

The **Wisconsin** *Nonprofit Sector Report*

Wisconsin's nonprofits create caring communities – ones that strengthen and enhance our state's quality of life. The nonprofit sector in Wisconsin is large, diverse and growing. In every county, you will find nonprofits serving citizens and communities, and addressing issues of concern. Wisconsin's nonprofits range from hospitals to boys and girls clubs, universities to environmental groups, emergency shelters to organizations working with the elderly, veterans and the disabled.

This report summarizes the most recent available data on Wisconsin's nonprofits, and illustrates the significant role this sector plays. Much attention is given to the condition of business and government in our state, but let's not forget that nonprofits fill a critical role as a third and independent sector. The primary sources for this data are annual reports filed with the IRS by charitable nonprofits with over \$25,000 in gross annual receipts and employment records collected by the state's employment security office.

Through this report we aim to build awareness about the vital role nonprofits play and to educate policymakers, the media, and the public about charitable giving in Wisconsin. Some highlights of this report are:

- There were 6,447 reporting charitable nonprofits in Wisconsin in 2003.
- The 1,949 foundations in Wisconsin held \$6 billion in assets and gave \$458.8 million in grants.
- In 2003, the average charitable deduction for itemizing taxpayers in Wisconsin was \$2,304—about 2.9% of their incomes. Both of these figures were lower than the national averages.

Yet these numbers don't tell the whole story. In addition to the reporting 501(c)(3)s, there are over 14,000 organizations not required to file, including booster clubs, local PTAs, youth soccer, Little League, and numerous other small organizations that are active in our communities, but whose limited finances exempt them from the IRS reporting requirement.

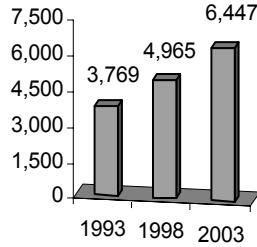
Charitable nonprofits benefit us in ways that can't easily be quantified: as tools for community building, fostering civil society, and strengthening our social fabric and are essential to improving the quality of life in our state. Wisconsin residents have and will continue to place their trust in the responsiveness, performance and quality of services provided by these organizations. The State Association of Wisconsin Nonprofits Project is pleased to present this report, in collaboration with the National Council of Nonprofit Associations, to promote better understanding and appreciation of our state's nonprofit community.

Report Highlights

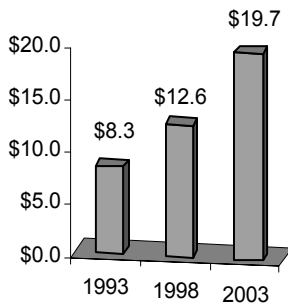
- ◆ **Out of the 17,181 charitable nonprofits in Wisconsin (not including foundations or religious congregations) 6,447 filed IRS Form 990.**
- ◆ **Expenditures by reporting charitable nonprofits totaled \$19.7 billion, and they held \$31.8 billion in assets.**
- ◆ **The 1,949 foundations in Wisconsin held over \$6 billion in assets and gave over \$500 million in grants**
- ◆ **Organizations providing human services were the largest proportion with 37% of the sector; next in number were education organizations at 15%.**
- ◆ **The average charitable deduction for itemizing taxpayers in Wisconsin was \$2,304—about 2.9% of their incomes.**

Figure 1. Reporting Charitable Nonprofits in Wisconsin,

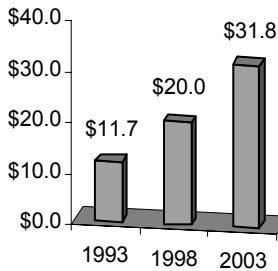
Reporting Charitable Nonprofits



Expenditures (in billions)



Assets (in billions)



Source: National Center for Charitable Statistics, Urban Institute.

