

COMPENSATION COMPARABILITY DETERMINATION

Burlington Northern Santa Fe Railway Credit Union

EIN 360856440

IL · NTEE W61

FY ending 2023-12-31

Executive Director / CEO

June 13, 2026

This analysis benchmarks the total compensation of **Angelic Billings, Executive Director / CEO** (\$69,815) against **every comparable organization** that fit the selection criteria — **403** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **54th** percentile of comparable organizations within the typical range

Benchmarked executive: Angelic Billings — 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 (W61).
BUDGET	Total revenue between \$249,478 and \$558,534 — 0.67x to 1.50x the subject's \$372,356 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (W), nationwide + budget 0.67–1.5x revenue.

403 organizations qualified on sector, size, and geography → **403** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$14,803 10TH	\$32,341 25TH	\$65,439 MEDIAN	\$100,090 75TH	\$136,838 90TH	\$69,815 THIS ORG · 54TH
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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 IL 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
Gigafact Foundation	CA	\$372,579	Head Of Operations	\$110,497	\$94,269	2024
Wisconsin Strong Inc	WI	\$372,585	Ceo	\$91,305	\$96,993	2023
Better Wyoming	WY	\$373,140	Executive Di	\$67,494	\$73,515	2023
The Strive Initiative Inc	PA	\$371,559	Ceo	\$70,357	\$69,319	2024
Heroes Linked	CA	\$373,514	Ceo	\$154,418	\$131,739	2024
Portage Development Board	OH	\$371,014	President	\$102,636	\$107,401	2024
The Policy Academies Inc	DC	\$373,724	Founder, President And Ceo	\$441,650	\$382,906	2024
Springs Of Life Foundation	TN	\$370,916	Vice President	\$56,400	\$60,302	2023
Civicpulse Inc	NY	\$370,633	Executive Dir.	\$113,281	\$104,122	2023
Decatur Legacy Project Inc	GA	\$374,115	Executive Dir.	\$74,000	\$73,512	2024
Veteran Community Initiatives Inc	PA	\$375,086	President	\$66,575	\$65,594	2024
Caesar Rodney Institute	DE	\$375,428	Executive Director	\$52,000	\$51,791	2023
Black Product Managers	CA	\$368,688	Executive Director	\$186,000	\$158,683	2024
Vetgroup Inc	NJ	\$376,568	Executive Dir.	\$51,491	\$46,763	2023
Chiwawa Communities Association	WA	\$376,802	President	\$21,600	\$19,106	2024
Veterans Ride For Free	CT	\$376,888	Secretary	\$18,200	\$16,860	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Urbanova	WA	\$367,097	Ceo	\$140,000	\$127,495	2023
Minnesota Voters Alliance	MN	\$367,012	Executive Director	\$108,805	\$106,220	2024
Advocate	DC	\$377,801	Officer	\$441,381	\$382,673	2024
Telecom4good	CA	\$378,016	Ceo And Chairman Of The Board	\$115,488	\$101,437	2023
Special Ops Xcursions	TN	\$366,586	President	\$55,000	\$57,118	2024
American Freedom Foundation	FL	\$378,457	President	\$132,509	\$126,620	2023
Reach Healthcare	CA	\$378,568	President	\$56,328	\$48,055	2024
Leadership Harrisburg Area	PA	\$365,948	President &	\$114,245	\$115,885	2023
Veterans Club Inc	KY	\$365,733	Vice President	\$65,000	\$71,033	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IL 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 IL 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	403 organizations. Compensation range \$134–\$595,314; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$372,356); for reference, expenses \$308,285 and assets \$8,227,759.
ROLE MATCH	Angelic Billings, reported title <i>"President"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	37 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 10 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	54 th
Total compensation (D + F), as reported (no adjustments)	53 rd
Reportable pay only (column D), adjusted	56 th
All sources (D + E + F), adjusted	47 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 (Angelic Billings) 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 403 similarly situated organizations (Same NTEE major group (W), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$69,815 is reasonable (approximately the 54th 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 13, 2026.