

# Hamilton Memorial Foundation

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Victoria Woodrow, Executive Director / CEO** (\$2,460) against **every comparable organization** that fit the selection criteria — **197** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 6<sup>th</sup> percentile of comparable organizations**

below the typical range for comparable organizations

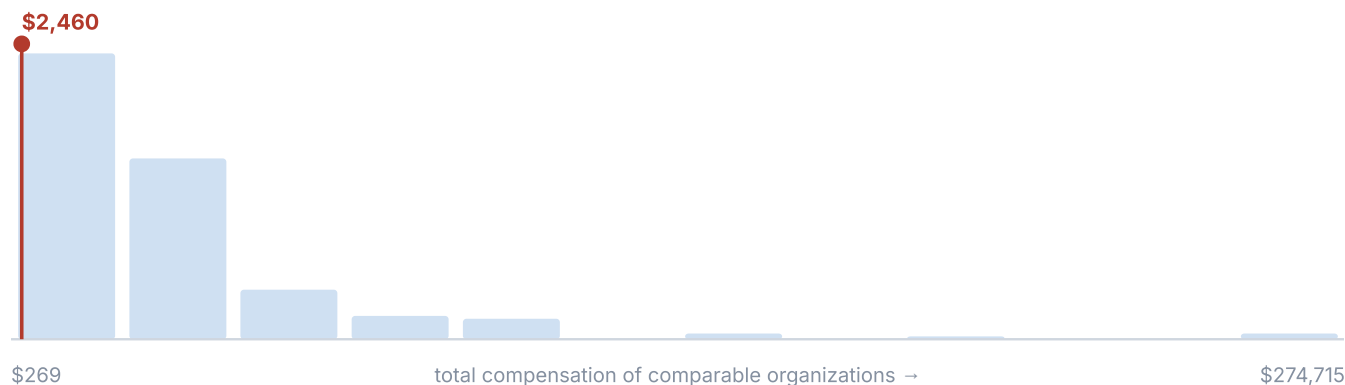
**Benchmarked executive:** Victoria Woodrow — reported title “CEO”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (T12).
BUDGET	Total revenue between \$50,206 and \$112,402 — 0.67x to 1.50x the subject's \$74,935 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (T), nationwide + budget 0.67–1.5x revenue.

**197** organizations qualified on sector, size, and geography → **197** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$269

total compensation of comparable organizations →

\$274,715

\$3,831

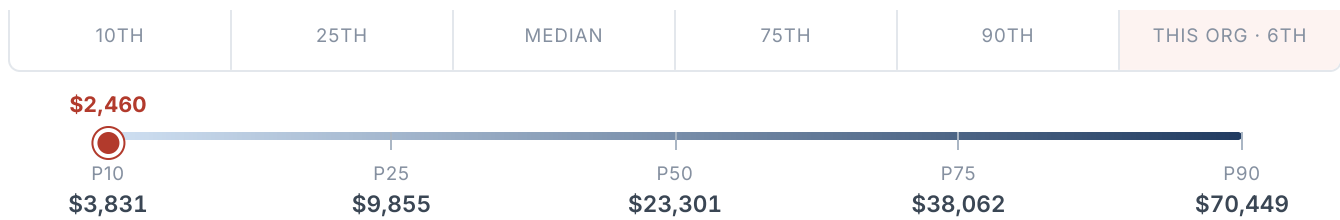
\$9,855

\$23,301

\$38,062

\$70,449

\$2,460



## ■ 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
<a href="#">Cynchealth Foundation Inc</a>	NE	\$74,951	Director & Ceo	\$14,250	<b>\$15,142</b>	2024
<a href="#">West Bergen Mental Healthcare</a>	NJ	\$74,650	Chief Executive Officer	\$9,993	<b>\$8,815</b>	2024
<a href="#">John &amp; Rose Herman Support Foundation</a>	MI	\$75,395	Treasurer	\$26,189	<b>\$26,707</b>	2024
<a href="#">Charitable Foundation Of The Energy Bar</a>	DC	\$75,515	Chief Executive Officer	\$20,492	<b>\$17,766</b>	2024
<a href="#">Memphis-plough Community Foundation</a>	TN	\$74,310	President	\$50,479	<b>\$51,072</b>	2025
<a href="#">Rancho Santa Fe Foundation</a>	CA	\$74,250	President & Ceo	\$21,459	<b>\$18,307</b>	2024
<a href="#">Massdevelopmenthefa Trust</a>	MA	\$74,249	Trustee (As Of 06/2023)	\$41,641	<b>\$38,062</b>	2023
<a href="#">Minnesota Foundation For Fiscal</a>	MN	\$74,212	Executive Director	\$3,766	<b>\$3,677</b>	2024
<a href="#">Forte For Children</a>	CA	\$75,706	Executive Director	\$15,000	<b>\$12,797</b>	2024
<a href="#">Child Advocacy &amp; Parenting Services</a>	KS	\$75,778	Executive Director	\$782	<b>\$835</b>	2024
<a href="#">S8 Impact Foundation</a>	GA	\$75,796	Trustee	\$34,041	<b>\$33,816</b>	2024
<a href="#">Zoomie Foundation</a>	CA	\$75,815	Treasurer	\$60,000	<b>\$52,700</b>	2023
<a href="#">United Way Of South Central Ky Inc</a>	KY	\$76,185	Exec Director	\$37,463	<b>\$39,765</b>	2024
<a href="#">Metro Omaha Medical Society Foundation</a>	NE	\$73,307	Executive Director	\$9,077	<b>\$9,646</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Moka Foundation</a>	MI	\$76,608	Executive Director	\$27,329	<b>\$27,869</b>	2024
<a href="#">History Heritage And Hope</a>	FL	\$76,758	Executive Director	\$6,248	<b>\$5,799</b>	2024
<a href="#">Baltimore City Community College</a>	MD	\$72,950	Controller	\$157,347	<b>\$149,631</b>	2023
<a href="#">The Pat And Kate Brady Family Foundation</a>	LA	\$76,929	Director	\$58,114	<b>\$63,223</b>	2024
<a href="#">Jobs For Humanity Inc</a>	FL	\$76,980	President & Ceo	\$31,651	<b>\$29,377</b>	2024
<a href="#">Irwin And Bethea Green Support</a>	MI	\$77,182	Treasurer	\$26,189	<b>\$26,707</b>	2024
<a href="#">Rosemary Beach Foundation Inc</a>	FL	\$72,461	Executive Dir.	\$81,880	<b>\$74,037</b>	2025
<a href="#">Orli Foundation</a>	OH	\$72,242	Cfo	\$24,000	<b>\$25,114</b>	2024
<a href="#">Nina Jean Obel Charitable Trust</a>	TX	\$77,727	Trustee	\$17,196	<b>\$17,497</b>	2023
<a href="#">Faholo Foundation Inc</a>	MD	\$78,240	Director	\$29,328	<b>\$27,090</b>	2024
<a href="#">Almaahh Fund</a>	TX	\$71,538	President	\$30,913	<b>\$31,454</b>	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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT **197** organizations. Compensation range \$269–\$274,715; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$74,935); for reference, expenses \$63,193 and assets \$377,666.

ROLE MATCH	Victoria Woodrow, reported title "CEO", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	108 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	16 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	6 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	6 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	50 <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 (Victoria Woodrow) 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 197 similarly situated organizations (Same NTEE major group (T), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$2,460 is reasonable (approximately the 6<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.