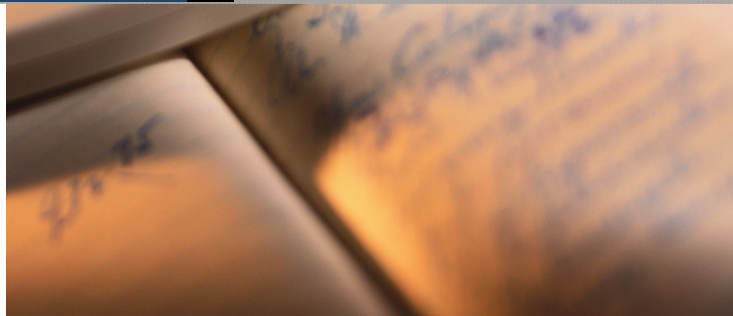




**Lumsden &
McCormick, LLP**

Certified Public Accountants

2010 WESTERN NEW YORK NONPROFIT SALARY SURVEY



LUMSDEN & McCORMICK, LLP
2010 NONPROFIT SALARY SURVEY

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2010

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METHODOLOGY

2010

The 2010 Nonprofit Salary Survey was mailed the week of March 1 to nonprofit executives and financial officers representing 494 nonprofit organizations in Western New York, including both clients of Lumsden & McCormick and nonclient organizations. We received a total of 140 Survey responses.

Note that not all responding organizations listed 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.

There are many ways to display the results. We selected this presentation 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.

Our summarized results also include participant responses to our queries regarding use and ratings of financial reporting and fundraising software, as well as the biggest challenges facing nonprofits today.

Our goal was to assemble reliable data about salaries and other issues 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.



Please complete each section and return by March 25, 2011.

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

Use full time equivalents.

check one
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. Software

What software packages does your organization use?

General Ledger/Financial Reporting

Development /Fund Raising

On a scale of 1 - 5 how do you rate the software?

(1= most favorable 5= least favorable)

General Ledger/Financial Reporting _____

Development / Fund Raising _____

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

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

7. What conference topics or speakers would interest you?

Thank you for participating.

Identify yourself or your organization. (Optional)

Name _____

Organization _____

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2010 NONPROFIT SALARY SURVEY

BASE SALARY DEFINITIONS
2010

- Low:** Represents the lowest compensation figure reported.
- Mean:** Represents the 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.

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2010 NONPROFIT SALARY SURVEY

**COMPARISON OF 2010 SALARY SURVEY TO
2008, 2006, 2004 AND 2002 SURVEY RESULTS BY POSITION**

	Number of Organizations	BASE SALARY	
		Mean	Median
Executive Director/President:			
2010	123	\$ 115,678	\$ 100,000
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:			
2010	31	\$ 91,502	\$ 85,632
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:			
2010	65	\$ 88,054	\$ 86,844
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:			
2010	16	\$ 79,796	\$ 81,250
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:			
2010	22	\$ 62,445	\$ 58,620
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:			
2010	53	\$ 59,768	\$ 57,231
2008	64	\$ 56,572	\$ 57,850
2006	68	\$ 62,417	\$ 60,158
2004	78	\$ 55,310	\$ 54,616
2002	68	\$ 48,240	\$ 45,750

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2010 NONPROFIT SALARY SURVEY

**COMPARISON OF 2010 SALARY SURVEY TO
2008, 2006, 2004 AND 2002 SURVEY RESULTS BY POSITION**

	Number of Organizations	BASE SALARY	
		Mean	Median
Operations/Program Director:			
2010	57	\$ 58,600	\$ 54,500
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:			
2010	48	\$ 66,339	\$ 62,527
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:			
2010	56	\$ 62,621	\$ 60,258
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:			
2010	51	\$ 63,741	\$ 61,000
2008	54	\$ 59,331	\$ 56,030
2006	75	\$ 59,621	\$ 56,901
2004	70	\$ 55,758	\$ 53,500
2002	80	\$ 50,539	\$ 45,150

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2010 NONPROFIT SALARY SURVEY

**COMPARISON OF 2010 AND 2008 SALARY SURVEY RESULTS
INCLUDING PERCENTAGE CHANGE BY POSITION**

	Number of Organizations	BASE SALARY	
		Mean	Median
Executive Director/President:			
2010	123	\$ 115,678	\$ 100,000
2008	133	\$ 117,620	\$ 108,710
Percentage change		-2%	-8%
Chief Operating Officer:			
2010	31	\$ 91,502	\$ 85,632
2008	24	\$ 87,376	\$ 90,000
Percentage change		5%	-5%
Chief Financial Officer:			
2010	65	\$ 88,054	\$ 86,844
2008	65	\$ 87,376	\$ 86,000
Percentage change		1%	1%
Vice President:			
2010	16	\$ 79,796	\$ 81,250
2008	29	\$ 86,163	\$ 85,000
Percentage change		-7%	-4%
Deputy/Assistant Director:			
2010	22	\$ 62,445	\$ 58,620
2008	29	\$ 61,420	\$ 58,605
Percentage change		2%	0%
Director of Finance/Controller:			
2010	53	\$ 59,768	\$ 57,231
2008	64	\$ 56,572	\$ 57,850
Percentage change		6%	-1%
Operations/Program Director:			
2010	57	\$ 58,600	\$ 54,500
2008	76	\$ 58,357	\$ 55,000
Percentage change		0%	-1%

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2010 NONPROFIT SALARY SURVEY

**COMPARISON OF 2010 AND 2008 SALARY SURVEY RESULTS
INCLUDING PERCENTAGE CHANGE BY POSITION**

	Number of Organizations	BASE SALARY	
		Mean	Median
Human Resource Director:			
2010	48	\$ 66,339	\$ 62,527
2008	48	\$ 62,589	\$ 58,461
Percentage change		6%	7%
Development Director:			
2010	56	\$ 62,621	\$ 60,258
2008	58	\$ 63,305	\$ 59,950
Percentage change		-1%	1%
Information Systems Director:			
2010	51	\$ 63,741	\$ 61,000
2008	54	\$ 59,331	\$ 56,030
Percentage change		7%	9%

