

# Faulkner University Foundation

Executive Director / CEO

EIN **061697483**  
 AL · NTEE T30  
 FY ending 2023-12-31  
**June 9, 2026**

This analysis benchmarks the total compensation of **Dr Billy D Hilyer, Executive Director / CEO** (\$48,780) against **every comparable organization** that fit the selection criteria — **23** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **78<sup>th</sup>** percentile of comparable organizations within the typical range

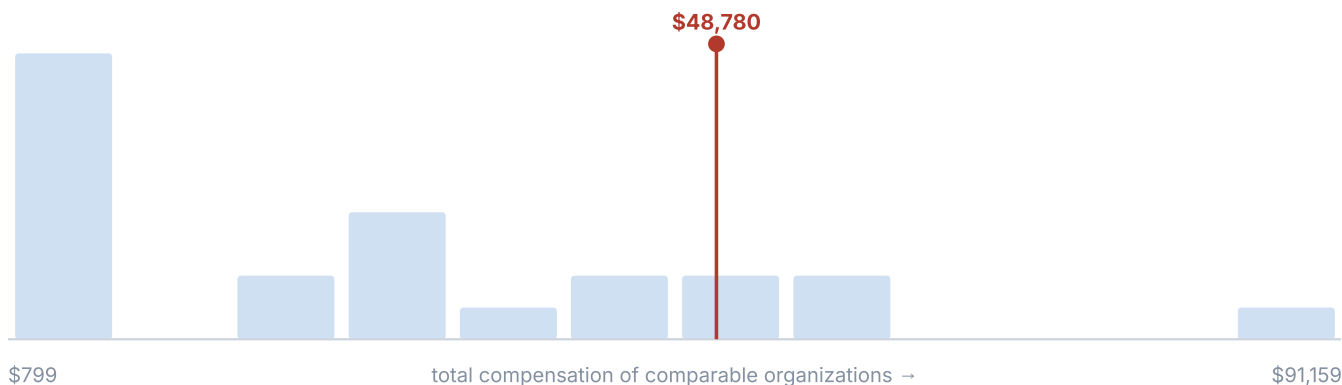
**Benchmarked executive:** Dr Billy D Hilyer — reported title “PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (T30).
BUDGET	Total revenue between \$4,623 and \$10,350 — 0.67x to 1.50x the subject's \$6,900 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (T), nationwide + budget 0.67–1.5x revenue.

**23** organizations qualified on sector, size, and geography → **23** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$1,841	\$4,211	\$25,383	\$39,465	\$55,373	\$48,780
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## ■ Comparable organizations

Each figure is Form 990 Part VII columns D + F (reportable pay plus other compensation and benefits; column F may include amounts from related organizations), normalized to AL cost of living (BEA RPP, 2023) and to its filing year (CPI-U); the reported amount is on each linked 990.

