

Metropolitan Youth Symphony Inc

Executive Director / CEO

EIN 382417617

MI · NTEE A69

FY ending 2025-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Courtney Essenmacher, Executive Director / CEO** (\$37,451) against **every comparable organization** that fit the selection criteria — **62** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **52nd** percentile of comparable organizations within the typical range

Benchmarked executive: Courtney Essenmacher — 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 (A69).

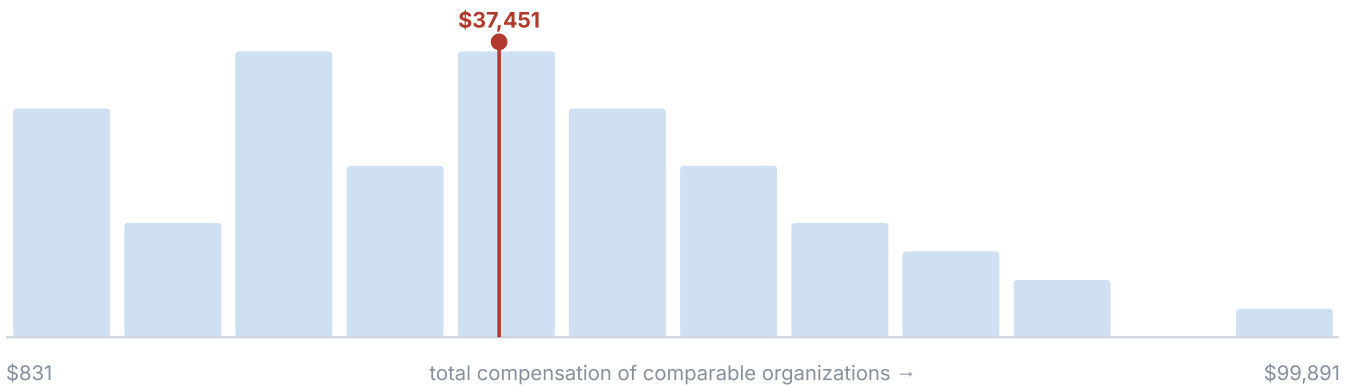
BUDGET Total revenue between \$158,443 and \$354,724 — 0.67x to 1.50x the subject's \$236,483 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (A69), nationwide + budget 0.67–1.5x revenue.

62 organizations qualified on sector, size, and geography

→ **62** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,430	\$20,492	\$36,419	\$50,260	\$62,680	\$37,451
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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 MI 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
Symphony Of The Redwoods	CA	\$234,665	Executive Director	\$16,402	\$14,501	2023
South Coast Symphony	CA	\$234,409	Ceo	\$23,332	\$20,035	2024
Macon Pops Inc	GA	\$239,728	Ceo	\$48,500	\$49,929	2023
East County Youth Symphony	CA	\$233,133	Executive Director	\$44,000	\$38,900	2023
Experiential Orchestra Inc	NY	\$230,111	General Manager	\$4,500	\$4,044	2024
Columbia Gorge Orchestra Association	OR	\$230,007	Artistic Chair Sinfonietta Dir	\$5,500	\$4,948	2025
Chamber Music Oc	CA	\$243,060	Executive Dir.	\$10,580	\$9,354	2023
Huntsville Youth Orchestra Inc	AL	\$228,701	Executive Dir	\$16,000	\$17,697	2023
Arizona Philharmonic Inc	AZ	\$228,246	Executive Dir.	\$25,000	\$23,910	2024
Portland Chamber Music Festival	ME	\$228,015	Executive Director	\$40,404	\$41,423	2023
Arapahoe Philharmonic Inc	CO	\$245,061	Executive Di	\$73,163	\$71,827	2023
Black Hills Symphony Orchestra Society	SD	\$246,108	Executive Director	\$33,099	\$35,391	2025
Douglas County Youth Orchestra Inc	CO	\$246,704	Director	\$44,136	\$41,002	2025
Monterey County Pops	CA	\$225,001	Executive Director	\$18,337	\$16,211	2023
Alpharetta Symphony Orchestra Inc	GA	\$224,666	Executive Director	\$24,800	\$24,798	2024
Oregon East Symphony	OR	\$248,785	President	\$900	\$831	2024
Bemidji Symphony Orchestra	MN	\$249,976	Executive Di	\$43,728	\$41,862	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Napa Valley Youth Symphony	CA	\$221,203	Executive Director	\$54,000	\$47,741	2023
Lake Washington Symphony Orche	WA	\$253,894	President	\$5,000	\$4,452	2024
Cascade Symphony Orchestra Inc	WA	\$218,574	Executive Director	\$72,000	\$62,453	2025
Kennett Symphony Of Chester County	PA	\$254,669	Music Direct	\$29,154	\$29,766	2023
Barenboim-said Foundation (Usa)	NY	\$216,233	Executive Director	\$91,667	\$82,374	2024
Youth Orchestras Of Charlotte	NC	\$214,280	Former Ex. Dir.	\$30,485	\$31,325	2024
North Charleston Pops	SC	\$260,852	Executive Dir.	\$16,667	\$17,802	2023
Ashland Symphony Orchestra	OH	\$262,008	Executive Di	\$44,582	\$46,958	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MI cost of living and 2025 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 MI 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	62 organizations. Compensation range \$831–\$99,891; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$236,483); for reference, expenses \$167,146 and assets \$408,799.
ROLE MATCH	Courtney Essenmacher, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer 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	52 nd
Total compensation (D + F), as reported (no adjustments)	48 th
Reportable pay only (column D), adjusted	52 nd
All sources (D + E + F), adjusted	52 nd

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 (Courtney Essenmacher) 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 62 similarly situated organizations (Same NTEE sector (A69), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$37,451 is reasonable (approximately the 52nd 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.