



Dear Senator Baldacci, Representative Salisbury, and members of State and Local Government Committee,

My name is Mary Alice Scott, and I am the Public Affairs Manager at Maine Association of Nonprofits (MANP). MANP is a growing membership organization made up of over 1,000 nonprofit members from all 16 counties. For 30 years, MANP has grown to become Maine's comprehensive resource for the tools, knowledge, and connections nonprofits need to be effective and well-run.

I am testifying today **in support of LD 1449**: Resolve, Requiring the Commissioner of Administrative and Financial Services to Conduct a Study of the State's Grant, Contracting and Procurement Practices.

#### Nonprofits are Critical Partners to State Government

Nonprofits **maintain and promote the public good** throughout our state. Through this work, nonprofits support government efforts to more effectively and efficiently support Maine people, thereby reducing the burden on the state's taxpayers. Nonprofits and governments are critical partners to one another - working to solve the same problems and serve the same communities.

Nonprofits have taken on, in many cases, the work that the state government cannot or will not do. Instead, the state asks nonprofits to leverage private and philanthropic dollars to effectively serve our communities.

Nonprofits are also vital to Maine's economy. In fact, **nonprofits employ 1 in 6 Maine workers**.<sup>1</sup> However, much of our work is done through the mobilization of more than 400,000 volunteers each year.<sup>2</sup> A necessity, since most Maine nonprofits are very small, lean, and community-based: **88% have annual budgets less than \$500,000** and 61% have annual budgets under \$50,000.<sup>3</sup> Every dollar makes a difference for these organizations.

#### Difficulties with Grants, Contracting, and Procurement: Extremely Common, and Not Unique to Maine

Several years ago, MANP began hearing from members about concerns related to grants, contracting, and procurement.

In our most recent Wage and Benefits survey, we found:

- 57% said they receive any amount of funding from state or local government (compared to 53% in New Hampshire and 72% in Vermont)<sup>4</sup>

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<sup>1</sup> <https://www.nonprofitmaine.org/nonprofit-research>

<sup>2</sup> AmeriCorps Volunteering and Civic Life in America Report 2023

<sup>3</sup> <https://www.nonprofitmaine.org/nonprofit-research>

<sup>4</sup> 2024 Report on Nonprofit Wages and Benefits in Maine: <https://www.nonprofitmaine.org/products/2024-report-on-nonprofit-wages--benefits-in-maine>

- The subsector with the highest percentage of their budget coming from state and local funding was “Mental and behavioral health & crisis intervention.” On average, this group of respondents indicate they receive 49% of their annual budget from state and local funding.<sup>5</sup>

In our 2023 member survey, we added a question asking if organizations were **facing challenges with state contracting practices**. Of the 352 organizations that indicated this question was applicable to them, about a quarter **(21%) indicated “yes or somewhat.”**<sup>6</sup> As an addendum to my testimony, you can see some of the anonymized concerns and challenges that arose from that survey.

MANP is also part of the National Council of Nonprofits, a network of nonprofit state associations across the country. State nonprofit associations recognize that nonprofits are facing similar challenges across the country.

From the National Council of Nonprofits:

*“Research consistently finds that governments are not always good partners with nonprofits, with many governments routinely failing to pay the full costs of the contracted services, imposing unnecessary and wasteful burdens, and not honoring their legal obligations of the written contracts they signed — all of which add unnecessary costs to governments and nonprofits alike. These challenges increase nonprofit costs of doing business.*

*The consistent underfunding is a significant contributor to what is known as the ‘nonprofit starvation cycle’ and results in a myriad of challenges for nonprofits, all of which ultimately **limit a nonprofit’s ability to achieve outcomes and erode the availability of quality services in communities throughout the country.**”*<sup>7</sup> (emphasis added)

For two years, MANP has been in dialogue with members of the Mills administration, constructively working on ways we can process feedback from organizations and work to address bigger picture concerns.

In that time, there have certainly been some steps taken to improve processes. For example, the team at DAFS has added guidance regarding vendor solicitation and building capacity for new vendors into their website.<sup>8</sup> And, due to LD 2082 from the 131st legislature, the Department of Health and Human Services recently completed a report detailing late payments within that department.

These changes and updates reflect hard work from within the administration. The good news is that on average, DHHS’ payments are becoming more timely.<sup>9</sup> While DHHS is probably the department with the most nonprofit grants and contracts, we have heard member concerns about other departments, as well, including the Departments of Transportation, Agriculture, Education, Corrections, etc.

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<sup>5</sup> 2024 Wage and Benefits Survey Data (internal; not published)

<sup>6</sup> 2023 Maine Association of Nonprofits Member Survey

<sup>7</sup> <https://www.councilofnonprofits.org/trends-and-policy-issues/state-policy-tax-law/common-problems-government-nonprofit-grants-and>

<sup>8</sup> <https://www.maine.gov/dafs/bbm/procurementservices/vendors/doing-business-with-the-state-of-maine>

<sup>9</sup> <https://legislature.maine.gov/doc/11578>

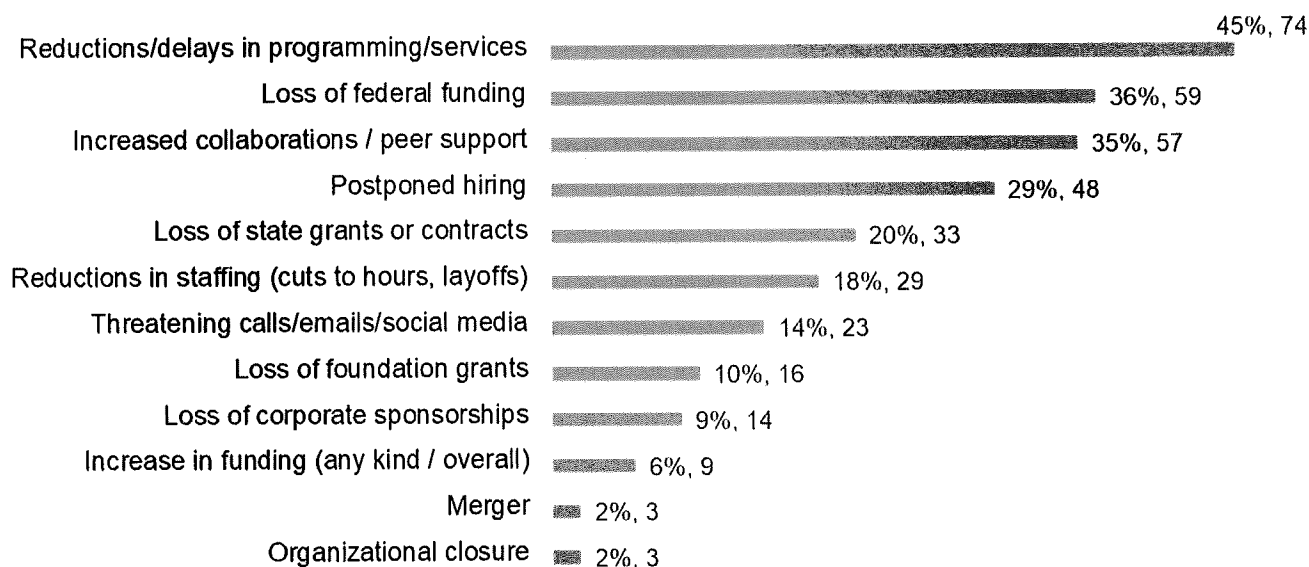
As DHHS pointed out in that report, it may be that the number of delayed payments that organizations faced were due (across the board) to the large flow of federal dollars, through the American Rescue Plan, the Inflation Reduction Act, and COVID recovery funding. Clearly, that context has changed.

We also recognize that this is ongoing work. These challenges were not created overnight, nor will they be solved overnight. MANP is committed to continuing to partner with the government, in any capacity, to address the needs of the nonprofit sector, working to carry out their missions.

### *Community Services Are At Risk*

At this moment, nonprofits are facing existential challenges. MANP held a community forum on Monday, 3/31 - and polled attendees about their challenges. Of those who responded, 45% said they have experienced or are anticipating reductions / delays in programming and services, and 36% said they have experienced or are anticipating a loss of federal funding.<sup>10</sup>

### **Which of the following have you experienced or are you anticipating? (% of respondents, # of respondents)**



Nonprofits in Maine need state government to be as reliable a partner as possible. Just like our for-profit counterparts, nonprofit organizations need to be able to plan in order to effectively carry out their missions, manage their budgets, and maintain payroll.

