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## RECEIPTS

**Gross Receipts of Five Classes of Organizations**

Table II presents estimates of the total receipts of five classes of philanthropic organizations. As its purpose is to compare changes in the total receipts of these different groups, inter-organization payments have not been eliminated. The figures in Table III are derived from those in Table II. They represent the amounts in dollars reduced to percentages of the total receipts for the year. The upper part of Chart 1 portrays the changes in the absolute amounts as shown by Table II, while the lower part of this chart is devoted to the relative changes shown in Table III.

A study of Table II shows that the total of receipts of all organizations has been multiplied by 6 since the year 1900. The smallest proportional increase is found in the case of Protestant religious organizations, the receipts of which doubled during the period, while the receipts of Jewish religious organizations were multiplied by 5 and those of Catholic organizations by 6. The total of receipts of miscellaneous welfare organizations was 8 times as large in 1925 as in 1900, while the receipts of hospitals show the most remarkable rate of growth, being multiplied by 18 during the quarter century. The results of these varying rates of growth in total receipts are portrayed in Chart 1. A study of this chart shows that the receipts of the religious organizations have, however, advanced in a much more regular fashion than have the receipts of hospitals and miscellaneous organizations. The last named class especially shows very marked cyclical fluctuations, the waves of the cycle averaging about four years in length. The lower half of the chart shows us that the Catholic and Jewish religious organizations have each tended to receive an approximately constant percentage of the total receipts of all organizations. True, there have been some rather marked cyclical fluctuations in these percentages,<sup>1</sup> but the trends appear to be approximately horizontal. On the other hand, the percentage of the total receipts of all organizations going to the Protestant religious bodies has shown a rather marked downward trend, the differential being absorbed by hospitals and other welfare organizations.

<sup>1</sup>These cycles are merely reflections of the changes occurring in the revenues of the secular organizations, there being no noticeable cycles in the actual amounts contributed to religious organizations.

TRENDS IN PHILANTHROPY

TABLE IV

SOURCES OF TOTAL RECEIPTS OF ALL ORGANIZATIONS TAKEN AS A UNIT

(INTER-ORGANIZATION RECEIPTS ELIMINATED)

YEAR	THOUSANDS OF DOLLARS RECEIVED FROM										
	ALL SOURCES	EARNINGS					INCOME FROM INVESTMENTS		CONTRIBUTIONS FROM		
		Dues Paid by Members for Privileges	Services Rendered	Sales of Products	Bazaars, Entertainments, etc.	Miscellaneous	Endowment	Other	LIVING PERSONS		Bequests
									Direct (Including Pew Rents)	Through Governmental Bodies	
1900	921	6	69	36	22	12	81	12	555	111	17
1901	1289	6	73	38	20	14	82	14	664	121	257
1902	1508	8	78	40	16	14	97	13	546	120	576
1903	961	10	96	41	22	16	100	14	513	127	22
1904	1324	10	98	36	19	16	113	15	785	134	98
1905	1161	10	115	37	20	19	119	17	561	146	117
1906	1152	11	130	39	24	22	129	18	593	143	43
1907	1182	8	152	40	24	23	135	18	595	160	27
1908	1380	6	166	42	25	26	155	19	583	262	96
1909	2000	8	173	42	25	28	153	19	1197 <sup>a</sup>	260	95
1910	1805	7	173	42	28	33	213	17	970 <sup>b</sup>	208	114
1911	1462	8	199	41	26	35	227	19	639	195	73
1912	1465	8	236	46	29	33	229	19	632	187	46
1913	2090	8	328	35	29	34	239	22	1011 <sup>b</sup>	192	192
1914	2383	9	356	40	36	36	275	25	1356 <sup>b</sup>	200	50
1915	2049	10	316	33	39	37	292	25	772	218	307
1916	2048	12	395	42	39	38	305	27	798	215	177
1917	2554	12	415	47	49	46	307	29	1322	220	107
1918	4207	11	480	60	63	82	312	46	2761 <sup>c</sup>	283	109
1919	3761	7	541	65	52	100	307	70	2170	353	96
1920	3342	10	661	56	51	114	339	46	1535	372	158
1921	3871	17	720	53	61	93	413	56	1862	475	121
1922	4691	15	847	55	63	117	438	61	1890	463	742
1923	4931	17	839	50	55	142	498	58	2117	504	651
1924	4538	23	974	39	55	126	519	57	2143	503	99
1925	5009	22	1075	56	76	146	558	65	2239	543	229

