

2008 WESTERN NEW YORK

**NONPROFIT
SALARY
SURVEY**



403 Main St., Suite 430
Buffalo, New York 14203
716-856-3300
www.lumsden CPA.com

2008 NONPROFIT SALARY SURVEY METHODOLOGY

The 2008 Nonprofit Salary Survey was mailed the week of January 29th to 678 nonprofit executives and financial officers representing 476 nonprofit organizations in Western New York. Recipients included both clients of Lumsden & McCormick and nonclient organizations. A copy of the actual Salary Survey that was mailed is on page 2.

There are many ways to display the results. We selected this display format because it conveys the information in a format that is easy to read, consistent and concise. We are available to classify the data in other configurations if a particular organization would find that useful or beneficial to its individual needs. Base salary definitions are listed on page 3. Comparisons to previous salary surveys compiled by Lumsden & McCormick are on pages 4 and 5. Participant responses related to the biggest challenges faced by their organizations and what they would like to see for their nonprofit organization are compiled on pages 24 and 25.

Note that not all responding organizations listed the salaries for all ten positions that we surveyed. This is a result of some organizations not having employees working in that position, or because at the time of the survey, the position was vacant. Therefore, please note that the number of responses will not be consistent with the total survey responses.

Our goal was to assemble reliable data about salaries in the Western New York nonprofit community. We believe that we have accomplished that goal. This data should be helpful to nonprofit executives, officers and board members. We are committed to conducting this survey every other year and, in doing so, we will refine it based on what we learn and your comments. Therefore, we encourage your comments and feedback. Please let us know how we can improve this salary survey in order to better serve you in the future. Thank you.



LUMSDEN & McCORMICK, LLP
2008 WESTERN NEW YORK NONPROFIT SALARY SURVEY QUESTIONNAIRE

Please complete each section and return by March 2, 2009.

1. Type of Organization

check one

box only

Arts & Cultural

Association/Membership Organization

Education

College/University

Private, Charter School

Foundation/Fund Development

Government Agency/Municipality

School District

Health Care

Hospital

Other than a Hospital

Human Services

Other (please describe below)

2. Annual Revenue

check one

box only

Less than \$1,000,000

\$1,000,000 - \$3,000,000

\$3,000,000 - \$5,000,000

\$5,000,000 - \$10,000,000

\$10,000,000 or more

3. Number of Employees

check one

Use full time equivalents.

box only

Less than 20

20 - 49

50 - 99

100 - 199

200 - 499

500 or more

4. Compensation

What is the compensation for each position, or its equivalent?

Include base salary, incentive/ bonus pay, cash payments for current year.

Executive Director/President \$ _____

Chief Operating Officer \$ _____

Chief Financial Officer \$ _____

Vice President \$ _____

Deputy/Assistant Director \$ _____

Director of Finance/Controller \$ _____

Operations/Program Director \$ _____

Human Resource Director \$ _____

Development Director \$ _____

Information Systems Director \$ _____

5. What are the biggest challenges facing your organization today?

Please list them in order of most difficult to least difficult.

6. Please complete the following:

"I would like to see my nonprofit organization...."

7. What conference topics or speakers would interest you?

Thank you for participating in the Lumsden & McCormick 2008 Western New York Nonprofit Salary Survey.

Identify yourself or your organization. (Optional)

Name _____
 Organization _____

**2008 NONPROFIT SALARY SURVEY
BASE SALARY DEFINITIONS**

- Low:** Represents the lowest compensation figure reported.
- Mean:** Represents the weighted arithmetic average of all compensation figures reported.
- Median:** Represents the compensation figure above which 50% of all reported compensation figures fall (50th percentile).
- High:** Represents the highest compensation figure reported.

LUMSDEN & McCORMICK, LLP
2008 NONPROFIT SALARY SURVEY

2008 SALARIES BY POSITION
WITH COMPARATIVE FIGURES FOR 2006, 2004 AND 2002

	Number of Organizations	BASE SALARY	
		Mean	Median
Executive Director/President:			
2008	133	\$ 117,620	\$ 108,710
2006	156	\$ 107,165	\$ 90,050
2004	167	\$ 99,671	\$ 93,995
2002	193	\$ 93,009	\$ 89,113
Chief Operating Officer:			
2008	24	\$ 87,376	\$ 90,000
2006	36	\$ 100,973	\$ 90,000
2004	37	\$ 86,777	\$ 86,449
2002	53	\$ 80,355	\$ 77,700
Chief Financial Officer:			
2008	65	\$ 87,579	\$ 86,000
2006	101	\$ 76,655	\$ 72,918
2004	88	\$ 75,254	\$ 75,000
2002	120	\$ 67,426	\$ 66,135
Vice President:			
2008	29	\$ 86,163	\$ 85,000
2006	32	\$ 82,579	\$ 78,083
2004	47	\$ 69,979	\$ 68,000
2002	37	\$ 65,909	\$ 65,000
Deputy/Assistant Director:			
2008	29	\$ 61,420	\$ 58,605
2006	36	\$ 67,940	\$ 57,235
2004	38	\$ 62,115	\$ 61,985
2002	33	\$ 60,233	\$ 58,000
Director of Finance/Controller:			
2008	64	\$ 56,572	\$ 57,850
2006	68	\$ 62,417	\$ 60,158
2004	78	\$ 55,310	\$ 54,616
2002	68	\$ 48,240	\$ 45,750

LUMSDEN & McCORMICK, LLP
2008 NONPROFIT SALARY SURVEY

2008 SALARIES BY POSITION
WITH COMPARATIVE FIGURES FOR 2006, 2004 AND 2002

	Number of Organizations	BASE SALARY	
		Mean	Median
Operations/Program Director:			
2008	76	\$ 58,357	\$ 55,000
2006	70	\$ 53,435	\$ 50,000
2004	67	\$ 49,834	\$ 48,405
2002	84	\$ 48,373	\$ 46,326
Human Resource Director:			
2008	48	\$ 62,589	\$ 58,461
2006	70	\$ 59,972	\$ 55,018
2004	73	\$ 55,369	\$ 50,000
2002	72	\$ 52,498	\$ 48,000
Development Director:			
2008	58	\$ 63,305	\$ 59,950
2006	72	\$ 57,365	\$ 50,375
2004	79	\$ 52,152	\$ 50,162
2002	75	\$ 55,427	\$ 51,681
Information Systems Director:			
2008	54	\$ 59,331	\$ 56,030
2006	75	\$ 59,621	\$ 56,901
2004	70	\$ 55,758	\$ 53,500
2002	80	\$ 50,539	\$ 45,150

