

Delafield Promotional &

Executive Director / CEO

EIN 391934281

WI · NTEE S300

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Debra Smith, Executive Director / CEO** (\$11,118) against **every comparable organization** that fit the selection criteria — **186** 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: Debra Smith — 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 (S300).

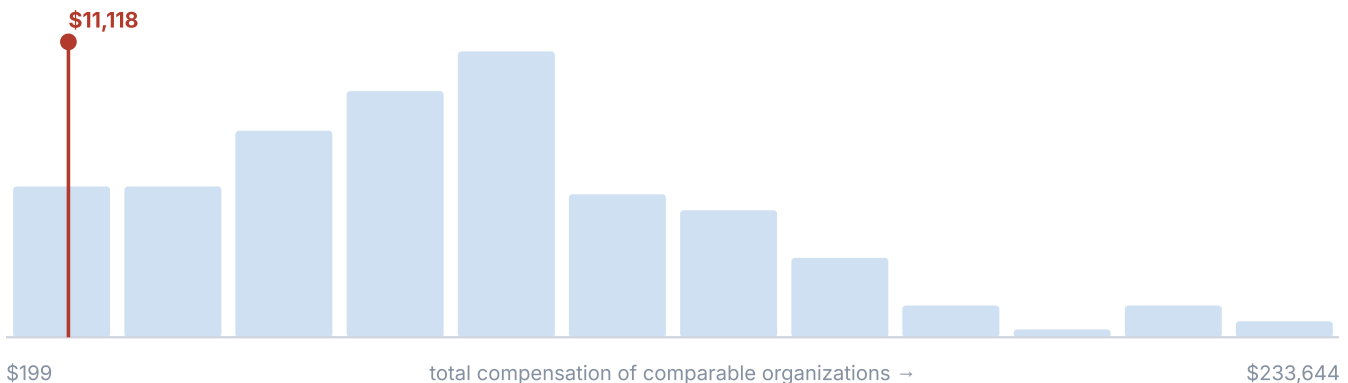
BUDGET Total revenue between \$250,986 and \$561,910 — 0.67x to 1.50x the subject's \$374,607 (the band tightens as size grows).

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

186 organizations qualified on sector, size, and geography

→ **186** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$20,857	\$44,146	\$76,024	\$101,776	\$138,469	\$11,118
----------	----------	----------	-----------	-----------	-----------------



■ 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 WI 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
Heart Of Brevard	NC	\$375,666	Executive Director	\$88,649	\$87,707	2024
Davie County Economic Development Commission Inc	NC	\$371,126	President	\$136,561	\$139,101	2023
Enterprise Futures	CA	\$371,118	Executive Director And President	\$157,597	\$130,304	2024
Downtown Wichita Falls Development Inc	TX	\$378,130	Executive Director	\$75,846	\$72,647	2024
82nd Street District Management	NY	\$378,507	Executive Dir.	\$90,568	\$80,678	2023
2523 Market Corp	OH	\$370,154	Former Exec	\$1,260	\$1,278	2024
Lapeer Development Corporation	MI	\$379,284	Executive Di	\$121,900	\$120,477	2024
Mcdevco Inc	WI	\$367,541	Executive Director	\$113,760	\$113,760	2024
Wakarusa Valley Development Inc	KS	\$366,709	Executive Di	\$187,715	\$194,181	2024
Teamcalifornia Economic Development Corp	CA	\$366,573	Ceo	\$119,477	\$101,704	2023
Allendale County Alive	SC	\$382,763	Executive Director	\$41,811	\$40,689	2025
Kendall County Economic Development Corporation	TX	\$385,842	President/ceo	\$142,560	\$136,547	2024
International Business As Mission Inc	VA	\$385,960	President	\$4,500	\$4,160	2024
Minnesota Center For Employee Ownership	MN	\$386,210	Executive Director	\$69,046	\$65,327	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Rutland Makers Inc	VT	\$362,903	Executive Di	\$79,423	\$76,545	2024
Greater Lincoln Chamber Foundation	NE	\$386,587	Vp & General Counsel	\$54,118	\$55,734	2024
West Michigan Hispanic Chamber Of	MI	\$387,399	President &	\$26,175	\$26,633	2023
Eastern Plains Economic Development	MT	\$360,223	Executive Di	\$49,834	\$51,436	2024
Carroll Technology Council Inc	MD	\$389,169	Executive Di	\$103,428	\$95,323	2023
Laredo Motor Carriers Association	TX	\$359,339	President	\$70,000	\$69,028	2023
Langlade County Economic	WI	\$391,544	Executive Di	\$79,083	\$81,419	2023
Summit Economic Partnership	CO	\$393,014	Ceo	\$135,000	\$123,950	2024
Amplify Equity Inc	NY	\$354,839	Executive Director	\$84,483	\$73,098	2024
Idea Foundry	PA	\$353,744	Director & Ceo	\$208,810	\$205,276	2023
Fort Belknap Community Economic Develop	MT	\$396,766	Chairman	\$300	\$310	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WI 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 WI 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 **186** organizations. Compensation range \$199–\$233,644; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$374,607); for reference, expenses \$210,310 and assets \$413,937. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Debra Smith, reported title " <i>EXECUTIVE DIRECTOR</i> ", 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	7 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	0 th
All sources (D + E + F), adjusted	24 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 (Debra Smith) 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 186 similarly situated organizations (Same NTEE sector (S30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$11,118 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.