<sup>a</sup>Personal gifts amounting to 500 thousand dollars were received for building purposes in 1909.

<sup>b</sup>Approximately 300 thousand dollars was given in each of these years to the New Haven Hospital to build and maintain a hospital for tubercular patients.

<sup>c</sup>A sum of 860 thousand dollars was raised in a United War Work Drive by the combined effort of several organizations doing war work abroad.

## TRENDS IN PHILANTHROPY

TABLE V

PERCENTAGES OF THE TOTAL RECEIPTS OF  
ALL ORGANIZATIONS TAKEN AS A UNIT  
DERIVED FROM VARIOUS SOURCES\*

YEAR	ALL SOURCES	PER CENT OF TOTAL RECEIPTS DERIVED FROM									
		EARNINGS					RECEIPTS FROM INVESTMENTS		CONTRIBUTIONS FROM		
		Dues Paid by Members for Privileges	Services Rendered	Sales of Products	Bazaars, Entertainments, etc.	Miscellaneous	Endowment	Other	Direct (Including Pew Rents)	Through Governmental Bodies	Bequests
1900	100.00	0.65	7.49	3.91	2.39	1.30	8.79	1.30	60.27	12.05	1.85
1901	100.00	0.47	5.66	2.95	1.55	1.09	6.36	1.09	51.50	9.39	19.94
1902	100.00	0.53	5.17	2.65	1.06	0.93	6.43	0.86	36.21	7.96	38.20
1903	100.00	1.04	9.99	4.27	2.29	1.66	10.41	1.46	53.38	13.21	2.29
1904	100.00	0.76	7.40	2.72	1.44	1.21	8.53	1.13	59.29	10.12	7.40
1905	100.00	0.86	9.90	3.19	1.72	1.64	10.25	1.46	48.32	12.58	10.08
1906	100.00	0.95	11.28	3.39	2.08	1.91	11.20	1.56	51.48	12.42	3.73
1907	100.00	0.68	12.86	3.38	2.03	1.95	11.42	1.52	50.34	13.54	2.28
1908	100.00	0.43	12.03	3.04	1.81	1.88	11.23	1.38	42.25	18.99	6.96
1909	100.00	0.40	8.65	2.10	1.25	1.40	7.65	0.95	59.85	13.00	4.75
1910	100.00	0.39	9.58	2.33	1.55	1.83	11.80	0.94	53.74	11.52	6.32
1911	100.00	0.55	13.61	2.80	1.78	2.39	15.53	1.30	43.71	13.34	4.99
1912	100.00	0.55	16.11	3.14	1.98	2.25	15.63	1.30	43.14	12.76	3.14
1913	100.00	0.38	15.69	1.67	1.39	1.63	11.44	1.05	48.37	9.19	9.19
1914	100.00	0.38	14.94	1.68	1.51	1.51	11.54	1.05	56.90	8.39	2.10
1915	100.00	0.49	15.42	1.61	1.90	1.81	14.25	1.22	37.68	10.64	14.98
1916	100.00	0.59	19.29	2.05	1.90	1.86	14.89	1.32	38.96	10.50	8.64
1917	100.00	0.47	16.25	1.84	1.92	1.80	12.02	1.14	51.76	8.61	4.19
1918	100.00	0.26	11.41	1.43	1.50	1.95	7.42	1.09	65.62	6.73	2.59
1919	100.00	0.19	14.38	1.73	1.38	2.66	8.16	1.86	57.70	9.39	2.55
1920	100.00	0.30	19.78	1.67	1.53	3.41	10.14	1.38	45.93	11.13	4.73
1921	100.00	0.44	18.60	1.37	1.58	2.40	10.67	1.45	48.10	12.27	3.12
1922	100.00	0.32	18.06	1.17	1.34	2.49	9.34	1.30	40.29	9.87	15.82
1923	100.00	0.34	17.01	1.01	1.12	2.88	10.10	1.18	42.94	10.22	13.20
1924	100.00	0.51	21.46	0.86	1.21	2.78	11.44	1.26	47.22	11.08	2.18
1925	100.00	0.44	21.46	1.12	1.52	2.91	11.14	1.30	44.70	10.84	4.51

