

Allegheny Youth Development

Executive Director / CEO

EIN 251751227

PA · NTEE O500

FY ending 2024-06-30

June 10, 2026

This analysis benchmarks the total compensation of **Brian Foltz, Executive Director / CEO** (\$40,687) against **every comparable organization** that fit the selection criteria — **15** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **47th** percentile of comparable organizations within the typical range

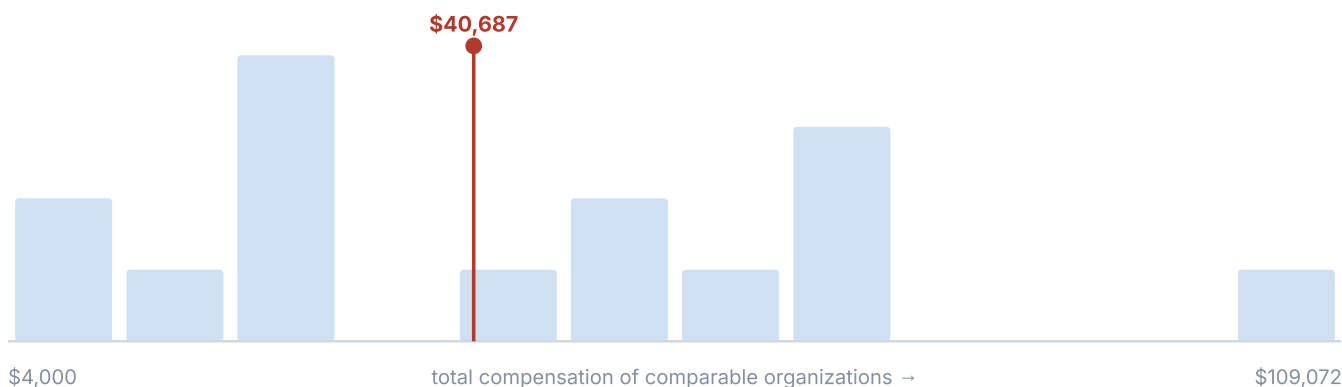
Benchmarked executive: Brian Foltz — reported title "EXECUTIVE DIRECTOR", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (O500).
BUDGET	Total revenue between \$175,726 and \$393,418 — 0.67x to 1.50x the subject's \$262,279 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (O50) + PA + budget 0.67–1.5x revenue.

15 organizations qualified on sector, size, and geography → **15** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,200	\$25,544	\$46,673	\$64,080	\$71,770	\$40,687
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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 PA 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
Advantage Lancaster	PA	\$256,885	Executive Director	\$29,080	\$29,939	2023
Nica Nadadores Inc	PA	\$269,883	President	\$27,225	\$28,029	2023
Open Door Abuse Awareness Prevention	PA	\$248,263	Executive Director	\$109,072	\$109,072	2024
Kings Academy Tyrone	PA	\$246,239	Secretary	\$7,000	\$7,000	2024
Chester Upland Youth Soccer	PA	\$230,783	Executive Director	\$48,125	\$48,125	2024
South Hills Wrestling Academy Outreach	PA	\$302,819	President	\$60,000	\$61,772	2023
Hill Academy	PA	\$308,492	Executive Director	\$23,784	\$23,784	2024
Slater Family Network Foundation Inc	PA	\$205,903	Executive Director	\$46,673	\$46,673	2024
E-town Area Youth Alliance	PA	\$202,331	Executive Di	\$74,880	\$72,950	2025
West Chester Dance Works	PA	\$322,940	Executive Director	\$28,025	\$27,303	2025
Rebel Ventures	PA	\$194,097	Executive Director	\$41,981	\$48,596	2021
Prodigy Preparatory	PA	\$337,818	Ceo	\$70,000	\$70,000	2024
The Promise Center Of Homewood Inc	PA	\$344,224	President	\$15,000	\$15,000	2024
Girls On The Run Of Berks County	PA	\$177,869	Executive Director	\$66,388	\$66,388	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Training Leaders Through	PA	\$378,216	Executive Di	\$4,000	\$4,000	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA 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 PA 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 15 organizations. Compensation range \$4,000–\$109,072; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$262,279); for reference, expenses \$325,298 and assets \$74,689.

ROLE MATCH Brian Foltz, reported title "*EXECUTIVE DIRECTOR*", benchmarked as Executive Director / CEO. The title maps directly to this role.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	47 th
Total compensation (D + F), as reported (no adjustments)	47 th
Reportable pay only (column D), adjusted	47 th
All sources (D + E + F), adjusted	47 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 (Brian Foltz) 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 10, 2026, comparing compensation against 15 similarly situated organizations (Same NTEE sector (O50) + PA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$40,687 is reasonable (approximately the 47th 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 10, 2026.