

## Fundraising and Administrative Costs Benchmarking and Best Practices

This questionnaire is part of a three-year national study of nonprofit fundraising and administrative costs. The study is being conducted by the **Center on Philanthropy at Indiana University** and the **Center on Nonprofits and Philanthropy at the Urban Institute**. Your participation in the study is very important! Your responses, along with the responses of hundreds of other nonprofit organizations, will provide information that will help managers run their organizations better, as well as provide policy makers with the context for understanding fundraising and administrative costs.

In study trials, organizations were able to complete the questionnaire in 20-45 minutes. **All organizations that participate in the study will receive a free copy of the project report and a donation of \$50.**

All information collected from this survey will be kept **confidential**. That is, your name and your organization's name will **never** be used in any report. The information you provide will be combined with answers from other organizations to produce group statistics for our project reports.

Please send your completed questionnaire to:

Indiana University  
Center for Survey Research  
1022 E Third St  
Bloomington, IN 47405

If you have any questions about this study, please call our toll-free study hotline 1-800-555-5555, or email us at [csr@indiana.edu](mailto:csr@indiana.edu) with your questions.

Thank you for taking the time to fill out this survey!  
Please answer all questions. Provide estimates if you don't have exact figures.  
If necessary, please consult with others in your organization.

### SECTION 1: ORGANIZATIONAL INFORMATION

1. What was the ending date of your organization's most recently completed fiscal year? 9 Month / 914000 Year
  
2. On a typical day in your organization's most recently completed fiscal year, approximately how many people were on your organization's payroll? 92 Number of employees
  
3. How many **staff members or consultants** does your organization employ whose **primary responsibility is development or fundraising**? 93a Full time paid staff  

Please include currently open positions that your organization intends to fill.

93b Part time paid staff  
93c Number of consultants (both on- and off-site)
  
- 4a. How many volunteers actively raise funds for your organization? Include board members and representatives of support organizations that are active fundraisers. 94a Number of volunteers
  
- 4b. Approximately what percentage of the funds raised for your organization are raised through the efforts of these volunteers? Please estimate. 94b %
  
5. On a scale from 1 to 5, how involved are the following types of people in your organization's fundraising efforts?
 

	Not at all Involved	2	3	4	Extremely Involved
<u>95a</u> Board members	1	2	3	4	5
<u>95b</u> Other volunteers	1	2	3	4	5
<u>95c</u> Executive director	1	2	3	4	5
<u>95d</u> Development / fundraising staff	1	2	3	4	5
<u>95e</u> Other staff	1	2	3	4	5

6a. How does your organization classify writing expenses for grant proposals submitted to foundations?

- Not Applicable 96a1
- Program service expense 96a2
- Fundraising expense 96a3
- Management and general expense 96a4
- Other 96a-014

Please check all that apply. 96a5

6b. How does your organization classify writing expenses for grant proposals submitted to government?

- Not Applicable 96b1
- Program service expense 96b2
- Fundraising expense 96b3
- Management and general expense 96b4
- Other 96b-014

Please check all that apply. 96b5

6c. How does your organization classify writing expenses for contract proposals submitted to government?

- Not Applicable 96c1
- Program service expense 96c2
- Fundraising expense 96c3
- Management and general expense 96c4
- Other 96c-014

Please check all that apply. 96c5

**SECTION 2: FUNDRAISING AND FINANCIAL RELATIONSHIPS**

7a. Is your organization the headquarters or main office of an umbrella organization (for example, a parent or headquarters organization with incorporated chapters, affiliates, or subordinate organizations?)

- Yes 97a
- No

7b. Is your organization a member of an umbrella organization (that is, an affiliate or chapter of a parent or headquarters organization, NOT a member of a membership organization)?

- Yes 97b
- No

8. Are your organization's finances reported in a consolidated statement — a financial report that combines your organization's financial activities with another organization's financial activities?

- Yes 98
- No

9a. Does your organization regularly receive money from federated fundraising campaigns, such as the United Way or Combined Federal Campaign?

- Yes 99a
- No

9b. Does your organization regularly receive money from an separately incorporated support organization, such as an alumni association, an auxiliary organization, or a trust?

- Yes 99b
- No

9c. Does your organization regularly receive money from a parent organization, such as a national office or local hospital or university with which your organization has close ties?

- Yes 99c
- No

9d. Does your organization regularly receive money from a community or civic association, such as a booster club, a church, or a fraternal organization?

- Yes 99d
- No

9e. If you answered YES for any of a, b, c or d, please estimate the percentage of your total revenue you receive from all of these types of sources: \_\_\_\_\_ % 99e

10. Does your organization feel pressures from the following types of entities to limit its overhead, fundraising, or administrative expenses?

