

Saratoga Springs

Executive Director / CEO

This analysis benchmarks the total compensation of **Philip Morris, Executive Director / CEO** (\$11,723) against **every comparable organization** that fit the selection criteria — **123** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 4th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Philip Morris — reported title “CHIEF EXECUTIVE OFFICER”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

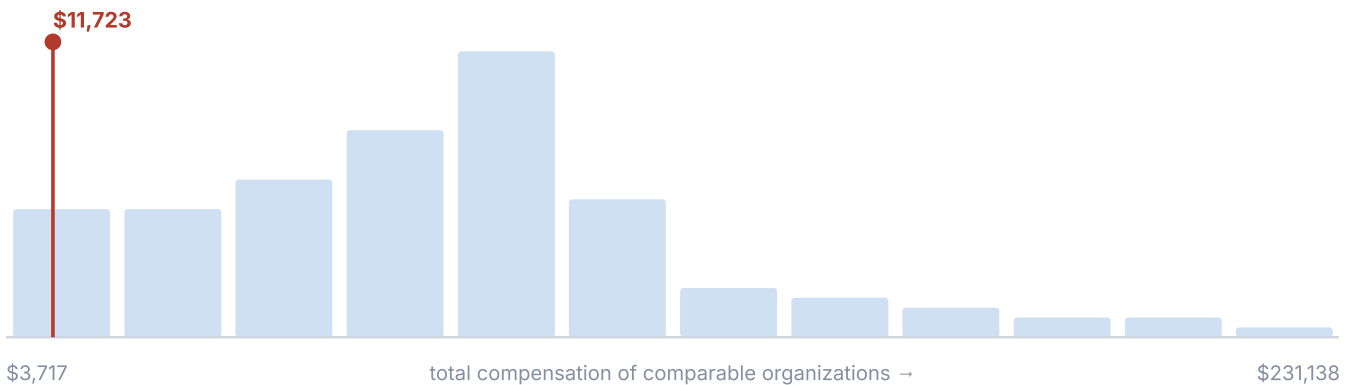
SECTOR Organizations sharing the subject's NTEE classification (A80).

BUDGET Total revenue between \$319,908 and \$716,214 — 0.67x to 1.50x the subject's \$477,476 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (A80), nationwide + budget 0.67–1.5x revenue.

123 organizations qualified on sector, size, and geography → **123** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$21,597

\$44,485

\$78,508

\$97,262

\$132,170

\$11,723



■ 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 NY 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
International Society Daughters Of Utah Pioneers	UT	\$478,823	Treasurer	\$4,500	\$5,097	2024
Dunwoody Preservation Trust Inc	GA	\$478,948	Executive Director	\$50,000	\$57,279	2023
Florida Keys History And Discovery	FL	\$475,636	Executive Director	\$85,833	\$91,869	2023
Burlington Riverfront Entertainment	IA	\$470,557	Executive Di	\$25,737	\$31,186	2024
Artist-blacksmiths Association Of North America Inc	PA	\$469,380	Executive Dir.	\$50,000	\$55,179	2024
Illinois Route 66 Heritage Project	IL	\$468,696	Executive Di	\$76,320	\$83,034	2024
The Jewish History Museum	AZ	\$467,662	Executive Di	\$108,179	\$118,535	2023
The L'enfant Trust	DC	\$463,048	President And Secretary	\$135,200	\$131,295	2024
Civil War Trails Inc	VA	\$493,204	Executive Director	\$88,192	\$94,235	2024
Early Ford V-8 Foundation Inc	IN	\$460,035	Secretary	\$78,040	\$93,765	2023
Florida Agricultural Museum Inc	FL	\$457,704	Executive Dir.	\$56,000	\$59,938	2023
Philadelphia Holocaust Remembrance	PA	\$456,529	Executive Director	\$172,849	\$196,388	2023
Nototomne Cultural Preservation	CA	\$453,691	President	\$26,000	\$24,845	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Getty House Foundation	CA	\$451,733	Executive Director	\$61,780	\$59,037	2024
Information Age Learning Center	NJ	\$448,553	Ceo	\$34,452	\$34,041	2024
The Antique And Classic Boat	NY	\$507,153	Executive Director	\$106,792	\$106,792	2024
Summerville Dream Inc	SC	\$513,446	Executive Director	\$70,000	\$80,815	2024
Friends Of The Chennault Aviation &	LA	\$440,956	Director	\$43,680	\$54,799	2023
Johnston Farm Friends Council	OH	\$517,624	Site Manager	\$78,462	\$91,966	2024
Honor And Remember Inc	VA	\$436,643	Chairman	\$87,000	\$95,707	2023
Friends Of Moorefields	NC	\$436,170	Executive Director	\$7,000	\$8,004	2024
Pentagon Memorial Fund Inc	VA	\$525,857	Ed-until 06/2023/senior Advisor	\$168,833	\$185,730	2023
Washington County Historical	PA	\$426,056	Executive Di	\$45,169	\$49,848	2024
Blue And Gray Education Society	NC	\$529,340	Executive Director	\$72,800	\$85,703	2023
The Adam Leventhal Memorial School And	CA	\$422,992	Executive Director	\$64,780	\$63,731	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY cost of living and 2024 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 NY 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	123 organizations. Compensation range \$3,717–\$231,138; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$477,476); for reference, expenses \$680,182 and assets \$12,519,485. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Philip Morris, reported title " <i>CHIEF EXECUTIVE OFFICER</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	5 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	4 th
Total compensation (D + F), as reported (no adjustments)	4 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	98 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 (Philip Morris) 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 10, 2026, comparing compensation against 123 similarly situated organizations (Same NTEE sector (A80), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$11,723 is reasonable (approximately the 4th 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 10, 2026.