

Victory Christian Ministries Of

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Mary Owens, Executive Director / CEO** (\$127,217) against **every comparable organization** that fit the selection criteria — **145** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **99th** percentile of comparable organizations above the 90th percentile — board review recommended

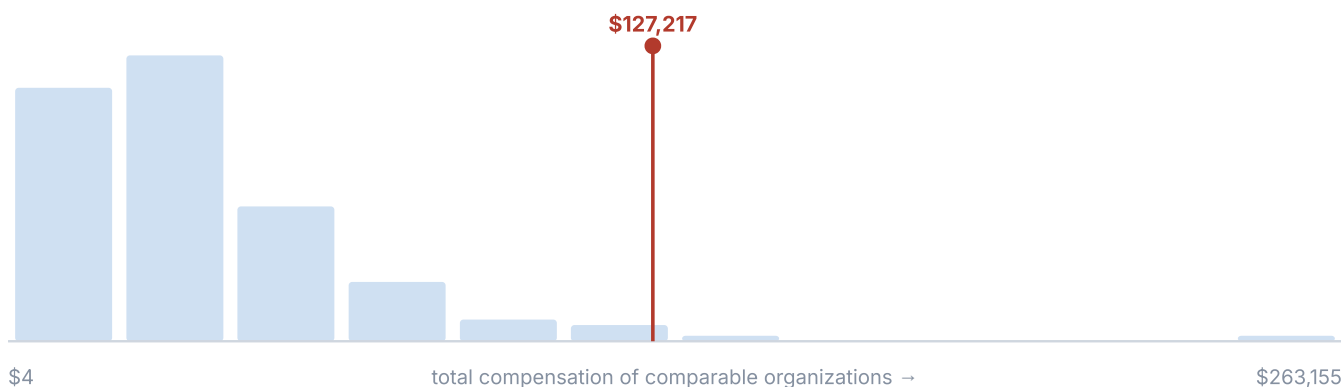
Benchmarked executive: Mary Owens — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P20).
BUDGET	Total revenue between \$55,502 and \$124,258 — 0.67x to 1.50x the subject's \$82,839 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P20), nationwide + budget 0.67–1.5x revenue.

145 organizations qualified on sector, size, and geography → **145** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,105	\$17,369	\$30,879	\$52,451	\$73,159	\$127,217
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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 FL 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
Shields For Kids Inc	TX	\$82,833	Employee	\$15,403	\$15,931	2024
Skyway Housing Foundation Inc	FL	\$82,745	Executive Director	\$150,000	\$145,697	2024
Patch Our Planet Inc	FL	\$82,203	Executive Di	\$71,624	\$69,569	2024
Adams Quest	PA	\$81,977	Director	\$52,631	\$54,267	2024
Metro Baptist Center Incorporated	IN	\$83,770	Executive Director/ceo	\$49,638	\$55,722	2023
Hwc Foundation Inc	OK	\$83,936	Ceo	\$18,950	\$21,574	2024
Heart Of Unlimited Boundaries	OH	\$84,571	Executive Di	\$39,788	\$44,859	2023
Latinos For Leadership Excellence	CA	\$81,059	Founder & Board Chair	\$99,013	\$91,011	2023
Shelter Resources Inc	LA	\$80,584	Exective Director	\$98,572	\$112,225	2024
Breaking Ground Inc	IL	\$85,306	Executive Director	\$5,385	\$5,474	2024
Village Resources Incorporated	NJ	\$85,329	Executive Director/ceo	\$24,500	\$23,285	2023
Believe Community Services Inc	FL	\$85,360	Executive Director	\$325	\$325	2023
Waymakers Center	TN	\$80,299	President And Treasurer	\$22,500	\$25,176	2023
Doylestown Business And Community Alliance	PA	\$80,143	Office Manager	\$20,916	\$21,566	2024
Flickinger Learning Center	IA	\$85,672	Executive Director	\$54,942	\$60,596	2025
Recovery Cafe Columbus	IN	\$79,639	Executive Director	\$12,003	\$13,474	2023
Black Child Development Institute Colorado	CO	\$86,471	Affiliate President	\$31,582	\$32,236	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Assist - Flathead Valley	MT	\$86,611	System Ceo	\$37,517	\$43,049	2023
True Community Development Corporation	NY	\$86,648	Executive Director	\$33,150	\$31,887	2023
Winchester-frederick-clark Faith	VA	\$86,677	Executive Di	\$32,656	\$33,564	2023
Iglesia Camino Verdad Y Vida	NY	\$78,852	President	\$9,353	\$8,739	2024
Juan Diez Rancheros	IA	\$86,839	Pres/exec Dir	\$47,537	\$53,817	2024
Selflessservice Inc	PA	\$87,194	Executive Di	\$28,800	\$30,572	2023
Mulberry Place Inc	AR	\$78,254	Executive Director	\$21,642	\$25,895	2023
Hope For Grieving Families	VA	\$88,080	Executive Director	\$47,917	\$47,836	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL 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 FL 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	145 organizations. Compensation range \$4–\$263,155; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$82,839); for reference, expenses \$164,455 and assets \$2,159,036. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Mary Owens, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	25 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	5 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	99 th
Total compensation (D + F), as reported (no adjustments)	99 th
Reportable pay only (column D), adjusted	78 th
All sources (D + E + F), adjusted	87 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 (Mary Owens) 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 145 similarly situated organizations (Same NTEE sector (P20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$127,217 is reasonable (approximately the 99th 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.