- a. Private foundations or purchasers
  - Yes 910a
  - No
- b. Government agencies and grantmakers
  - Yes 910b
  - No
- c. Federated campaigns
  - Yes 910c
  - No
- d. Watchdog groups, such as the Better Business Bureau or National Charities Information Bureau (BBB Wise Giving Alliance)
  - Yes 910d
  - No
- e. Individual donors or volunteers
  - Yes 910e
  - No

11. In the past 12 months, did your organization trade or purchase donor or mailing lists for the purpose of fundraising?

- Yes 911
- No

12. Does your organization regularly share space, staff, or other resources with an affiliated nonprofit organization or partially

- Yes 912
- No

or fully owned for-profit subsidiary?

**SECTION 3: CONTRIBUTION REVENUE AND FUNDRAISING EXPENSES**

13. In the last fiscal year, what was the total value of the grants and contributions your organization received from the following sources?

\$ 913b Individuals  
 \$ 913c Businesses, including corporate foundations  
 \$ 913d Private and community foundations (excluding corporate foundations)

Other - please specify:

\$ 913e 913e text  
 \$ 913f 913f text

\$ 913a Total Grants and Contributions from Private Sources

\$ 913g Total Grants and Contributions from Government Sources: federal, state and local

\$ 913h Grand Total of Grants and Contributions from all sources

Include both restricted and unrestricted contributions.

Do not include the value of in-kind gifts, donated services and facilities.

For donated securities, use the market value at the time of the gift.

Please provide an estimate for each line if you do not have exact figures.

Please provide the grand total even if you cannot provide an estimate for the individual lines.

14a. Does your organization provide a total value of in-kind gifts and donated services or facilities on an audited financial statement?  Yes  No 914a

14b. If YES, what was the total value of in-kind gifts and donated services or facilities reported on your organization's most recent audited financial statement? \$ 914b

15. What percentage of fundraising efforts by unpaid volunteers was reported on your organization's financial statements last year? \_\_\_\_\_ % 915

Definition: A Professional Fundraiser is a person or firm outside of your organization who is paid to actively solicit gifts. This includes professional or commercial solicitors.

16a. Did your organization contract with a professional fundraiser in the most recently completed fiscal year?  Yes  No (Skip to question 17) 916a

16b. How many active contracts with professional fundraisers did your organization have in the most recently completed fiscal year? 916b Number of contracts

16a. Were the contracts paid on a fixed fee or a commission basis? Please check all that apply.  
 Fixed fee 916c1  
 Commission 916c2  
 Other - Please specify: 916c3  
916c3 + x + x

16d. How does your organization report professional fundraiser fees or commissions on its financial statements? Please check all that apply.  
 Fundraising expense 916d1  
 General or administrative 916d2  
 Program expense 916d3  
 Other - Please specify: 916d4  
916d4 + x + x

16e. When reporting income generated by professional fundraisers on its financial statements, does your organization report net proceeds, gross income, or both?  
 Net proceeds  
 Gross income  
 Both 916e

Definition: Fundraising Counsel is a person or firm outside of your organization who is hired to advise specifically on fundraising.

17a. Did your organization contract with fundraising counsel in the most recently completed fiscal year?  Yes  No (If no, skip to question 18) 917a

17b. How does your organization report fundraising counsel expenses on its financial statements? Please check all that apply.  
 Fundraising expense 917b1  
 General or administrative 917b2  
 Program expense 917b3  
 Other - Please specify: 917b4  
917b4 + x + x

18a. Many organizations combine educational campaigns (or other program activities) with fundraising appeals. Does your organization combine program and fundraising activities?  Yes  No (Skip to question 19) **918a**

18b. For these 'joint cost' activities, does your organization allocate portions of the costs to both programs and fundraising?  Yes  No  Unsure **918b**

**SECTION 4: ACCOUNTING**

19a. What software does your organization use to track fundraising revenue? **919a**

- We don't use software to track revenue.
- Database software (e.g., Access or Dbase)
- Commercial fundraising software (e.g., ASP or Blackbaud)
- Spreadsheet software (e.g., Excel or Lotus 1-2-3)
- Other - Please specify:

19b. Does your organization track revenue by fundraising method, such as direct mail, special events, or grant writing? **919b**

- Yes
- No
- Unsure

20a. When an invoice or bill is entered into your organization's accounting system, is it coded by functional expense, such as program services, management and general, or fundraising? **920a**

- Yes
- No

20b. Does your organization track expenses by fundraising method, such as direct mail, special events, or grant writing? **920b**

- Yes
- No
- Unsure

21. Does your organization separately report the following expenses on its annual financial statements?

- a. Program service expenses (either as a total, or by individual program)  Yes  No  No expenses to report **921a**
- b. Fundraising expenses  Yes  No  No expenses to report **921b**
- c. Management and general expenses  Yes  No  No expenses to report **921c**
- d. Membership development  Yes  No  No expenses to report **921d**

22a. Does your organization track staff time by functional expense, such as program services, fundraising, or management and general, for each payroll period?  Yes  No **922a**

22b. Please estimate the percentage of time, if any, that the following staff dedicate to programs, management and general, and fundraising.

