
	<u>Total Nonprofits</u>		
	<u>With Assets</u>	<u>Total Assets</u>	<u>Median Assets</u>
Nonprofits with Assets > \$0	126	\$265,000,000	\$176,000
Revenue Category			
<\$100,000	52	\$33,000,000	\$28,000
\$100,000 to < \$1 million	52	\$32,000,000	\$276,000
\$1 million to < \$50 million	21	\$141,000,000	\$4,587,000
\$50 million +	1	\$60,000,000	\$59,564,000

Source: CGR analysis of IRS data.

**Services Outside MHV**

Eighteen percent of Putnam County nonprofits responding to the survey indicated they provide services outside the MHV. For nearly one-third of those who do, the proportion of their total services provided outside the region is 25% or less.

<b>Provision of Services Outside the MHV, Putnam County</b>		
<b>Do you provide services outside the MHV?</b>		
Total	17	100%
Yes	3	18%
No	14	82%
<b>If yes, what proportion of your services are outside the MHV?</b>		
Total	3	100%
1 to 25%	1	33%
26 to 50%	1	33%
51 to 100%	1	33%

Source: Survey of MHV Nonprofits.

**Year End  
Operational  
Deficits**

Among all nonprofits in Putnam County, 72% ended the year with a surplus or break-even in 2003, while 28% showed a deficit.

In many cases, organizations with a year end deficit showed a small deficit, 10% or less in 47% of organizations with a deficit.

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

	<u>Deficit &lt; 10%</u>
All Nonprofits With Deficit	47%
Revenue Category	
<\$100,000	33%
\$100,000 to <\$1 million	73%
\$1 million to <\$50 million	43%
\$50 million +	na

*Source: CGR analysis of IRS data.*

**Proportion of Nonprofits with Year End Operational  
Deficit/Surplus, by Revenue Category, Putnam County**

	<u>Surplus</u>	<u>Break- Even</u>	<u>Deficit</u>
All Organizations	56%	16%	28%
Revenue Category			
<\$100,000	48%	21%	32%
\$100,000 to <\$1 million	63%	15%	21%
\$1 million to <\$50 million	62%	5%	33%
\$50 million +	100%	0%	0%

*Source: CGR analysis of IRS data.*



**Audits and Taxes Paid**

Nearly 80% of Putnam County nonprofits responding to the survey indicated they have an annual audit conducted. Eighteen percent responded that they pay taxes, which on average equaled nearly \$19,000 in 2005. Only one respondent made payments in lieu of taxes (PILOT).

<b>Audits, Taxes, Payments in Lieu of Taxes, Putnam County</b>	
	Proportion Answering "Yes"
Conduct an Annual Audit	76%
Pay Taxes	18%
Average Payment (n=1)	\$18,768
Make Payments in Lieu of Taxes	6%
Average Payment (n=1)	\$4,000

*Source: Survey of MHV Nonprofits.*

**Rental Space**

More than one in four Putnam County survey respondents indicated they rent space. Of those, nearly three-quarters rented more than 2,500 square feet of space in 2005.

<b>Renting Space Putnam County Nonprofits</b>		
<b>Renter versus Owner status</b>		
Total	17	100%
Renter	7	41%
Owner	10	59%
<b>If yes, how much space (square feet)?</b>		
Total	7	100%
1 to 500	0	0%
501 to 2,500	2	29%
2,501 to 10,000	2	29%
10,001+	3	43%

*Source: Survey of MHV Nonprofits.*

**Workforce Profile**

Of all Putnam County residents in the workforce, 15,129 were employed in nonprofit organizations according to the 2000 Census.

*Demographics*

As is the case nationally, statewide, and in the region, nearly two-thirds of Putnam County nonprofit workers are female. A lower proportion of Putnam County nonprofit workers are young, ages 24 or less (8%) compared to the region or state (13%) or the nation (10%).

The nonprofit workforce in Putnam County is somewhat less racially diverse than the region, with 90% of workers reporting their race as white non-Hispanic, compared to 86% in the region.

**Demographics of Nonprofit Sector Employees in the US, NYS, Mid-Hudson Valley, and Putnam County, 2000**

	<u>US</u>		<u>NYS</u>		<u>MHV</u>		<u>Putnam</u>	
<b>TOTAL</b>	9,278,304	100%	1,023,750	100%	60,808	100%	6,538	11%
<b>Gender</b>								
Male	3,018,863	33%	355,114	35%	21,188	35%	2,634	40%
Female	6,259,441	67%	668,636	65%	39,620	65%	3,904	60%
<b>Age</b>								
16 to 17	82,926	1%	16,493	2%	1,031	2%	79	1%
18 to 24	860,169	9%	111,720	11%	6,402	11%	461	7%
25 to 34	1,873,777	20%	205,287	20%	10,792	18%	945	14%
35 to 44	2,488,625	27%	247,156	24%	14,623	24%	1,481	23%
45 to 54	2,379,916	26%	232,373	23%	15,854	26%	1,909	29%
55 to 59	731,362	8%	80,101	8%	5,010	8%	625	10%
60 to 64	436,229	5%	55,021	5%	3,057	5%	396	6%
65+	441,453	5%	75,599	7%	4,039	7%	642	10%
<b>Race / Ethnicity</b>								
White (non Hispanic)	7,310,459	79%	703,383	69%	52,229	86%	5,896	90%
Black (non Hispanic)	900,940	10%	148,687	15%	4,005	7%	147	2%
Asian (non Hispanic)	300,758	3%	46,501	5%	669	1%	82	1%
Other (non Hispanic)	73,757	1%	5,945	1%	1,463	2%	139	2%
Two or more (non Hispanic)	121,626	1%	16,442	2%	911	1%	124	2%
Hispanic	570,764	6%	102,792	10%	1,531	3%	150	2%

Source: Census 2000

*Hours, Weeks Worked* More than two-thirds of nonprofit workers in Putnam County worked 41 weeks or more in 1999 (69%). This is a slightly lower proportion than nonprofit workers in the region and state.

Putnam County nonprofit workers were slightly more likely than those in the region and state to work more than 40 hours per week (22%, 20%, and 21%, respectively).

Hours, Weeks Worked by Nonprofit Sector Employees in NYS, the Mid-Hudson Valley, and Putnam County, 1999						
	NYS		MHV		Putnam	
<b>Total</b>	1,023,750	100%	60,808	100%	6,538	100%
<b>Weeks Worked in 2000</b>						
1 to 10	45,426	5%	2,403	4%	246	4%
11 to 20	47,910	5%	3,000	5%	307	5%
21 to 30	51,902	6%	3,264	6%	377	7%
31 to 40	84,991	9%	6,678	12%	839	15%
41 or More	688,608	75%	39,728	72%	3,920	69%
<b>Hours Worked Per Week</b>						
1 to 10	44,274	5%	2,620	5%	259	5%
11 to 20	89,625	10%	5,054	9%	617	11%
21 to 30	89,263	10%	6,157	11%	589	10%
31 to 40	511,215	56%	30,407	55%	2,951	52%
41 to 50	115,058	13%	6,998	13%	749	13%
51 to 60	69,402	8%	3,837	7%	524	9%

Source: Census 2000

*Income* Putnam County nonprofit workers have a much higher mean and median income than those in the region at large, and statewide.

