

Downtown Statesville Development

Executive Director / CEO

EIN 561371833

NC · NTEE S20Z

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Brittany Marlow, Executive Director / CEO** (\$63,839) against **every comparable organization** that fit the selection criteria — **308** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **54th** percentile of comparable organizations within the typical range

Benchmarked executive: Brittany Marlow — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

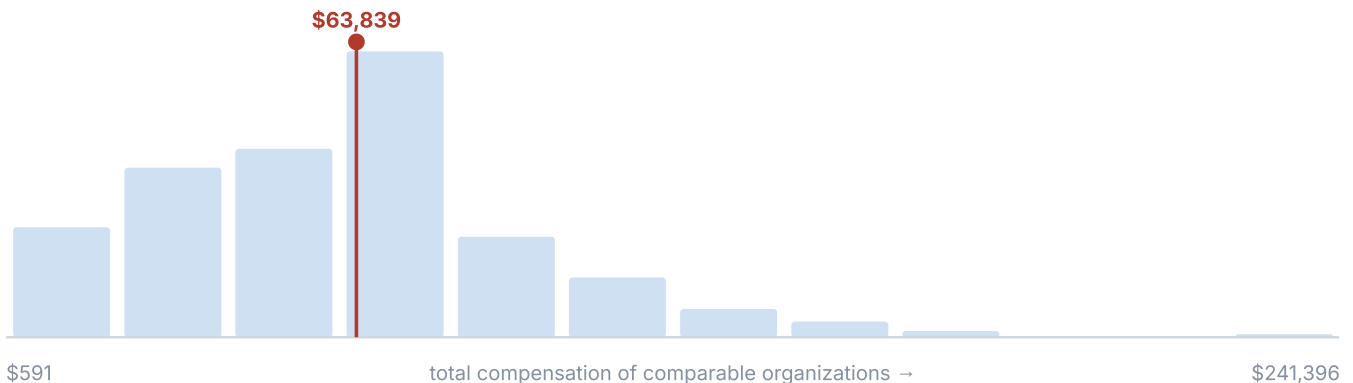
SECTOR Organizations sharing the subject's NTEE classification (S20Z).

BUDGET Total revenue between \$223,983 and \$501,454 — 0.67x to 1.50x the subject's \$334,303 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (S20), nationwide + budget 0.67–1.5x revenue.

308 organizations qualified on sector, size, and geography → **308** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$18,175	\$35,273	\$61,984	\$78,851	\$107,350	\$63,839
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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 NC 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
Hellgate Management Corporation	NY	\$334,528	President	\$70,634	\$63,596	2023
Homsite Fund Inc	NY	\$333,879	Director	\$19,020	\$16,634	2024
Rochester Hope Inc	NY	\$334,931	Executive Director	\$24,279	\$21,233	2024
Concerned Communities For America Inc	DC	\$333,333	Ceo	\$75,000	\$65,577	2023
Extreme Community Makeover	CO	\$333,208	Executive Director	\$86,241	\$80,032	2024
Masters Of Coin	AZ	\$333,005	Presceo	\$43,003	\$40,026	2024
Sustaining Way	SC	\$332,175	Executive Di	\$77,258	\$78,004	2024
Detroit Community Solutions Inc	MI	\$336,465	Ceo Non Voting	\$51,326	\$51,272	2024
DeKalb Co Senior Citizens Council Inc	MO	\$331,745	Administrator	\$29,861	\$30,609	2024
Kingsbridge District Management Association Inc	NY	\$330,509	Exec Director	\$40,365	\$35,301	2024
Warroad Community Development	MN	\$330,238	President/ceo	\$86,353	\$82,579	2024
Main Street Medina Inc	OH	\$329,790	Executive Director	\$68,377	\$70,090	2024
86th Street Bay Ridge District	NY	\$340,050	Executive Direc	\$60,660	\$51,682	2025
St Jude Great Commission Community Development Cor	FL	\$340,550	Pceo	\$16,322	\$14,840	2024
Brighton Main Streets Inc	MA	\$340,554	Executive Director	\$65,005	\$55,076	2025
The Pest Management Foundation Inc	VA	\$328,040	Ceo Npma	\$37,002	\$35,598	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
West End Revitalization Association	NC	\$327,896	Co-founder Director	\$37,450	\$38,556	2023
Northend Rise Inc	FL	\$327,715	Executive Director (Former)	\$152,690	\$142,923	2023
Blues To Green Inc	MA	\$327,638	Executive Di	\$59,208	\$51,492	2024
Rogue Valley Food System Network	OR	\$341,087	Executive Director	\$88,931	\$79,927	2024
Miami Childrens Initiative Inc	FL	\$341,089	President Ceo	\$110,434	\$103,370	2023
Old Takoma Business Association Inc	MD	\$341,440	Executive Di	\$101,487	\$94,539	2023
Tappahannock Main Street	VA	\$327,098	Executive Director	\$66,900	\$64,362	2023
Mount Vernon Downtown Association	WA	\$342,231	Executive Dir.	\$78,678	\$68,173	2024
World Servants Inc	PA	\$326,260	Executive Di	\$90,000	\$86,862	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC 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 NC 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	308 organizations. Compensation range \$591–\$241,396; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$334,303); for reference, expenses \$305,652 and assets \$356,206.
ROLE MATCH	Brittany Marlow, reported title " <i>Executive Dir.</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 15 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 6 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	54 th
Total compensation (D + F), as reported (no adjustments)	48 th
Reportable pay only (column D), adjusted	54 th
All sources (D + E + F), adjusted	50 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 (Brittany Marlow) 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 308 similarly situated organizations (Same NTEE sector (S20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$63,839 is reasonable (approximately the 54th 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.