

Detroit Musicians Fund

Executive Director / CEO

EIN 205320451

MI · NTEE B90

FY ending 2024-03-31

June 9, 2026

This analysis benchmarks the total compensation of **Ralphe Armstrong, Executive Director / CEO** (\$1,131) against **every comparable organization** that fit the selection criteria — **56** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **11th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Ralphe Armstrong — reported title "CHAIR", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

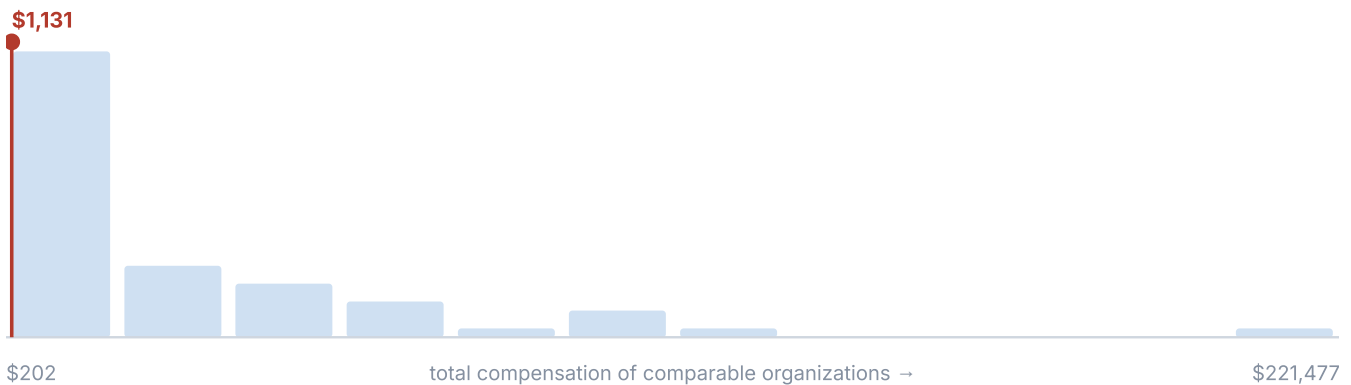
SECTOR Organizations sharing the subject's NTEE classification (B90).

BUDGET Total revenue between \$11,069 and \$24,783 — 0.67x to 1.50x the subject's \$16,522 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (B), nationwide + budget 0.67–1.5x revenue.

56 organizations qualified on sector, size, and geography → **56** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,503	\$6,242	\$16,068	\$40,736	\$80,375	\$1,131
---------	---------	----------	----------	----------	---------

10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 11TH
------	------	--------	------	------	-----------------

\$1,131



■ 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 MI 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
West Hills Christian School Foundation	OR	\$16,427	Director	\$6,981	\$6,466	2023
Reformation Seminary	AZ	\$16,407	Ceo	\$15,000	\$13,976	2024
Southern Association Of Colleges	GA	\$16,218	President	\$72,013	\$72,223	2023
Huntington Beach City School District	CA	\$16,902	President	\$11,027	\$9,225	2024
American Schools Association Inc	NV	\$16,138	Chairman	\$42,000	\$39,736	2025
Grand Valley Research Corporation	MI	\$16,064	President	\$38,948	\$38,948	2024
Edward J Robson Family Foundation	AZ	\$15,882	President	\$924	\$861	2024
Mabel K Toops Scholarship Trust	IN	\$17,308	Truwstee	\$250	\$255	2024
Univ Of South Alabama Foundation	AL	\$15,718	Director/pre	\$62,942	\$65,879	2024
Wise Earth School Of Ayurveda	NC	\$17,477	President	\$22,000	\$22,023	2024
Read Aloud America Inc	HI	\$15,520	Vice-preside	\$9,325	\$8,327	2023
The Collaborative Charter Services	CA	\$15,428	Chief Executive Officer	\$5,361	\$4,617	2023
Fred And Gertrude England Hospitality	NY	\$15,358	Treasurer	\$6,960	\$6,274	2023
Global Ou Inc	OK	\$15,315	Director/president	\$41,707	\$45,808	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Energetics Education	CO	\$14,775	Director	\$100,000	\$95,644	2023
Tlbu Foundation Inc	NJ	\$18,289	Secretary/treasurer	\$30,000	\$25,282	2025
The Ernest Becker Foundation	WA	\$18,459	Executive Director	\$14,900	\$13,306	2023
Green Street Academy Foundation Inc	MD	\$14,490	Former Board Trustee	\$6,221	\$5,801	2023
Act For Women And Girls	CA	\$14,279	Executive Director	\$85,544	\$69,721	2025
Building Industry Association Of	OH	\$18,843	Executive Director	\$16,606	\$17,543	2023
Dr J E Green Educational Trust	AL	\$18,849	Trustee	\$11,975	\$12,904	2023
South Central Library System Foundation	WI	\$18,899	Secretary	\$32,631	\$33,992	2023
Sherburne Area Local Development	NY	\$14,098	Ceo	\$40,316	\$36,338	2023
Faribault Rotary Youth Services Inc	MN	\$19,024	President	\$6,400	\$5,969	2025
Spotsylvania Education Foundation	VA	\$19,043	Executive Director	\$5,049	\$4,862	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MI 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 MI 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 **56** organizations. Compensation range \$202–\$221,477; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$16,522); for reference, expenses \$21,348 and assets \$254,935.
ROLE MATCH	Ralphe Armstrong, reported title "CHAIR", benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.
RELATED-ORG PAY	26 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	4 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	11 th
Total compensation (D + F), as reported (no adjustments)	11 th
Reportable pay only (column D), adjusted	57 th
All sources (D + E + F), adjusted	9 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 (Ralphe Armstrong) 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 56 similarly situated organizations (Same NTEE major group (B), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$1,131 is reasonable (approximately the 11th 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.