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# **THE NONPROFIT SECTOR: A VITAL ECONOMIC FORCE IN THE MID-HUDSON VALLEY ORANGE COUNTY REPORT**

Prepared for:  
**Dyson Foundation**

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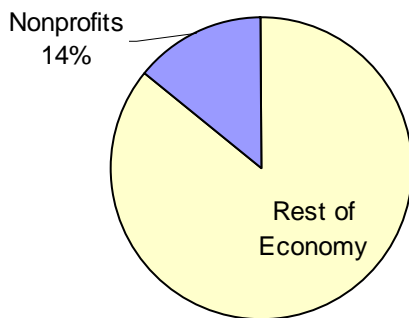
# THE NONPROFIT SECTOR: A VITAL ECONOMIC FORCE IN THE MID-HUDSON VALLEY

## ORANGE COUNTY REPORT

July, 2006

### SUMMARY

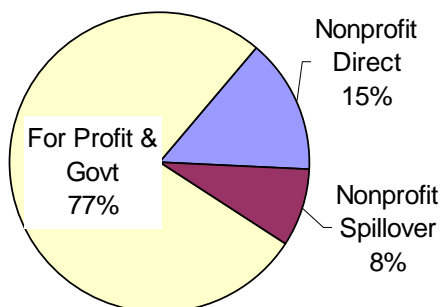
#### Share of Regional Output



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

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

#### Employment Shares Mid-Hudson Valley 2003



Total employment attributable to the nonprofit sector (both direct and spillover impact) is also sizeable at about **89,000 jobs**, about **23%** of the approximately 384,000 wage and salary positions in the region. In **Orange County** the nonprofit sector employment of nearly **25,000** comprises **20%** of the total employment.<sup>1</sup>

Wage and salary income for the Mid-Hudson Valley totals about **\$13 billion**. The nonprofit sector, both directly and indirectly, contributes about **\$2.7 billion**, about **21%** of the wage and salary total in the region. This compares to 19% in Orange County.

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

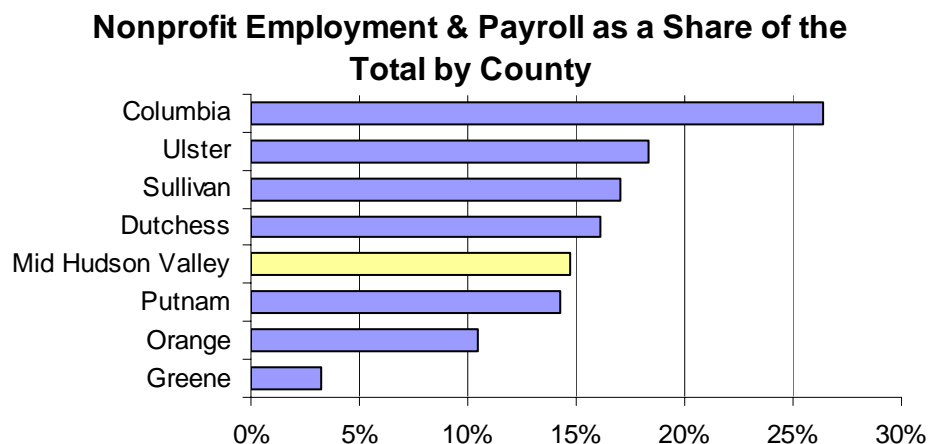
The impact of MHV nonprofits on revenue to the state and local government spans a range of taxes and fees. Estimating only two of these taxes, CGR calculates that the nonprofit sector contributes about **\$109 million annually to NYS personal income tax** receipts with an additional **\$39 million each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

## Significance of Nonprofits in Particular Sectors

As noted in the table on the next page, nonprofit institutions are particularly important in specific sectors. Combining the direct employment and payroll and the “spillover” impacts that result from the purchases of the institutions and employees, CGR estimates that nonprofits constitute 80% of total employment and payroll in the education and healthcare sectors, and 72% of such employment and payroll in Orange County (combined here in conformity with the North American Industry Classification System’s (NAICS) “supersector” categories).<sup>2</sup>

## 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,



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

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

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

## Additional Orange County Results

Orange County is one of the larger counties in the MHV region, with 409 nonprofits included in this analysis, which directly provide nearly 13,000 full-time equivalent jobs. Total revenue for Orange County nonprofits is estimated at nearly \$1 billion in 2003, with total assets of over \$1.1 billion. Among all nonprofits in Orange County, 60% ended the year with a surplus or break-even in 2003, while the remainder showed a deficit.

