2023

Future-Oriented Strategies That Small 501(c)(3) Nonprofit Organizations May Use to Support Financial Sustainability

Justine Lownsbury
Walden University

Walden University

College of Management and Human Potential

This is to certify that the doctoral dissertation by

Justine Lownsbury

has been found to be complete and satisfactory in all respects,
and that any and all revisions required by
the review committee have been made.

Review Committee
Dr. Keri Heitner, Committee Chairperson, Management Faculty
Dr. Steven Tippins, Committee Member, Management Faculty
Dr. Sheryl Kristensen, University Reviewer, Management Faculty

Chief Academic Officer and Provost
Sue Subocz, Ph.D.

Walden University
2022

Abstract

Future-Oriented Strategies That Small 501(c)(3) Nonprofit Organizations May Use to

Support Financial Sustainability

by

Justine Lownsbury

MA, Walden University, 2019

MA, Ashford University, 2012

BS, Youngstown State University, 2011

Dissertation Submitted in Partial Fulfillment

of the Requirements for the Degree of

Doctor of Philosophy

Management

Walden University

February 2023

Abstract

The age of mortality for a nonprofit organization is between 6-15 years. The problem is that leaders of nonprofit organizations face challenges in financially sustaining nonprofit operations, which directly affects the ability to achieve and maintain the organizational mission. The purpose of this qualitative classical Delphi study was to explore how an expert panel of nine purposively selected U.S.-based stakeholders from small U.S.-based 501(c)(3) nonprofit organizations viewed the desirability, feasibility, and importance of future-oriented strategies to support financial sustainability. The research questions addressed this purpose. The conceptual framework was rooted in effective leadership, innovation, sustainability, and positive social change, as shown in social entrepreneurship theory. Data were collected and analyzed via four iterative rounds of online questionnaires. Open-ended narrative responses in Round 1 were analyzed to create a list of 31 items, which panelists rated for desirability and feasibility in Round 2. Of the items that advanced to Round 3, panelists choose and ranked their six most preferred strategies for importance. In Round 4, they rated their confidence in the final list of six strategies in the categories of types of strategies and stakeholder involvement. The results may inform future-oriented strategies that leaders of small U.S.-based 501(c)(3) nonprofit organizations may use to support financial sustainability. If nonprofit organizations are more financially sustainable, their leaders may be able to maintain their mission and positively impact social change by creating social value and affecting community engagement.

Future-Oriented Strategies That Small 501(c)(3) Nonprofit Organizations May Use to

Support Financial Sustainability

by

Justine Lownsbury

MA, Walden University, 2019

MA, Ashford University, 2012

BS, Youngstown State University, 2011

Dissertation Submitted in Partial Fulfillment

of the Requirements for the Degree of

Doctor of Philosophy

Management

Walden University

February 2023

Dedication

This dissertation is dedicated to the performing arts organizations that compete in the WGI and DCA circuits. May you continue to inspire and encourage students to achieve greatness.

This dissertation is also dedicated to my parents, Victor Lownsbury and Robin Rees, who have always believed that my sister and I could do anything we put our minds to. Thank you for your support and encouragement throughout my entire academic career.

Acknowledgments

I would like to extend my deepest gratitude to Dr. Keri Heitner, my dissertation Chair, for her your patience, understanding, and insightful feedback. Your mentorship and commitment to my success is something for which I will be forever grateful. Thank you for never accepting anything less than my best and for guiding me through the development of my dissertation. I would also like to thank Dr. Kenneth Sherman, who inspired me during my coursework and helped me to create a strong foundation with my prospectus.

To my sister, Trisha Monroe, my best friend, Corrina Cheyney, and my bonus daughter, Sierra Cannon, thank you for always being there for me and for always listening. You three are the strongest women I know. To my boyfriend, Andrew Cannon, thank you for your unwavering support, your love, and your patience throughout this extremely time intensive process. You four are my inspiration and you mean the world to me. I love you and am forever grateful.

Table of Contents

List of Tables

Chapter 1: Introduction to the Study

The current study involved application of a qualitative classical Delphi design to

explore how an expert panel of U.S.-based 501(c)(3) nonprofit organization stakeholders

viewed the desirability, feasibility, and importance of future-oriented strategies that small

U.S.-based 501(c)(3) nonprofit organizations may use to support financial sustainability.

Currently, there is a gap in the literature pertaining specifically to small nonprofit

organizations (Hu et al., 2014); however, the results of this study may help to address this

gap, as the focus was on expert perspectives that pertained to small U.S.-based 501(c)(3)

nonprofit organizations. The results of this study may be an invaluable resource for

leaders of small U.S.-based 501(c)(3) nonprofit organizations, who are currently

struggling to remain operational beyond 6-15 years (McLean, 2014), causing them to not

be able to fulfill and/or sustain their mission.

Chapter 1 consists of background information pertinent to the current study, a

problem statement, the purpose of the study, the research questions, the conceptual

framework, the nature of the study, definitions, assumptions, the scope and delimitations,

and the limitations. The chapter concludes with a summary and transition into Chapter 2,

the Literature Review.

Background of the Study

The origins of nonprofit type organizations predate the U.S. Revolution and while

there were hardly any established nonprofit organizations in the United States throughout

the 1800s, by 1900 roughly 1% of all nonagricultural workers were employed by

nonprofit organizations (Hammack, 1995, 2002). In the last 150 years the nonprofit

population has grown exponentially, with most leaders adopting organizational philosophies and missions that positively affect social change locally, nationally, and globally. As of 2018 there were roughly 1.56 million U.S.-based nonprofit organizations registered with the Internal Revenue Service (IRS) and over two thirds of these organizations were categorized as 501(c)(3) public charities (Francis & Talansky, 2012; McKeever, 2018). Although the growth rate for 501(c)(3) nonprofit organizations is high at 28.4% (McKeever, 2018), most do not remain operational beyond 6-15 years, with the rate of failure being highest before 10 years of age (McLean, 2014). The concept of nonprofit sustainability is comprehensive, as nonprofit leaders must be able to achieve and sustain the organization's mission, as well as ensure financial sustainability for the activities and personnel that assist with mission fulfillment. An in-depth review of the literature surrounding nonprofit sustainability provided insight into methods and mechanisms that can positively affect financial sustainability within U.S.-based 501(c)(3) nonprofit organizations and aid in their ability to achieve their essential purpose through mission accomplishment.

Sustainability Solutions for Nonprofits

The literature provided numerous solutions, with the most historically common sustainability solutions for nonprofits including fundraising and donor funding, stakeholder involvement, nonprofit committee, creating reserves, financial and strategic planning, and effective leadership. Additionally, some historically less common sustainability solutions for nonprofits include business acumen, optimize staffing, risk assessment and management., marketing, membership model, and advocacy and

reputation. The literature focuses on ways to support sustainability as solutions to the sustainability problem. While the nonprofit sustainability solutions identified within the literature inform the strategies that may be successfully implemented, a review of the solutions can allow for the successful aspects as, well as the barriers of each strategy to be identified. Each successful strategical aspect is important to recognize and understand, as various authors describe and suggest combined efforts between different successful strategies that can lead to various solutions (Calabrese, 2017; Gajdová & Majdúchová, 2018; Lin & Wang, 2016; Rottkamp & Bahazhevska, 2016; Slatten et al., 2021; Wiley InterScience, 2009; Wollebaek, 2009). Although the identified strategies come with various successful aspects, there are also barriers that make them difficult to be solely financially depended on, executed, and/or sustained, among various other issues. The identified barriers allow for insight into why many nonprofit organization leaders have failed to obtain sustainability successfully. This insight validated the need to find successful future-oriented strategies that can assist in nonprofit sustainability, which is the focus of the current study.

Gap in Nonprofit Knowledge and Literature

501(c)(3) nonprofit organizations make up more than two thirds of the registered nonprofit organizations (McKeever, 2018). Despite the number of organizations that are registered as 501(c)(3), there was a gap in the literature pertaining specifically to small nonprofit organizations (Hu et al., 2014). By focusing on expert perspectives that pertained to small U.S.-based 501(c)(3) nonprofit organizations, the result of the current study may help to address the identified gap in the literature. Information that further

informs nonprofit organizations and addresses the tension that lies across the body of literature are addressed in this study. The problem of U.S.-based 501(c)(3) nonprofit organization leaders being unable to ensure financial sustainability has persisted, regardless of the breadth of strategies found within the literature.

Problem Statement

More than 1.5 million U.S.-based nonprofit organizations are registered as 501(c)(3) public charities or private foundations (Francis & Talansky, 2012; McKeever, 2018). In 2000, just over 819,000 501(c)(3) nonprofit organizations were registered with the IRS; by 2016 there was an almost 75% increase, as more than half of a million U.S.-based nonprofit organizations were created (National Council of Nonprofits, 2019). Despite the rate of overall growth, the age at mortality for a nonprofit organization is between 6-15 years, with the most dangerous age of survival being 9 years of age (McLean, 2014). A short life expectancy directly affects the ability of leaders of nonprofit organizations to achieve and maintain their mission, or essential purpose. The social problem was that within a short life cycle span, nonprofit organization leaders were unable to achieve the organization's essential purpose for the communities being served (Helmig et al., 2014; McLean, 2014; Rottkamp & Bahazhevska, 2016). Nonprofit organizations that can successfully maintain mission success are considered fiscally sustainable, as they are proving to maintain a successful operation, which shows financial and operational viability (Cade, 2018). The most prominent challenge faced by nonprofit organization leaders has been sustaining operations, as the mission cannot be achieved

and the essential purpose cannot be fulfilled if leaders are not able to keep organizations operational long enough to achieve these accomplishments (Helmig et al., 2014).

Obtaining financial sustainability to maintain operations is a critical necessity within nonprofit organizations. Funding is significantly more difficult for small nonprofit organizations that have a revenue under $500k, which represent roughly 67% of the total sector, as they have less incoming liquid assets (McKeever, 2015, 2018). The specific problem was that nonprofit organizations lack the financial sustainability needed for organizational growth and mission delivery (Bowsky, 2018; Cade, 2018). Many nonprofit leaders are unable to ensure financial sustainability (Morris et al., 2019) despite potential strategies identified in the literature. No published studies reflect the views of an expert panel of stakeholders on the desirability, feasibility, and importance of future-oriented strategies for financial sustainability of nonprofit organizations. The unit of analysis of nonprofit financial sustainability is largely based upon individual factors, and sustainable funding had not been addressed in a comprehensive manner (Lin & Wang, 2016). A corresponding relationship exists between the delivery of a nonprofit organization's mission and the organization's growth and performance (Helmig et al., 2014; Pandey et al., 2017). The fulfillment of an organization's essential purpose through mission completion, as well as its ability to sustain forward progression, is, therefore, in jeopardy without the financial sustainability necessary to maintain operations.

Purpose of the Study

The purpose of this qualitative classical Delphi study was to explore how an expert panel of 9 U.S.-based 501(c)(3) nonprofit organization stakeholders viewed the

desirability, feasibility, and importance of future-oriented strategies that small U.S.-based 501(c)(3) nonprofit organizations may use to support financial sustainability. The expert panel self-selected to indicate interest according to the purposive sampling criteria provided to them, with an initial target of 33 panelists for the first round to account for possible attrition across rounds.

Research Questions

The primary research question for the current study was: How does an expert panel of small U.S.-based 501(c)(3) nonprofit stakeholders view the desirability, feasibility, and importance of future-oriented strategies that small U.S.-based 501(c)(3) nonprofit organizations may use to support financial sustainability? The three research subquestions were:

Subquestion 1: How does an expert panel of small U.S.-based 501(c)(3) nonprofit stakeholders view the desirability of future-oriented strategies that small U.S.-based 501(c)(3) nonprofit organizations may use to support financial sustainability?

Subquestion 2: How does an expert panel of small U.S.-based 501(c)(3) nonprofit stakeholders view the feasibility of future-oriented strategies that small U.S.-based 501(c)(3) nonprofit organizations may use to support financial sustainability?

Subquestion 3: How does an expert panel of small U.S.-based 501(c)(3) nonprofit stakeholders view the importance of future-oriented strategies that small U.S.-based 501(c)(3) nonprofit organizations may use to support financial sustainability?

Conceptual Framework

The managerial concepts that grounded the current qualitative classical Delphi study included effective leadership, innovation, sustainability, and positive social change, as shown in the social entrepreneurship theory. Organizational leaders are able to achieve and maintain their mission when they use effective leadership styles such as transformational leadership, which can foster effectiveness, satisfaction, and a deeper organizational commitment from staff (Bennett, 2009; Peng et al., 2020; Whitney & Gale, 2015). Innovation can also be a biproduct of effective leadership, as followers that are inspired to pursue their personal best often assist in the development of more effective sustainability efforts (Rosing et al., 2010). Social entrepreneurship is an important concept in the current study, as it is currently the largest recognized proactive tool for the advancement of positive social change, allowing nonprofit organizations the ability to attain sustainable development (Bansal et al., 2019).

Effective Leadership

Effective leadership proves an essential aspect of producing successful financial sustainability plans, which directly affects a leader's ability to achieve and sustain the organization's mission (Whitney & Gale, 2015). Effective leaders are aware of their own personal strengths, weaknesses, style, personality, and preferences; of which, allows them to make more informed decisions that impact the organization, and therefore, the organizations' stakeholders. The success of a leader is directly affected by the relationship that they have developed with their stakeholders (Manion, 2015). Leaders use various leadership styles and combinations of these styles. Currently,

transformational leadership is the most common leadership style (Peng et al., 2020), which can focus followers on their contributions through a shared and inspired mission, creating a positive and sustainable culture.

Innovation and Sustainability

Innovation is directly connected to sustainability, as innovation is at the center developing feasible high-performance processes, of which led to more effective sustainability efforts (Rosing et al., 2010). The most effective leaders producing innovation use both transformational and transactional leadership styles, as innovation is highest when both explorative and exploitative leadership behaviors are used, which are respectively found within transformational and transactional leadership styles (Zacher & Rosing, 2015). The combination of these two leadership styles is at the root of ambidexterity theory of leadership for innovation, where innovative performance is created when exploration and exploitation behaviors are high (Alghamdi, 2018).

Social Entrepreneurship Theory

The theory of social entrepreneurship helps organizations positively impact social change by accomplishing their mission while sustaining operations (Bansal et al., 2019). The theory is generally recognized as a proactive means for the advocation of positive social change, which allows nonprofit organizations the ability to achieve sustainable development (Bansal et al., 2019). First introduced in the 1970s, the theory and concept of social entrepreneurship evolved slowly within the entrepreneurship literature, eventually emerging in the late in the 1980s with distinct characteristics and tactics to define it (Praszkier & Nowak, 2011).

With social entrepreneurship being a relatively new theory, the academic literature regarding currently unmet social needs and how they will be fulfilled through innovative future-oriented strategies that lead to successful solutions has been scarce (Bansal et al., 2019; Hall et al., 2010; Patzelt & Shepherd, 2011). The successful implementation of social entrepreneurial processes in nonprofits, however, can be achieved through the collaboration of local expertise where innovative solutions can be shared and discussed (Ruysscher et al., 2017), supporting the use of the classical Delphi design within this study. Chapter 2 will include a more thorough explanation of the concepts connected with the theory of social entrepreneurship and its logical fit as the framework for this study.

Nature of the Study

Qualitative research is exploratory research by nature, assisting with understanding the target population's perspectives, opinions, and motivations (Patton, 2015). In the current study, I employed a qualitative classical Delphi design to explore the perspectives of an expert panel (Habibi et al., 2014; Skulmoski et al., 2007) of 501(c)(3) of nonprofit stakeholders who had insight into future-oriented sustainability strategies. When the collective perspectives of subject matter experts could provide insight, such as the collective perspectives of an expert panel of small U.S.-based 501(c)(3) nonprofit stakeholders (i.e., subject matter experts) providing their insights regarding future-oriented sustainability strategies, a Delphi design is uniquely appropriate (Hejblum et al., 2008). Additionally, the Delphi technique is the preferred methodology when participants possess different professional backgrounds, as the Delphi technique

has a mechanism for confidentiality, protecting individual voices (Brill et al., 2006). A foundation of previously developed research and information is found within the Delphi design, such as shown in Chapter 2, with the intent to deliver predictions of future-oriented strategies based on the convergence of selected experts' perspectives (Custer et al., 1999; von der Gracht, 2012). Participants self-selected to indicate interest according to the purposive sampling criteria provided to them, as identified in Chapter 3 and in the study invitation. These participants comprised an expert panel of small U.S.-based 501(c)(3) nonprofit organization stakeholders.

Through the information gathered from the participants, a determination was made as to the consensus of opinions regarding desirability, feasibility, and importance of future-oriented strategies that small 501(c)(3) nonprofit organizations may use to support financial sustainability. I sought the participants using set criteria regarding the necessary knowledge and experience from successful financial sustainability efforts within a small U.S.-based 501(c)(3) nonprofit organization. Inclusion criteria for executives were founders, directors, or board members who held their responsibilities in a nonprofit that sustained beyond 10 years.

To allow for participant attrition, I targeted a purposive sample of 33 small U.S.-based 501(c)(3) nonprofit organization experts in Round 1. Considering the possible attrition rate of 25%, a sample size of 25 panelists after four rounds should have been adequate for the study to not negatively affect the Delphi process (Hsu & Sandford, 2007). Despite extensive attempts to recruit and retain panelists, 17 panelists completed Round 1 and nine panelists remained after all four rounds. I recruited participants through

the cooperation of individual 501(c)(3) nonprofit organizations that compete within the

World Guard National (WGI) and Drum Corps Associates (DCA) circuits. I asked

individual 501(c)(3) nonprofit organization owners within the WGI and DCA circuits for

permission to invite members who met the expert panelist criteria to participate in the

research study.

The study had four iterative rounds of data collection through questionnaires. The

first round consisted of providing each U.S.-based small 501(c)(3) nonprofit organization

stakeholder, and expert panelist, a link to an online, open-ended questionnaire. Potential

future-oriented strategies that small 501(c)(3) nonprofit organizations may use to support

financial sustainability were solicited on the questionnaire. I analyzed the narrative

responses of the panelists for common ideas, patterns, and opposing views. I then

converted potential future-oriented strategies derived from these answers into potential

solutions in the form of items that panelists then rated on two Likert-type scales in Round

2, one for desirability and one for feasibility. In Round 3, panelists selected and ranked

the solutions they considered to be most important; and in Round 4, panelists rated their

confidence in the final list of future-oriented strategies.

I analyzed Round 2 and Round 4 data using descriptive statistics (frequencies and

medians) to evaluate a possible convergence towards a consensus and answer the

research questions (Avella, 2016). I analyzed the Round 3 data using a weighted average,

which is an average developed when some elements of the data bear more importance

than others. From the results of Round 3, I identified the most desirable, feasible, and

important nonprofit sustainability strategies.

Definitions

Ambidextrous leadership: Ambidextrous leadership is a style of leadership where the user can seamlessly switch between various transformational and transactional leadership behaviors, as well as use a combination of different styles within each behavior (Baškarada et al., 2017; Singh et al., 2021).

Confidence: Confidence refers to the degree in which an individual agrees with, and trusts, the content (e.g., strategies and solutions) they are presented with. Confidence is a personal or subjective degree of assurance based on both importance and validity (Linstone & Turoff, 1975).

Consensus: Consensus is the outcome of a frequentative process involving a group of individuals and a moderator who assists in finding a common agreement through surveys. Consensus occurs when a common and agreeable ground is found among individual opinions pooled from a group of people who each have their own subjective outlook on the topic (Degroot, 1972).

Desirability: Desirability refers to whether the item or concept is of great value (Lu et al., 2013), has a positive effect, and/or is beneficial with a positive impact with little to no negative effect (Linstone & Turoff, 1975). In the current study, desirability pertained to future-oriented strategies that leaders of small U.S.-based 501(c)(3) nonprofit organizations may use to support financial sustainability.

Drum Corps Associates (DCA): Founded in 1967, Drum Corps Associates (DCA) is an all-age drum & bugle corps circuit that follows a weekend-only competition schedule (DCA, 2021). The panel in the current study included self-selected experts from

small U.S.-based 501(c)(3) nonprofit organizations registered in the DCA competitive circuit.

Feasibility: Feasibility refers to the efforts, means, and/or ability to achieve or implement the item, concept, strategy, or solution (Lu et al., 2013). In the current study, desirability pertained to future-oriented strategies that leaders of small U.S.-based 501(c)(3) nonprofit organizations may use to support financial sustainability.

Future-oriented Strategies: Future-oriented strategies refers to long-term strategies, strategic thinking, and planning the future direction of the organization while anticipating potential risks and consequences (Fortune, 2018).

Importance: Importance is having great significance or priority in displaying a direct impact on the subject or problem (Linstone & Turoff, 1975). In the current study, importance pertained to future-oriented strategies that leaders of small U.S.-based 501(c)(3) nonprofit organizations may use to support sustainability.

Nonprofit stakeholders: Nonprofit stakeholders are individuals or groups that affect, or are affected by, a nonprofit organization (Dicke et al., 2016). While these individuals or groups can include nonprofit owners, committees, participant members, staff, donors, and volunteers (Dicke et al., 2016; Wellens & Jegers, 2014), the current study specifically focused on stakeholders who met the specified criteria. These criteria included having administrative involvement in a small U.S.-based 501(c)(3) nonprofit organization that had remained operational longer than 10 years and having had financial and strategic insight regarding small U.S.-based 501(c)(3) nonprofit organizations' recruitment, retention, and sustainment.

Small 501(c)(3) nonprofit: A definitive way to classify nonprofit organizational size does not exist; however, IRS reports often categorize nonprofits organizations by their operating budget with $500k being the lowest perimeter (Internal Revenue Service, 2019). A small 501(c)(3) nonprofit is defined as organizations with an annual revenue under $500k that have been granted tax-exempt status and categorized as 501(c)(3) by the IRS. The current study focused on financial sustainability strategies for small 501(c)(3) nonprofit organizations.

Sustainability: Sustainability is continuation without any depletion of capital (Dresner, 2008). Specifically, for organizations with a purpose that is not revenue based, sustainability can be comprehensive, to include the need for continued mission achievement and financial endurance. In the current study, the focus of sustainability was nonprofit organizations, which necessitated continuous mission fulfillment and financial security in the present and in the future.

Winter Guard International (WGI): Founded in 1977, World Guard International (WGI) is a small U.S.-based 501(c)(3) nonprofit organization that produces indoor color guard, percussion, and winds groups' competition show in a world recognized circuit (WGI, 2020). The panel in the current study included self-selected experts from small U.S.-based 501(c)(3) nonprofit organizations registered in the WGI competitive circuit.

Assumptions

Assumptions, defined as something researchers view as true or reasonably believable within their study but that may not be undisputable (Ellis & Levy, 2009), within any empirical research study must be acknowledged and justified if inherited by

the research design (Armstrong & Kepler, 2018). Several assumptions were made in the current study regarding recruitment, self-selection, and survey questions responses. One assumption was that there would be a 1%-member recruitment response rate and I would meet the target sample size of 33 participants in Round 1 and a final sample of 25 participants, to account for the potential attrition rate. Extensive attempts to recruit and retain panelists resulted in 17 participants in Round 1 and nine panelists who participated in all four rounds. Additionally, an assumption was that the initial sample size would be sufficient in achieving data saturation in Round 1 and for retaining a sufficient sample throughout the multiple survey rounds to identify consensus. The narrative responses were sufficient to achieve data saturation in Round 1. Consensus was met in Rounds 2 and 4 based on panelists' ratings and in Round 3 based on rankings of importance.

Another assumption for the current study was that the participants would be honest in their self-selection as experts, which was necessary to provide meaningful responses. An additional assumption was that the panelists would be honest with their responses throughout the survey rounds. The assumption of honesty was critical, as the panelists' responses in the first survey round were the basis for the surveys in the subsequent rounds, ultimately leading to the final list of financial sustainability strategies. If the panelists were not honest in their narrative responses, ratings, and rankings, a meaningful consensus would not have been achieved and the results of this study would not be useful in further informing future-oriented strategies that leaders of small U.S.-based 501(c)(3) nonprofit organizations may use to support sustainability.

Scope and Delimitations

The specific problem for the current study was that nonprofit organizations lack the financial sustainability needed for organizational growth and mission delivery (Bowsky, 2018; Cade, 2018). Many nonprofit leaders are unable to ensure financial sustainability (Morris et al., 2019) despite potential strategies identified in the literature. No published studies reflected the views of an expert panel of stakeholders on the desirability, feasibility, and importance of future-oriented strategies for financial sustainability of nonprofit organizations. If the leader(s) of a nonprofit organization fail to financially support operations, leaders of the organization will not be able to meet, fulfill, and sustain the mission. Therefore, it is critical for leaders of nonprofit organizations to obtain future-oriented strategies that can be used to support financial sustainability. In the current classical Delphi study, I used multiple iterative rounds of online surveys to collect data from self-selected experts.

The results of the study may be used to advise small U.S.-based nonprofit organizations on the most desirable, feasible, and important future-oriented strategies that may be used to support financial sustainability. The panel was comprised of experts, as they attested, based on their self-selection, to having administrative involvement (e.g., financial, recruitment, mission pursuit, etc.) in a small U.S.-based 501(c)(3) nonprofit organization that has remained operational longer than 10 years, as well as financial and strategic insight regarding small U.S.-based 501(c)(3) nonprofit organizations' recruitment, retention, and sustainment. The self-selection requirements provided justification for the participants being considered experts in addressing the specific

problem identified. The prospect of transferability within a classical Delphi study exists, if there are clearly defined inclusion criteria for the expert participants and a detailed description of the phenomenon under study (Brady, 2015).

The conceptual framework for the study was rooted in the concepts of effective leadership, innovation, sustainability, and positive social change, as shown in the social entrepreneurship theory. Pertinent concepts that were excluded include the concepts of business acumen, operating revenue, and organizational culture. Excluded theories include organizational development theory, entrepreneurship theory, and organizational change theory. Although these concepts and theories are connected to the main purpose of this study, there were aspects of each that did not fit as well as the conceptual framework that was ultimately established.

The current study was based on expert opinions to identify how the panel views the desirability, feasibility, and importance of future-oriented strategies that small U.S.-based 501(c)(3) nonprofit organizations may use to support financial sustainability. Data collection was restricted to four iterative rounds of online survey questionnaires. The panelists responded to open-ended questions in Round 1, which provided the basis for items they then rated for desirability and feasibility in Round 2. In Round 3, they ranked the importance of these strategies, and in Round 4, they rated their confidence in the results, ultimately identifying the most desirable, feasible, and important future-oriented strategies that small U.S.-based 501(c)(3) nonprofit organizations may use to support sustainability.

Limitations

Limitations, or restrictions, on a research study are not always within the control

of the researcher; however, they are often considered a weakness of the study (Marshall

& Rossman, 2016) and therefore, should be considered. Although the prospect for

transferability exists within the current study, limitations exist. One of the principal

limitations naturally found within qualitative research is the ease of replicating the study

or applying the results to a non-compatible population. The study may not be practical for

replication in any organization that is not a small U.S.-based 501(c)(3) nonprofit, or

whose leaders cannot meet the inclusion criteria set for the expert participants. Additional

limitations are found within the design. In a Delphi study, one limitation is the

researcher's involvement in participant selection, as this provides the potential for

selection bias (Rowe et al., 2013). Another challenge is with participant attrition, as there

is the potential for participants to drop out or become unresponsive at any point, for any

reason, during the study (Avella, 2016; Hall et al., 2018). With the potential to lose

participants, ensuring that there is a large enough participant pool may mitigate the risk

of attrition. Attrition was low in the current study, as described in Chapter 4.

Significance of the Study

According to McKeever (2018) 501(c)(3) public charities represent the largest

grouping of the more than 30 types of tax-exempt nonprofit organizations defined by the

Internal Revenue Code (IRS). Nonprofit organizations have a significant impact on the

U.S economy, as they not only account for 5% of the U.S. gross domestic product, but

they generate a substantial monetary value in charitable giving, as well as voluntary labor

(GuideStar, 2015). Nonprofits create work opportunities, consume goods and services that create more jobs, spur economic activity, attract other employers, and improve communities (National Council of Nonprofits, 2019). The impact of nonprofit organizations on the economy lends significance to the study of their survival. Nonprofit organizations are ethically obligated to the communities they serve, to ensure that the essential purpose is achieved, yet leaders must be able to sustain organizational operations for this to be possible (Helmig et al., 2014; Rottkamp & Bahazhevska, 2016).

Significance to Practice

Having effective sustainability and survival knowledge allows nonprofit organizations the opportunity to become successful by fulfilling their essential purpose based on their mission (Helmig et al., 2014). Unlike for-profit organizations, the success of nonprofit organizations cannot be measured through profit margins, as nonprofit organizations are often only considered successful when leaders can sustain operations while meeting the mission (Helmig et al., 2014). Having effective sustainability and survival knowledge, therefore, allows nonprofit organizations the opportunity to become successful. Subject matter exerts chosen for this study may provide existing and future small nonprofit organizations with insight into the desirability, feasibility and importance of forward-looking strategies that are necessary to ensure financial sustainability. Through financial sustainability, organizational growth and mission delivery can be supported. Additionally, based on the design of the study and the narrowing of responses for a convergence of opinion, the research results have implications for immediate application within small U.S.-based 501(c)(3) nonprofit organizations.

Significance to Theory

The results of the current study may provide insight into the desirability, feasibility, and importance of future-oriented strategies that small U.S.-based 501(c)(3) nonprofit organizations may use to support financial sustainability. Future-oriented strategies that a panel of experts agree to be the most desirable, feasible, and important advances knowledge in the discipline of managing financial sustainability. Additionally, further research on the sustainable funding strategies of small 501(c)(3) nonprofit organizations, allows their leaders the opportunity to fulfill the organizations' essential purpose based on their mission (Helmig et al., 2014).

Significance to Social Change

Nonprofit organizations act as catalysts for social change, as they are playing an increasingly significant role in positively refining the standards of living for those they serve, as well as employ (Kassem et al., 2021). Small nonprofit organizations often exist to serve a localized need within the immediate community and are often staffed and run by individuals who are committed to the organization's mission, as well as the community they serve (Francis & Talansky, 2012). The nature of the essential purpose of such organizations may be religious, educational, or charitable; however, nonprofits serve the general public and often have programs that focus on low-income people and communities (Faulk et al., 2021). By fulfilling their essential purpose, small 501(c)(3) nonprofit organizations can positively contribute to the communities they serve through their creation of social value, their impact on community engagement, and their assistance in furthering the development of vibrant communities (Francis & Talansky,

2012; Rottkamp & Bahazhevska, 2016; Weerawardena et al., 2010). Ensuring the sustainability of 501(c)(3) nonprofit organizations is, therefore, significantly important to the advancement of positive social change.

Summary and Transition

This chapter provided in an overview that included the background of the current study, the conceptual framework, nature of the study, the scope and delimitations, limitations, and the significance of the study. I used a qualitative classical Delphi design to explore how an expert panel of stakeholders viewed the desirability, feasibility, and importance of future-oriented strategies that small U.S.-based 501(c)(3) nonprofit organizations may use to support financial sustainability. The results of this study provide future-oriented insight and information about financial sustainability strategies that can address the current issue nonprofit leaders are having with ensuring organizational survival beyond 6-15 years. Additionally, the findings of the study help to address the current gap in the literature pertaining specifically to small nonprofit organizations (Hu et al., 2014), as this study focused on small U.S.-based 501(c)(3) nonprofit organizations. Overall, the conclusions of this study were impactful to small U.S.-based 501(c)(3) nonprofit organizations by providing insight into financial sustainability strategies that may assist in the organizational leaders' ability to not only financially sustain, but also fulfill and maintain the essential purpose and mission of their organizations.

