

Free Enterprise Institute

Executive Director / CEO

EIN 741887755

TX · NTEE O53Z

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **W Winston Elliott Iii, Executive Director / CEO** (\$69,500) against **every comparable organization** that fit the selection criteria — **666** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **78th** percentile of comparable organizations within the typical range

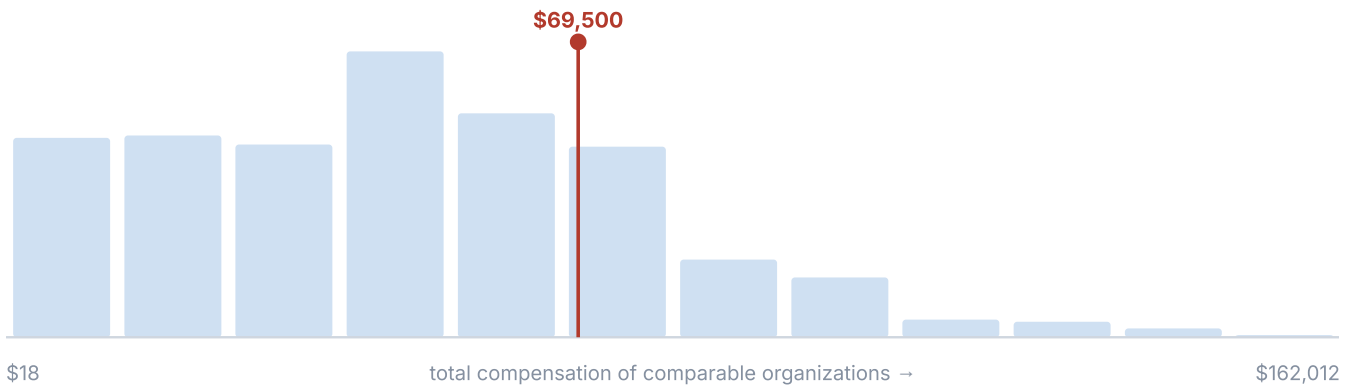
Benchmarked executive: W Winston Elliott Iii — reported title “President”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (O53Z).
BUDGET	Total revenue between \$145,019 and \$324,670 — 0.67x to 1.50x the subject's \$216,447 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (O), nationwide + budget 0.67–1.5x revenue.

666 organizations qualified on sector, size, and geography → **666** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,341	\$25,356	\$47,937	\$67,570	\$86,930	\$69,500
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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 TX 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
Student Runners Of Orange County Inc	CA	\$216,431	Executive Dir.	\$50,000	\$42,049	2025
All Children Cared For Educated Supported And Successful	NH	\$216,334	Director	\$45,715	\$42,198	2024
South Dakota Youth Hunting	SD	\$216,589	Executive Di	\$70,000	\$77,230	2024
Open Roads Bike Program	MI	\$216,802	Executive Di	\$49,771	\$52,873	2023
Launch Gurls Corporation	MA	\$215,619	President Director Ceo	\$40,465	\$36,351	2024
Boys And Girls Club Of	CA	\$217,430	Administrative Officer	\$51,101	\$44,112	2024
Rockland Youth Empowerment Center	NY	\$215,460	Ceo	\$15,510	\$14,011	2024
Pathfinders Childrens Ministry	NV	\$217,453	Exec Dir/brd Mb	\$72,000	\$74,280	2023
Harrisons Playmakers	NE	\$217,489	Secretary	\$13,500	\$14,945	2023
Victory Lane Camp Inc	IN	\$217,717	Ceo	\$84,989	\$89,598	2024
Youth Corps	SC	\$217,865	Former Execu	\$80,289	\$86,209	2023
Our Footsteps	TX	\$214,656	Director	\$28,100	\$28,930	2023
318 Foundation Inc	MD	\$213,987	President &	\$85,000	\$79,442	2024
Mountains 2 Sea	CA	\$219,066	Executive Director And Field Instructor	\$78,747	\$66,225	2025
Students Without Limits	CA	\$213,818	President/ceo	\$123,249	\$106,393	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The E3 Robotics Center Inc	IN	\$213,698	Executive Di	\$66,000	\$71,634	2023
Hills To Climb	MD	\$219,232	Executive Director	\$53,175	\$49,698	2024
Prairie State Christian Service Camp	IL	\$213,647	Camp Manager	\$17,759	\$17,454	2024
Healthy Families Partnership Inc	VA	\$219,326	Board Treasu	\$400	\$376	2025
Girls On The Run Of New Orleans	LA	\$213,439	Executive Dir.	\$63,502	\$71,968	2023
Kids First Family Fellowship Inc	GA	\$213,285	Director	\$23,867	\$23,990	2024
Children Of Promise Mentoring	IA	\$213,274	Officer	\$101,792	\$111,421	2024
Sasc	CA	\$213,204	Secretary	\$6,575	\$5,676	2024
Home Plate Properties	TX	\$219,714	President/executive Director	\$12,965	\$12,965	2024
Purpose Foundation For Youth	IL	\$213,157	President	\$10,500	\$10,320	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX 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 TX 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 **666** organizations. Compensation range \$18–\$162,012; filing years 2021–2025.

SIZE BASIS	Matched on total revenue (\$216,447); for reference, expenses \$249,948 and assets \$390,025.
ROLE MATCH	W Winston Elliott Iii, reported title " <i>President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	21 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	7 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	78 th
Total compensation (D + F), as reported (no adjustments)	76 th
Reportable pay only (column D), adjusted	79 th
All sources (D + E + F), adjusted	75 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 (W Winston Elliott Iii) 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 666 similarly situated organizations (Same NTEE major group (O), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$69,500 is reasonable (approximately the 78th 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.