

Saratoga Builders Association Inc

Executive Director / CEO

EIN 141802849
 NY · NTEE L03
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Barry Potoker, Executive Director / CEO** (\$45,000) against **every comparable organization** that fit the selection criteria — **1020** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **53rd** percentile of comparable organizations within the typical range

Benchmarked executive: Barry Potoker — 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 (L03).
BUDGET	Total revenue between \$158,357 and \$354,532 — 0.67x to 1.50x the subject's \$236,355 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (L), nationwide + budget 0.67–1.5x revenue.

1,020 organizations qualified on sector, size, and geography → **1,020** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,267	\$21,968	\$41,812	\$68,457	\$87,600	\$45,000
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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 NY 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
Good Shepherd Of Washington	WI	\$236,337	President And Ceo	\$33,743	\$37,880	2024
Homes For Shippensburg Inc	MD	\$236,378	Vice President & Director	\$27,109	\$27,242	2024
Eastmont Court Inc	CA	\$236,288	Ceo	\$47,732	\$45,612	2023
Fhi Lawrenceandover Inc	MA	\$236,259	President & Ceo	\$38,739	\$38,524	2023
Twentieth Association Properties Inc	MA	\$236,638	President & Ceo	\$7,164	\$6,919	2024
Compass Center Housing Development	WA	\$236,649	President From 10/23	\$1,117	\$1,107	2023
Bellflower Oak Street Manor	OR	\$235,966	President	\$75,064	\$74,929	2024
North Central Housing Inc	FL	\$237,214	President	\$7,500	\$7,574	2024
Eastside Community Development Fund	WA	\$234,930	Ceo	\$152,520	\$151,116	2023
Ashland Church Community Emergency	OH	\$237,807	Executive Di	\$49,920	\$58,512	2023
Alvarez Court Inc	CA	\$234,805	Ceo	\$47,732	\$45,612	2023
Native American Housing Circle	CO	\$234,768	Executive Di	\$45,141	\$46,527	2024
Sands Horizon Inc	GA	\$238,134	Secretary, Manager	\$8,334	\$8,775	2025
Presbyterian Home Quitman Retirement	GA	\$238,240	President/ceo	\$54,562	\$58,971	2024
O'bannon Terrace Of Goshen Inc	OH	\$238,262	Chief Executive Officer	\$7,729	\$9,059	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Crossroads Village Mutual Housing	CA	\$238,420	Director	\$5,430	\$4,910	2025
Reno Supportive Housing Inc	MN	\$234,023	President/tr	\$65,715	\$71,859	2023
Andover Community Trust	MA	\$238,748	Executive Dir.	\$50,972	\$49,235	2024
Corpus Christi Supportive Hsng Inc	MN	\$233,649	President/tr	\$65,715	\$71,859	2023
Alloway Housing Development	NY	\$239,066	Director And President	\$3,026	\$2,939	2024
Sitka Homeless Coalition	AK	\$239,078	Executive Di	\$66,561	\$68,402	2024
Christmas In Action	TX	\$233,619	Executive Director	\$25,000	\$26,881	2024
Willow Street Apartments	CO	\$233,579	President	\$29,805	\$30,720	2024
Los Sures 907 Driggs Avenue Hdfc	NY	\$233,514	Executive Director	\$20,221	\$19,641	2024
Chestnut Manor Association	WA	\$233,504	Secretary Treasurer	\$40,075	\$39,706	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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	1020 organizations. Compensation range \$164–\$514,893; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$236,355); for reference, expenses \$252,763 and assets \$70,329.
ROLE MATCH	Barry Potoker, reported title " <i>EXECUTIVE DI</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 627 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 39 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	53 rd
Total compensation (D + F), as reported (no adjustments)	55 th
Reportable pay only (column D), adjusted	76 th
All sources (D + E + F), adjusted	15 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 (Barry Potoker) 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 1020 similarly situated organizations (Same NTEE major group (L), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$45,000 is reasonable (approximately the 53rd 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.