

Lisbon Civic & Commerce Inc

Executive Director / CEO

EIN 450362249

ND · NTEE S41

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Kailey Nangle, Executive Director / CEO** (\$5,865) against **every comparable organization** that fit the selection criteria — **512** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 4th percentile of comparable organizations

below the typical range for comparable organizations

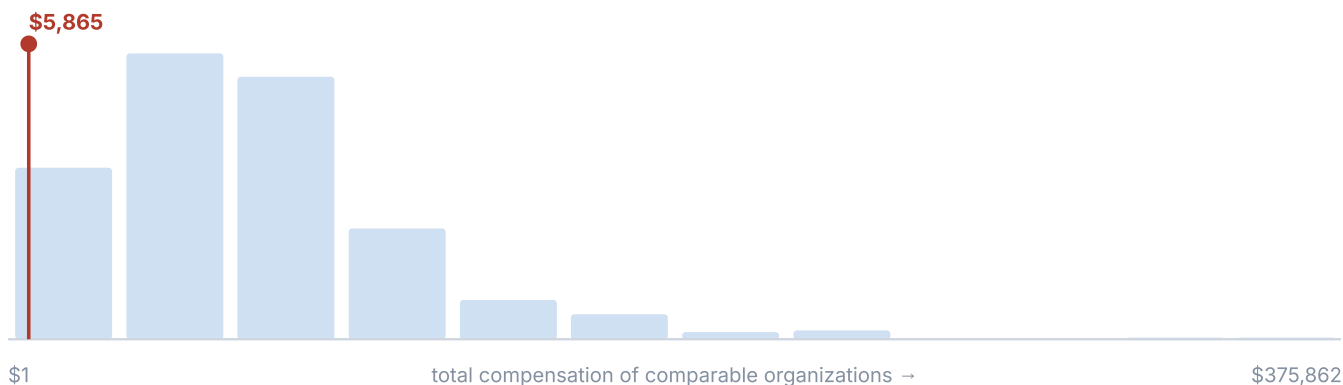
Benchmarked executive: Kailey Nangle — reported title "Executive Dir.", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (S41).
BUDGET	Total revenue between \$175,446 and \$392,790 — 0.67x to 1.50x the subject's \$261,860 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (S41), nationwide + budget 0.67–1.5x revenue.

512 organizations qualified on sector, size, and geography → **512** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$14,858	\$38,629	\$62,599	\$88,698	\$122,540	\$5,865
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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 ND 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
Louisville Independent Business Alliance	KY	\$261,791	Executive Director	\$55,315	\$52,600	2024
Mukilteo Business Assoc Chamber Of Commerce	WA	\$261,761	Executive Director	\$68,569	\$55,941	2023
Exhibitor Appointed Contractor Assn	OR	\$262,283	Executive Di	\$112,292	\$92,298	2024
Digital Analytics Freedom Alliance	DC	\$260,950	Treasurer	\$2,630	\$1,990	2025
Madison Morgan County Convention & Visitors Bureau Inc	GA	\$262,931	Executive Director	\$85,000	\$73,696	2025
The Alliance Of Tbi & Nhtd Waiver Providers Inc	NY	\$260,770	Executive Director	\$55,000	\$42,855	2025
Property Valuation Administrators'	KY	\$263,472	Executive Di	\$79,720	\$73,853	2025
Cottage Grove Chamber Of Commerce	WI	\$263,478	Executive Director	\$62,776	\$59,742	2023
Homewood Chamber Of Commerce	AL	\$263,675	Executive Director Through 0324	\$75,079	\$71,791	2024
Kansas Association Of Medicaid	KS	\$260,000	Executive Director (Thru 1/23)	\$5,833	\$5,742	2023
South Congress Improvement Assoc	TX	\$263,862	Executive Di	\$40,048	\$35,457	2024
Chamber Of Commerce Of Greater Vineland	NJ	\$259,737	Executive Director	\$96,903	\$74,604	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Int'l Conf Of Symphony And Opera Musicians	VA	\$259,149	Chairperson	\$7,363	\$6,130	2025
Title Insurance Rating Bureau Of	PA	\$264,658	Executive Director	\$70,431	\$62,165	2024
Ireland Network Chicago Nfp	IL	\$258,877	Executive Director	\$26,006	\$22,629	2024
Johnston Chamber Of Commerce	IA	\$264,845	Executive Di	\$63,742	\$61,774	2024
Gillespie County Economic	TX	\$264,944	Executive Director	\$150,907	\$133,609	2024
Novato Downtown Old Town Business	CA	\$258,312	Executive Dir.	\$78,624	\$60,091	2024
Childcare Association Of Louisiana	LA	\$258,172	Executive Director	\$138,259	\$134,748	2024
Treasure Valley Rv Dealers Assoc	ID	\$265,575	President	\$13,000	\$12,602	2023
Laurentian Chamber Of Commerce Inc	MN	\$258,002	President	\$91,914	\$80,386	2024
Alameda Health System Medical Staff	CA	\$265,796	Chief Of Staff	\$18,750	\$14,330	2024
Texas Land & Mineral Owners Association	TX	\$266,057	Executive Director	\$84,518	\$77,040	2023
Greater Springfield Area Sports	MO	\$257,392	Executive Di	\$44,087	\$42,550	2023
Anti-malware Testing Standards	CA	\$266,398	Coo	\$126,500	\$99,537	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to ND 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 ND 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	512 organizations. Compensation range \$1–\$375,862; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$261,860); for reference, expenses \$255,202 and assets \$219,242.
ROLE MATCH	Kailey Nangle, reported title " <i>Executive Dir.</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	24 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	22 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	4 th
Total compensation (D + F), as reported (no adjustments)	4 th
Reportable pay only (column D), adjusted	8 th
All sources (D + E + F), adjusted	4 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 (Kailey Nangle) 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 512 similarly situated organizations (Same NTEE sector (S41), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$5,865 is reasonable (approximately the 4th 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.