\*The percentages in Table V are derived from the data in Table IV.

### **Total Receipts Derived from Public**

Tables IV and V also deal with the total receipts of all philanthropic organizations, but, in these tables, amounts received from other organizations have been eliminated. The figures in these tables are, then, designed to show the total receipts of philanthropic organizations in New Haven and West Haven with all duplication of contributions eliminated. It will be noted that the receipts have been classified into three main categories, namely, earnings, income from investments, and contributions. Since this table is devoted to showing gross receipts, the earnings are, of course, gross earnings, and are far from representing net profit from operations.

### **Earnings Different in Nature from Contributions**

The money received is actually paid into the organizations by the public, but these amounts represent not contributions alone but rather a mixture of contributions and payments for services, rendered. For example, the money raised at bazaars, entertainments, etc. is largely derived from donations either of goods, time, or money receipts from sales of products. In some instances the products so dealt in, even when bought commercially, are doubtless sold for more than their market value, the difference being in the nature of a gift. In the case of earnings received from dues paid by members for privileges and from payments for services rendered, it would, in many cases, be decidedly unfair to assume that the amounts received are criteria of a benevolent or philanthropic attitude on the part of those from whom the money comes. For example, the girl who lives and boards at the Young Women's Christian Association or the patient in the hospital can scarcely be thought of as donating to philanthropy money paid for board and room.

Likewise, the concerns or individuals paying interest on bonds or mortgages, or rent for buildings in which they are tenants, have, in most cases, no intention of making a philanthropic contribution. The generosity of the public is, then, not measured in any way by those items appearing in the columns outside the general heading—"Contributions." It will be observed, further, that one column under this heading represents contributions from governmental bodies. These governmental bodies obtain most of their revenues by taxation, and tax paying usually has no connection with philanthropic intentions.

Clearly, then, the only entries in the table which really tell us anything about changes that have taken place in the charitable im-

pulses of the people of New Haven are those appearing under the headings "Direct contributions from living persons" and "Bequests." The fact should also be noted that amounts paid for pew rent have been included under "Direct contributions from living persons," and it is probable that such payments ought, in many instances, to be considered primarily as payments for services rendered and only incidentally, if at all, as contributions for the welfare of others.

### **Income Classified According to Its Nature**

The figures indicate that, during the 25 years covered by the study, contributions from living persons quadrupled, while those from governmental bodies were almost multiplied by five. Receipts from endowments grew at an even more rapid rate, being nearly 7 times as large in 1925 as in 1900. Earnings received in exchange for services rendered grew fastest of all, being 15 times as large at the close of the period as at the beginning. The obvious result of these differences in the rate of increase has been to cause an increase in the percentage representing the fraction of the total receipts derived from earnings, and to bring about a diminution in the fraction obtained from contributions.

### **Income Excluding Bequests**

Reference to Tables IV and V shows that, as might be expected, the volume of bequests varies greatly from year to year. The variations in this item have tended to make the percentages in Table V decidedly irregular. For this reason, it has seemed worth while to construct other tables similar to IV and V, except that the item of bequests has been excluded. In Tables VI and VII and Chart 2, then, we find a record for all organizations combined of the total receipts after the elimination both of inter-organization receipts and bequests. These tables, and the chart mentioned, serve to give us a fairly satisfactory picture of the trends and cyclical movements of the more regular items upon which most philanthropic enterprises must, in the main, depend.