LUMSDEN & McCORMICK, LLP
2008 NONPROFIT SALARY SURVEY

**COMPARISON OF 2008 AND 2006 SALARIES
AND PERCENTAGE CHANGE BY POSITION**

	Number of Organizations	BASE SALARY	
		Mean	Median
Executive Director/President:			
2008	133	\$ 117,620	\$ 108,710
2006	156	\$ 107,165	\$ 90,050
Percentage change		10%	21%
Chief Operating Officer:			
2008	24	\$ 87,376	\$ 90,000
2006	36	\$ 100,973	\$ 90,000
Percentage change		-13%	0%
Chief Financial Officer:			
2008	65	\$ 87,579	\$ 86,000
2006	101	\$ 76,655	\$ 72,918
Percentage change		14%	18%
Vice President:			
2008	29	\$ 86,163	\$ 85,000
2006	32	\$ 82,579	\$ 78,083
Percentage change		4%	9%
Deputy/Assistant Director:			
2008	29	\$ 61,420	\$ 58,605
2006	36	\$ 67,940	\$ 57,235
Percentage change		-10%	2%
Director of Finance/Controller:			
2008	64	\$ 56,572	\$ 57,850
2006	68	\$ 62,417	\$ 60,158
Percentage change		-9%	-4%
Operations/Program Director:			
2008	76	\$ 58,357	\$ 55,000
2006	70	\$ 53,435	\$ 50,000
Percentage change		9%	10%

LUMSDEN & McCORMICK, LLP
2008 NONPROFIT SALARY SURVEY

**COMPARISON OF 2008 AND 2006 SALARIES
AND PERCENTAGE CHANGE BY POSITION**

	Number of Organizations	BASE SALARY	
		Mean	Median
Human Resource Director:			
2008	48	\$ 62,589	\$ 58,461
2006	70	\$ 59,972	\$ 55,018
Percentage change		4%	6%
Development Director:			
2008	58	\$ 63,305	\$ 59,950
2006	72	\$ 57,365	\$ 50,375
Percentage change		10%	19%
Information Systems Director:			
2008	54	\$ 59,331	\$ 56,030
2006	75	\$ 59,621	\$ 56,901
Percentage change		0%	-2%

LUMSDEN & McCORMICK, LLP
2008 NONPROFIT SALARY SURVEY

EXECUTIVE DIRECTOR/PRESIDENT

	Number of Organizations	BASE SALARY			
		Low	Mean	Median	High
A. TOTAL RESPONSES	133	\$ 500	\$ 117,620	\$ 108,710	\$ 352,663
B. TYPE OF ORGANIZATION					
Arts & Culture	12	\$ 37,848	\$ 128,254	\$ 100,000	\$ 340,000
Association/Membership Organization	7	\$ 12,000	\$ 131,666	\$ 107,000	\$ 352,663
Education					
- College/University	5	\$ 62,000	\$ 151,743	\$ 170,000	\$ 206,713
- Private, Secondary Schools	11	\$ 27,304	\$ 113,264	\$ 118,915	\$ 209,271
Foundation/Funds Development	9	\$ 72,000	\$ 121,611	\$ 124,000	\$ 160,000
Government Agency/Municipality	3	\$ 11,800	\$ 28,600	\$ 32,000	\$ 42,000
School District	19	\$ 88,261	\$ 155,178	\$ 155,775	\$ 204,000
Health Care					
- Hospitals	4	\$ 110,000	\$ 208,002	\$ 207,500	\$ 307,008
- Other than hospitals	9	\$ 500	\$ 109,589	\$ 99,841	\$ 260,000
Human Services	46	\$ 35,000	\$ 88,654	\$ 83,730	\$ 191,227
Other	8	\$ 48,164	\$ 144,140	\$ 122,620	\$ 250,600
C. ANNUAL REVENUE					
Less than \$1,000,000	24	\$ 500	\$ 63,372	\$ 58,500	\$ 215,000
\$1,000,000 - \$3,000,000	25	\$ 27,304	\$ 87,126	\$ 88,875	\$ 157,000
\$3,000,000 - \$5,000,000	19	\$ 59,160	\$ 113,558	\$ 91,600	\$ 352,663
\$5,000,000 - \$10,000,000	15	\$ 60,317	\$ 130,252	\$ 120,000	\$ 340,000
More than \$10,000,000	50	\$ 11,800	\$ 156,661	\$ 155,388	\$ 307,008
D. NUMBER OF EMPLOYEES					
Less than 20	37	\$ 500	\$ 87,426	\$ 78,000	\$ 227,115
20 - 49	24	\$ 27,304	\$ 92,731	\$ 71,000	\$ 352,663
50 - 99	17	\$ 11,800	\$ 107,450	\$ 88,261	\$ 340,000
100 - 199	20	\$ 12,000	\$ 139,832	\$ 128,230	\$ 271,000
200 - 499	19	\$ 57,000	\$ 137,446	\$ 136,934	\$ 260,000
More than 500	16	\$ 135,000	\$ 184,278	\$ 167,500	\$ 307,008

LUMSDEN & McCORMICK, LLP
2008 NONPROFIT SALARY SURVEY

CHIEF OPERATING OFFICER

	Number of Organizations	BASE SALARY			
		Low	Mean	Median	High
A. TOTAL RESPONSES	24	\$ 500	\$ 87,376	\$ 90,000	\$ 171,600
B. TYPE OF ORGANIZATION					
Arts & Culture	2	\$ 53,000	\$ 61,000	\$ 61,000	\$ 69,000
Association/Membership Organization	-	\$ -	\$ -	\$ -	\$ -
Education					
- College/University	1	\$ 104,082	\$ 104,082	\$ 104,082	\$ 104,082
- Private, Secondary Schools	4	\$ 27,000	\$ 86,722	\$ 89,695	\$ 140,500
Foundation/Funds Development	-	\$ -	\$ -	\$ -	\$ -
Government Agency/ Municipality	2	\$ 15,000	\$ 75,000	\$ 75,000	\$ 135,000
School District	2	\$ 115,138	\$ 132,569	\$ 132,569	\$ 150,000
Health Care					
- Hospitals	1	\$ 171,600	\$ 171,600	\$ 171,600	\$ 171,600
- Other than hospitals	3	\$ 500	\$ 46,300	\$ 67,000	\$ 71,400
Human Services	6	\$ 64,732	\$ 95,985	\$ 90,250	\$ 139,048
Other	3	\$ 42,000	\$ 74,167	\$ 65,000	\$ 115,500
C. ANNUAL REVENUE					
Less than \$1,000,000	2	\$ 500	\$ 13,750	\$ 13,750	\$ 27,000
\$1,000,000 - \$3,000,000	3	\$ 42,000	\$ 54,000	\$ 53,000	\$ 67,000
\$3,000,000 - \$5,000,000	3	\$ 15,000	\$ 73,000	\$ 69,000	\$ 135,000
\$5,000,000 - \$10,000,000	5	\$ 64,732	\$ 91,326	\$ 90,000	\$ 140,500
More than \$10,000,000	11	\$ 65,000	\$ 111,990	\$ 104,082	\$ 171,600
D. NUMBER OF EMPLOYEES					
Less than 20	6	\$ 500	\$ 55,833	\$ 34,500	\$ 135,000
20 - 49	3	\$ 53,000	\$ 63,000	\$ 67,000	\$ 69,000
50 - 99	4	\$ 65,000	\$ 79,100	\$ 80,700	\$ 90,000
100 - 199	3	\$ 104,082	\$ 131,527	\$ 140,500	\$ 150,000
200 - 499	4	\$ 64,732	\$ 83,655	\$ 89,695	\$ 90,500
More than 500	4	\$ 101,628	\$ 131,854	\$ 127,093	\$ 171,600