The next chapter, Chapter 2, includes a review of the existing literature, outlining the foundation for the current study. Chapter 2 includes a literature search strategy, an overview of the key concepts and overall conceptual framework used, and an in-depth

review of the literature surrounding the future-oriented financial sustainability strategies prescribed to and/or used by nonprofit organizations. Additionally, the end of Chapter 2 addresses a gap in literature and the common methods and techniques used in the body of the literature, both of which further justify the necessity of this study. A chapter summary will end Chapter 2 and provide a transition into Chapter 3, which covers the research methodology.

Chapter 2: Literature Review

The essential and primary purpose of a nonprofit organization is the fulfillment of its mission; however, a short life expectancy directly affects its ability to achieve and maintain this mission. Although the growth rate for 501(c)(3) nonprofit organizations is incredibly high at 28.4% (McKeever, 2018), the majority will likely die between 6-15 years-old (McLean, 2014). The most dangerous period for nonprofit survival is prior to 10 years, with more than half of U.S. nonprofit organizations shutting down prior to 5 years, proving that nonprofit leaders face great challenges to financially sustaining operations (McLean, 2014). Ultimately, failing to financially support operations prevents nonprofit organizations from meeting, fulfilling, and sustaining their mission. The purpose of the current qualitative classical Delphi study was to explore how an expert panel of 9 U.S.-based 501(c)(3) nonprofit organization stakeholders viewed the desirability, feasibility, and importance of future-oriented strategies that small U.S.-based 501(c)(3) nonprofit organizations may use to support financial sustainability.

Through a review of the current literature, numerous solutions were identified; however, the problem persists. The tension exists across the body of literature. The primary research question for the current study focused on determining how an expert panel viewed the desirability, feasibility, and importance of future-oriented strategies that small U.S.-based 501(c)(3) nonprofit organizations may use to support financial sustainability; therefore, addressing the identified tension. Through the use of a classical Delph design, I developed a panel of experts comprised of small U.S.-based 501(c)(3) nonprofit stakeholders. These experts identified successful solutions based on personal

experience, eventually coming to a consensus regarding financial sustainability solutions, making this design appropriate for the persistent problem. Topics covered within Chapter 2 include the literature search strategy, as well as the conceptual framework, a literature review of sustainability solutions and their current barriers, common methods and techniques, classical and modified Delphi studies in the literature, and a summary and conclusions.

Literature Search Strategy

The literature search strategy for the current study was to target documents relative to the survival of small 501(c)(3) nonprofit organizations through financial sustainability strategies. Literature relative to the concepts used to develop the framework for this study were also explored. The words searched through the Walden library search engine were processed through multiple databases, as seen in Table 1, and the same terms were then also searched through Google Scholar, and regular Google Search. The process of searching for specific key terms and phrases was repeated until data saturation was met. Additionally, throughout the search process, publication dates and whether the document was peer reviewed was continuously taken into consideration to ensure relevancy and trusted data.

Table 1

Key Search Queries, Databases, and Search Engines

Queries for sustainability efforts/strategies in nonprofits	Queries for the governance of nonprofits	Library databases & search engines
small nonprofit organizations sustainability	nonprofit organization governance	Academic Search Complete
small nonprofit organizations AND sustainability	governance AND nonprofit organization	ABI/ INFORM Collection
nonprofit organizations sustainability	nonprofit organizations	Directory of Open Access Journals; EBSCO
nonprofit organizations AND sustainability	small 501(c)(3) nonprofit organization	
	501(c)(3) AND small nonprofit organization	Google Scholar
small nonprofit organizations survival		ProQuest Central
small nonprofit organizations AND survival	nonprofit history	ProQuest Dissertations & Theses Global
	governance AND nonprofit organization	
small nonprofit sustainable strategies	nonprofit governance AND history	SAGE Journals
small nonprofit AND sustainable strategies		ScienceDirect
		Social Sciences Citation Index
nonprofit sustainable strategies		Google
nonprofit AND sustainable strategies		Google Scholar
		Walden Library
nonprofit survival; nonprofit AND survival		

The search process included using quotation marks for specificity when using

Google Scholar and regular Google Search, as well as using the Boolean operator AND

when searching within the Walden Library databases. Table 1 includes the key search

queries for the sustainability efforts/strategies and the governance of nonprofit

organizations, as well as the databases and search engines used. Words were purposefully

selected based on their relation to the key terminology for this study. This included

nonprofit organization, *financial sustainability*, and *survival*. Additionally, the reference

listing within each document that was pulled as part of the search queries was reviewed

and assessed. Through this additional review, it could be identified if the document

would be beneficial in the further development of this study. Further promising

documents were also identified through this review.

Table 2

Classification, Quantity, and Age of References in the Literature Review

Type of source	2022 n (%)	2021 n (%)	2020 n (%)	2019 n (%)	2018 n (%)	Prior n (%)	Totals n (%)
Scholarly article	6 (5.88)	4 (3.92)	2 (1.96)	6 (5.88)	7 (6.86)	77 (75.49)	102 (70.97)
Professional association publication	0 (0)	4 (14.81)	2 (7.41)	5 (18.52)	4 (14.81)	12 (44.44)	27 (21.77)
Government document	0 (0)	0 (0)	0 (0)	1 (33.33)	0 (0)	2 (66.67)	3 (2.42)
Dissertation	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	1 (100)	1 (0.81)
Book	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	5 (100)	5 (4.03)
Totals	6 (4.62)	8 (6.15)	4 (3.08)	12 (9.23)	11 (8.46)	89 (68.46)	124 (100.00)

Table 2 provides an overview of the resources that were considered, analyzed, and

specifically referenced or cited within the literature review. Searches for relevant

resources was continued using the key terms and search methods previously mentioned until the results yielded no new documents. The review included listing out all potential resources, analyzing the title of the document and the organization that published it before reviewing the full text for the framework used and its relevance to the current study. The resources studied included peer-reviewed scholarly articles, publications developed by professional associations, government documents, and a few relevant books. All resources were then checked against Ulrich's (2018) periodical directory for their peer-reviewed status. As shown in Table 3, 69.23% of the sources cited within the literature have been peer reviewed prior to publishing. Additionally, by completing a high-level review, a short list of relevant documents was developed, which were then analyzed in-depth. The resources on the short list were thoroughly examined for relevant content and useful insights, annotated, and then synthesized to develop the literature review.

Table 3

Peer Reviewed Status of the Sources Referenced

	Peer reviewed	Not peer reviewed	Total
Number	90	40	130
Percent	69.23	30.77	100.00

Conceptual Framework

The current qualitative classical Delphi study was grounded in several managerial concepts, to include effective leadership, innovation, sustainability, and positive social change, as shown in the social entrepreneurship theory. Effective leadership styles, such

as transformational leadership, which can foster effectiveness, satisfaction, and a deeper organizational commitment from staff, provides the organization the ability to achieve and maintain their mission (Bennett, 2009; Peng et al., 2020; Whitney & Gale, 2015). Additionally, through effective leadership styles, innovation can flourish, as followers that are inspired to pursue their personal best assist in producing more effective sustainability efforts (Rosing et al., 2010). The aforementioned managerial concepts provide the needed tools and staff commitments that can allow for social entrepreneurship as an approach to develop, fund, and implement solutions that have an impact on social change (Bansal et al., 2019; Praszkier & Nowak, 2011). Currently, social entrepreneurship is the largest recognized proactive tool for the promotion of positive social change that allows for nonprofit organizations to achieve sustainable development (Bansal et al., 2019), making it an important concept to the current study. The conceptual framework section of Chapter 2 will cover each of the previously mentioned managerial concepts as discussed in the literature, by exploring the impact of these concepts on the potential for financial sustainability.

Effective Leadership

Effective leadership is the driving force in developing and executing a successful financial sustainability plan that will allow for the ability to achieve and maintain an organization's mission (Whitney & Gale, 2015). A good leadership capacity is more likely to improve the organization's performance levels, as well as entice those involved in operations to be more productive, while ineffective leadership will negatively affect, and overall restrict, organizational performance (Ali & Islam, 2020; Hersona & Sidharta,

2017). Effective leadership requires those in leadership positions to have an awareness of one's strengths, weaknesses, style, personality, and preferences, allowing them to make more informed decisions. According to Manion (2015), the relationship that the leader has forged with their stakeholders and followers directly impacts and influences the overall effectiveness and success of the leader. There are various leadership styles used by effective leaders to address organizational operations, as well as to better manage the relationships they have with their followers. The dominant leadership style used today is transformational leadership (Peng et al., 2020), which shows leaders the traits they need to portray in order to focus followers on their contributions through a shared and inspired mission (Grant, 2012).

Transformational, Transactional, and Ambidextrous Leadership

Transformational leadership provides a unique atmosphere that can inspire and positively influence followers. According to Olivier et al. (2015), there are broad dimensions generally associated with the transformational leadership style, to include: leading by example, inspirational motivation and purpose through a shared transparent vision, innovation and creativity encouragement, intellectual stimulation, and individual consideration through personalized management and guidance. A review of organizational leadership literature, however, provided four specific salient features associated with transformational leadership, to include intellectual stimulation, individualized consideration, individualized influenced attributed, and individualized influence behavior (Ismail et al., 2011). Transformational leaders attempt to bring the individuals within the organization to their fullest potential by providing insight and

guidance through empowerment, which engenders commitment from followers, and ultimately allows for the forward progression of the organization as a whole (Ismail et al., 2011; Olivier et al., 2015).

In a quantitative study, Bennett (2009) collected data from over 150 information technology professionals, concluding that transformational leadership was the strongest predictor of extra effort, effectiveness, and satisfaction. The findings of Bennett's (2009) study remain true today, as research conducted by Peng et al. (2020) concluded that through transparent work impact communication and a transformational leadership style, one can foster a deeper commitment and satisfaction level with followers. Leaders can gain a cohesive relationship with followers through the use of a transformational leadership style, as they engender trust by providing followers the opportunity to take ownership of their involvement within the future of the organization. By getting followers involved in the future vision and mission of the organization, they become aware of, and more easily accept, future changes being implemented. It is through this open form of transparent communication that managers will help to identify any needs of the organization, such as new programs, processes, and other progressive forms of change.

Transactional leadership style, unlike transformational leadership, involves a behavioral approach with a rewards and punishments system. Transformational and transactional leadership styles both contain skills, techniques, and concepts that complement each other, and can therefore enhance, balance, and supplement one another (Hamilton, 2009). In a leadership theory-based article, Suryanarayana (2011) examined

the relationship between transformation and transactional leadership styles through two contextual dimensions: interpersonal facilitation and job dedication. Through this research, Suryanarayana (2011) concluded that transactional leadership is linked to job dedication more than transformational leadership; however, there are multiple aspects and implication of transactional leadership that can be more productive. The combination of both leadership styles, therefore, appears to have a noteworthy effect on organizational leadership.

Independently, transactional and transformational leadership approaches have specific and identifiable behaviors, and by using a combination of these behaviors an ambidextrous leadership approach is developed. Baškarada et al. (2017) defined ambidextrous leadership as the ability to seamlessly switch between transformational and transactional leadership behaviors and use a combination of the behaviors found within each style. Additionally, Bass (1990) noted that using aspects from both transformational and transactional leadership styles supports one's followers in a manner that drives them to put forth additional effort and higher quality performance. By exhibiting ambidextrous leadership behaviors in the workplace, exploration and creativity among employees is stimulated, as they will be inspired to produce a higher degree of innovation on a daily basis (Zacher & Wilden, 2014).

Organizational Ambidexterity

Improving complex organizational concepts, such as cultivating sustainability, requires an equally complex leadership approach that can guarantee every piece of the process necessary for success is addressed, such as an ambidextrous leadership approach

provides (Zacher & Rosing, 2015). Ambidexterity is achievable at the individual

leadership level, and at the organizational level, by combining and gaining a balance

between both exploration and exploitation behaviors within the organization's framework

and standard operating procedures (Alghamdi, 2018; Singh et al., 2021). From 2010-

2018, ambidextrous leadership theory has further emerged, and organizational leaders

have become concerned with implementing an ambidextrous approach within the

overarching organizational framework (Alghamdi, 2018). By embracing and fostering

ambidexterity, which includes exploiting current competencies and strengths while

concurrently exploring essential new proficiencies, long-term development and

sustainability can be achieved (Alghamdi, 2018).

Innovation

Leaders can greatly influence, and directly have an impact on follower and

stakeholder creativity and psychological empowerment, both of which can lead to

innovation when positively pursued (Zhang & Bartol, 2010). Followers who are inspired

or positively influenced will pursue their personal best; therefore, it is up to the leader to

ensure that they understand the unique differences among each of their followers.

Leaders, as they learn the personalities and differences among their stakeholders and

followers, will find that there are varying extents to which followers either want, or need,

to be empowered or influenced (Zhang & Bartol, 2010). It is through this realization that

leaders can attempt to optimize each stakeholder's potential for creativity and innovation,

leading to a direct positive impact on the organization as a whole. Communication also

serves multiple functions and purposes within a leader-follower relationship, as the

sharing of ideals, projects, and information amongst followers, as well as leaders of different arenas, enables the possibility for wider innovation possibilities and development (Martiskainen, 2017).

Individual and organizational innovation is crucial for the development and growth needed to foster high performance, viability, and a competitive advantage, leading to more effective sustainability efforts (Jia et al., 2022; Rosing et al., 2010). Innovation is highest when both explorative and exploitative leadership behaviors (i.e., opening and closing behaviors) found respectively within transformational and transactional leadership styles, are used by organizational leaders (Zacher & Rosing, 2015). An ambidextrous leadership approach, which is created by adjusting and flexibly switching between explorative and exploitative behaviors (Alghamdi, 2018; Berraies & El Abidine, 2019; Jia et al., 2022; Rosing et al., 2011; Singh et al., 2021; Zheng et al., 2017), can therefore, potentially lead to higher functioning organizations and successfully addressing innovation concepts that could otherwise be too complex for a single leadership approach (Rosing et al., 2011). The belief that innovative performance is created when exploration and exploitation behaviors are high, which can be fostered through the use of both opening and closing behaviors, is known as the ambidexterity theory of leadership for innovation (Alghamdi, 2018). Zacher and Rosing (2015) theorized that using an ambidextrous leadership approach creates an interaction of complementary leadership behaviors, such as opening and closing behaviors, or exploration and exploitation behaviors, and is therefore, more effective in creating and fostering innovation than any one singular leadership style.

Social Entrepreneurship Theory

Social entrepreneurship theory is the main foundational concept for the current study. Social entrepreneurship is as an approach that organizations can take to develop, fund, and implement solutions to social, cultural, and/or environmental issues, ultimately aiming to positively impact social change (Bansal et al., 2019; Praszkier & Nowak, 2011). Social entrepreneurship is frequently defined as an "entrepreneurial activity with an embedded social purpose" (Noruzi et al., 2010, p. 8). Currently, organizational leaders largely recognize social entrepreneurship as a proactive tool for the advocation of positive social change, which allows for organizations to achieve sustainable development (Bansal et al., 2019).

The theory and concept of social entrepreneurship was first introduced in the 1970s, with the aim to address sustainability issues in social problems (El Ebrashi, 2013). The theory of social entrepreneurship slowly evolved within the entrepreneurship literature, where distinct differences were eventually recognized between the two in 1986 when the tactics and personality traits of nonprofit entrepreneurs and ordinary managers were compared. This comparison showed nonprofit entrepreneurs being involved in exploring new, and sometimes risky, administrative and organizational processes rather than always sticking to predictable managerial and decision-making practices (Praszkier & Nowak, 2011). While leaders of many organizations unknowingly pursued social entrepreneurial approaches prior to the 1980s, purposeful practices of the theory emerged late in the 1980s, mainly exhibited through the Ashoka organization, which is now one of the largest support networks for social entrepreneurs (Praszkier & Nowak, 2011).

Both for-profit and nonprofit organizations can use a social entrepreneurial approach. The literature, however, mainly references the theory in relation to nonprofit organizations, as they do not focus on profits, but instead focus on advocating for positive social change through the achievement of a social mission (Carolina Silva Niño, 2015; El Ebrashi, 2013; Waddock & Post, 1991). For-profit organizations that incorporate social change in their practices, often reference a corporate social responsibility business model which shows their aim to be more socially accountable. Corporate social responsibility, while closely related to social entrepreneurship theory is not the same. Sustainable social value is the main topic of discussion within both theories; however, the way in which this is achieved, as well as why sustainable social value should be sought, varies greatly between the two (Carolina Silva Niño, 2015). Implementing corporate social responsibility is most commonly a reactive approach to an organization's ethical reflection, for corporate social responsibility is commonly sought to improve the organization's image within the community (Holovcsuk, 2019). Social entrepreneurial approaches, unlike corporate social responsibility models, are not reactive, but proactive in nature, evolving from small situations, obstacles, and challenges that impede innovation and sustainable development (Carolina Silva Niño, 2015; Ruysscher et al., 2017).

Social Entrepreneurship and Sustainable Positive Social Change

The ultimate objective of social entrepreneurship is to create sustainable positive social change at either the individual (micro), community or organizational (meso), or society (macro) level, through a focus on social impact (Bansal et al., 2019; El Ebrashi,

2013; Ruysscher et al., 2017). Social entrepreneurship endeavors are considered

sustainable if they assist in the creation of future-oriented goods or services that can

withstand their environment (Patzelt & Shepherd, 2011). With a focus on social impact,

scholars describe organizations that embrace a social entrepreneurship approach as

willing to be proactive, accept potential risk, contest the norms, and develop solutions

that are sustainable (Andersson & Self, 2015; Morris et al., 2011; Weerawardena & Mort,

2006). And as more organizations embrace the theory of social entrepreneurship and

begin using this approach, more are obtaining the ultimate objective of sustainable

positive social change at a community level (Bansal et al., 2019).

Social Entrepreneurship and Nonprofit Organizations

The use of social entrepreneurship generally shows an aim to impact the greater

social good without the focus of obtaining profits, therefore, nonprofit organizations

stand to gain the best use of this theory and its approach in their practices. Although their

missions are significant to the communities and populations they serve, nonprofit

organizations often rely heavily on philanthropic and government funding, which is

consistently becoming less sustainable (Stecker, 2014). Implementing social

entrepreneurial principles can improve the sustainability of nonprofit organizations'

operations, making it an invaluable conceptual theory that allows organizations the

opportunity to achieve their mission. In multiple studies of the total nonprofit sector,

social entrepreneurship has proven to have a significantly positive impact on efficiency,

effectiveness, and sustainability (Andersson & Self, 2015). The concept of social

entrepreneurship, combined with the ideals of sustainability and positive social change, is

an appropriate approach to the current study, as they are particularly applicable to strategies that nonprofit organizations can apply in seeking to sustain fulfillment of their mission.

Literature Review

501(c)(3) nonprofit organizations are growing at an incredible rate (McKeever, 2018; Pressgrove & McKeever, 2016; National Council of Nonprofits, 2019); however, nonprofit leaders are unable to ensure the organization fulfills its essential purpose, given a short life expectancy of roughly 6-15 years (McLean, 2014) which directly affects the leaders' ability to achieve and maintain the organization's mission. The current study was developed to explore how an expert panel of nonprofit stakeholders viewed the desirability, feasibility, and importance of future-oriented strategies that small U.S.-based 501(c)(3) nonprofit organizations may use to support financial sustainability. The literature review covers the history of U.S.-based 501(c)(3) nonprofit organizations, how small nonprofits are defined, both financial and mission sustainability, 501(c)(3) nonprofit revenue streams and governance, and both common and less common sustainability solutions that have been identified, as well as the issues each present. An in-depth review of these topics within the literature provided insight on the historic issues faced by nonprofits, as well as various methods currently suggested to address the financial sustainability issues that nonprofit organizations face, even though the problem persists.

The History of U.S.-based Nonprofit Organizations

Nonprofit type organizations predate the U.S. Revolution, as their origins can be traced back to the English practice of founding charitable use endowments, Cotton Mathers' care-for-your-neighbor localism program, and Benjamin Franklin's self-help practices (Hammack, 1989). Although nonprofit organizations existed throughout the world, the American Red Cross is arguably the first formally established U.S.-based nonprofit organization, founded in Washington, D.C. on May 21, 1881, by Clara Barton and acquaintances (The American National Red Cross, 2020). After the Civil War, Clara Barton visited Europe, where Barton learned about the Swiss-inspired global Red Cross network and immediately began campaigning for and American Red Cross once returning home (The American National Red Cross, 2020). In 1900, the American Red Cross received their first congressional charter, followed by another one in 1905 (The American National Red Cross, 2020). Today, The American Red Cross is one of the largest humanitarian organizations in the United States, based on their charitable contributions and the number of volunteers that they have (The American National Red Cross, 2020). Overall, there were barely any established nonprofit organizations in the United States throughout the 1800s; however, by 1900, nonprofit organizations employed roughly 1% of all nonagricultural workers (Hammack, 1995; Hammack, 2002). In the 20th century the nonprofit organization population grew exponentially, with their leaders adopting a philosophy of positive social change or impact, mainly aimed at local communities.

The first federated fund, also called a united fund or community chest, was established in 1914 allowing corporation, employee, and individual donations to be collected and allocated for nonprofit organizations. While this method allowed for nonprofit organizations that needed funding to more fairly receive evenly dispersed funds, it also took the personalization out of a charitable act, as well as made it more difficult to figure out how to distribute the collected funds (Bremner, 1988). Soon after the first federated fund, taxpayers were able to make deductions of nonprofit donations up to 15% of their taxable income based on changes to the Income Tax Law in 1917 (Bremner, 1988). The Income Tax Laws regarding taxable income changed multiple times over the next decades between 1920 and 1950, with the maximum deduction increasing to 20% in 1952 (Bremner, 1988).

Nonprofit organizations continued to expand, and by the 1960s there was a certain perception regarding private nonprofit foundations not being held as accountable to the public when compared to traditional nonprofit organizations (Arnsberger et al., 2008). The Tax Reform Act of 1969, signed by President Richard Nixon, addressed this potential imbalance in tax advantages by making significant changes to the laws surrounding the nonprofit sector. Most notably, The Tax Reform Act of 1969 established a minimum annual distribution requirement and provided Section 501(c)(3) in the Internal Revenue Service Code, which stated the first explicit definition of private foundations for tax purposes (Arnsberger et al., 2008). With the creation of Section 501(c)(3), any nonprofit organizations that met certain requirements were deemed as a private foundation. Today, based on the Pension Protection Act of 2006, 501(c)(3)

nonprofit organizations are required to make their 990-T Forms (i.e., their Income Tax

Return), available to the public.

Defining Small 501(c)(3) Nonprofit Organizations

While the concept of nonprofits has been understood for a long time, more than

half of a million U.S.-based nonprofit organizations were created between 2000 and 2016

(National Council of Nonprofits, 2019). The United States has more than 1.5 million

nonprofit organizations registered with the Internal Revenue Service, (IRS) and more

than two thirds of these organizations are categorized as a tax-exempt 501(c)(3) public

charitable organization (McKeever, 2018). The term "charitable organization" is broadly

defined, to include organizations that support religion, education, youth activities,

amateur sports, animal activism, and child cruelty prevention, among many other

categories. Within its first five years of operating, a registered 501(c)(3) organization

must demonstrate, while re-applying to maintain 501(c)(3) status, that it is publicly

supported to be considered a 501(c)(3) public charity, otherwise it will be considered a

501(c)(3) private foundation (Blackwood & Roeger, 2013). Public charities are most

commonly organizations affiliated with churches, qualified medical organizations, or

educational entities (IRS, 2019). Additionally, these organizations actively pursue

fundraising, receive contributions from various sources, receive income from the

organization's main activities, or actively function in a supporting relationship with other

public charities (IRS, 2019). Private foundations, however, are usually funded from a

single source, such as an individual, family, or establishment, primarily creating

assistance for charitable activities through grantmaking (Fritz, 2019). Only 9% of

registered 501(c)(3) organizations are currently deemed as private foundations (National

Council of Nonprofits, 2019).

Nonprofit organizations can be defined in various ways, to include by their

assets, number of employees, their expenditures, or by their revenue and operating costs.

Previously, many researchers defined small nonprofits by their total assets, claiming that

those that should be considered small had no more than $999k in total assets (Arnsberger

et al., 2008; Meckstroth & Arnsberger, 1998). Currently, there is no definitive way to

classify the size of nonprofits; however, IRS reporting often breaks nonprofits

organizations into categories based on their operating budget, with categories set at

$500k, $1M, $2.5M, $5M, $10M, $25M, $50M, and greater than $50M. From these

categories, roughly 66.9% of nonprofits fall into the under $500k in revenue and

operating costs category (McKeever, 2015; McKeever, 2018; Morris et al., 2019).

According to the National Council of Nonprofits (2019), 88% of 501(c)(3) nonprofits,

specifically, spend less than $500k annually and are considered "small." Additionally, the

literature often refers to small nonprofit organizations when referencing any organization

that has a revenue under 500k (Hrywna, 2019; National Council of Nonprofits, 2019).

For the current study, a small 501(c)(3) nonprofit organization was defined as an

organization with an annual revenue under $500k and 501(c)(3) tax-exempt status, as

categorized by the IRS.

Nonprofit Financial and Mission Sustainability

When discussing sustainability, many often think only of fiscal health; however,

the concept of nonprofit sustainability is comprehensive, as nonprofit organization

leaders must ensure financially sustainable, as well as be able to achieve and sustain the

organization's mission. Nonprofit organizations considered financially sustainable exhibit

specific traits, to include a transparent and successfully communicated mission statement

(Wiley InterScience, 2009). If a nonprofit organizational leader focuses solely on

financial sustainability, they are in danger of losing sight of their mission and original

purpose (Jensen, 2018). Jensen (2018), therefore, argued that nonprofits should first

ensure their mission is both achievable and sustainable. A nonprofit organization's

mission provides insight into the organizations purpose, as well as provides direction, and

without it the organization will lose support for the population on which they hope to

have a positive impact (Bryson et al., 2001; Chamberlain, 2015). The sole purpose of a

nonprofit is to further their established mission, not gain a profit; therefore, with their

mission-driven focus, revenue is seen as a means to further the organizations mission and

ensure its sustainability (Gazzola et al., 2017). According to Banerjee (2011), an

organization's mission provides a sense of purpose, validation, and direction, without

which the organization could lose its direction, as well as the financial and nonfinancial

resources necessary to support its mission.

501(c)(3) Nonprofit Revenue Streams

Leaders of 501(c)(3) nonprofit organizations can pursue numerous revenue

streams, to include fees for services and sales of products, charitable contributions,

corporate philanthropy, federal, state, or local government funds, grants, foundations,

loans, and fundraising, among other activities and programs. The nonprofit sector, as a

whole, earns more than 80% of its revenue through fees for services and government

contracts and grants and 14% of its revenue through donations, 10.2% being individual donations (National Council of Nonprofits, 2019). The use of different revenue streams varies greatly depending on the organizations structure, size, mission, and multiple other factors (National Council of Nonprofits, 2019). Arts and cultural nonprofit organizations typically generate revenue through earned revenue such as ticket sales; however, they also seek philanthropic contributions through donations and government grants, as earned revenue is not sustainable (Faulk et al., 2021). Revenue diversification among multiple sources is most common, as heavy reliance on any singular revenue source can limit a nonprofit organization's ability to maximize revenue (Shon et al., 2019).

Despite these avenues for revenue, 50% of nonprofits have less than one month of operational reserves and less than 6 months of liquid assets on hand, 30% have lost revenue over the past three years, and 7-8% are technically bankrupt (Morris et al., 2019). The COVID-19 pandemic events of 2020 histrionically affected nonprofit organizations by severely disrupting business operations (Rottkamp & Gordon, 2022). Forty percent of organizations reportedly lost an average of 31% of total revenue and 7% of their paid staff in 2020 (Faulk et al., 2021). Two years into the pandemic and leaders of many nonprofit organizations are facing hiring freezes, layoffs, and furloughs; however, the cultural nonprofit sector was the most severely affected (Aulgur, 2022). A key challenge leaders of nonprofit organizations faced in the wake of a natural disaster includes their lack of knowledge regarding recovery (Chandrasekhar et al., 2022). A review of the literature provided insight into numerous solutions to assist in the sustainability of nonprofit organizations, yet the problem persists. Additionally, there is a lack of research

regarding sustainability through strategic funding plans in the specific context of small nonprofit organizations (Hu et al., 2014).

Nonprofit Governance

Leaders of nonprofit organizations face many systemic and sector-wide challenges, to include personnel, financial accountability, operational issues, and good organizational governance (National Council of Nonprofits, 2019). In questioning why nonprofit leaders are unable to ensure organizational sustainability, it was essential to consider organizational governance, which differs greatly from that of for-profit organizations. Good governance in for-profit organizations emphasizes rules, standards, and actions that assist in defining the relationship between stakeholders and management, while also positively affecting both parties. Nonprofit governance, however, focuses on the processes in which decisions are created and implemented to affect the organizational leaders' ability to fulfill and sustain its mission (Coule, 2015). If leaders of nonprofits do not have the ability to financially sustain and meet their mission, providing high impact mission driven programs is a moot point (Bell et al., 2010). Successful and effective nonprofit governance, therefore, has a dual focus of both mission fulfillment and financial sustainability.

An organization's governance is driven by various combinations of stakeholder involvement (Balser, & McClusky, 2005; Ostrower, 2007). Nonprofit stakeholders are individuals or groups that affect, or are affected by, a nonprofit organization (Dicke et al., 2016). These individuals or groups can include nonprofit owners, directors, officers, committee, council, advisory, or board members, participant members, compensated

staff, donors, volunteers, and any other individual or group the organization affects or with which it has an alliance (Dicke et al., 2016; Wellens & Jegers, 2014). Successful collaboration between nonprofit organizations and other stakeholders is essential for an effective and collaborative governance (Kassem et al., 2021). The stakeholders of a nonprofit organization are largely dedicated individuals who believe in the organization fulfilling its mission and positively impacting the population they serve (Dicke et al., 2016; Francis & Talansky, 2012). Although stakeholders drive nonprofit governance, the extent and combination of involvement is based on the organization's size and structure.

The Targeted Small Nonprofit Population

In qualitative research, which is exploratory by nature, the target population's perspectives, opinions, and motivations are sought (Patton, 2015). The target population of interest for the current study was 501(c)(3) nonprofit organizations. Stakeholders with administrative involvement in a small U.S.-based 501(c)(3) nonprofit organization that has remained operational longer than 10 years, and financial and strategic insight regarding the organization's recruitment, retention, and sustainment provided insight into successful financial sustainability strategies. I solicited nonprofit organizations within the WGI and DCA circuits for stakeholders who met the criteria for participation in this study.

Leaders of WGI and DCA organizations face the same survival issues as the general small 501(c)(3) nonprofit population, with the added responsibility of needing a healthy and talented membership level to remain competitive and sustain operations. Nonprofits that require a healthy membership to remain operational must ensure not only

the retention of their current members, but the recruitment of new members as well.

Maintaining a healthy membership level by ensuring the recruitment of new members is

particularly important for organizations such as those within the WGI circuit, as there is

an age limit on current members, which dictates the need for new members. DCA

members do not need to adhere to an age limit; however, the DCA competitive season

operates parallel to the Drum Corps International (DCI) competitive season, forcing DCA

organizations to compete with DCI organizations over younger membership.

Winter Guard International (WGI) Circuit

WGI is a U.S.-based 501(c)(3) nonprofit organization that produces competitions

in a world recognized circuit for indoor color guard, percussion, and winds groups. WGI

was founded in 1977 with the intent to bring structure to the growing winter guard

activity (WGI, 2020). The organization provides standardized judging criteria, as well as

communication procedures and cooperation among various local circuit organizations,

and an education division (WGI, 2020). Currently, WGI is the fastest growing

competitive marching art form, having doubled in participation from 2010-2020. There

are more than 33,000 participants at the regional level and more than 16,000 participants

attended the Sport of the Arts World Championships in April 2018 (WGI, 2020).