As is the case nationally, statewide, and in the region, two-thirds of Orange County nonprofit workers are female. 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 have a somewhat higher mean and median income than those in the region at large, and statewide.

## Study Approach

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

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



For more information on the methodology used, and for glossaries of terms used in the report, please see the full regional report, available at [www.cgr.org](http://www.cgr.org).

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## ACKNOWLEDGMENTS

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

### Staff Team

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

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

## NONPROFITS' IMPACT ON 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

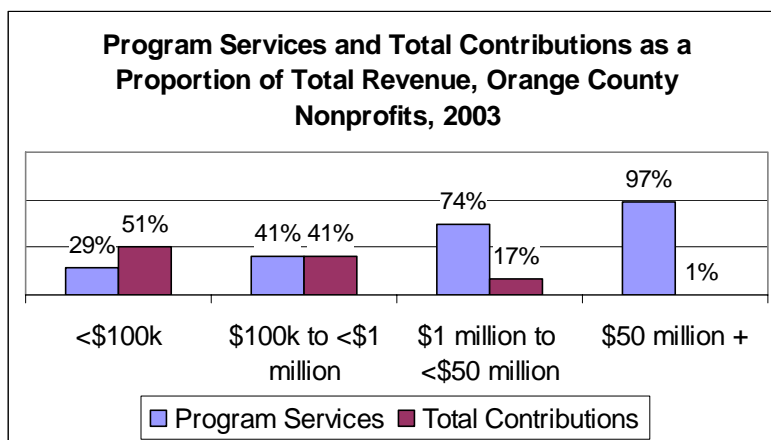
Total revenue for Orange County nonprofits is estimated at nearly \$1 billion in 2003. Nearly half this revenue is recognized by the three largest nonprofit organizations in the county.

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<sup>3</sup>. Employee benefits plus pension costs compose as much as 9% of total expenses for the largest nonprofit organizations in Orange County.

**Nonprofit Organization Expenses by Selected Type, Orange County, 2003**

Revenue Category	Total Expenses	Wages & Salaries	Pension	Employee Benefits	Compensation		Salaries, Employee Benefits, Other Compensation
					of Officers, Directors	Grants	
<\$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.

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.

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

Revenue Category	Total	Type of Functional Expense		
		Program Services	Management and General	Fundraising
All Nonprofits \$100,000+	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.

<sup>3</sup> 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.

<b>Proportion of Nonprofits with Year End Operational Deficit/Surplus, by Revenue Category, Orange County</b>			
	<u>Surplus</u>	<u>Break-Even</u>	<u>Deficit</u>
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.

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

	<u>Deficit &lt; 10%</u>
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.

## 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**

	<u>US</u>		<u>NYS</u>		<u>MHV</u>		<u>Orange</u>	
<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>						
	<b><u>NYS</u></b>		<b><u>MHV</u></b>		<b><u>Orange</u></b>	
<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

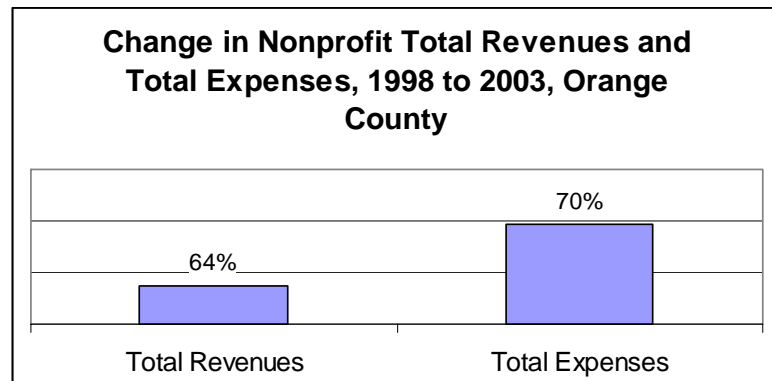
<b>Occupation of Nonprofit Sector Employees in the US, NYS, Mid-Hudson Valley, and Orange County, 2000</b>				
	<b>US</b>	<b>NYS</b>	<b>MHV</b>	<b>Orange County</b>
<b>Total</b>	100%	100%	100%	100%
<b>Occupation</b>				
Teachers	14%	18%	20%	19%
Medicine, Therapy, and Other Health Care Workers	19%	18%	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.*