LUMSDEN & McCORMICK, LLP
2008 NONPROFIT SALARY SURVEY

CHIEF FINANCIAL OFFICER

	Number of Organizations	BASE SALARY			
		Low	Mean	Median	High
A. TOTAL RESPONSES	65	\$ 19,000	\$ 87,579	\$ 86,000	\$ 171,600
B. TYPE OF ORGANIZATION					
Arts & Culture	3	\$ 78,000	\$ 104,620	\$ 112,859	\$ 123,000
Association/Membership Organization	2	\$ 80,000	\$ 82,000	\$ 82,000	\$ 84,000
Education					
- College/University	4	\$ 90,000	\$ 108,492	\$ 102,692	\$ 138,586
- Private, Secondary Schools	7	\$ 55,080	\$ 85,825	\$ 85,000	\$ 110,000
Foundation/Funds Development	4	\$ 66,000	\$ 74,383	\$ 74,765	\$ 82,000
Government Agency/Municipality	3	\$ 19,000	\$ 54,033	\$ 65,000	\$ 78,098
School District	15	\$ 81,000	\$ 106,957	\$ 106,000	\$ 129,492
Health Care					
- Hospitals	3	\$ 115,000	\$ 140,533	\$ 135,000	\$ 171,600
- Other than hospitals	4	\$ 67,000	\$ 87,093	\$ 85,686	\$ 110,000
Human Services	16	\$ 38,542	\$ 69,192	\$ 64,389	\$ 101,000
Other	4	\$ 30,000	\$ 59,750	\$ 42,800	\$ 123,400
C. ANNUAL REVENUE					
Less than \$1,000,000	1	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
\$1,000,000 - \$3,000,000	9	\$ 19,000	\$ 54,171	\$ 56,483	\$ 81,000
\$3,000,000 - \$5,000,000	9	\$ 48,000	\$ 71,473	\$ 80,000	\$ 84,000
\$5,000,000 - \$10,000,000	8	\$ 55,839	\$ 85,583	\$ 85,000	\$ 112,859
More than \$10,000,000	38	\$ 44,000	\$ 101,241	\$ 102,838	\$ 171,600
D. NUMBER OF EMPLOYEES					
Less than 20	5	\$ 30,000	\$ 65,506	\$ 68,530	\$ 82,000
20 - 49	9	\$ 19,000	\$ 57,558	\$ 56,483	\$ 84,000
50 - 99	10	\$ 44,000	\$ 73,392	\$ 77,299	\$ 112,859
100 - 199	14	\$ 65,000	\$ 93,635	\$ 91,350	\$ 123,400
200 - 499	14	\$ 51,173	\$ 91,510	\$ 98,000	\$ 128,215
More than 500	13	\$ 90,000	\$ 117,010	\$ 112,000	\$ 171,600

LUMSDEN & McCORMICK, LLP
2008 NONPROFIT SALARY SURVEY

VICE PRESIDENT

	Number of Organizations	BASE SALARY			
		Low	Mean	Median	High
A. TOTAL RESPONSES	29	\$ 500	\$ 86,163	\$ 85,000	\$ 165,224
B. TYPE OF ORGANIZATION					
Arts & Culture	-	\$ -	\$ -	\$ -	\$ -
Association/Membership Organization	4	\$ 11,000	\$ 72,625	\$ 77,500	\$ 124,500
Education					
- College/University	4	\$ 80,000	\$ 102,105	\$ 94,918	\$ 138,586
- Private, Secondary Schools	3	\$ 46,920	\$ 59,807	\$ 47,500	\$ 85,000
Foundation/Funds Development	1	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Government Agency/Municipality	-	\$ -	\$ -	\$ -	\$ -
School District	4	\$ 83,000	\$ 98,823	\$ 97,948	\$ 116,395
Health Care					
- Hospitals	2	\$ 160,000	\$ 162,612	\$ 162,612	\$ 165,224
- Other than hospitals	3	\$ 500	\$ 51,419	\$ 76,500	\$ 77,256
Human Services	5	\$ 53,180	\$ 75,821	\$ 70,000	\$ 100,000
Other	3	\$ 66,000	\$ 88,841	\$ 76,323	\$ 124,200
C. ANNUAL REVENUE					
Less than \$1,000,000	3	\$ 500	\$ 25,833	\$ 11,000	\$ 66,000
\$1,000,000 - \$3,000,000	3	\$ 47,500	\$ 64,608	\$ 70,000	\$ 76,323
\$3,000,000 - \$5,000,000	5	\$ 46,920	\$ 83,944	\$ 85,000	\$ 124,500
\$5,000,000 - \$10,000,000	5	\$ 53,180	\$ 73,536	\$ 76,500	\$ 85,000
More than \$10,000,000	13	\$ 77,256	\$ 110,771	\$ 103,000	\$ 165,224
D. NUMBER OF EMPLOYEES					
Less than 20	5	\$ 500	\$ 62,565	\$ 70,000	\$ 100,000
20 - 49	4	\$ 47,500	\$ 80,075	\$ 74,150	\$ 124,500
50 - 99	5	\$ 46,920	\$ 75,684	\$ 76,500	\$ 100,000
100 - 199	5	\$ 11,000	\$ 81,607	\$ 86,835	\$ 124,200
200 - 499	4	\$ 53,180	\$ 81,583	\$ 81,128	\$ 110,896
More than 500	6	\$ 80,000	\$ 125,472	\$ 127,491	\$ 165,224