Income For Nonprofit Sector Employees in the US, NYS, MHV, and Putnam County, 2000				
	US	NYS	MHV	Putnam County
<b>Total Income</b>	100%	100%	100%	100%
\$1 to \$10,000	18%	21%	22%	18%
\$10,000 to \$24,999	30%	27%	30%	24%
\$25,000 to \$34,999	19%	18%	17%	11%
\$35,000 to \$49,999	17%	16%	14%	18%
\$50,000 to \$74,999	11%	11%	11%	18%
\$75,000 to \$99,999	3%	4%	4%	8%
\$100,000 to \$149,999	2%	2%	2%	2%
\$150,000 to \$199,999	0%	0%	0%	1%
\$200,000 and Above	1%	1%	0%	0%
<b>Mean</b>	\$32,729	\$29,885	\$29,807	\$37,476
<b>Median</b>	\$25,294	\$23,000	\$24,000	\$31,000

Source: Census 2000

*Occupation*

As in the region, teachers are the dominant profession in the nonprofit sector in Putnam County, composing 23% of the total nonprofit workforce.

**Occupation of Nonprofit Sector Employees  
in the US, NYS, MHV, and Putnam County, 2000**

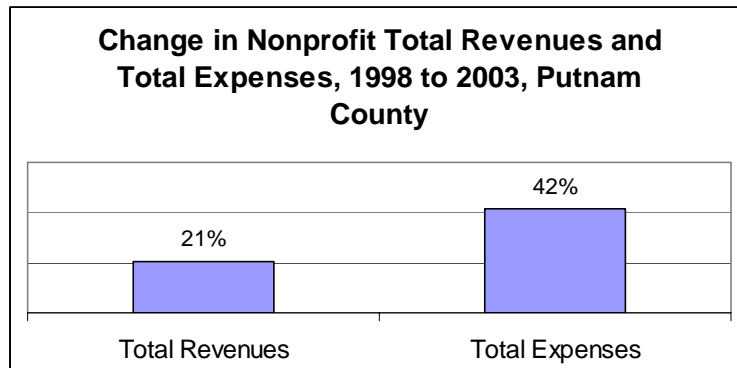
	<b>US</b>	<b>NYS</b>	<b>MHV</b>	<b>Putnam County</b>
<b>Total</b>	100%	100%	100%	100%
<b>Occupation</b>				
Teachers	14%	18%	20%	23%
Medicine, Therapy, and Other Health Care Workers	19%	18%	17%	15%
Business Operation	18%	15%	13%	12%
Managers and Executives	9%	6%	7%	10%
Social Workers / Counselors	5%	7%	6%	6%
Metal Workers, Construction, Mechanics & Other Skilled Labor	5%	4%	5%	4%
Cleaning & Maintenance	4%	4%	4%	3%
Food Service	2%	3%	4%	4%
Accountants and Other Financial Roles	3%	4%	4%	1%
Retail Sales	2%	4%	3%	4%
Religion	5%	3%	3%	4%
Legal	0%	2%	2%	1%
Engineers and Scientists	2%	2%	2%	2%
Protective Service Workers	1%	1%	1%	1%
Media	1%	1%	1%	1%
Computer Technicians/Specialists	2%	1%	1%	2%
Arts and Entertainment	2%	1%	1%	0%
Other	5%	6%	6%	7%

Source: Census 2000

**Change in Nonprofit Sector Over Time**

The 65 Putnam County nonprofits who filed with the IRS in both 1998 and 2003 grew their revenues by 21% over the five year period, and expenses increased by 42%.

The same nonprofits increased their payment of payroll tax by 15%, increased their wages and compensation payments by 16%, and increased their assets 32%.



**Change in Selected Financials, 1998 to 2003, Putnam County**

Payroll Tax	15%
Wages and Compensation to Officers	16%
Assets	32%

*CGR analysis of IRS data.*

## SULLIVAN COUNTY



Sullivan County’s 25,800 wage and salary employment in 2005 comprise 6% of the Mid-Hudson Valley’s total. Tourism is responsible for a higher share of the region’s Leisure and Hospitality employment, 10% of the region’s employment in this sector.

### Economic Impact

On a wage and salary basis, about 24% of Sullivan County’s economy is driven by the nonprofit sector. Direct employment of nonprofits in the county is about 4,290 with spillover employment estimated to be 2,090.

Sullivan 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	20	320	380	\$1	\$1	\$9	\$10	16%
Construction	0	30	880	910	\$0	\$1	\$27	\$28	3%
Manufacturing	0	30	940	970	\$0	\$1	\$25	\$26	3%
Wholesale Trade	0	60	600	660	\$0	\$2	\$19	\$21	9%
Retail Trade	0	100	3,270	3,370	\$0	\$2	\$70	\$72	3%
Transportation and Utilities	0	210	440	650	\$0	\$7	\$14	\$21	32%
Information	0	30	200	230	\$0	\$1	\$9	\$10	13%
Financial Activities	0	370	1,050	1,420	\$0	\$13	\$37	\$50	26%
Professional and Business Services	20	310	810	1,140	\$1	\$9	\$22	\$32	29%
Educational and Health Services	3,820	390	430	4,640	\$118	\$12	\$13	\$144	91%
Leisure and Hospitality	90	110	3,070	3,270	\$1	\$2	\$44	\$46	6%
Other Services	320	360	660	1,340	\$5	\$6	\$11	\$22	51%
Government	0	30	6,130	6,160	\$0	\$1	\$275	\$276	0%
Unclassified	0	40	50	90	\$0	\$1	\$1	\$1	44%
<b>Total</b>	<b>4,290</b>	<b>2,090</b>	<b>18,850</b>	<b>25,230</b>	<b>\$126</b>	<b>\$58</b>	<b>\$576</b>	<b>\$760</b>	<b>24%</b>

## Employment

Sullivan County has 124 nonprofits included in this analysis. These organizations provide over 4,200 full-time equivalent jobs. The largest organizations, those with \$1 million or more in revenue, compose 14% of the total organizations, but provide 89% of nonprofit sector employment in the county.

<b>Total MHV and Sullivan County Nonprofit Employment, by Revenue Category</b>				
	Number of Nonprofits	Total Employment		
		(FTEs)	Full-Time	Part-Time
<b>Mid-Hudson Valley</b>				
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
<b>Sullivan County</b>				
Total	124	4,289	4,213	153
Revenue Category				
<\$100,000	52	83	73	21
\$100,000 to <\$1 million	55	399	390	18
\$1 million to < \$50 million	16	2,852	2,795	114
\$50 million +	1	955	955	0

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

## Use of Interns and Volunteers

Similar to nonprofits across the MHV, 82% of Sullivan County nonprofits responding to the survey indicated that they use volunteers or interns. Nearly one-third of respondents used over 2,500 hours each of intern or volunteer time in 2005.