LUMSDEN & McCORMICK, LLP
2010 NONPROFIT SALARY SURVEY

EXECUTIVE DIRECTOR/PRESIDENT

	Number of Organizations	BASE SALARY			
		Lowest	Mean	Median	Highest
A. TOTAL RESPONSES	123	\$ 28,000	\$ 115,678	\$ 100,000	\$ 360,000
B. TYPE OF ORGANIZATION					
Arts & Culture	7	\$ 49,960	\$ 86,246	\$ 57,000	\$ 227,900
Association/Membership Organization	6	\$ 55,600	\$ 141,687	\$ 122,930	\$ 302,660
Education					
- College/University	6	\$ 139,848	\$ 182,228	\$ 180,500	\$ 235,000
- Private, Charter Schools	9	\$ 65,000	\$ 118,805	\$ 123,715	\$ 174,000
Foundation/Funds Development	8	\$ 40,000	\$ 117,650	\$ 114,071	\$ 200,000
Government Agency/Municipality	4	\$ 32,000	\$ 77,507	\$ 88,014	\$ 102,000
School District	9	\$ 144,238	\$ 158,623	\$ 157,000	\$ 179,900
Health Care					
- Hospitals	2	\$ 119,500	\$ 158,550	\$ 158,550	\$ 197,600
- Other than hospitals	4	\$ 88,254	\$ 142,064	\$ 120,000	\$ 240,000
Human Services	54	\$ 40,000	\$ 99,762	\$ 95,000	\$ 360,000
Other	14	\$ 28,000	\$ 118,619	\$ 88,080	\$ 295,000
C. ANNUAL REVENUE					
Less than \$1,000,000	27	\$ 28,000	\$ 67,389	\$ 62,000	\$ 143,840
\$1,000,000 - \$3,000,000	24	\$ 52,000	\$ 110,537	\$ 90,000	\$ 295,000
\$3,000,000 - \$5,000,000	17	\$ 40,000	\$ 107,517	\$ 94,000	\$ 302,660
\$5,000,000 - \$10,000,000	13	\$ 88,254	\$ 120,258	\$ 114,982	\$ 174,000
More than \$10,000,000	42	\$ 32,000	\$ 151,545	\$ 147,698	\$ 360,000
D. NUMBER OF EMPLOYEES					
Less than 20	46	\$ 28,000	\$ 90,398	\$ 70,000	\$ 295,000
20 - 49	14	\$ 44,100	\$ 103,354	\$ 90,750	\$ 302,660
50 - 99	19	\$ 55,600	\$ 105,682	\$ 96,499	\$ 174,000
100 - 199	14	\$ 32,000	\$ 127,545	\$ 124,358	\$ 227,900
200 - 499	16	\$ 94,499	\$ 142,157	\$ 134,924	\$ 235,000
More than 500	14	\$ 124,037	\$ 182,505	\$ 170,000	\$ 360,000

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2010 NONPROFIT SALARY SURVEY

CHIEF OPERATING OFFICER

	Number of Organizations	BASE SALARY			
		Lowest	Mean	Median	Highest
A. TOTAL RESPONSES	31	\$ 47,000	\$ 91,502	\$ 85,632	\$ 250,000
B. TYPE OF ORGANIZATION					
Arts & Culture	1	\$ 47,000	\$ 47,000	\$ 47,000	\$ 47,000
Association/Membership Organization	1	\$ 109,103	\$ 109,103	\$ 109,103	\$ 109,103
Education					
- College/University	2	\$ 53,000	\$ 78,382	\$ 78,382	\$ 103,763
- Private, Charter Schools	5	\$ 59,387	\$ 81,854	\$ 85,632	\$ 98,700
Foundation/Funds Development	-	\$ -	\$ -	\$ -	\$ -
Government Agency/ Municipality	1	\$ 82,000	\$ 82,000	\$ 82,000	\$ 82,000
School District	3	\$ 120,000	\$ 138,073	\$ 128,796	\$ 165,424
Health Care					
- Hospitals	-	\$ -	\$ -	\$ -	\$ -
- Other than hospitals	-	\$ -	\$ -	\$ -	\$ -
Human Services	16	\$ 52,389	\$ 89,379	\$ 67,500	\$ 250,000
Other	2	\$ 65,000	\$ 94,065	\$ 94,065	\$ 123,130
C. ANNUAL REVENUE					
Less than \$1,000,000	2	\$ 65,000	\$ 68,500	\$ 68,500	\$ 72,000
\$1,000,000 - \$3,000,000	7	\$ 47,000	\$ 66,217	\$ 59,387	\$ 123,130
\$3,000,000 - \$5,000,000	6	\$ 52,389	\$ 69,228	\$ 62,500	\$ 98,273
\$5,000,000 - \$10,000,000	5	\$ 59,022	\$ 82,564	\$ 91,500	\$ 98,700
More than \$10,000,000	11	\$ 82,000	\$ 127,986	\$ 110,000	\$ 250,000
D. NUMBER OF EMPLOYEES					
Less than 20	6	\$ 47,000	\$ 71,689	\$ 63,400	\$ 123,130
20 - 49	3	\$ 52,389	\$ 56,796	\$ 53,000	\$ 65,000
50 - 99	10	\$ 54,072	\$ 80,819	\$ 88,566	\$ 110,000
100 - 199	5	\$ 60,000	\$ 81,863	\$ 82,000	\$ 103,763
200 - 499	-	\$ -	\$ -	\$ -	\$ -
More than 500	7	\$ 109,103	\$ 145,505	\$ 128,796	\$ 250,000

LUMSDEN & McCORMICK, LLP
2010 NONPROFIT SALARY SURVEY

CHIEF FINANCIAL OFFICER

	Number of Organizations	BASE SALARY			
		Lowest	Mean	Median	Highest
A. TOTAL RESPONSES	65	\$ 15,000	\$ 88,054	\$ 86,844	\$ 245,000
B. TYPE OF ORGANIZATION					
Arts & Culture	1	\$ 74,100	\$ 74,100	\$ 74,100	\$ 74,100
Association/Membership Organization	5	\$ 42,000	\$ 72,771	\$ 80,000	\$ 109,853
Education					
- College/University	6	\$ 52,000	\$ 102,982	\$ 104,191	\$ 130,000
- Private, Charter Schools	6	\$ 48,000	\$ 72,322	\$ 70,012	\$ 96,710
Foundation/Funds Development	5	\$ 22,000	\$ 49,793	\$ 53,372	\$ 82,000
Government Agency/Municipality	4	\$ 15,000	\$ 54,250	\$ 62,500	\$ 77,000
School District	10	\$ 89,250	\$ 117,216	\$ 118,000	\$ 157,000
Health Care					
- Hospitals	2	\$ 119,500	\$ 124,750	\$ 124,750	\$ 130,000
- Other than hospitals	1	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000
Human Services	23	\$ 38,600	\$ 90,223	\$ 82,559	\$ 245,000
Other	2	\$ 46,000	\$ 68,000	\$ 68,000	\$ 90,000
C. ANNUAL REVENUE					
Less than \$1,000,000	5	\$ 22,065	\$ 40,407	\$ 42,000	\$ 53,372
\$1,000,000 - \$3,000,000	6	\$ 47,500	\$ 58,917	\$ 56,000	\$ 75,000
\$3,000,000 - \$5,000,000	11	\$ 15,000	\$ 57,846	\$ 62,000	\$ 84,000
\$5,000,000 - \$10,000,000	7	\$ 70,000	\$ 86,003	\$ 88,400	\$ 97,854
More than \$10,000,000	36	\$ 65,000	\$ 109,157	\$ 103,191	\$ 245,000
D. NUMBER OF EMPLOYEES					
Less than 20	10	\$ 15,000	\$ 48,297	\$ 49,686	\$ 82,000
20 - 49	9	\$ 38,600	\$ 61,287	\$ 52,000	\$ 84,000
50 - 99	8	\$ 48,000	\$ 68,504	\$ 70,012	\$ 88,400
100 - 199	10	\$ 65,000	\$ 86,426	\$ 89,625	\$ 103,382
200 - 499	13	\$ 74,000	\$ 104,247	\$ 101,293	\$ 130,000
More than 500	15	\$ 89,540	\$ 128,098	\$ 128,153	\$ 245,000