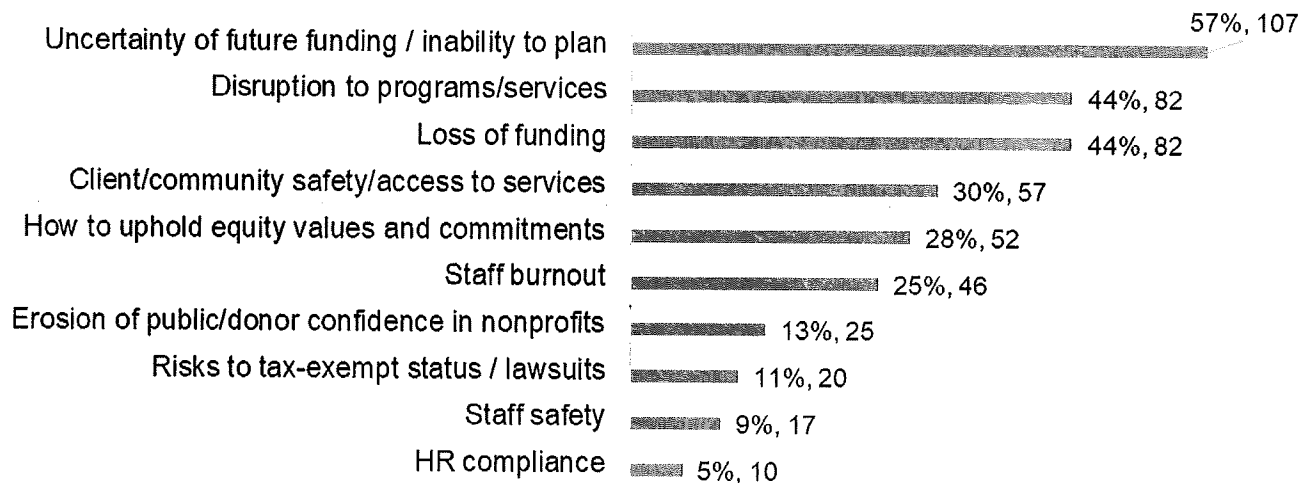
Attendees at our 3/31 forum indicated that their top two concerns in this moment are 1. Uncertainty of future funding / inability to plan and 2. Disruption to programs / services.<sup>11</sup>

<sup>10</sup> <https://www.nonprofitmaine.org/blog/takeaways-from-manp-community-forum-on-executive-actions>

<sup>11</sup> <https://www.nonprofitmaine.org/blog/takeaways-from-manp-community-forum-on-executive-actions>

## What are your top two concerns right now?

(% respondents, # respondents)



To be sure, this uncertainty and anxiety is largely caused by federal actions, and the Mills administration cannot predict which funding streams will be cut any more than we can. But we do know that for the programs that continue, or programs that originate with state funding, we need state government to be reliable, communicative, and timely.

***When nonprofits are forced to cut back on staffing and services, the need remains – which can increase government costs.***

To reiterate, we are not intending to cast blame on individuals who are working hard within the administration to carry out their duties. We believe in appropriate level of government regulation and enforcement to protect the public's interest while upholding the integrity of the nonprofit sector, and we believe that this Resolve can create a space for state government and nonprofits to find solutions that work for everyone.

We look forward to continuing to work with DAFS and other Departments on improvements to the grant, contracting, and procurement processes, and appreciate their willingness to listen to our feedback and engage in productive conversations.

We urge the committee to support LD 1449, and I welcome any questions you may have. I can also be available for further questions at the work session.

Concerns and challenges as stated by MANP members. Each of these quotes represent comments from a different MANP member (emphasis has been added):

**"The state often does not pay within the contractual 30-day timeframe. This presents a significant risk to undercapitalized organizations (most of which are led by and/or focus on BIPOC communities)."**

**"The state contract process has become very cumbersome and not based in reality of a nonprofit is a business. The state does not understand the concept of indirect costs, or the concept there are other costs to deliver a service or program. They are late with contracts forcing organizations to either under spend or spend \$\$ too quickly for program to be effective or have a significant impact on the community. For example, receiving a contract to hire 4 staff 7 months into the contract year, and then contract ends in 5 months with no ability to hire or use funding appropriately."**

**"....this was a HUGE issue for us and caused a lot of staff turmoil, burnout, and pain."**

**"We often receive payments 3-4 months after the costs incurred. We have a \$200,000 annual state contract. We are currently waiting on over \$60,000 worth of reimbursements."**

**"instructions on reporting on state/federal grants are always too minimal... there should be a standard report"**

**"Payments are delayed, many amendments throughout the year. Micro management."**

**"Contracts are delayed by months."**

**"We have a positive long-term relationship with the Bureau of Parks and Lands."**

**"Our biggest challenge with state funders is late payment. This causes strain for our organization and requires us to use LOC for cash flow and then pay interest from other sources!. We have experienced a number of changes in financial reports and invoicing practices over the past two-three years and lots of 11th hour budget and contract processes. This adds a lot of administrative pressure and burden."**

**"The main problem we have is the disparity in the time it takes different state agencies to deliver funding once it is awarded. Some are fairly quick, others take for....ev.....er."**

**"Disallowing the recovery of indirect costs."**

**"Yes, but [issues are] very specific to MaineCare."**

**"Despite lots of conversations with the [Department], we have yet to solidify the contract."**

**M | A | N | P**  
Maine Association  
of Nonprofits



January 2025

# Maine Nonprofits at Work

Written by  
Maine Association of Nonprofits  
with generous support from:



**Adding Up Impact**



# Nonprofits Work for ME

Maine's prosperity depends on **advancing** innovative solutions that address community challenges, **connecting** people to support and opportunities, and **strengthening** our social fabric through broader civic engagement.

**Advancing, connecting  
and strengthening —  
this is the daily work of  
an often overlooked and  
misunderstood part of  
Maine's economy and civic  
life: the nonprofit sector.**

Just as we need to study the impact of the tourism, construction, or fishing industries on our economy and society, we also need to understand the significant role nonprofits play in sustaining strong and resilient Maine communities.

This biennial report is a resource for leaders across all sectors about the work and worth of Maine's nonprofits and their vital contributions to Maine's economy and quality of life.

*Lead Sponsors*



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Wells Reserve at Laudholm

ON THE COVER: WinterKids,  
photo credit Sarah Gagnon



A Company of Girls, photo credit  
Jennifer Roe

# Nonprofits Benefit Us All

**A healthy,  
effective nonprofit  
sector is essential  
to maintaining  
and improving  
the quality of life  
in our state.**

Can we imagine Maine without the parks, health centers, theaters, libraries, workforce training, afterschool programs, camps, and other community resources that are developed and supported by nonprofit organizations? Would Maine's enviable quality of life still attract people from around the world to live, work, and visit?

Every day, Mainers rely on nonprofits to nurture our spirits, protect our environment, educate our children, prepare our workforce, and care for our elders — all while also investing significant financial and human resources throughout the state.

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*by the numbers:*

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# Key Findings



Portland Chamber Music Festival,  
photo credit Aaron Flacke



Bigelow Laboratory



Portland Wheelers

Maine has one of the most robust nonprofit sectors in the country supported by one of the smallest philanthropic communities, a testament to the ways Maine's nonprofits are adaptive, innovative, and efficient.

- ▶ Partnering on local and regional economic development initiatives
- ▶ Employing a significant portion of the workforce
- ▶ Driving Maine's creative economy, which attracts business and tourism to communities
- ▶ Conserving and protecting the natural resources that are a cornerstone of Maine's economy and quality of life

## Stimulating economic growth

## Weaving strong social fabric

- ▶ Caring for the physical and mental well-being of Maine people of all ages
  - ▶ Providing a safety net for our most vulnerable residents
  - ▶ Fulfilling commitments and programs established by policymakers
  - ▶ Preparing and empowering new members of the workforce
- ▶ Defining, shaping, and improving the quality of life in local communities
  - ▶ Bringing people together to address community challenges and grow as leaders
  - ▶ Building and preserving local public structures such as libraries, clinics, open space, affordable housing, and emergency shelters

## Building community + cultivating civil society

**Employ**  
**100,000** workers

which is **15x** bigger than  
the real estate industry, and  
**60,000** more people than  
the construction industry.