<b>Use of Volunteers or Interns, Sullivan County</b>		
<b>Do you use volunteers or interns?</b>		
Total	22	100%
Yes	18	82%
No	4	18%
<b>If yes, how many hours in 2005?</b>		
Total	18	100%
Up to 500	5	28%
501 to 2,500	9	50%
2,501 to 5,000	1	6%
5,001 +	3	17%

Source: Survey of MHV Nonprofits.

**Revenue**

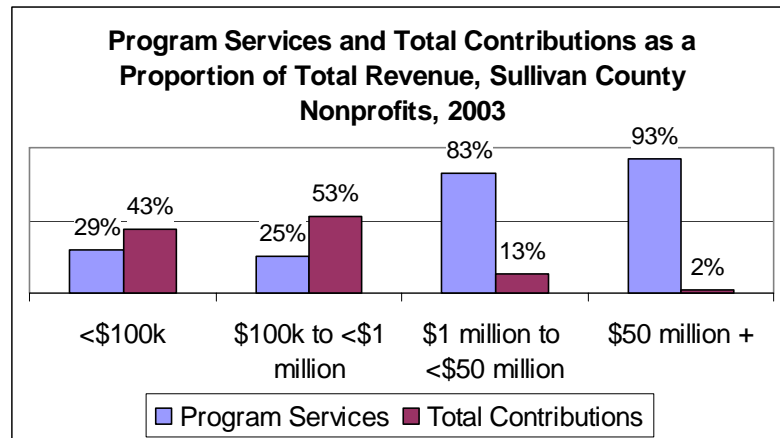
Total revenue for Sullivan County nonprofits is estimated at over \$250 million in 2003. Over 90% of this revenue is recognized by the largest nonprofit organizations in the county.

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

**Nonprofit Sector Revenue Sources, Sullivan County, 2003**

	<\$100k*	\$100k to <\$1 million	\$1 million to <\$50 million	\$50 million +	All organizations
Number of Organizations	51	55	16	1	123
Program Services	29%	25%	83%	93%	82%
Total Contributions	43%	53%	13%	2%	12%
Government Contributions	na	19%	8%	0%	na
Public Contributions	na	34%	5%	2%	na
Membership Dues	5%	2%	<1%	0%	0%
Other Revenue	22%	21%	4%	5%	6%
Interest, Dividends, Other					
Investment Income	na	1%	<1%	1%	na
Miscellaneous*	na	19%	4%	4%	na
<b>Total Revenue</b>	<b>\$1,700,000</b>	<b>\$18,400,000</b>	<b>\$136,300,000</b>	<b>\$96,100,000</b>	<b>\$252,500,000</b>

*\*One organization is excluded from this analysis because a substantial loss in sales resulted in a negative total revenue, and renders the proportions in this table not meaningful.*





## Expenses

Wages and salaries are a substantial share of total expense, ranging from 14% to 39% depending on total revenue size\*. Employee benefits plus pension costs compose as much as 9% of total expenses for the larger nonprofit organizations in Sullivan County.

For nonprofit organizations with \$100,000 in revenues or more, a more detailed analysis of expenses is possible. The table below shows that the majority of expenses across nonprofits of all sizes go toward program services functions, while 9% are for management and general expenses, and less than 1% of expenses are allocated to fundraising activities.

	Type of Functional Expense			
	Total	Program Services	Management and General	Fundraising
All Nonprofits \$100,000+ Revenue Category	100%	90%	9%	<1%
\$100,000 to <\$1 million	100%	85%	12%	2%
\$1 million to <\$50 million	100%	93%	6%	1%
\$50 million +	100%	87%	13%	0%

Source: CGR analysis of IRS data.

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	0%	14%
\$100,000 to <\$1 million	100%	27%	1%	2%	4%	7%	NA
\$1 million to <\$50 million	100%	39%	1%	8%	1%	0%	NA
\$50 million +	100%	38%	2%	5%	1%	0%	NA

Source: CGR analysis of IRS data.

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

**Assets**

Of the 124 nonprofits in Putnam County included in this analysis, 114 reported positive assets in 2003. Total assets were over \$250 million, with median assets of over \$200,000.

<b>Assets Among Nonprofits, Sullivan County, 2003</b>			
	Total Nonprofits		
	With Assets	Total Assets	Median Assets
Nonprofits with Assets > \$0	114	\$259,000,000	\$212,000
<b>Revenue Category</b>			
<\$100,000	43	\$13,000,000	\$118,000
\$100,000 to < \$1 million	54	\$26,000,000	\$248,000
\$1 million to < \$50 million	16	\$161,000,000	\$3,417,000
\$50 million +	1	\$59,000,000	\$59,005,000

Source: CGR analysis of IRS data.

**Services Outside MHV**

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

<b>Provision of Services Outside the MHV, Sullivan County</b>		
<b>Do you provide services outside the MHV?</b>		
Total	23	100%
Yes	6	26%
No	17	74%
<b>If yes, what proportion of your services are outside the MHV?</b>		
Total	6	100%
1 to 25%	4	67%
26 to 50%	0	0%
51 to 100%	2	33%

Source: Survey of MHV Nonprofits.

**Year End  
Operational  
Deficits**

Among all nonprofits in Sullivan County, 62% ended the year with a surplus or break-even in 2003, while 38% showed a deficit.

In many cases, organizations with a year end deficit showed a small deficit, 10% or less in 39% of organizations with a deficit, and higher proportions among larger organizations.

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

	<u>Deficit &lt; 10%</u>
All Nonprofits With Deficit	39%
Revenue Category	
<\$100,000	11%
\$100,000 to <\$1 million	50%
\$1 million to <\$50 million	67%
\$50 million +	100%

Source: CGR analysis of IRS data.

**Proportion of Nonprofits with Year End Operational  
Deficit/Surplus, by Revenue Category, Sullivan County**

	<u>Surplus</u>	<u>Break- Even</u>	<u>Deficit</u>
All Organizations	43%	19%	38%
Revenue Category			
<\$100,000	52%	12%	37%
\$100,000 to <\$1 million	36%	31%	33%
\$1 million to <\$50 million	38%	6%	56%
\$50 million +	0%	0%	100%

Source: CGR analysis of IRS data.

**Audits and Taxes Paid**

Seventy percent of Sullivan County nonprofits responding to the survey indicated they have an annual audit conducted. Two respondents said they paid taxes in 2005, and two respondents made payments in lieu of taxes (PILOT).

<b>Audits, Taxes, Payments in Lieu of Taxes, Sullivan County</b>	
	Proportion Answering "Yes"
Conduct an Annual Audit	70%
Pay Taxes	9%
Average Payment (n=2)	\$1,176
Make Payments in Lieu of Taxes	9%
Average Payment	not available

*Source: Survey of MHV Nonprofits.*

**Rental Space**

More than one in four Sullivan County survey respondents indicated they rent space. Of those, more than two-thirds rented more than 2,500 square feet of space in 2005.