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2010 NONPROFIT SALARY SURVEY

VICE PRESIDENT

	Number of Organizations	BASE SALARY			
		Lowest	Mean	Median	Highest
A. TOTAL RESPONSES	16	\$ 45,000	\$ 79,796	\$ 81,250	\$ 99,991
B. TYPE OF ORGANIZATION					
Arts & Culture	-	\$ -	\$ -	\$ -	\$ -
Association/Membership Organization	2	\$ 87,500	\$ 91,250	\$ 91,250	\$ 95,000
Education					
- College/University	3	\$ 89,015	\$ 94,591	\$ 95,000	\$ 99,757
- Private, Charter Schools	3	\$ 45,000	\$ 71,333	\$ 72,000	\$ 97,000
Foundation/Funds Development	-	\$ -	\$ -	\$ -	\$ -
Government Agency/Municipality	-	\$ -	\$ -	\$ -	\$ -
School District	-	\$ -	\$ -	\$ -	\$ -
Health Care					
- Hospitals	-	\$ -	\$ -	\$ -	\$ -
- Other than hospitals	1	\$ 99,991	\$ 99,991	\$ 99,991	\$ 99,991
Human Services	6	\$ 55,000	\$ 67,663	\$ 68,500	\$ 75,000
Other	1	\$ 90,500	\$ 90,500	\$ 90,500	\$ 90,500
C. ANNUAL REVENUE					
Less than \$1,000,000	-	\$ -	\$ -	\$ -	\$ -
\$1,000,000 - \$3,000,000	2	\$ 45,000	\$ 67,750	\$ 67,750	\$ 90,500
\$3,000,000 - \$5,000,000	3	\$ 55,000	\$ 79,167	\$ 87,500	\$ 95,000
\$5,000,000 - \$10,000,000	5	\$ 67,000	\$ 81,618	\$ 72,100	\$ 99,991
More than \$10,000,000	6	\$ 66,877	\$ 82,608	\$ 82,008	\$ 99,757
D. NUMBER OF EMPLOYEES					
Less than 20	1	\$ 90,500	\$ 90,500	\$ 90,500	\$ 90,500
20 - 49	4	\$ 45,000	\$ 70,625	\$ 71,250	\$ 95,000
50 - 99	5	\$ 70,000	\$ 82,218	\$ 72,100	\$ 99,991
100 - 199	2	\$ 67,000	\$ 83,379	\$ 83,379	\$ 99,757
200 - 499	2	\$ 75,000	\$ 82,008	\$ 82,008	\$ 89,015
More than 500	2	\$ 66,877	\$ 80,939	\$ 80,939	\$ 95,000

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2010 NONPROFIT SALARY SURVEY

DEPUTY/ASSISTANT DIRECTOR

	Number of Organizations	BASE SALARY			
		Lowest	Mean	Median	Highest
A. TOTAL RESPONSES	22	\$ 34,000	\$ 62,445	\$ 58,620	\$ 108,175
B. TYPE OF ORGANIZATION					
Arts & Culture	1	\$ 36,082	\$ 36,082	\$ 36,082	\$ 36,082
Association/Membership Organization	1	\$ 47,250	\$ 47,250	\$ 47,250	\$ 47,250
Education					
- College/University	-	\$ -	\$ -	\$ -	\$ -
- Private, Charter Schools	2	\$ 75,000	\$ 82,500	\$ 82,500	\$ 90,000
Foundation/Funds Development	1	\$ 48,695	\$ 48,695	\$ 48,695	\$ 48,695
Government Agency/Municipality	1	\$ 43,000	\$ 43,000	\$ 43,000	\$ 43,000
School District	1	\$ 92,500	\$ 92,500	\$ 92,500	\$ 92,500
Health Care					
- Hospitals	-	\$ -	\$ -	\$ -	\$ -
- Other than hospitals	-	\$ -	\$ -	\$ -	\$ -
Human Services	13	\$ 34,000	\$ 61,789	\$ 59,000	\$ 108,175
Other	2	\$ 43,000	\$ 69,000	\$ 69,000	\$ 95,000
C. ANNUAL REVENUE					
Less than \$1,000,000	6	\$ 34,000	\$ 46,271	\$ 42,653	\$ 64,000
\$1,000,000 - \$3,000,000	4	\$ 37,129	\$ 54,657	\$ 43,250	\$ 95,000
\$3,000,000 - \$5,000,000	3	\$ 47,250	\$ 61,461	\$ 59,000	\$ 78,133
\$5,000,000 - \$10,000,000	2	\$ 75,000	\$ 82,500	\$ 82,500	\$ 90,000
More than \$10,000,000	7	\$ 48,695	\$ 75,450	\$ 74,000	\$ 108,175
D. NUMBER OF EMPLOYEES					
Less than 20	9	\$ 34,000	\$ 51,591	\$ 43,000	\$ 95,000
20 - 49	2	\$ 43,500	\$ 45,375	\$ 45,375	\$ 47,250
50 - 99	4	\$ 37,129	\$ 62,316	\$ 67,000	\$ 78,133
100 - 199	1	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000
200 - 499	5	\$ 55,622	\$ 74,256	\$ 74,000	\$ 92,500
More than 500	1	\$ 108,175	\$ 108,175	\$ 108,175	\$ 108,175