**Pay**  
**\$6.3 billion**  
in wages

which leads to **\$400+** million  
of personal income tax revenue  
for Maine's state and local  
governments.

**Invest**  
in local communities  
**88%** of giving  
by Maine's top 25 foundations  
stays in state.

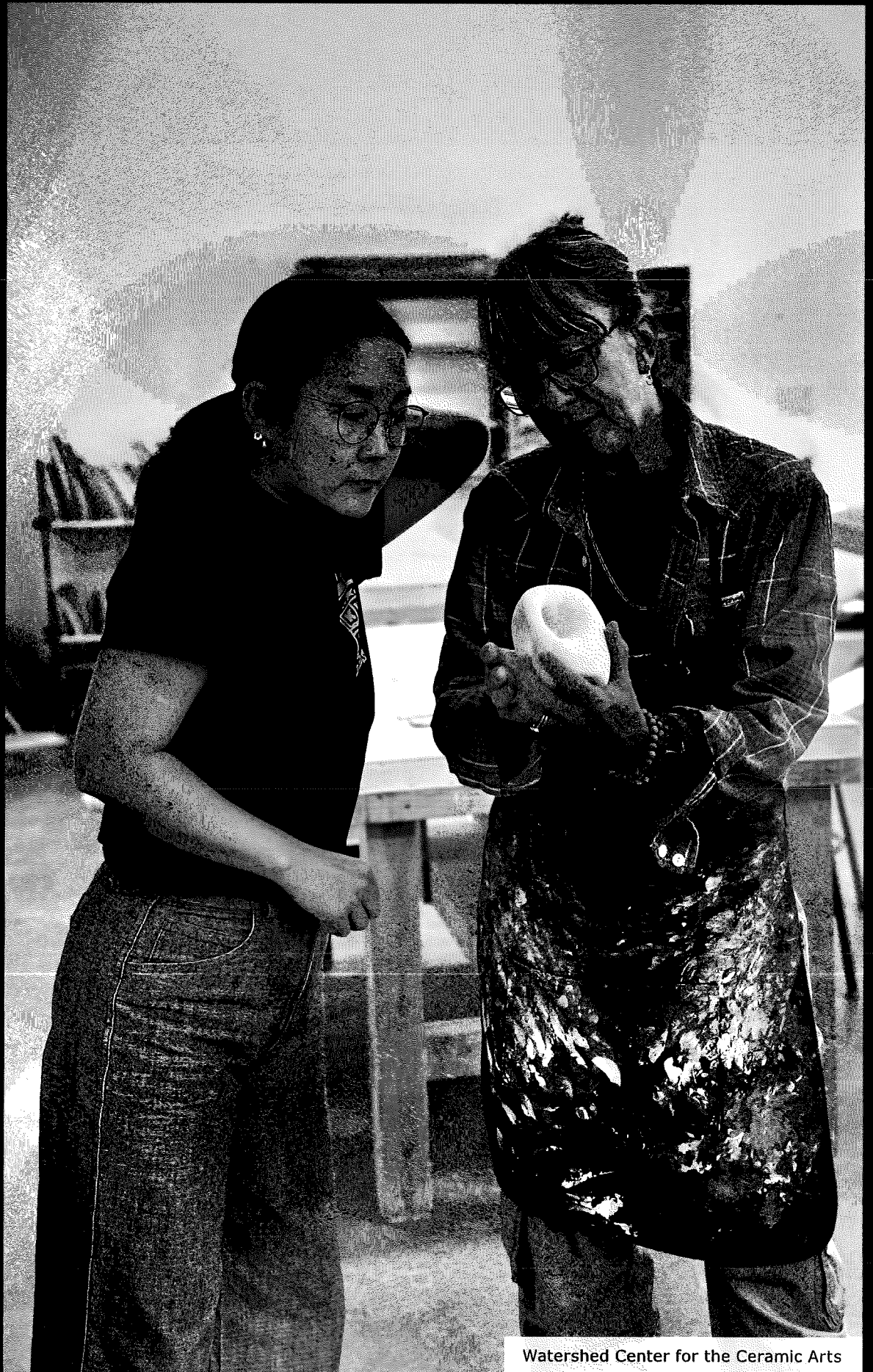
# Maine Nonprofits

**Contribute**  
**\$16 billion**  
to the economy  
which is equivalent to  
**18.5%** of Maine's  
Gross Domestic Product.

**Mobilize**  
**400,000**  
volunteers  
who give time and talent  
valued at nearly **\$800 million**.

**Activate**  
local leadership  
**62%** of nonprofits are small  
and community-based  
with annual budgets  
under **\$50,000**.

# Partners in Prosperity



Watershed Center for the Ceramic Arts

# The vitality of our state depends on strong partnerships among the business, government, and nonprofit sectors.

As our communities face new and urgent challenges, demand for critical services grows, and pressure mounts for nonprofits to do more with less, it is imperative for partners in government, philanthropy, and business to fully comprehend how nonprofits impact our lives and our economy or else risk making decisions that will harm our communities.

## *Working together effectively looks like...*

**Acknowledging and investing in the true costs of mission-based work** by crafting grants and contracts that recognize the value of nonprofit labor, keep up with modern costs, and are applied consistently, fairly, and in a timely manner.

**Recognizing how nonprofits help stretch and supplement taxpayer dollars** to improve the lives of Maine residents.

**Including nonprofits at the table** when shaping and advancing Maine's economic and workforce strategies.

**Advocating for public policies** that improve nonprofit infrastructure and value their missions.

**Engaging nonprofits as civic leaders and subject matter experts** on issues important to Maine people when creating policies and forming advisory groups.

# The Nonprofit Sector



The term **nonprofit** encompasses many types of organizations and IRS tax exemption categories. In this report, the term **nonprofit** will be used to refer to those classified by the IRS as **501(c)(3) organizations**. These organizations:

Are exempt from federal income tax and able to receive tax deductible contributions from individuals & businesses.

Must operate “exclusively for religious, charitable, scientific, or educational purposes” and serve the common good.

May not distribute profits to individuals or businesses.

**Figure 1**

501(c)(3) organizations are only part of the nonprofit sector, making up 76% of the total number of tax-exempt organizations in Maine.

## Snapshot of the Maine and National 501(c) Nonprofit Sector, 12/2022

Types of Tax-Exempt Organizations	Maine Nonprofits Registered with IRS *	Maine Nonprofits Filing Annual IRS Form 990, 990-PF and 990-EZ Report
Under IRC Subsection 501(c)(3)	7,586	3,035
Private Foundations	572	515
Public Charities *	7,014	2,520
Under Other IRC 501(c) Subsections	2,422	726
501(c)(4) social welfare	408	130
501(c)(5) labor/agricultural	186	70
501(c)(6) business leagues	366	178
All other 501(c) organizations	1,462	348

\* Does not include all religious congregations that meet the requirements of IRC section 501(c)(3), which are automatically considered tax-exempt and not required to register with the IRS or file Forms 990. Religious congregations that do register and file are included.

SOURCE: IRS Business Master Files (BMF) of 501(c)(3) Exempt Entities, DataLake Nonprofit Research ([www.datalake.net](http://www.datalake.net)) © 2024, DataLake, LLC

12/2022 BMF data may not match other figures in this report.



# This report focuses on Maine's registered 501(c)(3) nonprofits.

This number does not include  
many churches or some small  
associations and nonprofit corporations  
that do not register with the IRS.

Maine has **7,586** registered nonprofits.

of those are  
**572 Private Foundations**

which are typically controlled  
by members of a family or  
a small group of individuals  
and derive much of  
their support from a small  
number of sources and  
from investment income.

of those are  
**7,014 Public Charities**

which must demonstrate  
a broad level of public  
support, and include  
schools, hospitals,  
social service agencies,  
environmental groups, etc.

**Reporting public charities:**  
**2,520 of these 7,014 nonprofits must**  
**file tax returns that include financial information.**

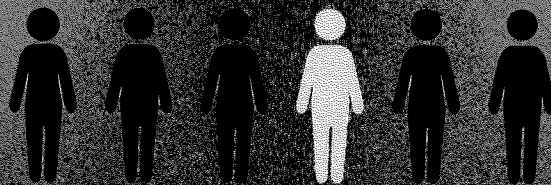
*These are generally organizations with  
annual gross receipts greater than \$50,000.*

In this report,  
many charts pertain specifically to  
these reporting public charities  
and not to private foundations or  
public charities that do not file financial information.