<b>Renting Space Sullivan County Nonprofits</b>		
<b>Renter versus Owner status</b>		
Total	23	100%
Renter	6	26%
Owner	17	74%
<b>If yes, how much space (square feet)?</b>		
Total	6	100%
1 to 500	1	17%
501 to 2,500	1	17%
2,501 to 10,000	3	50%
10,001+	1	17%

*Source: Survey of MHV Nonprofits.*

**Workforce Profile**

Of all Sullivan and Ulster County residents in the workforce, 13,709 were employed in nonprofit organizations according to the 2000 Census.

*Demographics*

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

Demographics of Non-Profit Sector Employees in the US, NYS, Mid-Hudson Valley, and Sullivan and Ulster Counties, 2000								
	US		NYS		MHV		Sullivan & Ulster	
<b>TOTAL</b>	9,278,304	100%	1,023,750	100%	60,808	100%	13,709	23%
<b>Gender</b>								
Male	3,018,863	33%	355,114	35%	21,188	35%	4,897	36%
Female	6,259,441	67%	668,636	65%	39,620	65%	8,812	64%
<b>Age</b>								
16 to 17	82,926	1%	16,493	2%	1,031	2%	297	2%
18 to 24	860,169	9%	111,720	11%	6,402	11%	1,097	8%
25 to 34	1,873,777	20%	205,287	20%	10,792	18%	2,324	17%
35 to 44	2,488,625	27%	247,156	24%	14,623	24%	3,615	26%
45 to 54	2,379,916	26%	232,373	23%	15,854	26%	3,731	27%
55 to 59	731,362	8%	80,101	8%	5,010	8%	1,289	9%
60 to 64	436,229	5%	55,021	5%	3,057	5%	767	6%
65+	441,453	5%	75,599	7%	4,039	7%	589	4%
<b>Race / Ethnicity</b>								
White (non Hispanic)	7,310,459	79%	703,383	69%	52,229	86%	11,962	87%
Black (non Hispanic)	900,940	10%	148,687	15%	4,005	7%	695	5%
Asian (non Hispanic)	300,758	3%	46,501	5%	669	1%	170	1%
Other (non Hispanic)	73,757	1%	5,945	1%	1,463	2%	293	2%
Two or more (non Hispanic)	121,626	1%	16,442	2%	911	1%	217	2%
Hispanic	570,764	6%	102,792	10%	1,531	3%	372	3%

Source: Census 2000

*Hours, Weeks Worked* More than three-quarters of nonprofit workers in Sullivan and Ulster counties worked 41 weeks or more in 1999 (76%). This is a slightly higher proportion than nonprofit workers in the region and state.

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

<b>Hours, Weeks Worked by Nonprofit Sector Employees in NYS, Mid-Hudson Valley, and Sullivan and Ulster Counties, 2000</b>						
	<b>NYS</b>		<b>MHV</b>		<b>Sullivan &amp; Ulster</b>	
<b>Total</b>	1,023,750	100%	60,808	100%	13,709	100%
<b>Weeks Worked in 2000</b>						
1 to 10	45,426	5%	2,403	4%	701	6%
11 to 20	47,910	5%	3,000	5%	576	5%
21 to 30	51,902	6%	3,264	6%	695	6%
31 to 40	84,991	9%	6,678	12%	1,026	8%
41 or More	688,608	75%	39,728	72%	9,435	76%
<b>Hours Worked Per Week</b>						
1 to 10	44,274	5%	2,620	5%	409	3%
11 to 20	89,625	10%	5,054	9%	950	8%
21 to 30	89,263	10%	6,157	11%	1,127	9%
31 to 40	511,215	56%	30,407	55%	7,375	59%
41 to 50	115,058	13%	6,998	13%	1,643	13%
51+	69,402	8%	3,837	7%	929	7%

Source: Census 2000

*Income*

Sullivan and Ulster County nonprofit workers have a lower mean and median income than those in the region at large, and statewide.

<b>Income For Nonprofit Sector Employees in the US, NYS, the MHV, and Sullivan &amp; Ulster Counties, 2000</b>				
	<b>US</b>	<b>NYS</b>	<b>MHV</b>	<b>Sullivan &amp; Ulster</b>
<b>Total Income</b>	100%	100%	100%	100%
Other*	NA	NA	NA	NA
\$1 to \$10,000	18%	21%	22%	21%
\$10,000 to \$24,999	30%	27%	30%	33%
\$25,000 to \$34,999	19%	18%	17%	19%
\$35,000 to \$49,999	17%	16%	14%	13%
\$50,000 to \$74,999	11%	11%	11%	11%
\$75,000 to \$99,999	3%	4%	4%	2%
\$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%
<b>Mean</b>	\$32,729	\$29,885	\$29,807	\$26,645
<b>Median</b>	\$25,294	\$23,000	\$24,000	\$22,100

Source: Census 2000

*Occupation*

As in the region, teachers are a dominant profession in the nonprofit sector in Sullivan and Ulster counties, composing 16% of the total nonprofit workforce. However, this is the only county or cluster of counties where Medicine, Therapy, and Other Health Care Workers is the top occupation at 19% of nonprofit workers.

<b>Occupation of Nonprofit Sector Employees in the US, NYS, Mid-Hudson Valley, and Sullivan &amp; Ulster Counties, 2000</b>				
	<b>US</b>	<b>NYS</b>	<b>MHV</b>	<b>Sullivan &amp; Ulster</b>
<b>Total</b>	100%	100%	100%	100%
<b>Occupation</b>				
Teachers	14%	18%	20%	16%
Medicine, Therapy, and Other Health Care Workers	19%	18%	17%	19%
Business Operation	18%	15%	13%	10%
Managers and Executives	9%	6%	7%	9%
Social Workers / Counselors	5%	7%	6%	7%
Metal Workers, Construction, Mechanics & Other Skilled Labor	5%	4%	5%	5%
Cleaning & Maintenance	4%	4%	4%	4%
Food Service	2%	3%	4%	4%
Accountants and Other Financial Roles	3%	4%	4%	3%
Retail Sales	2%	4%	3%	2%
Religion	5%	3%	3%	3%
Legal	0%	2%	2%	2%
Engineers and Scientists	2%	2%	2%	2%
Protective Service Workers	1%	1%	1%	1%
Media	1%	1%	1%	1%
Computer Technicians/Specialists	2%	1%	1%	1%
Arts and Entertainment	2%	1%	1%	1%
Other	5%	6%	6%	7%

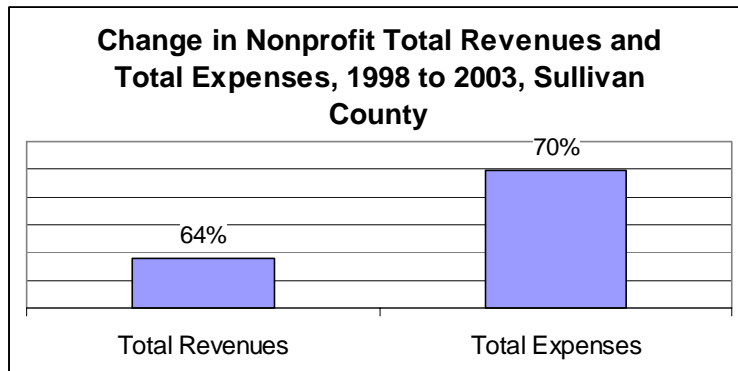
Source: Census 2000



**Change in Nonprofit Sector Over Time**

The 54 Sullivan County nonprofits who filed with the IRS in both 1998 and 2003 grew their revenues by 64% over the five year period, and expenses increased by 70%.