LUMSDEN & McCORMICK, LLP
2010 NONPROFIT SALARY SURVEY

DIRECTOR OF FINANCE/CONTROLLER

	Number of Organizations	BASE SALARY			
		Lowest	Mean	Median	Highest
A. TOTAL RESPONSES	53	\$ 15,000	\$ 59,768	\$ 57,231	\$ 115,000
B. TYPE OF ORGANIZATION					
Arts & Culture	3	\$ 29,454	\$ 38,151	\$ 40,000	\$ 45,000
Association/Membership Organization	1	\$ 49,753	\$ 49,753	\$ 49,753	\$ 49,753
Education					
- College/University	6	\$ 60,754	\$ 74,536	\$ 70,500	\$ 89,500
- Private, Charter Schools	3	\$ 57,231	\$ 64,077	\$ 66,000	\$ 69,000
Foundation/Funds Development	2	\$ 55,000	\$ 57,905	\$ 57,905	\$ 60,809
Government Agency/Municipality	1	\$ 75,377	\$ 75,377	\$ 75,377	\$ 75,377
School District	3	\$ 91,183	\$ 102,908	\$ 102,540	\$ 115,000
Health Care					
- Hospitals	1	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
- Other than hospitals	2	\$ 56,059	\$ 71,530	\$ 71,530	\$ 87,000
Human Services	24	\$ 15,000	\$ 54,073	\$ 55,000	\$ 106,000
Other	7	\$ 32,000	\$ 53,329	\$ 60,000	\$ 71,410
C. ANNUAL REVENUE					
Less than \$1,000,000	6	\$ 16,700	\$ 36,222	\$ 41,250	\$ 45,000
\$1,000,000 - \$3,000,000	10	\$ 15,000	\$ 46,294	\$ 48,315	\$ 65,596
\$3,000,000 - \$5,000,000	7	\$ 32,000	\$ 51,087	\$ 55,000	\$ 62,000
\$5,000,000 - \$10,000,000	5	\$ 46,350	\$ 59,840	\$ 61,790	\$ 69,000
More than \$10,000,000	25	\$ 49,753	\$ 73,224	\$ 71,000	\$ 115,000
D. NUMBER OF EMPLOYEES					
Less than 20	14	\$ 16,700	\$ 44,851	\$ 42,750	\$ 75,377
20 - 49	3	\$ 15,000	\$ 34,572	\$ 32,000	\$ 56,715
50 - 99	11	\$ 45,000	\$ 56,768	\$ 56,059	\$ 71,410
100 - 199	7	\$ 55,000	\$ 70,718	\$ 62,000	\$ 102,540
200 - 499	11	\$ 50,000	\$ 65,756	\$ 65,000	\$ 91,183
More than 500	7	\$ 49,753	\$ 84,751	\$ 87,000	\$ 115,000

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2010 NONPROFIT SALARY SURVEY

OPERATIONS/PROGRAM DIRECTOR

	Number of Organizations	BASE SALARY			
		Lowest	Mean	Median	Highest
A. TOTAL RESPONSES	57	\$ 28,000	\$ 58,600	\$ 54,500	\$ 138,671
B. TYPE OF ORGANIZATION					
Arts & Culture	5	\$ 29,350	\$ 47,769	\$ 42,000	\$ 68,495
Association/Membership Organization	2	\$ 35,000	\$ 60,000	\$ 60,000	\$ 85,000
Education					
- College/University	1	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
- Private, Charter Schools	2	\$ 28,000	\$ 41,250	\$ 41,250	\$ 54,500
Foundation/Funds Development	5	\$ 30,452	\$ 60,615	\$ 55,687	\$ 100,000
Government Agency/Municipality	-	\$ -	\$ -	\$ -	\$ -
School District	2	\$ 62,500	\$ 100,586	\$ 100,586	\$ 138,671
Health Care					
- Hospitals	1	\$ 71,000	\$ 71,000	\$ 71,000	\$ 71,000
- Other than hospitals	2	\$ 74,282	\$ 89,641	\$ 89,641	\$ 105,000
Human Services	33	\$ 38,000	\$ 55,578	\$ 54,000	\$ 89,797
Other	4	\$ 42,000	\$ 60,068	\$ 53,750	\$ 90,773
C. ANNUAL REVENUE					
Less than \$1,000,000	14	\$ 29,350	\$ 44,308	\$ 41,500	\$ 72,675
\$1,000,000 - \$3,000,000	12	\$ 28,000	\$ 54,613	\$ 48,488	\$ 100,000
\$3,000,000 - \$5,000,000	7	\$ 50,000	\$ 57,257	\$ 54,500	\$ 85,000
\$5,000,000 - \$10,000,000	8	\$ 50,564	\$ 63,667	\$ 63,411	\$ 82,559
More than \$10,000,000	16	\$ 44,260	\$ 72,152	\$ 67,271	\$ 138,671
D. NUMBER OF EMPLOYEES					
Less than 20	22	\$ 29,350	\$ 50,115	\$ 45,130	\$ 100,000
20 - 49	6	\$ 28,000	\$ 52,602	\$ 52,300	\$ 85,000
50 - 99	9	\$ 42,000	\$ 54,604	\$ 54,000	\$ 74,282
100 - 199	7	\$ 50,000	\$ 64,140	\$ 65,000	\$ 82,559
200 - 499	7	\$ 50,000	\$ 63,325	\$ 65,575	\$ 71,173
More than 500	6	\$ 62,500	\$ 89,733	\$ 81,113	\$ 138,671

LUMSDEN & McCORMICK, LLP
2010 NONPROFIT SALARY SURVEY

HUMAN RESOURCE DIRECTOR

	Number of Organizations	BASE SALARY			
		Lowest	Mean	Median	Highest
A. TOTAL RESPONSES	48	\$ 26,000	\$ 66,339	\$ 62,527	\$ 180,000
B. TYPE OF ORGANIZATION					
Arts & Culture	-	\$ -	\$ -	\$ -	\$ -
Association/Membership Organization	3	\$ 26,000	\$ 41,991	\$ 36,800	\$ 63,173
Education					
- College/University	6	\$ 58,179	\$ 70,214	\$ 69,701	\$ 85,000
- Private, Charter Schools	2	\$ 42,266	\$ 48,633	\$ 48,633	\$ 55,000
Foundation/Funds Development	-	\$ -	\$ -	\$ -	\$ -
Government Agency/Municipality	1	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000
School District	6	\$ 46,000	\$ 90,659	\$ 93,976	\$ 130,000
Health Care					
- Hospitals	2	\$ 38,500	\$ 61,600	\$ 61,600	\$ 84,700
- Other than hospitals	2	\$ 63,054	\$ 68,027	\$ 68,027	\$ 73,000
Human Services	25	\$ 31,900	\$ 65,746	\$ 60,000	\$ 180,000
Other	1	\$ 50,883	\$ 50,883	\$ 50,883	\$ 50,883
C. ANNUAL REVENUE					
Less than \$1,000,000	-	\$ -	\$ -	\$ -	\$ -
\$1,000,000 - \$3,000,000	4	\$ 31,900	\$ 47,275	\$ 47,600	\$ 62,000
\$3,000,000 - \$5,000,000	4	\$ 26,000	\$ 35,285	\$ 36,436	\$ 42,266
\$5,000,000 - \$10,000,000	6	\$ 48,000	\$ 54,244	\$ 54,000	\$ 63,054
More than \$10,000,000	34	\$ 38,500	\$ 74,369	\$ 69,701	\$ 180,000
D. NUMBER OF EMPLOYEES					
Less than 20	1	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
20 - 49	2	\$ 36,800	\$ 49,400	\$ 49,400	\$ 62,000
50 - 99	9	\$ 26,000	\$ 43,153	\$ 45,000	\$ 63,054
100 - 199	7	\$ 42,000	\$ 56,787	\$ 55,000	\$ 71,700
200 - 499	14	\$ 38,500	\$ 62,546	\$ 64,237	\$ 84,700
More than 500	15	\$ 60,000	\$ 91,595	\$ 77,611	\$ 180,000

