

Lincoln County Economic Development Corporation

Executive Director / CEO

EIN 200274228
 CO · NTEE S30
 FY ending 2024-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Troy Mccue, Executive Director / CEO** (\$80,000) against **every comparable organization** that fit the selection criteria — **90** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **72nd** percentile of comparable organizations within the typical range

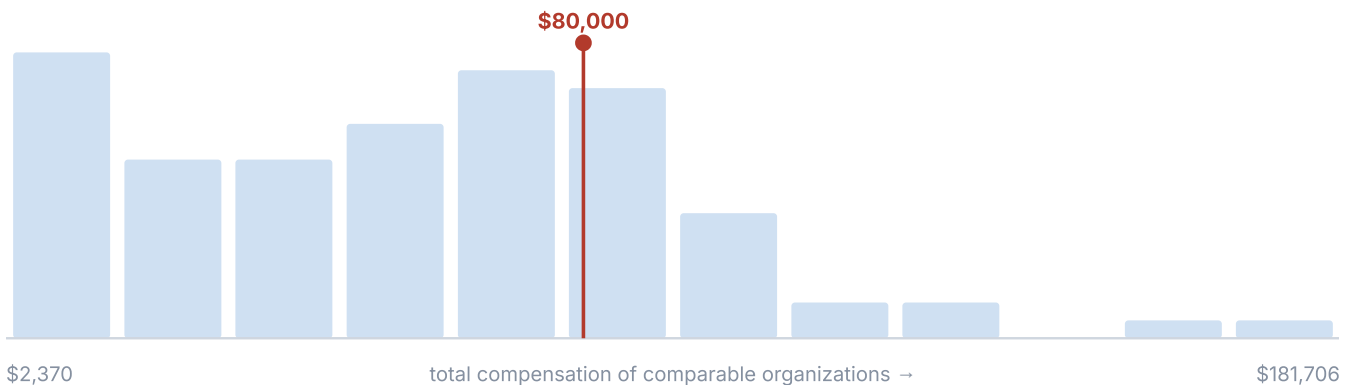
Benchmarked executive: Troy Mccue — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (S30).
BUDGET	Total revenue between \$119,896 and \$268,425 — 0.67x to 1.50x the subject's \$178,950 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (S30), nationwide + budget 0.67–1.5x revenue.

90 organizations qualified on sector, size, and geography → **90** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,715 10TH	\$26,962 25TH	\$57,213 MEDIAN	\$81,196 75TH	\$98,323 90TH	\$80,000 THIS ORG · 72ND
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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 CO 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
California Urban Partnership	CA	\$178,480	President & Ceo	\$82,000	\$76,025	2023
Southeastern Vermont Economic	VT	\$176,768	Executive Director	\$4,455	\$4,815	2023
Twin Cities Innovation Alliance	MN	\$181,975	Founder Board Member	\$71,030	\$71,309	2025
Gallatin Valley Foundation For Economic	MT	\$182,243	Executive Dir	\$12,546	\$14,104	2024
Retail Advancement Fund	VA	\$175,000	President/ceo	\$21,211	\$21,358	2024
Sustain Blaine Inc	ID	\$182,961	Executive Director	\$110,000	\$122,035	2024
The Quilt Corporation Nfp Inc	IL	\$183,028	President	\$11,700	\$11,996	2024
Circular Philadelphia	PA	\$173,164	Board Member	\$38,556	\$41,283	2023
Downtown Hays Development Corporation	KS	\$171,029	Executive Director	\$63,414	\$73,557	2023
Delaware Community Development Corporati	DE	\$169,911	Executive Director	\$76,287	\$80,201	2023
Bricker Price Block Restoration Corporation	IA	\$169,197	Executive Director	\$63,423	\$72,422	2024
Keyah Advanced Rural Manufacturing Alliance	NM	\$190,416	Chief Executive Officer	\$60,500	\$67,862	2024
Blades Economic Development Corporation	DE	\$190,730	Dockmaster	\$19,200	\$19,606	2024
Chautauqua Opportunities For	NY	\$191,315	Ceo	\$20,241	\$19,075	2024
Vermillion Cultural Association	SD	\$164,175	Executive Director	\$34,002	\$39,135	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Forward Brunswick Inc	GA	\$164,154	Executive Director	\$80,500	\$84,413	2024
Foodworks Alliance Llc	OH	\$195,468	Executive Di	\$34,678	\$39,436	2023
Catalyst Community Capital Inc	FL	\$195,564	Ceo / Board Member	\$11,002	\$11,097	2023
Richfield Tourism Promotion Board Inc	MN	\$162,171	Executive Director	\$56,500	\$58,223	2024
Grundy Livingston Kankakee	IL	\$162,110	Executive Di	\$74,849	\$76,741	2024
Community Sustainability Enterprise Inc	GA	\$161,800	Executive Director	\$72,645	\$78,426	2023
Emancipation Economic Development Council	TX	\$198,287	Executive Director	\$93,674	\$97,722	2024
Healthy Neighborhood Enterprises	VA	\$200,019	Executive Director	\$65,337	\$67,735	2023
Perris Community Economic Development Co	CA	\$200,227	Chief Executive Director	\$27,674	\$25,657	2023
North Central Enterprise Inc	PA	\$156,183	Executive Director	\$9,175	\$9,824	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CO 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 CO 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 **90** organizations. Compensation range \$2,370–\$181,706; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$178,950); for reference, expenses \$137,187 and assets \$283,867.

ROLE MATCH	Troy Mccue, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	20 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer 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	72 nd
Total compensation (D + F), as reported (no adjustments)	76 th
Reportable pay only (column D), adjusted	74 th
All sources (D + E + F), adjusted	59 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 (Troy Mccue) 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 90 similarly situated organizations (Same NTEE sector (S30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$80,000 is reasonable (approximately the 72nd 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.