

# Mcneil Band Boosters

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Jennifer Macaulay, Executive Director / CEO** (\$7,793) against **every comparable organization** that fit the selection criteria — **90** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 4<sup>th</sup> percentile of comparable organizations**

below the typical range for comparable organizations

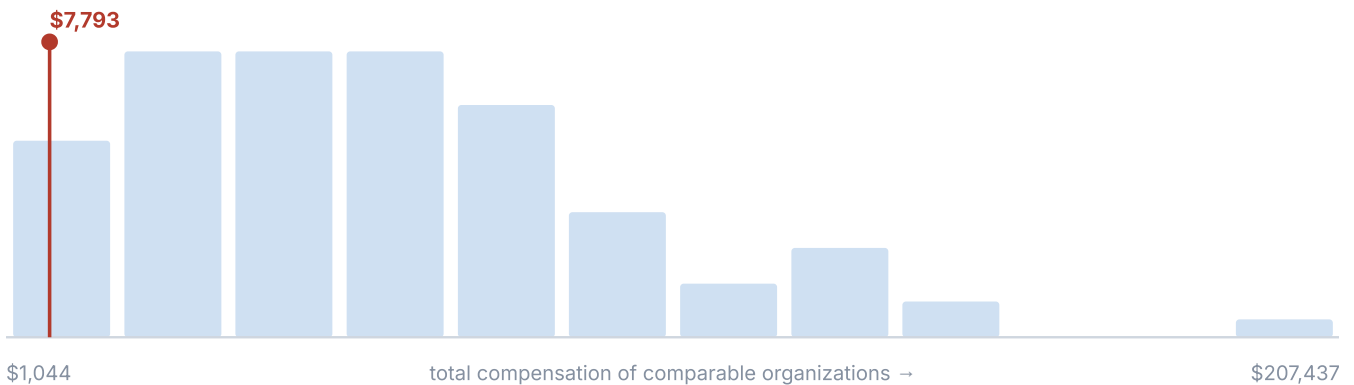
**Benchmarked executive:** Jennifer Macaulay — reported title "TREASURER", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B12).
BUDGET	Total revenue between \$260,236 and \$582,618 — 0.67x to 1.50x the subject's \$388,412 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B12), nationwide + budget 0.67–1.5x revenue.

**90** organizations qualified on sector, size, and geography → **90** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$13,151	\$29,553	\$54,682	\$81,419	\$109,373	<b>\$7,793</b>
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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
<a href="#">Foundation For Vision Rehabilitation</a>	NY	\$389,030	President & Ceo	\$52,008	<b>\$46,981</b>	2025
<a href="#">Methacton Education Foundation</a>	PA	\$387,676	Executive Director	\$36,611	<b>\$38,571</b>	2023
<a href="#">Angels Touch Inc</a>	GA	\$389,933	President	\$30,000	<b>\$31,867</b>	2023
<a href="#">Middle School Of The Arts Foundation</a>	FL	\$390,429	Executive Director	\$116,403	<b>\$109,318</b>	2025
<a href="#">Erats Thiel Building Company</a>	MN	\$391,746	Treasurer	\$66,725	<b>\$67,655</b>	2024
<a href="#">Dr Alvin R Calman Professorship</a>	NJ	\$384,807	Trustee	\$79,602	<b>\$72,929</b>	2024
<a href="#">Kalamazoo Experiential Learning</a>	MI	\$392,689	President &	\$51,731	<b>\$54,791</b>	2024
<a href="#">Henry County Prevention Coalition</a>	TN	\$381,568	Director	\$61,135	<b>\$64,241</b>	2025
<a href="#">Gahanna-jefferson Education Foundation</a>	OH	\$380,947	Executive Director	\$19,986	<b>\$21,722</b>	2024
<a href="#">Howard Co Public Schools Education Fndn</a>	MD	\$399,896	Executive Director	\$67,250	<b>\$66,421</b>	2023
<a href="#">Butte County Office Of Education</a>	CA	\$400,115	Trustee	\$37,846	<b>\$34,525</b>	2023
<a href="#">Helena Education Foundation</a>	MT	\$407,493	Executive Director	\$80,640	<b>\$91,832</b>	2023
<a href="#">Jacob And Clara Faber Community</a>	OH	\$366,746	President &	\$129,595	<b>\$140,849</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Cuny School Of Labor And Urban Studies</a>	NY	\$412,275	Executive Director (To Dec '23)	\$38,553	<b>\$35,748</b>	2024
<a href="#">Zionsville Education Foundation Inc</a>	IN	\$360,985	Executive Dir.	\$48,825	<b>\$54,395</b>	2023
<a href="#">Malama Honua Public Charter School</a>	HI	\$359,146	Executive Di	\$20,182	<b>\$18,541</b>	2024
<a href="#">12tribe Films Foundation</a>	NY	\$418,314	Board Member	\$13,771	<b>\$12,769</b>	2024
<a href="#">Philadelphia Robotics Coalition Inc</a>	PA	\$418,401	Executive Director	\$80,000	<b>\$81,864</b>	2024
<a href="#">District 51 Foundation</a>	CO	\$418,802	Executive Di	\$20,558	<b>\$20,825</b>	2023
<a href="#">Edina Give And Go</a>	MN	\$421,928	Executive Di	\$52,050	<b>\$51,415</b>	2025
<a href="#">Waco Isd Education Foundation</a>	TX	\$353,927	Executive Director	\$79,385	<b>\$83,892</b>	2023
<a href="#">Sevier County Partners In Progress</a>	TN	\$353,505	Executive Di	\$57,174	<b>\$63,490</b>	2023
<a href="#">Honored Foundation</a>	DC	\$424,358	Executive Director - Term End 10/2024	\$140,569	<b>\$126,578</b>	2024
<a href="#">Educate2envision International Inc</a>	CA	\$351,294	Executive Dir.	\$61,589	<b>\$54,573</b>	2024
<a href="#">Rising Act Films Inc</a>	GA	\$426,726	President	\$104,000	<b>\$107,304</b>	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 2025 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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT	90 organizations. Compensation range \$1,044–\$207,437; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$388,412); for reference, expenses \$397,581 and assets \$54,355.
ROLE MATCH	Jennifer Macaulay, reported title "TREASURER", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	21 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
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	4 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	4 <sup>th</sup>
Reportable pay only (column D), adjusted	28 <sup>th</sup>
All sources (D + E + F), adjusted	4 <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 (Jennifer Macaulay) 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 90 similarly situated organizations (Same NTEE sector (B12), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$7,793 is reasonable (approximately the 4<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.