

Main Street Lexington

Executive Director / CEO

This analysis benchmarks the total compensation of **Rebecca Logan, Executive Director / CEO** (\$64,080) against **every comparable organization** that fit the selection criteria — **40** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **70th** percentile of comparable organizations within the typical range

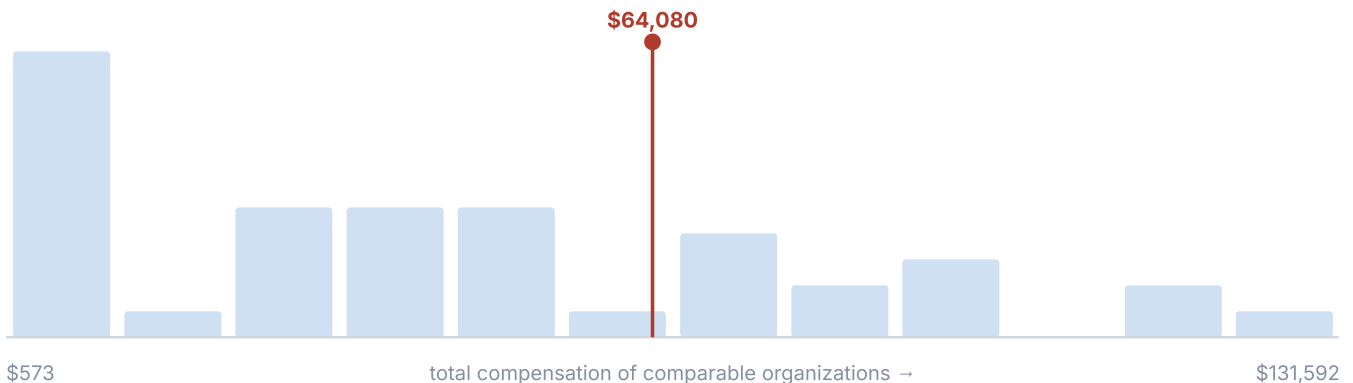
Benchmarked executive: Rebecca Logan — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (S99).
BUDGET	Total revenue between \$108,004 and \$241,800 — 0.67x to 1.50x the subject's \$161,200 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (S99), nationwide + budget 0.67–1.5x revenue.

40 organizations qualified on sector, size, and geography → **40** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$3,958	\$9,758	\$41,689	\$73,315	\$94,265	\$64,080
---------	---------	----------	----------	----------	----------



● 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 VA 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
Chittenden County Senior Citizens Alliance Inc	VT	\$163,408	Executive Director	\$47,840	\$49,870	2024
Laguna Community Foundation	NM	\$149,059	Executive Di	\$76,188	\$87,375	2023
Doctors Park Professional Assoc Inc	MO	\$147,753	President/ad	\$24,000	\$27,105	2023
Pride In Saginaw Inc	MI	\$174,966	Director	\$44,511	\$46,356	2025
Idaho Second Amendment Alliance	ID	\$143,870	President	\$36,000	\$39,663	2024
Erie Basin Rc&d Council Inc	OH	\$143,697	Coordinator	\$38,640	\$42,386	2024
Center For The Advancement Of The Steady	VA	\$135,130	Executive Director	\$112,131	\$115,443	2023
For A Loving Future	CA	\$187,464	Ceo	\$107,950	\$94,053	2025
Linda Vista Mutual Water Company	CA	\$130,193	President	\$1,400	\$1,252	2024
Asset Based Community Development Institute	IL	\$129,371	Vice President/director	\$3,000	\$3,145	2023
Enterprise Development & Management Corp	IN	\$194,491	Board Member	\$3,600	\$4,048	2023
Leadmo	MO	\$194,877	Executive Director	\$39,229	\$43,032	2024
Rebuilding Together Central Alabama	AL	\$195,730	Executive Director	\$65,000	\$72,728	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
American Freedom Assembly Inc	AL	\$125,058	President	\$76,764	\$88,427	2023
Ibew Local 180 Holding Company	CA	\$124,206	Business Manager	\$58,320	\$53,697	2023
Benevolent Society	MI	\$122,836	Cfo	\$550	\$573	2025
Venture Carolina	SC	\$199,622	Executive Director	\$5,400	\$5,835	2024
Citizens4community	OR	\$200,555	Executive Director	\$78,056	\$75,074	2024
Societa Mutuo Socorso Enrico Caruso In Manville Ri	RI	\$202,411	Treasurer	\$6,300	\$6,441	2023
Moffett Park Business Group	CA	\$119,560	Executive Dir.	\$107,539	\$96,174	2024
Built2last Innovations Lab Inc	NC	\$203,953	Executive Director	\$119,439	\$131,592	2023
Kulaiwi Land Trust	HI	\$205,010	Interim Executive Director-ceo	\$18,750	\$17,900	2023
Integrative Development Initiative	CA	\$205,875	2023 Cfo & Food Cycle Collective Co-coordinator	\$2,581	\$2,376	2023
Buffalo Reuse Inc	NY	\$207,027	President	\$8,378	\$7,841	2024
Detroit Greenways Coalition	MI	\$207,038	Executive Director	\$50,000	\$55,029	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to VA 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 VA 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	40 organizations. Compensation range \$573–\$131,592; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$161,200); for reference, expenses \$162,463 and assets \$129,640.
ROLE MATCH	Rebecca Logan, reported title "EXECUTIVE DI", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	70 th
Total compensation (D + F), as reported (no adjustments)	73 rd
Reportable pay only (column D), adjusted	73 rd
All sources (D + E + F), adjusted	63 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 (Rebecca Logan) 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 13, 2026, comparing compensation against 40 similarly situated organizations (Same NTEE sector (S99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$64,080 is reasonable (approximately the 70th 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 13, 2026.