

The Community Development Society

Executive Director / CEO

EIN 237074712

MO · NTEE S20Z

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Tammy Baxter, Executive Director / CEO** (\$84,587) against **every comparable organization** that fit the selection criteria — **209** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **84th** percentile of comparable organizations within the typical range

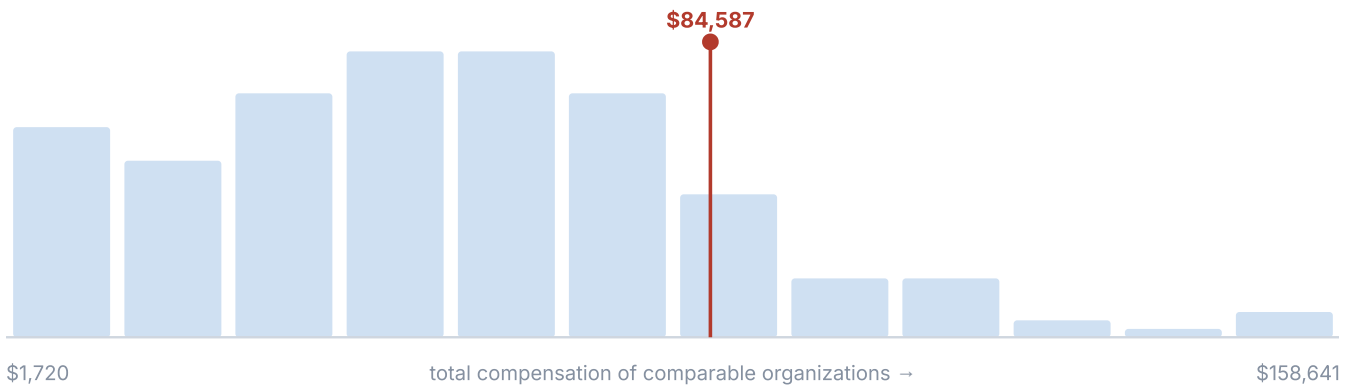
Benchmarked executive: Tammy Baxter — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (S20Z).
BUDGET	Total revenue between \$132,323 and \$296,247 — 0.67x to 1.50x the subject's \$197,498 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (S20), nationwide + budget 0.67–1.5x revenue.

209 organizations qualified on sector, size, and geography → **209** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$13,894	\$30,465	\$51,544	\$72,508	\$90,981	\$84,587
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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
Faith Coalition For The Common	IL	\$196,683	Executive Di	\$87,917	\$81,605	2024
Jeffersonville Main Street Inc	IN	\$196,383	Executive Director	\$76,135	\$75,805	2024
Centro Nazareno De Compasion Agape Inc	MN	\$195,549	Principal	\$37,837	\$34,390	2025
Chicago Housing Consulting Services Inc	IL	\$195,510	Director	\$45,067	\$41,832	2024
The Mindful Group Inc	WI	\$200,000	Director	\$20,000	\$19,721	2024
Three Squares Main Street Jp Inc	MA	\$200,480	Executive Director	\$75,445	\$65,900	2023
New Consensus	DC	\$200,567	Executive Director	\$179,707	\$153,289	2023
Loiter	OH	\$200,696	Cofounder	\$26,884	\$28,813	2022
Jacksonville Main Street	IL	\$193,806	Executive Director	\$36,984	\$35,343	2023
Southeast Fairfax Development Corp	VA	\$201,486	Executive Dir.	\$116,143	\$105,878	2024
Schenectady Greenmarket Inc	NY	\$193,489	Executive Director	\$29,120	\$25,578	2023
Downtown Gadsden Inc	AL	\$201,684	Executive Director	\$82,885	\$87,040	2023
Hammonton Revitalization Corporation	NJ	\$201,722	Director	\$46,687	\$40,518	2023
Pan American Concerned Citizens Action League Inc	NJ	\$202,484	Executive Director	\$84,618	\$71,331	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Alliance Area Development	OH	\$192,411	President	\$84,653	\$84,653	2024
Village Of Wauwatosa Business Impro	WI	\$191,615	Executive Director	\$82,500	\$83,751	2023
Delta Foundation Inc	MS	\$203,948	Chariman & President	\$37,954	\$41,089	2023
The Macatawa Resource Center	MI	\$203,954	Executive Dir.	\$33,277	\$32,429	2024
Friends Of Panthertown Inc	NC	\$204,230	Executive Di	\$53,869	\$54,104	2023
Savannah Waterfront Association	GA	\$204,437	Executive Di	\$116,600	\$113,961	2023
Main Street Gardnerville	NV	\$190,314	Executive Director	\$62,708	\$61,099	2023
A Greater Good	IN	\$204,813	President	\$35,366	\$36,253	2023
The Camden Collective	MN	\$205,418	Executive Director	\$60,238	\$56,198	2024
Peak Literacy Inc	FL	\$205,439	Executive Director	\$67,319	\$59,709	2024
East Village Community	NY	\$189,528	Executive Director	\$81,163	\$69,245	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.

■ Sample, role match & sensitivity

PEER COUNT **209** organizations. Compensation range \$1,720–\$158,641; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$197,498); for reference, expenses \$227,433 and assets \$332,301.
ROLE MATCH	Tammy Baxter, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	15 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	84 th
Total compensation (D + F), as reported (no adjustments)	81 st
Reportable pay only (column D), adjusted	87 th
All sources (D + E + F), adjusted	79 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 (Tammy Baxter) 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 209 similarly situated organizations (Same NTEE sector (S20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$84,587 is reasonable (approximately the 84th 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.