

Orion Neighborhood Television Corporation

Executive Director / CEO

EIN 383587705

MI · NTEE A32

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Ian Locke, Executive Director / CEO** (\$85,880) against **every comparable organization** that fit the selection criteria — **51** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **59th** percentile of comparable organizations within the typical range

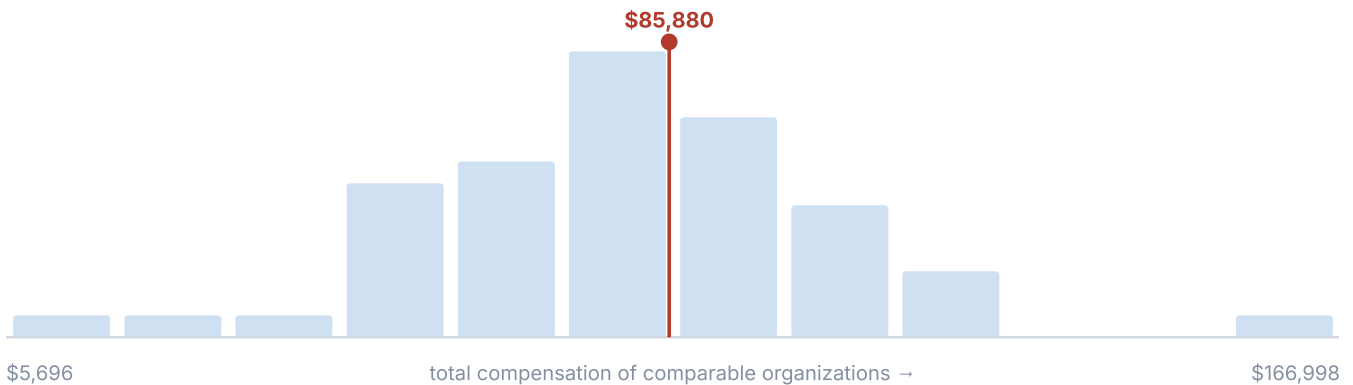
Benchmarked executive: Ian Locke — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A32).
BUDGET	Total revenue between \$289,512 and \$648,162 — 0.67x to 1.50x the subject's \$432,108 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A32), nationwide + budget 0.67–1.5x revenue.

51 organizations qualified on sector, size, and geography → **51** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$53,455	\$67,173	\$79,824	\$94,183	\$107,585	\$85,880
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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
Vail Community Television Corporation	CO	\$431,998	Executive Director	\$103,705	\$96,341	2024
Andover Community Access & Media	MA	\$429,757	Executive Di	\$138,854	\$117,772	2025
Grand Valley Public Radio Company	CO	\$429,153	Executive Di	\$37,523	\$34,859	2024
Wpkn Incorporated	CT	\$414,288	Technical Director	\$51,500	\$46,782	2024
Los Gatos Public Media Inc	CA	\$409,242	Executive Dir.	\$106,704	\$89,267	2024
Sandwich Area Community Access	MA	\$459,024	Executive Di	\$94,238	\$84,468	2023
Berks Community Television	PA	\$468,073	Executive Di	\$50,233	\$47,282	2025
Nutmeg Public Access Television Inc	CT	\$468,871	Executive Di	\$106,381	\$96,635	2024
Pac 14 Inc	MD	\$394,672	Executive Director	\$65,756	\$58,024	2025
New Orleans Access Television Inc	LA	\$389,938	Director Of Operations	\$60,918	\$66,908	2023
Davis Media Access	CA	\$483,763	Executive Director	\$82,742	\$67,437	2025
Pacifica Community Television Inc	CA	\$379,493	Executive Dir.	\$122,400	\$102,399	2024
Old Rochester Community Television	MA	\$377,761	Executive Di	\$89,007	\$77,490	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Revere Community Media Center Inc	MA	\$488,966	Executive Director	\$91,608	\$82,111	2023
Itasca Community Television Inc	MN	\$490,355	Executive Dir.	\$79,359	\$78,216	2023
North Andover Community Access	MA	\$491,273	Executive Di	\$99,709	\$86,808	2024
Golden Valley Community	CA	\$493,956	General Mana	\$69,123	\$57,828	2024
Look Listen And Learn Tv	WA	\$497,648	Executive Director	\$101,222	\$87,800	2024
Westford Community Access	MA	\$502,016	Executive Di	\$89,494	\$77,914	2024
Foxboro Cable Access Inc	MA	\$505,779	Executive Di	\$133,852	\$116,533	2024
Fund For Innovative Tv	IL	\$510,786	Executive Dir.	\$59,596	\$56,764	2024
Speak Up Tampa Bay Public Access Television Inc	FL	\$511,226	Executive Dir.	\$76,289	\$69,434	2024
Onion River Community Access Media	VT	\$514,949	Co Director	\$74,252	\$72,407	2024
Belmont Community Media Center Inc	MA	\$521,986	Executive Dir.	\$91,688	\$79,824	2024
Whitman Hanson Community Access	MA	\$522,062	Executive Di	\$86,764	\$77,769	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MI 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 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	51 organizations. Compensation range \$5,696–\$166,998; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$432,108); for reference, expenses \$485,136 and assets \$98,759.
ROLE MATCH	Ian Locke, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
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	59 th
Total compensation (D + F), as reported (no adjustments)	41 st
Reportable pay only (column D), adjusted	65 th
All sources (D + E + F), adjusted	59 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 (Ian Locke) 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 51 similarly situated organizations (Same NTEE sector (A32), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$85,880 is reasonable (approximately the 59th 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.