# by the numbers Employment

1 in 6



Maine workers is employed by a Maine nonprofit

That's ~**100,000** employees!

**The Maine nonprofit sector is a major economic engine in the state.**



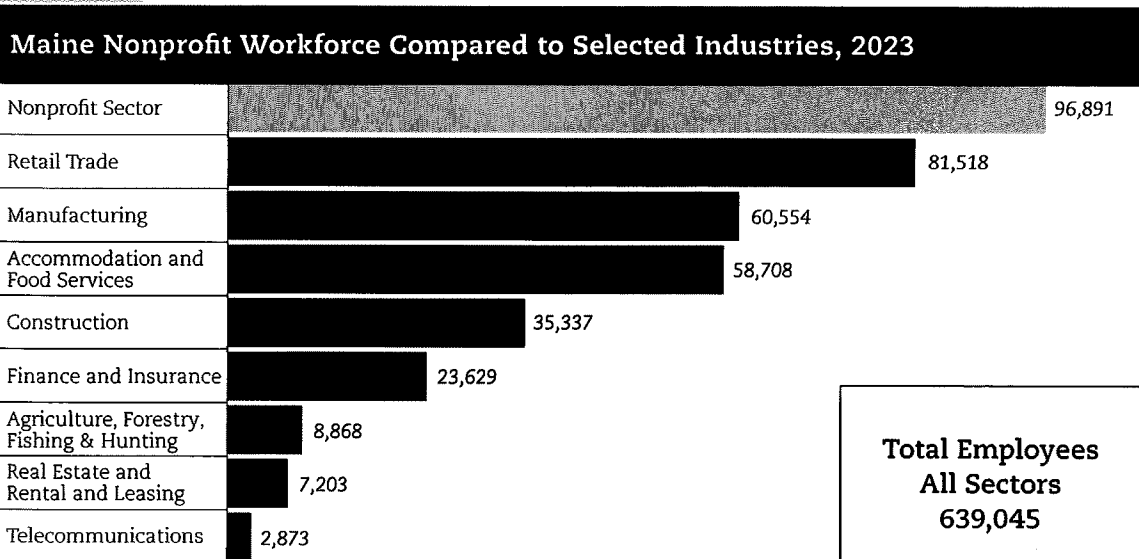
Piscataquis Regional Food Center



Island Institute

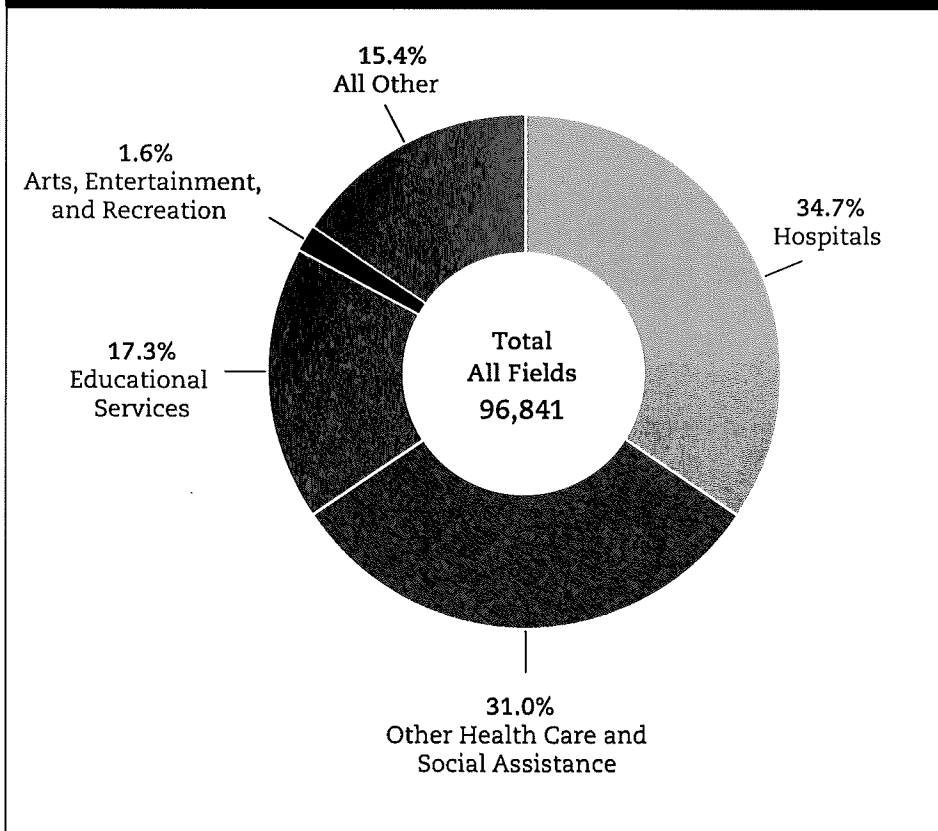
- ▶ In 2023, Maine's nonprofit workforce included almost **100,000 employees**, which represented **15% of all jobs in Maine** (about 1 out of every 6 jobs). Nationally, the nonprofit sector is the third largest employer in the U.S. with approximately 13 million people employed by nonprofit organizations.
- ▶ This workforce makes the nonprofit sector a **vital player in Maine's employment** numbers. In fact, Maine's nonprofits employ **15x more people than the real estate industry**, and almost **60,000 more workers than the construction industry**.
- ▶ Maine's nonprofit sector paid **\$6.3 billion in wages** in 2023, or approximately **16.4% of the state's total payroll**.
- ▶ These wages translate to an estimated **\$400 million of personal income tax revenue** for Maine's state and local governments and more than **\$1 billion in federal tax revenues**.

**Figure 2**



**Figure 3**

**Distribution of Maine Nonprofit Employment by Field, 2023**



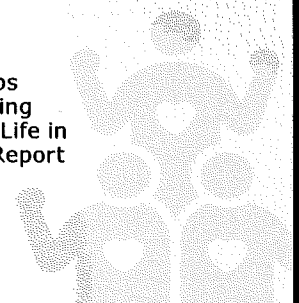
SOURCE for Figures 2 and 3: Data drawn from Maine Department of Labor, Quarterly Census of Employment & Wages (QCEW) for 2023 using the IRS Exempt Organizations Master File for (c)3 nonprofits in Maine.

## Volunteerism

Nonprofits mobilize community members to share their time and talent for the public good.

- ▶ More than 1/3 of Maine residents volunteer (over 400,000 people) — a rate that puts Maine in the top 5 nationally.
- ▶ In Maine, volunteer time represents an investment of nearly \$800 million each year to the benefit of our communities.

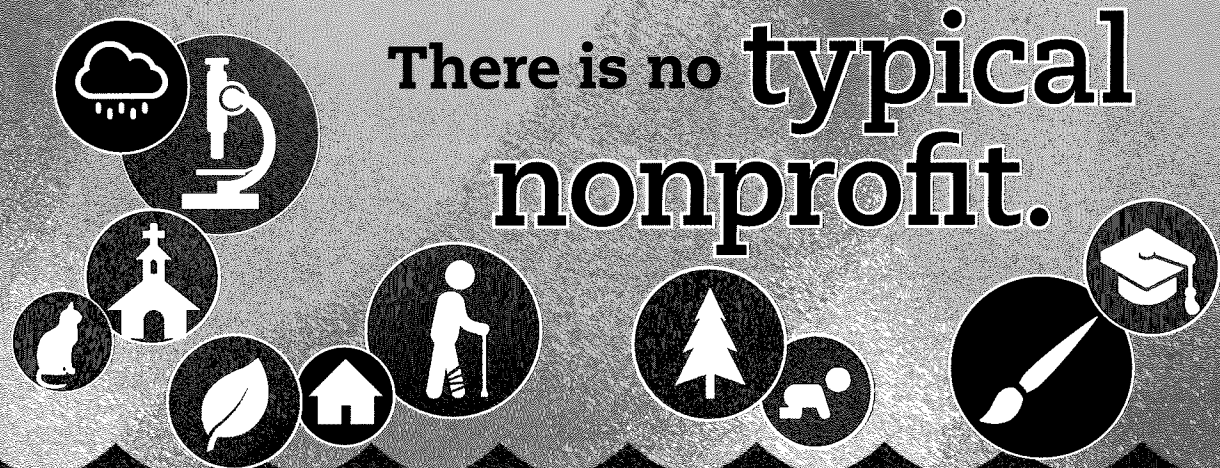
Source:  
Americorps  
Volunteering  
and Civic Life in  
America Report  
2023





