

Western Rivers Forestry

Executive Director / CEO

EIN 463852365

OR · NTEE C11

FY ending 2023-09-30

June 9, 2026

This analysis benchmarks the total compensation of **Sue Doroff, Executive Director / CEO** (\$56,937) against **every comparable organization** that fit the selection criteria — **18** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **33rd** percentile of comparable organizations within the typical range

Benchmarked executive: Sue Doroff — 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 (C11).

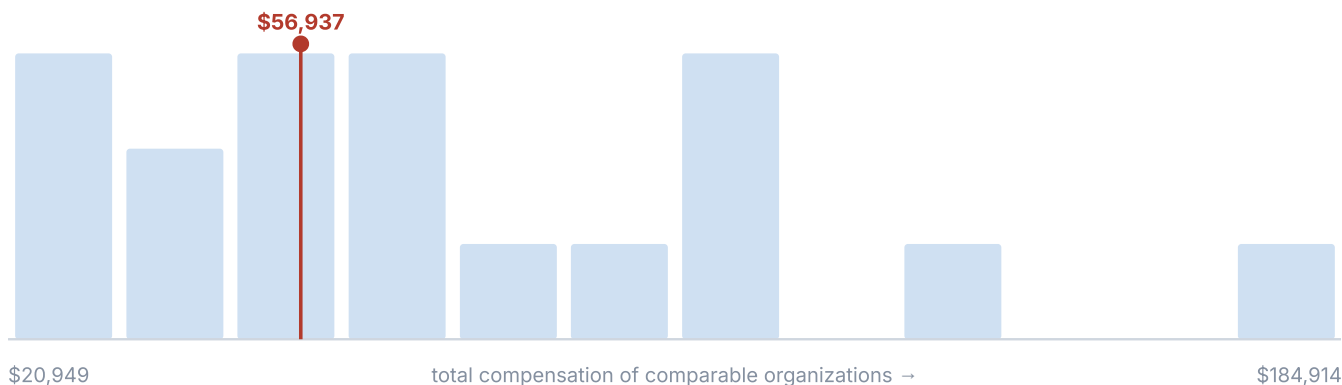
BUDGET Total revenue between \$221,424 and \$495,727 — 0.67x to 1.50x the subject's \$330,485 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (C11), nationwide + budget 0.67–1.5x revenue.

18 organizations qualified on sector, size, and geography

→ **18** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$32,303	\$48,994	\$62,603	\$102,445	\$117,970	\$56,937
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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 OR 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
Iowa Stormwater Education Partnership	IA	\$324,644	Executive Dir.	\$97,999	\$112,231	2024
Nola Tree Project	LA	\$312,729	Director	\$89,963	\$106,672	2023
Vermont Community Garden Network Inc	VT	\$353,876	Co Executive Director	\$62,438	\$65,732	2024
The Japanese Garden Foundation	OR	\$360,398	Board President	\$21,568	\$20,949	2024
Nashville Parks Foundation	TN	\$366,532	President & Ceo	\$55,000	\$62,254	2023
Friends Of Silver Lake Nature Center	PA	\$270,903	Program Director	\$32,683	\$34,089	2024
Friends Of The Childrens Eternal Rainforest	MO	\$266,547	Executive Director	\$41,950	\$47,845	2023
Bay Area Clean Air Foundation	CA	\$408,967	President	\$69,702	\$62,952	2024
John T Waterhouse Te Co-tr Tropical	HI	\$418,653	Co-trustee	\$29,184	\$28,136	2023
Norfolk Botanical Garden Foundation	VA	\$232,257	Secretary	\$183,102	\$184,914	2024
Oyster River Ecology Inc	FL	\$429,245	Executive Director	\$117,000	\$111,998	2025
Friends Of Dupont Forest	NC	\$227,175	Executive Director	\$54,723	\$60,887	2023
Alliance For Flushing Meadows Corona	NY	\$435,619	Executive Director	\$63,607	\$60,117	2024
Lightup Lawndale Inc	IL	\$222,475	Board Chair	\$51,000	\$52,442	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Friends Of Hog Island Aka Fohi	ME	\$221,442	Executive Director	\$37,146	\$38,904	2024
Lake Mcmurtry Friends Inc	OK	\$474,819	Executive Director	\$80,000	\$89,762	2025
Building Material Thrift Inc	ID	\$482,808	Executive Manager	\$71,547	\$79,606	2024
The National Bonsai Foundation	DC	\$488,837	Executive Director	\$143,120	\$131,361	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OR 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 OR 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	18 organizations. Compensation range \$20,949–\$184,914; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$330,485); for reference, expenses \$2,383,703 and assets \$21,268,090. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Sue Doroff, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer 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	33 rd
Total compensation (D + F), as reported (no adjustments)	44 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	89 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 (Sue Doroff) 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 18 similarly situated organizations (Same NTEE sector (C11), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$56,937 is reasonable (approximately the 33rd 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.