

Little Miami Watershed Network

Executive Director / CEO

EIN 882334595

OH · NTEE C01

FY ending 2023-12-31

June 13, 2026

This analysis benchmarks the total compensation of **Rebecca Victor, Executive Director / CEO** (\$25,000) against **every comparable organization** that fit the selection criteria — **70** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **46th** percentile of comparable organizations within the typical range

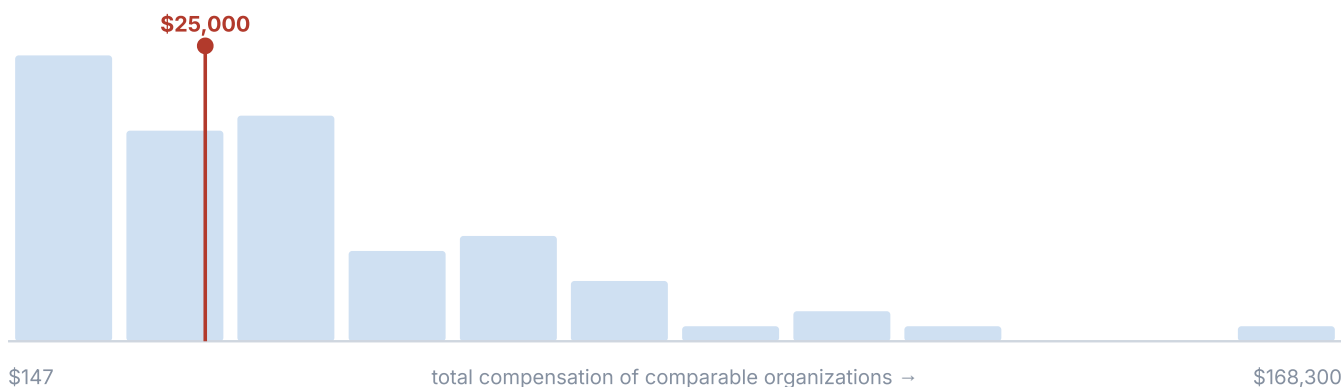
Benchmarked executive: Rebecca Victor — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (C01).
BUDGET	Total revenue between \$47,446 and \$106,222 — 0.67x to 1.50x the subject's \$70,815 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (C), nationwide + budget 0.67–1.5x revenue.

70 organizations qualified on sector, size, and geography → **70** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,331	\$12,455	\$30,062	\$53,435	\$73,704	\$25,000
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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 OH 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
Meeker Memorial Hospital Foundation	MN	\$70,214	Foundation Director	\$12,154	\$11,013	2024
Go Alliance	OR	\$70,080	Director, President, Executive Director	\$76,680	\$65,303	2024
Center For Ecological Living & Learning	MD	\$69,268	President	\$94,952	\$81,409	2024
2c Mississippi Towards Sustainable	MS	\$73,380	President	\$61,091	\$64,240	2023
National Historic Trails Center	WY	\$68,225	Executive Director	\$40,000	\$39,280	2024
Around The World In Eighty Fabrics	CA	\$73,510	Director	\$5,652	\$4,476	2024
Community Counts Colorado Inc	CO	\$67,973	Executive Di	\$23,100	\$20,913	2023
Pines And Prairies Land Trust	TX	\$67,739	Executive Director	\$76,210	\$71,976	2023
Lake Erie Waterkeeper Inc	OH	\$67,619	Executive Director	\$6,000	\$5,828	2024
Our Zero Waste Future Incorporated	MD	\$74,295	Executive Dir	\$11,440	\$9,808	2024
Carmel River Watershed Conservancy	CA	\$74,463	Executive Director/vice President	\$48,000	\$39,133	2023
Foothill Conservancy	CA	\$66,411	Executive Director	\$26,926	\$21,322	2024
Solar Austin	TX	\$66,281	Executive Director	\$26,833	\$24,615	2024
Oakfield Conservation Club	WI	\$65,968	President	\$500	\$493	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Dahlia Hill Society Of Midland	MI	\$76,529	Executive Di	\$43,141	\$40,835	2024
Ecocity Builders	CA	\$76,917	Executive Director	\$78,460	\$62,131	2024
Damascus Citizens For Sustainability Inc	PA	\$77,599	Chairperson	\$22,500	\$20,576	2024
Looptfoundation	OR	\$78,031	Executive Di	\$33,000	\$28,934	2023
Curry Community Cares Inc	OR	\$78,732	Store Manager	\$22,600	\$19,815	2023
Clean And Sustainable Energy Fund	MI	\$79,740	Secretary	\$2,330	\$2,205	2024
First People's Conservation Council	LA	\$61,737	President	\$3,000	\$3,030	2024
Little Falls Watershed Alliance Inc	MD	\$80,704	Executive Director	\$39,343	\$34,728	2023
Conservation Collective	NC	\$82,427	Executive Director	\$24,125	\$22,860	2024
Islands First Inc	NY	\$58,985	Executive Director	\$50,317	\$42,928	2023
Trails Of Mississippi Inc	MS	\$82,843	Executive Director	\$63,175	\$66,431	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OH 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 OH 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 **70** organizations. Compensation range \$147–\$168,300; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$70,815); for reference, expenses \$44,163 and assets \$86,271.

ROLE MATCH	Rebecca Victor, reported title " <i>EXECUTIVE DI</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	9 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	46 th
Total compensation (D + F), as reported (no adjustments)	43 rd
Reportable pay only (column D), adjusted	53 rd
All sources (D + E + F), adjusted	40 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 (Rebecca Victor) 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 13, 2026, comparing compensation against 70 similarly situated organizations (Same NTEE major group (C), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$25,000 is reasonable (approximately the 46th 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 13, 2026.