LUMSDEN & McCORMICK, LLP
2008 NONPROFIT SALARY SURVEY

DEPUTY/ASSISTANT DIRECTOR

	Number of Organizations	BASE SALARY			
		Low	Mean	Median	High
A. TOTAL RESPONSES	29	\$ 9,000	\$ 61,420	\$ 58,605	\$ 132,460
B. TYPE OF ORGANIZATION					
Arts & Culture	2	\$ 45,000	\$ 81,977	\$ 81,977	\$ 118,953
Association/Membership Organization	-	\$ -	\$ -	\$ -	\$ -
Education					
- College/University	-	\$ -	\$ -	\$ -	\$ -
- Private, Secondary Schools	4	\$ 21,000	\$ 56,525	\$ 62,550	\$ 80,000
Foundation/Funds Development	3	\$ 40,000	\$ 59,955	\$ 46,865	\$ 93,000
Government Agency/Municipality	1	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
School District	1	\$ 132,460	\$ 132,460	\$ 132,460	\$ 132,460
Health Care					
- Hospitals	-	\$ -	\$ -	\$ -	\$ -
- Other than hospitals	2	\$ 77,500	\$ 77,500	\$ 77,500	\$ 77,500
Human Services	11	\$ 32,000	\$ 64,866	\$ 58,605	\$ 91,883
Other	5	\$ 16,500	\$ 40,256	\$ 16,871	\$ 87,550
C. ANNUAL REVENUE					
Less than \$1,000,000	3	\$ 21,000	\$ 34,163	\$ 32,000	\$ 49,488
\$1,000,000 - \$3,000,000	7	\$ 16,500	\$ 45,765	\$ 45,000	\$ 91,261
\$3,000,000 - \$5,000,000	5	\$ 16,500	\$ 48,786	\$ 57,730	\$ 60,000
\$5,000,000 - \$10,000,000	6	\$ 58,605	\$ 85,474	\$ 85,000	\$ 118,953
More than \$10,000,000	8	\$ 9,000	\$ 75,196	\$ 82,393	\$ 132,460
D. NUMBER OF EMPLOYEES					
Less than 20	10	\$ 16,500	\$ 49,526	\$ 45,933	\$ 93,000
20 - 49	3	\$ 9,000	\$ 39,044	\$ 16,871	\$ 91,261
50 - 99	6	\$ 16,500	\$ 60,481	\$ 57,865	\$ 118,953
100 - 199	5	\$ 58,605	\$ 78,778	\$ 80,000	\$ 91,883
200 - 499	4	\$ 49,769	\$ 81,807	\$ 72,500	\$ 132,460
More than 500	1	\$ 84,785	\$ 84,785	\$ 84,785	\$ 84,785

LUMSDEN & McCORMICK, LLP
2008 NONPROFIT SALARY SURVEY

DIRECTOR OF FINANCE/CONTROLLER

	Number of Organizations	BASE SALARY			
		Low	Mean	Median	High
A. TOTAL RESPONSES	64	\$ 500	\$ 56,572	\$ 57,850	\$ 143,000
B. TYPE OF ORGANIZATION					
Arts & Culture	8	\$ 16,000	\$ 49,332	\$ 51,000	\$ 78,000
Association/Membership Organization	2	\$ 9,000	\$ 17,000	\$ 17,000	\$ 25,000
Education					
- College/University	4	\$ 10,000	\$ 51,333	\$ 63,666	\$ 68,000
- Private, Secondary Schools	7	\$ 39,400	\$ 56,900	\$ 50,838	\$ 75,000
Foundation/Funds Development	2	\$ 57,700	\$ 78,136	\$ 78,136	\$ 98,571
Government Agency/Municipality	2	\$ 21,600	\$ 60,800	\$ 60,800	\$ 100,000
School District	5	\$ 64,388	\$ 88,562	\$ 81,120	\$ 143,000
Health Care					
- Hospitals	2	\$ 63,000	\$ 87,202	\$ 87,202	\$ 111,404
- Other than hospitals	4	\$ 500	\$ 38,865	\$ 50,980	\$ 53,000
Human Services	21	\$ 31,200	\$ 52,896	\$ 52,145	\$ 70,000
Other	7	\$ 39,085	\$ 60,989	\$ 63,105	\$ 80,000
C. ANNUAL REVENUE					
Less than \$1,000,000	8	\$ 500	\$ 21,313	\$ 18,000	\$ 60,000
\$1,000,000 - \$3,000,000	11	\$ 31,200	\$ 47,853	\$ 48,500	\$ 65,000
\$3,000,000 - \$5,000,000	10	\$ 42,000	\$ 57,286	\$ 53,000	\$ 100,000
\$5,000,000 - \$10,000,000	10	\$ 45,000	\$ 58,339	\$ 53,950	\$ 78,000
More than \$10,000,000	25	\$ 21,600	\$ 70,698	\$ 67,331	\$ 143,000
D. NUMBER OF EMPLOYEES					
Less than 20	11	\$ 500	\$ 38,682	\$ 31,200	\$ 100,000
20 - 49	14	\$ 21,600	\$ 48,458	\$ 48,000	\$ 70,000
50 - 99	12	\$ 42,000	\$ 56,043	\$ 52,500	\$ 78,000
100 - 199	10	\$ 9,000	\$ 58,673	\$ 60,700	\$ 80,000
200 - 499	7	\$ 48,000	\$ 65,769	\$ 62,000	\$ 84,303
More than 500	10	\$ 52,145	\$ 79,703	\$ 67,261	\$ 143,000