# Revenue

by the numbers

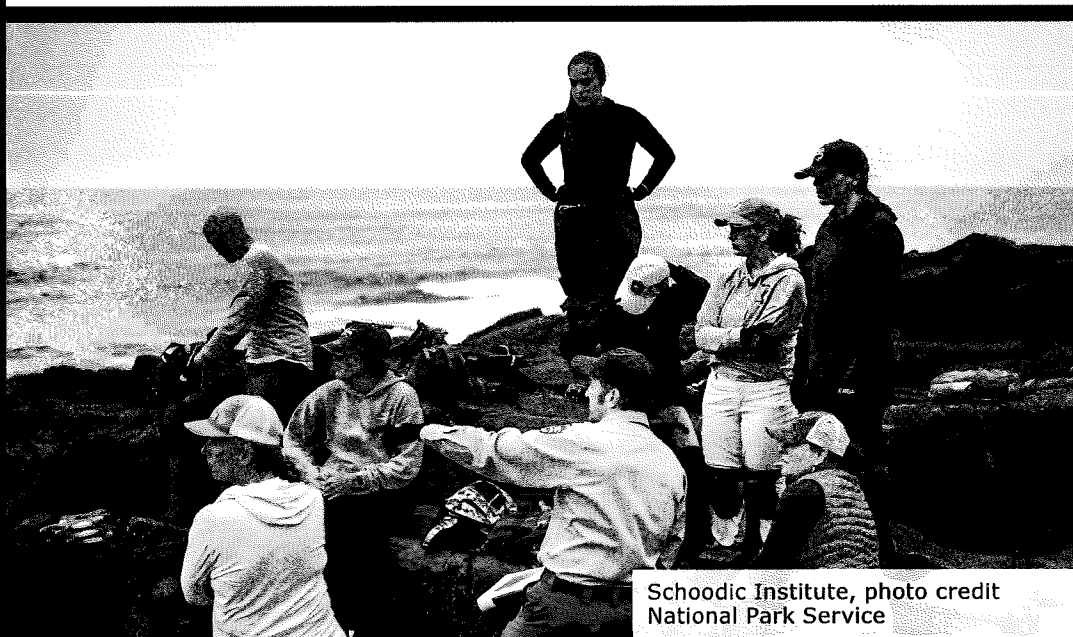


There is no **typical**  
**nonprofit.**

Nonprofits have diverse business models.

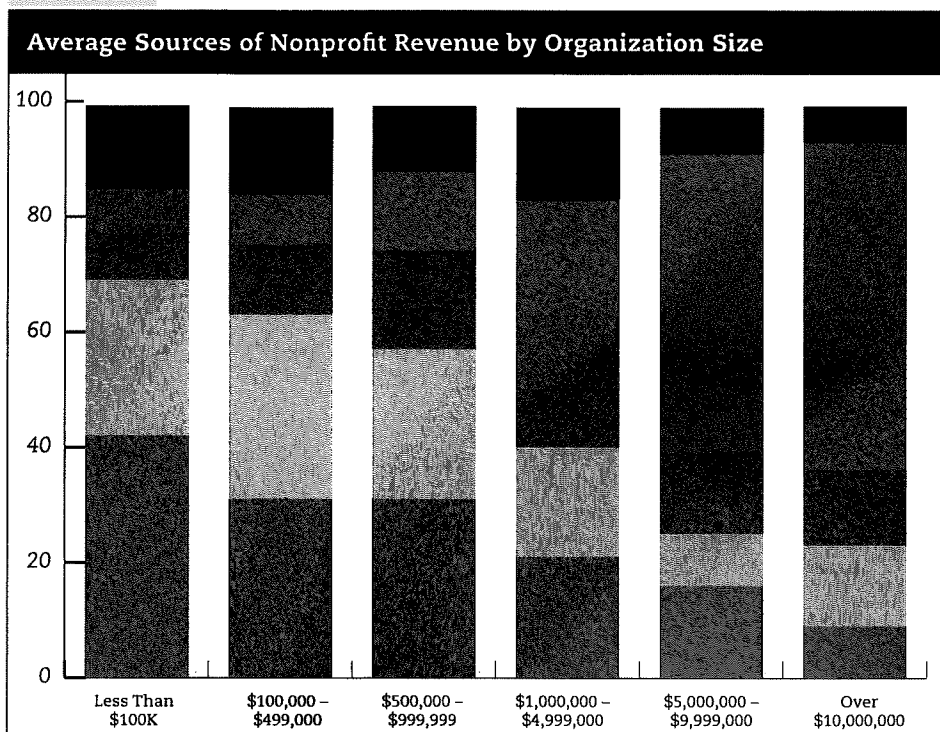
**Nonprofits attract significant private funding, and are able to augment the government's impact on the issues of our times.**

While each nonprofit's business model is influenced by a variety of factors, funding streams tend to vary by size and mission area, as illustrated by Figures 4 and 5.



Schoodic Institute, photo credit  
National Park Service

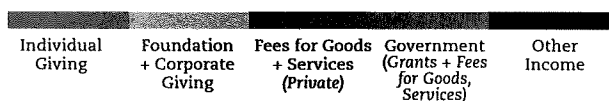
Figure 4



A relatively small number of nonprofits have the capacity to manage complicated processes attached to public dollars.

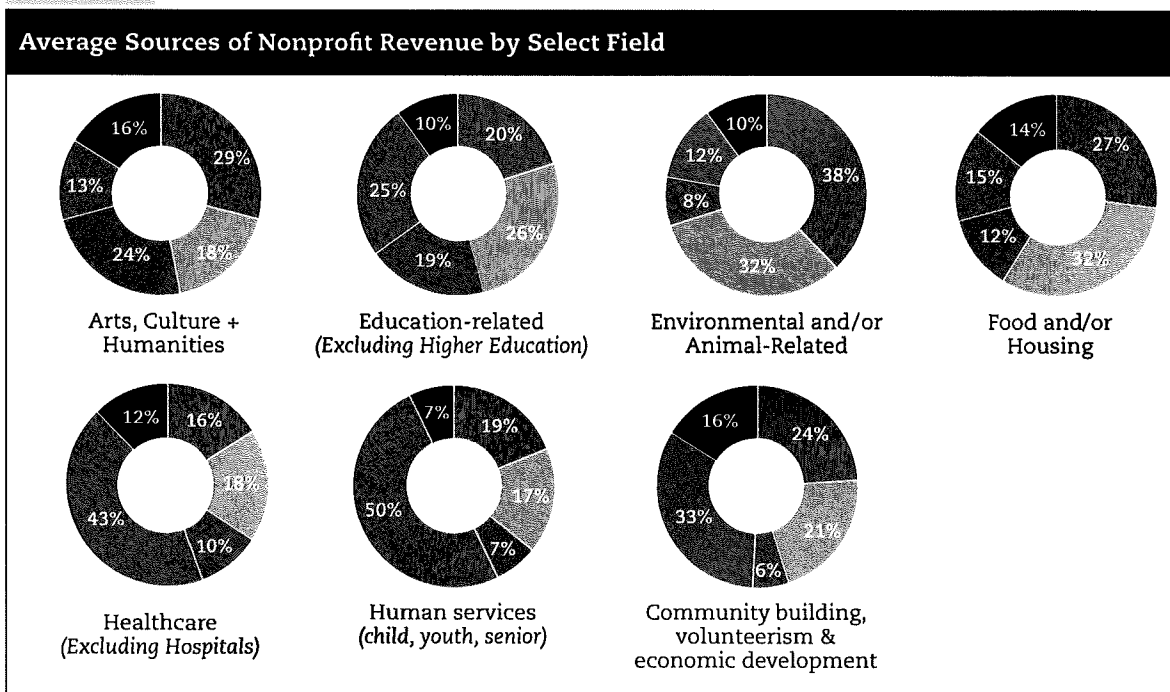
**A majority of nonprofits receive very little funding from government.**