The graph in the upper part of Chart 2 shows that investment receipts, earnings, and contributions from governmental bodies have all increased with a considerable degree of regularity. It is primarily the variations in individual contributions which have been responsible for the wave-like motion of the total. The lower half of Chart 2 makes it clear that, while individual contributions still constitute the most important single source of revenue for philanthropic insti-

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TABLE VI

## SOURCES OF TOTAL RECEIPTS (EXCLUDING BEQUESTS) OF ALL ORGANIZATIONS TAKEN AS A UNIT

(INTER-ORGANIZATION RECEIPTS ELIMINATED)

YEAR	THOUSANDS OF DOLLARS RECEIVED FROM									
	ALL SOURCES	EARNINGS					RECEIPTS FROM INVESTMENTS		CONTRIBUTIONS FROM LIVING PERSONS	
		Dues Paid by Members for Privileges	Services Rendered	Sales of Products	Bazaars, Entertainments, etc.	Miscellaneous	Endowment	Other	Direct (Including Pew Rents)	Through Governmental Bodies
1900	904	6	69	36	22	12	81	12	555	111
1901	1032	6	73	38	20	14	82	14	664	121
1902	932	8	78	40	16	14	97	13	546	120
1903	939	10	96	41	22	16	100	14	513	127
1904	1226	10	98	36	19	16	113	15	785	134
1905	1044	10	115	37	20	19	119	17	561	146
1906	1109	11	130	39	24	22	129	18	593	143
1907	1155	8	152	40	24	23	135	18	595	160
1908	1284	6	166	42	25	26	155	19	583	262
1909	1905	8	173	42	25	28	153	19	1197 <sup>a</sup>	260
1910	1691	7	173	42	28	33	213	17	970 <sup>b</sup>	208
1911	1389	8	199	41	26	35	227	19	639	195
1912	1419	8	236	46	29	33	229	19	632	187
1913	1898	8	328	35	29	34	239	22	1011 <sup>b</sup>	192
1914	2333	9	356	40	36	36	275	25	1356 <sup>b</sup>	200
1915	1742	10	316	33	39	37	292	25	772	218
1916	1871	12	395	42	39	38	305	27	798	215
1917	2447	12	415	47	49	46	307	29	1322	220
1918	4098	11	480	60	63	82	312	46	2761 <sup>a</sup>	283
1919	3665	7	541	65	52	100	307	70	2170	353
1920	3184	10	661	56	51	114	339	46	1535	372
1921	3750	17	720	53	61	93	413	56	1862	475
1922	3949	15	847	55	63	117	438	61	1890	463
1923	4280	17	839	50	55	142	498	58	2117	504
1924	4439	23	974	39	55	126	519	57	2143	503
1925	4780	22	1075	56	76	146	558	65	2239	543

<sup>a</sup> Personal gifts amounting to 500 thousand dollars were received for building purposes in 1909.

<sup>b</sup> Approximately 300 thousand dollars was given in each of these years to the New Haven Hospital to build and maintain a hospital for tubercular patients.

<sup>c</sup> A sum of 860 thousand dollars was raised in a United War Work Drive by the combined effort of several organizations doing war work abroad.