Although a great number of ensembles are affiliated with high schools/colleges,

numerous independent nonprofit groups are successfully sustaining and continuing to

compete within the WGI circuit, as seen by the organizations' established date and active

competitive registration listed on the WGI website. The three categories for competition

within WGI include Color Guard, Percussion, and Winds. Within each of these

categories, there are two competitive divisions, scholastic and open. In the scholastic

division all participating members must attend the same high school, while in the

independent division members do not need to be associated with the same school, or

enrolled in school at all, as they can be up to 22 years old (WGI, 2020). The divisions are

further divided into classes based on the show complexity and the difficulty level for the

performers, to include A Class, Open Class, and World Class (WGI, 2020). Independent

Open and World Class was the focus for the current study, as A Class is inherently

comprised of Scholastic ensembles which are not 501(c)(3) nonprofit organizations.

Drum Corps Associates (DCA) Circuit

DCA is a U.S.-based 501(c)(3) nonprofit organization founded in 1967 as an all-

age drum and bugle corps circuit. DCA organizations are mainly based in the U.S.

Midwest, Southeast, and East Coast, competing through a weekend-only rehearsal and

competition schedule (DCA, 2021). Given their schedule and lack of age-limit on the

activity, DCA provides the most affordable and accessible drum corps experience. The

four competitive classes within DCA include Open, Class A, Mini-Corps, and Alumni-

Corps, with 25 organizations currently listed on the DCA circuit website.

Positive Social Change Through WGI and DCA

WGI is often referred to as the Sport of the Arts because it uses a competitive

platform to bring music to life through performance (WGI, 2020). WGI drives positive

social change through their pursuit of education. The education division of WGI offers

multiple platforms for learning, to include various staff and student clinics, as well as

both printed and video materials regarding the music, performance, equipment,

movement, and design of competitive color guard, percussion, and winds ensembles (WGI, 2020). Through the years WGI has awarded almost $1,000,000 in in academic scholarships since 1978, currently awarding over $20,000 annually, to students from competing units (WGI, 2020). Students are not only developed musically, but within the organization, inherently learn and gain skills related to leadership techniques, discipline, and perseverance. WGI's innovation and ingenuity with the marching competitive arts allows hundreds of high school and college music departments to benefit from the advancements their students make while participating in ensembles that compete on the WGI circuit (WGI, 2020).

DCA provides a circuit for drum and bugle organizations with rules and regulations that allow for continuous progress and growth (DCA, 2021). For over 50 years, DCA has provided music education and performance opportunities to 10s of 1,000s of individuals (DCA, 2021). The education located on the websites of the DCA organizations offer their members and staff multiple platforms for learning, including various clinics, as well as both printed and video materials regarding the music, performance, equipment, movement, and show design. Most DCA organizations offer member fundraising opportunities, as well as scholarships, to assist with their membership fees (DCA, 2021).

WGI & DCA Stakeholders

Numerous stakeholders within WGI and DCA include students, staff, ensemble directors/owners, instrument and uniform companies, spectators, and many others. Not all of these stakeholders were best suited for participation in the current study; however,

their involvement and commitment to the success and sustainability of the organizations within the WGI and DCA circuits speaks volumes to the positive social change that is driven by WGI and DCA. There are over 600 voluntary staff at the WGI regional and World Championship competitions annually, drawing in a crowd of more than 160,000 spectators on top of the 100,000 spectators that attend over 600 locally sponsored guard, percussion, and winds competitions (WGI, 2020).

Historically Common Sustainability Solutions for Nonprofits

A review of nonprofit sustainability literature reflects various tactics and approaches (i.e., strategies) to the sustainability issues faced by nonprofit organizations, as seen through the several solutions and suggestions for sustainability discussed in this section; however, the problem persists. Through a thorough review of the relevant historic and current literature, certain themes became more prominent amongst the identified solutions. These identified themes included fundraising and donor funding, stakeholder involvement, creating reserves, financial and strategic planning, effective leadership, and multiple other less commonly identified solutions. Given the survival rate of nonprofit organizations, the strategies behind these solutions are not leading to successful financial sustainability. By thoroughly reviewing and studying the literature that surrounds the future-oriented strategies nonprofit organizations may use to support sustainability, the successful aspects, as well as the barriers of each approach can be identified. Identifying the barriers supports insight into why leaders of many nonprofit organizations have been unable to attain successful sustainability, validating the need to

find successful future-oriented strategies that can assist in nonprofit sustainability, such as outlined in the current study.

Fundraising and Donor Funding

A main source of funding for many for small nonprofit organizations is individual contributions (Kim et al., 2021). In 2019 U.S. households donated $309.7 billion to nonprofits (National Council of Nonprofits 2019). Any form of external funding for nonprofit organizations, can provide a vital cushion for financial distress; therefore, nonprofits should actively seek out and compete for external funds (Lin & Wang, 2016). Donors such as, government entities, private organizations, and wealthy individuals provide funding through grants, contracts, and pledges that often last longer than one year, making it imperative for nonprofits to maintain a positive relationship (Lin & Wang, 2016). Lin and Wang (2016) determined through a qualitative study, that one of the most effective strategies for obtaining funding is by maintaining a positive relationship with donors, as this allows the relationship, and therefore the funding, to sustain. Lin and Wang's (2016) conclusions are supported by an analysis done in "Nonprofit Leadership," where it was determined that the active preservation of long-term funder relationships is an imperative element of financial sustainability (Wiley InterScience, 2009).

Kim et al.'s (2021) findings support previous research. Long term donor funding is essential to an organization; over the lifetime of the donor-organization relationship, the tendency to donate increases (Kim et al., 2021). Kim et al. also showed that providing

physical benefits, such as gifts and/or tokens of gratitude for supporting the organization, increases donor giving.

   Iwu et al. (2015) conducted a case study, investigating sustainability and effectiveness in nonprofit organizations and determined that money-generating projects (e.g., fundraising) are imperative for a nonprofit organization's sustainability. Additionally, if the objective of the money-generating project is to obtain funds specifically aimed at achieving the organization's mission, donor relationships can be sustained longer, as those donating want to see their funds impacting the mission (Iwu et al., 2015). Seeking mission success through donor funding is important for nonprofit organizations, as the amount of money donors provide is often directly linked to their personal connection with the mission (Olberding & Williams, 2010). Donors can assist with mission specific funding because of their invested interest in mission success, and therefore aid in the organizations ability to sustain (Iwu et al., 2015; Olberding & Williams, 2010). Nonprofits that adopt concise and understandable policies for their fundraising processes, will ensure accountability and provide transparency for stakeholders and the public (Minnesota Council of Nonprofits, 2014). Leaders of nonprofit organizations face multiple challenges in finding and maintaining revenue streams through both fundraising efforts, as well as through the collection of donor funds. These financial avenues, however, should be continuously and actively pursued, as any form of external funding can assist in sustainability efforts when faced with financial issues (Lin & Wang, 2016).

Donations become extremely important to a nonprofit organization when other revenue resources decline (Faulk et al., 2021). Most researchers suggested that nonprofit organizations explore the use of fundraising and donor funding to assist with financial sustainability (Barr, 2011; Calabrese, 2017; Faulk et al., 2021; Francis & Talansky, 2012; Iwu et al., 2015; Lin & Wang, 2016; Olberding & Williams, 2010; Wiley InterScience, 2009). However, multiple researchers indicated achieving sustainability requires more than just fundraising and obtaining donor funds, although they may be some of the most important components leading to sustainability (Calabrese, 2017; Lin & Wang, 2016; Olberding & Williams, 2010; Wiley InterScience, 2009). Donor funding, while beneficial, tends to only assist in overall sustainability if the donors are loyal to their donation practices, as donor loyalty is directly linked to nonprofit revenue generation (O'Reilly et al., 2012). Donor loyalty is significantly impactful on an organization, as increasing loyalty by only 10% can improve the organization's return on investment by 100-150% depending on the strategies employed (Sargeant & Woodliffe, 2007). In a consumer-based marketing study that examined nonprofit donor loyalty, O'Reilly et al. (2012) found that donors who habitually switch which organizations they donate to, give substantially less overall than loyal donors. According to Barra et al. (2018) the intention for donors to repeatedly donate, also called behavioral loyalty, will only come after nonprofit leaders are able to take the cultural context into consideration and provide a cognitive and/or an emotional rational for donating. Trust and commitment are both significant in developing loyal donors; however, this relationship is facilitated by cognitive and emotional loyalty (Barra et al., 2018).

Leaders of nonprofit organizations do face challenges maintaining fundraising programs and obtaining donors, as the requirements for multiple fundraising programs become more complex each year and the growth of nonprofit donors cannot keep up with the growth of registered nonprofit organizations (Collins et al., 2016; Hommerová & Severová, 2019). Additionally, a large majority of newly acquired donors never donate again after their initial donation, leaving nonprofit organizations in crisis for donor consistency (Sargeant & Woodliffe, 2007). Ultimately, these challenges to maintain fundraising programs and obtain and retain loyal donors affects the ability for nonprofit leaders to sustain and meet their mission. Through the current study, these fundraising challenges were addressed, as an expert panel of nonprofit stakeholders shared their insights associated with funding methods and partnerships that small U.S.-based 501(c)(3) nonprofits may use to support sustainability. Focusing specifically on funding methods allowed and partnerships these experts to provide methods that could successfully combat or mitigate the challenges and barriers described within the literature.

Stakeholder Involvement

Nonprofit stakeholders include individuals and groups, including nonprofit owners, directors, officers, donors and funders, committee, council, advisory, or board members, participant members, compensated staff, donors, volunteers, and any other individual or group that affects or is affected by, nonprofit organizations (Dicke et al., 2016; Wellens & Jegers, 2014). Nonprofit organizations will either not achieve or not sustain their mission without finding ways to address and satisfy stakeholder needs and

interests, for stakeholders play a momentous role in the pursuit of the organization's mission (Banerjee, 2011; Bryson et al., 2001; Kim et al., 2021). Meeting stakeholder needs, goes beyond meeting the needs of donors alone, as they are but one entity within a much larger picture of individuals and groups to appease in an effort to maintain lucrative relationships that aid in sustainability and mission achievement (Bryson et al., 2001).

Meeting the stakeholders' needs is an effective way to preserve the relationship; therefore, it is important to examine how, or if, stakeholders are receiving a return on their investment. Stakeholders can feel a sense of return on their investment or contribution in various ways, to include the personal satisfaction of their involvement, receiving recognition, successful networking connections, and witnessing the realization of the mission being achieved (Olberding & Williams, 2010). Another way that leaders of nonprofit organizations can provide a return on their stakeholders' investment is by showing the stakeholders how much they are appreciated. This appreciation and recognition can be accomplished by involving stakeholders in decisions that impact the future direction of the organization (Wishnick, 2019). Additionally, through an Italian exploratory case study Gazzola et al. (2017) analyzed the importance of nonprofit organizations being financially transparent, having effective communication, and being accountable to their stakeholders, concluding that these elements accommodated stakeholders and aided in sustainability.

According to Sargeant and Woodliffe (2007), stakeholder commitment and loyalty are affected the greatest by five variables, to include perceived service quality, shared beliefs, perceived risk, a personal connection to the organization's mission, and

trust. Through a series of nine focus groups, Pressgrove and McKeever (2016) examined nonprofit organizations and their stakeholder relationships to further understand how success and sustainability are linked to the management of this relationship. Pressgrove and McKeever (2016) concluded that financial donors tend to have a significantly higher level of loyalty to the organization when they are also volunteers, as they are further invested in the organization's success, while those who only donate are significantly less likely to continue their support long term.

While working on the Nonprofit Overhead Cost Project conducted from 1999-2004 at the National Center for Charitable Statistics (NCCS), Wing, Hager, Pollak, and Rooney first described the facets of the starvation cycle (Schubert & Boenigk, 2019). These facets include stakeholders and funders' having unrealistic expectations regarding the costs of running a nonprofit organization. To remain or become competitive in gaining funders and donors, nonprofit organizations will then cater to the unrealistic expectations and perceptions by not being transparent with their overhead costs, while also being forced to underfund infrastructure and vital programs in order to remain operational (Lecy & Searing, 2015). The phrase, "nonprofit starvation cycle," was coined by Gregory and Howard in 2009 when they released their article in the *Stanford Social Innovation Review*, which became extremely popular in the scientific community (Schubert & Boenigk, 2019). Gregory and Howard (2009) described how the facets defined by Wing and Wing's colleagues were truly repeated in a cycle that resulted in the erosion of the nonprofit organization. Although the nonprofit is underfunding important aspects of the organization in response to an expectance of low overhead costs, their non-

transparent actions feed the incorrect perceptions held by the stakeholders, creating a vicious cycle in which the organization's infrastructure starves (Gregory & Howard, 2009; Lecy & Searing, 2015).

According to Gregory and Howard (2009) stakeholders need to take the lead and become involved in organizational decisions if the starvation cycle is to be broken or avoided. By shifting their focus away from costs to organizational outcomes, stakeholders can focus on what the organization is actually trying to achieve, such as their mission (Gregory & Howard, 2009). This redirection of focus can help organizations redefine what success, in relation to the mission, really is. It is then the organization's responsibility to use the power of transparency by providing the true costs, as well as mission advancements and outcomes, with stakeholders. Nonprofit organizations that have shown successful infrastructure improvements and investments within various case studies have all commonly noted the need for collaboration, stakeholder involvement, and nonprofit transparency with stakeholders (Gregory & Howard, 2009).

Leaders of nonprofit organizations must find methods to address and satisfy the needs of their stakeholders, otherwise they will either not achieve or not sustain their mission (Banerjee, 2011; Bryson et al., 2001), as stakeholders are an essential component of nonprofit sustainability (Banerjee, 2011; Bryson et al., 2001; Gregory & Howard, 2009; Schubert & Boenigk, 2019; Wishnick, 2019). Additionally, stakeholders need to remain involved in organizational decisions and outcomes, or the organization could potentially fall into a starvation cycle (Schubert & Boenigk, 2019). In the current study,

the aim was to gain insight into the resources (e.g., equipment, personnel/volunteers, etc.)

that small U.S.-based 501(c)(3) nonprofit organizations will need to support stakeholder

involvement. For this study, the panel of experts were comprised of nonprofit

stakeholders, making their insight pertinent to understanding stakeholder satisfaction, as

well as stakeholder involvement, with regard to successful sustainability within nonprofit

organizations.

Nonprofit Committees

Generally, there two types of organizational committees, which can also be

referred to as a board, to include standing committees, also referred to as operating

committees, and ad hoc committees also referred to as task forces (Johnson, 2015). A

standing committee operates constantly and is often found within the organization's

charter or bylaws, unlike an ad hoc committee which is developed to specifically address

a need of the organization and then disassembled once the committee is successful

(Johnson, 2015). Generally, most nonprofit organizations use standing committees with

roles filled by permanent members or members on term limits. In developing a nonprofit

committee, the organization owner(s) can have a positive impact on the organization's

sustainability by ensuring that the committee is filled with diverse and qualified members

(Wollebaek, 2009). Literature on the management of nonprofit organizations suggests

that board diversity is linked to both financial and non-financial organizational

performance (Lee, 2021). Gajdová and Majdúchová (2018) used a qualitative survey to

examine financial sustainability criteria in non-profit organizations, identifying that 52%

of the organizations had a standing committee that helped ensure financial sustainability

through multiple avenues, such as overseeing investments and fundraising. While it is critical for nonprofit committees to have financial oversight, they must also focus on pursing sustainability (Bell, 2011).

Leaders of nonprofit organizations do face challenges with stakeholder involvement, as the pressure to appease multiple stakeholders can often lead nonprofits to prioritize the needs of the donors, over their responsibility to other stakeholders, including the population the nonprofit aims to impact (Ebrahim, 2003). If nonprofit organizations were to prioritize the needs of the donors over all else, the potential for the organization to achieve financial sustainability will be negatively impacted (Ebrahim, 2003; Gazzola et al., 2017). If nonprofit organizations prioritize the needs of a few specific donors, it can be especially detrimental to their financial health, as they would provide those donors will leverage and power within the organization, creating instability and financial uncertainty (Collins et al., 2016)

Standing committees within nonprofit organizations have been proven to assist with financial sustainability and therefore should be used as a sustainability tactic (Gajdová & Majdúchová, 2018). There are, however, various challenges and barriers faced by nonprofits in developing and maintaining the appropriate committees, including mis-prioritizing donor versus stakeholder needs (Ebrahim, 2003; Gazzola et al., 2017). The literature of which nonprofit committees and stakeholder involvement is the focus supports the current study, as the panel of experts were comprised of nonprofit stakeholders. The insights and perceptions of these stakeholders provided validity to the claim that nonprofit standing committees should be used as a sustainability tactic, for

they have been proven to assist with financial sustainability (Gajdová & Majdúchová, 2018).

Creating Reserves

If nonprofit organizations aim beyond breaking even, they will develop a surplus of incoming revenue which can assist with infrastructure, materials and equipment, organizational growth, and program or process improvements, among other items (Francis & Talansky, 2012; Minnesota Council of Nonprofits, 2014). By creating a surplus of funds, nonprofit organizations can build an operating and emergency reserve, which can act as an invaluable financial cushion, assisting in the organizations ability to sustain (Lin & Wang, 2016). Operating reserves allow nonprofit organizations the ability to balance revenue and expenses when there are fiscal surprises (Calabrese, 2013). Multiple researchers suggested nonprofits seek out methods to build up a surplus of funding by determining a reserve goal and setting up processes for management and oversite (Barr, 2011; Calabrese, 2017; Francis & Talansky, 2012). To ensure a surplus of funds and develop reserves, nonprofits should secure new additional revenue sources, find current internal areas where costs can be cut, and lean out the current spending plan (Calabrese, 2017).

Using the Statistics of Income (SOI) data from the Internal Revenue System (IRS), Calabrese (2017) conducted an imperial study on nonprofit organizations, regarding the use of their operating reserves to maintain their core objectives during times of financial crisis. Small nonprofits, specifically, are more vulnerable to various forms of financial and operational deterioration during a crisis, as seen in 2020 with the

declining donation trends and staffing/volunteer shortages (Faulk et al., 2021). Although

maintaining a reserve of at least 25%, or three months, of the annual operating budget is

suggested (Slatten et al., 2021), Calabrese (2017) determined that nonprofit organizations

tend to care more about ensuring they have adequate funds for current operations, than

trying to obtain a surplus of funds. Morris et al. (2019) determined that 50% of nonprofits

have less than one month of operational reserves available, further supporting the

findings of Calabrese (2017).

Leaders of nonprofit organizations are currently underutilizing the sustainability

strategy of creating reserves, despite the research that proves it is a successful tactic

(Calabrese, 2017; Morris et al., 2019; Slatten et al., 2021). By creating reserves, nonprofit

organizations can be better prepared to ensure sustainability, as reserves provide an

invaluable financial cushion (Lin & Wang, 2016; Slatten et al., 2021). Additionally,

various authors provided insight into the many other methods in which reserves can

benefit nonprofit organizations, such as with infrastructure, materials and equipment,

organizational growth, and program or process improvements (Francis & Talansky, 2012;

Minnesota Council of Nonprofits, 2014). Even though developing a surplus of funds to

creating a reserve may be vital to sustainability efforts, it appears that it is currently not

being used within many nonprofit organizations. Funding methods, such as creating

reserves, was a main topic of exploration in the current study; therefore, the literature

suggesting that nonprofit organizations can have a positive impact on financial

sustainability efforts by developing financial reserves (Lin & Wang, 2016; Slatten et al.,

2021) further informed the development of the research questions, as well as the focus of the study.

Financial and Strategic Planning

In some respects, nonprofit organizations can benefit from the tactics and concepts used by for-profit organizations, such as financial and strategic planning. In their qualitative study that examined financial sustainability criteria in non-profit organizations, Gajdová and Majdúchová (2018) concluded that one of the most important criteria for non-profit sustainability is well developed financial planning. Rottkamp and Bahazhevska (2016) suggested that nonprofit organizations develop processes to assist with financial management over current and future funds, to include looking at the cash flow, budget, possible and current revenue streams, operating reserves, and emergency reserves. In looking at these different financial elements, leaders of nonprofit organizations need to have a willingness to adapt and embrace change to ensure program improvement (Wiley InterScience, 2009). Additionally, Barr (2011) suggested that nonprofits take note of, and investigate, their financial shortcomings so that a plan of action can be established. Gajdová and Majdúchová (2018) have also noted the importance of a clear strategic plan in addition to financial planning, outlining the organizations mission and core objectives, as well as to showing the integration of stakeholders and their impact.

There are various issues faced by nonprofit organizations, when considering both financial and strategic planning. Through a qualitative study, which focuses on two nonprofit health education organizations, Burke (2008) noted that performance measures

are needed via a strategic plan, as the study revealed a perceived weakness in status reports and performance measures. Additionally, understanding the economics of financial planning is often problematic for nonprofit organizations (Miller, 2010). Some nonprofits opt to bring a nonprofit financial advisor on board, aiming to have a positive impact on their financial planning and sustainability efforts; however, not all organizations can afford this, especially small nonprofits which operate on a lean budget.

Much like for profit organizations, nonprofit sustainability efforts can benefit from the development of a financial and/or strategic plan (Gajdová & Majdúchová, 2018; Rottkamp & Bahazhevska, 2016). There are various barriers, however, that leaders of nonprofits face, such as the lean budget of a small nonprofit organization, which directly relates to the lack of financial sustainability in support of small nonprofit organizations, identified as the specific problem for the current study. A review of the literature surrounding financial and strategic planning showed a lack of available information and research studies done on small nonprofits, further informing the focus of this study's primary research question.

Effective Leadership

Effective leadership is necessary for a nonprofit organization's survival, as it is through leadership's dedication, passion, and vision that the organization's stakeholders are inspired to assist in fulfilling the mission (Whitney & Gale, 2015). Generally, organizations are highly influenced by the leadership attributes used, as leadership has been shown to be a key predictor of success and sustainability (Jensen, 2018). After examining over 700 surveys taken by nonprofit organizational leaders and board

members to assess leadership, management, and adaptability it was determined that

effective leadership is at the core of organizational success and sustainability efforts

(Wiley InterScience, 2009). Gleaves (2017) discussed effective leadership and nonprofit

sustainability, claiming that having a sustainability plan within a nonprofit organization is

pointless without effective leadership to execute the plan and motivate stakeholders. The

strategies of nonprofit religious administrative leaders were explored through a case

study, where Gleaves (2017) identified four strategies that assist with nonprofit

sustainability, to include ensuring that the leadership style used within the organization is

both effective and appropriate.

Leaders within nonprofit organizations cultivate the culture, as they set the tone

for what is acceptable, provide motivation and direction, and drive the organization to

meet its mission. A healthy organizational culture impacts financial stability, and through

leadership that focuses on empowerment and accountability, stakeholders can focus on

the long-term strategic objectives of the organization (Rottkamp & Bahazhevska, 2016).

Additionally, nonprofit long-term survival has also been positively linked to having a

dynamic and innovative culture that aids in the organization's ability to adapt, seek

positive opportunities, and obtain necessary resources (Langer & LeRoux, 2017). Leaders

who seek effective and transparent communication, as well as allows for stakeholder

input, can create a healthy organizational culture that allows for effective and sustainable

nonprofits (Minnesota Council of Nonprofits, 2014).

Nonprofit leaders, and the organizations culture, both face unique obstacles based

on the structure and mission of the organization. Nonprofit leaders have quite a few

complex tasks that they are responsible for, to include ensuring the pursuit of the mission, despite their limited resources and sometimes conflicting stakeholder requests and priorities (Minnesota Council of Nonprofits, 2014). Leaders can easily prioritize the pursuit of the mission and obtaining resources over the leadership style being used and cultivating a positive culture. If leaders neglect to positively cultivate the organization's culture it could deteriorate and provide the perception that there is no accountability and that leadership allows for laziness, all of which affect the organization's ability to progress and sustain (Sturm, 2018).

Effective leaders have a dramatic impact on organizations through their dedication, passion, and vision, inspiring the organization's stakeholders to assist in fulfilling the mission (Whitney & Gale, 2015). Additionally, Jensen (2018) claimed that effective leadership is a key predictor of success and sustainability. Much like looking into the development of a financial or strategic plan, effective leadership is an additional tactic that nonprofit organization can use to assist with sustainability. In knowing that effective leadership is linked to a healthy organizational culture which can, through various avenues, affect financial stability (Rottkamp & Bahazhevska, 2016) it becomes unknown if effective leadership styles are not being used, or how effective leadership is within the current sustainability issues leaders of nonprofit organizations face.

Historically Less Common Sustainability Solutions for Nonprofits

The literature brings to light additional solutions, not yet discussed, as they were not mentioned as often throughout the literature. Many of these less commonly mentioned solutions were combined with one of the previously discussed solutions as an

additional element or strategy to ensure financial sustainability. Many researchers believe

that in order to achieve financial sustainability within nonprofits a comprehensive

approach must be taken, and therefore, there are multiple solutions mentioned that may

not allow for sustainability independently, but when combed with other solutions, can be

effective (Cade, 2018). It is important for stakeholders and organizational leaders to

embrace a flexible and adaptable approach while developing sustainability strategies, as

there are various solutions that could be combined to ensure financial sustainability

(Whitney & Gale, 2015). Solutions less commonly identified in the literature included

marketing, business acumen, the optimization of staffing, risk assessments and

management, membership model, and advocating while maintaining a positive and well-

known reputation.

Marketing

Marketing for nonprofit organizations can increase awareness, assist within

obtaining public donations, and increase voluntary support (Tofighi et al., 2022). Leaders

of nonprofit organizations are generally not able to enact traditional marketing strategies

used by for-profit organizations, as seen through previous studies where researchers

attempt to adapt for-profit strategies within nonprofit organizations (Pope et al., 2009;

Tofighi et al., 2022). With an aim to examine marketing issues that are nonprofit specific,

Pope et al. (2009) conducted interviews and surveyed over 100 Michigan nonprofit

organizations to examining real and perceived challenges that nonprofits face when

attempting to implement marketing strategies. Pope et al. (2009) identified that the main

nonprofit shortfalls regarding marketing include obtaining funding, reaching out to a

diverse clientele, and effectively using volunteers. These shortfalls align with the three market areas that nonprofits aim to appeal to, including clients/customers, donors, and volunteers. Nonprofit organizations stand to benefit from a marketing strategy that is customized for a nonprofit structure and are urged to place marketing higher on their priority list, as successful marketing can help nonprofits address brand development and recognition, as well as appeal to the three market areas they aim to reach (Pope et al., 2009).

As described in the literature, while marketing has not been a prioritized among nonprofit sustainability strategies like it has been in for-profit organizations, it has been gaining importance in recent years (Ada et al., 2022). In an effort to attract and retain volunteers and appeal to financial donors and build a positive reputation, leaders of nonprofit organizations are engaging in the development and implementation of strategic marketing plans; however, they are competing against one another (Ada et al., 2022). Ada et al. (2022) conducted semi-structured interviews with Aegean Region nonprofit organization chair boards, managers, and marketing managers in Turkey regarding how they were incorporating strategic marketing into their organizations. Ada et al. (2022) determined that most nonprofit organizations lacked rigid, comprehensive marketing plans. Ada et al. (2022) identified various marketing strategies that are currently being used, to include developing a full and comprehensive plan (over predetermined strategic plans), analyzing the environment, knowledge-sharing with other nonprofits, establishing both social media and face to face practices, and obtaining stakeholder feedback.

Business Acumen

Business acumen is a concept that is not solely reserved for for-profit organizations, as it should also be considered in nonprofit sustainability efforts. Cade (2018) identifies business acumen as an added value for nonprofits seeking financial sustainability, as this concept allows for gathered data to be converted into information organizations can use to pursue sustainability. One way to improve the business acumen of the organization is to build the network that assist them by attending social events, furthering social-media involvement, and looking into other nonprofits for best practices (Cade, 2018).

Optimize Staffing

If staffing the organization properly saves the organization money, it stands to reason that the optimization of staffing numbers assists in financial sustainability; however, this is not the only optimization method of staff. According to the National Council of Nonprofits (2019), nonprofit organizations employ more than 10% of America's private workforce, accounting for 12.3 million employees and more than 64 million nonprofit board members and volunteers. In 2019, part-time employees and volunteers made up 93% of all paid and volunteer human resources for small U.S.-based nonprofits, therefore declines in part-time employees and volunteers affect most nonprofits' ability to perform their missions (Faulk et al., 2021). Obtaining staff members that are qualified in their roles and have a personal interest in their nonprofit's mission is another method in optimizing staffing. Barr (2011) suggested that organizational leaders take the optimization of staffing into consideration when determining their sustainability plans, as each organization operates differently and will need to ensure that the optimal

approach is taken based on income. Slatten et al. (2021) further suggested the need for leaders of organizations to examine the pay, working conditions, job satisfaction, and organizational policies relating to the retention of staff and volunteers, as these topics can assist in determining commitment.

Risk Assessment and Management

Just like for-profit organizations, nonprofits should assess certain potential risks to the organization. Risks can include aspects of marketing, such as copyrights, trademarks, and social media misuse, the laws that surround the IRS tax exempt and 501(c)(3) status, cashflow and revenue, stakeholder involvement, and lack of resources, among other risks. In an article, Rottkamp and Bahazhevska (2016) discussed risk assessment and risk reduction as part of assuring financial health, which will ultimately strengthen financial sustainability strategies. Many nonprofits do not have a risk assessment or management process, nor do they believe one is needed (Rottkamp & Bahazhevska, 2016).

Membership Model

A membership model for a nonprofit organization is an organizational setup that requires members pay a reoccurring fee, otherwise known as membership dues. These dues are usually in compensation for an experience or opportunity provided by the nonprofit. Through this model, nonprofits have access to various revenue sources, benefit and fundraising events, and other activities to raise funds. Whitney and Gale (2015) believe, based on a case study that examined nonprofit professional membership

organizations, that membership dues are another necessary element of nonprofit sustainability.

Advocacy and Reputation

Nonprofit organizations can engage in both advocacy and lobbying, which are very different actions; however, advocacy specifically has been tied to sustainability efforts (Cade, 2018). Through advocacy, nonprofit leaders can increase awareness of the organization's mission and purpose, which can increase funding efforts and can help build a positive reputation, ensuring continued financial support. Child and Gronbjerg (2007) surveyed Indiana nonprofit organizations and concluded that many nonprofits are ambivalent about advocacy, and some do not engage in advocacy at all, even though advocacy is linked to sustainability.

Findings and Conclusions of Historically Less Common Sustainability Solutions for Nonprofits

Many of the solutions less commonly identified within the literature were combined with one of the common solutions previously discussed, as many researchers indicated that a comprehensive approach should be taken while developing sustainability strategies (Whitney & Gale, 2015). Solutions less commonly identified in the literature, and discussed within this literature review, included marketing, business acumen, the optimization of staffing, risk assessments and management, membership model, and advocating while maintaining a positive and well-known reputation. Within the current study, I sought insight into the numerous aspects of less commonly identified solutions, as the literature suggested each of the previously mentioned solutions can have a positive

impact on nonprofit financial sustainability efforts, which was the overall focus of this study.

Common Methods and Techniques

Across the body of literature cited and referenced within Chapter 2, qualitative, quantitative, and mixed method approaches were used to study nonprofit organizations, or topics that can inform the way nonprofit organizations function. The majority of the studies reviewed in this section relied on previously published data or documents, showing a lack of current literature to inform nonprofit organizations. By reviewing the common methods and techniques used to study nonprofit organizations, the weaknesses and strengths of each method were identified.

Delphi Design Literature Review

The Delphi design was developed by two research scientists in the 1950s with the aim to forecast future events through the use of survey questionnaires and controlled feedback (Custer et al., 1999). Within a Delphi design, groups of individuals are able to address and analyze an intricate problem through a specific, and researcher facilitated, communication process (Linstone & Turoff, 1975). Specifically, the classical Delphi design allows for the establishment of facts once a consensus is reached among a panel of experts that remain confidential to one another (Morrison & Greenhaw, 2018). According to Trevelyan and Robinson (2015), there are four main characteristics to a classical Delphi design, including expert input, anonymity among expert participants, repetition with controlled feedback of the group's responses, and a statistical analysis of the group's collective responses. The Delphi design can be modified by altering the Round 1

instrument. Instead of an open-ended questionnaire, such as in a classical Delphi, in a

modified Delphi design developed research is analyzed and statements are gathered

(Trevelyan & Robinson, 2015).

