

Santa Barbara County Trails Council

Executive Director / CEO

EIN 952496099

CA · NTEE N32

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Mark Wilkinson, Executive Director / CEO** (\$60,000) against **every comparable organization** that fit the selection criteria — **41** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **44th** percentile of comparable organizations within the typical range

Benchmarked executive: Mark Wilkinson — reported title "Executive director", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (N32).

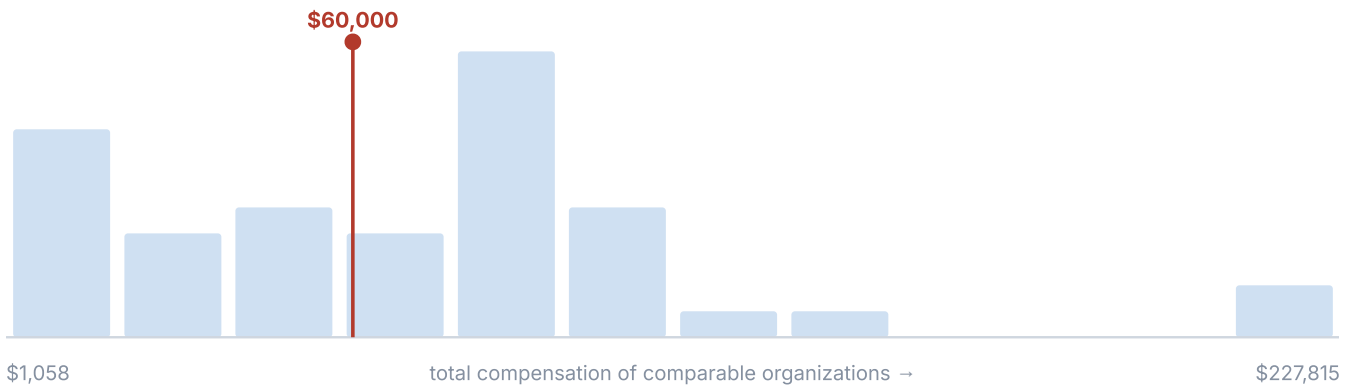
BUDGET Total revenue between \$200,814 and \$449,584 — 0.67x to 1.50x the subject's \$299,723 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (N32), nationwide + budget 0.67–1.5x revenue.

41 organizations qualified on sector, size, and geography

→ **41** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,790	\$36,000	\$75,543	\$93,937	\$110,354	\$60,000
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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
Friends Of Wisconsin State Parks Inc	WI	\$300,825	Executive Director	\$68,520	\$82,872	2024
Downtown San Diego Public Spaces	CA	\$296,290	President And Ceo	\$8,270	\$8,270	2024
Tahoe-pyramid Trail Inc	NV	\$304,263	Executive Dir.	\$69,428	\$80,594	2024
World Trails Network - Hub For The Americas	NH	\$305,579	Chair	\$5,000	\$5,505	2023
High Peaks Alliance	ME	\$314,954	Executive Di	\$86,440	\$103,199	2023
American Academy For Park And	WA	\$277,983	Executive Di	\$17,307	\$17,944	2024
Presque Isle Partnership Inc	PA	\$324,230	Executive Director	\$75,059	\$89,244	2023
Mccoy Farm And Gardens	TN	\$274,627	Employee Executive Director	\$75,000	\$91,297	2024
Parkway Council Foundation	PA	\$271,602	Executive Di	\$115,000	\$136,733	2023
Scott Community Golf Course Inc	KS	\$270,783	Employee	\$55,312	\$71,246	2023
Castle Rock Parks And Trails Founda	CO	\$329,215	Executive Di	\$19,192	\$21,941	2023
Lititz Springs Park Inc	PA	\$258,164	Treasurer	\$916	\$1,058	2024
Top Of Michigan Trails Council	MI	\$347,614	Executive Dir.	\$90,084	\$107,680	2024
Friends Of International Friendship Park	CA	\$350,167	Executive Dir.	\$36,000	\$36,000	2024
Grand Rapids Whitewater Inc	MI	\$247,817	President/ce	\$185,120	\$227,815	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
United Parks As One	NJ	\$352,284	Treasurer	\$5,600	\$5,790	2024
Montana Skatepark Association	MT	\$246,471	President	\$7,500	\$9,640	2023
Ranger Snowmobile Atv Club Inc	MN	\$240,822	President	\$1,225	\$1,443	2023
Los Angeles River State Park Partners	CA	\$239,039	Executive Director	\$73,376	\$75,543	2023
Enid Sports Association	OK	\$362,098	Executive Director	\$86,539	\$110,354	2024
David Allen Memorial Ballpark Inc	OK	\$236,278	Executive Director	\$97,000	\$123,694	2024
Brec Foundation	LA	\$363,185	Executive Director	\$177,692	\$226,593	2024
Mendocino Area Parks Association	CA	\$235,492	Vice President	\$34,994	\$36,028	2023
Ocmulgee National Park & Preserve	GA	\$234,575	Executive Di	\$76,000	\$91,111	2023
The Faribault Ice Arena Association	MN	\$233,841	President	\$34,257	\$40,359	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 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 41 organizations. Compensation range \$1,058–\$227,815; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$299,723); for reference, expenses \$370,658 and assets \$549,240.

ROLE MATCH	Mark Wilkinson, reported title " <i>Executive director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	44 th
Total compensation (D + F), as reported (no adjustments)	49 th
Reportable pay only (column D), adjusted	44 th
All sources (D + E + F), adjusted	41 st

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 Wilkinson) 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 41 similarly situated organizations (Same NTEE sector (N32), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$60,000 is reasonable (approximately the 44th 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.