

North Bay Officials Organization Inc

Executive Director / CEO

EIN 900838170
 CA · NTEE N11
 FY ending 2025-06-30
 June 9, 2026

This analysis benchmarks the total compensation of **Mark Lubamersky, Executive Director / CEO** (\$846) against **every comparable organization** that fit the selection criteria — **1127** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 3rd percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Mark Lubamersky — 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 (N11).
BUDGET	Total revenue between \$163,541 and \$366,138 — 0.67x to 1.50x the subject's \$244,092 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (N), nationwide + budget 0.67–1.5x revenue.

1,127 organizations qualified on sector, size, and geography → **1,127** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$3,215	\$10,629	\$28,834	\$61,899	\$88,364	\$846
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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
Ballston Area Recreation Commission	NY	\$244,068	Executive Di	\$79,190	\$87,575	2023
Heroes On Horseback	SC	\$243,952	Executive Director	\$64,076	\$77,414	2025
Doom	OH	\$243,826	President	\$22,610	\$27,733	2025
Michigan Nonprofit Motor Shows Inc	MI	\$243,668	Secretary	\$5,000	\$6,134	2024
Trident Swim Foundation Inc	NY	\$243,608	Vice President	\$40,000	\$42,966	2024
Beyond Ball	IA	\$243,562	President/director (Until 06/23)	\$6,500	\$8,710	2023
Central Panhandle Fair In Bay County	FL	\$244,639	Director	\$18,400	\$20,548	2024
Memphis Runners Track Club Inc	TN	\$244,706	Secretary	\$32,420	\$39,465	2025
Bellevue Sports Athletic Association Inc	TN	\$243,464	Treasurer	\$16,511	\$21,239	2023
Senior Women's Golf League	NV	\$243,383	Executive Director/preside	\$25,249	\$30,085	2024
Imperial Water Polo Club	CA	\$243,306	Secretary	\$41,165	\$42,254	2024
North Jersey Interscholastic	NJ	\$243,235	Executive Director	\$7,500	\$7,755	2025
Westerville North Athletic Boosters	OH	\$243,200	Treasurer	\$1,000	\$1,227	2025
Pittsburgh Hardball Academy Inc	PA	\$243,161	President An	\$12,143	\$14,819	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
South Bay Youth Soccer Inc	CA	\$243,136	President	\$90,000	\$92,381	2024
Youth Baseball Of Reading Inc	MA	\$243,088	Director	\$590	\$631	2024
Stowe Mtb Club Inc	VT	\$243,047	Executive Director	\$59,648	\$73,476	2023
Minnesota Sting Athletic Association Db	MN	\$245,161	Board Member	\$6,000	\$7,048	2024
Masterson Equestrian Trust Foundation Inc	KY	\$245,183	President	\$1	\$1	2024
Alexandria Titans Volleyball Club	VA	\$242,999	Manager	\$21,500	\$24,677	2024
Swimtulsa Inc	OK	\$242,901	Executive Dir.	\$60,000	\$78,537	2024
Paradise Stronger Inc	CA	\$242,895	Executive Dir.	\$53,254	\$54,663	2024
Cheshire County Shooting Sports Educatio	NH	\$245,318	General Manager	\$17,550	\$19,832	2023
Turlock Crush Volleyball Club	CA	\$245,417	President	\$10,303	\$10,888	2023
Davignon Club Inc	NH	\$242,740	President	\$7,451	\$8,178	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 2025 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.

Sample, role match & sensitivity

PEER COUNT **1127** organizations. Compensation range \$1–\$403,549; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$244,092); for reference, expenses \$244,981 and assets \$18,754.
ROLE MATCH	Mark Lubamersky, reported title " <i>President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	25 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	14 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	3 rd
Total compensation (D + F), as reported (no adjustments)	3 rd
Reportable pay only (column D), adjusted	6 th
All sources (D + E + F), adjusted	3 rd

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 (Mark Lubamersky) 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 1127 similarly situated organizations (Same NTEE major group (N), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$846 is reasonable (approximately the 3rd 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.