By using participants who have knowledge, or meet specific criterion on the topic

of interest, a panel of self-proclaimed experts who have an informed perspective can be

developed and used within the Delphi design (Hasson et al., 2000; Linstone & Turoff,

1975). Many researchers have claimed that finding and selecting expert participants is an

important phase in the study, as these individuals influence the reliability and strength of

the study (Hsu & Sandford, 2007; Morrison & Greenhaw, 2018; Okoli & Pawlowski,

2004). Keeping confidentiality within the process will help to prevent groupthink and

ensure that the participants are not influenced by one another's answers. An analysis of

the opinions and perspectives of these experts, which were gained through a series of

controlled questions, can yield a reliable consensus.

Delphi Design and Nonprofit Studies

As shown through an EBSCO search for "nonprofit AND Delphi," 176 academic

articles were published between 1991 and early 2022 reflecting a Delphi study conducted

on nonprofit organizations, 70 of which were published in 2018 or later. Sixty-three of

these 70 documents were from peer reviewed or scholarly journals. One article from 2000

was revealed when searching for "small nonprofit AND Delphi" and no articles were

revealed using "nonprofit sustainability AND Delphi," regardless of publication year.

Only eight articles were revealed when searching for "nonprofit AND sustainability AND

Delphi" and of these eight found, only four reflected exploration of overall organizational

sustainability strategies, showing a lack of nonprofit sustainability research using a Delphi design. According to Grisham (2009), using the Delphi design is specifically appropriate in this instance, as the technique of incorporating experts in the field that is under study has not been applied in the past. A Delphi design for the current study allowed the greatest potential for the advancement of knowledge on the identified problem/phenomenon, as it elicited expert opinion through consensus of a panel of participants (Crucke & Decramer, 2016; Hasson et al., 2000). Additionally, a Delphi design is a good research method when subjective information is sought on a specific topic and where the physical distance of participants is a barrier (Brill et al., 2006; Linstone & Turoff, 1975).

Other Research Methods and Designs in the Body of Literature Reviewed

Of the 130 documents cited within Chapter 2, 85 (65.38%) of these documents had a clear or stated structured research design applied to support their identified theories and conclusions. Of the 85 cited documents that included an identified research design, 68 (80%) were peer reviewed while 17 (20%) were not. While the majority of the documents with a clear or stated research design were peer reviewed, most were also published prior to 2018. Table 4 shows that only 25 (27.78%) of the 90 peer reviewed sources were published between 2018-2022 while 65 (72.22%) were published prior to 2018. Throughout the body of literature cited and discussed within Chapter 2 there were 11 specific designs used.

Table 4

Peer Reviewed Status and Publication Year of Sources with a Clear or Stated Research Design

	No. of documents	Percent
Peer reviewed	90	72.58 (of 124)
Not peer reviewed	40	32.26 (of 124)
Peer reviewed & published prior to 2018	65	72.22 (of 90)
Peer reviewed & published between 2018-2022	25	27.78 (of 90)

Note. Only sources cited within Chapter 2 are included in this table.

As displayed in Table 5, 45 (34.62%) of these documents did not reflect a clear research method or it was not explicit within the document, and only three of these documents reflected explicitly use of a mixed methods study. Qualitative and quantitative methods were the primary modes of inquiry, with the most common designs being literature reviews; surveying; and statistically reporting on IRS, NCCS, and/or state released data. Almost 60% of the total documents cited within Chapter 2 reflected use of one of the three most common designs.

Table 5

Designs used within the Documents Cited in Chapter 2

	No. of documents n (%)	2018-2022 n (%)	Prior to 2018 n (%)
No clear or stated method used	45 (34.62)	18 (43.90)	27 (30.34)
Literature review	24 (18.46)	4 (9.76)	20 (22.47)
Surveying	21 (16.15)	8 (19.51)	13 (14.61)
IRS / NCCS / state stat data review	14 (10.77)	5 (12.20)	9 (10.11)
Interviewing	8 (6.15)	2 (4.88)	6 (6.74)
Case study	5 (3.85)	1 (2.44)	4 (4.49)
Delphi	4 (3.08)	1 (2.44)	3 (3.37)
Grounded theory	3 (2.31)	1 (2.44)	2 (2.25)
Mixed methods	3 (2.31)	0 (0)	3 (3.37)
Multiple linear regression	1 (0.77)	0 (0)	1 (1.12)
Focus groups	1 (0.77)	0 (0)	1 (1.12)
Moderated Mediation Model	1 (0.77)	1 (2.44)	0 (0)
Totals	130 (100)	41 (31.54)	89 (68.46)

The most common design used within the cited sources of Chapter 2 is a literature review; however, 83.33% of these documents were published prior to 2018, making the relevance of the identified conclusions and information provided a weakness. The biggest strength of this design is that a historical perspective of the different events that have shaped the nonprofit section can be found. Specifically, the legislation that was enacted between 1917 and 1969 is the cornerstone of United States tax exemption; however, nonprofit organizations continue to broaden the spectrum of the tax-exempt sector, as

new organizations emerge (Arnsberger et al., 2008). By reviewing published literature, I gained insight regarding how nonprofit organizations have evolved the way they have.

The second most common design used for the research studies described in Chapter 2 is the quantitative method of surveying; however, 61.90% were published prior to 2018, making the relevance of the identified conclusions a weakness. The strength of this design includes collective statistical data from a large population; however, this is also a limitation within each individual study, as the results are often relative specifically to the population studied. Wollebaek (2009) attempted to examine why some nonprofit leaders are unable to keep the organization operational while other leaders are able to maintain operations. Wolleback used longitudinal data, which is a form of surveying to track the same sample at different points in time. A longitudinal design does not have the limitations previously mentioned. Aiming to understand further how external factors and organizational design affect sustainability, Wollebaek concluded that nonprofit leaders can influence and potentially avoid an early organizational death by being extroverted, having a diverse and qualified board, and establishing relationships with higher organizations.

The third most common design used within the cited sources of Chapter 2 is statistical reporting based on reviewing IRS, NCCS, and/or state released data. These sources offer a quantitative statistical perspective on the historical and current state of nonprofit organizations. Of the documents using this design, 64.29% were published prior to 2018, making the relevance of the identified conclusions a weakness. In their quantitative research study, Morris et al. (2019) examined the financial vital signs of the

nonprofit sector and analyzed important financial metrics, offering specific information regarding size, sub-sector, and geography. One of the findings within the financial health check-up conducted by Morris et al. (2019) is that most nonprofit organizations do not have a financial buffer, or means to invest in the future, due to limited reserves. Morris et al. (2019) recommended that leaders of nonprofit organizations adopt risk management practices and explore more sustainable funding models.

There are 130 documents cited or referenced within Chapter 2. The specific designs used within these documents include literature reviews; surveying, statistically reviewing historical data released from the IRS, The National Council for Charitable Statistics (NCCS), and/or state; interviewing; case studies; Delphi studies; grounded theory; multiple linear regression; and focus groups. The most common designs identified across the body of literature cited and discussed in Chapter 2 include literature reviews; surveying; and statistically reporting on IRS, NCCS, and/or state released data. As the use of these designs relied on previously published data or documents, there appears to be a gap in the amount of current literature to inform small nonprofit organizations.

Summary and Conclusions

While the demand for nonprofit organization services has continually increased, leaders of nonprofit organizations face multiple and important challenges that make successfully achieving their essential purpose difficult to obtain (Rottkamp & Bahazhevska, 2016; Weerawardena et al., 2010). Through an in-depth review of the literature, various solutions were identified to combat the financial sustainability barriers leaders of nonprofits face. These barriers include challenges maintaining fundraising

programs and obtaining donors (Collins et al., 2016; Hommerová & Severová, 2019),

finding methods to satisfy stakeholder needs (Banerjee, 2011; Bryson et al., 2001),

developing and maintaining the appropriate committees (Ebrahim, 2003; Gazzola et al.,

2017), underutilizing the sustainability strategy of creating reserves (Calabrese, 2017;

Morris et al., 2019), a lean budget, and effective leadership.

The common sustainability solutions identified included fundraising and donor

funding, stakeholder involvement, creating reserves, financial strategic planning,

effective leadership, and various other solutions that were less commonly identified.

Despite these numerous solutions identified, the problem persists. Each of the identified

solutions also presented various barriers that make them difficult to be relied on,

implemented, and/or maintained, among other issues. By focusing on perspectives of

experts who have been involved with successful nonprofit organizations, the aim of this

study was to find information that further informed nonprofit organizations and addressed

the tension in the literature. Additionally, although more than two thirds of registered

nonprofits are categorized as a tax-exempt 501(c)(3) public charitable organization

(McKeever, 2018), there is a prominent gap in the literature pertaining specifically to

small nonprofit organizations (Hu et al., 2014). By focusing on expert perspectives that

pertain to small U.S.-based 501(c)(3) nonprofit organizations, the results of the current

study help to fill this gap.

Chapter 3 focuses on the research methodology used and justifying a qualitative

classical Delphi design. Chapter 3 also includes a description of the role of the researcher,

sampling and recruitment procedures, instrumentation, data collection, and analysis

process and procedures. The chapter concludes with a discussion of the potential issues of trustworthiness and ethical procedures.

Chapter 3: Research Method

Nonprofit organizations lack the financial sustainability needed for organizational growth and mission delivery (Bowsky, 2018; Cade, 2018). Through the obtainment of organizational knowledge regarding financial sustainability, small U.S.-based 501(c)(3) nonprofit leaders should be able to make well informed future-oriented development decisions in pursuit of financial sustainability. The purpose of the current qualitative classical Delphi study was to explore how an expert panel of 9 U.S.-based 501(c)(3) nonprofit organization stakeholders viewed the desirability, feasibility, and importance of future-oriented strategies that small U.S.-based 501(c)(3) nonprofit organizations may use to support financial sustainability. Chapter 3 includes a thorough overview of the research design and rationale, the role of the researcher, the methodology, issues of trustworthiness and ethical procedures, and a full chapter summary.

Research Design and Rationale

The primary research question for the current study was: How does an expert panel of small U.S.-based 501(c)(3) nonprofit stakeholders view the desirability, feasibility, and importance of future-oriented strategies that small U.S.-based 501(c)(3) nonprofit organizations may use to support financial sustainability? The three research subquestions were:

Subquestion 1: How does an expert panel of small U.S.-based 501(c)(3) nonprofit stakeholders view the desirability of future-oriented strategies that small U.S.-based 501(c)(3) nonprofit organizations may use to support financial sustainability?

Subquestion 2: How does an expert panel of small U.S.-based 501(c)(3) nonprofit stakeholders view the feasibility of future-oriented strategies that small U.S.-based 501(c)(3) nonprofit organizations may use to support financial sustainability?

Subquestion 3: How does an expert panel of small U.S.-based 501(c)(3) nonprofit stakeholders view the importance of future-oriented strategies that small U.S.-based 501(c)(3) nonprofit organizations may use to support financial sustainability?

Based on the research designs previously used in search of nonprofit sustainability solutions, as well as the research question, I determined that a classical Delphi design was the most appropriate approach for this study. The study was rooted in the literature and the opinions and perspectives of the participants, from which a level of consensus can be achieved (Brady, 2015). Additionally, using a Delphi design can assist with complex issues where no proven solution(s) exists and/or where existing evidence of solutions is contradictory (Avella, 2016; Heitner et al., 2013), such as identified for this study. The Delphi design is primarily useful when the research goal is to improve the understanding of the problem, identify solutions, and develop forecasts such as future ended strategies (Skulmoski et al., 2007). The Delphi design had not previously been used within studies focused on survival strategies for small U.S.-based 501(c)(3) nonprofit organizations; therefore, the use of expert opinions in the field of this study was well suited (Grisham, 2009). The Delphi design is appropriate to provide a comprehensive understanding of the desirability, feasibility, and importance of identified strategies (Linstone & Turoff, 1975). Applying a Delphi design for this study allowed for answering the primary research question and sub-questions.

The Delphi design provides a foundation of previously developed research and information, with the intent to deliver predictions of future-oriented solutions based on the convergence of selected experts' perspectives (Custer et al., 1999; von der Gracht, 2012). Through Delphi designs, experts can communicate without the undue influence that each participant may have on another in knowing each other's responses (Powell, 2003). Additionally, through this communication style, feedback is controlled, and a statistical group response can be obtained (Hsu & Sandford, 2007). Delphi designs focus on future-oriented solutions, making this approach more appropriate than others.

Both the modified and classical Delphi designs were examined for the best approach to the current study. A modified Delphi design is appropriate if there are numerous proven solutions, as it would provide the participants with defined responses to the questions in Round 1 of the survey (Custer et al., 1999) and while numerous solutions have been identified in the reviewed literature, the problem is persistent, showing a lack of success with the available solutions. A classical Delphi design is uniquely appropriate if there are limited or ambiguous solutions and findings within the literature, as the participants will initiate the response to the questions, per their personal experience, perceptions, and expertise (Avella, 2016; Hejblum et al., 2008). Numerous studies focused on the identified problem of deficient sustainable funding in support of small nonprofit organization growth and mission delivery (Langer & LeRoux, 2017; Valentinov & Vaceková, 2015). If the solutions identified within the literature were currently solving the sustainability issues faced by nonprofit organizations a modified Delphi design would have been a good approach to current study; however, as the

sustainability issues persist regardless of the identified solutions, a classical Delphi design was better suited than a modified Delphi design for the current study.

I considered both a descriptive case study design and a phenomenological design for this study; however, they would have been less effective than a classical Delphi study in addressing the current study's purpose. In a descriptive case study, the results are only suggestive and typically lead to an additional research question or a testable hypothesis that will allow for further studies (Whitney, 2000). A phenomenological study focuses on the lived experience of a group of individuals, allowing for the construction of a general meaning of the situation or experience and arrive at a more philosophical understanding of the phenomenon (Lewis, 2015). In both designs, the focus is on either what currently exists or what has already occurred, unlike the focus of a classical Delphi study, which is future oriented. The classical Delphi design was more appropriate for the current study than a descriptive case study or phenomenological study, as the aim was to develop a consensus among multiple experts regarding how they view the desirability, feasibility, and importance of future-oriented strategies.

Role of the Researcher

In the Delphi research design the researcher acts as both the planner and the facilitator of the study (Avella, 2016). In this role, I developed, observed, recorded, and analyzed the data obtained. Throughout each survey round I offered facilitative assistance and did not participate as a panel member. Communication between myself and participants was primarily by e-mail and Internet survey based.

Personal and professional relationships between myself as the researcher and the participants were anticipated; however, there were no power-based, supervisory, authoritative, or influential relationships within this study. I managed respondent and researcher bias. I minimized respondent bias through procedures to protect privacy and confidentiality, confidentiality among the participants, transparency, and clarity in each step of the research process, while I minimized researcher bias through field testing of the Round 1 questions and the oversight of the dissertation committee.

Methodology

Participant Selection Logic

Within the Delphi design, participants who have knowledge on the topic being studied are a key element, as they are a panel of informed individuals (McKenna, 1994), otherwise known as experts (Hasson et al., 2000). The participant panel in this study was made up of a purposive sample of experts from small U.S.-based 501(c)(3) nonprofit organizations that are registered in the World Guard International (WGI) and Drum Corps Associates (DCA) circuit. The Walden Participant Pool was also used to obtain panelists who met the criteria for participation. A purposive sampling strategy was used as the primary sampling technique. The study invitation included the purposive sampling criteria, which panelists used to self-select into the study. Snowball sampling was the secondary sampling technique to augment the number of panelists obtained through the primary sampling technique. Both strategies were implemented concurrently, at the onset of recruitment prior to Round 1, as those initial panelists had the ability to invite others

who might meet the criteria. Snowball sampling assisted in ensuring there were enough panelists for the study.

Participants self-selected into the study using predetermined criteria specific to the topic for which expert opinion is needed (Linstone & Turoff, 1975). For the current study, the criteria to identify experts included (a) any administrative involvement (e.g., financial, recruitment, mission pursuit, etc.) in a small U.S.-based 501(c)(3) nonprofit organization that has remained operational longer than 10 years, and (b) financial and strategic insight regarding small U.S.-based 501(c)(3) nonprofit organizations' recruitment, retention, and sustainment. The inclusion criteria included those who are founders, directors, or board members who held their responsibilities in a nonprofit that sustained beyond 10 years. The Round 1 invitation and the informed consent form included these criteria as a basis for self-selection.

The WGI website https://wgi.org/ lists all active independent level organizations with their owner/director, social media, and website information. Similarly, the DCA website https://dcacorps.org/ also provides the same information for all registered organizations. I located the contact information of the organization's owners through their individual websites listed on the WGI webpage. I then contacted numerous independent organizations from both circuits to request they provide their staff members with the Round 1 survey. The panel included experienced owners/directors, and employees of small U.S.-based 501(c)(3) nonprofit organizations. Although the participants who made up the panel did not represent the population as a whole, they were active members within it.

The ideal sample size targeted was 25 experts. To allow for participant attrition, I chose a purposive sample of 33 small U.S.-based 501(c)(3) nonprofit organization experts as the panel. A panel of 33 participants would have been sufficiently high to withstand the possible attrition rate of 25% without negatively affecting the Delphi process (Hsu & Sandford, 2007). Ultimately, considering the possible attrition rate, a panel of 25 participants would have been adequate for the study; however, while 31 candidates accessed the Round 1 survey, only 17 participants provided responses to the three open-ended survey questions and only nine completed all four rounds of surveying.

Once Walden University's Institutional Review Board (IRB) approved the study, I used an invitation (see Appendix A) for recruitment. This invitation provided the purpose of the study, to include reminding the potential participant of the participant criteria and the time commitment of the study. It also included an overview of the study's purpose, the self-selection criteria, the contact information of the researcher, and the start date of the study. The invitation included a link that took potential participants to the survey where they first confirmed their agreement to the terms of the informed consent, followed by confirming their eligibility to participate against a list of selection criteria. After agreeing to the informed consent and self-selecting as a subject matter expert in the field, the participant proceeded to the Round 1 survey questions.

Instrumentation

Surveys comprised the data collection instruments for the current study. The Round 1 instrument (Appendix B), and the instruments for Rounds 2 (Appendix C), Round 3 (Appendix D), and Round 4 (Appendix E) underwent Walden University IRB

review and approval. Although solutions existed within the literature, the problem was persistent; therefore, by asking the participants open-ended questions in Round 1, I was able to identify potential solutions. Within the classical Delphi design, Round 1 provides the opportunity for participants to offer their opinions through a set of open-ended questions designed to generate ideas and allow for complete freedom in responses (Hasson et al., 2000). The Round 1 survey encouraged participants to give as many opinions and perspectives as possible, allowing for the greatest potential to cover a vast variety of ideas (Hasson et al., 2000).

I analyzed the narrative data collected from Round 1 to develop a matrix of solutions that drove the development the instrument used in Round 2. Without ensuring data saturation, the quality of the study can be negatively affected (Fusch & Ness, 2015). I continued collecting data in Round 1 until I determined that saturation had been achieved. I developed a matrix of solutions outlining every solution provided so that I could cross-reference them for common and reoccurring themes, theories, and assumptions. Once no new themes, theories, and/or assumptions were identified through data analysis, I considered that data saturation was achieved. The collected data was then converted into items for Round 2 to be rated on Likert-type scales.

I asked the panelists to complete three additional rounds after Round 1. They used 5-point Likert-type scales in Rounds 2 and 4 to rate items and in Round 3 they ranked items. Rounds 2 and 3 addressed the desirability, feasibility, and importance of the identified solutions from Round 1. In Round 2, desirability referred to whether the item was of great value, while feasibility referred to the means used or effort to achieve the

item (Lu et al., 2013). Panelists rated each item in the Round 2 survey on two 5-point Likert-type scales for desirability and feasibility. On the Desirability scale, 1 = *Very Undesirable*, 2 = *Undesirable*, 3 = *Neither Desirable nor Undesirable*, 4 = *Desirable*, and 5 = *Very Desirable*. On the Feasibility scale, 1 = *Very Unfeasible*, 2 = *Unfeasible*, 3 = *Neither Feasible nor Unfeasible*, 4 = *Feasible*, and 5 = *Very Feasible*. Additionally, all panelists had the opportunity to offer comments to explain their reasonings for low ratings of desirability or feasibility. I advanced the items that met the threshold for both desirability and feasibility to the Round 3 survey.

Round 3 focused on ranking the importance of the items for which consensus was achieved for desirability and feasibility in Round 2. Using a SurveyMonkey feature, I provided the panelists with a list of all items that advanced from Round 2. The instructions indicated that panelists should select from this list their top five most important items and rank their top items using ordinal ranking (i.e., row numbering), where no two elements can receive the same importance level.

In Round 4, panelists indicated their confidence in the results of the first three rounds. The survey included the results from Round 3 along with an explanation of the use of weighted averages. The panelists were instructed to rate the items identified through Round 3 based on their confidence in the final list of strategies. The survey included a 5-point Likert-type scale, where 1 = *Very Unconfident*, 2 = *Unconfident*, 3 = *Neither Confident nor Unconfident*, 4 = *Confident*, and 5 = *Very Confident*.

Field Test

Content validity was established through field testing, which allowed for qualitative subject-matter experts to evaluate if the instrument would potentially measure what it was intended to measure. I established face validity by ensuring the performance of the instrument, to include ensuring that each survey met the characteristics of the classical Delphi design, and ensuring alignment among the literature review, study design, and research question.

Prior to conducting this study, I contacted by email six Walden faculty members who had expertise in the subject matter and asked them to review and critique the Round 1 open-ended survey in a field test. The purpose of conducting a field test was to ensure that the Round 1 survey was appropriately written and void of any potential confusion or ambiguity. Appendix F outlines what I asked the field test experts regarding the Round 1 survey. The focus of the questions posed to the field experts included ensuring that the Round 1 survey questions were clearly written and pertinent to answer the primary research question.

I did not collect any data in the field test. The six experts who reviewed the Round 1 survey only provided feedback and insight regarding the survey's content. I revised the Round 1 survey based on their provided recommendations and insights, which included adjusting the estimated time it would take panelists to complete each round, changing "financial and strategic acumen" to "financial and strategic insight," and providing examples for the term "strategies."

Internal Consistency Reliability

Internal consistency reliability pertains to the internal consistency of items on a scaled survey, such as the Likert-type scales used in the current classical Delphi study. I measured internal consistency reliability of the Round 2 instrument using Cronbach's alpha for all Likert-type scale ratings of the items, as generally conducted with Delphi studies. Specifically, because the Round 2 instrument was only administered once, ensuring reliability is extremely important (Cronbach, 1951). Cronbach's alpha score cutoff of 0.70 was applied in Round 2, then lowered to .60, as described in Chapter 4.

Procedures for Recruitment, Participation, and Data Collection

Recruitment

I identified participant organizations through both the WGI website https://wgi.org/, and the DCA website https://dcacorps.org/, as all active independent nonprofit organizations are listed on the websites. More than 225 organizations were identified between these two websites with their owner/director, social media, and website information listed. The aim was to reach out to as many of these organizations as possible, as each of these groups have 10-20 staff members.

As seen in Appendix G, I emailed the organizations using the information provided on their public websites, requesting permission to provide their staff members with the study invitation. The organizations' owners who authorized recruitment chose to either email the recruitment announcement to all staff members, complete the survey on behalf of the organization, or not participate at all. For staff members whose contact information is publicly available, I mailed the study invitation directly to them.

The WGI website listed more than 200 independent (i.e., nonprofit) organizations and the DCA website listed another 25 organizations. Each of these organization has roughly 10-20 staff members, as staffing levels for these organizations often change yearly. Using the conservative assumption of a 1%-member recruitment response rate, there were enough potential participants to meet the target sample size of 33 in Round 1 and a final sample of 25 participants and cover the attrition rate. Additionally, as mentioned, I used other recruitment outlets and strategies, including pursuing recruitment from every WGI organization type (i.e., percussion, winds, and color guard) and organizations within DCA. I used the aforementioned outlets to obtain interest from 31 individuals who opened the Round 1 survey link provided. Only 17 of these candidates participated in Round 1 by answering the survey questions.

I contacted organizations via their public facing information and requested to provide my study invitation to their staff members on my behalf; therefore, organization permissions were not needed. Solicitation and data collection began following IRB approval. Additionally, participants were also recruited via the Walden Participant Pool. Organization permissions needed from Walden University were obtained after Walden University IRB approval.

Participation

Participants were recruited from the afore-mentioned organizations. Panelists self-selected based on the purposive sampling criteria for participation stated in the invitation. These criteria included having administrative involvement in a small U.S.-based 501(c)(3) nonprofit organization that has remained operational longer than 10 years and

having financial and strategic insight regarding small U.S.-based 501(c)(3) nonprofit

organizations' recruitment, retention, and sustainment. Although the participants may

have had ties to specific organizations, as current or previous employees or

administrators, they were recruited as subject matter experts with no clear interests in any

one organization.

The invitation included the study's purpose, self-selection criteria, survey

formatting and time commitment, start date, and privacy and confidentiality information.

If potential participants did not self-select according to the criteria, they exited the

survey. If they self-selected based on their perception of meeting the eligibility criteria,

they clicked on the URL link provided, which led them to the Round 1 survey within

SurveyMonkey. Prior to beginning the survey, they read through, and agreed to, the

informed consent form. Acceptance of the informed consent form allowed participants to

begin the Round 1 survey. Following informed consent, each panelist confirmed that they

met the selection criteria for the study as listed in the invitation and the informed consent

document. Declining acceptance of the informed consent form exited the potential

participant from the survey after thanking them for consideration. Once informed consent

was obtained, participants began a four-round data survey and collection process.

Data Collection and Analysis Plan

I determined through data collection and analysis the most desirable, feasible, and

important future-oriented strategies, as defined by an expert panel of U.S.-based

501(c)(3) nonprofit organization stakeholders. I collected the data used to answer the

primary research question and subquestions through the participants' responses to the

surveys hosted on SurveyMonkey, a secure online survey tool used to administer the surveys. The panelists provided an email address at the end of each survey so that I could be invite them to the next round. The data collection period consisted of four rounds of surveys that lasted 7 weeks for the participant and 8 weeks for me. Data analysis occurred following each survey round.

I analyzed the data collected differently based on the nature of the data in each round of surveying. I used descriptive statistics (frequencies and medians) and identified commonalities to derive strategies from Round 1, which informed the creation of the items used in Round 2 (Avella, 2016). I used the results from Round 2 to answer research subquestions on desirability and feasibility. I analyzed Round 3 rankings using weighted averages to answer the research subquestion on importance. In Round 4, like Round 1, I used descriptive statistics to evaluate a possible convergence towards a consensus, ultimately answering the primary research question. The software I used for analysis included Microsoft Excel.

The planned timing for this study was 2 weeks for data collection and 2 weeks for data analysis per round; however, each round was extended as necessary to obtain responses from the panel of experts and to complete all four iterative rounds of data collection. The current study took 10 months to complete data collection and analysis for all four survey rounds. Further description of the barriers and limitations regarding timing appears later in this chapter.

Round 1

In the first round I solicited responses from panelists regarding strategies that they thought small U.S.-based 501(c)(3) nonprofit organizations should use to support financial sustainability. The panelists provided narrative responses to open-ended questions in Round 1. I analyzed the responses to begin developing the Round 2 survey based on Round 1. I reviewed the panelists' responses to identify solutions. I extracted the responses from SurveyMonkey and developed a matrix of solutions based on the responses. Through this matrix, I identified common ideas, themes, theories, and assumptions and converted them into items that the panelists rated in Round 2 using Likert-type scales.

Round 2

In Round 2 participants rated the desirability and feasibility of the items that comprised the list of strategies created from the analysis of Round 1 data. A reminder email was sent to panelists from the previous round who did not respond to the current round invitation within a 2-week time frame, as shown in Appendix H, giving them an extension period of another 3 days.

After I closed Round 2, I extracted the responses from SurveyMonkey and analyzed the data through Excel. The threshold for consensus was the frequency of the convergence of opinions at 70% for any element scoring a 4 or 5 on the 5-point Likert-type scale (Hsu & Sandford, 2007). I used a median of 3.5 as a secondary measure (Avella, 2016). Those items that met these criteria advanced to the Round 3 instrument. The results from the participants yielded such a low consensus that very few items would

advance to the next round, therefore, the frequency of convergence threshold was lowered to 60%, increasing the number of elements that advanced.

Round 3

In Round 3, the panelists selected five items from the list of strategies that advanced from Round 2 that they considered to be most important and ranked them in order of importance. Panelists were asked to complete the round within 2 weeks. A reminder email was sent to panelists from the previous round who did not respond to the current round invitation within a 2-week time frame, giving them an extension period of another 3 days.

After I closed Round 3, I extracted the data from SurveyMonkey. I analyzed the ranking data in Excel using a weighted average. A weighted average is used when some elements of the data bare more importance than others (i.e., they are weighted). The weight comes from the rating of each identified element given/assigned by the expert panelists. Round 3 weighted averages, along with Round 2 ratings, identified the most desirable, feasible, and important strategies. The results from Round 3 informed which items I included in the Round 4 survey.

Round 4

In Round 4 panelists rated their confidence level in the results from Rounds 1, 2, and 3. Panelists were asked to complete the round within 2 weeks. I sent a reminder email to panelists from the previous round who did not respond to the current round invitation within a 2-week time frame, giving them an extension period of another 3 days.

After I closed Round 4, I extracted the data from SurveyMonkey to Excel and calculated frequencies and the median for the confidence ratings (Avella, 2016). The criterion for consensus was 70% for the frequency of ratings of the 4 or 5 on the 5-point Likert-type scale (Hsu & Sandford, 2007). I also calculated the median, with the criterion of 3.5 on the 5-point Likert-type scale (Avella, 2016). After completion of Round 4, I sent a personal follow-up email to each panelist thanking them for their involvement. The email also included the reference for the full dissertation and a summary of the final results.

Issues of Trustworthiness

Credibility

Credibility is the confidence that will be placed in the truth of the results and findings of the study (Korstjens & Moser, 2018). The quantifications of the participants will enhance the credibility, and therefore the confidence, of the study. Quantifications for the expert panelists in the current study included administrative involvement, such as financial, recruitment, mission pursuit, etc., in a 501(c)(3) nonprofit organization that sustained beyond 10 years, and financial and strategic insight regarding the organization's recruitment, retention, and sustainment. Participants self-selected using these specified criteria, which appeared in the invitation to Round 1 and in the online informed consent document. Credibility in this study was driven by the level of confidence that the participants themselves have based on the study's findings, which is a self-reported measure found in the Round 4 survey (Linstone & Turoff, 1975).

Transferability

Transferability is the potential for the applicability of the current study and its findings in other contexts, users, or organizations. I demonstrated transferability by describing the panelists' qualifications and expertise generically in regard to the qualifications for overall participation. I did not collect data on the panelists' individual qualifications, expertise, or demographic details such as gender, age range, highest education level, or organizational affiliation. A thorough and general depiction of the research context assisted in showing how the results of study could be transferred to other contexts and settings. I used transparency in the study procedures and processes with the panelists.

Dependability

Dependability shows clear alignment and consistency in the study, allowing for it be repeated. The stability of a study's results over time are revealed through the involvement of the participants and their assessment of the findings (Korstjens & Moser, 2018). I kept detailed and in-depth records of the data collection and analysis process, to include explanations of survey development and deployment, raw data collection and how they were analyzed, and the software used, as this step helped to ensure dependability within the Delphi design. I also strengthened dependability through a clear alignment of the literary gap, problem statement, research questions, methodology, and research design.

