

Washington City Historical Society

Executive Director / CEO

EIN 870518999
 UT · NTEE N32
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Don Young, Executive Director / CEO** (\$2,368) against **every comparable organization** that fit the selection criteria — **61** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **23rd** percentile of comparable organizations below the typical range for comparable organizations

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

How comparable organizations were selected

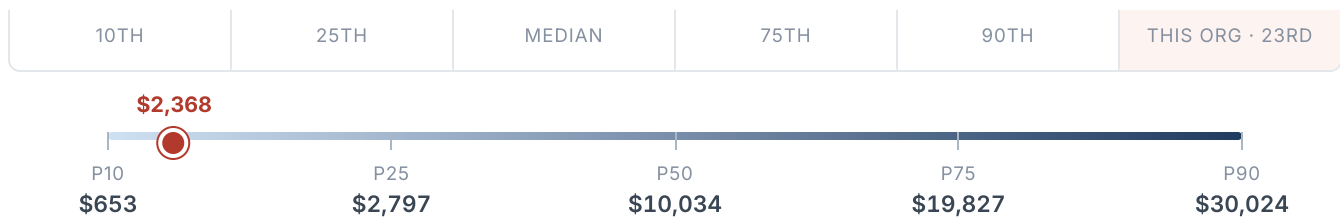
- SECTOR** Organizations sharing the subject's NTEE classification (N32).
- BUDGET** Total revenue between \$35,125 and \$78,639 — 0.67x to 1.50x the subject's \$52,426 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE major group (N), nationwide + budget 0.67–1.5x revenue.

61 organizations qualified on sector, size, and geography → **61** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$653	\$2,797	\$10,034	\$19,827	\$30,024	\$2,368
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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 UT 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
Florence Wine & Food Festival	SC	\$52,675	Executive Director	\$18,000	\$17,822	2024
Rakad Dance Camp	FL	\$51,910	Executive Director	\$7,000	\$6,080	2025
Islamorada Charter Boat Association Inc	FL	\$51,183	Treasurer	\$18,254	\$16,274	2024
Alex Area Usbc	MN	\$50,897	Association Manager	\$354	\$323	2025
Minnesota Valley Snow Riders-redwood	MN	\$50,748	President	\$100	\$94	2024
Crow River Sno Pros Inc	MN	\$54,120	Secretary	\$1,830	\$1,672	2025
Nelson Community Association	MN	\$54,791	Sec/treas	\$2,400	\$2,250	2024
East End Social Club Of Lowell Mass Inc	MA	\$50,001	Treasurer	\$1,200	\$1,024	2024
Stone Harbor Triathlon Charities Inc	NJ	\$55,123	President	\$10,750	\$9,109	2024
Pengilly Booster Club	MN	\$55,327	Gambling Manager	\$29,225	\$27,406	2024
Retired Employees Of Santa Barbara	CA	\$48,695	President	\$2,000	\$1,687	2023
The L40 Foundation Inc	FL	\$56,628	President	\$6,579	\$6,039	2023
Whitewater Trail Blazers Snowmobile Club	MN	\$56,824	Gambling Manager	\$18,660	\$17,499	2024
United States Bowling Congress Inc	CA	\$57,017	Association Manager	\$13,152	\$10,778	2024
Cook Inlet Archers	AK	\$47,265	Advisor	\$720	\$653	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Iowa Park Recreational Activities	TX	\$57,847	Executive Direc	\$21,566	\$21,078	2023
Maple Island Park Association	MN	\$57,969	Secretary	\$22,787	\$20,818	2025
Ohio Valley Hockey Association Inc	WV	\$58,387	Director Emeritus	\$50	\$50	2025
National Alliance For Accessible Golf	FL	\$45,854	Executive Director	\$50,000	\$43,428	2025
United States Bowling Congress	NJ	\$59,199	Association Manager/director	\$20,800	\$17,624	2024
Amigos Y Amigas	NM	\$59,365	Executive Di	\$9,384	\$10,266	2022
Evansville Parks Foundation	IN	\$44,669	Executive Director	\$30,000	\$30,024	2024
South Central Foundation For	CA	\$44,521	President	\$11,518	\$9,439	2024
Fc Elite Ltd	WI	\$60,460	Co-director	\$20,004	\$19,827	2024
Archers Usa Foundation	AR	\$60,654	Bm/secretary	\$20,004	\$21,339	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to UT 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 UT 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	61 organizations. Compensation range \$50–\$179,396; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$52,426); for reference, expenses \$21,451 and assets \$406,868. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.

ROLE MATCH	Don Young, reported title " <i>Trustee</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.
RELATED-ORG PAY	8 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	23 rd
Total compensation (D + F), as reported (no adjustments)	21 st
Reportable pay only (column D), adjusted	31 st
All sources (D + E + F), adjusted	20 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 (Don Young) 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 61 similarly situated organizations (Same NTEE major group (N), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$2,368 is reasonable (approximately the 23rd 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.