Board Report

Prepared for Northgate Harbor Alliance · September 07, 2026

Position	**Executive Director / CEO**
Sector	**Human Services**
Location	**OR**
Organization budget	**$5M–$10M**
Entity type	**501(c)(3)**

§4958 comparables set

Public Form 990 filings for comparable positions at organizations of similar mission and size. Documented comparability data supports — but does not by itself establish — a board's rebuttable presumption of reasonableness under IRC §4958 (intermediate sanctions). The presumption also requires advance approval by an independent board body and contemporaneous documentation. CauseComp provides comparability data for informational purposes and does not provide legal or tax advice.

Comparables are selected by role and revenue size, then ordered by sector and state: of the 20 listed, 20 are classified in Human Services and 20 are located in OR; the national pool for this role and size is 1,240.

Of the 20 organizations listed, 18 itemise components on Schedule J and 2 report a total only. Reported pay reaches these filings three ways, and they are not the same quantity. Schedule J, Part II itemises the filing organization's components. Form 990 Part VII reports a single total for any officer at 20 or more hours a week and includes pay from related organizations. Form 990-EZ reports compensation, benefits and expense allowances as one figure. Rows without component detail are one of the latter two.

Organization	Location	Title	NTEE	FY	Revenue	Total compensation, as filed
Cedar Point Family Services	Salem, OR	Executive Director	P20 — Human Service Organizations	2025	$5,100,000	$129,800
Willamette Bridge Collective	Eugene, OR	Chief Executive Officer	P20 — Human Service Organizations	2025	$7,300,000	$147,200
Harbor Light Community Trust	Portland, OR	President & CEO	P20 — Human Service Organizations	2024	$9,800,000	$163,500
Three Rivers Neighbor Fund	Bend, OR	Executive Director	P20 — Human Service Organizations	2025	$4,700,000	$108,400

ILLUSTRATIVE SAMPLE — fictional organisation, invented figures. Not a benchmark.

Organization	Location	Title	NTEE	FY	Revenue	Total compensation, as filed
Cascade Meadow Outreach	Medford, OR	Executive Director	P20 — Human Service Organizations	2024	$6,200,000	$131,700
Fernhollow Housing Partners	Corvallis, OR	Executive Director	P20 — Human Service Organizations	2025	$5,600,000	$121,400
Sandpiper Youth Coalition	Astoria, OR	Chief Executive Officer	P20 — Human Service Organizations	2025	$3,900,000	$97,600
Emberline Community Works	Hillsboro, OR	Executive Director	P20 — Human Service Organizations	2024	$8,400,000	$158,300
Two Creeks Support Network	Springfield, OR	Executive Director	P20 — Human Service Organizations	2025	$4,300,000	$105,400
Northfield Care Alliance	Gresham, OR	President & CEO	P20 — Human Service Organizations	2025	$9,100,000	$161,200
Quarry Hill Neighbor Trust	Beaverton, OR	Executive Director	P20 — Human Service Organizations	2024	$6,900,000	$139,200
Alder Grove Family Center	Albany, OR	Executive Director	P20 — Human Service Organizations	2025	$5,200,000	$117,700
Wayfarer Community Services	Roseburg, OR	Executive Director	P20 — Human Service Organizations	2025	$4,100,000	$99,300
Silverbrook Youth Alliance	Tigard, OR	Chief Executive Officer	P20 — Human Service Organizations	2024	$7,700,000	$149,400
Pinewater Outreach Group	Klamath Falls, OR	Executive Director	P20 — Human Service Organizations	2025	$3,600,000	$92,300
Broadleaf Family Partners	Mcminnville, OR	Executive Director	P20 — Human Service Organizations	2025	$6,600,000	$135,900
Rockford Bend Assistance League	Ontario, OR	Executive Director	P20 — Human Service Organizations	2024	$4,900,000	$99,800
Marrowstone Community Fund	Pendleton, OR	Executive Director	P20 — Human Service Organizations	2025	$5,800,000	$107,200
Halloway Street Services	The Dalles, OR	Executive Director	P20 — Human Service Organizations	2025	$4,400,000	$101,200
Cobblewood Neighbor Trust	La Grande, OR	Chief Executive Officer	P20 — Human Service Organizations	2024	$7,100,000	$127,200

Compensation components (Schedule J, Part II)

Pay mix for each comparable, as reported by the filing organization.