- ◆ There were 6,447 reporting charitable nonprofits that were tax-exempt under Section 501(c) (3) of the IRS code. (Private foundations are not included but are discussed elsewhere in this report. Religious congregations are not required to report and are also not included.) (Fig. 1)
- ◆ Reporting charitable nonprofits had \$19.7 billion in expenditures in 2003—just over 9% of the Gross State Product of Wisconsin (Fig. 1).
- ◆ The value of assets by charitable nonprofits held reached \$31.8 billion in 2003, which is a 172% increase from \$11.7 billion in 1993 (Fig. 1).

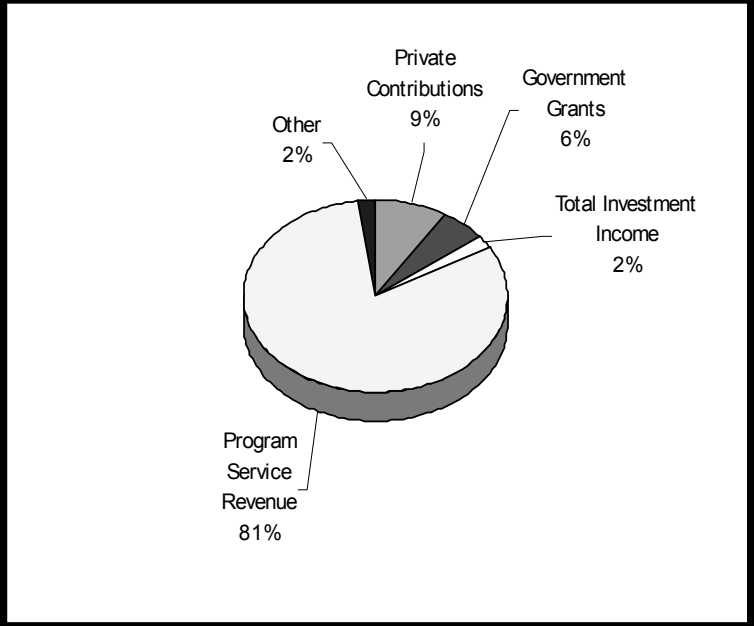
More than Charity

Nonprofit organizations:

- ◆ Attract foundation and federal grants into the state.
- ◆ Help improve the work force. Many people gain valuable job training and work experience through volunteering with and working for nonprofit organizations.
- ◆ Frequently hire underemployed or unemployed workers and often reduce labor force inequalities by offering upward mobility to otherwise disadvantaged groups.
- ◆ Help to define the character of Wisconsin communities and improve the quality of life.
- ◆ Active nonprofits prove to be strong incentives for remaining in or relocating to a given community.

Figure 2 Sources of Revenue for Reporting Charitable Nonprofits 2003

About 81% of total revenues for reporting charitable nonprofits in Wisconsin were from program services (Fig. 2)



Source: National Center for Charitable Statistics, Urban Institute.

