

# Butler Foundation

Executive Director / CEO

EIN 356016441

IN · NTEE B110

FY ending 2024-05-31

June 13, 2026

This analysis benchmarks the total compensation of **James Danko, Executive Director / CEO** (\$64,768) against **every comparable organization** that fit the selection criteria — **67** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **87<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** James Danko — 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 (B110).

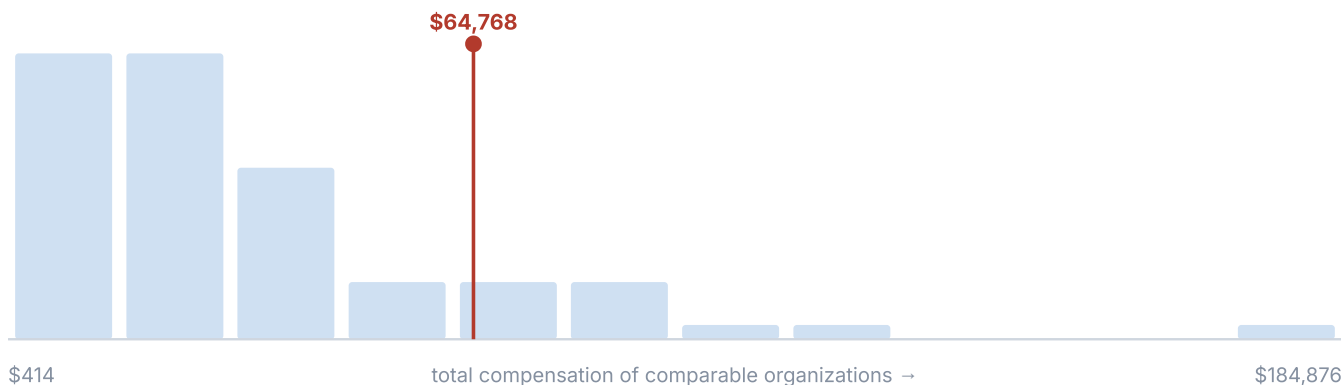
**BUDGET** Total revenue between \$81,412 and \$182,266 — 0.67x to 1.50x the subject's \$121,511 (the band tightens as size grows).

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

**67** organizations qualified on sector, size, and geography

→ **67** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$5,819	\$14,658	\$27,028	\$43,105	\$77,326	\$64,768
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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 IN 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="#">Friends And Foundation</a>	CA	\$122,000	Executive Dir.	\$50,764	<b>\$42,794</b>	2023
<a href="#">C F Kellogg Est M M Kellogg Unitrust</a>	NY	\$123,733	Trustee	\$18,277	<b>\$15,661</b>	2024
<a href="#">Liberty University Foundation</a>	VA	\$118,139	Director/president	\$17,026	<b>\$16,049</b>	2023
<a href="#">Our House Community Investment</a>	AR	\$126,049	Vice Chairman	\$11,199	<b>\$11,937</b>	2024
<a href="#">Ah Capital Campaign Inc</a>	GA	\$126,583	President & Ceo	\$42,717	<b>\$40,729</b>	2024
<a href="#">Central Washington University Alumni</a>	WA	\$126,733	Executive Director	\$31,835	<b>\$27,028</b>	2024
<a href="#">Pots Building For The Future</a>	NY	\$127,704	President	\$18,860	<b>\$16,161</b>	2024
<a href="#">Washburn University Charitable Gift Fund</a>	KS	\$127,901	President	\$49,918	<b>\$49,820</b>	2025
<a href="#">Global Campaign For Education-us</a>	DC	\$129,276	Executive Director	\$114,917	<b>\$95,626</b>	2024
<a href="#">Caribbean Consolidated Schools</a>	PR	\$130,562	Head Of Scho	\$38,000	<b>\$39,122</b>	2023
<a href="#">1910 Properties</a>	WA	\$130,590	President	\$29,159	<b>\$24,756</b>	2024
<a href="#">The Montgomery Academy Foundation</a>	AL	\$131,040	Head Of School	\$19,179	<b>\$20,228</b>	2023
<a href="#">Ncssm Student &amp; Constituent Support</a>	NC	\$111,609	Executive Director	\$56,657	<b>\$55,513</b>	2024
<a href="#">Patricia V Damon Scholarship Fund For</a>	WI	\$131,539	Trustee	\$5,000	<b>\$5,098</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">The Shattuck - St Mary's School</a>	MN	\$131,619	Cfo	\$14,480	<b>\$13,969</b>	2023
<a href="#">Patterson Park Public Charter</a>	MD	\$111,386	Executive Director	\$7,600	<b>\$6,936</b>	2023
<a href="#">Simi Valley Education Foundation</a>	CA	\$111,186	Executive Direc	\$33,075	<b>\$27,083</b>	2024
<a href="#">Pima County Library Foundation</a>	AZ	\$108,956	Executive Director	\$65,291	<b>\$61,303</b>	2023
<a href="#">Timothy Christian Schools Foundation</a>	IL	\$108,087	Secretary	\$39,775	<b>\$38,176</b>	2023
<a href="#">Oelc At Kennedy Qalich</a>	NE	\$108,000	Educare Of Omaha Executive Director	\$15,345	<b>\$15,651</b>	2024
<a href="#">Ghes Building Company</a>	MN	\$107,956	Board Chair	\$5,654	<b>\$5,454</b>	2023
<a href="#">Extravagant Love Project</a>	PA	\$135,234	Executive Di	\$43,395	<b>\$41,036</b>	2024
<a href="#">Ridgeway Community Association</a>	MN	\$135,697	Secretary/clerk	\$442	<b>\$414</b>	2024
<a href="#">The Sumner G Rand Jr Foundation</a>	FL	\$106,782	President	\$87,076	<b>\$75,569</b>	2025
<a href="#">Lps Education Foundation Inc</a>	MI	\$136,977	Executive Director(non-vote)	\$42,850	<b>\$40,859</b>	2025

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IN 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 IN 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	67 organizations. Compensation range \$414–\$184,876; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$121,511); for reference, expenses \$0 and assets \$3,540,536. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	James Danko, reported title " <i>President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	43 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	4 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	87 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	82 <sup>nd</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	100 <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 (James Danko) 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 13, 2026, comparing compensation against 67 similarly situated organizations (Same NTEE sector (B11), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$64,768 is reasonable (approximately the 87<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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 13, 2026.