Organization	Base	Bonus / Incentive	Other Reportable	Retirement & Deferred	Nontaxable	Total comp
Cedar Point Family Services	$108,400	$6,200	$2,900	$9,100	$3,200	$129,800
Willamette Bridge Collective	$121,700	$9,400	$3,600	$10,200	$2,300	$147,200
Harbor Light Community Trust	$134,900	$12,800	$4,100	$11,700	$0	$163,500
Three Rivers Neighbor Fund	$96,300	$0	$1,800	$7,400	$2,900	$108,400
Cascade Meadow Outreach	$112,300	$4,500	$2,200	$8,900	$3,800	$131,700
Fernhollow Housing Partners	$104,100	$5,100	$1,400	$8,200	$2,600	$121,400
Sandpiper Youth Coalition	$88,700	$0	$900	$6,100	$1,900	$97,600
Emberline Community Works	$128,200	$11,300	$3,800	$10,900	$4,100	$158,300
Two Creeks Support Network	$92,400	$2,700	$1,100	$6,800	$2,400	$105,400
Northfield Care Alliance	$131,500	$10,600	$4,400	$11,200	$3,500	$161,200
Quarry Hill Neighbor Trust	$116,800	$7,300	$2,600	$9,400	$3,100	$139,200
Alder Grove Family Center	$101,900	$3,400	$1,700	$7,900	$2,800	$117,700
Wayfarer Community Services	$89,600	$0	$1,200	$6,400	$2,100	$99,300
Silverbrook Youth Alliance	$123,400	$8,900	$3,100	$10,400	$3,600	$149,400
Pinewater Outreach Group	$84,200	$0	$700	$5,800	$1,600	$92,300
Broadleaf Family Partners	$114,300	$6,800	$2,400	$9,100	$3,300	$135,900
Rockford Bend Assistance League	n/d	n/d	n/d	n/d	n/d	$99,800
Marrowstone Community Fund	n/d	n/d	n/d	n/d	n/d	$107,200
Halloway Street Services	$94,100	n/d	n/d	$7,100	n/d	$101,200
Cobblewood Neighbor Trust	$118,600	$5,900	n/d	n/d	$2,700	$127,200

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Organization	Base	Bonus / Incentive	Other Reportable	Retirement & Deferred	Nontaxable	Total comp
Peer P90 (disclosed)	$129,190	$10,880	$3,950	$11,020	$3,680	$158,590
Peer P75 (disclosed)	$120,925	$8,900	$3,225	$10,200	$3,300	$141,200
Peer Median / P50 (disclosed)	**$110,350**	**$5,900**	**$2,300**	**$8,900**	**$2,800**	**$124,300**
Peer P25 (disclosed)	$94,650	$2,700	$1,350	$7,100	$2,300	$104,350
Peer P10 (disclosed)	$89,330	$0	$1,000	$6,280	$1,780	$99,130
# of peers disclosing	18	17	16	17	17	20
# paying a bonus	13 of 17 disclosing (76%)					

Observed percentiles (P10–P90) across the peers listed above — not the modeled benchmark shown at the top of this report.
Component figures are filing-organization amounts (IRS Form 990, Schedule J, Part II). They may not sum to Total compensation. Rows shown as total-only (Form 990 Part VII or 990-EZ) disclose no components, and their Total includes pay from related organizations.
In this table, n/d = not disclosed on Schedule J (Form 990). A displayed $0 is an amount the organization affirmatively reported as zero.
NTEE (National Taxonomy of Exempt Entities) classification is shown as functional-similarity evidence supporting the comparability prong of the §4958 rebuttable presumption.

