

# The Narrow Gauge Preservation Foundation

Executive Director / CEO

EIN 943401546  
 MO · NTEE A54  
 FY ending 2024-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Allen Pollock, Executive Director / CEO** (\$8,800) against **every comparable organization** that fit the selection criteria — **256** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **31<sup>st</sup>** percentile of comparable organizations

within the typical range

**Benchmarked executive:** Allen Pollock — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A54).
BUDGET	Total revenue between \$39,056 and \$87,439 — 0.67x to 1.50x the subject's \$58,293 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (A), nationwide + budget 0.67–1.5x revenue.

**256** organizations qualified on sector, size, and geography → **256** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$3,239	\$6,750	\$16,296	\$29,002	\$47,276	<b>\$8,800</b>
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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 MO 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="#">A Call To Conscience</a>	MO	\$58,342	Secretary	\$9,600	<b>\$9,884</b>	2023
<a href="#">Oliver Hazard Perry Shipyard</a>	PA	\$58,200	Executive Director/ceo/pre	\$20,630	<b>\$19,424</b>	2024
<a href="#">Trinity Communication Group Inc</a>	IN	\$58,094	Director	\$18,000	<b>\$17,922</b>	2024
<a href="#">Djoniba Dance &amp; Drum Centre Inc</a>	NY	\$58,668	President	\$5,000	<b>\$4,392</b>	2023
<a href="#">Stoney Hill Foundation Inc</a>	PA	\$58,777	Assistant Executive Director	\$59,628	<b>\$54,695</b>	2025
<a href="#">Mcduffie Museum Inc</a>	GA	\$58,877	Treasurer	\$1,065	<b>\$1,040</b>	2023
<a href="#">Fashion Accessories Benefit Ball Inc</a>	CT	\$57,479	Executive Director	\$45,000	<b>\$41,013</b>	2023
<a href="#">The Legacy Project Inc</a>	VA	\$57,462	Executive Director	\$16,540	<b>\$15,524</b>	2023
<a href="#">Southwest Florida Military Museum &amp; Library Inc</a>	FL	\$57,296	Vp Aug - Dec	\$12,600	<b>\$11,977</b>	2022
<a href="#">Vision Historic Preservation Founda</a>	TX	\$59,350	Treasurerdirector	\$9,167	<b>\$8,658</b>	2024
<a href="#">Sweet Grass County Museum Society</a>	MT	\$59,469	Curator	\$14,264	<b>\$14,517</b>	2024
<a href="#">Motion Picture Hall Of Fame</a>	CA	\$59,521	Trustee	\$10,200	<b>\$9,626</b>	2021
<a href="#">Central Texas Musical Arts</a>	TX	\$57,008	Music And Artistic Director	\$5,430	<b>\$5,128</b>	2024
<a href="#">216 E Washington Blvd Foundation</a>	IN	\$56,979	Treasurer	\$1,000	<b>\$1,026</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Sherwood Forest Foundation</a>	MO	\$56,861	Executive Director	\$42,364	<b>\$43,615</b>	2023
<a href="#">Louholtz Upper Ohio Valley Hall Of</a>	OH	\$60,276	Board Member	\$45,100	<b>\$43,937</b>	2025
<a href="#">Chenega Heritage Inc</a>	AK	\$60,338	President	\$2,000	<b>\$1,859</b>	2023
<a href="#">Colorado Asian Culture And Education Network</a>	CO	\$60,378	Executive Director	\$79,264	<b>\$73,879</b>	2023
<a href="#">Francesco Von Mendelssohn Fund Inc</a>	PA	\$60,403	Assistant Treasurer	\$16,104	<b>\$15,163</b>	2024
<a href="#">Real Life Center For The Performing</a>	TX	\$60,433	President	\$9,456	<b>\$8,931</b>	2024
<a href="#">Western North Carolina Journalism</a>	NC	\$55,767	Executive Director	\$53,333	<b>\$52,029</b>	2024
<a href="#">Story Preservation Initiative</a>	NH	\$55,576	Executive Director	\$26,918	<b>\$24,160</b>	2023
<a href="#">The Creative Nonfiction Foundation</a>	PA	\$61,269	President	\$42,692	<b>\$40,196</b>	2024
<a href="#">Club Portuguese Of Stockton California</a>	CA	\$55,235	Secretary	\$1,200	<b>\$1,007</b>	2023
<a href="#">Fluxus Haus Inc</a>	FL	\$61,506	Executive Director	\$35,000	<b>\$31,043</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MO 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 MO 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 **256** organizations. Compensation range \$1–\$420,873; filing years 2021–2025.

SIZE BASIS	Matched on total revenue (\$58,293); for reference, expenses \$46,849 and assets \$945,102.
ROLE MATCH	Allen Pollock, reported title " <i>Executive Dir.</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	29 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	31 <sup>st</sup>
Total compensation (D + F), as reported (no adjustments)	29 <sup>th</sup>
Reportable pay only (column D), adjusted	41 <sup>st</sup>
All sources (D + E + F), adjusted	29 <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 (Allen Pollock) 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 256 similarly situated organizations (Same NTEE major group (A), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$8,800 is reasonable (approximately the 31<sup>st</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.