Key for Figures 4 + 5



SOURCE: MANP Survey of Nonprofit Wages + Benefits in Northern New England, 2024

Figure 5



Nonprofits are a

# big part

of Maine's small business community

# 88%

have budgets under \$500K

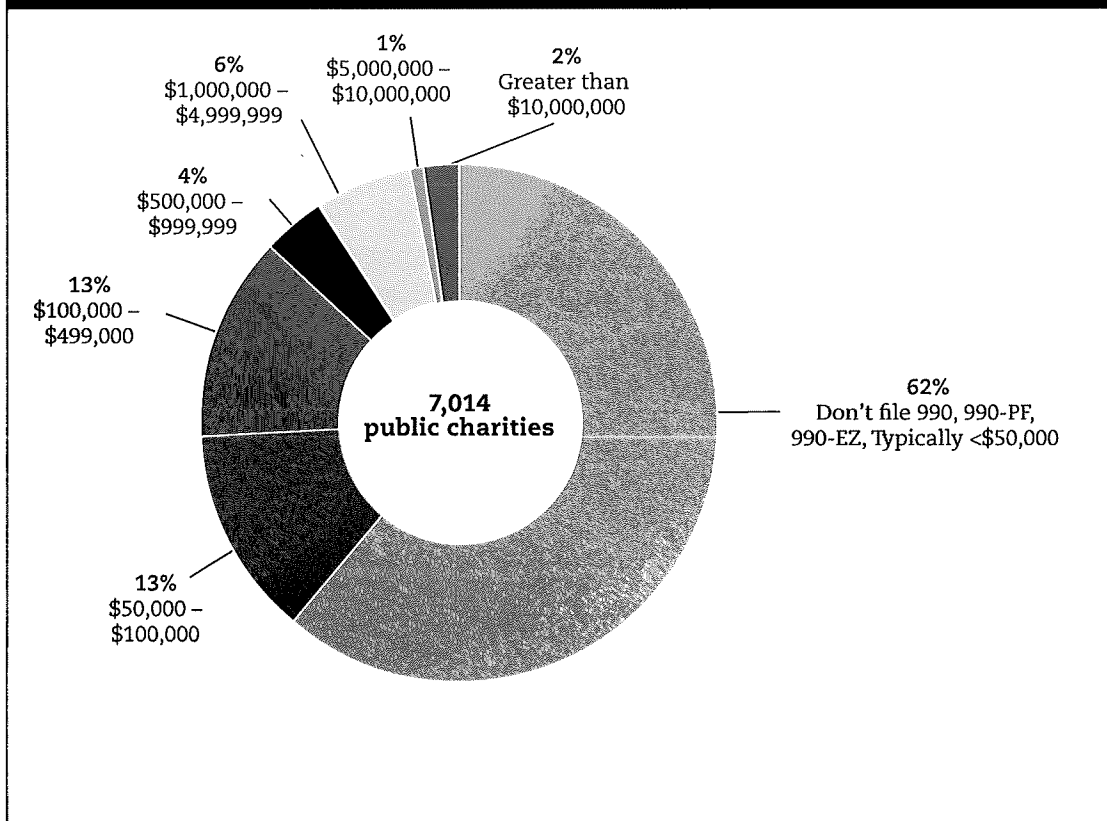
**97%** of Maine's charitable nonprofits are small, with annual budgets less than \$5 million.

**88%** are very small, with annual budgets less than \$500,000.

**62%** are so small that annual financial reporting is not required, with annual budgets less than \$50,000.

Figure 6

Maine Public Charities by Expenditure Level, 2022



IRS e-File and Revenue Transaction Files (RTF) of 501(c)(3) Public Charity Form 990/990-EZ Returns, SOURCE: DataLake Nonprofit Research ([www.datalake.net](http://www.datalake.net)) © 2024, DataLake, LLC

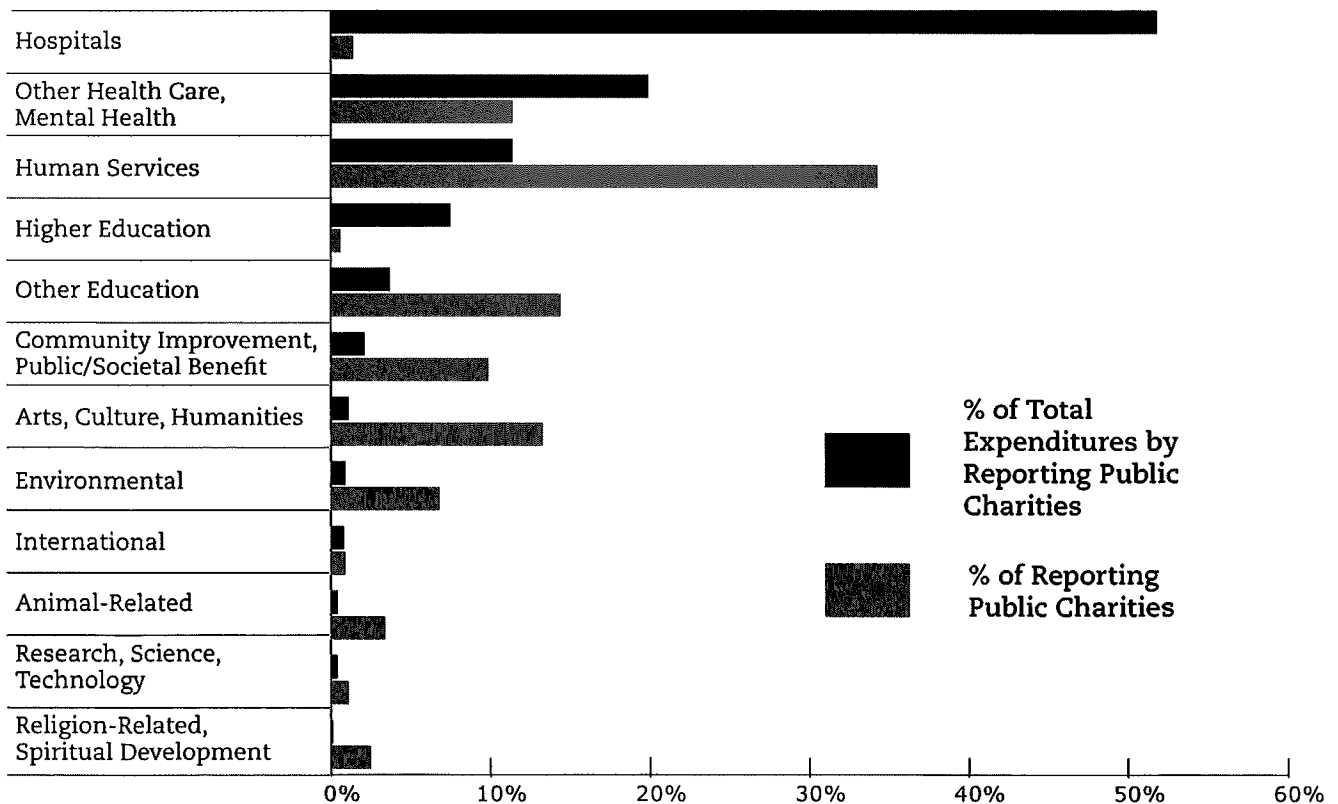
The 2022 IRS filings of reporting public charities (see page 9 for definitions) were further analysed and those findings are included throughout this report.

- ▶ In 2022, Maine **nonprofits** contributed nearly **\$16 billion** to the economy through wages paid, retail and wholesale purchases, and professional services contracts. This is equivalent to 18.5% of Maine's Gross Domestic Product.
- ▶ **Human service organizations** provide hot meals and transportation to the elderly, counseling for youth, housing for families, and hundreds of other services critical to the quality of life in each Maine community. In 2022, they comprised 34.3% of reporting charitable nonprofits, yet were only responsible for 11.4% of the \$15.7 billion in expenditures, showing that **most of these organizations are small and volunteer-driven**.
- ▶ **Hospitals are vital economic engines**. They are located in every county in Maine. Although they represent only 1.4% of reporting charitable nonprofits, hospitals were responsible for **51.8% of nonprofit expenditures in 2022**.