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Linda And G Arnold Kaufman</a>	MD	\$6,819	President & Public Dir. Until 07/24	\$30,197	<b>\$25,383</b>	2024
<a href="#">Ccf Real Estate Holdings 2</a>	CA	\$7,022	President	\$66,677	<b>\$51,765</b>	2024
<a href="#">The Molly Lawson Foundation Inc</a>	AZ	\$6,768	Secretary & Treasurer (Thru 12/23) (Non-voting)	\$29,610	<b>\$25,602</b>	2024
<a href="#">Afc Public Foundation</a>	AZ	\$7,056	President	\$924	<b>\$799</b>	2024
<a href="#">Kay Andrews Educational Foundation</a>	FL	\$7,340	Officer	\$55,000	<b>\$49,787</b>	2022
<a href="#">Albert L Schultz &amp; Janet A Schultz</a>	CA	\$5,884	Assistant Treasurer (From 5/30/24)	\$50,736	<b>\$39,389</b>	2024
<a href="#">The Howard Fund</a>	TN	\$8,089	President - Comm. Fndn. Gr. Chatt.	\$32,548	<b>\$30,760</b>	2024
<a href="#">Say Hey Foundation Inc</a>	CA	\$5,556	Treasurer	\$43,588	<b>\$34,839</b>	2023
<a href="#">Model Transitions Foundation</a>	CA	\$8,273	President/ceo (Started 11/14/22)	\$3,439	<b>\$2,749</b>	2023
<a href="#">La Frontera Conservation Fund</a>	TX	\$5,500	Vp/director	\$101,360	<b>\$91,159</b>	2024
<a href="#">Dan River Non-profit Network</a>	VA	\$8,575	Executive Director	\$62,965	<b>\$56,275</b>	2023
<a href="#">Wings Over Memphis Inc</a>	TN	\$8,684	President	\$4,155	<b>\$4,043</b>	2023
<a href="#">De Nosotros Foundation Inc</a>	MA	\$8,745	President	\$5,610	<b>\$4,666</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Soar Youth And Adult Choir</a>	CO	\$4,938	Music Director	\$1,800	<b>\$1,598</b>	2023
<a href="#">Toledo Community Foundation</a>	OH	\$4,899	Secretary/treasurer Thru August 2024	\$61,652	<b>\$58,709</b>	2024
<a href="#">Charitable Holdings li</a>	TX	\$4,700	Asst Secretary	\$24,570	<b>\$22,097</b>	2024
<a href="#">Community Vision Inc</a>	DC	\$9,218	President	\$21,263	<b>\$16,776</b>	2024
<a href="#">Howe Family Foundation</a>	KS	\$9,293	President, Ceo, & Secretary	\$6,270	<b>\$6,090</b>	2024
<a href="#">Otis Wilson Charitable Association</a>	IL	\$9,311	President	\$4,767	<b>\$4,338</b>	2023
<a href="#">Allen A Bailey Endowment</a>	NC	\$9,405	Exec Dir - N	\$1,688	<b>\$1,614</b>	2023
<a href="#">Huhlein Memorial Trust</a>	MI	\$9,758	Co-trustee	\$4,401	<b>\$4,084</b>	2024
<a href="#">Community Foundation Real Estate</a>	NC	\$9,804	Vp & Secretary	\$29,355	<b>\$28,076</b>	2023
<a href="#">Scholnick Family Foundation</a>	OH	\$10,098	Treasurer	\$40,331	<b>\$39,540</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AL cost of living and 2023 dollars. Click any organization to verify the figure on ProPublica.

## Methodology

Comparable organizations were drawn from electronically filed IRS Form 990 returns and matched on sector (NTEE code), budget (a size-adaptive revenue band that tightens as the organization grows), and geography (same-state first, broadening only when too few peers qualify); every organization within the band forms the peer set. To compare fairly across regions and years, peer compensation is normalized to AL cost of living (BEA Regional Price Parities, 2023) and to the subject's filing year (CPI-U). The figure benchmarked is Form 990 Part VII, Section A, columns D + F — reportable pay plus other compensation, benefits, and deferred amounts (column F may include amounts from related organizations) — with the chief executive matched by role. Related-organization amounts (column E) and institutional trustees are excluded. Full methodology: [peerbasis.org/methodology](https://peerbasis.org/methodology).

## Sample, role match & sensitivity

PEER COUNT 23 organizations. Compensation range \$799–\$91,159; filing years 2022–2024.

SIZE BASIS	Matched on total revenue (\$6,900); for reference, expenses \$5,454 and assets \$1,553,099.
ROLE MATCH	Dr Billy D Hilyer, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	15 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	78 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	74 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	39 <sup>th</sup>

If the percentile moves materially across these definitions, the result is sensitive to methodology choices, and the board should weigh which basis best fits its facts.

### ● Rebuttable presumption of reasonableness · 26 CFR 53.4958-6

Compensation paid by a tax-exempt organization is presumed reasonable — shifting the burden to the IRS — when three requirements are met. This report supplies the comparability data for the second. The board should record the following in its minutes *concurrently* with its decision:

#### Draft board minutes – executive compensation

1. The compensation of the Executive Director / CEO (Dr Billy D Hilyer) was approved in advance by [the Board / Compensation Committee], composed of members with no conflict of interest with respect to the arrangement.
2. Prior to its determination, the authorized body obtained and relied upon appropriate comparability data, namely the PeerBasis Compensation Comparability Determination dated June 9, 2026, comparing compensation against 23 similarly situated organizations (Same NTEE major group (T), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$48,780 is reasonable (approximately the 78<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

Sources: IRS Form 990 e-file data (apps.irs.gov); IRS Business Master File (NTEE classification). Every figure traces to an original public filing — click any organization above to verify it on ProPublica. PeerBasis is a service of Prismind Analytics; its [methodology is published](#), was commissioned for independent adversarial review, and discloses its own limitations. This report is comparability

data to support a board's good-faith determination under IRC 4958; it is not legal or tax advice. Generated by PeerBasis on June 9, 2026.