## TRENDS IN PHILANTHROPY

TABLE VII

PERCENTAGES OF THE TOTAL RECEIPTS, EXCLUDING BEQUESTS, DERIVED FROM VARIOUS SOURCES BY ALL ORGANIZATIONS TAKEN AS A UNIT\*

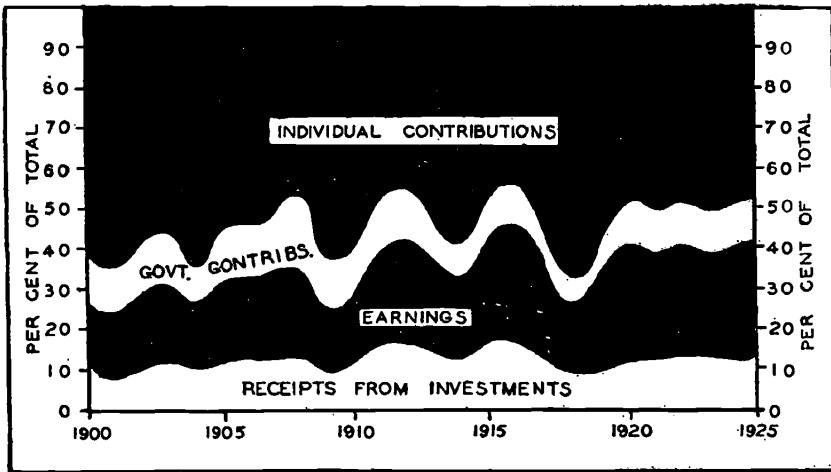
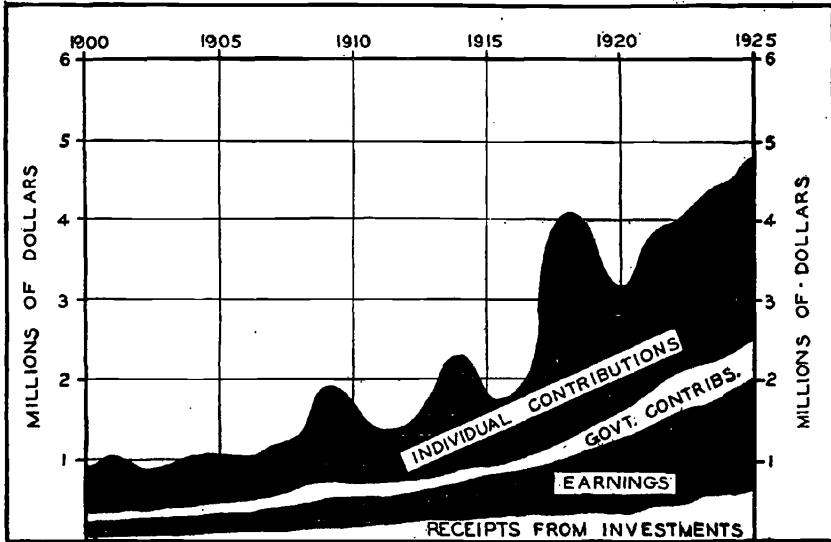
YEAR	PER CENT OF TOTAL RECEIPTS DERIVED FROM									
	ALL SOURCES	EARNINGS					RECEIPTS FROM INVESTMENTS		CONTRIBUTIONS FROM LIVING PERSONS	
		Dues Paid by Members for Privileges	Services Rendered	Sales of Products	Bazaars, Entertainments, etc.	Miscellaneous	Endowment	Other	Direct (Including Pew Rent)	Through Governmental Bodies
1900	100.00	.66	7.63	3.98	2.43	1.33	8.96	1.33	61.40	12.28
1901	100.00	.58	7.07	3.68	1.94	1.36	7.95	1.36	64.34	11.72
1902	100.00	.86	8.37	4.29	1.72	1.50	10.41	1.39	58.58	12.88
1903	100.00	1.06	10.22	4.37	2.34	1.70	10.65	1.49	54.64	13.53
1904	100.00	.81	7.99	2.94	1.55	1.31	9.22	1.22	64.03	10.93
1905	100.00	.96	11.02	3.54	1.92	1.82	11.40	1.63	53.74	13.97
1906	100.00	.99	11.72	3.52	2.16	1.98	11.63	1.62	53.49	12.89
1907	100.00	.69	13.16	3.46	2.08	1.99	11.69	1.56	51.52	13.85
1908	100.00	.47	12.93	3.27	1.95	2.02	12.07	1.48	45.41	20.40
1909	100.00	.42	9.08	2.20	1.31	1.47	8.03	1.00	62.84	13.65
1910	100.00	.41	10.23	2.48	1.66	1.95	12.60	1.01	57.36	12.30
1911	100.00	.58	14.33	2.95	1.87	2.52	16.34	1.37	46.00	14.04
1912	100.00	.56	16.63	3.24	2.04	2.33	16.14	1.34	44.54	13.18
1913	100.00	.42	17.28	1.84	1.53	1.79	12.59	1.16	53.27	10.12
1914	100.00	.39	15.26	1.71	1.54	1.54	11.79	1.07	58.13	8.57
1915	100.00	.57	18.14	1.89	2.24	2.13	16.76	1.44	44.32	12.51
1916	100.00	.64	21.11	2.24	2.08	2.03	16.30	1.44	42.67	11.49
1917	100.00	.49	16.96	1.92	2.00	1.88	12.55	1.18	54.03	8.99
1918	100.00	.27	11.71	1.46	1.54	2.00	7.61	1.12	67.38	6.91
1919	100.00	.19	14.76	1.77	1.42	2.73	8.38	1.91	59.21	9.63
1920	100.00	.31	20.76	1.76	1.60	3.58	10.65	1.44	48.22	11.68
1921	100.00	.45	19.20	1.41	1.63	2.48	11.01	1.49	49.66	12.67
1922	100.00	.38	21.45	1.39	1.60	2.96	11.09	1.54	47.87	11.72
1923	100.00	.40	19.60	1.17	1.28	3.32	11.64	1.36	49.45	11.78
1924	100.00	.52	21.94	.88	1.24	2.84	11.69	1.28	48.28	11.33
1925	100.00	.46	22.49	1.17	1.59	3.05	11.67	1.36	46.85	11.36

