

Midland Downtown Farmers Market Inc

Executive Director / CEO

EIN 453414900
 TX · NTEE K99
 FY ending 2024-12-31
 June 10, 2026

This analysis benchmarks the total compensation of **Samantha Borgstedt, Executive Director / CEO** (\$24,000) against **every comparable organization** that fit the selection criteria — **63** 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: Samantha Borgstedt — reported title “MARKET DIRECTOR”, 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 (K99).
BUDGET	Total revenue between \$56,369 and \$126,201 — 0.67x to 1.50x the subject's \$84,134 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (K), nationwide + budget 0.67–1.5x revenue.

63 organizations qualified on sector, size, and geography → **63** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$3,837	\$6,066	\$22,086	\$45,398	\$78,917	\$24,000
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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 TX 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
The Beerwalk	CA	\$83,979	President & Ceo	\$7,400	\$6,577	2023
Stags Leap District Winegrowers	CA	\$83,731	Executive Direc	\$92,211	\$79,600	2024
Maxcen Farmers Corporation Inc	FL	\$83,123	Ceo	\$5,190	\$4,874	2024
Western Upper Peninsula	MI	\$85,540	Treasurer	\$13,112	\$13,530	2024
Care And Share Foundation	CO	\$82,642	Trustee/ Ex Officio Ceo	\$12,540	\$12,021	2024
Central States Fair Foundation	SD	\$88,029	Member	\$6,651	\$7,338	2024
Food Bank Of The Rockies Endowment Fund	CO	\$88,113	Director	\$31,834	\$31,416	2023
Freedom Center	MI	\$80,098	President	\$86,900	\$89,668	2024
Oakmont Village Saddle Mountain Water Supply Corporation	TX	\$79,311	Secretary	\$12,600	\$12,600	2024
Rocky Mountain Seed Alliance Inc	NM	\$79,010	Co-chair	\$1,900	\$2,043	2024
Lifescape Community Services Foundation	IL	\$78,760	Executive Director	\$34,484	\$33,891	2024
Henderson County Fair Association	TN	\$91,031	Secretary	\$2,400	\$2,522	2024
Iowa Farm Bureau Federation	IA	\$76,443	President	\$48	\$53	2024
Cfbeo Real Estate Inc	OK	\$91,920	President	\$13,043	\$14,781	2023
Maxcen Housing Society Inc Michigan Branch	MI	\$76,151	Ceo	\$5,188	\$5,353	2024
North American Piedmontese Association	SD	\$93,135	Executive Director	\$60,000	\$68,153	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Ict Food Rescue Inc	KS	\$75,098	Executive Director	\$53,920	\$58,234	2024
Mt Washington Valley Independent	NH	\$75,012	Director	\$4,000	\$3,692	2024
Maxcen Farmers Corporation Oklahoma Branch Inc	OK	\$74,810	Ceo	\$5,190	\$5,713	2024
Project Share Of Wadena Inc	MN	\$94,140	Executive Di	\$4,960	\$5,045	2023
God's Homeless Haven Inc	MS	\$74,037	Executive Di	\$35,000	\$38,969	2024
Community Cafe Inc	MN	\$94,469	Executive Dir.	\$37,851	\$37,389	2024
The International Society For Plant	MN	\$73,214	Business Manager	\$10,500	\$10,372	2024
Madera County Livestock Association	CA	\$95,720	Ceo	\$63,800	\$55,074	2024
Alliance Of Crop Soil And Environmental	WI	\$72,475	Ceo	\$383,931	\$400,839	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX 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 TX 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	63 organizations. Compensation range \$45–\$400,839; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$84,134); for reference, expenses \$95,243 and assets \$51,932.
ROLE MATCH	Samantha Borgstedt, reported title " <i>MARKET DIRECTOR</i> ", 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 9 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 4 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	52 nd
Total compensation (D + F), as reported (no adjustments)	51 st
Reportable pay only (column D), adjusted	57 th
All sources (D + E + F), adjusted	43 rd

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 (Samantha Borgstedt) 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 10, 2026, comparing compensation against 63 similarly situated organizations (Same NTEE major group (K), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$24,000 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 10, 2026.