The same nonprofits increased their payment of payroll tax by 56%, increased their wages and compensation payments by 55%, and increased their assets 29%.



<b>Change in Selected Financials, 1998 to 2003, Sullivan County</b>	
Payroll Tax	56%
Wages and Compensation to Officers	55%
Assets	29%

*CGR analysis of IRS data.*

## ULSTER COUNTY



With its 61,700 wage and salary workers in 2005, Ulster County is responsible for 16% of the Mid-Hudson Valley’s employment, although its share of payroll is lower at 13%, suggesting that average salaries in Ulster County are below that of the entire region.

### Economic Impact

Direct employment at nonprofits in Ulster County totals about 11,380 with estimated spillover employment at 3,990. By this measure, nonprofits in this county are responsible for about 24% of the total economy.

Ulster 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	50	40	730	820	\$1	\$1	\$17	\$19	11%
Construction	0	80	2,310	2,390	\$0	\$3	\$79	\$82	3%
Manufacturing	0	150	5,040	5,190	\$0	\$5	\$183	\$189	3%
Wholesale Trade	0	130	1,240	1,370	\$0	\$5	\$48	\$53	9%
Retail Trade	0	270	8,570	8,840	\$0	\$6	\$192	\$198	3%
Transportation and Utilities	0	560	1,150	1,710	\$0	\$18	\$38	\$56	33%
Information	0	320	2,380	2,700	\$0	\$6	\$47	\$54	12%
Financial Activities	0	660	1,840	2,500	\$0	\$25	\$70	\$96	26%
Professional and Business Services	220	1,090	2,710	4,020	\$6	\$32	\$79	\$117	33%
Educational and Health Services	8,560	240	190	8,990	\$249	\$7	\$6	\$262	98%
Leisure and Hospitality	480	220	6,160	6,860	\$7	\$3	\$87	\$97	10%
Other Services	2,070	70	10	2,150	\$41	\$1	\$0	\$43	100%
Government	0	60	14,190	14,250	\$0	\$2	\$496	\$499	0%
Unclassified	0	100	150	250	\$0	\$2	\$3	\$6	40%
<b>Total</b>	<b>11,380</b>	<b>3,990</b>	<b>46,670</b>	<b>62,040</b>	<b>\$305</b>	<b>\$118</b>	<b>\$1,346</b>	<b>\$1,769</b>	<b>24%</b>

## Employment

Ulster County is one of the larger counties in the region, with 330 nonprofits included in this analysis. These organizations provide over 11,000 full-time equivalent jobs. The largest organizations, those with \$1 million or more in revenue, compose 14% of the total organizations, but provide 84% of nonprofit sector employment in the county.

<b>Total MHV and Ulster County Nonprofit Employment, by Revenue Category</b>				
	Number of Nonprofits	Total Employment		
		(FTEs)	Full-Time	Part-Time
<b>Mid-Hudson Valley</b>				
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
<b>Ulster County</b>				
Total	330	11,376	10,266	2,220
Revenue Category				
<\$100,000	173	596	541	111
\$100,000 to <\$1 million	112	1,222	1,138	167
\$1 million to < \$50 million	40	4,868	4,382	972
\$50 million +	5	4,690	4,205	970

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

## Use of Interns and Volunteers

Similar to nonprofits across the MHV, 80% of Ulster County nonprofits responding to the survey indicated that they use volunteers or interns. Nearly one-third of respondents used over 2,500 hours each of intern or volunteer time in 2005.

<b>Use of Volunteers or Interns, Ulster County</b>		
<b>Do you use volunteers or interns?</b>		
Total	71	100%
Yes	57	80%
No	14	20%
<b>If yes, how many hours in 2005?</b>		
Total	57	100%
Up to 500	26	46%
501 to 2,500	13	23%
2,501 to 5,000	7	12%
5,001 +	11	19%

Source: Survey of MHV Nonprofits.

**Revenue Sources**

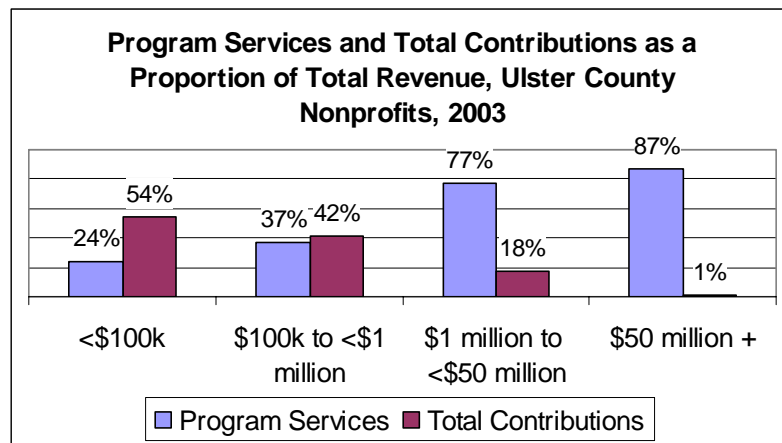
Total revenue for Ulster County nonprofits is estimated at over \$680 million in 2003. Nearly 60% of this revenue is recognized by the largest five nonprofit organizations in the county.

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

**Nonprofit Sector Revenue Sources, Ulster County, 2003**

	<\$100k	\$100k to <\$1 million	\$1 million to <\$50 million	\$50 million +	All organizations
Number of Organizations	173	112	40	5	330
Program Services	24%	37%	77%	87%	80%
Total Contributions	54%	42%	18%	1%	10%
Government Contributions	na	12%	12%	0%	na
Public Contributions	na	30%	6%	1%	na
Membership Dues	9%	2%	<1%	0%	<1%
Other Revenue	12%	19%	5%	12%	10%
Interest, Dividends, Other					
Investment Income	na	2%	<1%	1%	na
Miscellaneous*	na	17%	5%	11%	na
<b>Total Revenue</b>	<b>\$5,200,000</b>	<b>\$38,500,000</b>	<b>\$232,100,000</b>	<b>\$407,100,000</b>	<b>\$682,900,000</b>

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



**Expense**

Wages and salaries as a proportion of total expenses are a substantial cost, ranging from 14% to 42% depending on total revenue size\*. Employee benefits plus pension costs compose as much as 7% of total expenses for the larger nonprofit organizations in Ulster County.