\*The percentages in Table VII are based on data in Table VI.



CHART 2

SOURCES OF GROSS INCOME  
(EXCLUDING BEQUESTS)  
OF ALL ORGANIZATIONS TAKEN AS A UNIT\*  
(INTER-ORGANIZATION RECEIPTS ELIMINATED)



\*For data, see Tables VI and VII.

tutions, their relative importance has diminished slightly during the quarter century, for in 1900 they made up approximately three-fifths of the total, while in 1925 the fraction had been reduced to slightly less than one half. Receipts from investments have grown slightly more important, while governmental contributions have remained almost constant. The factor that has shown a relative increase is earnings, these having increased from about 15 per cent in 1900 to over 28 per cent in 1925.

### DISBURSEMENTS

The figures thus far presented have answered, in a general way, the question as to the amount of total receipts of philanthropic organizations in New Haven and West Haven, and from what sources they have been derived. Another question which we hoped to answer by means of the inquiry was "What was done with the money that was taken in by these philanthropic organizations?" Part of the story is told by Table VIII.

#### Contributions to Other Organizations

Everyone is aware of the fact that philanthropic organizations do not directly spend nearly all of the money which they take in. Churches support missions, schools, and hospitals located in all parts of the world. Since its organization, the Community Chest of New Haven has collected large sums of money, most of which collections have been distributed to the member organizations for their support. Table VIII shows that, at various times, from 8 to 44 per cent of the total disbursements have been paid to other organizations, some of these organizations being located in New Haven and some elsewhere. While, apparently, considerably more money is sent out of New Haven for philanthropic work elsewhere than is received from outside organizations for work in New Haven, there is, of course, a flow of funds in each direction. The percentage of the total disbursements of the average organizations which was paid to some other organizations diminished rather steadily between 1900 and 1913, declining from nearly 16 per cent to slightly over 8 per cent. With the beginning of the World War, the percentage rose until, in 1918, it reached 44 per cent. Immediately thereafter there was an abrupt decline to 11 per cent in 1920, with a recovery to 19 per cent in 1922, since which date the percentage has re-