

City Gates Ministries

Executive Director / CEO

EIN 731729574

WA · NTEE X90

FY ending 2024-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Phillip Prietto, Executive Director / CEO** (\$45,019) against **every comparable organization** that fit the selection criteria — **55** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **22nd** percentile of comparable organizations below the typical range for comparable organizations

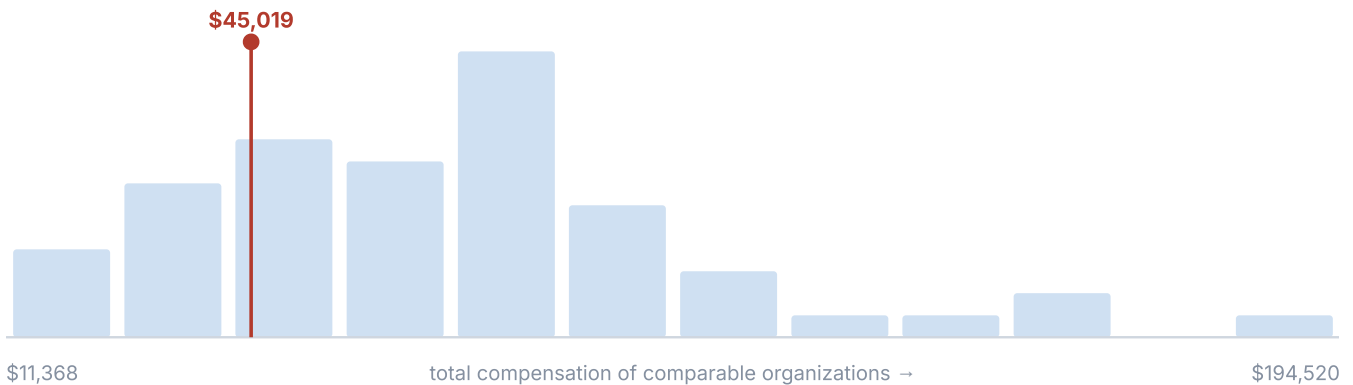
Benchmarked executive: Phillip Prietto — reported title “PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (X90).
BUDGET	Total revenue between \$230,424 and \$515,875 — 0.67x to 1.50x the subject's \$343,917 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X90), nationwide + budget 0.67–1.5x revenue.

55 organizations qualified on sector, size, and geography → **55** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$31,110	\$48,195	\$70,865	\$88,966	\$112,257	\$45,019
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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 WA 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
Theres Hope America Inc	GA	\$333,686	Chairmanpresident	\$65,682	\$73,765	2024
Lmbm Inc	OH	\$333,172	Executive Di	\$27,000	\$31,941	2024
Jehovah Jireh Ministries Inc	GA	\$356,952	Ceo	\$63,100	\$70,865	2024
Kingdom Story Ministries Inc	WA	\$327,529	President & Founder	\$92,700	\$95,438	2023
The Fruitful Field Inc	FL	\$327,441	Executive Director	\$51,764	\$52,915	2025
Interfaith Community Partners	IL	\$325,717	Executive Dir.	\$76,529	\$84,035	2024
Wyandotte County Justice Ministry Organization	KS	\$322,575	Executive Director	\$60,678	\$73,218	2024
African Leadership Development	ID	\$320,946	Executive Director	\$89,177	\$105,959	2024
David Chung Ministries International	WA	\$316,627	President	\$15,500	\$15,958	2023
Truth Is One Interfaith Church Inc	NC	\$316,502	President	\$72,000	\$83,095	2024
Christian Campus Fellowship At Uga	GA	\$316,402	Director	\$49,718	\$55,836	2024
Family Promise Of Great Falls	MT	\$314,498	Executive Director	\$62,400	\$75,129	2024
Lanteri Center For Ignatian Spirit	CO	\$376,954	—	\$75,899	\$81,288	2024
Touch Of Fire Ministries Inc	FL	\$310,699	President/chairman	\$90,048	\$94,485	2024
Alliance Network	PA	\$306,343	Chairman	\$59,178	\$67,862	2023
Rainbow Mission Inc	WA	\$383,177	Executive Director	\$85,889	\$85,889	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Micah Center	MI	\$303,282	Director	\$85,000	\$100,888	2023
The True Vine A Christian Foundation	AL	\$385,452	Managing Director	\$30,056	\$36,268	2024
Downtown Ministries Inc	PA	\$301,979	President	\$20,266	\$22,573	2024
Jewish Jewels Inc	FL	\$391,760	Director	\$57,463	\$60,295	2024
Cornerstone Community Ministries	PA	\$286,154	Executive Di	\$74,000	\$82,425	2024
Goodcities	MN	\$284,677	President And Ceo	\$96,200	\$109,307	2023
Blind Faith Ministries Inc	WV	\$284,314	President	\$24,000	\$29,882	2023
Mechanics Of Faith	VA	\$281,035	Executive Director	\$42,000	\$45,295	2024
Arimborgo Ministries	AZ	\$408,419	President	\$72,500	\$77,878	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WA 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 WA 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	55 organizations. Compensation range \$11,368–\$194,520; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$343,917); for reference, expenses \$221,308 and assets \$791,756.
ROLE MATCH	Phillip Prietto, 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 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	22 nd
Total compensation (D + F), as reported (no adjustments)	25 th
Reportable pay only (column D), adjusted	31 st
All sources (D + E + F), adjusted	22 nd

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 (Phillip Prietto) 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 10, 2026, comparing compensation against 55 similarly situated organizations (Same NTEE sector (X90), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$45,019 is reasonable (approximately the 22nd 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 10, 2026.