

This analysis benchmarks the total compensation of **Marcia Neal, Executive Director / CEO** (\$9,000) against **every comparable organization** that fit the selection criteria — **160** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 6th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Marcia Neal — 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 (S30).

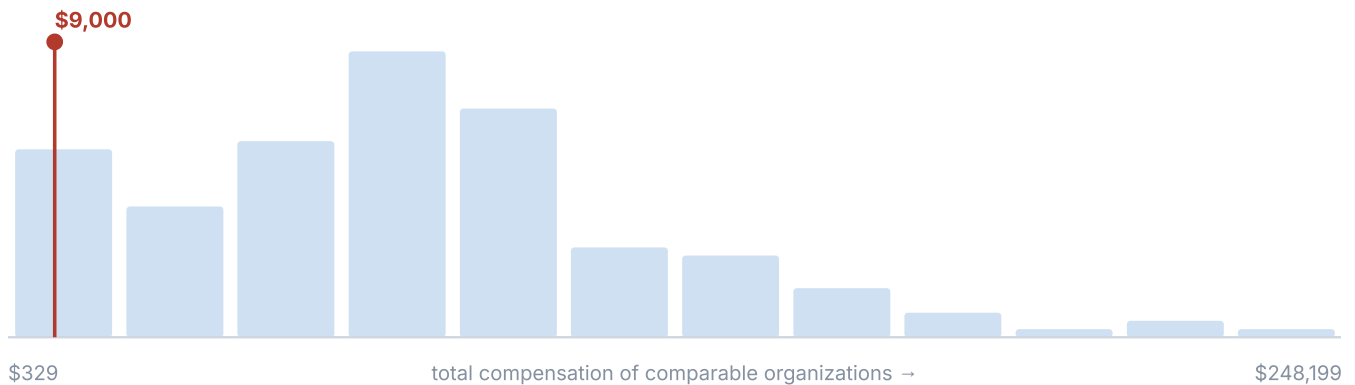
BUDGET Total revenue between \$200,402 and \$448,662 — 0.67x to 1.50x the subject's \$299,108 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (S30), nationwide + budget 0.67–1.5x revenue.

160 organizations qualified on sector, size, and geography

→ **160** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$14,667

\$42,944

\$72,114

\$98,077

\$132,925

\$9,000



■ 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
Progress Lakeshore Inc	WI	\$298,559	Executive Director	\$78,528	\$83,420	2024
Dickinson County Economic	KS	\$300,644	Executive Di	\$98,410	\$108,142	2024
Benton Economic Partnership Inc	MN	\$297,127	Executive Dir.	\$134,525	\$135,209	2024
Market Project Inc	DC	\$301,703	Executive Director	\$47,168	\$42,102	2024
The Foundation For Community Betterment	VA	\$302,924	Executive Director	\$44,710	\$45,208	2023
South Charleston Convention &	WV	\$304,135	Executive Di	\$53,560	\$58,988	2024
Fox Oakland Theater Inc	CA	\$293,046	President	\$138,422	\$125,172	2023
The Downtown Northampton Association Inc	MA	\$305,416	Executive Director	\$51,000	\$46,616	2024
Kanaka Economic Development Alliance	HI	\$305,646	Executive Director	\$72,193	\$67,686	2023
South Central Dakota Regional Council	ND	\$307,001	Executive Director	\$102,661	\$114,596	2024
All Together Now Pennsylvania Inc	PA	\$290,911	Co-director	\$32,500	\$32,967	2024
Virginia Black Chamber Of Commerce Foundation	VA	\$307,711	President	\$105,883	\$107,061	2023
The Design Platform	LA	\$307,980	Secretary	\$186,153	\$214,658	2023
The Blacksburg Partnership	VA	\$308,696	President	\$110,738	\$108,759	2024
Ellensburg Downtown Association	WA	\$289,361	Executive Director	\$75,405	\$68,670	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Chris White Community Development Corporation	DE	\$310,665	Director	\$2,604	\$2,594	2024
Adac Inc	IN	\$287,218	Executive Di	\$41,154	\$44,145	2024
Richardson Center Corporation	NY	\$311,633	President	\$164,168	\$155,351	2023
Village	MO	\$313,544	Founder	\$90,000	\$96,961	2024
The Creative Coast Inc	GA	\$284,241	Executive Director (April-present)	\$51,326	\$52,494	2024
Challenge Detroit	MI	\$314,019	Executive Director And C.o.o.	\$96,000	\$100,790	2024
Intown Concord	NH	\$284,189	Executive Di	\$75,487	\$70,899	2024
High Plains Community	NM	\$315,306	Manager	\$43,325	\$46,177	2025
Spokane Independent Metro	WA	\$315,469	Executive Director	\$82,176	\$74,836	2024
Conifer Area Chamber Of Commerce	CO	\$316,512	Executive Dir.	\$58,000	\$55,112	2025

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 160 organizations. Compensation range \$329–\$248,199; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$299,108); for reference, expenses \$72,404 and assets \$364,154. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	Marcia Neal, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	20 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	5 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	6 th
Total compensation (D + F), as reported (no adjustments)	6 th
Reportable pay only (column D), adjusted	14 th
All sources (D + E + F), adjusted	4 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 (Marcia Neal) 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 160 similarly situated organizations (Same NTEE sector (S30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$9,000 is reasonable (approximately the 6th 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.