LUMSDEN & McCORMICK, LLP
2010 NONPROFIT SALARY SURVEY

DEVELOPMENT DIRECTOR

	Number of Organizations	BASE SALARY			
		Lowest	Mean	Median	Highest
A. TOTAL RESPONSES	56	\$ 18,000	\$ 62,621	\$ 60,258	\$ 188,000
B. TYPE OF ORGANIZATION					
Arts & Culture	5	\$ 30,000	\$ 55,620	\$ 41,600	\$ 110,000
Association/Membership Organization	2	\$ 60,000	\$ 62,057	\$ 62,057	\$ 64,113
Education					
- College/University	4	\$ 60,000	\$ 73,391	\$ 73,670	\$ 86,225
- Private, Charter Schools	6	\$ 45,000	\$ 64,052	\$ 65,155	\$ 89,000
Foundation/Funds Development	3	\$ 36,000	\$ 78,027	\$ 73,081	\$ 125,000
Government Agency/Municipality	-	\$ -	\$ -	\$ -	\$ -
School District	-	\$ -	\$ -	\$ -	\$ -
Health Care					
- Hospitals	-	\$ -	\$ -	\$ -	\$ -
- Other than hospitals	2	\$ 52,020	\$ 58,510	\$ 58,510	\$ 65,000
Human Services	28	\$ 30,000	\$ 61,833	\$ 58,069	\$ 188,000
Other	6	\$ 18,000	\$ 57,375	\$ 48,225	\$ 97,800
C. ANNUAL REVENUE					
Less than \$1,000,000	8	\$ 30,000	\$ 41,591	\$ 41,800	\$ 60,000
\$1,000,000 - \$3,000,000	11	\$ 18,000	\$ 53,905	\$ 50,000	\$ 97,800
\$3,000,000 - \$5,000,000	6	\$ 40,000	\$ 67,203	\$ 61,650	\$ 125,000
\$5,000,000 - \$10,000,000	7	\$ 52,020	\$ 66,220	\$ 68,000	\$ 89,000
More than \$10,000,000	24	\$ 36,000	\$ 71,430	\$ 66,505	\$ 188,000
D. NUMBER OF EMPLOYEES					
Less than 20	17	\$ 18,000	\$ 54,262	\$ 42,500	\$ 125,000
20 - 49	6	\$ 30,000	\$ 48,717	\$ 45,000	\$ 72,800
50 - 99	9	\$ 41,839	\$ 62,737	\$ 63,300	\$ 89,000
100 - 199	5	\$ 53,045	\$ 76,856	\$ 68,000	\$ 110,000
200 - 499	9	\$ 40,100	\$ 59,390	\$ 61,899	\$ 73,928
More than 500	10	\$ 60,000	\$ 80,857	\$ 67,586	\$ 188,000

LUMSDEN & McCORMICK, LLP
2010 NONPROFIT SALARY SURVEY

INFORMATION SYSTEMS DIRECTOR

	Number of Organizations	BASE SALARY			
		Lowest	Mean	Median	Highest
A. TOTAL RESPONSES	51	\$ 20,000	\$ 63,741	\$ 61,000	\$ 132,000
B. TYPE OF ORGANIZATION					
Arts & Culture	1	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000
Association/Membership Organization	3	\$ 41,000	\$ 47,958	\$ 49,363	\$ 53,510
Education					
- College/University	5	\$ 49,063	\$ 70,792	\$ 72,000	\$ 96,427
- Private, Charter Schools	8	\$ 40,600	\$ 59,917	\$ 55,250	\$ 95,132
Foundation/Funds Development	1	\$ 25,367	\$ 25,367	\$ 25,367	\$ 25,367
Government Agency/Municipality	-	\$ -	\$ -	\$ -	\$ -
School District	9	\$ 54,091	\$ 92,624	\$ 99,618	\$ 132,000
Health Care					
- Hospitals	2	\$ 41,600	\$ 63,300	\$ 63,300	\$ 85,000
- Other than hospitals	1	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000
Human Services	18	\$ 41,600	\$ 58,723	\$ 56,393	\$ 92,000
Other	3	\$ 20,000	\$ 43,333	\$ 25,000	\$ 85,000
C. ANNUAL REVENUE					
Less than \$1,000,000	3	\$ 25,000	\$ 30,656	\$ 25,367	\$ 41,600
\$1,000,000 - \$3,000,000	5	\$ 20,000	\$ 49,317	\$ 44,200	\$ 85,000
\$3,000,000 - \$5,000,000	4	\$ 41,000	\$ 46,824	\$ 46,393	\$ 53,510
\$5,000,000 - \$10,000,000	8	\$ 42,000	\$ 63,061	\$ 62,500	\$ 95,132
More than \$10,000,000	31	\$ 36,000	\$ 71,627	\$ 69,440	\$ 132,000
D. NUMBER OF EMPLOYEES					
Less than 20	6	\$ 20,000	\$ 40,195	\$ 33,484	\$ 85,000
20 - 49	3	\$ 41,000	\$ 50,432	\$ 53,510	\$ 56,785
50 - 99	8	\$ 40,600	\$ 61,728	\$ 58,250	\$ 95,132
100 - 199	8	\$ 36,000	\$ 56,787	\$ 56,523	\$ 96,427
200 - 499	13	\$ 41,600	\$ 66,080	\$ 69,440	\$ 99,618
More than 500	13	\$ 44,138	\$ 80,858	\$ 72,000	\$ 132,000

LUMSDEN & McCORMICK, LLP
2010 NONPROFIT SALARY SURVEY

SUMMARY BY ORGANIZATION TYPE

Number of Organizations	BASE SALARY			
	Lowest	Mean	Median	Highest

ARTS & CULTURE:

