

National Opportunity Project

Executive Director / CEO

EIN 843676773

IL · NTEE W05

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Patrick Hughes, Executive Director / CEO** (\$289,084) against **every comparable organization** that fit the selection criteria — **91** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 100th percentile of comparable organizations above the 90th percentile — board review recommended

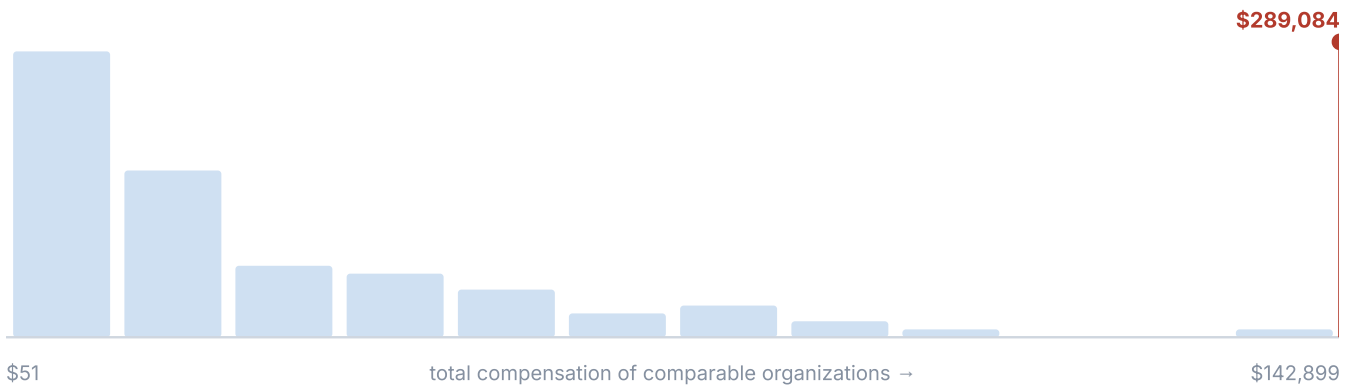
Benchmarked executive: Patrick Hughes — reported title “PRESIDENT/DIRECTOR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

- SECTOR Organizations sharing the subject's NTEE classification (W05).
- BUDGET Total revenue between \$67,000 and \$150,000 — 0.67x to 1.50x the subject's \$100,000 (the band tightens as size grows).
- GEOGRAPHY Same NTEE major group (W), nationwide + budget 0.67–1.5x revenue.

91 organizations qualified on sector, size, and geography → **91** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,343	\$5,727	\$16,392	\$39,628	\$68,251	\$289,084
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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 IL 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
The White Rainbow Project	CA	\$99,724	Executive Director	\$44,468	\$39,058	2023
Create Appalachia	TN	\$100,327	Executive Director	\$51,000	\$51,599	2025
Waucoma Community Development Group	IA	\$99,340	Secretary/tr	\$10,000	\$11,137	2023
Feast Of Crispian	WI	\$98,596	President & Managing Director	\$28,125	\$29,877	2023
Bin Sba Loan	WA	\$98,556	President/ceo	\$17,743	\$15,695	2024
Onecommunity	OH	\$98,183	Ceo	\$13,574	\$14,205	2024
Bucks County Center For The	PA	\$102,255	Chairman	\$15,500	\$15,271	2024
Kiester Legion Post 454	MN	\$97,728	Commander	\$4,716	\$4,604	2024
Center Action Fund	DC	\$97,707	Secretary	\$20,503	\$17,776	2024
American Legion Post 333	IN	\$97,240	Service Officer	\$4,360	\$4,543	2024
St Cloud Standdown Inc	MN	\$96,010	Director	\$2,400	\$2,343	2024
Women In Global Health Inc	CA	\$93,956	Former Executive Director	\$167,500	\$142,899	2024
Sanford Underground Research	SD	\$93,207	Foundation D	\$6,361	\$6,936	2024
Young Marines National Foundation	FL	\$93,099	Executive Director	\$30,000	\$28,667	2023
Ellicottville Memorial Post 65	NY	\$107,216	Commander	\$11,349	\$10,431	2023
Kim Center For Social Balance	CA	\$92,740	Exec Dir	\$80,000	\$68,251	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Cecil Field Powmia Memorial Inc	FL	\$107,335	Director	\$10,408	\$9,660	2024
Lebaron Post Home Association	PA	\$107,789	Director	\$4,700	\$4,767	2023
Boreal Community Media	MN	\$91,570	Executive Di	\$18,961	\$19,057	2023
Delaware Family Policy Council Inc	DE	\$108,525	President & Executive Director	\$35,041	\$33,899	2024
Servicemen's Club Inc	MN	\$108,950	Club Manager	\$40,062	\$40,266	2023
American Legion Post 12	VT	\$109,920	Finance Offi	\$15,000	\$14,917	2024
Juice Orange Mound	TN	\$89,709	Executive Director	\$85,000	\$94,607	2022
Townsend Community Access And Media Inc	MA	\$89,371	Executive Director	\$61,339	\$56,067	2023
Water Resources Association Of The	PA	\$111,947	Executive Dir.	\$86,869	\$88,116	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IL 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 IL 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	91 organizations. Compensation range \$51–\$142,899; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$100,000); for reference, expenses \$1,252,146 and assets \$63,066. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Patrick Hughes, reported title " <i>PRESIDENT/DIRECTOR</i> ", benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an exact title match —

the board should confirm this is a comparable role.

RELATED-ORG PAY	10 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	100 th
Total compensation (D + F), as reported (no adjustments)	100 th
Reportable pay only (column D), adjusted	100 th
All sources (D + E + F), adjusted	98 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 (Patrick Hughes) 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 91 similarly situated organizations (Same NTEE major group (W), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$289,084 is reasonable (approximately the 100th 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.