LUMSDEN & McCORMICK, LLP
2008 NONPROFIT SALARY SURVEY

OPERATIONS/PROGRAM DIRECTOR

	Number of Organizations	BASE SALARY			
		Low	Mean	Median	High
A. TOTAL RESPONSES	76	\$ 18,000	\$ 58,357	\$ 55,000	\$ 145,000
B. TYPE OF ORGANIZATION					
Arts & Culture	9	\$ 27,143	\$ 56,144	\$ 50,000	\$ 107,000
Association/Membership Organization	3	\$ 18,000	\$ 41,000	\$ 50,000	\$ 55,000
Education					
- College/University	1	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
- Private, Secondary Schools	3	\$ 51,000	\$ 62,589	\$ 58,066	\$ 78,700
Foundation/Funds Development	4	\$ 29,900	\$ 49,750	\$ 48,050	\$ 73,000
Government Agency/Municipality	-	\$ -	\$ -	\$ -	\$ -
School District	5	\$ 71,775	\$ 92,047	\$ 83,000	\$ 143,000
Health Care					
- Hospitals	3	\$ 68,250	\$ 98,019	\$ 80,808	\$ 145,000
- Other than hospitals	6	\$ 60,021	\$ 68,114	\$ 68,200	\$ 76,000
Human Services	37	\$ 25,000	\$ 50,802	\$ 52,000	\$ 70,000
Other	5	\$ 35,984	\$ 63,490	\$ 69,065	\$ 87,000
C. ANNUAL REVENUE					
Less than \$1,000,000	14	\$ 18,000	\$ 41,212	\$ 41,500	\$ 56,549
\$1,000,000 - \$3,000,000	14	\$ 29,900	\$ 45,246	\$ 43,030	\$ 65,400
\$3,000,000 - \$5,000,000	13	\$ 42,000	\$ 50,488	\$ 51,000	\$ 61,000
\$5,000,000 - \$10,000,000	10	\$ 40,613	\$ 66,489	\$ 61,950	\$ 94,000
More than \$10,000,000	25	\$ 42,165	\$ 76,141	\$ 71,000	\$ 145,000
D. NUMBER OF EMPLOYEES					
Less than 20	23	\$ 25,000	\$ 47,069	\$ 45,000	\$ 74,260
20 - 49	13	\$ 18,000	\$ 47,274	\$ 47,000	\$ 65,400
50 - 99	12	\$ 35,984	\$ 57,858	\$ 56,480	\$ 94,000
100 - 199	11	\$ 49,000	\$ 71,876	\$ 68,250	\$ 107,000
200 - 499	9	\$ 40,613	\$ 60,881	\$ 62,000	\$ 78,700
More than 500	8	\$ 52,145	\$ 88,145	\$ 79,634	\$ 145,000

LUMSDEN & McCORMICK, LLP
2008 NONPROFIT SALARY SURVEY

HUMAN RESOURCE DIRECTOR

	Number of Organizations	BASE SALARY			
		Low	Mean	Median	High
A. TOTAL RESPONSES	48	\$ 25,000	\$ 62,589	\$ 58,461	\$ 143,000
B. TYPE OF ORGANIZATION					
Arts & Culture	-	\$ -	\$ -	\$ -	\$ -
Association/Membership Organization	2	\$ 25,000	\$ 30,900	\$ 30,900	\$ 36,800
Education					
- College/University	4	\$ 60,000	\$ 70,906	\$ 71,813	\$ 80,000
- Private, Secondary Schools	2	\$ 38,560	\$ 61,450	\$ 61,450	\$ 84,340
Foundation/Funds Development	-	\$ -	\$ -	\$ -	\$ -
Government Agency/Municipality	1	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
School District	7	\$ 49,000	\$ 104,718	\$ 110,582	\$ 143,000
Health Care					
- Hospitals	2	\$ 71,000	\$ 73,672	\$ 73,672	\$ 76,343
- Other than hospitals	5	\$ 45,747	\$ 51,749	\$ 51,000	\$ 62,000
Human Services	22	\$ 30,817	\$ 53,475	\$ 52,317	\$ 103,000
Other	3	\$ 49,402	\$ 63,467	\$ 67,000	\$ 74,000
C. ANNUAL REVENUE					
Less than \$1,000,000	4	\$ 25,000	\$ 39,428	\$ 41,356	\$ 50,000
\$1,000,000 - \$3,000,000	4	\$ 34,320	\$ 42,660	\$ 41,430	\$ 53,460
\$3,000,000 - \$5,000,000	4	\$ 30,000	\$ 36,700	\$ 33,900	\$ 49,000
\$5,000,000 - \$10,000,000	8	\$ 30,817	\$ 54,143	\$ 56,204	\$ 71,168
More than \$10,000,000	28	\$ 38,560	\$ 74,857	\$ 67,326	\$ 143,000
D. NUMBER OF EMPLOYEES					
Less than 20	4	\$ 30,000	\$ 40,678	\$ 41,356	\$ 50,000
20 - 49	6	\$ 25,000	\$ 39,214	\$ 36,550	\$ 53,460
50 - 99	7	\$ 31,000	\$ 49,995	\$ 49,000	\$ 65,000
100 - 199	8	\$ 38,560	\$ 60,766	\$ 64,500	\$ 74,000
200 - 499	11	\$ 30,817	\$ 60,010	\$ 56,920	\$ 103,000
More than 500	12	\$ 58,513	\$ 92,507	\$ 85,000	\$ 143,000

LUMSDEN & McCORMICK, LLP
2008 NONPROFIT SALARY SURVEY

DEVELOPMENT DIRECTOR

	Number of Organizations	BASE SALARY			
		Low	Mean	Median	High
A. TOTAL RESPONSES	58	\$ 20,000	\$ 63,305	\$ 59,950	\$ 159,500
B. TYPE OF ORGANIZATION					
Arts & Culture	10	\$ 25,000	\$ 65,342	\$ 55,750	\$ 159,500
Association/Membership Organization	3	\$ 20,000	\$ 52,667	\$ 52,000	\$ 86,000
Education					
- College/University	5	\$ 65,000	\$ 83,827	\$ 84,194	\$ 118,450
- Private, Secondary Schools	10	\$ 37,200	\$ 68,176	\$ 63,378	\$ 119,115
Foundation/Funds Development	4	\$ 69,345	\$ 95,086	\$ 94,000	\$ 123,000
Government Agency/Municipality	1	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
School District	-	\$ -	\$ -	\$ -	\$ -
Health Care					
- Hospitals	3	\$ 36,855	\$ 71,618	\$ 78,000	\$ 100,000
- Other than hospitals	3	\$ 50,000	\$ 53,200	\$ 54,600	\$ 55,000
Human Services	17	\$ 31,200	\$ 48,853	\$ 46,400	\$ 66,976
Other	2	\$ 50,000	\$ 72,050	\$ 72,050	\$ 94,100
C. ANNUAL REVENUE					
Less than \$1,000,000	9	\$ 20,000	\$ 39,578	\$ 41,400	\$ 66,000
\$1,000,000 - \$3,000,000	9	\$ 31,200	\$ 54,269	\$ 41,820	\$ 123,000
\$3,000,000 - \$5,000,000	12	\$ 45,000	\$ 65,425	\$ 60,080	\$ 116,000
\$5,000,000 - \$10,000,000	9	\$ 42,445	\$ 64,972	\$ 60,500	\$ 85,000
More than \$10,000,000	19	\$ 30,000	\$ 76,697	\$ 66,976	\$ 159,500
D. NUMBER OF EMPLOYEES					
Less than 20	14	\$ 25,000	\$ 57,125	\$ 46,000	\$ 123,000
20 - 49	12	\$ 20,000	\$ 48,785	\$ 43,410	\$ 86,000
50 - 99	10	\$ 42,445	\$ 60,715	\$ 56,000	\$ 84,615
100 - 199	11	\$ 36,855	\$ 83,856	\$ 85,000	\$ 159,500
200 - 499	5	\$ 35,000	\$ 55,666	\$ 60,000	\$ 66,976
More than 500	6	\$ 52,016	\$ 79,776	\$ 71,594	\$ 118,450