For nonprofit organizations with \$100,000 in revenues or more, a more detailed analysis of expenses is possible. The table below shows that the majority of expenses across nonprofits of all sizes go toward program services functions, while 16% are for management and general expenses, and less than 1% of expenses are allocated to fundraising activities.

<b>Expenses by Functional Type, Nonprofits With \$100,000+ in Revenues, Ulster County</b>				
	Total	Type of Functional Expense		
		Program Services	Management and General	Fundraising
All Nonprofits \$100,000+ Revenue Category	100%	83%	16%	<1%
\$100,000 to <\$1 million	100%	80%	16%	3%
\$1 million to <\$50 million	100%	86%	12%	<1%
\$50 million +	100%	82%	18%	0%

Source: CGR analysis of IRS data.

<b>Nonprofit Organization Expenses by Selected Type, Ulster County, 2003</b>							
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	2%	14%
\$100,000 to <\$1 million	100%	28%	0%	2%	6%	4%	NA
\$1 million to <\$50 million	100%	42%	1%	5%	2%	4%	NA
\$50 million +	100%	41%	2%	5%	1%	0%	NA

Source: CGR analysis of IRS data.

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

## Assets

Of the 330 nonprofits in Ulster County included in this analysis, 292 reported positive assets in 2003. Total assets were over \$575 million, with median assets of over \$140,000.

<b>Assets Among Nonprofits, Ulster County, 2003</b>			
	<u>Total Nonprofits</u>		
	<u>With Assets</u>	<u>Total Assets</u>	<u>Median Assets</u>
Nonprofits with Assets > \$0	292	\$578,000,000	\$140,000
<b>Revenue Category</b>			
<\$100,000	135	\$13,000,000	\$26,000
\$100,000 to < \$1 million	112	\$81,000,000	\$327,000
\$1 million to < \$50 million	40	\$197,000,000	\$3,771,000
\$50 million +	5	\$287,000,000	\$62,880,713

Source: CGR analysis of IRS data.

## Services Outside MHV

More than one-quarter of Ulster County nonprofits responding to the survey indicated they provide services outside the MHV. For 60% of those who do, the proportion of their total services provided outside the region is 25% or less.

<b>Provision of Services Outside the MHV, Ulster County</b>		
<b>Do you provide services outside the MHV?</b>		
Total	71	100%
Yes	20	28%
No	51	72%
<b>If yes, what proportion of your services are outside the MHV?</b>		
Total	20	100%
1 to 25%	12	60%
26 to 50%	3	15%
51 to 100%	5	25%

Source: Survey of MHV Nonprofits.

**Year End  
Operational  
Deficits**

Among all nonprofits in Ulster County, 64% ended the year with a surplus or break-even in 2003, while 36% showed a deficit.

In many cases, organizations with a year end deficit showed a small deficit, 10% or less in 51% of organizations with a deficit.

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

	<u>Deficit &lt; 10%</u>
All Nonprofits With Deficit	51%
Revenue Category	
<\$100,000	42%
\$100,000 to <\$1 million	67%
\$1 million to <\$50 million	50%
\$50 million +	0%

*Source: CGR analysis of IRS data.*

**Proportion of Nonprofits with Year End Operational  
Deficit/Surplus, by Revenue Category, Ulster County**

	<u>Surplus</u>	<u>Break- Even</u>	<u>Deficit</u>
All Organizations	46%	18%	36%
Revenue Category			
<\$100,000	45%	18%	37%
\$100,000 to <\$1 million	49%	16%	35%
\$1 million to <\$50 million	45%	20%	35%
\$50 million +	20%	60%	20%

*Source: CGR analysis of IRS data.*

**Audits and Taxes Paid**

Sixty-two percent of Ulster County nonprofits responding to the survey indicated they have an annual audit conducted. Twelve respondents said they paid taxes in 2005, with an average payment of over \$9,000 each, and three respondents made payments in lieu of taxes (PILOT), with an average payment of over \$3,500.

<b>Audits, Taxes, Payments in Lieu of Taxes, Ulster County</b>	
	Proportion Answering "Yes"
Conduct an Annual Audit	62%
Pay Taxes	21%
Average Payment (n=12)	\$9,315
Make Payments in Lieu of Taxes	8%
Average Payment (n=3)	\$3,529

*Source: Survey of MHV Nonprofits.*

**Rental Space**

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

<b>Renting Space Ulster County Nonprofits</b>		
<b>Renter versus Owner status</b>		
Total	71	100%
Renter	29	41%
Owner	42	59%
<b>If yes, how much space (square feet)?</b>		
Total	29	100%
1 to 500	5	17%
501 to 2,500	13	45%
2,501 to 10,000	6	21%
10,001+	5	17%

*Source: Survey of MHV Nonprofits.*



**Workforce Profile** Of all Sullivan and Ulster County residents in the workforce, 13,709 were employed in nonprofit organizations according to the 2000 Census.

*Demographics* As is the case nationally, statewide, and in the region, nearly two-thirds of Sullivan and Ulster County nonprofit workers are female. A lower proportion of Sullivan and Ulster County nonprofit workers are young, ages 24 or less (10%) compared to the region or state (13%).

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Male	3,018,863	33%	355,114	35%	21,188	35%	4,897	36%
Female	6,259,441	67%	668,636	65%	39,620	65%	8,812	64%
<b>Age</b>								
16 to 17	82,926	1%	16,493	2%	1,031	2%	297	2%
18 to 24	860,169	9%	111,720	11%	6,402	11%	1,097	8%
25 to 34	1,873,777	20%	205,287	20%	10,792	18%	2,324	17%
35 to 44	2,488,625	27%	247,156	24%	14,623	24%	3,615	26%
45 to 54	2,379,916	26%	232,373	23%	15,854	26%	3,731	27%
55 to 59	731,362	8%	80,101	8%	5,010	8%	1,289	9%
60 to 64	436,229	5%	55,021	5%	3,057	5%	767	6%
65+	441,453	5%	75,599	7%	4,039	7%	589	4%
<b>Race / Ethnicity</b>								
White (non Hispanic)	7,310,459	79%	703,383	69%	52,229	86%	11,962	87%
Black (non Hispanic)	900,940	10%	148,687	15%	4,005	7%	695	5%
Asian (non Hispanic)	300,758	3%	46,501	5%	669	1%	170	1%
Other (non Hispanic)	73,757	1%	5,945	1%	1,463	2%	293	2%
Two or more (non Hispanic)	121,626	1%	16,442	2%	911	1%	217	2%
Hispanic	570,764	6%	102,792	10%	1,531	3%	372	3%

Source: Census 2000

*Hours, Weeks Worked* More than three-quarters of nonprofit workers in Sullivan and Ulster counties worked 41 weeks or more in 1999 (76%). This is a slightly higher proportion than nonprofit workers in the region and state.