Confirmability

Confirmability is the degree in which neutrality is shown within the study, shaped

and developed through the participants and their expert opinion, divergent from any

researcher bias, interest, or motivations. By establishing that the collected data and its

interpretation were clearly derived from the raw data and not misrepresented or

misunderstood, confirmability is ensured (Korstjens & Moser, 2018). The data collection

process included raw data collected directly through SurveyMonkey, without any

interpretation, minimizing the impact of researcher bias and supporting the development

of a credible research study. Field testing also assisted in clarifying and refining the

Round 1 questions.

Ethical Procedures

The Walden University IRB reviewed and approved the study and all

instrumentation. Ethical procedures for the current study included obtaining informed

consent from all panelists and informing them of the processes used to protect their

privacy and the confidentiality of their data. I initiated these ethical processes and

procedures prior to collecting any data.

Informed Consent

The informed consent process made potential participants aware of all aspects of

the study, and included: greeting, researcher introduction and role, selection criteria for

participants, the voluntary nature, an explanation of the study's purpose and the history of

the problem, the study's procedures and steps, the study's timeframe and timeline,

potential risks and benefits of involvement, privacy and confidentiality of participation,

anonymity among the panelists, researcher's contact information, and a statement of consent and agreement. The informed consent also notified the potential participant of their right to withdraw from the study at any time by deciding not to respond to the invitation to the next round of the study or by not completing or submitting the next round survey once they receive the invitation. Previous surveys could not be withdrawn once the submitted data were used to create the next round's survey.

The informed consent was delivered to the participants through the survey URL link embedded in the invitation. Indication of informed consent allowed participants to begin the Round 1 survey. Declining acceptance of the informed consent exited the potential participant from the survey after thanking them for consideration. The survey assigned persons who indicated their informed consent a unique identifier code. Participation was not anonymous, as I needed to invite the panelists to the subsequent survey round. Panelists were anonymous to one another.

Organizational Permissions

I contacted organizations via their public facing information and requested them to provide my Round 1 study invitation to their staff members on my behalf; therefore, organization permissions were not needed. Participants were also recruited via the Walden Participant Pool. Organization permissions were obtained from Walden University after Walden IRB approval. Once IRB approval was received, recruitment of participants commenced.

Privacy and Confidentiality

To ensure privacy and confidentiality I used multiple precautions and steps. SurveyMonkey provided a unique identifier for each panelist and collected no IP addresses. I requested and used email addresses solely for the purpose of inviting panelists to the subsequent round. I analyzed the responses collected from each survey round and reported the results in the aggregate, not by panelist. I removed email addresses from the submitted surveys and stored them separately.

The treatment of data is another ethical measure I considered. This included protecting the raw and analyzed data, as they were stored in multiple locations, to include a locked filing cabinet for physical, hard copy, data and my computer's external hard drive, which was password protected. When not in use, the hard drive was also stored in the locked filing cabinet where all other physical materials and data were stored. I used Drop Box and Google Docs to store study data so that I could access and revise the from any computer. The aforementioned file sharing sites are secure and require a password to access. SurveyMonkey houses data even after data are exported into an Excel document, but the account is safeguarded with a password. I, the dissertation committee, and other Walden personnel, as necessary, may access the data.

The data used in this study will be retained for at least 5 years. Once the data meet the retention period they will be destroyed. Paper records will be shredded and recycled. Data stored on a computer hard drive will be erased. USB drives, CDs, and/or DVDs, will be physically destroyed. I will indefinitely keep a written record of when and how all data sources were destroyed.

Additional Ethical Considerations

Additional ethical considerations included the protocols that were needed if an invitee informed me that they must withdrawal; however, no panelists withdrew in this manner. Other ethical concerns to address, such as invitees declining to access the URL, declining to submit a completed survey, ignoring future invitations, or opting to withdrawal early from the study. In the event of these issues, I contacted the individual to see if I could offer assistance, such as allowing more time to complete the survey; however, their participation was, in some instances, still lost.

Summary

To address the short life cycle span of small U.S.-based 501(c)(3) nonprofit organizations, the strategies of those that have financially sustained beyond 10 years should be examined; therefore, I applied a research design that identifies consensus. The purpose of the current qualitative classical Delphi study was to explore how an expert panel of 9 U.S.-based 501(c)(3) nonprofit organization stakeholders viewed the desirability, feasibility, and importance of future-oriented strategies that small U.S.-based 501(c)(3) nonprofit organizations may use to support financial sustainability. Throughout Chapter 3, I provided a detailed account of the research procedures and processes involved in this study.

The expert panel met selection criteria outlined in Chapter 3 and self-selected for participation using these criteria. The study entailed four iterative rounds of surveys conducted via SurveyMonkey. Throughout each round, panelists shared their views on the desirability, feasibility, and importance of future-oriented strategies that small U.S.-based 501(c)(3) nonprofit organizations may use to support financial sustainability. In

Chapter 4, I will describe the characteristics of the panel, the results of the study, and

evidence of trustworthiness.

Chapter 4: Results

The purpose of this qualitative classical Delphi study was to explore how an expert panel of 9 U.S.-based 501(c)(3) nonprofit organization stakeholders viewed the desirability, feasibility, and importance of future-oriented strategies that small U.S.-based 501(c)(3) nonprofit organizations may use to support financial sustainability. The primary research question for this study is: How does an expert panel of small U.S.-based 501(c)(3) nonprofit stakeholders view the desirability, feasibility, and importance of future-oriented strategies that small U.S.-based 501(c)(3) nonprofit organizations may use to support financial sustainability?

Chapter 4 contains a summary of the research setting, data collection and data analyses, evidence of trustworthiness, the study results, and a full chapter summary. The expert panel members provided narrative responses in Round 1, which were analyzed to compile a diverse list of future-oriented strategies that small U.S.-based 501(c)(3) nonprofit organizations may use to support financial sustainability. In Round 2, the focus was on rating the desirability and feasibility of the items comprising the list of strategies created from the analysis of Round 1 data. To identify further consensus, in Round 3 panelists selected what they considered to be the five most desirable and feasible strategies from the list that emerged from the analysis of Round 2 data and ranked them in order of importance. Round 4 focused on the panelists rating their confidence in the final list of strategies revealed in the analysis of the Round 3 rankings. Chapter 4 concludes with a summary of the answers to the primary research question, as well as the subquestions.

Field Test and Internal Consistency Reliability

I conducted a field test prior to Walden University's IRB approval and the beginning of the study, to ensure content validity and to circumvent potential ambiguity or confusion in the Round 1 questionnaire. I sent an email to six Walden faculty members who had expertise in the subject matter to ask them to review and critique the Round 1 open-ended survey questions. The purpose of conducting this field test was to ensure that the Round 1 survey was appropriately written with the use of plain language, void of any potential confusion or ambiguity, and pertinent to answer the primary research question, as well as subquestions.

The field test experts determined that the questions in the Round 1 survey aligned the purpose of the study; however, they offered some recommendations for adjusting the estimated time it would take panelists to complete each round, changing "financial and strategic acumen" to "financial and strategic insight," and providing examples for the term "strategies." I made these changes to the Round 1 questionnaire.

I measured internal consistency reliability of the Round 2 instrument using Cronbach's alpha for all Likert-type scale ratings of the items, as generally conducted with Delphi studies. As seen in Table 6, Cronbach's alpha for the Round 2 questionnaire exceeded 0.90 overall, for both desirability and feasibility. Given that the Round 4 questionnaire only had one item, internal consistency reliability did not apply. A Cronbach's alpha score cutoff of 0.70 was applied in Round 2, then lowered to 0.60 for the feasibility in the methods and partnerships category, to ensure inclusion of items in all three categories in the next round.

Table 6

Round 2 Internal Consistency Reliability Cronbach's Alpha Coefficients by Question Category

Category of items	Items	Desirability	Feasibility
Types of strategies	1-16	0.80	0.92
Methods and partnerships	17-21	0.71	0.61
Stakeholder involvement	22-31	0.89	0.92
Across all categories	1-31	0.92	0.96

Research Setting

Integral to this classical Delphi study was the development of a panel of experts who had administrative involvement in a small U.S.-based 501(c)(3) nonprofit organization that has remained operational longer than 10 years, as well as financial and strategic insight regarding recruitment, retention, and sustainment. Individuals invited to participate were self-selected experts from small U.S.-based 501(c)(3) nonprofit organizations that were registered in the World Guard International (WGI) competitive circuit or Drum Corps Associates (DCA) circuit. Throughout all four rounds, expert panelists remained anonymous to one another. All email addresses and responses provided for each survey round were kept confidential at all times. I asked the expert panelists to include their email address in each survey so that I could invite them to participate in the next round. I excluded persons who did not include an email address on a given survey from participating in the subsequent rounds.

I administered all four rounds of survey questionnaires electronically through SurveyMonkey in an online environment. This environment did not permit in-person or

direct interactions with any panelists; therefore, I did not monitor or observe any

conditions, either personal, professional, or organizational, that might have influenced the

opinions and experiences of the panelists. The COVID-19 pandemic posed a potential

issue in the research setting, as the cultural nonprofit sector was the most severely

affected during this time (Aulgur, 2022) and the targeted small nonprofit population for

this study fell under this sector. Due to the absence of monitoring or observation, I do not

know if it directly affected any potential panelists in particular or that it might have

influenced the interpretation of the results of the study.

Demographics

The panel included nine individuals who met the selection criteria identified in

Chapter 3. The expert panelists self-selected based on having both the following

experience and knowledge, which was consistent with the eligibility criteria: (a)

involvement in a small U.S.-based 501(c)(3) nonprofit organization that has remained

operational longer than 10 years; (b) financial and strategic insight regarding recruitment,

retention, and sustainment of small U.S.-based 501(c)(3) nonprofit organizations. I did

not collect any individual panelist qualifications, expertise, or demographic information

such as gender, age range, highest education level, or organizational affiliation. I ensured

transparency in the study procedures and processes among all panelists.

Data Collection

Data collection details are contained in this section. Upon receiving approval from

Walden University's IRB (approval number 04-28-21-0697862), I launched recruitment

and data collection by sending an invitation email to 268 organizations and 133

individuals. Of the potential 401 participants, 31 indicated their willingness to engage in the study by opening the link provided. Prospective panelists electronically indicated their agreement, or lack thereof, by clicking *yes* or *no* after reviewing the terms of informed consent. If the person declined acceptance of the informed consent, they were exited from the survey. Individuals who opted to consent to the terms of informed consent also had to click *yes* to confirm that they met both of the criteria required for participation. If the person declined to meet both of the required participation criteria, they were exited from the survey. The only personal contact information I collected from the expert panelists was their email address, which was used to contact them for the next round.

Participation Overview

The current study involved four iterative rounds of data collection, analysis, and results. Data collection for all four rounds occurred between July 25, 2021, and May 22, 2022. Tables 7 and 8 depict the survey completion rate for each round of data collection.

Table 7

Survey Completion Rate for Round 1

No. organizations contacted	No. individuals emailed	Surveys completed	Total response rate %
268	133	17	4.24

Note. The response rate is based on a combined total of 268 organizations and 133 individuals (i.e., 401), as there was no definitive way of knowing how a given panelist received the study invitation.

Each of the 268 organizations contacted for Round 1 had roughly 10-20 staff members. The email sent to these organization had a study invitation embedded and attached as a Word document. The email included a request that the organization directors/owners provide the study invitation to their staff members and volunteers. The invitation included a request to pass it along to anyone they thought might be eligible to participate in the study based on the criteria listed within the invitation. The 133 individuals to whom the study invitation was emailed had their email address publicly listed on a nonprofit organization's website. Organization directors were not counted as part of the 133 individuals, regardless of a personal email address that may have been publicly listed, as they were only counted as part of reaching out to the organization as a whole.

Of the 401 organizations and individuals who were emailed the study invitation, 31 candidates initially accessed the Round 1 survey portal. Of the 31 initial candidates, only 24 met the participation criteria and of those 24, 17 provided answers to the three open-ended survey questions. Only 13 of the 17 participants who provided responses to the questions in the Round 1 survey included their email address to receive an invitation to Round 2. Table 8 shows the number of surveys completed and the response rate for survey Rounds 2-4.

Table 8

Survey Completion and Attrition Rate for Rounds 2-4

Round	Individuals I emailed the study invitation to	Surveys completed	Response rate %	Attrition rate (%)
2	13	11	84.62	15.38
3	11	9	81.82	18.18
4	9	9	100.00	0.00

The panelist attrition rate was 47.06% across all four rounds of surveys. All 9 panelists from Round 3 completed Round 4. Contributing factors to the attrition rate included the request to participate in multiple rounds coupled with the extended length of time between each survey round. While it was stated in the study invitation that the rounds would only take 2 weeks each, Round 1 took almost 5 months to complete; the remaining three rounds took roughly a month each. The length of the Round 2 survey might have also been a contributing factor, as it took participants twice as long, on average, to complete this round than any other survey round. In an email response to the Round 2 survey invitation one panelist indicated that the Round 2 survey was extremely time consuming to get through; however, they completed all four rounds of surveying. Additionally, panelist recruitment, data collection, and the data analysis process occurred during the onset of the global lockdown due to the COVID-19 pandemic, which may have affected the response rate.

Location, Frequency, and Duration of Data Collection

Data collection occurred electronically through SurveyMonkey and occurred

between July 25, 2021, and May 22, 2022. Submissions were anonymous; thus, I could

not contact those who did not leave an email address in Round 1 and offer my assistance

or additional time to complete the survey. In Rounds 2, 3, and 4 I sent reminders to those

panelists I invited to participate in that round to offer additional time to complete the

survey. While the initial plan was to allow 2 weeks per round for data collection and 2

weeks in between rounds for data analysis, it was difficult to obtain and maintain

participation, as seen by the extended period between the start and finish of each round

shown in Table 9.

Table 9

Data Collection and Analysis Timeline

Round	Survey Dates		Analysis Dates	
	Start	Finish	Start	Finish
1	7/25/2021	12/19/2021	12/20/2021	1/2/2022
2	1/16/2022	2/20/2022	2/21/2022	2/27/2022
3	3/6/2022	4/24/2022	4/25/2022	5/1/2022
4	5/8/2022	5/22/2022	5/23/2022	6/5/2022

Round 1

The Round 1 survey instrument included language to encourage participants to

give as many opinions and perspectives as possible through three open-ended questions

regarding future oriented strategies that small 501(c)(3) nonprofit organizations may use

to financial sustain. The allotted response time for the completion of the Round 1 survey was extended by 4.5 months to allow for expanded participation.

Round 2

Following the Walden University IRB approval of the Round 2 survey instrument, panelists who provided their email address in Round 1 received the invitation to the Round 2 survey. The Round 2 survey instrument consisted of 31 future-oriented nonprofit survival statements in 3 categories, based on the responses received in Round 1. Using two separate 5-point Likert-type scales, panelists were asked to rate the future-oriented strategy statements for desirability and feasibility. Additionally, panelists had the opportunity to leave a comment or rationale regarding their rating choices. The allotted response time for the completion of the Round 2 survey was extended by 2 weeks to allow participants more time to complete the survey.

Round 3

Following the Walden University IRB approval of the Round 3 survey instrument, panelists who provided their email address in Round 2 received the invitation to the Round 3 survey. The Round 3 survey instrument consisted of 12 forward-looking strategies that advanced from Round 2. Participants were asked to select the five most important of the 12 strategic statements and rank their importance. The allotted response time for the completion of the Round 3 survey was extended by 4 weeks to allow participants more time to complete the survey.

Round 4

Data collection commenced for Round 4 once Walden University IRB approved of the Round 4 survey instrument. Participants were asked to rate their confidence in the final list of six top forward-looking strategies (two of the strategies tied for fifth place in Round 3) that small U.S.-based 501(c)(3) nonprofit organizations should use to support financial sustainability. Round 4 data collection was not extended, as all 9 participants responded within the 2-week allotted time.

Data Recording Procedures

I administered all four rounds of data collection through SurveyMonkey. After each round, I exported the survey data to an Excel spreadsheet and saved the raw data. I then developed a second spreadsheet with a transposed version of the raw data for data analysis, allowing me to develop a matrix of solutions based on the expert panels; responses. I saved all raw and analyzed data files to a secure folder on my computer's external hard drive, which is password protected. When not in use, I stored the hard drive in the locked filing cabinet where any other physical materials or data was stored. I used Drop Box and Google Docs, which are both secure sites that require a password to access, to store study data so that I could access it from any computer.

Variations in Data Collection

A few variations occurred between the data collection plan outlined in Chapter 3 and the data collection performed for this classical Delphi study. First, given the extraordinarily large potential candidate pool (i.e., 268 small nonprofit organizations and 133 individuals affiliated with small nonprofit organizations), I reasonably assumed that I would be able to obtain the initial target of 33 panelists. While 31 individuals accessed

the survey portal for Round 1, only 24 met the participation criteria and of those 24, only

17 completed the survey questions. Only 13 participants of the 17 who completed Round

1 provided their email address for an invitation to Round 2. Second, I anticipated that

data collection would only take 2 months, but it instead took 10 months. I extended

timeframes for data collection to try to maintain a high level of participation.

Data Analysis

The expert panel that participated in this classical Delphi study completed four

rounds of surveying over 10 months' time. The iterative 4-round classical Delphi

approach led to a large amount of data to analyze using SurveyMonkey and Microsoft

Excel tools. The raw data collected from rounds 2-4 underwent a numerical analysis to

determine the frequencies and the median for the items measured for consensus in

Rounds 2 and 4 and the weighted average for the Round 3 rankings.

Round 1

The analysis of the narrative responses to the open-ended questions in the 17

completed Round 1 surveys yielded 31 strategy statements, as seen in Appendix I. I

exported the raw data results collected in this round from SurveyMonkey to an excel

spreadsheet and saved it in a folder created on my laptop's secure external hard drive.

The narrative responses were analyzed for future-oriented sustainability strategies that

small U.S.-based 501(c)(3) nonprofit organizations may use to support financial

sustainability.

The narrative responses remained categorized per the open-ended question to

which they were in response. Each narrative response was analyzed for sustainability

strategy statements. These strategy statements were pulled and listed for further review. From the three lists of strategy statements (i.e., one for each open-ended question) themes were identified based on the main concept of each strategy statement. All 31 future-oriented strategy statements in Round 2 derived from the themes collected in Round 1. The topic of each open-ended question in Round 1 aligned with the categories in Round 2, which were: (a) strategies that leaders of small U.S.-based 501(c)(3) nonprofit organizations should use to support financial sustainability, (b) associated funding methods and/or partnerships for each of the strategies identified, (c) resources needed to support the strategies identified. I included the 31 future-oriented strategy statements, organized by category, in the Round 2 survey.

Round 2

The panelists used two 5-point Likert-type scales to rate 31 items in three categories for desirability and feasibility. The raw data collected from this round underwent a numerical analysis to determine the frequencies and the median for the items measured for consensus. As seen in Appendix J, which depicts the results from this round, only five of the 31 strategy statements met the initial 70% consensus criteria for the frequency of ratings of the 4 or 5 on the 5-point Likert-type scale for both desirability and feasibility. The threshold was lowered to 60%. The new consensus threshold increased the number of elements that advanced to the Round 3 survey from 5 to 12, out of 31.

Round 3

In Round 3, the panelists selected what they considered to be the five most important strategies on the list of desirable and feasible strategies that advanced from Round 2 and ranked them in order of importance. Weighted averages were used to identify the strategy statements with the largest ranking. Six strategy statements, with the last two tying for fifth place, emerged as having the highest weighted average, reflecting the panelists' most important strategy statements.

Round 4

In Round 4, the panelists used a 5-point Likert-type scale to rate their level of confidence in the list of the most desirable, feasible, and important strategies that emerged from Round 3. One panelist opted to not select a rating on the 5-point Likert-type scale, and instead left a comment stating that they would like to rate their confidence level as a 3.5 to indicate they thought the list of strategy statements provided was somewhere between reliable and neither. This confidence rating of 3.5 was included in all Round 4 calculations, completed within Microsoft Excel, to include the frequencies and the median for the confidence ratings.

<center>**Evidence of Trustworthiness**</center>

Credibility

Credibility is the confidence that will be placed in the truth of the results and findings of the study (Korstjens & Moser, 2018) and for qualitative studies specifically, credibility lies in the consistency of the research findings with reality (Shenton, 2004). Credibility and confidence of this study were implemented through the participant's

qualifications as expert panel members, met through two criteria requirements: (a) any administrative involvement (e.g., financial, recruitment, mission pursuit, etc.) in a small U.S.-based 501(c)(3) nonprofit organization that has remained operational longer than 10 years, and (b) financial and strategic insight regarding small U.S.-based 501(c)(3) nonprofit organizations' recruitment, retention, and sustainment. When expert opinion was needed, participants meet predetermined criteria specific to the topic (Linstone & Turoff, 1975), to which they self-selected to meeting these requirements. With the controlled insights, feedback, and knowledge shared by the expert panel members, I demonstrated the credibility of the current classical Delphi study through the panels' rating and ranking responses. Additionally, iterations found in the survey data collected from the expert panel members' insights, feedback, and knowledge enhance the credibility of the study (Hasson & Keeney, 2011).

Transferability

Transferability is known as external validity and refers to the extent in which the findings from his study can be applied to other similar contexts or situations (Cope, 2014). Transferability is the possibility and potential for this study and its findings to be applicable in other contexts, users, or organizations. Step by step details and thick description are both approaches that the researcher can use to ensure transferability of the study outcome (Korstjens & Moser, 2018) and both of these approaches were taken in this study, as both open-ended questions, as well as ratings and rankings were used throughout the four rounds of surveying. One way I achieved transferability in the current classical Delphi study was through using the purposive sampling strategy based on

specific criteria essential to understanding the identified problem or phenomenon (Brady, 2015). Transferability was also achieved for this study, as according to Brady (2015), the findings could be applied to other settings that were in alignment with the expertise of the panel members, as well as in contexts where the study findings may inform industry practice.

Dependability

Dependability is the stability and constancy of research findings over time (Hasson & Keeney, 2011), as it should provide clear alignment and consistency in the study, allowing for it be repeated. The expert participants, who self-selected against specific criteria essential to understanding the identified problem or phenomenon (Brady, 2015), and their assessment of the findings, attests to the stability of a study's results over time (Korstjens and Moser, 2018). Additionally, with regard to ensuring stability and constancy of research findings over time, I kept detailed and in-depth records of the data collection, analysis, and storage procedures and processes (Fletcher & Marchildon, 2014) for this study. I also strengthened the dependability of this research through a clear alignment of the literary gap, problem statement, research questions, methodology, and research design.

Confirmability

Confirmability is the degree in which neutrality is evidenced within the study. I developed neutrality in the current study through the panelists and their expert opinions and insights, which they shared free from any researcher bias, interest, or motivations. Field testing the Round 1 survey assisted in clarifying and refining the Round 1

questions, allowing for neutrality in understanding among participants. I also ensured confirmability through transparency of the data collection process, as the collected data and its interpretation were clearly derived from the raw data and not misrepresented or misunderstood (Korstjens & Moser, 2018). The data collection process used for this study included raw data extracted directly from SurveyMonkey following each survey round, without any interpretation, minimizing the impact of researcher bias and supporting the development of a credible research study.

Study Results

The primary research questions guiding the current qualitative classical Delphi study was: How does an expert panel of small U.S.-based 501(c)(3) nonprofit stakeholders view the desirability, feasibility, and importance of future-oriented strategies that small U.S.-based 501(c)(3) nonprofit organizations may use to support financial sustainability? This study included four iterative rounds of data collection, analysis, and the results. The results of each survey round are presented in this section.

Round 1

The analysis of the panelists' narrative responses to the open-ended questions revealed 31 future-oriented strategy statements that small U.S.-based 501(c)(3) nonprofit organizations may use to support financial sustainability provided. These strategy statements were organized into three major categories: (a) strategies that leaders of small U.S.-based 501(c)(3) nonprofit organizations should use to support financial sustainability, (b) associated funding methods and/or partnerships for each of the strategies identified, (c) resources needed to support the strategies identified.

Round 2

In Round 2, five of the 31 strategy statements met the initial 70% consensus criteria for the frequency of ratings of the 4 or 5 for both desirability and feasibility. The threshold was lowered to 60% due to lower feasibility of several items that met the 70% cutoff for desirability. As shown in Appendix J, the new threshold of 60% increased the number of elements that advanced to the Round 3 survey from five to 12. Those 12 strategy statements are listed in Table 10, along with the frequency of consensus for the desirability and feasibility of the strategy statement.

Table 10

Round 2 Strategy Solutions that Advanced to the Round 3 Survey

Strategy Statement	Desirabilty %	Feasibilty %
Implement marketing and campaigning strategies on social media.	90.91	72.73
Implement various fundraising initiatives.	90.91	63.63
Sign up for charitable programs provided by large corporations to obtain donor funds.	72.73	72.73
Sell merchandise, to include marketing merchandise.	72.73	63.63
Initiate and support operational planning.	100.00	81.81
Appoint and/or hire effective leaders.	100.00	72.72
Implement processes to monitor membership dues.	90.90	81.81
Implement routine strategic planning meetings.	90.91	63.63
Develop partnerships with entities with whom the organization has interacted previously.	81.82	63.63
Recruit volunteers to assist with sustainability strategies.	100.00	63.63
Provide stakeholders with clear communication and transparency regarding all of the activities within the organization.	100.00	63.63
Implement networking mechanisms via social media.	72.72	63.63

Note: The full statements appear in Appendix K.

Round 3

In Round 3, the panelists selected what they considered to be the five most

important strategies on the list of desirable and feasible strategies that advanced from

Round 2 and ranked them in order of importance. Weighted averages were used to

identify the strategy statements with the highest ranking. Table 11 lists the six strategy

statements from the Round 3 survey responses, with the last two tying for fifth place, that

emerged as having the highest weighted average ranking reflecting the panelists' most

important strategy statements.

Table 11

Round 3 Results: Top Five Most Important Solutions

Strategy statement	Weighted average
1) Recruit volunteers (to include alumni) to assist with sustainability strategies.	4.33
2) Provide stakeholders with clear communication and transparency regarding all of the activities within the organization (e.g., operations, fund raising, donor funds, etc.).	4.00
3) Sell merchandise, to include marketing merchandise like t-shirts with logos, as well as music files, audition music materials, etc.	3.83
4) Implement marketing and campaigning strategies on social media, to include showing the positive social impact of the organization on its members and the community it serves.	3.40
5) Implement various fundraising initiatives, such as raffles, golf outings, charitable gambling (as allowed by state and federal regulations), virtual fundraising/events, etc.	3.00
5) Implement processes to monitor membership dues.	3.00

Round 4

In Round 4, the panelists rated their level of confidence in the list of the most

desirable, feasible, and important strategies that emerged from Round 3 against a 5-point

Likert-type scale. One panelist's confidence rating of 3.5 was included in the Round 4

calculations, as shown in Table 12. The criterion for consensus was 70% for the

frequency of ratings of the 4 or 5 or a median of 3.5. While the Round 4 rating did not

meet the 70% criteria for consensus, as seen in Table 12, the median exceeded the 3.5

criteria for consensus.

Table 12

Round 4 Results (N = 9)

Rating	Frequency of rating n (%)
1	0 (0)
2	0 (0)
3	2 (22.22)
3.5	1 (11.11)
4	3 (33.33)
5	3 (33.33)
Top 2 ratings	6 (66.67)
Median	4
Mode	4, 5

Answering the Primary Research Question and Subquestions

The aim for this study and the methodology used was to answer the primary

research question and three subquestions. The intent in each Delphi round was to identify

consensus on the forward-looking strategies that small U.S.-based 501(c)(3) nonprofit

organizations may use to support financial sustainability.

The overarching research question and the three subquestions pertained to how a

panel of experts viewed the desirability, feasibility, and importance of forward-looking

strategies that small U.S.-based 501(c)(3) nonprofit organizations may use to support

financial sustainability. In Round 2, 12 strategy statements met the threshold for consensus on desirability and feasibility, addressing the first and second subquestions. Six strategy statements were ranked highest for importance in Round 3, answering the third subquestion pertaining to importance. The confidence rating provided in Round 4 by the expert panel members added further credibility to the study. The final desirable, feasible, and important future-oriented strategies that small U.S.-based 501(c)(3) nonprofit organizations may use to support financial sustainability were: (a) Recruit volunteers (to include alumni) to assist with sustainability strategies; (b) Provide stakeholders with clear communication and transparency regarding all of the activities within the organization (e.g., operations, fund raising, donor funds, etc.); (c) Sell merchandise, to include marketing merchandise like t-shirts with logos, as well as music files, audition music materials, etc.; (d) Implement marketing and campaigning strategies on social media, to include showing the positive social impact of the organization on its members and the community it serves; (e) Implement various fundraising initiatives, such as raffles, golf outings, charitable gambling (as allowed by state and federal regulations), virtual fundraising/events, etc.; and (f) Implement processes to monitor membership dues. These strategies were in the categories of types of strategies and stakeholder involvement. Further discussions on the identified future oriented strategies are presented in the interpretation of findings section of Chapter 5.

Summary

This chapter contains the results of the current qualitative classical Delphi study consisting of four iterative rounds of data collection and analyses. The purpose of the

current study was to explore how an expert panel of 9 U.S.-based 501(c)(3) nonprofit organization stakeholders viewed the desirability, feasibility, and importance of future-oriented strategies that small U.S.-based 501(c)(3) nonprofit organizations may use to support financial sustainability.

In Round 1, panelists provided their insights in response to open-ended questions, resulting in 31 strategy statements that small U.S.-based 501(c)(3) nonprofit organizations may use to support financial sustainability, clustered in three categories. These categories are: (a) types of strategies that small U.S.-based 501(c)(3) nonprofit organizations should use to support financial sustainability, (b) associated funding methods and/or partnerships for each of the strategies identified, and (c) stakeholder involvement and/or other resources that small U.S.-based 501(c)(3) nonprofit organizations may need to support the strategies identified. In Round 2, the expert panel rated 31 strategy statements in three categories for desirability and feasibility. Twelve strategy statements advanced to Round 3. In Round 3, six strategy statements, with two tying for fifth place, had the highest ranking based on weighted averages. In Round 4, panelists rated their confidence in the six strategy statements ranked for importance in Round 3. Using a consensus threshold of a 3.5 median with the frequency rating scores of 4 and 5 resulted in the six strategy statements meeting consensus in Round 4.

Chapter 5 includes an interpretation of the findings of the current study and how they relate to the literature. The chapter also includes a discussion of the limitations of the study, and recommendations for further research. Implications of the study pertain to

positive social change; methodological, theoretical, and/or empirical implications; and

recommendations for practice. The chapter ends with final conclusions.

Chapter 5: Discussion, Conclusions, and Recommendations

The purpose of this qualitative classical Delphi study was to explore how an expert panel of 9 purposively selected U.S.-based stakeholders from small U.S.-based 501(c)(3) nonprofit organizations viewed the desirability, feasibility, and importance of future-oriented strategies to support financial sustainability. The results of this study provide future-oriented insight and information about financial sustainability strategies that nonprofit leaders may use to overcome the current nonprofit survival rate that does not extend beyond 6-15 years. In Round 1 a panel of experts provided narrative responses to three questions about nonprofit sustainability. Through the next three rounds, the expert panelists shared their views and opinions on a set of statements drawn from Round 1. A review of existing literature supported the selection of the strategic statements.

The results of the study indicated a consensus-based list of six recommended future-oriented sustainability strategies. The panelists considered these six strategies most desirable, feasible, and important, and indicated their confidence in the final list. Chapter 5 includes the interpretation of findings, recommendations, and implications.

