

Hopewell Cemetery

Executive Director / CEO

EIN 800888670

AL · NTEE Y50

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Patricia Hamilton, Executive Director / CEO** (\$29,414) against **every comparable organization** that fit the selection criteria — **21** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **95th** percentile of comparable organizations above the 90th percentile — board review recommended

Benchmarked executive: Patricia Hamilton — reported title “SECRETARY”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (Y50).

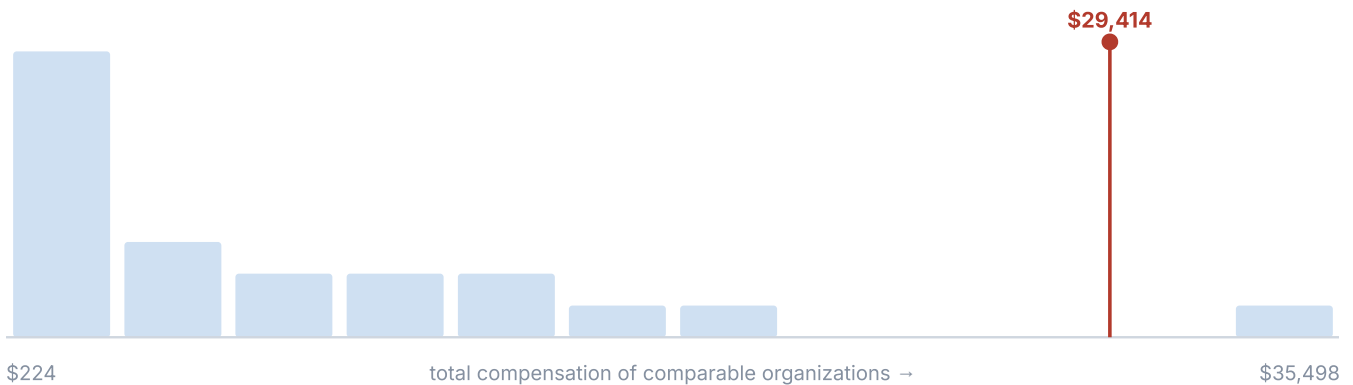
BUDGET Total revenue between \$46,262 and \$103,573 — 0.67x to 1.50x the subject's \$69,049 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (Y50), nationwide + budget 0.67–1.5x revenue.

21 organizations qualified on sector, size, and geography

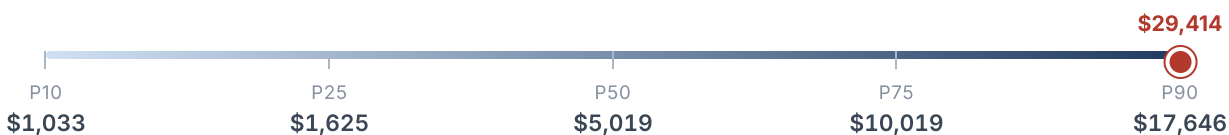
→ **21** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$1,033	\$1,625	\$5,019	\$10,019	\$17,646	\$29,414
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10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 95TH
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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 AL 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
Rising Sun Cemetery Association	IN	\$69,157	Superintendent	\$37,440	\$35,498	2024
The Cemetery Corporation	SC	\$69,578	Secretary	\$20,642	\$19,933	2023
St John's Cemetery At Springfield	DE	\$69,714	Treasurer	\$1,200	\$1,057	2024
Jewish Cemetery Association Of Greater Waterbury Inc	CT	\$70,081	Executive Director	\$11,000	\$9,547	2023
Lower Valley Union Cemetery Association	NJ	\$67,685	Superintendent	\$10,587	\$8,279	2025
Swedish Cemetery Inc	CT	\$72,764	Caretaker	\$1,225	\$1,033	2024
Harmony Cemetery Corporation	MA	\$73,747	Clerk	\$2,995	\$2,420	2024
St James Cemetery Association	PA	\$63,587	President	\$250	\$224	2024
Hurley Cemetery Association	NY	\$62,270	President/treas	\$8,000	\$6,691	2023
Middle Creek Cemetery Association Inc	TN	\$79,467	Secretary	\$12,500	\$12,162	2023
New Woodstock Cemetery Association	NY	\$57,949	Trustee, Sexton	\$2,000	\$1,625	2024
Black Point Cemetery Corporation	ME	\$55,840	Treasurer	\$4,606	\$4,147	2024
Boonville Cemetery Association Inc	NY	\$55,777	President	\$1,517	\$1,232	2024
Highland Memorial Cemetery	ME	\$55,581	Superintende	\$19,600	\$17,646	2024
Independent Benevolent Societ Of Albany	NY	\$55,542	Treasurer	\$2,000	\$1,673	2023
New Oxford Cemetery Association	PA	\$53,324	Treasurer/se	\$3,500	\$3,138	2024
Claggett Cemetery Corporation	OR	\$49,474	Vice President	\$12,000	\$10,019	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Sheffield Cemetery Association	PA	\$88,963	Sexton	\$6,101	\$5,632	2023
Mumford Rural Cemetery Association	NY	\$92,598	President	\$6,000	\$5,019	2023
Chevra Ahavas Chesed Inc	MD	\$96,228	Executive Director	\$15,000	\$12,609	2024
Marilla Cemetery Association Inc	NY	\$99,787	President	\$575	\$468	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AL 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 AL 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	21 organizations. Compensation range \$224–\$35,498; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$69,049); for reference, expenses \$85,826 and assets \$1,223,962.
ROLE MATCH	Patricia Hamilton, reported title <i>"SECRETARY"</i> , benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.
OUTLIERS	1 peer 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	95th
Total compensation (D + F), as reported (no adjustments)	95th

Reportable pay only (column D), adjusted

95th

All sources (D + E + F), adjusted

95th

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 (Patricia Hamilton) 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 21 similarly situated organizations (Same NTEE sector (Y50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$29,414 is reasonable (approximately the 95th 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.