

Seneca Lake Guardian Inc

Executive Director / CEO

EIN 823516124

NY · NTEE C01

FY ending 2023-12-31

June 13, 2026

This analysis benchmarks the total compensation of **Joseph Campbell, Executive Director / CEO** (\$26,000) against **every comparable organization** that fit the selection criteria — **40** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **15th** percentile of comparable organizations below the typical range for comparable organizations

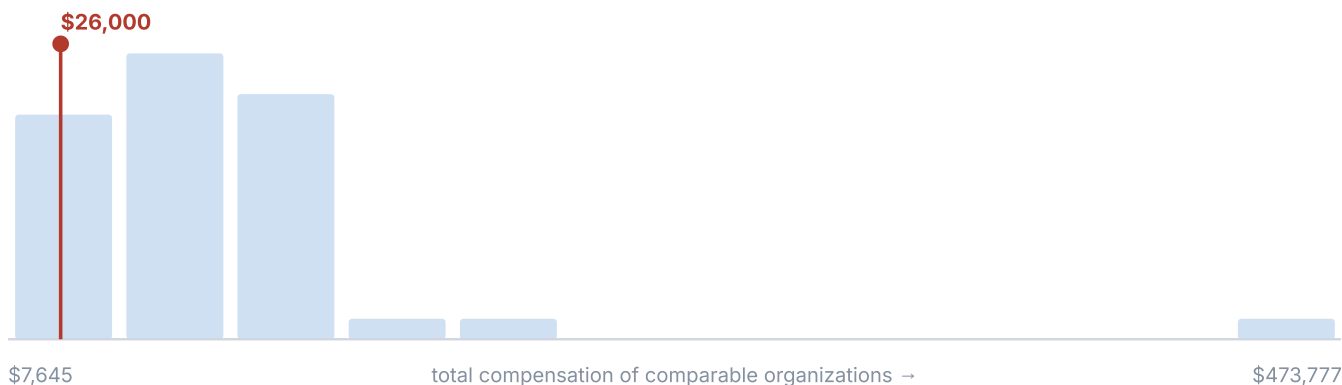
Benchmarked executive: Joseph Campbell — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (C01).
BUDGET	Total revenue between \$198,719 and \$444,895 — 0.67x to 1.50x the subject's \$296,597 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (C01), nationwide + budget 0.67–1.5x revenue.

40 organizations qualified on sector, size, and geography → **40** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$15,144	\$44,384	\$74,780	\$102,236	\$121,576	\$26,000
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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 NY 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
Paddle For Peace	CA	\$297,088	Ceo	\$110,000	\$102,100	2024
Flathead Lakers Inc	MT	\$291,237	Executive Director	\$35,025	\$40,583	2024
Climate Finance Action Inc	MA	\$305,460	President	\$29,077	\$28,086	2024
Climate Jobs Massachusetts Inc	MA	\$280,619	Executive Director	\$112,270	\$108,444	2024
Purgatoire Watershed Partnership	CO	\$277,444	Executive Di	\$83,113	\$85,665	2024
People Against Litter	MS	\$317,549	Exec Dir	\$66,678	\$79,825	2024
Texas Solar Energy Society Inc	TX	\$318,355	Executive Director	\$95,461	\$102,643	2024
Fossil Free California	CA	\$327,050	Executive Dir.	\$79,782	\$76,239	2023
Pivot Clean Energy Co	CO	\$254,866	President	\$14,400	\$15,280	2023
Caldesal	CA	\$253,796	Executive Di	\$100,837	\$93,595	2024
Vermonters For A Clean Environment Inc	VT	\$252,053	Executive Dir.	\$50,000	\$54,096	2024
Ecological Rights Foundation	CA	\$251,438	Executive Dir.	\$15,000	\$13,923	2024
Georgia Tree Council Inc	GA	\$343,033	Executive Di	\$72,663	\$78,534	2024
Passive House New England Inc	MA	\$249,958	Executive Director	\$127,975	\$123,614	2024
River Keepers	ND	\$249,256	Exec. Dir.	\$96,768	\$114,148	2024
Women For Conservation	VA	\$242,451	Executive Director	\$48,000	\$51,289	2023
Comal County Conservation Alliance Inc	TX	\$237,135	Executive Dir.	\$62,968	\$69,705	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Ohio Environmental Council Action Fund	OH	\$228,737	Interim President (Term. 09/22)	\$8,196	\$9,607	2023
Minnesota Conservation Federation	MN	\$228,598	Executive Di	\$46,500	\$49,389	2024
Conservation Alabama	AL	\$365,903	Executive Director	\$70,990	\$82,437	2024
1000 Friends Of Wisconsin	WI	\$220,033	Executive Director	\$82,527	\$95,380	2023
More Action For Regeneration Inc	FL	\$219,764	Treasurer / Executive Director	\$40,000	\$40,391	2024
Whaleman International Ltd	HI	\$211,410	President Director Treasurer	\$59,750	\$57,502	2024
Ashland Climate Collaborative	OR	\$211,127	Executive Director	\$42,758	\$42,681	2024
New Mexico Recycling Coalition	NM	\$209,215	Executive Director	\$96,382	\$114,720	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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	40 organizations. Compensation range \$7,645–\$473,777; filing years 2023–2024.
SIZE BASIS	Matched on total revenue (\$296,597); for reference, expenses \$336,519 and assets \$87,715.
ROLE MATCH	Joseph Campbell, reported title "PRESIDENT", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	2 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	15 th
Total compensation (D + F), as reported (no adjustments)	15 th
Reportable pay only (column D), adjusted	15 th
All sources (D + E + F), adjusted	13 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 (Joseph Campbell) 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 13, 2026, comparing compensation against 40 similarly situated organizations (Same NTEE sector (C01), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$26,000 is reasonable (approximately the 15th 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 13, 2026.