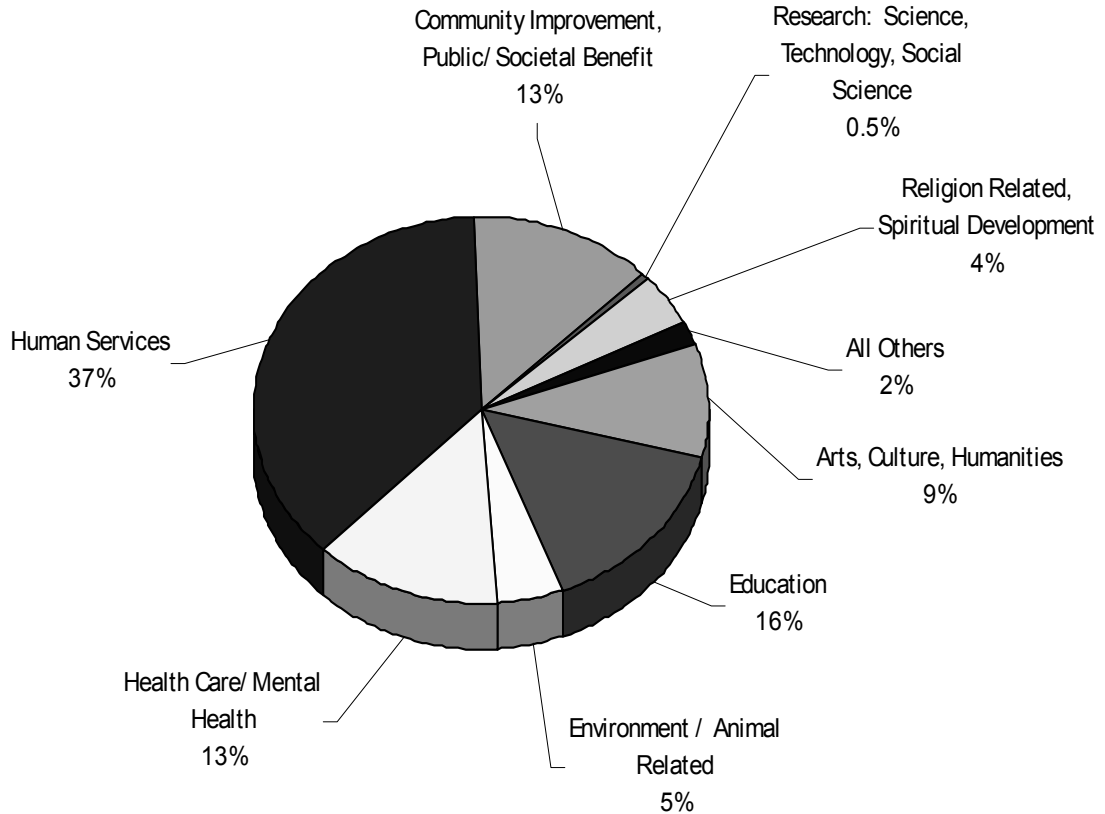
Figure 3 Wisconsin Nonprofit Sector, 2004

Tax-Exempt Organizations	Registered with IRS (over \$5,000 in gross receipts)	Filing Annual IRS Report (over \$25,000 in gross receipts)
Under 501(c)(3)*	19,480	8,396
Private Foundations	2,299	1,949
Charitable Nonprofits	17,181	6,447
Under Other 501(c) Subsections	12,110	3,912
501(c)(4) social welfare	2,945	871
501(c)(5) labor/agricultural	1,800	926
501(c)(6) business leagues	1,699	809
501(c)(other)	5,666	1,306
*Does not include religious congregations.		

SOURCES: NCCS Data Web, National Center for Charitable Statistics, <http://nccsdataweb.urban.org/> ©2005