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

<b>Hours, Weeks Worked by Nonprofit Sector Employees in NYS, Mid-Hudson Valley, and Sullivan and Ulster Counties, 2000</b>						
	<b>NYS</b>		<b>MHV</b>		<b>Sullivan &amp; Ulster</b>	
<b>Total</b>	1,023,750	100%	60,808	100%	13,709	100%
<b>Weeks Worked in 2000</b>						
1 to 10	45,426	5%	2,403	4%	701	6%
11 to 20	47,910	5%	3,000	5%	576	5%
21 to 30	51,902	6%	3,264	6%	695	6%
31 to 40	84,991	9%	6,678	12%	1,026	8%
41 or More	688,608	75%	39,728	72%	9,435	76%
<b>Hours Worked Per Week</b>						
1 to 10	44,274	5%	2,620	5%	409	3%
11 to 20	89,625	10%	5,054	9%	950	8%
21 to 30	89,263	10%	6,157	11%	1,127	9%
31 to 40	511,215	56%	30,407	55%	7,375	59%
41 to 50	115,058	13%	6,998	13%	1,643	13%
51+	69,402	8%	3,837	7%	929	7%

Source: Census 2000

*Income*

Sullivan and Ulster County nonprofit workers have a lower mean and median income than those in the region at large, and statewide.

<b>Income For Nonprofit Sector Employees in the US, NYS, the MHV, and Sullivan &amp; Ulster Counties, 2000</b>				
	<b>US</b>	<b>NYS</b>	<b>MHV</b>	<b>Sullivan &amp; Ulster</b>
<b>Total Income</b>	100%	100%	100%	100%
Other*	NA	NA	NA	NA
\$1 to \$10,000	18%	21%	22%	21%
\$10,000 to \$24,999	30%	27%	30%	33%
\$25,000 to \$34,999	19%	18%	17%	19%
\$35,000 to \$49,999	17%	16%	14%	13%
\$50,000 to \$74,999	11%	11%	11%	11%
\$75,000 to \$99,999	3%	4%	4%	2%
\$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%
<b>Mean</b>	\$32,729	\$29,885	\$29,807	\$26,645
<b>Median</b>	\$25,294	\$23,000	\$24,000	\$22,100

Source: Census 2000

*Occupation*

As in the region, teachers are a dominant profession in the nonprofit sector in Sullivan and Ulster counties, composing 16% of the total nonprofit workforce. However, this is the only county or cluster of counties where Medicine, Therapy, and Other Health Care Workers is the top occupation at 19% of nonprofit workers.

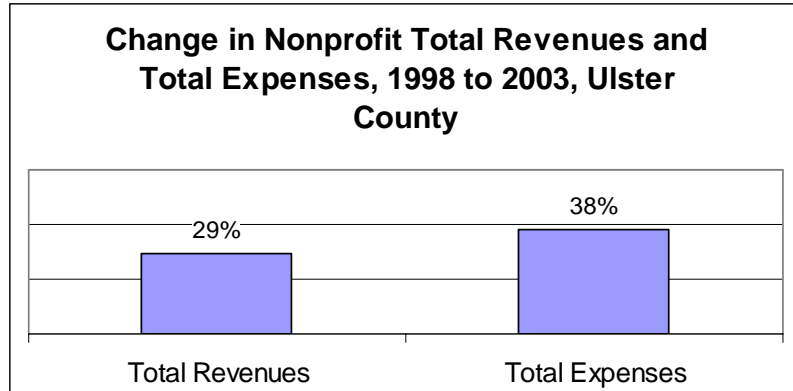
<b>Occupation of Nonprofit Sector Employees in the US, NYS, Mid-Hudson Valley, and Sullivan &amp; Ulster Counties, 2000</b>				
	<b>US</b>	<b>NYS</b>	<b>MHV</b>	<b>Sullivan &amp; Ulster</b>
<b>Total</b>	100%	100%	100%	100%
<b>Occupation</b>				
Teachers	14%	18%	20%	16%
Medicine, Therapy, and Other Health Care Workers	19%	18%	17%	19%
Business Operation	18%	15%	13%	10%
Managers and Executives	9%	6%	7%	9%
Social Workers / Counselors	5%	7%	6%	7%
Metal Workers, Construction, Mechanics & Other Skilled Labor	5%	4%	5%	5%
Cleaning & Maintenance	4%	4%	4%	4%
Food Service	2%	3%	4%	4%
Accountants and Other Financial Roles	3%	4%	4%	3%
Retail Sales	2%	4%	3%	2%
Religion	5%	3%	3%	3%
Legal	0%	2%	2%	2%
Engineers and Scientists	2%	2%	2%	2%
Protective Service Workers	1%	1%	1%	1%
Media	1%	1%	1%	1%
Computer Technicians/Specialists	2%	1%	1%	1%
Arts and Entertainment	2%	1%	1%	1%
Other	5%	6%	6%	7%

Source: Census 2000

**Change in Nonprofit Sector Over Time**

The 146 Ulster County nonprofits who filed with the IRS in both 1998 and 2003 grew their revenues by 29% over the five year period, and expenses increased by 38%.

The same nonprofits increased their payment of payroll tax by 56%, increased their wages and compensation payments by 55%, and increased their assets 29%.



<b>Change in Selected Financials, 1998 to 2003, Ulster County</b>	
Payroll Tax	79%
Wages and Compensation to Officers	40%
Assets	22%

*CGR analysis of IRS data.*

## APPENDIX

### **Building a Database of Nonprofits**

CGR reviewed IRS data on all nonprofits in the seven-county region that filed a 990 or 990EZ form for 2003. This provided data on nearly 1,300 organizations for form year 2003. Since many non-profits are very small, and those under \$25,000 in revenues are not required to file with the IRS, CGR elected to also gather data on nonprofits who filed in earlier years, as far back as 1998. This added nearly 300 organizations, for a total of 1,565 organizations. The IRS data provides revenue and expenses data, and often includes employment. However, the data are not complete either in terms of the number of organizations, nor in providing employment data, which is key to an estimate of economic impact.

To fill the data gaps CGR made requests to the United Way organizations in the seven-county region, and also to contacts in county agencies such as Departments of Social Services, Youth Bureaus, and Health Departments for lists of any nonprofit organizations they fund, or any contractors they use in providing services to clients. Several agencies provided lists of agencies which we reviewed to identify nonprofits not already in the database. This process added approximately 600 additional organizations, but only mailing list information, with no financial or employment data.

For a final review of the database, CGR divided the database by county, and sent county-specific lists out for review to members of the project Steering Committee. This resulted in additional corrections, additions, and deletions.