A. TOTAL RESPONSES	7				
B. POSITION					
Executive Director/President	7	\$ 49,960	\$ 86,246	\$ 57,000	\$ 227,900
Chief Operating Officer	1	\$ 47,000	\$ 47,000	\$ 47,000	\$ 47,000
Chief Financial Officer	1	\$ 74,100	\$ 74,100	\$ 74,100	\$ 74,100
Vice President	-	\$ -	\$ -	\$ -	\$ -
Deputy/Assistant Director	1	\$ 36,082	\$ 36,082	\$ 36,082	\$ 36,082
Director of Finance/Controller	3	\$ 29,454	\$ 38,151	\$ 40,000	\$ 45,000
Operations/Program Director	5	\$ 29,350	\$ 47,769	\$ 42,000	\$ 68,495
Human Resource Director	-	\$ -	\$ -	\$ -	\$ -
Development Director	5	\$ 30,000	\$ 55,620	\$ 41,600	\$ 110,000
Information Systems Director	1	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000

ASSOCIATION/MEMBERSHIP ORGANIZATION:

A. TOTAL RESPONSES	6				
B. POSITION					
Executive Director/President	6	\$ 55,600	\$ 141,687	\$ 122,930	\$ 302,660
Chief Operating Officer	1	\$ 109,103	\$ 109,103	\$ 109,103	\$ 109,103
Chief Financial Officer	5	\$ 42,000	\$ 72,771	\$ 80,000	\$ 109,853
Vice President	2	\$ 87,500	\$ 91,250	\$ 91,250	\$ 95,000
Deputy/Assistant Director	1	\$ 47,250	\$ 47,250	\$ 47,250	\$ 47,250
Director of Finance/Controller	1	\$ 49,753	\$ 49,753	\$ 49,753	\$ 49,753
Operations/Program Director	2	\$ 35,000	\$ 60,000	\$ 60,000	\$ 85,000
Human Resource Director	3	\$ 26,000	\$ 41,991	\$ 36,800	\$ 63,173
Development Director	2	\$ 60,000	\$ 62,057	\$ 62,057	\$ 64,113
Information Systems Director	3	\$ 41,000	\$ 47,958	\$ 49,363	\$ 53,510

LUMSDEN & McCORMICK, LLP
2010 NONPROFIT SALARY SURVEY

SUMMARY BY ORGANIZATION TYPE

	Number of Organizations	BASE SALARY			
		Lowest	Mean	Median	Highest
EDUCATION:					
<u>COLLEGE/UNIVERSITIES</u>					
A. TOTAL RESPONSES	7				
B. POSITION					
Executive Director/President	6	\$ 139,848	\$ 182,228	\$ 180,500	\$ 235,000
Chief Operating Officer	2	\$ 53,000	\$ 78,382	\$ 78,382	\$ 103,763
Chief Financial Officer	6	\$ 52,000	\$ 102,982	\$ 104,191	\$ 130,000
Vice President	3	\$ 89,015	\$ 94,591	\$ 95,000	\$ 99,757
Deputy/Assistant Director	-	\$ -	\$ -	\$ -	\$ -
Director of Finance/Controller	6	\$ 60,754	\$ 74,536	\$ 70,500	\$ 89,500
Operations/Program Director	1	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
Human Resource Director	6	\$ 58,179	\$ 70,214	\$ 69,701	\$ 85,000
Development Director	4	\$ 60,000	\$ 73,391	\$ 73,670	\$ 86,225
Information Systems Director	5	\$ 49,063	\$ 70,792	\$ 72,000	\$ 96,427
<u>PRIVATE, CHARTER SCHOOLS</u>					
A. TOTAL RESPONSES	12				
B. POSITION					
Executive Director/President	9	\$ 65,000	\$ 118,805	\$ 123,715	\$ 174,000
Chief Operating Officer	5	\$ 59,387	\$ 81,854	\$ 85,632	\$ 98,700
Chief Financial Officer	6	\$ 48,000	\$ 72,322	\$ 70,012	\$ 96,710
Vice President	3	\$ 45,000	\$ 71,333	\$ 72,000	\$ 97,000
Deputy/Assistant Director	2	\$ 75,000	\$ 82,500	\$ 82,500	\$ 90,000
Director of Finance/Controller	3	\$ 57,231	\$ 64,077	\$ 66,000	\$ 69,000
Operations/Program Director	2	\$ 28,000	\$ 41,250	\$ 41,250	\$ 54,500
Human Resource Director	2	\$ 42,266	\$ 48,633	\$ 48,633	\$ 55,000
Development Director	6	\$ 45,000	\$ 64,052	\$ 65,155	\$ 89,000
Information Systems Director	8	\$ 40,600	\$ 59,917	\$ 55,250	\$ 95,132

LUMSDEN & McCORMICK, LLP
2010 NONPROFIT SALARY SURVEY

SUMMARY BY ORGANIZATION TYPE

	Number of Organizations	BASE SALARY			
		Lowest	Mean	Median	Highest
GOVERNMENT :					
<u>AGENCY/MUNICIPALITY</u>					
A. TOTAL RESPONSES	7				
B. POSITION					
Executive Director/President	4	\$ 32,000	\$ 77,507	\$ 88,014	\$ 102,000
Chief Operating Officer	1	\$ 82,000	\$ 82,000	\$ 82,000	\$ 82,000
Chief Financial Officer	4	\$ 15,000	\$ 54,250	\$ 62,500	\$ 77,000
Vice President	-	\$ -	\$ -	\$ -	\$ -
Deputy/Assistant Director	1	\$ 43,000	\$ 43,000	\$ 43,000	\$ 43,000
Director of Finance/Controller	1	\$ 75,377	\$ 75,377	\$ 75,377	\$ 75,377
Operations/Program Director	-	\$ -	\$ -	\$ -	\$ -
Human Resource Director	1	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000
Development Director	-	\$ -	\$ -	\$ -	\$ -
Information Systems Director	-	\$ -	\$ -	\$ -	\$ -
<u>SCHOOL DISTRICT</u>					
A. TOTAL RESPONSES	13				
B. POSITION					
Executive Director/President	9	\$ 144,238	\$ 158,623	\$ 157,000	\$ 179,900
Chief Operating Officer	3	\$ 120,000	\$ 138,073	\$ 128,796	\$ 165,424
Chief Financial Officer	10	\$ 89,250	\$ 117,216	\$ 118,000	\$ 157,000
Vice President	-	\$ -	\$ -	\$ -	\$ -
Deputy/Assistant Director	1	\$ 92,500	\$ 92,500	\$ 92,500	\$ 92,500
Director of Finance/Controller	3	\$ 91,183	\$ 102,908	\$ 102,540	\$ 115,000
Operations/Program Director	2	\$ 62,500	\$ 100,586	\$ 100,586	\$ 138,671
Human Resource Director	6	\$ 46,000	\$ 90,659	\$ 93,976	\$ 130,000
Development Director	-	\$ -	\$ -	\$ -	\$ -
Information Systems Director	9	\$ 54,091	\$ 92,624	\$ 99,618	\$ 132,000