LUMSDEN & McCORMICK, LLP
2008 NONPROFIT SALARY SURVEY

INFORMATION SYSTEMS DIRECTOR

	Number of Organizations	BASE SALARY			
		Low	Mean	Median	High
A. TOTAL RESPONSES	54	\$ 20,000	\$ 59,331	\$ 56,030	\$ 143,000
B. TYPE OF ORGANIZATION					
Arts & Culture	3	\$ 36,000	\$ 57,667	\$ 62,000	\$ 75,000
Association/Membership Organization	3	\$ 20,000	\$ 28,333	\$ 29,000	\$ 36,000
Education					
- College/University	4	\$ 65,000	\$ 83,450	\$ 86,562	\$ 95,677
- Private, Secondary Schools	7	\$ 42,000	\$ 66,086	\$ 64,000	\$ 92,073
Foundation/Funds Development	2	\$ 35,500	\$ 47,750	\$ 47,750	\$ 60,000
Government Agency/Municipality	-	\$ -	\$ -	\$ -	\$ -
School District	11	\$ 50,000	\$ 77,876	\$ 72,000	\$ 143,000
Health Care					
- Hospitals	2	\$ 40,034	\$ 57,517	\$ 57,517	\$ 75,000
- Other than hospitals	4	\$ 47,000	\$ 49,753	\$ 50,505	\$ 51,000
Human Services	14	\$ 30,000	\$ 46,648	\$ 44,597	\$ 65,000
Other	4	\$ 51,923	\$ 57,556	\$ 54,500	\$ 69,300
C. ANNUAL REVENUE					
Less than \$1,000,000	4	\$ 20,000	\$ 38,400	\$ 38,800	\$ 56,000
\$1,000,000 - \$3,000,000	5	\$ 35,500	\$ 46,436	\$ 48,755	\$ 60,000
\$3,000,000 - \$5,000,000	6	\$ 29,000	\$ 37,697	\$ 36,500	\$ 52,000
\$5,000,000 - \$10,000,000	10	\$ 30,000	\$ 56,853	\$ 53,530	\$ 91,473
More than \$10,000,000	29	\$ 37,000	\$ 69,772	\$ 63,664	\$ 143,000
D. NUMBER OF EMPLOYEES					
Less than 20	6	\$ 35,500	\$ 46,837	\$ 46,562	\$ 60,000
20 - 49	7	\$ 20,000	\$ 36,965	\$ 36,000	\$ 52,000
50 - 99	7	\$ 30,000	\$ 57,353	\$ 51,000	\$ 91,473
100 - 199	12	\$ 30,180	\$ 62,129	\$ 59,030	\$ 95,677
200 - 499	9	\$ 37,000	\$ 56,593	\$ 61,938	\$ 72,000
More than 500	13	\$ 50,000	\$ 77,518	\$ 75,000	\$ 143,000

LUMSDEN & McCORMICK, LLP
2008 NONPROFIT SALARY SURVEY

SUMMARY BY ORGANIZATION TYPE

Number of Organizations	BASE SALARY			
	Low	Mean	Median	High

ARTS & CULTURE

A. TOTAL RESPONSES

13

B. POSITION

Executive Director/President	12	\$ 37,848	\$ 128,254	\$ 100,000	\$ 340,000
Chief Operating Officer	2	\$ 53,000	\$ 61,000	\$ 61,000	\$ 69,000
Chief Financial Officer	3	\$ 78,000	\$ 104,620	\$ 112,859	\$ 123,000
Vice President	-	\$ -	\$ -	\$ -	\$ -
Deputy/Assistant Director	2	\$ 45,000	\$ 81,977	\$ 81,977	\$ 118,953
Director of Finance/Controller	8	\$ 16,000	\$ 49,332	\$ 51,000	\$ 78,000
Operations/Program Director	9	\$ 27,143	\$ 56,144	\$ 50,000	\$ 107,000
Human Resource Director	-	\$ -	\$ -	\$ -	\$ -
Development Director	10	\$ 25,000	\$ 65,342	\$ 55,750	\$ 159,500
Information Systems Director	3	\$ 36,000	\$ 57,667	\$ 62,000	\$ 75,000

ASSOCIATION/MEMBERSHIP ORGANIZATIONS

A. TOTAL RESPONSES

7

B. POSITION

Executive Director/President	7	\$ 12,000	\$ 131,666	\$ 107,000	\$ 352,663
Chief Operating Officer	-	\$ -	\$ -	\$ -	\$ -
Chief Financial Officer	2	\$ 80,000	\$ 82,000	\$ 82,000	\$ 84,000
Vice President	4	\$ 11,000	\$ 72,625	\$ 77,500	\$ 124,500
Deputy/Assistant Director	-	\$ -	\$ -	\$ -	\$ -
Director of Finance/Controller	2	\$ 9,000	\$ 17,000	\$ 17,000	\$ 25,000
Operations/Program Director	3	\$ 18,000	\$ 41,000	\$ 50,000	\$ 55,000
Human Resource Director	2	\$ 25,000	\$ 30,900	\$ 30,900	\$ 36,800
Development Director	3	\$ 20,000	\$ 52,667	\$ 52,000	\$ 86,000
Information Systems Director	3	\$ 20,000	\$ 28,333	\$ 29,000	\$ 36,000

LUMSDEN & McCORMICK, LLP
2008 NONPROFIT SALARY SURVEY

SUMMARY BY ORGANIZATION TYPE

Number of Organizations	BASE SALARY			
	Low	Mean	Median	High

**EDUCATION:
COLLEGES/UNIVERSITIES**

A. TOTAL RESPONSES	5				
B. POSITION					
Executive Director/President	5	\$ 62,000	\$ 151,743	\$ 170,000	\$ 206,713
Chief Operating Officer	1	\$ 104,082	\$ 104,082	\$ 104,082	\$ 104,082
Chief Financial Officer	4	\$ 90,000	\$ 108,492	\$ 102,692	\$ 138,586
Vice President	4	\$ 80,000	\$ 102,105	\$ 94,918	\$ 138,586
Deputy/Assistant Director	-	\$ -	\$ -	\$ -	\$ -
Director of Finance/Controller	4	\$ 10,000	\$ 51,333	\$ 63,666	\$ 68,000
Operations/Program Director	1	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Human Resource Director	4	\$ 60,000	\$ 70,906	\$ 71,813	\$ 80,000
Development Director	5	\$ 65,000	\$ 83,827	\$ 84,194	\$ 118,450
Information Systems Director	4	\$ 65,000	\$ 83,450	\$ 86,562	\$ 95,677