In 2022,  
**Maine nonprofits**  
**contributed nearly**  
**\$16 billion**  
**to the economy**

**Figure 7**

**Expenditures of Maine Reporting Public Charities by Field, 2022**



IRS e-File and Revenue Transaction Files (RTF) of 501(c)(3) Public Charity Form 990/990-EZ Returns,  
 SOURCE: DataLake Nonprofit Research ([www.datalake.net](http://www.datalake.net)) © 2024, DataLake, LLC

**Maine's nonprofit sector is one of the most robust in the country and it is supported by a philanthropic community that is small by national standards.**

**Figure 8**

**Top 25 Maine Foundations by Total Maine Giving, 2021**

Rank	Name	Maine Giving (in millions)
1	Harold Alfond Foundation	\$60.64
2	Maine Community Foundation	\$35.87
3	Lunder Foundation	\$11.42
4	Elmina B. Sewall Foundation	\$9.67
5	John T. Gorman Foundation	\$7.30
6	Libra Foundation	\$6.37
7	Up East Foundation	\$5.46
8	Maine Health Access Foundation	\$4.28
9	Sam L. Cohen Foundation	\$3.76
10	Stephen and Tabitha King Foundation	\$3.44
11	Onion Foundation	\$3.33
12	The Bill and Joan Alfond Foundation	\$2.68
13	The Bob Crewe Foundation	\$2.50
14	Davis Family Foundation	\$2.41
15	Doree Taylor Charitable Foundation	\$2.26
16	The Betterment Fund	\$1.99
17	MELMAC Education Foundation	\$1.73
18	Maine Cancer Foundation	\$1.62
19	Foundation for a Strong Maine Economy	\$1.56
20	Worthington Scholarship Foundation	\$1.53
21	Wescustogo Foundation	\$1.45
22	Maine Justice Foundation	\$1.42
23	Judy Glickman Lauder Foundation	\$1.33
24	Morton-Kelly Charitable Trust	\$1.15
25	Bangor Savings Bank Foundation	\$1.08

SOURCE: Giving in Maine Report 2023, Maine Philanthropy Center

According to IRS records, there are more than 680 private and community foundations that are located in, or report to, Maine.

This small but mighty community brings powerful local focus to its grantmaking. Analysis of Maine's top 25 funders (including both private foundations and grantmaking public charities) shows they gave \$201 million in 2021, with **88% of those funds staying in Maine.**

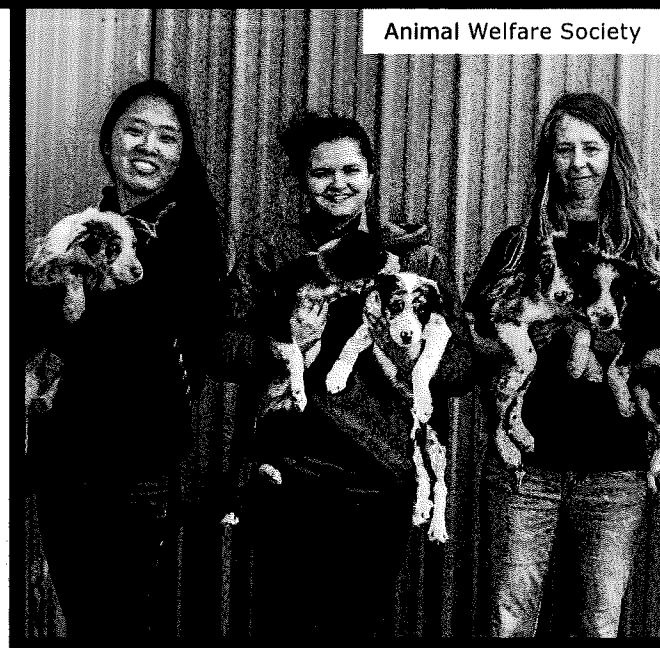
Seven of these top funders gave to recipients in all sixteen counties, spreading their impact statewide.



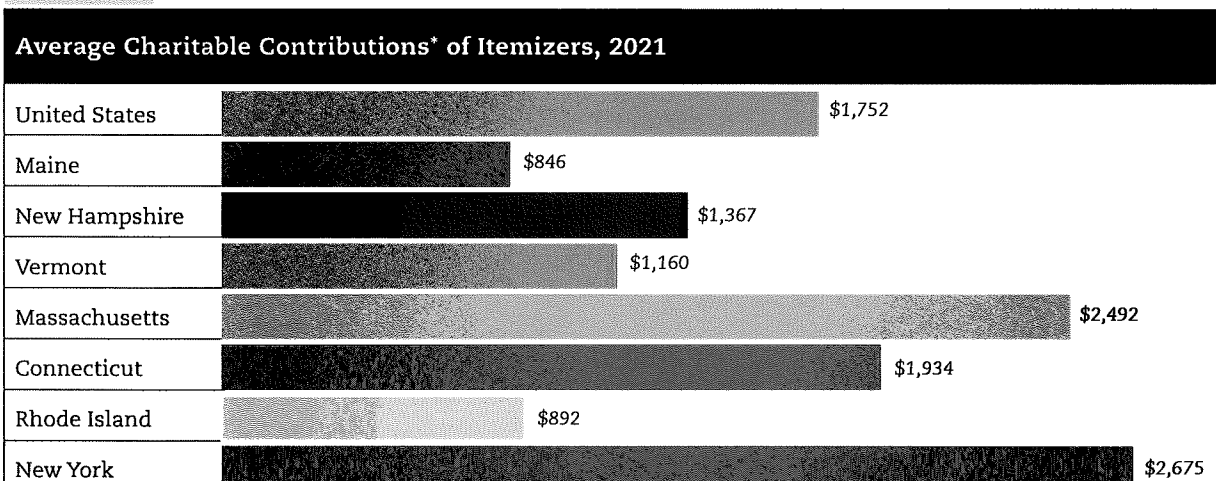
# Donors

- ▶ Overall, individuals account for the vast majority of charitable giving. Government incentives to give bolster the health of nonprofits as vital partners in Maine's prosperity.
- ▶ Maine's charitable giving lags behind national and regional averages. In 2021, Mainers donated 1.1% of their annual income on average, compared to 1.9% nationally.

SOURCE: IRS Statistics of Income Division, Individual Master File System, February 2024.  
*\*Total charitable contributions reported as itemized deduction and as standard deduction.*

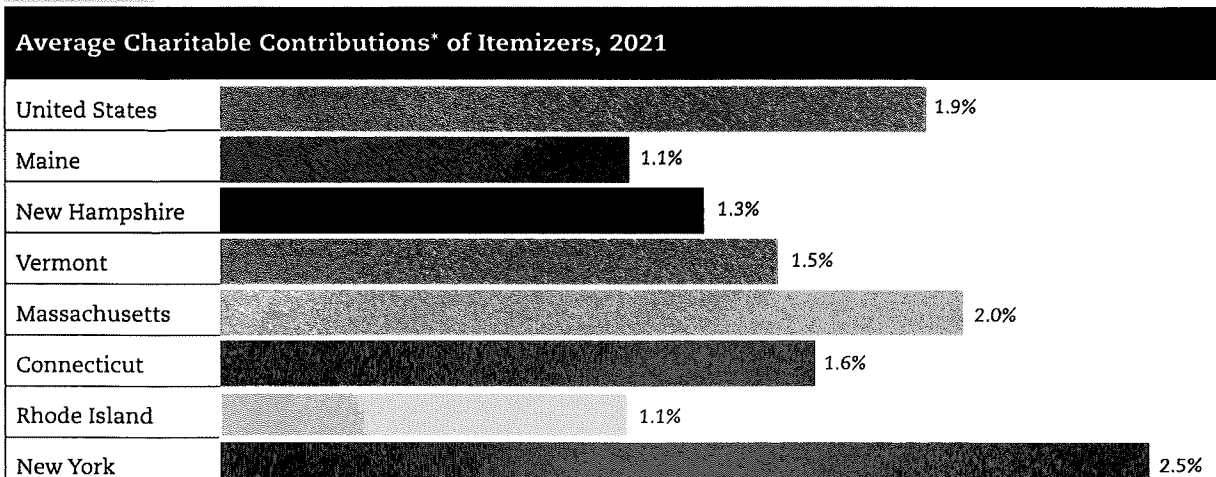


**Figure 9**



SOURCE: IRS Statistics of Income Division (SOI), Individual Master File System, February 2024  
*\*Total charitable contributions reported as itemized deduction and as standard deduction*

