

Third Avenue Charitable Organization

Executive Director / CEO

EIN 330711272

CA · NTEE K34

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Lorena Galligan, Executive Director / CEO** (\$37,900) against **every comparable organization** that fit the selection criteria — **314** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **34th** percentile of comparable organizations within the typical range

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

How comparable organizations were selected

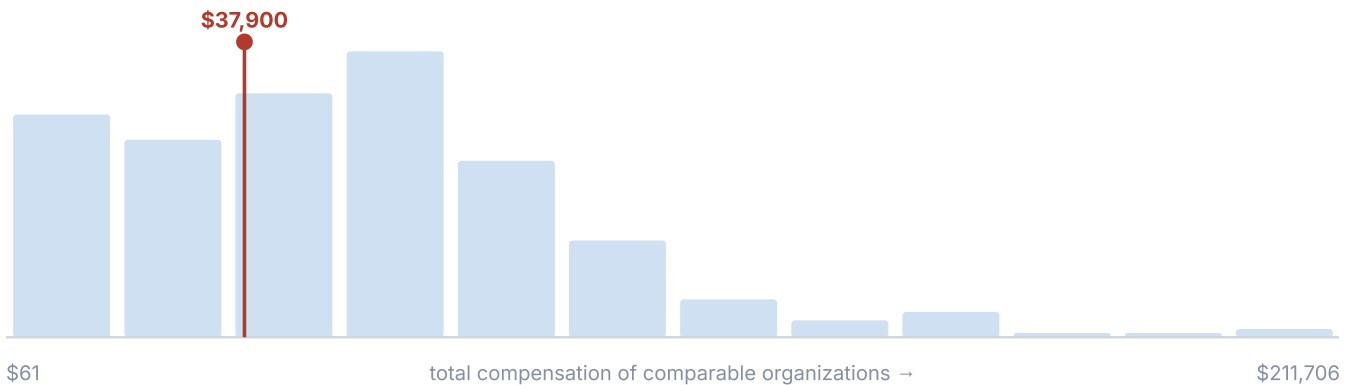
SECTOR Organizations sharing the subject's NTEE classification (K34).

BUDGET Total revenue between \$153,082 and \$342,723 — 0.67x to 1.50x the subject's \$228,482 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (K), nationwide + budget 0.67–1.5x revenue.

314 organizations qualified on sector, size, and geography → **314** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,780	\$29,388	\$52,218	\$73,293	\$98,562	\$37,900
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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 CA 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
Paicines Ranch Learning Center	CA	\$228,466	Director/board	\$82,725	\$85,168	2023
Meals On Wheels Of Greater Newburgh Inc	NY	\$228,415	Director (Retired)	\$19,670	\$20,584	2024
Regenerative Farms Inc	MA	\$228,828	President	\$80,443	\$83,714	2024
Sustainability And Community Health Initiative	CA	\$228,120	Treasurer And Ceo	\$33,289	\$34,272	2023
Northern Stokes Food Pantry Inc	NC	\$228,071	Board Member	\$3,750	\$4,487	2024
Stone Soup	UT	\$228,935	Executive Di	\$2,500	\$2,963	2024
Mothers For Mothers Postpartum Justice Project	CA	\$227,724	President	\$24,000	\$24,000	2024
Hunger Fighters Oregon	OR	\$229,556	Executive Director	\$90,428	\$97,251	2024
Proctor Farmers Market	WA	\$227,086	Market Manager	\$68,948	\$71,488	2024
Save Family Farming	WA	\$229,935	Executive Director (Starting May 2024)	\$86,548	\$89,736	2024
Milly's Pantry Inc	NY	\$226,989	Executive Director	\$54,708	\$57,250	2024
Kettering Back Pack Inc	OH	\$226,497	Executive Director	\$19,128	\$24,155	2023
Garfield Community Farm Inc	PA	\$226,257	Executive Director	\$52,573	\$60,715	2024
Cultivate Abundance Inc	FL	\$230,805	Executive Di	\$113,910	\$123,925	2024
Advent Hope Ventures Inc	NY	\$226,145	President	\$30,000	\$32,321	2023
Brooklyn Rescue Mission Urban Harvest Center Inc	NY	\$226,034	President	\$25,000	\$26,934	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
A Best Choice Mobile Ultrasound And	VA	\$225,974	Executive Di	\$87,300	\$100,500	2023
Cascade Ranch Historic Farm	CA	\$225,000	Secretary & Executive Dire	\$120,000	\$116,907	2025
Sfmv Inc	FL	\$232,360	Market Manager	\$44,136	\$55,582	2021
First Fruits Of The Ridge Inc	GA	\$224,418	Lead Pastor	\$65,000	\$75,688	2024
Northern Colorado Foodshed Project	CO	\$232,647	Executive Director	\$41,947	\$46,580	2024
Michigan Ag Council Inc	MI	\$232,961	Excutive Director	\$29,311	\$35,036	2024
Seven Loaves Soup Kitchen Inc	PA	\$233,043	Mission Coordinator	\$12,000	\$13,858	2024
Living Stones	PA	\$233,220	Executive Di	\$51,000	\$58,898	2024
Indiana Agriculture Nutrient	IN	\$223,658	Executive Director	\$126,770	\$154,819	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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 314 organizations. Compensation range \$61–\$211,706; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$228,482); for reference, expenses \$386,709 and assets \$110,707. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	Lorena Galligan, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	13 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	34 th
Total compensation (D + F), as reported (no adjustments)	40 th
Reportable pay only (column D), adjusted	37 th
All sources (D + E + F), adjusted	74 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 (Lorena Galligan) 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 314 similarly situated organizations (Same NTEE major group (K), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$37,900 is reasonable (approximately the 34th 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.