**EDUCATION:
PRIVATE, SECONDARY SCHOOLS**

A. TOTAL RESPONSES	12				
B. POSITION					
Executive Director/President	11	\$ 27,304	\$ 113,264	\$ 118,915	\$ 209,271
Chief Operating Officer	4	\$ 27,000	\$ 86,722	\$ 89,695	\$ 140,500
Chief Financial Officer	7	\$ 55,080	\$ 85,825	\$ 85,000	\$ 110,000
Vice President	3	\$ 46,920	\$ 59,807	\$ 47,500	\$ 85,000
Deputy/Assistant Director	4	\$ 21,000	\$ 56,525	\$ 62,550	\$ 80,000
Director of Finance/Controller	7	\$ 39,400	\$ 56,900	\$ 50,838	\$ 75,000
Operations/Program Director	3	\$ 51,000	\$ 62,589	\$ 58,066	\$ 78,700
Human Resource Director	2	\$ 38,560	\$ 61,450	\$ 61,450	\$ 84,340
Development Director	10	\$ 37,200	\$ 68,176	\$ 63,378	\$ 119,115
Information Systems Director	7	\$ 42,000	\$ 66,086	\$ 64,000	\$ 92,073

LUMSDEN & McCORMICK, LLP
2008 NONPROFIT SALARY SURVEY

SUMMARY BY ORGANIZATION TYPE

Number of Organizations	BASE SALARY			
	Low	Mean	Median	High

**GOVERNMENT:
AGENCY/MUNICIPALITY**

A. TOTAL RESPONSES	6				
B. POSITION					
Executive Director/President	3	\$ 11,800	\$ 28,600	\$ 32,000	\$ 42,000
Chief Operating Officer	2	\$ 15,000	\$ 75,000	\$ 75,000	\$ 135,000
Chief Financial Officer	3	\$ 19,000	\$ 54,033	\$ 65,000	\$ 78,098
Vice President	-	\$ -	\$ -	\$ -	\$ -
Deputy/Assistant Director	1	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
Director of Finance/Controller	2	\$ 21,600	\$ 60,800	\$ 60,800	\$ 100,000
Operations/Program Director	-	\$ -	\$ -	\$ -	\$ -
Human Resource Director	1	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Development Director	1	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Information Systems Director	-	\$ -	\$ -	\$ -	\$ -

**GOVERNMENT:
SCHOOL DISTRICT**

A. TOTAL RESPONSES	21				
B. POSITION					
Executive Director/President	19	\$ 88,261	\$ 155,178	\$ 155,775	\$ 204,000
Chief Operating Officer	2	\$ 115,138	\$ 132,569	\$ 132,569	\$ 150,000
Chief Financial Officer	15	\$ 81,000	\$ 106,957	\$ 106,000	\$ 129,492
Vice President	4	\$ 83,000	\$ 98,823	\$ 97,948	\$ 116,395
Deputy/Assistant Director	1	\$ 132,460	\$ 132,460	\$ 132,460	\$ 132,460
Director of Finance/Controller	5	\$ 64,388	\$ 88,562	\$ 81,120	\$ 143,000
Operations/Program Director	5	\$ 71,775	\$ 92,047	\$ 83,000	\$ 143,000
Human Resource Director	7	\$ 49,000	\$ 104,718	\$ 110,582	\$ 143,000
Development Director	-	\$ -	\$ -	\$ -	\$ -
Information Systems Director	11	\$ 50,000	\$ 77,876	\$ 72,000	\$ 143,000

LUMSDEN & McCORMICK, LLP
2008 NONPROFIT SALARY SURVEY

SUMMARY BY ORGANIZATION TYPE

Number of Organizations	BASE SALARY			
	Low	Mean	Median	High

**HEALTH CARE:
HOSPITALS**

A. TOTAL RESPONSES	4				
B. POSITION					
Executive Director/President	4	\$ 110,000	\$ 208,002	\$ 207,500	\$ 307,008
Chief Operating Officer	1	\$ 171,600	\$ 171,600	\$ 171,600	\$ 171,600
Chief Financial Officer	3	\$ 115,000	\$ 140,533	\$ 135,000	\$ 171,600
Vice President	2	\$ 160,000	\$ 162,612	\$ 162,612	\$ 165,224
Deputy/Assistant Director	-	\$ -	\$ -	\$ -	\$ -
Director of Finance/Controller	2	\$ 63,000	\$ 87,202	\$ 87,202	\$ 111,404
Operations/Program Director	3	\$ 68,250	\$ 98,019	\$ 80,808	\$ 145,000
Human Resource Director	2	\$ 71,000	\$ 73,672	\$ 73,672	\$ 76,343
Development Director	3	\$ 36,855	\$ 71,618	\$ 78,000	\$ 100,000
Information Systems Director	2	\$ 40,034	\$ 57,517	\$ 57,517	\$ 75,000

**HEALTH CARE:
OTHER THAN HOSPITALS**

A. TOTAL RESPONSES	9				
B. POSITION					
Executive Director/President	9	\$ 500	\$ 109,589	\$ 99,841	\$ 260,000
Chief Operating Officer	3	\$ 500	\$ 46,300	\$ 67,000	\$ 71,400
Chief Financial Officer	4	\$ 67,000	\$ 87,093	\$ 85,686	\$ 110,000
Vice President	3	\$ 500	\$ 51,419	\$ 76,500	\$ 77,256
Deputy/Assistant Director	2	\$ 77,500	\$ 77,500	\$ 77,500	\$ 77,500
Director of Finance/Controller	4	\$ 500	\$ 38,865	\$ 50,980	\$ 53,000
Operations/Program Director	6	\$ 60,021	\$ 68,114	\$ 68,200	\$ 76,000
Human Resource Director	5	\$ 45,747	\$ 51,749	\$ 51,000	\$ 62,000
Development Director	3	\$ 50,000	\$ 53,200	\$ 54,600	\$ 55,000
Information Systems Director	4	\$ 47,000	\$ 49,753	\$ 50,505	\$ 51,000

