

Kane County Farm Bureau Foundation

Executive Director / CEO

EIN 363691384
 IL · NTEE S80Z
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Steve Arnold, Executive Director / CEO** (\$14,168) against **every comparable organization** that fit the selection criteria — **16** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 31st percentile of comparable organizations

within the typical range

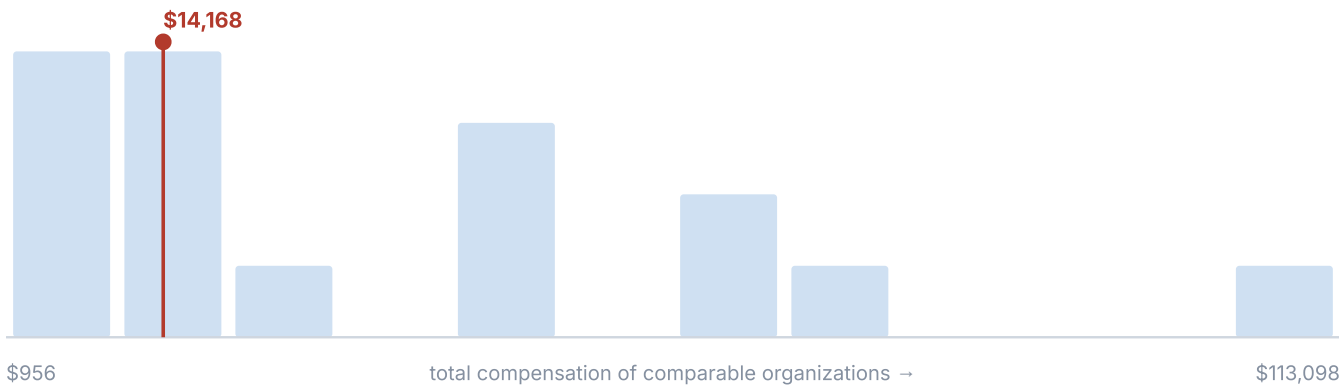
Benchmarked executive: Steve Arnold — reported title “MANAGER”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (S80Z).
BUDGET	Total revenue between \$69,816 and \$156,304 — 0.67x to 1.50x the subject's \$104,203 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (S80), nationwide + budget 0.67–1.5x revenue.

16 organizations qualified on sector, size, and geography → **16** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,578	\$11,003	\$22,210	\$50,691	\$64,328	\$14,168
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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 IL 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
Lions Sight Conservation Foundation Inc Of W Va	WV	\$99,195	Secretary-treasurer	\$2,400	\$2,575	2025
Asian American Resource Foundation Inc	GA	\$112,646	President	\$16,667	\$17,549	2023
Center For Child And Family Achievement Inc	NJ	\$115,891	Executive Director	\$17,680	\$16,056	2024
Acercamiento Hispano	SC	\$116,481	Executive Director	\$54,987	\$60,073	2023
Ferndale Downtown Development Association	WA	\$117,926	Exec Director	\$71,000	\$66,568	2023
Tri Valley Medical Foundation	NE	\$118,516	Foundation Director	\$56,751	\$62,087	2024
Baxter Snowmobile Club Inc	MN	\$88,161	Gambling Mgr	\$14,682	\$14,757	2024
Robert J Min Md Pc	NY	\$85,688	President	\$51,748	\$47,564	2024
Estill County 21st Century Inc	KY	\$83,022	Executive Director	\$41,440	\$46,624	2023
Santa Rosa Community Services Inc	FL	\$126,025	Director	\$42,135	\$40,262	2024
Chap Corporation	MN	\$129,847	Vice President	\$12,000	\$12,061	2024
Benevolent & Protective Order Of	UT	\$76,258	Treasurer	\$7,720	\$7,830	2025
Pursuing Transformation Inc	PA	\$75,584	President	\$25,731	\$26,871	2023
Edge For Tomorrow	DE	\$71,729	Executive Director	\$113,555	\$113,098	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Westside Regional Medical Staff Inc	FL	\$145,365	Chief Of Staff	\$1,000	\$956	2024
Dade City Rod And Gun Club Inc	FL	\$155,917	President	\$2,700	\$2,580	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IL 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 IL 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 16 organizations. Compensation range \$956–\$113,098; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$104,203); for reference, expenses \$48,413 and assets \$834,209. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Steve Arnold, reported title *"MANAGER"*, 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 2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 1 peer 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	31st
Total compensation (D + F), as reported (no adjustments)	31st

Reportable pay only (column D), adjusted

0th

All sources (D + E + F), adjusted

88th

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 (Steve Arnold) 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 16 similarly situated organizations (Same NTEE sector (S80), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$14,168 is reasonable (approximately the 31st 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.