

Bethesda Spruce Street Development

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Tina Pagotto, Executive Director / CEO** (\$11,765) against **every comparable organization** that fit the selection criteria — **200** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **19th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Tina Pagotto — reported title “CEO”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (L20).
BUDGET	Total revenue between \$80,231 and \$179,622 — 0.67x to 1.50x the subject's \$119,748 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L20), nationwide + budget 0.67–1.5x revenue.

200 organizations qualified on sector, size, and geography → **200** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,805	\$16,474	\$31,969	\$54,380	\$77,310	\$11,765
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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 PA 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
Asi Rochester Inc	MN	\$120,032	President/tr	\$65,715	\$65,114	2024
Lss Housing Woodview Inc	WI	\$119,194	President	\$40,683	\$42,606	2024
Monhegan Island Sustainable	ME	\$120,599	Treasurer	\$2,200	\$2,209	2024
West Bergen Specialized Housing Inc	NJ	\$118,059	Executive Director, West B	\$9,993	\$8,947	2024
Mental Health Center Of Champaign	IL	\$121,789	Director	\$42,513	\$41,911	2024
2life Opus Inc	MA	\$117,303	President	\$36,606	\$32,986	2024
New Century Center	CA	\$122,407	Ceo	\$23,461	\$20,315	2024
Asi - Watertown Inc	MN	\$122,487	President/tr	\$68,006	\$65,647	2025
Phipps Affordable Housing Support Corp	NY	\$122,719	President/ceo	\$180,441	\$163,504	2024
West Routt Housing Inc	CO	\$116,227	Secretary	\$12,000	\$11,538	2024
Preserving Us Inc	KS	\$116,126	Executive Director	\$127,404	\$138,021	2024
Grant Manor Homeowners Association	MA	\$115,931	Director	\$76,210	\$68,674	2024
Fulfilling Housing Inc	OH	\$115,822	Executive Director	\$15,476	\$16,437	2024
Northern Area Homes Inc	PA	\$123,694	Maintenance	\$12,300	\$12,300	2024
Ken-crest Housing Pa 2010 Inc	PA	\$123,922	Ceo	\$29,531	\$29,531	2024
Nhs Stevens Housing Corporation	PA	\$115,561	President/ceo	\$55,952	\$57,605	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Woodside Apartments Inc	IN	\$115,079	President	\$44,374	\$46,925	2024
Demarest Farm 2 Inc	NJ	\$124,657	President & Ceo	\$25,881	\$23,172	2024
Keystone Place Housing Corporation	MO	\$124,886	Executive Director	\$9,171	\$9,740	2024
Lss Housing Woodside Inc	WI	\$124,913	President	\$40,683	\$42,606	2024
Jm Apartments Inc	RI	\$114,568	President	\$52,490	\$51,962	2023
Dreamscapes-building Visions Inc	NJ	\$113,637	Chief Executive Officer	\$29,476	\$26,390	2024
Mental Retardation Community Services Of Nassau County-project	NY	\$113,605	Chief Executive Officer	\$179,760	\$162,887	2024
Share Xi Inc	NY	\$113,510	Executive Director	\$70,564	\$65,829	2023
La Frontera Housing Inc	AZ	\$113,310	President/ceo	\$34,911	\$33,668	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA cost of living and 2024 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 PA 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	200 organizations. Compensation range \$793–\$295,363; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$119,748); for reference, expenses \$235,976 and assets \$78,594. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Tina Pagotto, reported title " <i>CEO</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	149 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	10 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	19 th
Total compensation (D + F), as reported (no adjustments)	18 th
Reportable pay only (column D), adjusted	0 th
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 (Tina Pagotto) 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 200 similarly situated organizations (Same NTEE sector (L20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$11,765 is reasonable (approximately the 19th 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.