LUMSDEN & McCORMICK, LLP
2008 NONPROFIT SALARY SURVEY

SUMMARY BY ORGANIZATION TYPE

Number of Organizations	BASE SALARY			
	Low	Mean	Median	High

FOUNDATIONS/FUNDS DEVELOPMENT

A. TOTAL RESPONSES	9				
B. POSITION					
Executive Director/President	9	\$ 72,000	\$ 121,611	\$ 124,000	\$ 160,000
Chief Operating Officer	-	\$ -	\$ -	\$ -	\$ -
Chief Financial Officer	4	\$ 66,000	\$ 74,383	\$ 74,765	\$ 82,000
Vice President	1	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Deputy/Assistant Director	3	\$ 40,000	\$ 59,955	\$ 46,865	\$ 93,000
Director of Finance/Controller	2	\$ 57,700	\$ 78,136	\$ 78,136	\$ 98,571
Operations/Program Director	4	\$ 29,900	\$ 49,750	\$ 48,050	\$ 73,000
Human Resource Director	-	\$ -	\$ -	\$ -	\$ -
Development Director	4	\$ 69,345	\$ 95,086	\$ 94,000	\$ 123,000
Information Systems Director	2	\$ 35,500	\$ 47,750	\$ 47,750	\$ 60,000

HUMAN SERVICES

A. TOTAL RESPONSES	47				
B. POSITION					
Executive Director/President	46	\$ 35,000	\$ 88,654	\$ 83,730	\$ 191,227
Chief Operating Officer	6	\$ 64,732	\$ 95,985	\$ 90,250	\$ 139,048
Chief Financial Officer	16	\$ 38,542	\$ 69,192	\$ 64,389	\$ 101,000
Vice President	5	\$ 53,180	\$ 75,821	\$ 70,000	\$ 100,000
Deputy/Assistant Director	11	\$ 32,000	\$ 64,866	\$ 58,605	\$ 91,883
Director of Finance/Controller	21	\$ 31,200	\$ 52,896	\$ 52,145	\$ 70,000
Operations/Program Director	37	\$ 25,000	\$ 50,802	\$ 52,000	\$ 70,000
Human Resource Director	22	\$ 30,817	\$ 53,475	\$ 52,317	\$ 103,000
Development Director	17	\$ 31,200	\$ 48,853	\$ 46,400	\$ 66,976
Information Systems Director	14	\$ 30,000	\$ 46,648	\$ 44,597	\$ 65,000

LUMSDEN & McCORMICK, LLP
2008 NONPROFIT SALARY SURVEY

SUMMARY BY ORGANIZATION TYPE

Number of Organizations	BASE SALARY			
	Low	Mean	Median	High

OTHER

A. TOTAL RESPONSES

14

B. POSITION

Executive Director/President	8	\$ 48,164	\$ 144,140	\$ 122,620	\$ 250,600
Chief Operating Officer	3	\$ 42,000	\$ 74,167	\$ 65,000	\$ 115,500
Chief Financial Officer	4	\$ 30,000	\$ 59,750	\$ 42,800	\$ 123,400
Vice President	3	\$ 66,000	\$ 88,841	\$ 76,323	\$ 124,200
Deputy/Assistant Director	5	\$ 16,500	\$ 40,256	\$ 16,871	\$ 87,550
Director of Finance/Controller	7	\$ 39,085	\$ 60,989	\$ 63,105	\$ 80,000
Operations/Program Director	5	\$ 35,984	\$ 63,490	\$ 69,065	\$ 87,000
Human Resource Director	3	\$ 49,402	\$ 63,467	\$ 67,000	\$ 74,000
Development Director	2	\$ 50,000	\$ 72,050	\$ 72,050	\$ 94,100
Information Systems Director	4	\$ 51,923	\$ 57,556	\$ 54,500	\$ 69,300

LUMSDEN & McCORMICK, LLP
2008 NONPROFIT SALARY SURVEY

CHALLENGES FACING YOUR ORGANIZATION

“What are the biggest challenges facing your organization today?”

Overwhelmingly, the highest percentage of those who responded expressed that financial and fundraising issues resulting from the state of the economy, followed by rising operating expenses and employee health care costs were the biggest challenges facing nonprofit organizations today. Keeping up with technology was also a concern of many. Educational institutions cited declining enrollment as a problem, while governmental organizations are challenged with unfunded mandates and high taxes.

Following is a summary of top three responses, followed by representative comments.

	<i>number of responses</i>
Financial/Fundraising	147
<ul style="list-style-type: none">· <i>Sufficient/ sustaining resources in difficult economic times.</i>· <i>Maintaining endowment value, managing declining payout from endowment.</i>· <i>Budget cuts- demands high, resources low.</i>· <i>Sustaining revenues from programs.</i>· <i>Donor solutions given the decline in WNY donor base through relocation, aging population.</i>	
Rising Operating Expenses	95
<ul style="list-style-type: none">· <i>Raising general operating support, raising money for building needs.</i>· <i>Rising cost of health insurance.</i>· <i>Rising demand for services in the face of declining revenue.</i>· <i>Compliance with Federal, State regulations while service population constantly changes.</i>	
Employee Recruitment/Retention	49
<ul style="list-style-type: none">· <i>Declining labor pool.</i>· <i>How to keep strong performing employees when you can't give salary increases/ merit compensation.</i>· <i>Workers compensation, disability extended claims.</i>· <i>Recruitment, retaining highly qualified staff on a small budget.</i>	

LUMSDEN & McCORMICK, LLP
2008 NONPROFIT SALARY SURVEY

I WOULD LIKE TO SEE MY NONPROFIT...

“I would like to see my nonprofit organization...”

A total of 83 responses were received to this question with the majority of responses coming from human service agencies (48%). Most of these responses focused on increasing financial stability, the ability to be less dependent on governmental funding, continuing to provide services to those in need, and rewarding loyal, hard working employees.

Following is a summary of the responses, followed by representative comments.

number of responses

Financial Position/Fundraising

49

I would like to see my nonprofit...

- *find a source of earned income to stabilize funding.*
- *on a sound financial foundation.*
- *get more funds from foundations and grants.*
- *earn more money to protect against cutbacks in public funding.*
- *Design a capital campaign.*

Mission Driven/Promotion of Organization

30

I would like to see my nonprofit...

- *continue to grow and make a difference in the community.*
- *become more well known so people know the good work we do and how it can help them.*
- *reach as many people as possible.*
- *grow and develop new programs.*

Employment and Staff Relations

12

- *increase starting pay to retain staff.*
- *position itself as a unique/great place to work.*
- *ability to employ adequate staff, provide appropriate compensation and provide professional development.*