LUMSDEN & McCORMICK, LLP
2010 NONPROFIT SALARY SURVEY

SUMMARY BY ORGANIZATION TYPE

	Number of Organizations	BASE SALARY			
		Lowest	Mean	Median	Highest
HEALTH CARE:					
<u>HOSPITALS</u>					
A. TOTAL RESPONSES	2				
B. POSITION					
Executive Director/President	2	\$ 119,500	\$ 158,550	\$ 158,550	\$ 197,600
Chief Operating Officer	-	\$ -	\$ -	\$ -	\$ -
Chief Financial Officer	2	\$ 119,500	\$ 124,750	\$ 124,750	\$ 130,000
Vice President	-	\$ -	\$ -	\$ -	\$ -
Deputy/Assistant Director	-	\$ -	\$ -	\$ -	\$ -
Director of Finance/Controller	1	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Operations/Program Director	1	\$ 71,000	\$ 71,000	\$ 71,000	\$ 71,000
Human Resource Director	2	\$ 38,500	\$ 61,600	\$ 61,600	\$ 84,700
Development Director	-	\$ -	\$ -	\$ -	\$ -
Information Systems Director	2	\$ 41,600	\$ 63,300	\$ 63,300	\$ 85,000
<u>OTHER THAN HOSPITALS</u>					
A. TOTAL RESPONSES	4				
B. POSITION					
Executive Director/President	4	\$ 88,254	\$ 142,064	\$ 120,000	\$ 240,000
Chief Operating Officer	-	\$ -	\$ -	\$ -	\$ -
Chief Financial Officer	1	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000
Vice President	1	\$ 99,991	\$ 99,991	\$ 99,991	\$ 99,991
Deputy/Assistant Director	-	\$ -	\$ -	\$ -	\$ -
Director of Finance/Controller	2	\$ 56,059	\$ 71,530	\$ 71,530	\$ 87,000
Operations/Program Director	2	\$ 74,282	\$ 89,641	\$ 89,641	\$ 105,000
Human Resource Director	2	\$ 63,054	\$ 68,027	\$ 68,027	\$ 73,000
Development Director	2	\$ 52,020	\$ 58,510	\$ 58,510	\$ 65,000
Information Systems Director	1	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000

LUMSDEN & McCORMICK, LLP
2010 NONPROFIT SALARY SURVEY

SUMMARY BY ORGANIZATION TYPE

Number of Organizations	BASE SALARY			
	Lowest	Mean	Median	Highest

FOUNDATIONS/FUNDS DEVELOPMENT

A. TOTAL RESPONSES	8				
B. POSITION					
Executive Director/President	8	\$ 40,000	\$ 117,650	\$ 114,071	\$ 200,000
Chief Operating Officer	-	\$ -	\$ -	\$ -	\$ -
Chief Financial Officer	5	\$ 22,000	\$ 49,793	\$ 53,372	\$ 82,000
Vice President	-	\$ -	\$ -	\$ -	\$ -
Deputy/Assistant Director	1	\$ 48,695	\$ 48,695	\$ 48,695	\$ 48,695
Director of Finance/Controller	2	\$ 55,000	\$ 57,905	\$ 57,905	\$ 60,809
Operations/Program Director	5	\$ 30,452	\$ 60,615	\$ 55,687	\$ 100,000
Human Resource Director	-	\$ -	\$ -	\$ -	\$ -
Development Director	3	\$ 36,000	\$ 78,027	\$ 73,081	\$ 125,000
Information Systems Director	1	\$ 25,367	\$ 25,367	\$ 25,367	\$ 25,367

HUMAN SERVICES

A. TOTAL RESPONSES	55				
B. POSITION					
Executive Director/President	54	\$ 40,000	\$ 99,762	\$ 95,000	\$ 360,000
Chief Operating Officer	16	\$ 52,389	\$ 89,379	\$ 67,500	\$ 250,000
Chief Financial Officer	23	\$ 38,600	\$ 90,223	\$ 82,559	\$ 245,000
Vice President	6	\$ 55,000	\$ 67,663	\$ 68,500	\$ 75,000
Deputy/Assistant Director	13	\$ 34,000	\$ 61,789	\$ 59,000	\$ 108,175
Director of Finance/Controller	24	\$ 15,000	\$ 54,073	\$ 55,000	\$ 106,000
Operations/Program Director	33	\$ 38,000	\$ 55,578	\$ 54,000	\$ 89,797
Human Resource Director	25	\$ 31,900	\$ 65,746	\$ 60,000	\$ 180,000
Development Director	28	\$ 30,000	\$ 61,833	\$ 58,069	\$ 188,000
Information Systems Director	18	\$ 41,600	\$ 58,723	\$ 56,393	\$ 92,000

LUMSDEN & McCORMICK, LLP
2010 NONPROFIT SALARY SURVEY

SUMMARY BY ORGANIZATION TYPE

	Number of Organizations	BASE SALARY			
		Lowest	Mean	Median	Highest
OTHER					
A. TOTAL RESPONSES	19				
B. POSITION					
Executive Director/President	14	\$ 28,000	\$ 118,619	\$ 88,080	\$ 295,000
Chief Operating Officer	2	\$ 65,000	\$ 94,065	\$ 94,065	\$ 123,130
Chief Financial Officer	2	\$ 46,000	\$ 68,000	\$ 68,000	\$ 90,000
Vice President	1	\$ 90,500	\$ 90,500	\$ 90,500	\$ 90,500
Deputy/Assistant Director	2	\$ 43,000	\$ 69,000	\$ 69,000	\$ 95,000
Director of Finance/Controller	7	\$ 32,000	\$ 53,329	\$ 60,000	\$ 71,410
Operations/Program Director	4	\$ 42,000	\$ 60,068	\$ 53,750	\$ 90,773
Human Resource Director	1	\$ 50,883	\$ 50,883	\$ 50,883	\$ 50,883
Development Director	6	\$ 18,000	\$ 57,375	\$ 48,225	\$ 97,800
Information Systems Director	3	\$ 20,000	\$ 43,333	\$ 25,000	\$ 85,000

CHALLENGES FACING YOUR ORGANIZATION

We received 277 responses to the above question, representing all organization types and sizes. Not surprisingly, funding related issues continue to be the biggest challenge faced by exempt organizations, as 112 respondents (40%) cited declines in public and private funding streams, and ways to make up for the shortfalls, as their biggest challenge. The impact of these funding decreases is evident as 109 (39%) respondents mentioned operating issues as their primary concern. Specifically mentioned in this category were maintaining programs with declining revenues, controlling health care and other costs, and recruiting and retaining quality employees with limited resources. The political environment, particularly a lack of leadership in Albany, additional regulatory requirements and mandates, as well as political influence, were noted as a challenge by 26 respondents (9%). Governance issues, including board participation and declining volunteers and membership, also remain a top concern cited by 16 (6%) respondents.

