

# Lumber City Development Corporation

Executive Director / CEO

EIN 201170011

NY · NTEE S20

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Laura Kee Wilson, Executive Director / CEO** (\$14,400) against **every comparable organization** that fit the selection criteria — **25** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 0<sup>th</sup> percentile of comparable organizations**

below the typical range for comparable organizations

**Benchmarked executive:** Laura Kee Wilson — 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 (S20).

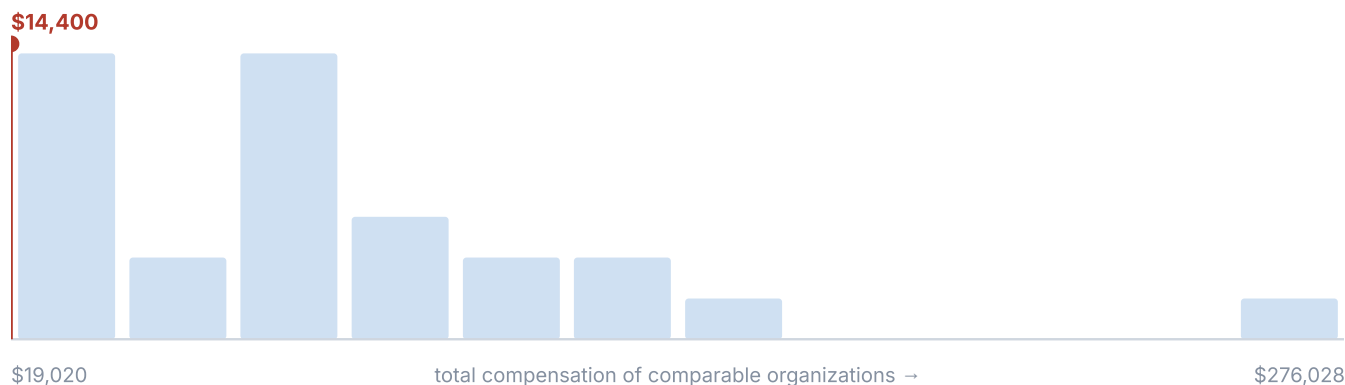
**BUDGET** Total revenue between \$294,295 and \$658,870 — 0.67x to 1.50x the subject's \$439,247 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (S20) + NY + budget 0.67–1.5x revenue.

**25** organizations qualified on sector, size, and geography

→ **25** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$28,205

\$40,365

\$73,067

\$100,000

\$126,856

\$14,400



## ■ 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 NY 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="#">Staten Island Immigrant Center</a>	NY	\$445,062	Executive Director	\$66,167	<b>\$66,167</b>	2024
<a href="#">East Brooklyn Churches Sponsoring Committee</a>	NY	\$429,351	Lead Organizer	\$145,612	<b>\$149,913</b>	2023
<a href="#">Catholic Community Relations</a>	NY	\$450,000	Executive Director	\$276,028	<b>\$276,028</b>	2024
<a href="#">Woodhaven District Management</a>	NY	\$454,160	Executive Dir.	\$65,772	<b>\$65,772</b>	2024
<a href="#">Castle Hill District Management Association Inc</a>	NY	\$465,000	Executive Director	\$34,094	<b>\$34,094</b>	2024
<a href="#">Mobilisation Lab Collective Inc</a>	NY	\$465,600	Officer	\$23,071	<b>\$23,752</b>	2023
<a href="#">Staten Island Urban Center Inc</a>	NY	\$409,827	Ceo & Founder	\$78,430	<b>\$80,747</b>	2023
<a href="#">Pitkin Avenue District Management Association Inc</a>	NY	\$484,644	Executive Director	\$127,097	<b>\$127,097</b>	2024
<a href="#">West Brighton Community</a>	NY	\$388,047	Executive Di	\$80,000	<b>\$80,000</b>	2024
<a href="#">Kingsbridge Riverdale Van Cortland Development Co</a>	NY	\$384,653	Executive Director	\$37,668	<b>\$38,781</b>	2023
<a href="#">Southern Boulevard District</a>	NY	\$358,177	Executive Di	\$82,308	<b>\$80,186</b>	2025
<a href="#">Core Services Group Inc</a>	NY	\$357,047	Vp Of General Coun	\$108,776	<b>\$111,989</b>	2023
<a href="#">Manhattan Valley Development Corporation</a>	NY	\$525,582	Secretary	\$126,495	<b>\$126,495</b>	2024
<a href="#">West Bronx Housing And Neighborhood Resource Center Inc</a>	NY	\$537,305	Executive Director	\$83,100	<b>\$85,555</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">86th Street Bay Ridge District</a>	NY	\$340,050	Executive Direc	\$60,660	<b>\$59,096</b>	2025
<a href="#">Rochester Hope Inc</a>	NY	\$334,931	Executive Director	\$24,279	<b>\$24,279</b>	2024
<a href="#">Hellgate Management Corporation</a>	NY	\$334,528	President	\$70,634	<b>\$72,720</b>	2023
<a href="#">Homsite Fund Inc</a>	NY	\$333,879	Director	\$19,020	<b>\$19,020</b>	2024
<a href="#">Kingsbridge District Management Association Inc</a>	NY	\$330,509	Exec Director	\$40,365	<b>\$40,365</b>	2024
<a href="#">Columbus Avenue District Management</a>	NY	\$551,627	Executive Direc	\$85,000	<b>\$87,511</b>	2023
<a href="#">Bayside Village Business Improvement</a>	NY	\$322,011	Executive Dir.	\$38,178	<b>\$38,178</b>	2024
<a href="#">Central Adirondack Partnership For</a>	NY	\$316,243	Executive Di	\$59,980	<b>\$59,980</b>	2024
<a href="#">Hudson Valley Current Inc</a>	NY	\$583,958	Executive Director	\$105,060	<b>\$105,060</b>	2024
<a href="#">Bay Ridge 5th Avenue District Management</a>	NY	\$610,748	Executive Dir.	\$75,000	<b>\$73,067</b>	2025
<a href="#">Harlem Business Alliance Inc</a>	NY	\$616,820	Executive Director	\$100,000	<b>\$100,000</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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 25 organizations. Compensation range \$19,020–\$276,028; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$439,247); for reference, expenses \$403,946 and assets \$811,926.
ROLE MATCH	Laura Kee Wilson, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	2 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	0 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	0 <sup>th</sup>
Reportable pay only (column D), adjusted	8 <sup>th</sup>
All sources (D + E + F), adjusted	0 <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 (Laura Kee Wilson) 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 25 similarly situated organizations (Same NTEE sector (S20) + NY + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$14,400 is reasonable (approximately the 0<sup>th</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.