

# Dilley Community Assistance Corp

Executive Director / CEO

EIN 311577666

TX · NTEE L20

FY ending 2022-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Maria Villalobos, Executive Director / CEO** (\$25,847) against **every comparable organization** that fit the selection criteria — **184** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 51<sup>st</sup> percentile of comparable organizations**

within the typical range

**Benchmarked executive:** Maria Villalobos — reported title "SECRETARY", 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 (L20).

**BUDGET** Total revenue between \$62,726 and \$140,431 — 0.67x to 1.50x the subject's \$93,621 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (L20), nationwide + budget 0.67–1.5x revenue.

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

→ **184** within the band from the benchmarked peer set.

## Distribution of comparable compensation



\$7,047

\$13,584

\$25,078

\$40,820

\$63,954

**\$25,847**



## ■ 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 TX 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="#">Advent Community Development</a>	TN	\$93,324	Executive Director	\$4,062	<b>\$3,983</b>	2024
<a href="#">White Plains Housing Development</a>	NY	\$94,046	Executive Dir.	\$12,106	<b>\$10,204</b>	2024
<a href="#">Valley Of The Sun School Properties Four</a>	AZ	\$94,269	Board Member	\$18,515	<b>\$16,610</b>	2024
<a href="#">Lss Housing Home Sweet Home Inc</a>	WI	\$92,941	President	\$38,239	<b>\$38,351</b>	2023
<a href="#">Twin Rivers Community Corporation</a>	NH	\$94,322	President	\$29,793	<b>\$24,999</b>	2025
<a href="#">Tg_105 Inc</a>	TX	\$92,614	Executive Director	\$20,876	<b>\$20,054</b>	2023
<a href="#">Burke Place Apartments</a>	WA	\$94,730	Executive Director	\$910	<b>\$760</b>	2024
<a href="#">Community Partnership Development</a>	NY	\$94,843	President & Ceo	\$40,688	<b>\$35,308</b>	2023
<a href="#">Episcopal Community Housing Development</a>	NY	\$95,006	President & Ceo	\$24,624	<b>\$20,755</b>	2024
<a href="#">Wellspring Tonini Apartments Inc</a>	KY	\$95,184	Chief Executive Officer	\$13,611	<b>\$13,640</b>	2024
<a href="#">Share Viii Inc</a>	NY	\$95,316	Executive Director	\$70,564	<b>\$61,233</b>	2023
<a href="#">Burrell Housing Springfield</a>	MO	\$91,600	President And Ceo - Pfh	\$270,117	<b>\$274,742</b>	2023
<a href="#">Innovations Housing Inc</a>	CA	\$96,162	Ceo	\$94,492	<b>\$78,356</b>	2023
<a href="#">Humangood East</a>	PA	\$96,182	President/chief Executive Officer	\$292,739	<b>\$272,302</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Lulac West Park Apartments</a>	TX	\$96,697	Director	\$14,000	<b>\$13,063</b>	2024
<a href="#">Habitat For Humanity Of Ellis County Inc</a>	KS	\$96,975	Executive Director	\$18,600	<b>\$18,743</b>	2024
<a href="#">Mosaic Housing Corp Xv - Council Bluffs</a>	NE	\$96,980	President	\$26,896	<b>\$26,984</b>	2024
<a href="#">The Seeds Of Hope Housing Inc</a>	MA	\$97,618	Executive Director	\$33,878	<b>\$29,235</b>	2023
<a href="#">Dulaney Station Community Housing</a>	MD	\$97,710	President	\$25,805	<b>\$23,168</b>	2023
<a href="#">Lss Housing Willow Wood Inc</a>	WI	\$97,736	President	\$38,239	<b>\$38,351</b>	2023
<a href="#">Tg 106 Inc</a>	TX	\$89,247	Executive Director	\$29,794	<b>\$27,800</b>	2024
<a href="#">35 Catherine Street Inc</a>	MA	\$88,841	President & Ceo	\$29,151	<b>\$25,156</b>	2023
<a href="#">High Street Homes Inc</a>	MD	\$88,555	Director Of Finance (Beginning 8/22)	\$6,036	<b>\$5,419</b>	2023
<a href="#">Garden Street Apartments Inc</a>	MA	\$99,500	President (As Of 8/22/22)	\$2,702	<b>\$2,332</b>	2023
<a href="#">Habitat For Humanity Housing Development</a>	NY	\$87,385	Treasurer Until June 2023	\$32,660	<b>\$28,342</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX cost of living and 2022 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 TX 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](http://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT	184 organizations. Compensation range \$760–\$274,742; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$93,621); for reference, expenses \$88,365 and assets \$309,486.
ROLE MATCH	Maria Villalobos, reported title "SECRETARY", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	152 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	12 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	51 <sup>st</sup>
Total compensation (D + F), as reported (no adjustments)	45 <sup>th</sup>
Reportable pay only (column D), adjusted	89 <sup>th</sup>
All sources (D + E + F), adjusted	6 <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 (Maria Villalobos) 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 184 similarly situated organizations (Same NTEE sector (L20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$25,847 is reasonable (approximately the 51<sup>st</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.