Foundation Center Statistics http://www.fdncenter.org/fd_stats/

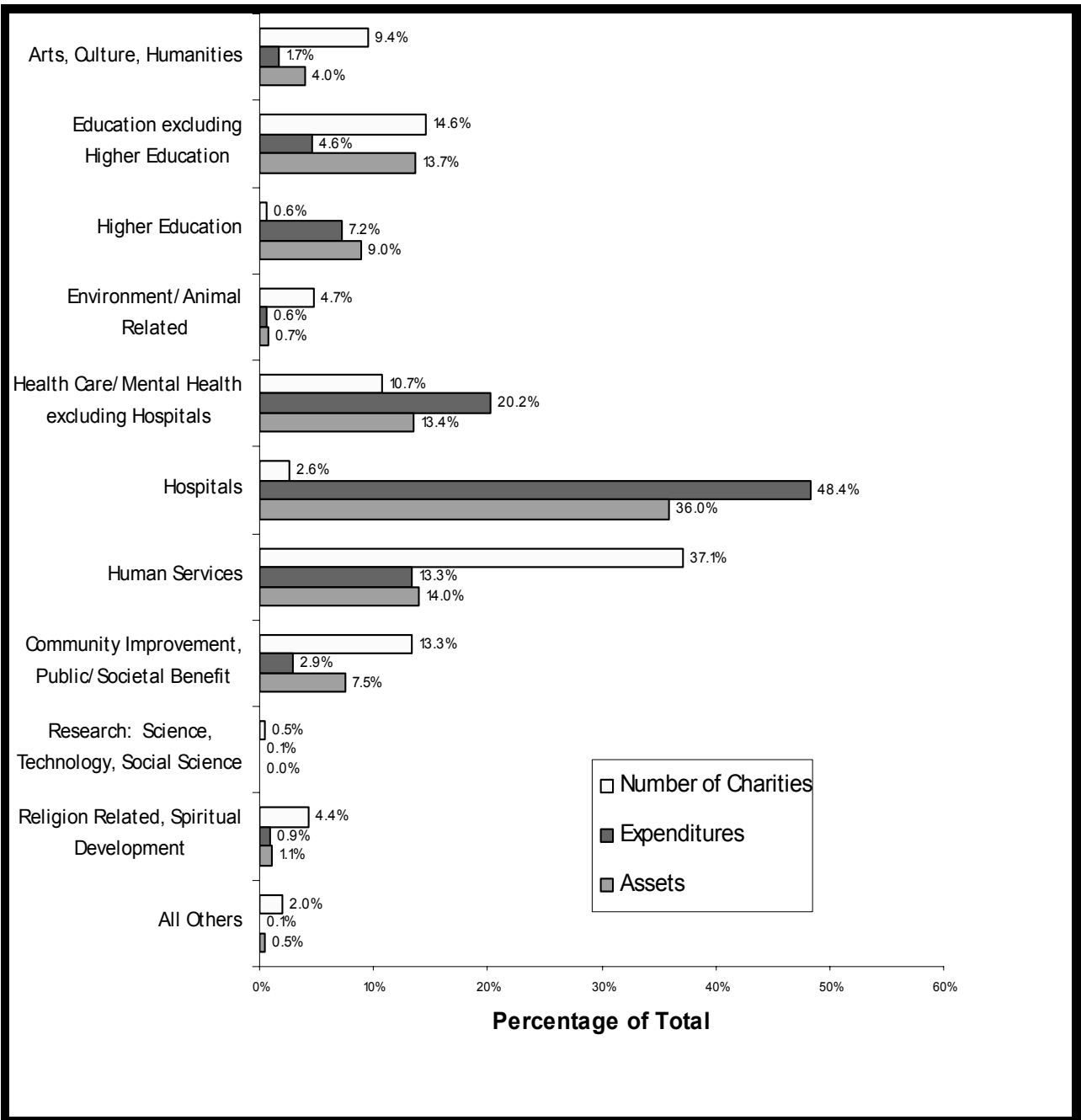
Figure 4 Reporting Charitable Nonprofits in Wisconsin by Field 2003



Source: National Center for Charitable Statistics, Urban Institute.

- ◆ Human services organizations make up the largest proportion of Wisconsin's reporting charitable nonprofits (37%). These organizations provide a broad spectrum of services including youth development; disaster relief, housing services, and family support (Fig. 3).
- ◆ Education is the second largest field in Wisconsin, with 16% of the total (Fig. 3).
- ◆ Religiously-affiliated charitable nonprofits that provide specific programs, such as mental health services or day care, are placed with organizations providing similar services, not under religion-related.

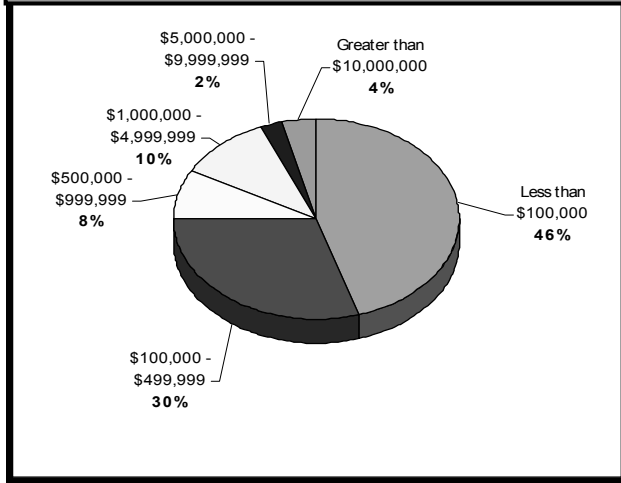
Figure 5. Number, Expenditures, and Assets of Reporting Charitable Nonprofits in Wisconsin by Field, 2003



