

Southern Maine Community Recreation Center

Executive Director / CEO

EIN 260776999
 ME · NTEE N31
 FY ending 2024-12-31
June 10, 2026

This analysis benchmarks the total compensation of **Tyler Maroon, Executive Director / CEO** (\$103,738) against **every comparable organization** that fit the selection criteria — **42** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **95th** percentile of comparable organizations above the 90th percentile — board review recommended

Benchmarked executive: Tyler Maroon — reported title “General Manager”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

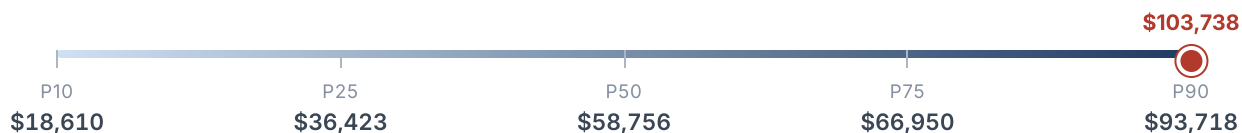
SECTOR	Organizations sharing the subject's NTEE classification (N31).
BUDGET	Total revenue between \$320,955 and \$718,557 — 0.67x to 1.50x the subject's \$479,038 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N31), nationwide + budget 0.67–1.5x revenue.

42 organizations qualified on sector, size, and geography → **42** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$18,610 10TH	\$36,423 25TH	\$58,756 MEDIAN	\$66,950 75TH	\$93,718 90TH	\$103,738 THIS ORG · 95TH
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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 ME 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
Papakolea Community Development	HI	\$494,613	Executive Dir.	\$92,356	\$82,576	2024
Methow Valley Community Center	WA	\$495,854	Former Executive Director	\$60,098	\$53,734	2024
Chicago Heights Fitness Llc	IL	\$499,685	Director	\$44,267	\$43,461	2024
Crawford County Recreation Center	IL	\$454,008	Executive Director (Current)	\$61,159	\$60,046	2024
Belmont Community Center	NE	\$504,777	Executive Di	\$54,500	\$60,269	2023
Nasson Center Redevelopment Inc	ME	\$450,411	Executive Director	\$47,361	\$48,760	2023
The Rec Center Ltd	IA	\$508,345	Director	\$87,341	\$95,505	2024
Reclaiming Our Children And Community Project Inc	MD	\$447,908	Chair	\$27,000	\$25,209	2024
Unity Sports And Cultural Club Inc	MA	\$512,933	President	\$7,543	\$6,769	2024
Bulldogs Sports Complex Inc	NY	\$440,903	Executive Dir.	\$81,579	\$75,793	2023
Sports For Youth	WA	\$437,850	Vice President	\$66,000	\$60,754	2023
East Springfield Community Center	IL	\$434,283	President	\$53,000	\$53,572	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Sioux Falls Sports Authority	SD	\$433,742	Executive Director	\$29,319	\$33,269	2023
Union Arena Inc	VT	\$428,012	Executive Director	\$45,560	\$44,616	2025
Eagle Rock Community Cultural	CA	\$426,841	Executive Director	\$106,627	\$94,665	2023
Spring Grove Regional Parks And	PA	\$421,602	Executive Director	\$64,730	\$64,464	2024
J Babe Stearn Community Center	OH	\$540,009	Program Directorexecutive Director	\$60,000	\$63,464	2024
Maxwell M Corpening Jr Memorial	NC	\$546,252	Director	\$308,421	\$318,254	2024
Potter Valley Youth Community Center	CA	\$556,792	Board Vice President/program Director	\$38,343	\$34,042	2023
Greenwood Community & Recreation	MS	\$398,999	President	\$52,622	\$60,258	2023
Clarkston Community Center	GA	\$396,225	Executive Dir.	\$70,014	\$72,380	2023
Wabash Valley Family Sports Center Inc	IN	\$382,782	Executive Director	\$53,000	\$57,465	2023
New England Sports Complex Inc	NH	\$379,725	General Manager And Director	\$172,632	\$163,891	2023
Community Center Of Hope Inc	IN	\$376,800	Executive Di	\$35,697	\$38,704	2023
De Hostos Senior Center Inc	FL	\$367,287	Ceo	\$67,600	\$63,420	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to ME 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 ME 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	42 organizations. Compensation range \$625–\$318,254; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$479,038); for reference, expenses \$431,301 and assets \$766,231.
ROLE MATCH	Tyler Maroon, reported title " <i>General Manager</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	95 th
Total compensation (D + F), as reported (no adjustments)	90 th
Reportable pay only (column D), adjusted	95 th
All sources (D + E + F), adjusted	88 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 (Tyler Maroon) 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 42 similarly situated organizations (Same NTEE sector (N31), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$103,738 is reasonable (approximately the 95th 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.