	Program Services	Management and General	Fundraising	Other Activities	Total
Executive director or CEO	922b1a	922b1b	922b1c	922b1d	100%
Other executive/administrative staff	922b2a	922b2b	922b2c	922b2d	100%
Finance/accounting staff	922b3a	922b3b	922b3c	922b3d	100%
Development/fundraising staff	922b4a	922b4b	922b4c	922b4d	100%
Communications/PR staff	922b5a	922b5b	922b5c	922b5d	100%
Program staff	922b6a	922b6b	922b6c	922b6d	100%

22c. Does your organization track staff time by fundraising method, such as direct mail, special events, or grant writing?  Yes  No  Unsure **922c**

23a. Were your financial statements audited by an independent CPA last year?  Yes  No (Skip to question 24) **923a**

23b. Did the same person or firm that performed your organization's most recent audit also complete the same year's IRS Form 990?  Yes  No  Unsure **923b**

This is the hard page! However, this information will provide a much more informative report on fundraising costs in the nonprofit sector. If you can provide this information, please do so; if not, please pass it on to the most appropriate person in your organization.

24. Please provide revenues, expenses, and number of contributions/grants for each of your fundraising methods for your most recently completed fiscal year. If you do not have exact figures, please provide your best estimates.

Method	Does your organization use this method?		Total Revenue from this method	Total Expenses for this method	Number of contributions or grants from this method
	Yes	No			
• Direct Mail:					
Targeted to prospective donors	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$ 92492	\$ 92463	92404
Targeted to current/lapsed donors	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$ 92462	\$ 92463	92464
— OR —					
Not targeted by donor status	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$ 92462	\$ 92463	92464
• Telephone solicitation:					
Targeted to prospective donors	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$ 92462	\$ 92463	92464
Targeted to current/lapsed donors	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$ 92462	\$ 92463	92464
— OR —					
Not targeted by donor status	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$ 92462	\$ 92463	92464
• E-mail solicitation	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$ 92462	\$ 92463	92464
• Special events	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$ 92462	\$ 92463	92464
• Web page advertising	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$ 92462	\$ 92463	92464
• Foundation grant/proposal writing	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$ 92462	\$ 92463	92464
• Government grant or contract proposal writing	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$ 92462	\$ 92463	92464
• Federated fundraising	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$ 92462	\$ 92463	92464
• Capital campaigns	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$ 92462	\$ 92463	92464
• Major gift solicitation	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$ 92462	\$ 92463	92464
• Planned giving	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$ 92462	\$ 92463	92464
• Solicitation at/from congregations	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$ 92462	\$ 92463	92464
• Door-to-door solicitation	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$ 92462	\$ 92463	92464
• Other: 92464	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$ 92462	\$ 92463	92464

**SECTION 6: CONTACT INFORMATION**

25. In case we need to contact you to answer questions about this questionnaire, please provide the following contact information. Although we would like to have this information, providing it is optional.

975A  
 Organization Name: 925b  
 Preferred Mailing Address: 925c  
 Name of Person Completing this Survey: 925d Title: 9  
 Telephone: ( ) 925e

26. If it isn't clear from your title, which of the following positions best describes your role in the organization?

- Executive / chief operating officer 926b
- Development / fundraising director 926d
- Financial officer / accounting director 926e
- Program staff 926f
- Outside consultant 926g
- Other — Please specify 926h
- Other executive or administrative staff
- Other development or fundraising staff
- Other accounting staff
- Board member
- Other volunteer or alumnus

27. Would you be interested in participating in annual benchmarking surveys that will provide you with data comparing your performance with other organizations of your size and in your industry?  Yes  No 927

28. Please list any comments you have on the survey or special circumstances specific to your organization:

Thank you very much for participating in this important study.

Please mail your completed  
Fundraising and Administrative Costs:  
Benchmarking and Best Practices survey to the

Center for Survey Research  
1022 E Third St  
Bloomington, IN 47405



THE URBAN INSTITUTE  
Center on Nonprofits and  
Philanthropy



The Center on Philanthropy  
at Indiana University  
Indiana University - Purdue University Indianapolis