SOURCE: NCCS Data Web, National Center for Charitable Statistics, <http://nccsdataweb.urban.org/> ©2005

STATE ASSOCIATION OF WISCONSIN NONPROFITS PROJECT

Figure 6. Reporting Charitable Nonprofits in Wisconsin by Expenditure Level, 2003



- ◆ In 2003, only 6% (409 organizations) of Wisconsin’s reporting charitable nonprofits had annual expenditures greater than \$5 million. However, these organizations accounted for over 76% of total assets and 87% of total expenditures (Fig. 6).
- ◆ In contrast, 84% (5,362 organizations) had annual expenditures under \$1 million (Fig. 6).
- ◆ Not reflected in the chart are the 11,084 small charitable nonprofits registered with the IRS not required to file. This group includes organizations such as youth sports leagues and rescue squads.

County	Number of Nonprofits	Expenditures	Assets	County	Number of Nonprofits	Expenditures	Assets
Adams	8	1,053,704	3,106,045	Marathon	113	\$286,060,499	\$440,232,805
Ashland	35	79,905,474	\$118,078,212	Marquette	4	\$718,821	\$409,499
Barron	70	73,183,241	\$140,177,876	Menominee	1	\$5,239,132	\$3,013,202
Bayfield	14	6,451,961	\$6,133,289	Milwaukee	1,573	\$7,632,876,143	\$11,719,681,840
Brown	212	690,782,932	\$1,033,012,127	Monroe	34	\$32,183,768	\$42,215,164
Buffalo	7	813,909	\$2,139,760	Oconto	23	\$28,723,124	\$29,171,701
Burnett	16	18,765,082	\$16,970,456	Oneida	57	\$204,548,374	\$236,242,000
Calumet	17	17,075,385	\$23,275,194	Outagamie	174	\$686,777,880	\$1,329,371,347
Chippewa	47	76,495,442	\$99,040,509	Ozaukee	118	\$180,399,255	\$344,083,171
Clark	12	20,729,485	\$16,396,901	Pepin	7	\$8,587,977	\$9,471,158
Columbia	53	78,016,259	\$125,791,862	Pierce	33	\$13,156,967	\$25,790,298
Crawford	13	20,039,342	\$37,289,766	Polk	46	\$79,490,808	\$72,581,046
Dane	900	1,791,653,142	\$5,407,869,026	Portage	74	\$122,635,660	\$169,051,483
Dodge	61	135,743,179	\$203,821,859	Price	13	\$19,480,342	\$14,990,267
Door	60	57,842,545	\$89,335,509	Racine	188	\$442,665,281	\$562,276,610
Douglas	60	29,880,254	\$48,229,197	Richland	16	\$27,911,387	\$48,625,481
Dunn	38	40,795,120	\$71,080,147	Rock	141	\$450,411,028	\$734,424,204
Eau Claire	110	434,507,880	\$548,057,960	Rusk	10	\$17,181,588	\$5,013,047
Florence	1	45,229	\$198,035	St. Croix	45	\$88,685,675	\$151,927,265
Fond du Lac	93	279,980,050	\$437,844,250	Sauk	58	\$79,595,150	\$102,499,017
Forest	8	1,089,964	\$2,170,449	Sawyer	31	\$15,964,617	\$13,586,683
Grant	44	51,075,427	\$86,416,653	Shawano	33	\$49,825,855	\$74,591,097
Green	31	98,119,624	\$115,410,251	Sheboygan	117	\$124,597,094	\$270,041,837
Green Lake	21	52,500,463	\$46,616,813	Taylor	20	\$43,058,011	\$41,602,806
Iowa	22	38,007,873	\$47,928,109	Trempealeau	19	\$35,601,295	\$35,685,537
Iron	7	1,870,299	\$816,191	Vernon	34	\$50,431,592	\$56,871,153
Jackson	22	18,200,032	\$14,267,167	Vilas	34	\$31,373,665	\$110,964,949
Jefferson	55	155,722,265	\$434,326,235	Walworth	92	\$64,157,385	\$85,349,117
Juneau	18	43,941,741	\$57,041,234	Washburn	21	\$24,571,759	\$30,309,514
Kenosha	113	270,223,726	\$431,492,853	Washington	109	\$148,660,535	\$298,676,933
Kewaunee	11	1,882,900	\$4,586,201	Waukesha	382	\$899,063,056	\$1,487,813,362
La Crosse	145	1,270,936,526	\$1,393,338,646	Waupaca	51	\$76,270,202	\$111,465,880
Lafayette	10	887,056	\$3,028,882	Waushara	14	\$10,734,972	\$11,696,123
Langlade	20	41,623,536	\$36,912,885	Winnebago	167	\$450,150,955	\$625,891,349
Lincoln	22	25,367,784	\$29,592,794	Wood	101	\$1,022,794,688	\$857,758,998
Manitowoc	64	143,947,930	\$374,465,106				

