

Senior Center Of Sidney-shelby

Executive Director / CEO

EIN 341845676

OH · NTEE P81

FY ending 2025-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Rachel Hale, Executive Director / CEO** (\$47,840) against **every comparable organization** that fit the selection criteria — **141** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **50th** percentile of comparable organizations within the typical range

Benchmarked executive: Rachel Hale — reported title "EXECUTIVE DI", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

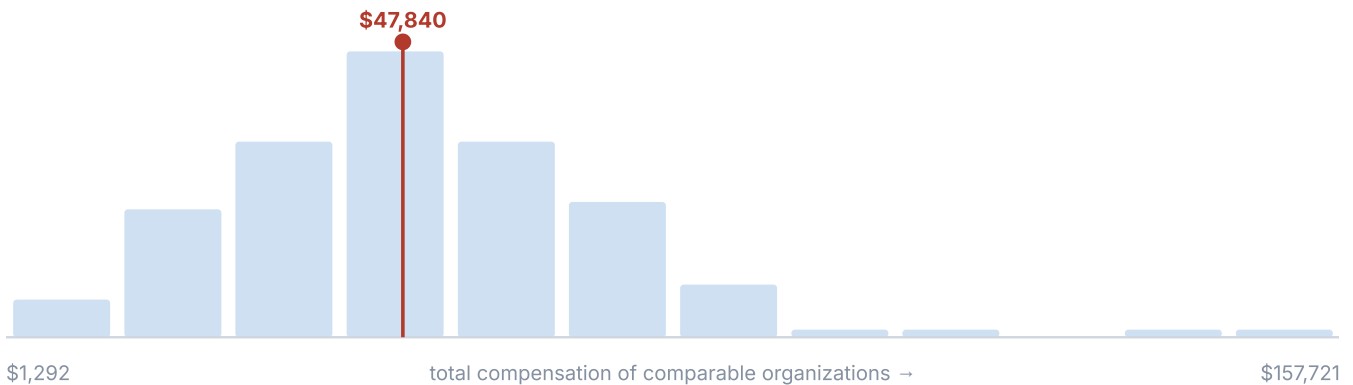
SECTOR Organizations sharing the subject's NTEE classification (P81).

BUDGET Total revenue between \$220,460 and \$493,569 — 0.67x to 1.50x the subject's \$329,046 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (P81), nationwide + budget 0.67–1.5x revenue.

141 organizations qualified on sector, size, and geography → **141** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$22,273	\$35,973	\$47,709	\$63,130	\$77,530	\$47,840
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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
Swisher County Senior Citizens	TX	\$329,994	Manager	\$25,796	\$25,746	2023
All Care Home And Community Services Inc	WV	\$327,120	Executive Director	\$33,681	\$36,386	2023
Silver Spring Village Inc	MD	\$327,045	Executive Director	\$87,188	\$78,997	2024
Sharecare Of Leelanau Inc	MI	\$331,813	Executive Director	\$70,326	\$70,348	2024
Mercy Endeavors	LA	\$332,231	Executive Direc	\$19,683	\$21,626	2023
Manhattan Senior Center Inc	KS	\$332,278	Executive Di	\$51,000	\$53,396	2024
Hamilton House	RI	\$332,674	Executive Di	\$69,732	\$63,130	2025
Senior Citizens Center Of Derry	PA	\$321,782	Executive Di	\$90,300	\$87,270	2024
Colfax County Senior Center Inc	NE	\$321,619	Manager	\$17,262	\$17,993	2024
Marlboro County Council On Aging	SC	\$320,574	Executive Director	\$54,128	\$54,725	2024
Jefferson Senior Citizens Center Inc	FL	\$320,571	Executive Director	\$34,300	\$32,150	2023
Creative Aging Network - Nc	NC	\$320,568	Executive Director	\$47,959	\$48,025	2024
Upper Kittitas County Senior Center	WA	\$337,906	Exec Director	\$70,487	\$61,159	2024
Cozad Haymaker Grand Generation Center Inc	NE	\$319,976	Executive Director	\$48,500	\$49,251	2025
Elder Love Usa	CA	\$338,174	Executive Director	\$1,500	\$1,292	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Maps Charities	CA	\$342,310	Administrator	\$48,346	\$41,653	2023
Heart Of Senior Citizen Services	MI	\$342,756	Executive Dir.	\$53,255	\$53,271	2024
Lutheran Services For The Aging Inc	NC	\$343,532	President/ceo	\$13,158	\$13,176	2024
Mid Rogue Foundation	OR	\$343,804	Executive Dir.	\$21,711	\$19,539	2024
Clarence Fraim Senior Center Of	DE	\$347,654	Executive Di	\$62,074	\$58,904	2024
Circle Of Friends Inc	PA	\$309,648	Executive Director	\$63,964	\$61,818	2024
Senior Citizens Council Of Madison County Inc	FL	\$306,937	Executive Director	\$47,925	\$43,632	2024
White Rose Senior Center Inc	PA	\$351,408	Executive Director	\$66,949	\$63,035	2025
Friendship Community Center Inc	MI	\$353,365	Executive Dir.	\$60,000	\$61,792	2023
Nodaway County Senior Citizens Senate Inc	MO	\$353,643	Administrator	\$40,074	\$40,074	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OH cost of living and 2025 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 141 organizations. Compensation range \$1,292–\$157,721; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$329,046); for reference, expenses \$293,504 and assets \$1,083,176.

ROLE MATCH	Rachel Hale, reported title <i>"EXECUTIVE DI"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	8 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	50 th
Total compensation (D + F), as reported (no adjustments)	48 th
Reportable pay only (column D), adjusted	52 nd
All sources (D + E + F), adjusted	46 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 (Rachel Hale) 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 141 similarly situated organizations (Same NTEE sector (P81), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$47,840 is reasonable (approximately the 50th 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.