

Wilmington Library Foundation II Inc

Executive Director / CEO

EIN 311671853

DE · NTEE B117

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Mr Jamar Rahming, Executive Director / CEO** (\$8,569) against **every comparable organization** that fit the selection criteria — **46** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **30th** percentile of comparable organizations within the typical range

Benchmarked executive: Mr Jamar Rahming — reported title "EXECUTIVE DIRECTOR", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (B117).

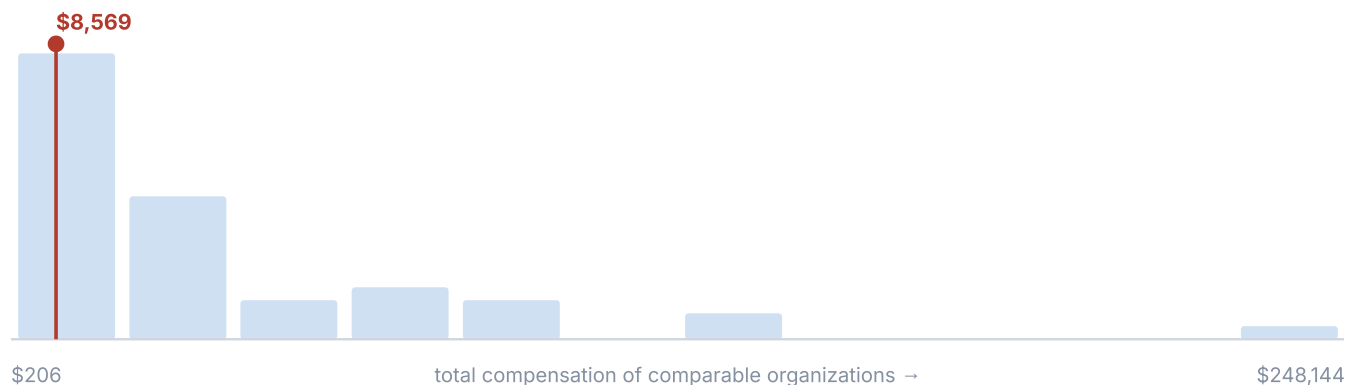
BUDGET Total revenue between \$51,117 and \$114,442 — 0.67x to 1.50x the subject's \$76,295 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (B11), nationwide + budget 0.67–1.5x revenue.

46 organizations qualified on sector, size, and geography

→ **46** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$206

total compensation of comparable organizations →

\$248,144

\$1,752

\$5,928

\$27,831

\$45,858

\$84,276

\$8,569



■ 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 DE 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
Glen Ellyn Library Foundation	IL	\$75,278	Development Dir	\$29,861	\$29,121	2024
Schuylkill Valley Athletic Boosters Inc	PA	\$75,214	Treasurer	\$599	\$593	2024
Nymc - School Of Medicine Faculty	NY	\$73,745	President, Ceo And Trustee	\$268,885	\$248,144	2023
The 506 Foundation Inc	KS	\$73,052	Treasurer	\$3,600	\$3,858	2024
The Springfield Greene County Public	MO	\$79,699	Develop. Dir	\$2,102	\$2,209	2024
Mississippi 8 Conference	MN	\$69,671	Executive Secretary	\$16,958	\$17,113	2023
Denver Christian Schools Foundation Inc	CO	\$67,909	Head Of School	\$17,985	\$17,613	2023
Bill And Vieve Gore Endowment Fund	UT	\$67,313	Trustee	\$123,960	\$129,571	2023
Eastern New Mexico University Ruidoso Foundation	NM	\$66,380	Executive Director	\$62,602	\$66,792	2024
Fcps Foundation	CA	\$86,796	Chair	\$30,990	\$27,330	2023
Mbbs-us Inc	CA	\$64,801	University President (Part Year)	\$38,809	\$34,225	2023
Nsbr Facilities Inc	LA	\$88,000	President	\$28,073	\$30,665	2024
Cardinal Education Foundation Inc	TX	\$64,486	President	\$16,005	\$15,882	2024
Honorable Character	TX	\$64,308	Director	\$990	\$983	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Westerville Rotary Foundation	OH	\$63,485	Treasurer	\$1,500	\$1,576	2024
Maurice River Education Foundation	NJ	\$62,775	Secretary	\$19,539	\$16,859	2025
The Bearcat Touchdown Club Inc	GA	\$90,878	Secretary	\$5,000	\$4,988	2024
Greeneville City Schools Foundation	TN	\$90,963	Executive Di	\$34,500	\$35,973	2024
Wood Colony Christian School	CA	\$61,546	President	\$7,475	\$6,592	2023
Susquehanna University And	PA	\$60,368	Trustee	\$30,266	\$29,169	2025
Friends Of The San Rafael Public Library	CA	\$60,014	Director	\$2,310	\$1,928	2025
Swocc Qalich	OR	\$92,701	President	\$51,185	\$47,153	2024
Clinton Public Schools Scholarship Enrichment Foundation Inc	MA	\$93,835	Treasurer (Ret)	\$900	\$826	2023
Foundation For Compton Community College	CA	\$93,837	Member	\$97,654	\$83,648	2024
St Hope Endowment	CA	\$58,061	Ceo	\$234	\$206	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to DE 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 DE 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.

Sample, role match & sensitivity

PEER COUNT **46** organizations. Compensation range \$206–\$248,144; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$76,295); for reference, expenses \$14,668 and assets \$2,075,041. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Mr Jamar Rahming, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	26 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 peers fall outside 1.5× the interquartile range — consider whether any reflect one-time payments (severance, deferred-comp payouts).

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	30 th
Total compensation (D + F), as reported (no adjustments)	30 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	54 th

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 (Mr Jamar Rahming) 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 46 similarly situated organizations (Same NTEE sector (B11), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$8,569 is reasonable (approximately the 30th 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.