Figure 8. Overview of Wisconsin Foundations, 2003

Foundation Type	Number of Foundations	Assets	Total Giving
Independent Foundations	1,722	\$4,638,888,198	\$300,949,953
Corporate Foundations	134	\$490,944,759	\$88,276,999
Community Foundations	31	\$782,413,546	\$66,607,599
Operating Foundations	62	\$95,364,179	\$3,014,027
Total in Wisconsin	1,949	\$6,007,610,682	\$458,848,578
Total in United States	66,398	\$476,713,115,000	\$30,308,835,000
Wisconsin as % of U.S.	2.94%	1.26%	1.51%

◆ There were 1,949 foundations in Wisconsin in 2003 (Fig. 8).

◆ The total assets of Wisconsin foundations were more than \$6 billion and their giving totaled \$458 million (Fig. 8).

Figure 9. Top 10 Wisconsin Foundations by Assets, 2003

Foundation Name	Assets	Foundation Type
The Lynde and Harry Bradley Foundation, Inc	\$619,980,000	Independent
Greater Milwaukee Foundation	\$340,954,094	Community
Kohler Foundation, Inc	\$138,784,012	Independent
Reiman Foundation, Inc	\$124,262,753	Independent
Pleasant T. Rowland Foundation, Inc	\$103,382,812	Independent
Siebert Lutheran Foundation, Inc	\$89,574,674	Independent
Thrivent Financial for Lutherans Foundation	\$87,460,000	Corporate
Madison Community Foundation	\$81,342,794	Community
Community Foundation for the Fox Valley Region, Inc	\$77,105,490	Community
Northwestern Mutual Foundation	\$74,533,170	Corporate
Total	\$1,737,379,799	

◆ The 1,949 foundations in Wisconsin represented almost 3% of all foundations in the United States (Fig. 8).

◆ The top 10 foundations had \$1.7 billion in assets, which was 29% of the state total (Fig. 9).

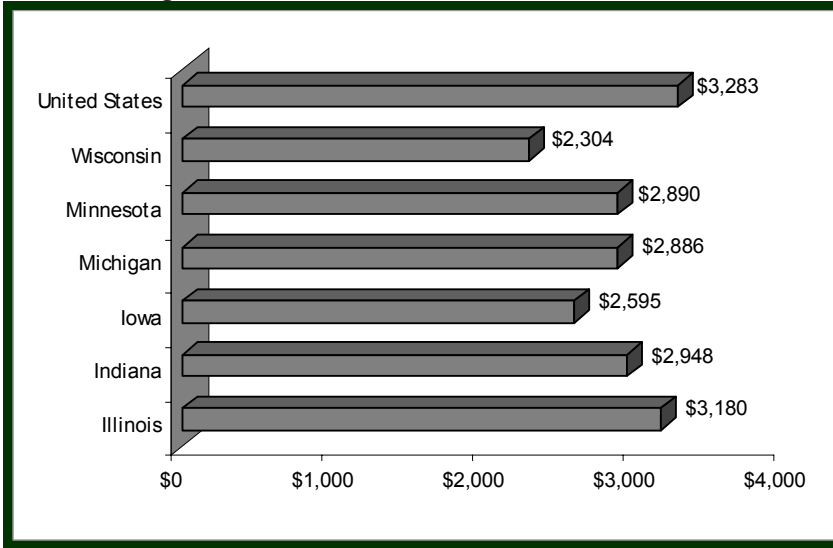
Figure 10. Top 10 Wisconsin Foundations by Total Giving, 2003