### **Survey of Nonprofits**

CGR designed a web-based survey to collect additional information from all nonprofits in the database, including supplementary questions on the use of interns, expenditures on rent and other items, and the proportion of services provided

outside the Mid-Hudson Valley region. A letter was mailed to all organizations in the database, asking them to log on to a website and complete the survey. A postcard reminder followed, but response was not as robust as hoped. To ensure a high response rate from the largest employers, CGR made follow-up phone calls, and in many cases also sent faxes, to the largest 100 employers in the MHV region. Top employers who did not respond after the phone request were contacted by project Steering Committee members who requested their participation.

The survey generated 350 responses, which helped to supplement the existing data from the IRS, and filled in important information on a portion of the 600 organizations for whom we did not have existing data. However, since CGR still did not have sufficient employment data, we pursued additional supplementary sources.

## **Supplementary Data Collection**

CGR obtained data on employment from Dun and Bradstreet (D&B) for all organizations they designate as nonprofit in their data files. D&B generated 790 records on nonprofit organizations in the seven counties. These records were matched to our existing data, and provided employment information on an additional 141 organizations.

Prior to analysis, CGR reviewed the database and identified organizations that were likely to have employees (i.e., we excluded support groups and other organizations that were likely to be volunteer-based), but for whom we still did not have employment information. This included about 400 organizations. In early June CGR placed at least one phone call to each of these organizations, and in some cases two calls. This generated employment information for an additional 115 organizations, and allowed us to delete some organizations who self-identified as for-profit groups.

## **Data Imputation**

The database included some organizations with data on revenues, but not employment. Conversely, the database included some organizations with employment information, but not revenues, and organizations with employment information, but not expenses. Breaking the organizations into six revenue categories,

we calculated median employment for each category, and assigned that value to those organizations with revenue information but not employment information. Similarly, we found the median revenue for six employment categories, and assigned these figures to those organizations with employment information but not revenues. Organizations with missing expenses data were assigned total expenses equal to their actual or imputed total revenues.

## **Forms 990 and 990EZ**

Nonprofit organizations with revenues over \$100,000 or assets above \$250,000 must file a form 990 with the IRS. Those organizations with revenues between \$25,000 and \$100,000 and with assets below \$250,000 can opt to file a form 990EZ, which requires a less detailed breakdown of revenues and expenses. Religious organizations and organizations with revenues under \$25,000 are not required to file, but some choose to do so.



## GLOSSARY

### Economics

**Direct effect:** The spending of an institution itself, e.g. wages & salaries, supplies, etc.

**Indirect effect:** Economic impact from the spending of the institution’s suppliers, thus the impact of nonpersonnel spending.

**Induced effect:** Economic impact from the spending of the institution’s employees.

**Spillover impacts:** A term referring to all nondirect impacts, i.e. the indirect plus induced effects.

**Proprietor’s employment & income:** Employment and income at business firms in which the owners are the sole source of labor, often termed “mom & pop” establishments. Proprietor’s income is often excluded from employment and payroll reporting as these establishments do not report employment and earnings to the unemployment insurance system.

### Descriptions of Major Activity Groupings

Arts, Culture, and Humanities – Television & Radios, Museums, Theater, and Opera

Education – Universities, Professional Schools, Alumni Associations, Financial Aid

Environment – Resource Conservation, Gardens, Pollution Control

Animal-Related – Animal Protection, Wildlife Preservation, Zoos, Veterinary Services

Health Care – Hospitals, Blood/Organ/Tissue Banks, Nursing Facilities, Home Health Care

Mental Health & Crisis Intervention – Substance Abuse Prevention/Treatment, Counseling, Mental Health Hospitals/Clinics

Diseases, Disorders, and Medical Disciplines – Cancer, Birth Defects, Pediatrics, Surgical Specialties

Medical Research – Biomedicine Research, Brain Research, AIDS Research

Crime & Legal-Related – Abuse Prevention, Inmate Support, Crime Prevention, Legal Support

Employment – Job Training, Goodwill Industries, Labor Unions

Food, Agriculture, and Nutrition – Farmland Preservation, Food Banks, Soup Kitchens

Housing & Shelter – Public Housing, Homeless Shelters, Homeowners & Tenants Associations

Public Safety, Disaster Preparedness & Relief – Search & Rescue Squads, First Aid, Fire Prevention

Recreation & Sports – Parks & Playgrounds, Amateur Sports, Special Olympics

Youth Development – Boy & Girl Scouts, Big Brothers & Big Sisters

Human Services – Salvation Army, Adoption Services, Family Counseling, Group Homes

International, Foreign Affairs, and National Security – International Relief, United Nations Association, Arms Control & Peace

Civil Rights, Social Action, and Advocacy – Censorship, Freedom of Speech & Press, Women’s Rights, Minority Rights

Community Improvement & Capacity Building – Small Business Development, Men & Women’s Service Clubs, Community Coalitions, Chambers of Commerce

Philanthropy, Voluntarism, and Grantmaking Foundations – Corporate & Private Foundations, Voluntarism Promotion

Science & Technology – Engineering, Astronomy, Oceanography

Social Science – Economics, Law, Urban Studies

Public & Societal Benefit – Military & Veterans’ Organizations, Public Transportation Systems, Credit Unions, Public Utilities

Religion Related – Religious Radio & Television, Interfaith Coalitions

Mutual & Membership Benefit – Insurance Providers, Pension & Retirement Funds, Fraternal Societies

**Definitions of IRS  
990 and 990EZ  
Form Items**

**REVENUES**

**Program Services** - Fees and other monies received by an organization for services rendered. These services must relate directly to the primary purpose for which the organization received its tax-exempt status.

**Total contributions**

*Governmental Contributions* - Payments from the government to a nonprofit organization to further the organization's public programs.

*Direct Public Contributions* - Contributions, gifts, grants, and bequests received directly from the public. Includes amounts received from individuals, trusts, corporations, estates, foundations, public charities, or raised by an outside professional fundraiser.

*Indirect Public Contributions* - Contributions received indirectly from the public (1) through solicitation campaigns conducted by federated fundraising agencies or organizations such as the United

Way; (2) from a parent organization or another organization with the same parent; or (3) from a subordinate organization.

**Membership dues** - Members' and affiliates' dues or fees that are not contributions.

### **Other Revenue**

*Investment income* - Securities, real estate, royalty interest, partnership interest, all other non-inventory assets (such as program-related investments and fixed assets used by the organization in its related and unrelated activities), less costs, depreciation, and selling expenses.

**Total Revenue** - The total yield of sources of income for the organization for the tax period.

### **EXPENSES**

**Management and general expenses** - Expenses for the general functioning of the organization but not related to fundraising or programs. Such expenses include the salaries of the chief officer and the chief officer's staff for activities not related to fundraising or programs. Other costs include those associated with meetings of the board of directors or similar governing group; legal services; accounting; liability insurance; office management; auditing; personnel; preparation, publication, and distribution of an annual report; and investment expenses not related to programs or rental income.

**Fundraising expenses** - Total expenses incurred in soliciting contributions, gifts, grants, etc.

**Total expenses** - All expenditures paid and debts owed by the organization.