

Morris County Secondary School Athletic

Executive Director / CEO

EIN **460547718**
 NJ · NTEE B11
 FY ending 2025-05-31
June 9, 2026

This analysis benchmarks the total compensation of **Brian Silipena, Executive Director / CEO** (\$2,950) against **every comparable organization** that fit the selection criteria — **143** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 5th percentile of comparable organizations

below the typical range for comparable organizations

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

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B11).
BUDGET	Total revenue between \$200,102 and \$447,990 — 0.67x to 1.50x the subject's \$298,660 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B11), nationwide + budget 0.67–1.5x revenue.

143 organizations qualified on sector, size, and geography → **143** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,899	\$19,745	\$43,686	\$75,425	\$113,041	\$2,950
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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 NJ 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
Northeast Kids Count Inc	NY	\$298,809	Managing Director	\$67,351	\$69,968	2024
John De La Howe School Foundation	SC	\$298,005	Executive Di	\$111,330	\$133,526	2024
Hampton Educational Foundation	VA	\$301,484	Executive Director	\$19,470	\$21,612	2024
Ppsel Building Corporation	CO	\$302,943	Executive Director	\$38,592	\$41,446	2025
Bismarck Library Foundation Inc	ND	\$293,692	Exec Dir-pri	\$16,013	\$20,799	2023
Machik Corp	DC	\$293,539	President/ Treasurer	\$69,900	\$70,519	2024
Classical High School Alumni Association	RI	\$303,785	Executive Director	\$46,667	\$52,965	2023
The Buffalo And Western New York Soccer Boosters	NY	\$293,393	Manetta	\$4,000	\$4,156	2024
The Finneytown Schools Educational	OH	\$291,446	Executive Director	\$42,881	\$52,215	2024
Explore Facilities Group	NM	\$306,625	Chair	\$30,923	\$39,367	2023
Galion City Schools Boosters Club	OH	\$290,242	Vice President	\$2,400	\$2,847	2025
Community Home-school Coop	WA	\$290,070	Director	\$10,450	\$11,074	2023
Cal State University Fullerton	CA	\$307,284	Director	\$56,403	\$57,646	2023
Rudolph And Florence Nadbath	CA	\$289,684	Trustee	\$25,815	\$25,627	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Evergreen School District Foundation 114	WA	\$307,669	Executive Assistant	\$49,353	\$50,799	2024
Chambersburg Area School District	PA	\$288,431	Executive Director	\$7,798	\$9,205	2023
Green Mountain Library Consortium	VT	\$310,039	Administrative Coordinator	\$9,694	\$11,548	2023
Boys Hope Girls Hope Academy Program	OH	\$286,526	Exec.dir.(until 4/16/22)	\$22,806	\$28,590	2023
Fund For Ucap	RI	\$285,112	President	\$28,872	\$32,768	2023
The Seedling Foundation Of Dayton Ohio	OH	\$312,651	Executive Director	\$40,192	\$50,386	2023
Foundation For Science And Mathematics	LA	\$284,210	Executive Director	\$51,875	\$67,609	2023
Luis & Linda Nieves Family Foundation	CA	\$314,060	University Director	\$600,310	\$613,548	2023
East Side Union High School District	CA	\$315,403	Executive Dir.	\$25,000	\$24,818	2024
Lau Health Foundation Inc	NY	\$280,828	Former President	\$348,130	\$361,658	2024
University Of Iowa Research	IA	\$316,627	President	\$43,544	\$56,432	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NJ 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 NJ 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 **143** organizations. Compensation range \$769–\$613,548; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$298,660); for reference, expenses \$264,313 and assets \$47,935.
ROLE MATCH	Brian Silipena, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	58 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	8 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	5 th
Total compensation (D + F), as reported (no adjustments)	6 th
Reportable pay only (column D), adjusted	45 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 (Brian Silipena) 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 143 similarly situated organizations (Same NTEE sector (B11), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$2,950 is reasonable (approximately the 5th 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.