Interpretation of Findings

The focus of this section is interpreting the results of the study; specifically, the six recommended future-oriented financial sustainability strategies that the expert panelists agreed are the most desirable, feasible, and important. The panelists indicated a high level of confidence in the final list of strategies, with a median rating from the participants of 4 (Reliable with some risk of being wrong). Agreement among the panel members provides insight into, as well as extends the knowledge around, the literature

focused on future-oriented strategies to support the financial sustainability of small U.S.-based 501(c)(3) nonprofit organizations. The findings of this study are compared with the literature reviewed in Chapter 2.

The final list of forward-looking strategies that small U.S.-based 501(c)(3) nonprofit organizations should use to support financial sustainability, in order of most desirable, feasible, and important (with the last two having tied for fifth place) includes: (a) recruit volunteers (to include alumni) to assist with sustainability strategies; (b) provide stakeholders with clear communication and transparency regarding all of the activities within the organization (e.g., operations, fund raising, donor funds, etc.); (c) sell merchandise, to include marketing merchandise like t-shirts with logos, as well as music files, audition music materials; (d) implement marketing and campaigning strategies on social media, to include showing the positive social impact of the organization on its members and the community it serves; (e) implement various fundraising initiatives, such as raffles, golf outings, charitable gambling (as allowed by state and federal regulations), virtual fundraising/events, etc.; and (f) implement processes to monitor membership dues. Two of the six historically common sustainability strategies (i.e., b and e) discussed in the Chapter 2 literature review were part of the final list created by the expert panel and two (i.e., d and f) of the six historically less common strategies discussed in the Chapter 2 literature review were included. Lastly, two strategies (i.e., a and c) suggests potential sustainability through methods that are not discussed in the existing literature; however, both methods expand upon the historically less common strategy of marketing, further

increasing the current knowledge regarding sustainability strategies for small nonprofit organizations.

The final list of forward-looking sustainability strategies derived from only two of the three initial sustainability categories, which included: (a) Types of strategies: Strategies that small U.S.-based 501(c)(3) nonprofit organizations should use to support financial sustainability; (b) Methods and partnerships: Associated funding methods and/or partnerships for each of the strategies identified; and (c) Stakeholder involvement: Resources that small U.S.-based 501(c)(3) nonprofit organizations need to support the strategies identified. While no forward-looking sustainability strategies in the final list derived from category b (Methods and partnerships), category a (Types of strategies) had the largest concentration of forward-looking sustainability strategies from the final list agreed upon by the expert panel.

One possible explanation for none of the final forward-looking sustainability strategies deriving from category b (methods and partnerships) is that many of the suggested sustainability strategies for category a (types of strategies) incorporated associated funding methods and/or partnerships (i.e., aspects of category b). Participants who provided in-depth answers in Round 1 question 1, from which sustainability strategies were identified, did not elaborate for question 2, from which strategy statements for category b were identified. Round 1 question 2 yielded the lowest number of strategy statements and therefore category b had the fewest number of sustainability statements for panelists to compare to category a, which already included aspects of category b.

Volunteer Recruitment

Recruitment of volunteers (to include alumni) to assist with sustainability strategies was the most desirable, feasible, and important sustainability strategy for small U.S.-based 501(c)(3) nonprofit organizations, according to the expert panel. The sustainability strategy of recruiting volunteers is heavily mentioned in the existing literature; however, it is often overlooked as a main strategy for sustainability, and often accompanies another strategy. The findings of the current study extend the literary discussion, as volunteer recruitment was identified as a main, stand-alone, sustainability strategy instead of accompanying another strategy. One participant commented that nonprofit organizations need to be "specific and intentional" with the volunteers being recruited, while another participant stated that nonprofit organizations "need to seek high level volunteers." The connection between volunteer recruitment and nonprofit sustainability is supported in the literature, as Faulk et al. (2021) discussed the positive impact of volunteers on sustainment through their assistance in accomplishing the mission of the organization.

The expert panelists continued to further the discussion around nonprofit volunteer recruitment, as they brought up a unique volunteer recruitment strategy, not directly mentioned in nonprofit literature: the recruitment of nonprofit organization alumni volunteers. One participant stated, "Alumni are some of the best volunteers to include as they have been in the organization and would have a member perspective." Although no discussions specifically recruiting alumni volunteers appear in the literature as a sustainment strategy, the literature does indicate support. Faulk et al. (2021)

discussed optimizing staffing by obtaining staff members and volunteers that have a personal interest in the organization's mission. Additionally, Pope et al. (2009) concluded that there are three nonprofit shortfalls when implementing marketing strategies, to include effectively using volunteers.

Stakeholder Communication and Transparency

Providing stakeholders with clear communication and transparency regarding all the activities within the organization (e.g., operations, fund raising, donor funds, etc.) was the second most desirable, feasible, and important sustainability strategy for small U.S.-based 501(c)(3) nonprofit organizations, according to the expert panel. Although there were not many participant responses to this sustainability strategy, the few statements made were impactful, to include "needs to happen" and "would be welcomed." The participants' comments indicated that communication and transparency might not be common currently among nonprofits. The literature does not address the notion of stakeholder communication and transparency not being common among nonprofits; however, the benefits of using stakeholder communication and transparency as a sustainability strategy converges with the larger body of knowledge found within the Chapter 2 literature review. Stakeholder communication and transparency can be attributed to numerous positive outcomes for nonprofit organizations, to include successful infrastructure improvements (Gregory & Howard, 2009), increased stakeholder involvement and donor loyalty (Pressgrove & McKeever, 2016), and an increase in the organization's return on investment (Sargeant & Woodliffe, 2007).

Merchandise Sales

Selling merchandise, to include marketing merchandise like t-shirts with logos, as well as music files, audition music materials, etc. was the third most desirable, feasible, and important sustainability strategy for small U.S.-based 501(c)(3) nonprofit organizations, according to the expert panel. The literature covered in Chapter 2 does not reflect discussions about selling merchandise as a sustainability strategy; however, merchandise sales as a sustainability strategy expands upon the sustainability strategies of nonprofit marketing, which appear throughout the literature. One potential reason why the literature excludes discussions of merchandise sales as a sustainability strategy is that not all nonprofit organizations generate revenue through earned revenue, such as ticket sales or merchandise. Earned revenue is mainly limited to arts and cultural nonprofit organizations (Faulk et al., 2021). The concept of selling merchandise as a sustainability strategy extends the body of knowledge within the literature, as this sustainability strategy can also increase organizational awareness, which can, in turn, increase voluntary support (Tofighi et al., 2022) and help nonprofits address brand development and recognition (Pope et al., 2009).

Social Media Marketing and Campaigning

Implementing marketing and campaigning strategies on social media, to include showing the positive social impact of the organization on its members and the community it serves was the fourth most desirable, feasible, and important sustainability strategy for small U.S.-based 501(c)(3) nonprofit organizations, according to the expert panel. While extensive discussion of implementing marketing and campaigning strategies appear in the

literature, there is only brief mention of specifically using social media as a method of marketing and campaigning. The findings of the current study extend the body of knowledge around nonprofits and the use of social media for marketing and campaigning as a sustainability strategy. One of the reasons for a lack of extensive discussion of social media in the literature is that it is a relatively newer marketing and campaigning strategy (Ada et al., 2022; Milde & Yawson, 2017); however, it represents the next frontier for nonprofit organizations (Milde & Yawson, 2017). One expert panelist stated that "social media is the easiest and fastest way to reach a majority of the organizations fans, alumni, partners, future members, and supporters," which is supported in the literature. Social media platforms allow leaders of nonprofit organizations the ability not only to promote their mission, but also expand their supporters, donors, and volunteers virtually (Milde & Yawson, 2017).

Fundraising

Implementing various fundraising initiatives, such as raffles, golf outings, charitable gambling (as allowed by state and federal regulations), virtual fundraising/events, etc. was tied as the fifth most desirable, feasible, and important sustainability strategy for small U.S.-based 501(c)(3) nonprofit organizations, according to the expert panel. As a sustainability strategy, the literature review in Chapter 2 reflects extensive discussion of fundraising, although it is often coupled with multiple strategies. Many panelists initially mentioned numerous fundraising tactics, which converges with the literature. According to Iwu et al. (2015), fundraising projects are imperative for a nonprofit organization's sustainability. One participant commented that "fundraising

helps make up the difference," in nonprofit revenue. The literature supports the notion that revenue streams through fundraising efforts alone is not sustainable; however, the literature still reflects that fundraising is done of the most important components leading to sustainability (Calabrese, 2017; Lin & Wang, 2016).

Monitoring Membership Dues

Implementing processes to monitor membership dues was tied as the fifth most desirable, feasible, and important sustainability strategy for small U.S.-based 501(c)(3) nonprofit organizations, according to the expert panel. In the Chapter 2 literature review, the membership model, where members pay a reoccurring fee, was one of the least common sustainability strategies discussed. One potential reason for the membership model being an uncommon sustainability strategy is that it is not an applicable strategy for all nonprofits; however, the target population for this study, from which the expert panel was built, is one that uses the membership model. Numerous participants mentioned monitoring membership dues; one participant stated that membership dues were a "main source of income" for the organization. Monitoring membership dues as a sustainability strategy is not without challenges, as panelists in the current study noted significant barriers, such as lacking leadership support and mechanisms to hold members accountable, since the organizational leaders depend on the members to meet its mission. The results of this study extend the body of knowledge around monitoring participant dues as a sustainability strategy.

Limitations of the Study

There are several limitations apparent within the current study. One limitation was that the results of this study were based on responses received from a limited number of experts, concluding with nine panelists after four iterative rounds. In the study invitation I advertised to potential candidates that the study would take 2 months to complete, as I anticipated that data collection would take 2 months; however, completing all four iterative rounds of online surveying took 10 months. The time in between rounds was extended to try to maintain a higher level of participation; however, the participant recruitment stage (i.e., for Round 1) took the longest at 4 and a half months. With the commencement of Round 1, I initially reached out to only nonprofit organizations and individuals that competed in the WGI circuit, eventually expanding my search for participants to include nonprofit organizations and individuals in the DCA circuit as well. Although I reached out to 401 organizations and individuals in total, the participations rate remained lower than originally sought.

Another limitation of this study was that candidates determined if they met the criteria established for the study by self-certified to having met the qualifications before beginning the Round 1 survey. With the anonymous nature of the data collection process, I was unable to verify if participants met the study qualifications through a background check. Additionally, the honesty of the responses could not be confirmed, as responses were based on opinions and insights gained through personal experiences. Another possibility is that participants may have not taken the survey seriously, which may have affected the accuracy of their responses (Skulmoski et al., 2007) or they could have

unknowingly based their responses on current social desirability (Kim & Kim, 2016) or their own biases.

The overall results and conclusions of a Delphi study could be affected by the attrition of participants between rounds, as it could put constraints on the depth of the data collection (Cegielski et al., 2013). In this study, the panelist attrition rate of 47.06% across all four rounds of data collection and analysis was a limitation to the study. Further limitations of this study included the lengthiness of the Round 2 questionnaire, which according to the data analysis in Survey Monkey, averaged 19 minutes to complete (i.e., almost 3x the length of time the other three rounds took to complete). The length of the Round 2 questionnaire may have also been a limiting factor, as the burden on the panelists to complete such a lengthy survey could have reduced their effort put into responses.

Lastly, the challenges associated with the COVID-19 pandemic and the global lockdown could have posed a limitation to this study. Specifically, the targeted population for this study (i.e., the arts and cultural nonprofit sector) was the most severely affected during the COVID-19 pandemic (Aulgur, 2022). The coronavirus pandemic had a devastating effect on the WGI organization and many other marching organizations (e.g., DCA), and all in-person events for the 2021 season were cancelled (WGI, 2021). Additionally, many WGI employees had been temporarily furloughed as of June 30, 2021 (WGI, 2021) and with this study beginning one month later, it is possible that timing negatively affected participation.

Recommendations

There are multiple recommendations for the current study that future researchers should consider, which derive from the limitations, findings, strengths and weaknesses, and the current body of knowledge, as reflected in the Chapter 2 literature review. Recommendations for future research pertain to limitations of the current study and the findings by category and strategy, based on the literature.

The Delphi design, by nature, poses a limitation to panelist participation due to attrition across rounds. Panelists could have been affected by the COVID-19 pandemic and global lockdown, which stretched across panelist recruitment and all four rounds of data collection and analysis. One recommendation for future research would be to carry out a qualitative case study as a follow up to the current study. Focus group discussions regarding the results of the current study among participants who meet the qualifications for the current study could provide additional insight on financial sustainability for small nonprofits.

The current study focused on the opinions and insights, based on personal experience, of an expert panel that met specific criteria; however, each participant may have had a different professional background. Additionally, one of the criteria for participation requires prospective panelists to have nonprofit administrative involvement, which can cover a broad spectrum of positions within a nonprofit organization, providing very different insight per candidate. Future research might entail a follow-up Delphi study similar to the current study, conducted outside of the COVID-19 pandemic. The final sustainability strategies list from the current study could be used to inform panelists

as to the recommended strategies, creating the starting point for the Round 1 survey. The findings of the current study could then be compared to the findings of the recommended future research.

The findings of this study further inform the need for future qualitative research based on each strategy and the literature surrounding each strategy. These strategies are volunteer recruitment, stakeholder communication and transparency, merchandise sales, social medial marketing and campaigning, fundraising, and monitoring membership dues. In the final round of surveying, one participant commented that "there are truly no serious issues with any of the strategies above (i.e., the final list for this study). The problem is, there is simply not enough information available to be able to predict any of it." A recommendation for future research is to carry out a case study within a small nonprofit organization that has remained operational 10 years or longer, to examine the limited phenomenon of financial sustainability in small U.S.-based 501(c)(3) nonprofit organizations from the perspective of small nonprofits who have combined multiple sustainability strategies. One category of strategies in the current study did not advance to the final list: Methods and partnerships. Through a case study, participants could provide open dialogue instead of answering specific survey questions, allowing for a deeper exploration of strategies in this and other categories.

The current study could also inform future research studies based on the findings of Round 2, which indicated the desirability and feasibility of each sustainability strategy. By focusing on the strategies with high desirability and low feasibility, future qualitative research could be conducted within small nonprofit organizations that have remained

operational 10 years or longer, regarding the feasibility barriers they have faced.
Additionally, future research could focus on methods and strategies for leaders of
nonprofit organizations to pursue to make the strategies more feasible.

Implications

The six forward-looking sustainability strategies that the expert panelists viewed
as having the highest desirability, feasibility, and importance for small nonprofit financial
sustainability can contribute to positive social change, the practice of implementing
sustainability strategies, and the conceptual framework for this study. The recommended
strategies identified in this study can influence the development and deployment of
innovative sustainability strategies, as well as address current sustainability barriers that
small nonprofits are facing.

Positive Social Change

Nonprofits are playing a progressively more significant role in positively
impacting those they serve, as well as employ, for nonprofit organizations act as catalysts
for social change (Kassem et al., 2021). Small nonprofit organizations often exist to serve
a localized need within the immediate community. Some organizations prioritize their
local communities over their virtual platforms, as one participant stated, in reference to
marketing through social media, "Currently, our priorities involve becoming closer with
the physical community," showing the commitment that small nonprofit organizations
have to the communities they serve. The findings of this study offer a set of
recommendations for small nonprofit organizations to apply. Application of these

strategies can inform future sustainability efforts, assisting small nonprofit organizations with overcoming the current limitations of financial sustainability.

Implications for the Conceptual Framework

The current study was grounded in several managerial concepts, including effective leadership, innovation, sustainability, and positive social change, as shown in the social entrepreneurship theory. Social entrepreneurship theory is the main foundational concept for the current study. The concepts rooted in the six sustainability strategies outlined in final list of the current study align with the managerial concepts outlined in the social entrepreneurship theory. The ultimate objective of social entrepreneurship is to create sustainable positive social change through a focus on social impact (Bansal et al., 2019; El Ebrashi, 2013). Currently, social entrepreneurship is the largest recognized proactive tool for the promotion of positive social change, allowing nonprofit organizations to attain sustainable development (Bansal et al., 2019).

Implications for Practice

The study's findings supported the conceptual framework for evaluating all the relevant strategies relating to small U.S.-based 501(c)(3) nonprofit sustainability. The findings from the current study have implications for effective leadership, which is a driving force in developing and executing a successful financial sustainability plan (Whitney & Gale, 2015) and is more likely to improve the organization's performance levels (Ali & Islam, 2020). Innovation can also be a biproduct of effective leadership, often assisting in the development of more effective sustainability efforts (Rosing et al., 2010). The concepts of effective leadership and innovation drive sustainability and

positive social change and align with each of the strategies identified in the final list for this study, which are supported historically by the literature. A recommendation is that organizational leaders use the current study's results to: (a) develop new organizational recruitment strategies for volunteers (to include alumni), (b) evaluate and modify current communication and transparency policies, and (c) implement marketing and campaigning strategies on social media. The adaptation and implementation of the six final strategies can be made in phases or all simultaneously depending on factors which include but not limited to: (a) nonprofit organizational structure, (b) size of the nonprofit organization, and (c) available nonprofit organizational resources.

Conclusions

The social problem was that within a short life cycle span, nonprofit leaders were unable to achieve the organization's essential purpose for the communities being served (Helmig et al., 2014; McLean, 2014; Rottkamp & Bahazhevska, 2016). While nonprofit leaders set out to achieve and maintain the organization's mission, or essential purpose, most are unable to, as the age of mortality for a nonprofit organization is between 6-15 years-old, with least likeliness of survival being 9 years (McLean, 2014). The specific problem was that nonprofit organizations lack the financial sustainability needed for organizational growth and mission delivery (Bowsky, 2018; Cade, 2018). Sustaining operations is a prominent challenge faced by nonprofit organization leaders, as the mission cannot be achieved and the essential purpose cannot be fulfilled if leaders are not able to keep organizations operational long enough to achieve these accomplishments (Helmig et al., 2014). Failure to address sustainability issues in small U.S.-based

501(c)(3) nonprofit organizations will perpetuate the inability of leaders of nonprofit organizations to sustain beyond 6-15 years-old (McLean, 2014).

The final six most desirable, feasible, and important future-oriented sustainability strategies that emerged from the current study could have a significant positive impact on the future of small U.S.-based 501(c)(3) nonprofit sustainability. Nonprofit leaders can benefit from this study by implementing the final list of most desirable, feasible, and important strategies for small 501(c)(3) nonprofit organizations to support financial sustainability. If small nonprofit organizations are more financially sustainable, leaders may be able to obtain and maintain the mission, therefore, positively impacting social change.

The qualitative classical Delphi design chosen for this study was successful for evaluating the expert opinions of a panel of small 501(c)(3) nonprofit organization experts regarding the most desirable, feasible, and importance of forward-looking strategies for nonprofit sustainability. The six most desirable, feasible, and important strategies with the highest confidence were: (a) recruit volunteers (to include alumni) to assist with sustainability strategies; (b) provide stakeholders with clear communication and transparency regarding all of the activities within the organization (e.g., operations, fund raising, donor funds, etc.); (c) sell merchandise, to include marketing merchandise like t-shirts with logos, as well as music files, audition music materials, etc.; (d) implement marketing and campaigning strategies on social media, including showing the positive social impact of the organization on its members and the community it serves; (e) implement various fundraising initiatives, such as raffles, golf outings, charitable

gambling (as allowed by state and federal regulations), virtual fundraising/events, etc.;

and (f) implement processes to monitor membership dues. Organizational leaders can use

the results of the study as a guide to incorporate sustainability strategies that will allow

the organization the opportunity to pursue its mission and fulfill its essential purpose.

References

Ada, N., Altin, H. O., & Pirnar, I. (2022). Utilization of strategic marketing in nonprofit sector - Evidence from Turkish nonprofit organizations. *Ege Academic Review*, *22*(3), 287-294. https://doi.org/10.21121/eab.1009488

Ahire, S. L., & Devaraj, S. (2001). An empirical comparison of statistical construct validation approaches. *IEEE Transactions on Engineering Management*, *48*, 319-329. https://doi.org/10.1109/17.946530

Alghamdi, F. (2018). Ambidextrous leadership, ambidextrous employee, and the interaction between ambidextrous leadership and employee innovative performance. *Journal of Innovation & Entrepreneurship*, *7*(1). https://doi.org/10.1186/s13731-018-0081-8

Ali, K. S., & Islam, M. A. (2020). Effective dimension of leadership style for organizational performance: A conceptual study. *International Journal of Management, Accounting & Economics*, *7*(1), 30-40. https://library.laredo.edu/eds/detail?db=bth&an=142825627&isbn=23832126

Aulgur, J. (2022). Nonprofit governance in an age of disruption and transition: The impact of COVID-19. *Journal of Nonprofit Education & Leadership*, *12*(2), 1-3. https://doi.org/10.18666/JNEL-2022-11256

Andersson, F., & Self, W. (2015). The social-entrepreneurship advantage: An experimental study of social entrepreneurship and perceptions of nonprofit effectiveness. *Voluntas: International Journal of Voluntary & Nonprofit Organizations*, 26(6), 2718-2732. https://doi.org/10.1007/s11266-014-9543-1

Armstrong, C. S., & Kepler, J. D. (2018). Theory, research design assumptions, and

    causal inferences. *Journal of Accounting and Economics*, *66*(2-3), 366-373.

    https://doi.org/10.1016/j.jacceco.2018.08.012

Arnsberger, P., Ludlum, M., Riley, M., & Stanton, M. (2008). A history of the tax-

    exempt sector: An SOI perspective. *Statistics of Income Bulletin*, 105-135.

    https://www.irs.gov/pub/irs-soi/tehistory.pdf

Avella, J. R. (2016). Delphi panels: Research design, procedures, advantages, and

    challenges. *International Journal of Doctoral Studies*, *11*, 305-321.

    http://ijds.org/Volume11/IJDSv11p305-321Avella2434.pdf

Balser, D., & McClusky, J. (2005). Managing stakeholder relationships and nonprofit

    organization effectiveness. *Nonprofit Management & Leadership*, *15*(3), 295-315.

    http://citeseerx.ist.psu.edu/viewdoc/download?doi=10.1.1.390.9273&rep=rep1&t

    ype=pdf

Banerjee, S. B. (2011). Embedding sustainability across the organization: A critical

    perspective. *Academy of Management Learning & Education*, *10*(4), 719-731.

    https://doi.org/10.5465/amle.2010.0005

Bansal, S., Garg, I., & Sharma, G. D. (2019). Social entrepreneurship as a path for social

    change and driver of sustainable development: A systematic review and research

    agenda. *Sustainability*, *11*(4), 1091-1119. https://doi.org/10.3390/su11041091

Barr, K. (2011). An executive director's guide to financial leadership. *Nonprofit*

    Quarterly. https://nonprofitquarterly.org/an-executive-directors-guide-to-fi-

    nancial-leadership-

2/?utm_source=Webinar+July+2014&utm_campaign=647eb2eb45-

7_8_Webinar_Promotion7_1_2014&utm_medium=email&utm_term=0_afe4db9a

7c-647eb2eb45-

Barra, C., Pressgrove, G., & Torres, E. (2018). Trust and commitment in the formation of

donor loyalty. *Service Industries Journal*, *38*(5-6), 360-377.

https://doi.org/10.1080/02642069.2017.1405937

Baškarada, S., Watson, J., & Cromarty, J. (2017). Balancing transactional and

transformational leadership. *International Journal of Organizational Analysis*,

25(3), 506-515. https://doi.org/10.1108/IJOA-02-2016-0978

Bass, B. M. (1990). From transactional to transformational leadership: Learning to share

the vision. *Organizational Dynamics*, *18*(3), 19-31. https://doi.org/10.1016/0090-

2616(90)90061-S

Bell, J. (2011). Beyond financial oversight: Expanding the board's role in the pursuit of

sustainability. *Nonprofit Quarterly: Governing amid the Tremors*.

https://nonprofitquarterly.org/beyond-financial-oversight-expanding-the-boards-

role-in-the-pursuit-of-

sustainability/?utm_source=Webinar+July+2014&utm_campaign=647eb2eb45-

7_8_Webinar_Promotion7_1_2014&utm_medium=email&utm_term=0_afe4db9a

7c-647eb2eb45-

Bell, J., Masoka, J., & Zimmerman, S. (2010). *Nonprofit sustainability: Making strategic

decisions for financial viability*. Jossey-Bass.

Bennett, T. M. (2009). A study of the management leadership style preferred by its

    subordinates. *Journal of Organizational Culture, Communications & Conflict*,

    13(2), 1-25. https://www.questia.com/library/journal/1G1-219002355/a-study-of-

    the-management-leadership-style-preferred

Berraies, S., & El Abidine, S. Z. (2019). Do leadership styles promote ambidextrous

    innovation? Case of knowledge-intensive firms. *Journal of Knowledge*

    Management, *23*(5), 836-859. https://doi.org/10.1108/JKM-09-2018-0566

Blackwood, A. S., & Roeger, K. L. (2013). Applications for 501(c)(3) tax-exempt status

    declining; Recession or rule change?. *National Center for Charitable Statistics at*

    the Urban Institute. https://www.urban.org/research/publication/applications-

    501c3-tax-exempt-status-declining-recession-or-rule-change/view/full_report

Bowsky, B. (2018). 2018 NFF state of the nonprofit sector survey results warn of danger.

    National Council of Nonprofits. https://www.councilofnonprofits.org/thought-

    leadership/2018-nff-state-of-the-nonprofit-sector-survey-results-warn-of-danger

Brady, S. R. (2015). Utilizing and adapting the Delphi method for use in qualitative

    research. *International Journal of Qualitative Methods*.

    https://doi.org/10.1177/1609406915621381

Bremner, R. H. (1988). *American Philanthropy*. The University of Chicago Press.

Brill, J., Bishop, M., & Walker, A. (2006). The competencies and characteristics required

    of an effective project manager: A web-based Delphi study. *Educational*

    Technology Research & Development, *54*(2), 115–140.

    https://doi.org/10.1007/s11423-006-8251-y

Bryson, J. M., Gibbons, M. J., & Shaye, G. (2001). Enterprise schemes for nonprofit survival, growth, and effectiveness. *Nonprofit Management & Leadership*, *11*(3), 271-288. https://doi.org/10.1002/nml.11303

Burke, T. N. (2008). Nonprofit service organizations: Fidelity with strategic plans for financial survival-critical roles for chief executive officers. *Journal of Human Behavior in the Social Environment*, *18*(2), 204-223. https://doi.org/10.1080/10911350802285912

Cade, M. F. (2018). A guide to nonprofit fiscal sustainability: Ten ways CPAs can help ensure the long-term health of nonprofits. *Pennsylvania CPA Journal*, *33*-37. https://www.picpa.org/articles/picpa-news/2018/02/28/pa-cpa-journal-a-guide-to-nonprofit-fiscal-sustainability-ten-ways-cpas-can-help-ensure-the-long-term-health-of-nonprofits

Calabrese, T. D. (2013). Running on empty: The operating reserves of U.S. nonprofit organizations. *Nonprofit Management & Leadership*, *23*(3), 281-302. https://doi.org/10.1002/nml.21064

Calabrese, T. D. (2017). Do operating reserves stabilize spending by nonprofit organizations? *Nonprofit Management & Leadership*, *28*(3), 295-311. https://doi.org/10.1002/nml.21282

Carolina Silva Niño, A. (2015). Social entrepreneurship and corporate social responsibility: Differences and points in common. *Journal of Business & Economic Policy*, *2*(2), 85-93. http://www.jbepnet.com/journals/Vol_2_No_2_June_2015/8.pdf

Cegielski, C. G., M. Bourrie, D., & Hazen, B. T. (2013). Evaluating adoption of 121

emerging IT for corporate IT strategy: Developing a model using a qualitative

method. *Information Systems Management*, *30*(3), 235-249.

https://doi.org/10.1080/10580530.2013.794632

Chamberlain, S. (2015). Making sense of "sustainability" and its uses and misuses in the

arts. *Nonprofit Quarterly*. https://nonprofitquarterly.org/making-sense-of-

sustainability-and-its-uses-and-misuses-in-the-arts/

Chandrasekhar, D., García, I., & Khajehei, S. (2022). Recovery capacity of small

nonprofits in post-2017 hurricane Puerto Rico. *Journal of the American Planning

Association*, *88*(2), 206-219. https://doi.org/10.1080/01944363.2021.1938637

Child, C. D., & Gronbjerg, K. A. (2007). Nonprofit advocacy organizations: Their

characteristics and activities. *Southwestern Social Science Quarterly*, *88*(1), 259-

281. https://doi.org/10.1111/j.1540-6237.2007.00457.x

Collins, C., Flannery, H., & Hoxie, J. (2016). Gilded giving: Top-heavy philanthropy in

an age of extreme inequality. *Institute for Policy Studies*. https://ips-dc.org/wp-

content/uploads/2016/11/Gilded-Giving-Final-pdf.pdf

Cope, D. (2014). Methods and meanings: Credibility and trustworthiness of qualitative

research. *Oncology Nursing Forum*, *41*(1), 89-91.

https://doi.org/10.1188/14.onf.89-91

Coule, T. (2015). Governance and accountability: Broadening the theoretical perspective.

Nonprofit and Voluntary Sector Quarterly, *44*(1), 75–97.

https://doi.org/10.1177/0899764013503906

Cronbach, L. J. (1951). Coefficient alpha and the internal structure of tests.

Psychometrika, *16*, 297-334. https://doi.org/10.1007/BF02310555

Crucke, S., & Decramer, A. (2016). The development of a measurement instrument for

the organizational performance of social enterprises. *Sustainability*, *8*(2).

https://doi.org/10.3390/su8020161

Custer, R. L., Scarcella, J. A., & Stewart, B. R. (1999). The modified Delphi technique -

A rotational modification. *Journal of Career and Technical Education*, *15*(2), 50-

58. https://doi.org/10.21061/jcte.v15i2.702

Degroot, M. H. (1972). Reaching a consensus. *Journal of the American Statistical

Association*, *69*(345), 118-121. https://doi.org/10.1080/01621459.1974.10480137

Dicke, L. A., Heffner, A., & Ratliff, P. (2016). Stakeholder perspective in nonprofit

organizations. *Global Encyclopedia of Public Administration, Public Policy, and

Governance*. https://doi.org/10.1007/978-3-319-31816-5_2070-1

Dresner, S. (2008). *The principles of sustainability*. Earthscan.

DCA. (2021). What is Drum Corps Associates? About Drum Corps Associates.

https://dcacorps.org/about-drum-corps-associates

Ebrahim, A. (2003). Making sense of accountability: Conceptual perspectives for

northern and southern nonprofits. *Nonprofit Management & Leadership*, *14*(2),

191-212. https://doi.org/10.1002/nml.29

El Ebrashi, R. (2013). Social entrepreneurship theory and sustainable social impact.