Total compensation benchmark

	P10	P25	P50	P75	P90
Total compensation	**$110,682**	**$127,710**	**$141,900**	**$158,928**	**$181,632**
Base salary	$88,452	$102,060	$113,400	$127,008	$145,152
Bonus / incentive	$4,758	$5,490	$6,100	$6,832	$7,808
Other reportable	$1,872	$2,160	$2,400	$2,688	$3,072
Retirement & deferred	$6,942	$8,010	$8,900	$9,968	$11,392
Nontaxable benefits	$2,262	$2,610	$2,900	$3,248	$3,712

Modeled benchmark, blended with observed peer pay across the cohort.

Disclosing peers (of 20 cohort filings): Base salary 18 · Bonus / incentive 18 · Other reportable 18 · Retirement & deferred 18 · Nontaxable benefits 18.

Component percentiles are computed independently within the peer cohort and will not sum to the Total row.

Component percentiles are computed across the peers that itemize that component on Schedule J (disclosure counts shown per component). A reported $0 is included; an undisclosed amount is excluded. In this table, n/d = fewer than 20 disclosing peers or under 20% component disclosure in the cohort.

Confidence: **Moderate** · FY2025 filings

Confidence describes the depth of filing evidence for this benchmark. It is not a statistical confidence interval, and no interval is published around the figure. It is set by the number of Form 990 filings for this role within a one-third to three-times revenue window, and sector and state do not enter that count. The comparables set listed with this benchmark is drawn separately and counted separately.
990 figures as filed. Peer filings have fiscal years ending 2024–2025.

Methodology

Executive benchmarks are modeled from IRS Form 990 e-file disclosures for 2019–2025 — Schedule J compensation detail with its reported pay components, Part VII officer compensation at every organization size, and Form 990-EZ filings — using a gradient-boosted quantile model that calibrates to organization budget, NTEE sector, and geography. Served percentiles (P50 = median) blend the modeled distribution with directly observed peer pay in a ±2× revenue window around the organization (state peers first, then national, weighted by effective sample size). The comparables set is drawn from public filings for the same role within one-third to three times this organization's revenue and the three most recent filing years, then ranked by sector and state. It is a separately drawn list and did not produce the modeled figure above.

What the rebuttable presumption requires

If your organization's annual gross receipts are under $1 million, the regulation sets a lower bar for the data: three comparable organizations in the same or similar communities for similar services.

“Special rule for compensation paid by small organizations. For organizations with annual gross receipts (including contributions) of less than $1 million reviewing compensation arrangements, the authorized body will be considered to have appropriate data as to comparability if it has data on compensation paid by three comparable organizations in the same or similar communities for similar services.” 26 CFR 53.4958-6(c)(2)(ii)

The presumption has three parts. This document is evidence for the second one only. The first and third are the board's to carry out and record.

“Payments under a compensation arrangement are presumed to be reasonable, and a transfer of property, or the right to use property, is presumed to be at fair market value, if the following conditions are satisfied: (1) The compensation arrangement or the terms of the property transfer are approved in advance by an authorized body of the applicable tax-exempt organization (or an entity controlled by the organization within the meaning of 53.4958-4(a)(2)(ii)(B)) composed entirely of individuals who do not have a conflict of interest (within the meaning of paragraph (c)(1)(iii)) with respect to the compensation arrangement or property transfer, as described in paragraph (c)(1); (2) The authorized body obtained and relied upon appropriate data as to comparability prior to making its determination, as described in paragraph (c)(2); and (3) The authorized body adequately documented the basis for its determination concurrently with making that determination, as described in paragraph (c)(3).” 26 CFR 53.4958-6(a)

The board's records have a deadline.

“Records must be prepared before the later of the next meeting of the authorized body or 60 days after the final action or actions of the authorized body are taken. Records must be reviewed and approved by the authorized body as reasonable, accurate and complete within a reasonable time period thereafter.” 26 CFR 53.4958-6(c)(3)(ii)

On Form 990, Schedule J, Part I, line 3 asks which methods the organization used to establish the compensation of its top official. This document is a record of Form 990 data on other organizations. Where a board also relies on it as a written study, that is the board's characterization to make, not ours.