

Allegheny Memorial Hospital Foundation Inc

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Robin Gambill, Executive Director / CEO** (\$13,679) against **every comparable organization** that fit the selection criteria — **115** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 9th percentile of comparable organizations

below the typical range for comparable organizations

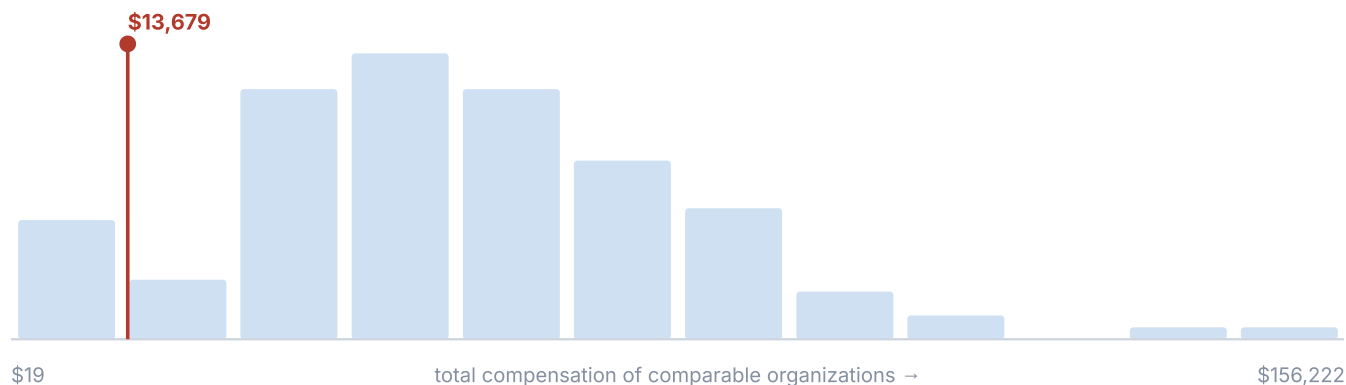
Benchmarked executive: Robin Gambill — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

| | |
|-----------|---|
| SECTOR | Organizations sharing the subject's NTEE classification (T70Z). |
| BUDGET | Total revenue between \$208,104 and \$465,906 — 0.67x to 1.50x the subject's \$310,604 (the band tightens as size grows). |
| GEOGRAPHY | Same NTEE sector (T70), nationwide + budget 0.67–1.5x revenue. |

115 organizations qualified on sector, size, and geography → **115** within the band form the benchmarked peer set.

Distribution of comparable compensation



| | | | | | |
|----------|----------|----------|----------|----------|-----------------|
| \$17,050 | \$35,229 | \$51,591 | \$68,508 | \$85,405 | \$13,679 |
|----------|----------|----------|----------|----------|-----------------|



■ 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 NC 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 |
|--|-------|-----------|-------------------------|-----------------|-----------------|------|
| United Way Of Harvey And Marion Counties Inc | KS | \$311,045 | Executive Director | \$68,453 | \$71,571 | 2024 |
| Community Shares Of Greater Cincinnati | OH | \$311,349 | Chief Executive Officer | \$79,454 | \$83,850 | 2023 |
| United Way Of Hood County Inc | TX | \$312,480 | Exec Dir | \$71,000 | \$68,736 | 2024 |
| The American Amusement Machine | IL | \$313,105 | Executive Director | \$15,517 | \$14,383 | 2025 |
| Mecosta - Osceola United Way Inc | MI | \$318,621 | Executive Di | \$50,000 | \$49,947 | 2024 |
| River Ridge Farm Trust | OH | \$301,820 | Trustee | \$36,125 | \$37,030 | 2024 |
| United Way Of Illinois Valley | IL | \$319,703 | Vice President | \$61,969 | \$57,442 | 2025 |
| United Way Of Columbia County Inc | AR | \$320,695 | Executive Di | \$5,003 | \$5,443 | 2024 |
| Community Coalition | PA | \$299,944 | Executive Director | \$97,506 | \$96,885 | 2023 |
| United Way Of White County Inc | AR | \$299,403 | Executive Director | \$45,000 | \$48,954 | 2024 |
| East Tn Supporting Foundation | TN | \$299,263 | President/ce | \$5,485 | \$5,580 | 2024 |
| United Way Of Williams County | OH | \$298,919 | Former Exec | \$44,898 | \$44,837 | 2025 |
| Royal Charter Properties-westchester Inc | NY | \$298,768 | President | \$68,997 | \$62,123 | 2023 |
| Beartooth Billings Clinic Foundation | MT | \$298,289 | Cfo | \$44,110 | \$47,377 | 2023 |
| United Way Of Freeborn County Inc | MN | \$297,884 | Executive Director | \$52,000 | \$49,728 | 2024 |
| Esther Inc | WI | \$297,311 | Executive Director | \$1,154 | \$1,166 | 2024 |

| ORGANIZATION | STATE | REVENUE | MATCHED TITLE | COMP (REPORTED) | COMP (ADJUSTED) | FY |
|--|-------|-----------|--------------------|-----------------|-----------------|------|
| Quality Of Life Foundation Of Austin Inc | TX | \$295,548 | President | \$34,859 | \$34,744 | 2023 |
| United Way Of 1000 Lakes | MN | \$326,308 | Executive Director | \$63,093 | \$62,118 | 2023 |
| United Way Of Pekin | IL | \$328,737 | Executive Dir. | \$50,310 | \$46,634 | 2025 |
| Perry County Community Health Task Force | MO | \$328,753 | Director | \$50,688 | \$51,958 | 2024 |
| C & Ws Rustic Hollow Shelter Inc | IA | \$291,954 | President | \$49,400 | \$52,348 | 2024 |
| River Valley United Way Inc | AR | \$291,044 | Executive Director | \$37,182 | \$41,643 | 2023 |
| United Way Of Jefferson County | OH | \$290,431 | Executive Director | \$44,500 | \$45,615 | 2024 |
| United Way Of Carlton County Inc | MN | \$331,291 | Executive Director | \$40,250 | \$39,628 | 2023 |
| Northwest Montana United Way Inc | MT | \$332,083 | Executive Director | \$29,600 | \$31,792 | 2023 |

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC 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 NC 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 115 organizations. Compensation range \$19–\$156,222; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$310,604); for reference, expenses \$637,275 and assets \$1,218,896. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

| | |
|------------------------|---|
| ROLE MATCH | Robin Gambill, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role. |
| RELATED-ORG PAY | 12 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material. |
| OUTLIERS | 2 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 | 9 th |
| Total compensation (D + F), as reported (no adjustments) | 8 th |
| Reportable pay only (column D), adjusted | 0 th |
| All sources (D + E + F), adjusted | 70 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 (Robin Gambill) 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 115 similarly situated organizations (Same NTEE sector (T70), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$13,679 is reasonable (approximately the 9th 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.