Social Responsibility Journal, *9*(2), 188-209. https://doi.org/10.1108/SRJ-07-

2011-0013

Ellis, T. J., & Levy, Y. (2009). Towards a guide for novice researchers on research methodology: review and proposed methods. *Issues in Informing Science & Information Technology*, *6*, 323. https://doi.org/10.28945/1062

Faulk, L., Kim, M., Derrick-Mills, T., Boris, E., Tomasko, L., Hakizimana, N., Chen, T., Kim, M., Nath, L. (2021). Nonprofit trends and impacts 2021; National findings on donation trends from 2015 through 2020, diversity and representation, and first-year impacts of the COVID-19 pandemic. *Center on Nonprofit and Philanthropy*. https://www.urban.org/sites/default/files/publication/104889/nonprofit-trends-and-impacts-2021_2.pdf

Fletcher, A. J., & Marchildon, G. P. (2014). Using the Delphi method for qualitative, participatory action research in health leadership. *International Journal of Qualitative Methods*, *13*(1), 1-18. https://doi.org/10.1177/160940691401300101

Fortune, D. (2018). Future oriented strategy. *Free Management Resources*. https://freemanagementresources.com/future-oriented-strategy/#:~:text=Future%20orientation%20of%20an%20organization,ahead%20before%20making%20certain%20actions

Francis, A., & Talansky, J. (2012). Small nonprofits solving big problems. *Nonprofit Finance Fund*. https://nff.org/report/small-nonprofits-solving-big-problems

Fritz, J. (2019). Starting a nonprofit; How the IRS classifies nonprofit organizations. *The balance small business*. https://www.thebalancesmb.com/how-the-irs-classifies-nonprofit-organizations-2501798

Fusch, P. I., & Ness, L. R. (2015). Are we there yet? Data saturation in qualitative research. *The Qualitative Report*, *20*(9), 1408-1416. https://cpb-us-e1.wpmucdn.com/sites.nova.edu/dist/a/4/files/2015/09/fusch1.pdf

Gajdová, D., & Majdúchová, H. (2018). Financial sustainability criteria and their testing in the conditions of the Slovak non-profit sector. *Contemporary Economics*, 12(1), 33. https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3201079

Gazzola, P., Ratti, M., & Amelio, S. (2017). CSR and sustainability report for nonprofit organizations. An Italian best practice. *Management Dynamics in the Knowledge Economy*, 355-376. https://doi.org/10.25019/MDKE/5.3.03

Gleaves, V. O. (2017). Effective leadership and nonprofit sustainability. *ScholarWorks*. https://pdfs.semanticscholar.org/e9cf/32d10f12e715171f63810d6b488a6af480b4.pdf

Grant, A. (2012). Leading with meaning: Beneficiary contact, prosocial impact, and the performance effects of transformational leadership. *Academy of Management Journal*, *55*(2), 458-476. https://doi.org/10.5465/amj.2010.0588

Gregory, A. G., & Howard, D. (2009). The nonprofit starvation cycle. *Stanford Social Innovation Review*, *7*(4), 48-53. https://ssir.org/articles/entry/the_nonprofit_starvation_cycle#

Grisham, T. (2009). The Delphi technique; a method for testing complex and multifaceted topics. *International Journal of Managing Projects in Business*, *2*(1), 112-130. https://doi.org/10.1108/17538370910930545

GuideStar. (2015). Nine things you might not know about U.S. nonprofits. *GuideStar*.

https://learn.guidestar.org/hubfs/docs/nine-things-about-us-nonprofits.pdf

Habibi, A., Sarafrazi, A., & Izadyar, S. (2014). Delphi technique theoretical framework

in qualitative research. *International Journal of Engineering and Science*, *3*(4), 8-

13.

https://www.researchgate.net/publication/272177606_Delphi_Technique_Theoret

ical_Framework_in_Qualitative

Hall, D. A., Smith, H., Heffernan, E., & Fackrell, K. (2018). Recruiting and retaining

participants in e-Delphi surveys for core outcome set development: Evaluating the

COMiT'ID study. *PloS one*, *13*(7), 1-22.

https://doi.org/10.1371/journal.pone.0201378

Hall, J. K., Daneke, G. A., & Lenox, M. J. (2010). Sustainable development and

entrepreneurship: Past contributions and future directions. *Journal of Business

Venturing*, *25*(5), 439-448. https://doi.org/10.1016/j.jbusvent.2010.01.002

Hamilton, M. (2009). The interaction of transactional and transformational leadership.

Online Journal of Workforce Education and Development, *3*(3).

https://opensiuc.lib.siu.edu/cgi/viewcontent.cgi?article=1078&context=ojwed

Hammack, D. C. (1989). Private organizations, public purposes: Nonprofits and their

archives. *Journal of American History*, *76*(1), 181-191.

https://doi.org/10.2307/1908361

Hammack, D. C. (1995). Accountability and nonprofit organizations: A historical

　　perspective. *Nonprofit Management and Leadership*, *6*(2), 127-139.

　　https://doi.org/10.1002/nml.4130060203

Hammack, D. C. (2002). Nonprofit organizations in American history: Research

　　opportunities and sources. *American Behavioral Scientist*, *45*(11), 1638-1674.

　　https://doi.org/10.1177/0002764202045011004

Hasson, F., & Keeney, S. (2011). Enhancing rigor in the Delphi technique

　　research. *Technological Forecasting and Social Change*, *78*(9), 1695-1704.

　　https://doi.org/10.1016/j.techfore.2011.04.005

Hasson, F., Keeney, S., & McKenna, H. (2000). Research guidelines for the Delphi

　　survey technique. *Journal of Advanced Nursing*, *32*(4), 1008-1015.

　　https://doi.org/10.1046/j.1365-2648.2000.t01-1-01567.x

Heitner, K. L., Kahn, A. E., & Sherman, K. C. (2013). Building consensus on defining

　　success of diversity work in organizations. *Consulting Psychology Journal*, *65*(1),

　　58-73. https://doi.org/10.1037/a0032593

Hejblum, G., Ioos, V., Vibert, J., Böelle, P., Chalumeau-Lemoine, C., Chouaid, C.,

　　Valleron, A., & Guidet, B. (2008). A web-based Delphi study on the indications

　　of chest radiographs for patients in ICUs. *Chest Journal*, *133*(5), 1107-1112.

　　https://doi.org/10.1378/chest.06-3014

Helmig, B., Ingerfurth, S., & Pinz, A. (2014). Success and failure of nonprofit

　　organizations: Theoretical foundations, empirical evidence, and future research.

Voluntas: International Journal of Voluntary & Nonprofit Organizations, *25*(6), 1509-1538. https://doi.org/10.1007/s11266-013-9402-5

Hersona, S., & Sidharta, I. (2017). Influence of leadership function, motivation, and work discipline on employees' performance. *Journal of Applied Management*, *15*(3). https://pdfs.semanticscholar.org/b1fc/005b65718a71059c1fd0c32557fec9bb4646.pdf

Holovcsuk, A. M. (2019). Social entrepreneurship: Evolutions, characteristics, values, and motivations. *Annals of the University of Oradea, Economic Science Series*, *28*(1), 63-71. http://steconomiceuoradea.ro/anale/volume/2019/AUOES-1-2019.pdf#page=63

Hommerová, D., & Severová, L. (2019). Fundraising of nonprofit organizations: Specifics and new possibilities. *Journal of Social Service Research*, *45*(2), 181-192. https://doi.org/10.1080/01488376.2018.1479678

Hrywna, M. (2019, September 19). 80% of nonprofits' revenue is from government, fee for service. *TheNonProfitTimes*. https://www.thenonprofittimes.com/news/80-of-nonprofits-revenue-is-from-government-fee-for-service/#

Hsu, C. C., & Sandford, B. A. (2007). The Delphi technique: Making sense of consensus. *Practical Assessment, Research & Evaluation*, *12*(10), 1-8. https://doi.org/10.5959/eimj.v8i3.421

Hu, Q., Kapucu, N., & O'Byrne, L. (2014). Strategic planning for community-based small nonprofit organizations: Implementation, benefits, and challenges. *Journal*

of Applied Management & Entrepreneurship, 19(1), 83-101.

https://doi.org/10.9774/GLEAF.3709.2014.ja.00007

Internal Revenue Service. (2019). Exempt organization types; Public charities. IRS.

https://www.irs.gov/charities-non-profits/charitable-organizations/public-charities

Ismail, A., Mohamed, H. A.-B., Sulaiman, A. Z., Mohamad, M. H., & Yusuf, M. H.

(2011). An empirical study of the relationship between transformational

leadership, empowerment, and organizational commitment. *Business &*

Economics Research Journal, *2*(1), 89-106.

https://www.researchgate.net/publication/49608545_An_Empirical_Study_of_the

_Relationship_between_Transformational_Leadership_Empowerment_and_Orga

nizational_Commitment

Iwu, C. G., Kapondoro, L., Twum-Darko, M., & Tengeh, R. (2015). Determinants of

sustainability and organizational effectiveness in non-profit

organizations. *Sustainability*, *7*(7), 9560-9573. https://doi.org/10.3390/su7079560

Jia, R., Hu, W., & LI, S. (2022). Ambidextrous leadership and organizational innovation:

the importance of knowledge search and strategic flexibility. *Journal of*

Knowledge Management, *26*(3), 781-801. https://doi.org/10.1108/JKM-07-2020-

0544

Jensen, P. R. (2018). 'People can't believe we exist!': Social sustainability and alternative

nonprofit organizing. *Critical Sociology*, *44*(2), 375-388.

https://doi.org/10.1177/0896920517691106

Johnson, E. M. (2015, December 21). The basics of board committee structure.

https://www.asaecenter.org/resources/articles/an_plus/2015/december/the-basics-of-board-committee-structure

Kassem, H. S., Bagadeem, S., Alotaibi, B. A., & Aljuaid, M. (2021). Are partnerships in nonprofit organizations being governed for sustainability? A partnering life cycle assessment. *PloS One*, *16*(3), e0249228.

https://doi.org/10.1371/journal.pone.0249228

Kim, S., Gupta, S., & Lee, C. (2021). Managing members, donors, and member-donors for effective nonprofit fundraising. *Journal of Marketing*, *85*(3), 220-239.

https://doi.org/10.1177/0022242921994587

Kim, S. H., & Kim, S. (2016). National culture and social desirability bias in measuring public service motivation. *Administration & Society*, *48*(4), 444-476.

https://doi.org/10.1177/0095399713498749

Korstjens, I., & Moser, A. (2018). Series: Practical guidance to qualitative research. Part 4: Trustworthiness and publishing. *The European Journal of General Practice*, *24*(1), 120–124. https://doi.org/10.1080/13814788.2017.1375092

Langer, J., & LeRoux, K. (2017). Developmental culture and effectiveness in nonprofit organizations. *Public Performance & Management Review*, *40*(3), 457-479.

https://doi.org/10.1080/15309576.2016.1273124

Lecy, J. D., & Searing, E. A. M. (2015). Anatomy of the nonprofit starvation cycle: An analysis of falling overhead ratios in the nonprofit sector. *Nonprofit and*

Voluntary Sector Quarterly, *44*, 539-563.

https://doi.org/10.1177/0899764014527175

Lewis, S. (2015). Qualitative inquiry and research design: Choosing among five

approaches. *Health Promotion Practice*, *16*(4), 473-475.

https://doi.org/10.1177/1524839915580941

Lin, W., & Wang, Q. (2016). What helped nonprofits weather the great

recession? *Nonprofit Management & Leadership*, *26*(3), 257-276.

https://doi.org/10.1002/nml.21197

Linstone, H. A., & Turoff, M. (1975). The Delphi method: Techniques and applications.

Reading, MA Addison-Wesley.

Lu, J., Xie, X., & Xu, J. (2013). Desirability or feasibility: Self-Other decision-making

differences. *Personality and Social Psychology Bulletin*, *39*(2), 144-155.

https://doi.org/10.1177/0146167212470146

Manion, J. (2015). Leadership/management: The leadership relationship. Part II:

Essential elements for a healthy relationship. *Journal of Perianesthesia Nursing*,

30, 346-350. https://doi.org/10.1016/j.jopan.2015.05.003

Marshall, C., & Rossman, G. B. (2016). *Designing qualitative research (6th ed.)*. Sage.

Martiskainen, M. (2017). The role of community leadership in the development of

grassroots innovations. *Environmental Innovation and Societal Transitions*, *22*,

78-89. https://doi.org/10.1016/j.eist.2016.05.002

McKeever, B. (2015). The nonprofit sector in brief 2015: Public charities, giving, and

volunteering. *National Center for Charitable Statistics*.

https://www.urban.org/research/publication/nonprofit-sector-brief-2015-public-charities-giving-and-volunteering

McKeever, B. (2018). The nonprofit sector in brief 2018: Public charities, giving, and volunteering. *National Center for Charitable Statistics*. https://nccs.urban.org/publication/nonprofit-sector-brief-2018#the-nonprofit-sector-in-brief-2018-public-charites-giving-and-volunteering

McKenna, H. P. (1994). The Delphi technique: A worthwhile approach for nursing? *Journal of Advanced Nursing*, *19*(6), 1221-1225. https://doi.org/10.1111/j.1365-2648.1994.tb01207.x

McLean, C. (2014, December 30). Vital records: Births and deaths in the nonprofit sector. Nonprofit Quarterly. https://nonprofitquarterly.org/vital-records-births-and-deaths-in-the-nonprofit-sector/

Meckstroth, A., & Arnsberger, P. (1998). A 20-year review of the nonprofit sector, 1975-1995. *Statistics of Income Bulletin*, *1136*, 141-171. https://www.irs.gov/pub/irs-soi/20yreo.pdf

Milde, K., & Yawson, R. (2017). Strategies for social media use in nonprofits. *Journal of Management Policy and Practice*, *18*(1), 19-27. https://www.researchgate.net/publication/318837162

Miller, C. (2010). The four horsemen of the nonprofit financial apocalypse. Nonprofit Quarterly. https://nonprofitquarterly.org/the-four-horsemen-of-the-nonprofit-financial-apocalypse/?utm_source=Webinar+July+2014&utm_campaign=647eb2eb45-

7_8_Webinar_Promotion7_1_2014&utm_medium=email&utm_term=0_afe4db9a
7c-647eb2eb45-

Minnesota Council of Nonprofits. (2014). Principles and practices for nonprofit
excellence. *Minnesota Council of Nonprofits*.
https://www.minnesotanonprofits.org/docs/default-source/publications/principles-
and-practices---full-publication.pdf?sfvrsn=93531894_2

Morris, G., Roberts, D., MacIntosh, J., & Bordone, A. (2019). The financial health of the
united states nonprofit sector; Facts and observations. *Guidestar*.
https://learn.guidestar.org/hubfs/Docs/The%20Financial%20Health%20of%20the
%20US%20Nonprofit%20Sector.pdf

Morris, M. H., Webb, J. W., & Franklin, R. J. (2011). Understanding the manifestation of
entrepreneurial orientation in the nonprofit context. *Entrepreneurship Theory and
Practice*, *35*(5), 947-971. https://doi.org/10.1111/j.1540-6520.2011.00453.x

Morrison, C. C., & Greenhaw, L. L. (2018). What skills do volunteer leaders need? A
Delphi study. *Journal of Leadership Education*, *17*(4), 54-71.
https://doi.org/10.12806/V17/I4/R4B

National Council of Nonprofits. (2019). Nonprofit impact matters: How America's
charitable nonprofits strengthen communities and improve lives.
https://www.nonprofitimpactmatters.org/site/assets/files/1/nonprofit-impact-
matters-sept-2019-1.pdf

National Council of Nonprofits (2021). Updated analysis; The scope and impact of
nonprofit workforce shortages.

https://www.councilofnonprofits.org/sites/default/files/documents/nonprofit-workforce-shortages-report.pdf

Noruzi, M. R., Westover, J. H., & Rahimi, G. R. (2010). Notice of retraction: An exploration of social entrepreneurship in the entrepreneurship era. *Asian Social Science*, *6*(6), 3-10. http://citeseerx.ist.psu.edu/viewdoc/download?doi=10.1.1.473.6038&rep=rep1&type=pdf

O'Reilly, N., Ayer, S., Pegoraro, A., Leonard, B., & Rundle-Thiele, S. (2012). Toward an understanding of donor loyalty: Demographics, personality, persuasion, and revenue. *Journal of Nonprofit & Public Sector Marketing*, *24*(1), 65-81. https://doi.org/10.1080/10495142.2012.652910

Okoli, C., & Pawlowski, S. D. (2004). The Delphi method as a research tool: An example, design considerations, and applications. *Information and Management*, *42*, 15-29. https://doi.org/10.1016/j.im.2003.11.002

Olberding, J. C., & Williams, L. B. (2010). *Building Strong Nonprofits: New Strategies for Growth and Sustainability*. Wiley.

Olivier, D., Marie-Ève, L., Gilles, S., & Michel, T. (2015). High involvement management practices as leadership enhancers. *International Journal of Manpower*, (7), 1058. https://doi.org/10.1108/IJM-10-2013-0243

Ostrower, F. (2007). Nonprofit governance in the United States; Findings on performance and accountability the first national representative study. The Urban Institute.

https://www.urban.org/sites/default/files/publication/46516/411479-Nonprofit-Governance-in-the-United-States.PDF

Pandey, S., Kim, M., & Pandey, S. K. (2017). Do mission statements matter for nonprofit performance? *Nonprofit Management & Leadership*, *27*(3), 389-410. https://doi.org/10.1002/nml.21257

Patton, M. Q. (2015). *Qualitative research & evaluation methods: Integrating theory and practice* (4th ed.). SAGE.

Patzelt, H., & Shepherd, D. A. (2011). Recognizing opportunities for sustainable development. *Entrepreneurship: Theory and Practice*, *35*(4), 631-652. https://doi.org/10.1111/j.1540-6520.2010.00386.x

Peng, S., Liao, Y., & Sun, R. (2020). The influence of transformational leadership on employees' affective organizational commitment in public and nonprofit organizations: A moderated mediation model. *Public Personnel Management*, *49*(1), 29-56. https://doi.org/10.1177/0091026019835233

Pope, J., Isely, E. S., & Asamoa, T. F. (2009). Developing a marketing strategy for nonprofit organizations: An exploratory study. *Journal of Nonprofit & Public Sector Marketing*, *21*(2), 184-201. https://doi.org/10.1080/10495140802529532

Powell, C. (2003). The Delphi technique: myths and realities. *Journal of Advanced Nursing*, 41(4), 376-382. https://doi.org/10.1046/j.1365-2648.2003.02537.x

Praszkier, R., & Nowak, A. (2011). Social Entrepreneurship: Theory and Practice. Cambridge: Cambridge University Press. https://doi.org/10.1017/CBO9781139049467

Pressgrove, G. N., & McKeever, B. W. (2016). Nonprofit relationship management: Extending the organization-public relationship to loyalty and behaviors. *Journal of Public Relations Research*, *28*(3-4), 193-211. https://doi.org/10.1080/1062726X.2016.1233106

Rosing, K., Frese, M., & Bausch, A. (2011). Explaining the heterogeneity of the leadership-innovation relationship: Ambidextrous leadership. *The Leadership Quarterly*, *22*, 956-9-74. https://doi.org/10.1016/j.leaqua.2011.07.014

Rosing, K., Rosenbusch, N., & Frese, M. (2010). Ambidextrous leadership in the innovation process. In A. Gerybadze, U. Hommel, H. Reiners, & D. Thomaschewski (Eds.), Innovation and international corporate growth (pp. 191-204). https://doi.org/10.1007/978-3-642-10823-5_12

Rottkamp, D. M., & Bahazhevska, N. (2016). Financial sustainability of not-for-profits. *CPA Journal*, 86(4), 8-9. https://www.cpajournal.com/2016/04/14/financial-sustainability-not-profits/

Rottkamp, D. M., & Gordon, V. M. (2022). Keys to Successful Remote Audits of Not-for-Profit Organizations. *CPA Journal*, 40-45. https://www.cpajournal.com/2022/05/11/keys-to-successful-remote-audits-of-not-for-profit-organizations/

Rowe, M., Frantz, J., & Bozalek, V. (2013). Beyond knowledge and skills: the use of a Delphi study to develop a technology-mediated teaching strategy. *BMC Medical Education*, *13*(51). https://doi.org/10.1186/1472-6920-13-51

Ruysscher, C., Claes, C., Lee, T., Cui, F., Loon, J., Maeyer, J., & Schalock, R. (2017). A

    systems approach to social entrepreneurship. *Voluntas: International Journal of*

    Voluntary & Nonprofit Organizations, *28*(6), 2530-2545.

    https://doi.org/10.1007/s11266-016-9704-5

Sargeant, A., & Woodliffe, L. (2007). Building donor loyalty: The antecedents and role

    of commitment in the context of charity giving. *Journal of Nonprofit & Public*

    Sector Marketing, *18*(2), 47-68. https://doi.org/10.1300/J054v18n02_03

Schubert, P., & Boenigk, S. (2019). The nonprofit starvation cycle: Empirical evidence

    from a German context. *Nonprofit & Voluntary Sector Quarterly*, *48*(3), 467-491.

    https://doi.org/10.1177/0899764018824669

Shenton, A. K. (2004). Strategies for ensuring trustworthiness in qualitative research

    projects. *Education for Information*, *22*(2), 63-75.

    https://pdfs.semanticscholar.org/cbe6/70d35e449ceed731466c316cd273032b28ca

    .pdf

Shon, J., Hamidullah, M. F., & McDougle, L. M. (2019). Revenue structure and spending

    behavior in nonprofit organizations. *American Review of Public*

    Administration, 49(6), 662-674. https://doi.org/10.1177/0275074018804562

Singh, V., Singh, N., & Bhadauria, S. (2021). Structural framework of ambidextrous

    leadership behavior affecting firm's innovation. *International Conference on*

    Industrial Engineering and Engineering Management (IEEM), 1279-1283.

    https://doi.org/10.1109/IEEM50564.2021.9672989

Skulmoski, G. J., Hartman, F. T., & Krahn, J. (2007). The Delphi method for graduate research. *Journal of Information Technology Education: Research*, *6*, 1-21. https://doi.org/10.28945/199

Slatten, L. A., Bendickson, J. S., Diamond, M., McDowell W. C. (2021). Staffing of small nonprofit organizations: A model for retaining employees. *Journal of Innovation & Knowledge*, *6*(1), 50-57. https://doi.org/10.1016/j.jik.2020.10.003

Stecker, M. J. (2014). Revolutionizing the nonprofit sector through social entrepreneurship. *Journal of Economic Issues (Taylor & Francis Ltd)*, *48*(2), 349-358. https://doi.org/10.2753/JEI0021-3624480208

Sturm, P. (2018, August 7). Culture suck: How a bad ethical culture can doom a good nonprofit. *Nonprofit Quarterly*. https://nonprofitquarterly.org/bad-ethical-nonprofit-culture/

Suryanarayana, A. (2011). An empirical study into transactional and transformational leadership. *Proceedings of the Annual International Conference on Human Resource Management and Professional Development for the Digital Age (HRM&PD 2011)*, 57-63. https://doi.org/10.5716/2251-2349_HRM&PD53

The American National Red Cross. (2020). A brief history of the American red cross. *American Red Cross: Our History*. https://www.redcross.org/content/dam/redcross/National/history-full-history.pdf

Tofighi, M., Mazaheri, E., & Anderson, J. E. (2022). The impact of peer-influence: How does social network endorsement affect nonprofits and for-profit companies?.

Journal of Nonprofit & Public Sector Marketing, *34*(2), 177-203.

https://doi.org/10.1080/10495142.2020.1798854

Trevelyan, E. G., & Robinson, P. N. (2015). Delphi methodology in health research: How

to do it? *European Journal of Integrative Medicine*, *7*(4), 423-428.

https://doi.org/10.1016/j.eujim.2015.07.002WGI

Ulrich. (2018). Ulrichsweb: Global serials directory. Serials solutions.

http://ulrichsweb.serialssolutions.com.

Valentinov, V., & Vaceková, G. (2015). Sustainability of rural nonprofit organizations:

Czech Republic and beyond. *Sustainability*, *7*(8), 9890-9906.

https://doi.org/10.3390/su7089890

von der Gracht, H. A. (2012). Consensus measurement in Delphi studies: Review and

implications for future quality assurance. *Technological Forecasting & Social*

Change, *79*(8), 1525-1536. https://doi.org/10.1016/j.techfore.2012.04.013

Waddock, S. A., & Post, J. E. (1991). Social entrepreneurs and catalytic change. *Public*

Administration Review, *51*(5), 393–401. https://doi.org/10.2307/976408

Weerawardena, J., & Mort, G. S. (2006). Investigating social entrepreneurship: A

multidimensional model. *Journal of World Business*, *41*(1), 21-35.

https://doi.org/10.1016/j.jwb.2005.09.001

Weerawardena, J., McDonald, R. E., & Mort, G. S. (2010). Sustainability of nonprofit

organizations: An empirical investigation. *Journal of World Business*, *45*(4), 346-

356. https://doi.org/10.1016/j.jwb.2009.08.004

Wellens, L., & Jegers, M. (2014). Effective governance in nonprofit organizations: A

    literature based multiple stakeholder approach. *European Management Journal*,

    32(2), 223-243. https://doi.org/10.1016/j.emj.2013.01.007

Whitney, J. D. (2000). Descriptive designs: The case for case studies and case series in

    research. *Journal of WOCN*, *27*(2). 76-78. https://doi.org/10.1016/S1071-

    5754(00)90072-X

Whitney, K. B., & Gale, S. A. (2015). Positioning professional membership organizations

    for success: Achieving Sustainability. *Nurse Leader*, *13*(1). 55-57.

    https://doi.org/10.1016/j.mnl.2014.11.008

Wiley InterScience. (2009). Nonprofit leadership key to long-term sustainability.

    Corporate Philanthropy Report, *24*(9), 1-12. https://doi.org/10.1002/cprt.20009

Wishnick, A. (2019). Strategic planning for nonprofits: Engage diverse stakeholders;

    Eliciting a range of perspectives about your organization from diverse

    stakeholders contributes to a high-impact strategic plan. *MissionBox Global*

    Network. https://www.missionbox.com/article/233/strategic-planning-for-

    nonprofits-engage-diverse-stakeholders

Wollebaek, D. (2009). Survival in local voluntary associations. *Nonprofit Management*

    and Leadership, 19(3), 267-284. https://doi.org/10.1002/nml.219

World Guard International (WGI). (2020). What is WGI. WGI Sport of the Arts.

    https://wgi.org/about-wgi/what-is-wgi/

World Guard International (WGI). (2021). WGI Statement on 2021 season. WGI Sport of

    the Arts. https://wgi.org/wgi-statement-on-2021-season/

Zacher, H., & Rosing, K. (2015). Ambidextrous leadership and team innovation. *Leadership & Organization Development Journal*, *36*(1), 54-68. https://doi.org/10.1108/LODJ-11-2012-0141

Zacher, H., & Wilden, R. G. (2014). A daily diary study on ambidextrous leadership and self-reported employee innovation. *Journal of Occupational & Organizational Psychology*, *87*(4), 813. https://doi.org/10.1111/joop.12070

Zhang, X., & Bartol, K. M. (2010). Linking empowering leadership and employee creativity: The influence of psychological empowerment, intrinsic motivation, and creative process engagement. *Academy of Management Journal*, *53*(1), 107-128. https://doi.org/10.5465/AMJ.2010.48037118

Zheng, J., Xie, H., Wu, G., & Xu, H. (2017). Ambidextrous leadership and sustainability-based project performance: The role of project culture. *Sustainability*, *9*(12), 2336. https://doi.org/10.3390/su9122336

Appendix A: Study Invitation

I am Justine Lownsbury, a PhD candidate in the School of Management at Walden University, and I'd like to invite you to participate in my research study. The purpose of my study is to determine how an expert panel of U.S.-based 501(c)(3) nonprofit organization stakeholders view the desirability, feasibility, and importance of future-oriented* strategies that small U.S.-based 501(c)(3) nonprofit organizations may use to support financial sustainability. You qualify to be a participant if you meet both of the following criteria:

(a) any administrative involvement (e.g., financial, recruitment, mission pursuit, etc.) in a small U.S.-based 501(c)(3) nonprofit organization* that has survived longer than 10 years; and

(b) financial and strategic insight regarding small U.S.-based 501(c)(3) nonprofit organizations' recruitment, retention, and sustainment.

If you elect to participate in this study, you will be asked to complete four separate electronic surveys through SurveyMonkey.com over the course of four rounds (one survey per round). This entire process will take approximately 5 months.

If you are interested in participating, please click on the URL provided below, which will load the informed consent document. The informed consent will provide you with the details of the study and your involvement in it. Once you click "Yes, I consent to participate in the study" you will be directed to begin the Round 1 survey.

https://www.surveymonkey.com/r/SurveyRound1

Thank you for taking the time to assist me in this research. Please share this invitation with anyone you think might be eligible to participate in the study based on the criteria indicated above.

Thank you for your time and consideration.

If you have any questions, please feel free to contact me any time at (Walden email address).

*Future-oriented Strategies refers to long-term strategies, strategic thinking, and planning the future direction of the organization while anticipating potential risks and consequences.

*A small 501(c)(3) nonprofit organization will be defined as organizations with an annual revenue under $500k that have been granted tax-exempt status and categorized as 501(c)(3) by the Internal Revenue Service (IRS).

Appendix B: Round 1 Survey

Welcome to the Round 1 Research Survey to determine Financial Sustainability Strategies in small U.S.-based 501(c)(3) nonprofit organizations

Dear Research Panelist,

Thank you for agreeing to participate in the study of "Future-oriented strategies that small 501(c)(3) nonprofit organizations may use to support financial sustainability: A qualitative classical Delphi study" as a research panelist. This study focuses on input from a panel of approximately 25 self-selected experts to develop a consensus-based list of future-oriented* strategies for financial sustainability over several rounds of survey and data collection.

In this first round you will be presented with questions that will assist in determining future-oriented strategies for financial sustainability which have been used in small U.S.-based 501(c)(3) nonprofit organizations that have survived beyond 10 years. The survey will take about 15-20 minutes depending on the depth of your responses and is comprised of three sections. You will first be asked to self-validate that you meet the selection criteria for the study. Then, in the second section, you will be asked to answer three open-ended questions. The third and final section requests that you provide your email address so that I may invite you to participate in Round 2. Please click submit after you have completed each section.

I appreciate you taking the time to allow my study to benefit from your valuable feedback. I hope you enjoy the survey.

*Future-oriented Strategies refers to long-term strategies, strategic thinking, and planning the future direction of the organization while anticipating potential risks and consequences.

You qualify to be a participant if you meet both of the following criteria:

1. Any administrative involvement (e.g., financial, recruitment, mission pursuit, etc.) in a small U.S.-based 501(c)(3) nonprofit organization* that has survived longer than 10 years.

2. Financial and strategic insight regarding small U.S.-based 501(c)(3) nonprofit organizations' recruitment, retention, and sustainment.

*A small 501(c)(3) nonprofit organization will be defined as organizations with an annual revenue under $500k that have been granted tax-exempt status and categorized as 501(c)(3) by the Internal Revenue Service (IRS).

Round 1 open-ended questions

1. What are three strategies that you think small U.S.-based 501(c)(3) nonprofit organizations should use to support financial sustainability? (e.g., marketing, donor funding, stakeholder involvement, creating reserves, effective leadership, etc.)

    Please describe the three strategies you identified briefly.

2. For each of the strategies you identified, are there any associated funding methods and/or partnerships (with other organizations, stakeholders, etc.)?

    Please describe them.

3. What resources (e.g., equipment, personnel/volunteers, etc.) do you believe small U.S.-based 501(c)(3) nonprofit organizations will need to support your identified strategies?

I hope you enjoyed the survey.

I appreciate you taking the time to allow my study to benefit from your valuable feedback.

Please provide your email address here to receive the Round 2 invitation:

Appendix C: Round 2 Survey

Welcome to the Round 2 Research Survey to determine Financial Sustainability
Strategies in small U.S.-based 501(c)(3) nonprofit organizations

Welcome to the Round 2 survey for future-oriented strategies that small 501(c)(3)
nonprofit organizations may use to support financial sustainability. You are invited to
participate. If you choose to participate, you will be presented with the list of future-
oriented strategies derived from Round 1 organized into three major categories: types of
strategies, methods and partnerships, and stakeholder involvement.

Round 2 has 31 future-oriented strategy statements. Each strategy statement has a scale
for desirability and another scale for feasibility.

Please, rate the future-oriented strategy items and feel free to include a rationale for
choosing a rating of 1 or 2, or general comments.

At the end of the survey, you will be prompted to provide your email address so that I
may invite you to participate in Round 3.

The survey will take about 15-20 minutes.
Thank you for your time and enjoy the survey!

_____

Please, rate the future-oriented strategy items using the two scales for desirability and
feasibility.
The scales for desirability and feasibility range from 1 to 5, with:

Desirability
1 = Very Undesirable
2 = Undesirable
3 = Neither Desirable or Undesirable
4 = Desirable
5 = Very Desirable

Feasibility
1 = Very Unfeasible
2 = Unfeasible
3 = Neither Feasible nor Unfeasible
4 = Feasible
5 = Very Feasible

*Desirability is the effectiveness or benefit of the solution.
*Feasibility is the practicality in the implementation of the solution.