Following is a summary of representative comments:

Funding and Operations

- *Increased demand for foundation funding due to decreased funding streams*
- *Budgetary cuts in funding coupled with increase in service and documentation requirements*
- *Continually trying to improve the organization while at the same time having fewer resources*
- *Keeping costs down, especially insurance and fuel*
- *Maintaining a qualified employee group with inability to provide raises/promotions*

Political Issues

- *Lack of leadership at the state level*
- *Keeping current with federal and legislative changes*
- *Meeting all the various regulations from governmental agencies*

Governance

- *Board development and recruiting committed board members*
- *Volunteer recruitment and training*
- *Increasing membership*

LUMSDEN & McCORMICK, LLP
2010 NONPROFIT SALARY SURVEY

What software package do you use and how do you rate it?

Financial Accounting and Reporting Software

We received a total of 127 responses to the financial accounting and reporting question, representing 37 different accounting software packages, with more than half mentioned only once.

Software, excluding products receiving only one response, are listed below. Ratings are an average of total responses received for each product, based on a scale of 1 (highest or most favorable) to 5 (lowest or unfavorable).

Responses by Number of Users

Product	# of users	Rating	Manufacturer
QuickBooks	29	2.6	Intuit
Sage MIP	15	1.7	Sage
Peachtree	12	2.3	Sage
Great Plains	11	1.8	Microsoft Dynamics
Finance Manager	7	2.0	Finance Manager
ACCPAC	6	3.2	Sage
Financial Edge	5	1.8	Blackbaud
WinCap	5	2.0	Capital Computer Associates, Inc.
Fund E-Z	4	2.3	Fund E-Z Development Corporation
FIMS	2	1.0	MicroEdge
Senior Systems	2	2.5	Senior Systems, Inc.
GMS Accounting	2	3.0	Grants Management Systems
ForFund	2	4.0	Mirasoft, Inc.
In House	2	4.0	

LUMSDEN & McCORMICK, LLP
2010 NONPROFIT SALARY SURVEY

Financial Accounting and Reporting Software (con't)

Responses by Rating

Product	# of users	Rating	Manufacturer
FIMS	2	1.0	MicroEdge
Sage MIP	15	1.7	Sage
Great Plains	11	1.8	Microsoft Dynamics
Financial Edge	5	1.8	Blackbaud
Finance Manager	7	2.0	Finance Manager
WinCap	5	2.0	Capital Computer Associates, Inc.
Peachtree	12	2.3	Sage
Fund E-Z	4	2.3	Fund E-Z Development Corporation
Senior Systems	2	2.5	Senior Systems, Inc.
QuickBooks	29	2.6	Intuit
GMS Accounting	2	3.0	Grants Management Systems
ACCPAC	6	3.2	Sage
ForFund	2	4.0	Mirasoft, Inc.
In House	2	4.0	

Responses by Industry

Software	AC	AS	ED	FF	GV	SD	HC	HS	OT	# of users
QuickBooks	3	2	3	4	-	-	-	12	5	29
Sage MIP	-	-	2	1	3	-	-	6	3	15
Peachtree	1	-	1	-	1	-	1	4	4	12
Great Plains	-	2	2	-	-	-	-	5	2	11
Finance Manager	-	-	-	-	-	7	-	-	-	7
ACCPAC	-	-	2	-	-	-	-	3	1	6
Financial Edge	1	-	2	-	-	-	1	1	-	5
Wincap	-	-	-	-	-	5	-	-	-	5
Fund E-Z	-	-	-	-	-	-	-	4	-	4
FIMS	-	-	-	2	-	-	-	-	-	2
Senior Systems	-	-	2	-	-	-	-	-	-	2
GMS	-	-	-	-	-	-	-	2	-	2
ForFund	1	-	-	-	-	-	-	1	-	2
In House	-	-	1	1	-	-	-	-	-	2
Total	6	4	15	8	4	12	2	38	15	

- AC** Arts & Cultural
- AS** Association/Membership
- ED** Education
 - College/University
 - Private, Charter School
- FF** Foundation/Fund Development
- GV** Government
 - Agency/Municipality
- SD** School District
- HC** Health Care
 - Hospital
 - Other than a Hospital
- HS** Human Services
- OT** Other

LUMSDEN & McCORMICK, LLP
2010 NONPROFIT SALARY SURVEY

What software package do you use and how do you rate it?

Development / Fund Raising Software

We received a total of 53 responses to the development/fund raising software question. Of the 53 responses, 29 different development/fund raising software packages are used, with more than twenty mentioned only once.

Software, excluding products receiving only one response, are listed below. Ratings are an average of the total responses received for each product, based on a scale of 1 (highest or most favorable) to 5 (lowest or unfavorable).

Responses by Number of Users

Name	# of users	Rating	Manufacturer
Raiser's Edge	17	2.3	Blackbaud
Sage Fundraising	3	1.0	Sage
Donor Perfect	3	2.0	SofterWare
Results Plus	3	3.0	Metafile Information Systems
Exceed	2	2.5	Telosa Software
Pledgemaker	2	3.5	SofTrek

Responses by Rating

Name	# of users	Rating	Manufacturer
Sage Fundraising	3	1.0	Sage
Donor Perfect	3	2.0	SofterWare
Raiser's Edge	17	2.3	Blackbaud
Exceed	2	2.5	Telosa Software
Results Plus	3	3.0	Metafile Information Systems
Pledgemaker	2	3.5	SofTrek

LUMSDEN & McCORMICK, LLP
2010 NONPROFIT SALARY SURVEY

Development / Fund Raising Software (con't)

Responses by Industry

Software	AC	AS	ED	FF	GV	SD	HC	HS	OT	# of users
Raiser's Edge	3	-	4	-	-	-	2	7	1	17
Sage Fundraising	-	-	1	-	-	-	-	1	1	3
Donor Perfect	-	-	1	-	-	-	-	2	-	3
Results Plus	-	-	2	-	-	-	-	-	1	3
Exceed	1	-	-	-	-	-	1	-	-	2
Pledgemaker	-	-	-	-	-	-	-	-	2	2
Total	4	0	8	0	0	0	3	10	5	

- AC** Arts & Cultural
- AS** Association/Membership
- ED** Education
College/University
Private, Charter School
- FF** Foundation/Fund Development
Government
- GV** Agency/Municipality
- SD** School District
- HC** Health Care
Hospital
Other than a Hospital
- HS** Human Services
- OT** Other