

Lincoln County Economic Dev Foundation

Executive Director / CEO

EIN 481207971

KS · NTEE S30

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Kelly Gourley, Executive Director / CEO** (\$61,163) against **every comparable organization** that fit the selection criteria — **120** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **53rd** percentile of comparable organizations within the typical range

Benchmarked executive: Kelly Gourley — reported title “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 (S30).

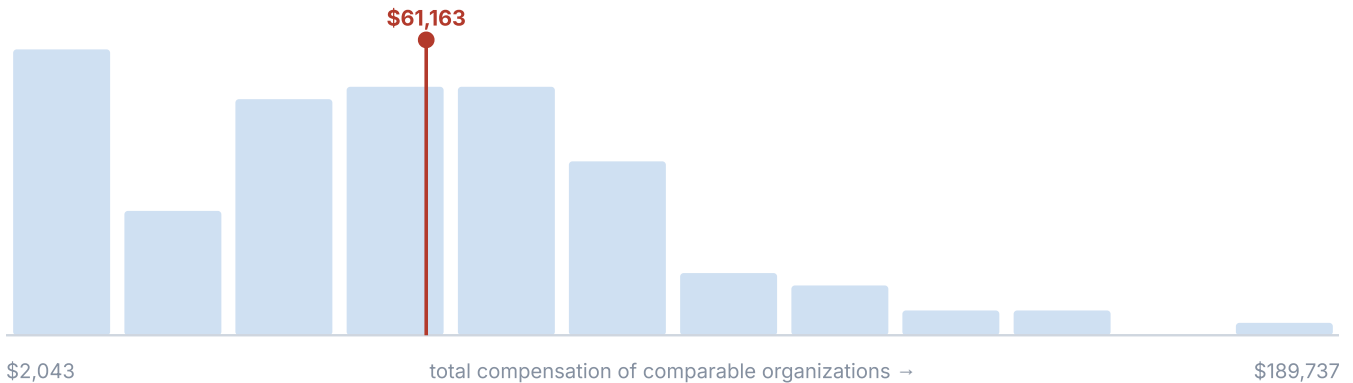
BUDGET Total revenue between \$149,454 and \$334,600 — 0.67x to 1.50x the subject's \$223,067 (the band tightens as size grows).

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

120 organizations qualified on sector, size, and geography

→ **120** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,879	\$30,687	\$58,757	\$77,403	\$101,433	\$61,163
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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 KS 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
Economic Development Partnership Of Wrig	MN	\$223,376	Executive Director	\$69,060	\$61,353	2024
Norfolk Innovation Corridor	VA	\$221,725	Executive Di	\$20,000	\$17,362	2024
Downtown Janesville Inc	WI	\$221,656	Managing Direct	\$74,519	\$69,971	2024
We Lead	IA	\$220,331	Executive Director	\$78,125	\$76,909	2024
Elevate Edgerton Inc	KS	\$220,011	President/tr	\$137,815	\$133,861	2024
Business & Education Network Inc	KY	\$227,365	Executive Director	\$13,485	\$13,026	2024
Inner City Green Team Economic And Enviromental Development	NY	\$217,956	Charlton	\$100,000	\$81,243	2024
Betamore Inc	MD	\$217,026	Executive Dir.	\$77,500	\$67,067	2023
Bay Area Women Coalition Inc	AL	\$217,019	Executive Di	\$54,000	\$52,451	2024
Johnson County Economic Development Corp	MO	\$229,565	Executive Director	\$86,357	\$84,664	2023
Columbus Compact Corporation	OH	\$213,718	President &	\$80,900	\$77,038	2024
Boonslick Community Development	MO	\$213,628	Ex Officio M	\$87,706	\$85,986	2023
Sector67 Inc	WI	\$233,249	President	\$36,000	\$34,801	2023
St Mary's County Community	MD	\$234,480	Executive Director	\$50,000	\$42,028	2024
Elwood Community Development Corporation	IN	\$210,909	Executive Director	\$7,097	\$6,729	2024
Creative Portland Corporation	ME	\$236,053	Executive Di	\$31,843	\$28,667	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Santa Cruz Works	CA	\$236,447	Executive Dir.	\$84,000	\$65,214	2024
Economic Development Professionals Association	SD	\$236,950	Chairman	\$2,000	\$2,043	2023
Parnassah Network Inc	NJ	\$236,955	Ceo & Trustee	\$18,000	\$14,876	2023
Gateway South Innovation District	MO	\$209,054	President	\$63,747	\$62,497	2023
World Trade Center Association	CA	\$237,400	President And Ceo	\$40,192	\$31,203	2024
Northwest Wisconsin Economic	WI	\$208,540	Fiscal Manager	\$44,333	\$41,627	2024
Old Town Commercial Association	MI	\$208,424	Executive Director	\$66,308	\$61,534	2024
Common Wealth Inc	OH	\$208,039	Executive Director	\$34,698	\$33,042	2024
Yuma Multiversity Campus Corporation	AZ	\$238,751	President & Ceo	\$118,773	\$102,699	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to KS cost of living and 2023 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 KS 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 120 organizations. Compensation range \$2,043–\$189,737; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$223,067); for reference, expenses \$247,438 and assets \$818,512.

ROLE MATCH Kelly Gourley, reported title "*Director*", 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	21 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
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	53 rd
Total compensation (D + F), as reported (no adjustments)	48 th
Reportable pay only (column D), adjusted	56 th
All sources (D + E + F), adjusted	42 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 (Kelly Gourley) 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 120 similarly situated organizations (Same NTEE sector (S30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$61,163 is reasonable (approximately the 53rd 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.