Category A: Types of Strategies

Strategies that small U.S.-based 501(c)(3) nonprofit organizations should use to support financial sustainability.

1. Implement marketing and campaigning strategies on social media, to include showing the positive social impact of the organization on its members and the community it serves.

	1	2	3	4	5
Desirability	☐	☐	☐	☐	☐
Feasibility	☐	☐	☐	☐	☐

Please use this space to provide a rationale for choosing a rating of 1 or 2, or to provide general comments.

2. Implement various fundraising initiatives, such as raffles, golf outings, charitable gambling (as allowed by state and federal regulations), virtual fundraising/events, etc.

	1	2	3	4	5
Desirability	☐	☐	☐	☐	☐
Feasibility	☐	☐	☐	☐	☐

Please use this space to provide a rationale for choosing a rating of 1 or 2, or to provide general comments.

3. Sign up for charitable programs provided by large corporations (such as AmazonSmile, McGraw-Hill, Microsoft, etc.) to obtain donor funds.

	1	2	3	4	5
Desirability	☐	☐	☐	☐	☐
Feasibility	☐	☐	☐	☐	☐

Please use this space to provide a rationale for choosing a rating of 1 or 2, or to provide general comments.

4. Seek sources of, and apply for, grant funding.

	1	2	3	4	5
Desirability	☐	☐	☐	☐	☐
Feasibility	☐	☐	☐	☐	☐

Please use this space to provide a rationale for choosing a rating of 1 or 2, or to provide general comments.

5. Sell merchandise, to include marketing merchandise like t-shirts with logos, as well as music files, audition music materials, etc.

	1	2	3	4	5
Desirability	☐	☐	☐	☐	☐
Feasibility	☐	☐	☐	☐	☐

Please use this space to provide a rationale for choosing a rating of 1 or 2, or to provide general comments.

6. Obtain sponsorships (i.e., reoccurring donations of resources, such as equipment, rehearsal space, and/or money).

	1	2	3	4	5
Desirability	☐	☐	☐	☐	☐
Feasibility	☐	☐	☐	☐	☐

Please use this space to provide a rationale for choosing a rating of 1 or 2, or to provide general comments.

7. Create community-based buy in and support that will lead to partnerships for rehearsal space and/or other resources.

	1	2	3	4	5
Desirability	☐	☐	☐	☐	☐
Feasibility	☐	☐	☐	☐	☐

Please use this space to provide a rationale for choosing a rating of 1 or 2, or to provide general comments.

8. Maintain community-based buy in and support.

	1	2	3	4	5
Desirability	☐	☐	☐	☐	☐
Feasibility	☐	☐	☐	☐	☐

Please use this space to provide a rationale for choosing a rating of 1 or 2, or to provide general comments.

9. Implement long-term capital expenditure and financial planning.

	1	2	3	4	5

	1	2	3	4	5
Desirability	☐	☐	☐	☐	☐
Feasibility	☐	☐	☐	☐	☐

Please use this space to provide a rationale for choosing a rating of 1 or 2, or to provide general comments.

10. Reduce financial waste.

	1	2	3	4	5
Desirability	☐	☐	☐	☐	☐
Feasibility	☐	☐	☐	☐	☐

Please use this space to provide a rationale for choosing a rating of 1 or 2, or to provide general comments.

11. Create financial reserves.

	1	2	3	4	5
Desirability	☐	☐	☐	☐	☐
Feasibility	☐	☐	☐	☐	☐

Please use this space to provide a rationale for choosing a rating of 1 or 2, or to provide general comments.

12. Initiate and support budgeting (e.g., planning to "live within your means").

	1	2	3	4	5
Desirability	☐	☐	☐	☐	☐
Feasibility	☐	☐	☐	☐	☐

Please use this space to provide a rationale for choosing a rating of 1 or 2, or to provide general comments.

13. Initiate and support operational planning.

	1	2	3	4	5
Desirability	☐	☐	☐	☐	☐
Feasibility	☐	☐	☐	☐	☐

Please use this space to provide a rationale for choosing a rating of 1 or 2, or to provide general comments.

14. Appoint and/or hire effective leaders.

	1	2	3	4	5
Desirability	☐	☐	☐	☐	☐
Feasibility	☐	☐	☐	☐	☐

Please use this space to provide a rationale for choosing a rating of 1 or 2, or to provide general comments.

15. Train leaders to direct financial planning effectively.

	1	2	3	4	5
Desirability	☐	☐	☐	☐	☐
Feasibility	☐	☐	☐	☐	☐

Please use this space to provide a rationale for choosing a rating of 1 or 2, or to provide general comments.

16. Implement processes to monitor membership dues.

	1	2	3	4	5
Desirability	☐	☐	☐	☐	☐
Feasibility	☐	☐	☐	☐	☐

Please use this space to provide a rationale for choosing a rating of 1 or 2, or to provide general comments.

Category B: Methods and Partnerships

Associated funding methods and/or partnerships for each of the strategies identified.

17. Hire a financial director for financial management.

	1	2	3	4	5
Desirability	☐	☐	☐	☐	☐
Feasibility	☐	☐	☐	☐	☐

Please use this space to provide a rationale for choosing a rating of 1 or 2, or to provide general comments.

18. Hire administrative management positions.

	1	2	3	4	5
Desirability	☐	☐	☐	☐	☐

	1	**2**	**3**	**4**	**5**
Feasibility	☐	☐	☐	☐	☐

Please use this space to provide a rationale for choosing a rating of 1 or 2, or to provide general comments.

19. Obtain sponsorships with equipment companies.

	1	**2**	**3**	**4**	**5**
Desirability	☐	☐	☐	☐	☐
Feasibility	☐	☐	☐	☐	☐

Please use this space to provide a rationale for choosing a rating of 1 or 2, or to provide general comments.

20. Create a foundation for fundraising and investments.

	1	**2**	**3**	**4**	**5**
Desirability	☐	☐	☐	☐	☐
Feasibility	☐	☐	☐	☐	☐

Please use this space to provide a rationale for choosing a rating of 1 or 2, or to provide general comments.

21. Implement routine strategic planning meetings.

	1	**2**	**3**	**4**	**5**
Desirability	☐	☐	☐	☐	☐
Feasibility	☐	☐	☐	☐	☐

Please use this space to provide a rationale for choosing a rating of 1 or 2, or to provide general comments.

22. Develop partnerships with entities with whom the organization has interacted previously (such as through previous performance sites, other similar organizations, etc.).

	1	**2**	**3**	**4**	**5**
Desirability	☐	☐	☐	☐	☐
Feasibility	☐	☐	☐	☐	☐

Please use this space to provide a rationale for choosing a rating of 1 or 2, or to provide general comments.

Category C – Stakeholder Involvement

Resources that small U.S.-based 501(c)(3) nonprofit organizations need to support the strategies identified.

23. Include stakeholders (e.g., volunteers, members, donors, etc.) in strategic planning.

	1	2	3	4	5
Desirability	☐	☐	☐	☐	☐
Feasibility	☐	☐	☐	☐	☐

Please use this space to provide a rationale for choosing a rating of 1 or 2, or to provide general comments.

24. Include stakeholders (e.g., volunteers, members, donors, etc.) in financial planning, to include monthly reporting and forecasting.

	1	2	3	4	5
Desirability	☐	☐	☐	☐	☐
Feasibility	☐	☐	☐	☐	☐

Please use this space to provide a rationale for choosing a rating of 1 or 2, or to provide general comments.

25. Partner with various sources (like "Nonprofit Quarterly") to publish organizational news and updates.

	1	2	3	4	5
Desirability	☐	☐	☐	☐	☐
Feasibility	☐	☐	☐	☐	☐

Please use this space to provide a rationale for choosing a rating of 1 or 2, or to provide general comments.

26. Recruit volunteers (to include alumni) to assist with sustainability strategies.

	1	2	3	4	5
Desirability	☐	☐	☐	☐	☐
Feasibility	☐	☐	☐	☐	☐

Please use this space to provide a rationale for choosing a rating of 1 or 2, or to provide general comments.

27. Provide stakeholders with clear communication and transparency regarding all of the activities within the organization (e.g., operations, fund raising, donor funds, etc.).

	1	2	3	4	5
Desirability	☐	☐	☐	☐	☐
Feasibility	☐	☐	☐	☐	☐

Please use this space to provide a rationale for choosing a rating of 1 or 2, or to provide general comments.

28. Implement an advisory board of donors to assist in financial planning.

	1	2	3	4	5
Desirability	☐	☐	☐	☐	☐
Feasibility	☐	☐	☐	☐	☐

Please use this space to provide a rationale for choosing a rating of 1 or 2, or to provide general comments.

29. Train staff in grant writing.

	1	2	3	4	5
Desirability	☐	☐	☐	☐	☐
Feasibility	☐	☐	☐	☐	☐

Please use this space to provide a rationale for choosing a rating of 1 or 2, or to provide general comments.

30. Implement a process to manage scouting organization members.

	1	2	3	4	5
Desirability	☐	☐	☐	☐	☐
Feasibility	☐	☐	☐	☐	☐

Please use this space to provide a rationale for choosing a rating of 1 or 2, or to provide general comments.

31. Implement networking mechanisms via social media.

	1	2	3	4	5
Desirability	☐	☐	☐	☐	☐
Feasibility	☐	☐	☐	☐	☐

Please use this space to provide a rationale for choosing a rating of 1 or 2, or to provide general comments.

Please provide your email address here to receive the Round 3 invitation:

Appendix D: Round 3 Survey

Welcome to the Round 3 Research Survey to determine Strategies that small U.S.-based 501(c)(3) nonprofit organizations should use to support financial sustainability

Thank you for continuing to serve on this panel and providing your input in Round 2. In Round 3 you will be presented with 12 forward-looking strategies that small U.S.-based 501(c)(3) nonprofit organizations should use to support financial sustainability. These strategies from Round 2 all met the threshold for panel agreement in both desirability and feasibility. For this survey, you will be asked to choose and then rank your top 5 most important.

There are 2 parts to this survey. In part 1, you will be asked to select the 5 most important of the 12 strategic statements by clicking the checkbox associated with the statements you would like to select. Each statement is labeled S1 through S12 for identification purposes only and the label has no bearing on the order of importance that will be determined in this survey round.

In part 2, you will be asked to rank your 5 most preferred strategies selected in part 1. To rank the strategies, click on any of the checkboxes under numbers 1 to 5, which are located to the right of the preferred strategy. Use the number 1 to indicate your highest ranking or most preferred strategy, and the number 5 to indicate your lowest ranking or least preferred strategy.

An open text comment area is provided at the end of the ranking action for any comments you would like to provide.

The survey will take about 10 minutes. Thank you for your time and for allowing my study to benefit from your valuable insight and feedback.

Please provide your email address here to receive the Round 4 (final) survey invitation:

Your e-mail address will be kept confidential and will only be seen by me. No personal identifiable information will be shared with anyone. SurveyMonkey's privacy policy also ensures information will be kept private and confidential.

Part 1:

> You are provided with the 12 statements reflecting consensus among the panel as most desirable and feasible forward-looking strategies. Please select your 5 most important strategies by clicking on the box to the left of the strategic statement.

☐ S1. Implement marketing and campaigning strategies on social media, to include showing the positive social impact of the organization on its members and the community it serves.

☐ S2. Implement various fundraising initiatives, such as raffles, golf outings, charitable gambling (as allowed by state and federal regulations), virtual fundraising/events, etc.

☐ S3. Sign up for charitable programs provided by large corporations (such as AmazonSmile, McGraw-Hill, Microsoft, etc.) to obtain donor funds.

☐ S4. Sell merchandise, to include marketing merchandise like t-shirts with logos, as well as music files, audition music materials, etc.

☐ S5. Initiate and support operational planning.

☐ S6. Appoint and/or hire effective leaders.

☐ S7. Implement processes to monitor membership dues.

☐ S8. Implement routine strategic planning meetings.

☐ S9. Develop partnerships with entities with whom the organization has interacted previously (such as through previous performance sites, other similar organizations, etc.).

☐ S10. Recruit volunteers (to include alumni) to assist with sustainability strategies.

☐ S11. Provide stakeholders with clear communication and transparency regarding all of the activities within the organization (e.g., operations, fund raising, donor funds, etc.).

☐ S12. Implement networking mechanisms via social media.

Part 2:

Please rank your top 5 most important strategies that you selected in Part 1. To rank the strategies, click on any of the checkboxes under numbers 1 to 5. Use the number 1 to indicate the most important strategic statement and the number 5 to indicate the least important of the selected statements.

1. Please rank the strategies using the numbers 1 to 5 for highest preference to lowest preference. To rank the strategies, click on any of the checkboxes under numbers 1 to 5 besides your selected preferred solution.

	1	2	3	4	5
Preferred solution by expert panelist	☐	☐	☐	☐	☐
Preferred solution by expert panelist	☐	☐	☐	☐	☐
Preferred solution by expert panelist	☐	☐	☐	☐	☐
Preferred solution by expert panelist	☐	☐	☐	☐	☐
Preferred solution by expert panelist	☐	☐	☐	☐	☐

Please use this space to provide any optional comments on your ranking (optional).

Appendix E: Round 4 Survey

Welcome to the Round 4 Research Survey to determine Strategies that small U.S.-based 501(c)(3) nonprofit organizations should use to support financial sustainability.

Thank you for continuing to serve on this panel and for providing your input in Round 3. The results of Round 3 revealed six top strategies, with two of those strategies tied for fifth place. In Round 4 you will be presented with the top six strategies from Round 3 based upon the rankings of the research panel.

For this survey, you will be asked to rate your confidence in the final list of forward-looking strategies that small U.S.-based 501(c)(3) nonprofit organizations should use to support financial sustainability. Confidence is the extent of certainty that you have in the collective panel prediction being correct about these strategies.

The confidence rating scale is:

1 = Unreliable (great risk of being wrong)

2 = Risky (substantial risk of being wrong)

3 = Neither reliable nor unreliable.

4 = Reliable (some risk of being wrong)

5 = Certain (low risk of being wrong).

The survey will take about 5 minutes to complete.

Congratulations! You have completed your invaluable role as an expert panelist and are released from this research survey. I greatly appreciate the valuable time and energy you have put into this research. Thank you sincerely for your involvement and for allowing my study to benefit from your valuable insight and feedback.

Please provide your email address here to receive the final study results:

Your e-mail address will be kept confidential and will only be seen by me. No personal identifiable information will be shared with anyone. SurveyMonkey's privacy policy also ensures information will be kept private and confidential.

The top six ranked solutions from the Round 3 survey, based upon the voting preferences of the research panel, are listed below in order of preference. The last two preferences were tied for 5th place.

Please rate your overall confidence in this group of forward-looking strategies that small U.S.-based 501(c)(3) nonprofit organizations should use to support financial sustainability:

1. Recruit volunteers (to include alumni) to assist with sustainability strategies.

2. Provide stakeholders with clear communication and transparency regarding all of the activities within the organization (e.g., operations, fund raising, donor funds, etc.).

3. Sell merchandise, to include marketing merchandise like t-shirts with logos, as well as music files, audition music materials, etc.

4. Implement marketing and campaigning strategies on social media, to include showing the positive social impact of the organization on its members and the community it serves.

5. Implement various fundraising initiatives, such as raffles, golf outings, charitable gambling (as allowed by state and federal regulations), virtual fundraising/events, etc.

5. Implement processes to monitor membership dues.

	1	2	3	4	5
Confidence	☐	☐	☐	☐	☐

Please use this space to provide any optional comments on your ranking (optional).

Appendix F: Field Test Request

Subject: Request for Field Test Participation

Good afternoon,

I am Justine Lownsbury, a PhD candidate in the School of Management at Walden University. For my doctoral dissertation, I am employing a classical Delphi research design. Part of the process is getting expert feedback on the open-ended questions for Round 1 in a field test. I am seeking your support for providing feedback as to the appropriateness of the questions to be asked of the study participants in Round 1, and how the questions align with the purpose of the study and the research questions.

The purpose of my study is to explore how an expert panel of approximately 25 U.S.-based 501(c)(3) nonprofit organization stakeholders view the desirability, feasibility, and importance of future-oriented strategies that small U.S.-based 501(c)(3) nonprofit organizations may use to support financial sustainability. The expert panel will self-select to indicate interest according to the purposive sampling criteria provided to them, with an initial target of 33 panelists for the first round to account for possible attrition across rounds. Participants in the expert panel will meet the following criteria:

a) Any administrative involvement (e.g., financial, recruitment, mission pursuit, etc.) in a small U.S.-based 501(c)(3) nonprofit organization* that has survived longer than 10 years.

b) Financial and strategic insight regarding small U.S.-based 501(c)(3) nonprofit organizations' recruitment, retention, and sustainment.

My primary research question is, "How does an expert panel of small U.S.-based 501(c)(3) nonprofit stakeholders view the desirability, feasibility, and importance of future-oriented strategies that small U.S.-based 501(c)(3) nonprofit organizations may use to support financial sustainability?"

For your review, the Round 1 open-ended questions are attached. Items for Rounds 2-4 will be developed from the Round 1 responses and will focus on the desirability, feasibility, and importance of the strategies identified in Round 1. After reviewing the purpose and the primary research question above, and the Round 1 questions, please respond to these four field test questions and return your responses to me by email:

1. Based upon the purpose of the study and research question, are the Round 1 questions likely to generate information to answer the research question?

2. Are the participants likely to find any of the Round 1 questions (the nature of the question or specific wording) objectionable? If so, why? What changes would you recommend?

3. Were any of the Round 1 questions difficult to comprehend? If so, why? What changes would you recommend?

4. Feel free to provide any additional thoughts about the questions that were not covered in questions 1 through 3, above.

Should you choose to participate in this field test, please <u>do not</u> answer the open-ended Round 1 questions intended for the study participants. Thank you in advance for your time.

Respectfully,
Justine Lownsbury
(Walden email address)

Appendix G: Email to Organization Owners

Subject: Nonprofit Study Recruitment Request

Dear Director of (Nonprofit Organization) and all Supporting Staff:

My name is Justine Lownsbury, and I am a PhD candidate in the School of Management at Walden University. The purpose of my study is to determine how an expert panel of U.S.-based 501(c)(3) nonprofit organization stakeholders view the desirability, feasibility, and importance of future-oriented strategies that small U.S.-based 501(c)(3) nonprofit organizations may use to support financial sustainability.

I am requesting your assistance in obtaining participants for my study. In the hopes of recruiting experts to participate in my research, I am requesting that you please send your staff members the included invitation to Round 1 on my behalf. The study is not about any one nonprofit organization; but instead, it is future-oriented and focused on expert opinion about potential strategies that could be used in a variety of nonprofits.

The expert opinions available from the staff members within your group may be able to help provide small U.S.-based 501(c)(3) nonprofit organizations with strategies that can be used to support financial sustainability. Throughout every aspect of this study, participant privacy and confidentiality will be protected. Panelists will not know each other's identities, and all results will be reported collectively as a cumulative response.

I hope you will consider sending your staff members an invitation to my study on my behalf. Thank you for your time.

Sincerely,
Justine Lownsbury

Appendix H: Reminder Email to Participants

Good (Afternoon/Morning):

Thank you for your participation in my study and your completion of the Round 1 survey. This email is a friendly reminder to complete the Round 2 survey as soon as possible, as all submissions were due by (date). I would like to grant a 3-day extension on completing the survey so that your answers and expertise can be included. The survey will take about 15-20 minutes to complete. If you are able, please complete it by Month Day, 2021 by clicking on the URL provided below.

(Link)

Your participation will help determine how an expert panel of U.S.-based 501(c)(3) nonprofit organization stakeholders view the desirability, feasibility, and importance of future-oriented strategies that small U.S.-based 501(c)(3) nonprofit organizations may use to support financial sustainability.

I appreciate you taking the time to allow my study to benefit from your valuable feedback. I hope you enjoy the survey.

If you have any questions, please feel free to contact me any time at (Walden email address).

Appendix I: Round 1 Data Analysis

Common themes of strategies and concepts identified in Round 1

Question 1 Types of strategies	Question 2 Methods and partnerships	Question 3 Stakeholder involvement
1. Implement marketing and campaigning strategies on social media, to include showing the positive social impact of the organization on its members and the community it serves.	17. Hire a financial director for financial management.	23. Include stakeholders (e.g., volunteers, members, donors, etc.) in strategic planning.
2. Implement various fundraising initiatives, such as raffles, golf outings, charitable gambling (as allowed by state and federal regulations), virtual fundraising/events, etc.	18. Hire administrative management positions.	24. Include stakeholders (e.g., volunteers, members, donors, etc.) in financial planning, to include monthly reporting and forecasting.
3. Sign up for charitable programs provided by large corporations (such as AmazonSmile, McGraw-Hill, Microsoft, etc.) to obtain donor funds.	19. Obtain sponsorships with equipment companies.	25. Partner with various sources (like "Nonprofit Quarterly") to publish organizational news and updates.
4. Seek sources of, and apply for, grant funding.	20. Create a foundation for fundraising and investments.	26. Recruit volunteers (to include alumni) to assist with sustainability strategies.
5. Sell merchandise, to include marketing merchandise like t-shirts with logos, as well as music files, audition music materials, etc.	21. Implement routine strategic planning meetings.	27. Provide stakeholders with clear communication and transparency regarding all of the activities within the organization (e.g., operations, fund raising, donor funds, etc.).

6. Obtain sponsorships (i.e., reoccurring donations of resources, such as equipment, rehearsal space, and/or money).

7. Create community-based buy in and support that will lead to partnerships for rehearsal space and/or other resources.

8. Maintain community-based buy in and support.

9. Implement long-term capital expenditure and financial planning.

10. Reduce financial waste.

11. Create financial reserves.

12. Initiate and support budgeting (e.g., planning to "live within your means").

13. Initiate and support operational planning.

14. Appoint and/or hire effective leaders.

15. Train leaders to direct financial planning effectively.

16. Implement processes to monitor membership dues.

22. Develop partnerships with entities with whom the organization has interacted previously (such as through previous performance sites, other similar organizations, etc.).

28. Implement an advisory board of donors to assist in financial planning.

29. Train staff in grant writing.

30. Implement a process to manage scouting organization members.

31. Implement networking mechanisms via social media.

Appendix J: Round 2 Data Analysis

Round 2 Results (N = 11)

	1 n (%)	2 n (%)	3 n (%)	4 n (%)	5 n (%)	Top two responses (%)	Median
Desirability							
Feasibility	1 n (%)	2 n (%)	3 n (%)	4 n (%)	5 n (%)	Top two responses (%)	Median
Q1	0.0 (0.0)	0.0 (0.0)	1 (9.0.09)	4 (36.36)	6 (54.55)	90.0.91	5
	0.0 (0.0)	1 (9.0.09)	2 (18.18)	2 (18.18)	6 (54.55)	72.73	5
Q2	0.0 (0.0)	0.0 (0.0)	1 (9.0.09)	2 (18.18)	8 (72.73)	90.0.91	5
	0.0 (0.0)	1 (9.0.09)	3 (27.27)	3 (27.27)	4 (36.36)	63.63	4
Q3	0.0 (0.0)	1 (9.0.09)	2 (18.18)	2 (18.18)	6 (54.55)	72.73	5
	0.0 (0.0)	2 (18.18)	1 (9.0.09)	2 (18.18)	6 (54.55)	72.73	5
Q4	1 (9.0.09)	0.0 (0.0)	0.0 (0.0)	2 (18.18)	8 (72.73)	90.0.91	5
	2 (18.18)	3 (27.27)	3 (27.27)	2 (18.18)	1 (9.0.09)	27.27	3
Q5	1 (9.0.09)	0.0 (0.0)	2 (18.18)	1 (9.0.09)	7 (63.64)	72.73	5
	0.0 (0.0)	0.0 (0.0)	4 (36.36)	2 (18.18)	5 (45.45)	63.63	4
Q6	0.0 (0.0)	0.0 (0.0)	1 (9.0.09)	2 (18.18)	8 (72.73)	90.0.91	5
	0.0 (0.0)	1 (9.0.09)	6 (54.55)	2 (18.18)	2 (18.18)	36.36	3
Q7	0.0 (0.0)	0.0 (0.0)	1 (9.0.09)	3 (27.27)	7 (63.64)	90.0.91	5
	0.0 (0.0)	2 (18.18)	4 (36.36)	1 (9.0.09)	4 (36.36)	45.45	3
Q8	0.0 (0.0)	0.0 (0.0)	0.0 (0.0)	1 (9.0.09)	10.0 (90.0.91)	10.00.0.0.00.0	5
	0.0 (0.0)	2 (18.18)	3 (27.27)	1 (9.0.09)	5 (45.45)	54.54	4
Q9	0.0 (0.0)	0.0 (0.0)	1 (9.0.09)	1 (9.0.09)	9 (81.82)	90.0.91	5
	0.0 (0.0)	2 (18.18)	4 (36.36)	2 (18.18)	3 (27.27)	45.45	3
Q10	0.0 (0.0)	0.0 (0.0)	0.0 (0.0)	2 (18.18)	9 (81.82)	10.00.0.0.00.0	5
	0.0 (0.0)	1 (9.0.09)	5 (45.45)	1 (9.0.09)	4 (36.36)	45.45	3
Q11	0.0 (0.0)	0.0 (0.0)	0.0 (0.0)	0.0 (0.0)	11 (10.00.0)	10.00.0.0.00.0	5
	2 (18.18)	1 (9.0.09)	3 (27.27)	2 (18.18)	3 (27.27)	45.45	3
Q12	0.0 (0.0)	0.0 (0.0)	0.0 (0.0)	2 (18.18)	9 (81.82)	10.00.0.0.00.0	5
	0.0 (0.0)	0.0 (0.0)	5 (45.45)	1 (9.0.09)	5 (45.45)	54.54	4
Q13	0.0 (0.0)	0.0 (0.0)	0.0 (0.0)	3 (27.27)	8 (72.73)	10.00.0.0.00.0	5
	0.0 (0.0)	1 (9.0.09)	1 (9.0.09)	4 (36.36)	5 (45.45)	81.81	4

Q14	0.0 (0.0)	0.0 (0.0)	0.0 (0.0)	1 (9.0.09)	10.0 (90.0.91)	10.00.0.0.00.0	5
	0.0 (0.0)	1 (9.0.09)	2 (18.18)	4 (36.36)	4 (36.36)	72.72	4
Q15	0.0 (0.0)	0.0 (0.0)	3 (27.27)	1 (9.0.09)	7 (63.64)	72.72	5
	0.0 (0.0)	1 (9.0.09)	7 (63.64)	0.0 (0.0)	3 (27.27)	27.27	3
Q16	0.0 (0.0)	0.0 (0.0)	1 (9.0.09)	5 (45.45)	5 (45.45)	90.0.90.0	4
	1 (9.0.09)	0.0 (0.0)	1 (9.0.09)	5 (45.45)	4 (36.36)	81.81	4
Q17	0.0 (0.0)	1 (9.0.09)	1 (9.0.09)	3 (27.27)	6 (54.55)	81.82	5
	4 (36.36)	1 (9.0.09)	4 (36.36)	2 (18.18)	0.0 (0.0)	18.18	3
Q18	2 (18.18)	0.0 (0.0)	1 (9.0.09)	3 (27.27)	5 (45.45)	72.72	4
	3 (27.27)	0.0 (0.0)	6 (54.55)	2 (18.18)	0.0 (0.0)	18.18	3
Q19	0.0 (0.0)	0.0 (0.0)	1 (9.0.09)	2 (18.18)	8 (72.73)	90.0.91	5
	1 (9.0.09)	1 (9.0.09)	3 (27.27)	3 (27.27)	3 (27.27)	54.54	4
Q20	0.0 (0.0)	0.0 (0.0)	2 (18.18)	3 (27.27)	6 (54.55)	81.82	5
	2 (18.18)	3 (27.27)	2 (18.18)	1 (9.0.09)	3 (27.27)	36.36	3
Q21	0.0 (0.0)	0.0 (0.0)	1 (9.0.09)	2 (18.18)	8 (72.73)	90.0.91	5
	0.0 (0.0)	0.0 (0.0)	4 (36.36)	3 (27.27)	4 (36.36)	63.63	4
Q22	0.0 (0.0)	0.0 (0.0)	2 (18.18)	1 (9.0.09)	8 (72.73)	81.82	5
	1 (9.0.09)	0.0 (0.0)	3 (27.27)	3 (27.27)	4 (36.36)	63.63	4
Q23	0.0 (0.0)	1 (9.0.09)	3 (27.27)	1 (9.0.09)	6 (54.55)	63.64	5
	1 (9.0.09)	0.0 (0.0)	5 (45.45)	1 (9.0.09)	4 (36.36)	45.45	3
Q24	2 (18.18)	1 (9.0.09)	3 (27.27)	2 (18.18)	3 (27.27)	45.45	3
	3 (27.27)	1 (9.0.09)	4 (36.36)	2 (18.18)	1 (9.0.09)	27.27	3
Q25	1 (9.0.09)	0.0 (0.0)	4 (36.36)	3 (27.27)	3 (27.27)	54.54	4
	1 (9.0.09)	0.0 (0.0)	7 (63.64)	1 (9.0.09)	2 (18.18)	27.27	3
Q26	0.0 (0.0)	0.0 (0.0)	0.0 (0.0)	2 (18.18)	9 (81.82)	10.00.0.0.00.0	5
	0.0 (0.0)	2 (18.18)	2 (18.18)	2 (18.18)	5 (45.45)	63.63	4
Q27	0.0 (0.0)	0.0 (0.0)	0.0 (0.0)	3 (27.27)	8 (72.73)	10.00.0.0.00.0	5
	0.0 (0.0)	0.0 (0.0)	4 (36.36)	3 (27.27)	4 (36.36)	63.63	4
Q28	1 (9.0.09)	0.0 (0.0)	1 (9.0.09)	4 (36.36)	5 (45.45)	81.81	4
	1 (9.0.09)	2 (18.18)	5 (45.45)	1 (9.0.09)	2 (18.18)	27.27	3
Q29	2 (18.18)	0.0 (0.0)	2 (18.18)	2 (18.18)	5 (45.45)	63.63	4
	3 (27.27)	3 (27.27)	3 (27.27)	1 (9.0.09)	1 (9.0.09)	18.18	2
Q30	2 (18.18)	0.0 (0.0)	3 (27.27)	3 (27.27)	3 (27.27)	54.54	4

	1 (9.0.09)	1 (9.0.09)	6 (54.55)	0.0 (0.0)	3 (27.27)	27.27	3
Q31	0.0 (0.0)	1 (9.0.09)	2 (18.18)	3 (27.27)	5 (45.45)	72.7	4
	0.0 (0.0)	1 (9.0.09)	3 (27.27)	4 (36.36)	3 (27.27)	63.6	4

Appendix K: Round 2 Strategy Statements

1. Implement marketing and campaigning strategies on social media., to include
   showing the positive social impact of the organization on its members and the
   community it serves.

2. Implement various fundraising initiatives, such as raffles, golf outings, charitable
   gambling (as allowed by state and federal regulations), virtual fundraising/events, etc.

3. Sign up for charitable programs provided by large corporations (such as
   AmazonSmile, McGraw-Hill, Microsoft, etc.) to obtain donor funds.

4. Sell merchandise, to include marketing merchandise. like t-shirts with logos, as well
   as music files, audition music materials, etc.

5. Initiate and support operational planning.

6. Appoint and/or hire effective leaders.

7. Implement processes to monitor membership dues.

8. Implement routine strategic planning meetings.

9. Develop partnerships with entities with whom the organization has interacted
   previously (such as through previous performance sites, other similar organizations,
   etc.).

10. Recruit volunteers (to include alumni) to assist with sustainability strategies.

11. Provide stakeholders with clear communication and transparency regarding all the
    activities within the organization. (e.g., operations, fund raising, donor funds, etc.).

12. Implement networking mechanisms via social media.