Foundation Name	Total Giving	Foundation Type
The Lynde and Harry Bradley Foundation, Inc	\$26,450,000	Independent
Greater Milwaukee Foundation	\$23,228,124	Community
Thrivent Financial for Lutherans Foundation	\$14,137,000	Corporate
Community Foundation for the Fox Valley Region, Inc	\$13,220,644	Community
Northwestern Mutual Foundation	\$12,938,786	Corporate
Reiman Foundation, Inc	\$12,097,615	Independent
Overture Foundation	\$11,440,956	Independent
Helen Bader Foundation, Inc	\$10,495,698	Independent
Pleasant T. Rowland Foundation, Inc	\$10,391,261	Independent
SC Johnson Fund, Inc	\$9,533,251	Corporate
Total	\$143,933,335	

◆ The top 10 gave almost \$144 million or 31% of total giving by Wisconsin foundations (Fig. 10).

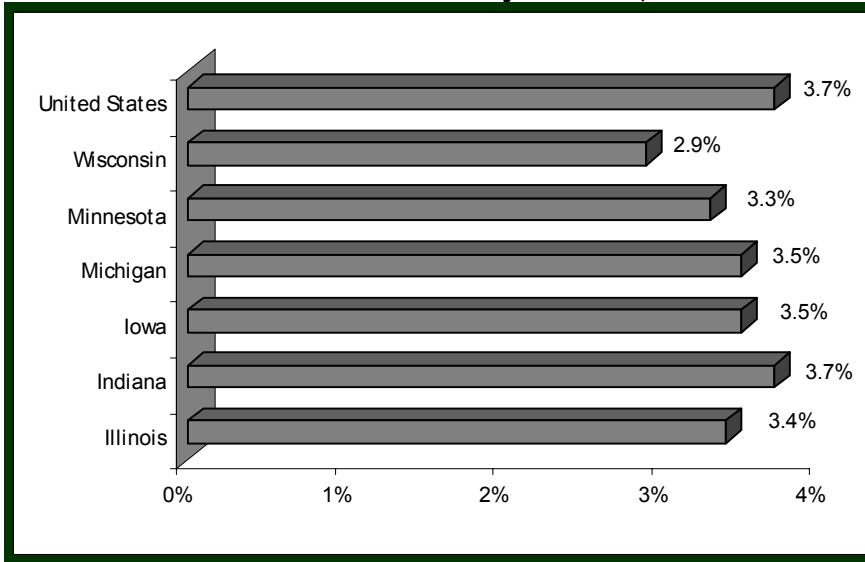
Source: Foundation Center.

Figure 11. Average Charitable Contribution of Itemizers, 2003



The average charitable contribution of those who itemized their deductions in Wisconsin in 2003 was \$2,304 (Fig. 11).

Figure 12. Percent of Income Contributed by Itemizers, 2003



The percentage of income contributed by these Wisconsin itemizers was 2.9%. This is below the national average of 3.7% (Fig. 12).

Source: National Center for Charitable Statistics, Urban Institute.

The State Association of Wisconsin Nonprofits Project commissioned the National Council of Nonprofit Associations to prepare this report.

For details on the methodology for this report, see <http://www.nccs.urban.org/statereport.pdf>.

For more information, see:

National Council of Nonprofit Associations (<http://www.ncna.org>)

National Center for Charitable Statistics at the Urban Institute (<http://www.nccs.urban.org>)

Foundation Center (<http://www.fdncenter.org>).