

# San Leandro 2050

Executive Director / CEO

This analysis benchmarks the total compensation of **Emily Clare Breslin, Executive Director / CEO** (\$8,000) against **every comparable organization** that fit the selection criteria — **32** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 3<sup>rd</sup> percentile of comparable organizations**

below the typical range for comparable organizations

**Benchmarked executive:** Emily Clare Breslin — reported title “CEO”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (C01).

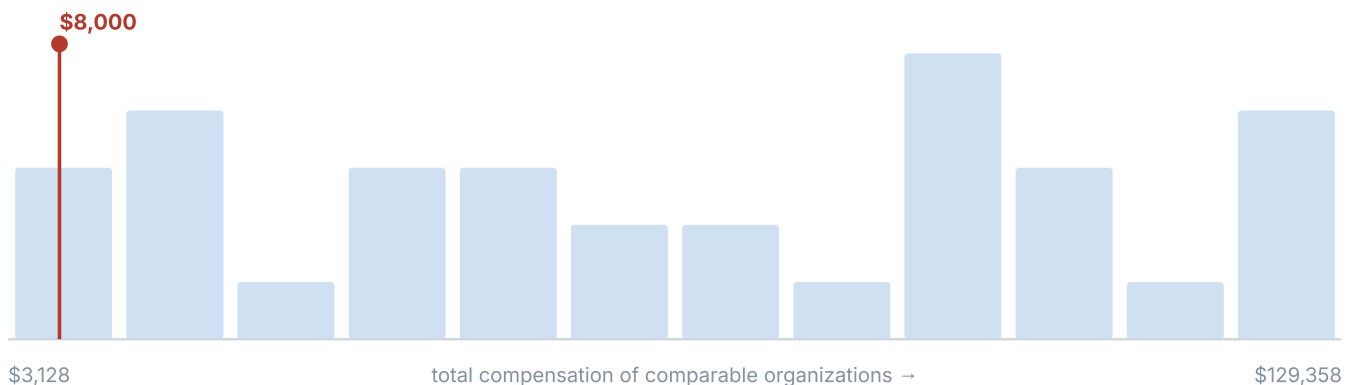
**BUDGET** Total revenue between \$135,735 and \$303,885 — 0.67x to 1.50x the subject's \$202,590 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (C01), nationwide + budget 0.67–1.5x revenue.

**32** organizations qualified on sector, size, and geography

→ **32** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$14,611	\$38,503	\$66,559	\$95,838	\$118,856	\$8,000
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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 CA 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
<a href="#">St Louis River Alliance</a>	MN	\$203,974	Executive Director	\$71,817	<b>\$82,181</b>	2023
<a href="#">Urban Greenspaces Institute</a>	OR	\$200,278	Executive Di	\$8,666	<b>\$9,320</b>	2023
<a href="#">The Hourglass Foundation</a>	PA	\$205,053	Executive Di	\$82,708	<b>\$92,777</b>	2024
<a href="#">Cayuga Lake Watershed Network Inc</a>	NY	\$206,879	Executive Director	\$73,320	<b>\$76,727</b>	2023
<a href="#">Big Bend Conservation Alliance</a>	TX	\$197,362	Executive Director	\$79,725	<b>\$89,707</b>	2024
<a href="#">National Environmental Policy And Law Center Inc</a>	MA	\$196,319	Clerk, Director, Litigation Director	\$122,431	<b>\$127,410</b>	2023
<a href="#">New Mexico Recycling Coalition</a>	NM	\$209,215	Executive Director	\$96,382	<b>\$120,051</b>	2023
<a href="#">Happiness Project</a>	CO	\$195,474	President	\$47,255	<b>\$52,474</b>	2023
<a href="#">Spanish Peaks Alliance For Wildfire</a>	CO	\$195,214	Executive Director	\$18,586	<b>\$20,047</b>	2024
<a href="#">Ashland Climate Collaborative</a>	OR	\$211,127	Executive Director	\$42,758	<b>\$44,665</b>	2024
<a href="#">Whaleman International Ltd</a>	HI	\$211,410	President Director Treasurer	\$59,750	<b>\$60,174</b>	2024
<a href="#">More Action For Regeneration Inc</a>	FL	\$219,764	Treasurer / Executive Director	\$40,000	<b>\$42,268</b>	2024
<a href="#">1000 Friends Of Wisconsin</a>	WI	\$220,033	Executive Director	\$82,527	<b>\$99,812</b>	2023
<a href="#">Minnesota Conservation Federation</a>	MN	\$228,598	Executive Di	\$46,500	<b>\$51,684</b>	2024
<a href="#">Ohio Environmental Council Action Fund</a>	OH	\$228,737	Interim President (Term. 09/22)	\$8,196	<b>\$10,053</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Whidbey Environmental Action Network</a>	WA	\$175,262	Executive Director	\$87,880	<b>\$91,117</b>	2023
<a href="#">Ohio Forestry Association Foundation Inc</a>	OH	\$171,122	Executive Director	\$2,550	<b>\$3,128</b>	2023
<a href="#">Comal County Conservation Alliance Inc</a>	TX	\$237,135	Executive Dir.	\$62,968	<b>\$72,944</b>	2023
<a href="#">Women For Conservation</a>	VA	\$242,451	Executive Director	\$48,000	<b>\$53,672</b>	2023
<a href="#">River Keepers</a>	ND	\$249,256	Exec. Dir.	\$96,768	<b>\$119,453</b>	2024
<a href="#">Passive House New England Inc</a>	MA	\$249,958	Executive Director	\$127,975	<b>\$129,358</b>	2024
<a href="#">Save The Yellowstone Grizzly</a>	MT	\$153,826	Board Treasu	\$12,000	<b>\$14,980</b>	2023
<a href="#">Ecological Rights Foundation</a>	CA	\$251,438	Executive Dir.	\$15,000	<b>\$14,570</b>	2024
<a href="#">Vermonters For A Clean Environment Inc</a>	VT	\$252,053	Executive Dir.	\$50,000	<b>\$56,610</b>	2024
<a href="#">Caldesal</a>	CA	\$253,796	Executive Di	\$100,837	<b>\$97,944</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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](https://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT	32 organizations. Compensation range \$3,128–\$129,358; filing years 2023–2024.
SIZE BASIS	Matched on total revenue (\$202,590); for reference, expenses \$229,514 and assets \$65,571.
ROLE MATCH	Emily Clare Breslin, reported title "CEO", 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.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	3 <sup>rd</sup>
Total compensation (D + F), as reported (no adjustments)	3 <sup>rd</sup>
Reportable pay only (column D), adjusted	6 <sup>th</sup>
All sources (D + E + F), adjusted	0 <sup>th</sup>

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 (Emily Clare Breslin) 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 32 similarly situated organizations (Same NTEE sector (C01), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$8,000 is reasonable (approximately the 3<sup>rd</sup> 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.