**Figure 10**



# by the numbers A Closer Look

**Figure 11**

## Reporting Public Charities in Maine by County, 2022

County	Population	Number of Reporting Charities	Public Charities / 1000 People	Expenditures	Assets	Expenditures as % of Maine Gross Domestic Product
Androscoggin	113,225	136	1.20	\$1,483,818,198	\$1,907,257,567	1.8%
Aroostook	67,322	104	1.54	\$312,380,539	\$304,324,954	0.4%
Cumberland	308,837	814	2.64	\$6,197,434,798	\$11,414,600,278	7.3%
Franklin	30,595	55	1.80	\$41,327,359	\$79,980,837	0.0%
Hancock	56,549	210	3.71	\$873,750,487	\$3,017,142,261	1.0%
Kennebec	126,535	219	1.73	\$1,536,259,709	\$3,867,723,799	1.8%
Knox	41,179	138	3.35	\$99,054,526	\$368,099,006	0.1%
Lincoln	36,285	127	3.50	\$147,749,096	\$439,399,034	0.2%
Oxford	59,458	97	1.63	\$155,726,991	\$288,561,386	0.2%
Penobscot	154,728	229	1.48	\$3,423,657,297	\$3,673,545,167	4.1%
Piscataquis	17,403	28	1.61	\$16,925,503	\$46,864,555	0.0%
Sagadahoc	37,372	68	1.82	\$72,859,733	\$465,884,064	0.1%
Somerset	51,118	46	0.90	\$184,193,726	\$291,646,062	0.2%
Waldo	40,255	65	1.61	\$117,960,920	\$198,872,185	0.1%
Washington	31,527	77	2.44	\$201,148,561	\$247,144,746	0.2%
York	216,950	272	1.25	\$804,212,195	\$1,484,129,883	1.0%
<b>Maine</b>	<b>1,389,338</b>	<b>2,685</b>	<b>1.93</b>	<b>\$15,668,459,638</b>	<b>\$28,095,175,784</b>	<b>18.5%</b>
<b>United States</b>	<b>333,287,557</b>	<b>431,329</b>	<b>1.29</b>	<b>\$2,771,753,842,117</b>	<b>\$5,812,007,189,236</b>	<b>10.9%</b>

IRS e-File and Revenue Transaction Files (RTF) of 501(c)(3) Public Charity Form 990/990-EZ Returns,  
SOURCE: DataLake Nonprofit Research (www.datalake.net) © 2024, DataLake, LLC

**Figure 12**

## Reporting Public Charities in Maine by Expenditure Level, 2022

Expenditure Level	# of Reporting Public Charities	Total Assets	Total Expenditures	% of Reporting Public Charities	% of Total Reported Assets	% of Total Reported Expenditures
Less than \$100,000	899	\$350,075,637	\$42,046,679	33.5%	1.2%	0.3%
\$100,000 - \$499,999	915	\$895,694,012	\$217,834,260	34.1%	3.2%	1.4%
\$500,000 - \$999,999	260	\$618,673,798	\$187,293,817	9.7%	2.2%	1.2%
\$1,000,000 - \$4,999,999	387	\$2,804,574,670	\$877,478,245	14.4%	10.0%	5.6%
\$5,000,000 - \$10,000,000	72	\$961,998,489	\$526,600,060	2.7%	3.4%	3.4%
Greater than \$10,000,000	152	\$22,464,159,178	\$13,817,206,577	5.7%	80.0%	88.2%
<b>Total</b>	<b>2,685</b>	<b>\$28,095,175,784</b>	<b>\$15,668,459,638</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

IRS e-File and Revenue Transaction Files (RTF) of 501(c)(3) Public Charity Form 990/990-EZ Returns,  
SOURCE: DataLake Nonprofit Research (www.datalake.net) © 2024, DataLake, LLC

**Figure 13**

**Nonprofit Employment in Maine, by County, in Comparison to Total Employment, 2023**

County	501(c)3 Nonprofit Employment	Total Employment	Nonprofit Employment as a % of Total Employment	Total 501(c)3 Nonprofit Wages	Total Wages	Nonprofit Wages as a % of Total Wages
Androscoggin	8,050	47,971	16.8%	\$534,518,841	\$2,695,569,146	19.8%
Aroostook	3,893	25,656	15.2%	\$225,486,778	\$1,266,168,509	17.8%
Cumberland	30,324	188,926	16.1%	\$2,156,447,252	\$13,015,353,788	16.6%
Franklin	1,845	10,472	17.6%	\$105,118,544	\$495,985,673	21.2%
Hancock	4,917	23,219	21.2%	\$320,070,384	\$1,193,649,224	26.8%
Kennebec	11,249	61,735	18.2%	\$676,423,321	\$3,515,556,339	19.2%
Knox	2,739	17,096	16.0%	\$166,640,832	\$900,092,585	18.5%
Lincoln	2,207	11,364	19.4%	\$123,660,863	\$565,960,143	21.8%
Oxford	2,439	17,069	14.3%	\$127,053,484	\$840,354,313	15.1%
Penobscot	15,005	70,372	21.3%	\$1,021,991,954	\$3,771,121,796	27.1%
Piscataquis	811	5,315	15.2%	\$50,554,691	\$246,998,532	20.5%
Sagadahoc	672	16,562	4.1%	\$28,828,978	\$996,477,837	2.9%
Somerset	1,957	15,953	12.3%	\$117,993,098	\$826,347,109	14.3%
Waldo	1,568	11,523	13.6%	\$99,936,938	\$611,931,206	16.3%
Washington	1,523	10,224	14.9%	\$83,281,996	\$495,137,352	16.8%
York	7,279	77,848	9.3%	\$475,761,045	\$4,598,241,196	10.3%
<b>Maine*</b>	<b>96,477</b>	<b>611,305</b>	<b>15.8%</b>	<b>\$6,313,768,999</b>	<b>\$36,034,944,748</b>	<b>17.5%</b>

SOURCE: Data drawn from Maine Department of Labor, Quarterly Census of Employment & Wages (QCEW) for 2023 using the IRS Exempt Organizations Master File for 501(c)3 nonprofits in Maine.

**Figure 14**

**Number, Expenditures, and Assets of Reporting Charitable Nonprofits in Maine by Field, 2022**

Type of Charitable Nonprofit	Number	Percent of Total	Expenditures	Percent of Total Expenditures	Assets	Percent of Total Assets
Arts, Culture, Humanities	356	13.3%	175,781,483	1.1%	734,042,104	2.6%
Higher Education	17	0.6%	1,177,509,756	7.5%	7,463,209,075	26.6%
Other Education	387	14.4%	574,091,821	3.7%	1,817,655,931	6.5%
Environmental	183	6.8%	142,561,236	0.9%	1,179,607,090	4.2%
Animal-Related	91	3.4%	56,911,259	0.4%	201,716,327	0.7%
Hospitals	38	1.4%	8,110,760,107	51.8%	7,887,257,963	28.1%
Other Health Care, Mental Health	307	11.4%	3,111,380,778	19.9%	4,287,976,293	15.3%
Human Services	920	34.3%	1,790,243,398	11.4%	2,726,764,256	9.7%
International	24	0.9%	119,197,118	0.8%	117,979,559	0.4%
Community Improvement, Public/Societal Benefit	267	9.9%	332,478,173	2.1%	1,349,839,151	4.8%
Research, Science, Technology	29	1.1%	56,386,250	0.4%	159,596,858	0.6%
Religion-Related, Spiritual Development	66	2.5%	21,158,259	0.1%	169,531,177	0.6%
<b>Overall</b>	<b>2,685</b>		<b>\$15,668,459,638</b>		<b>\$28,095,175,784</b>	

IRS e-File and Revenue Transaction Files (RTF) of 501(c)(3) Public Charity Form 990/990-EZ Returns, SOURCE: DataLake Nonprofit Research (www.datalake.net) © 2024, DataLake, LLC

\*Total for employers that could be included in county-level breakdowns. Employment and wages aggregated by county will not sum to the statewide total shown in other tables, due to statewide businesses not assigned to a specific county or appearing in multiple.





## About MANP

Since 1994, Maine Association of Nonprofits has grown to become Maine's go-to resource for the tools, knowledge, and connections nonprofits need to advance the common good. With a growing statewide membership of more than 1,300 nonprofits and community partners in all 16 counties, MANP is a vocal advocate for the work and worth of Maine nonprofits, championing their vital contribution to the economy and quality of life in our state.

- ▶ MANP builds the **capacity** of nonprofits through leadership and management training, online resources, and cost-saving member benefits.
- ▶ By weaving **connections** among new and seasoned nonprofit professionals and volunteers, MANP lifts up effective, innovative practices and fosters collaboration.
- ▶ MANP cultivates **CROSS-sector relationships** across the nonprofit, business, government, and philanthropic sectors so together they can advance solutions to pressing issues and opportunities.

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