

This analysis benchmarks the total compensation of **Steven Mbirnholz, Executive Director / CEO** (\$50,964) against **every comparable organization** that fit the selection criteria — **169** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **31st** percentile of comparable organizations

within the typical range

Benchmarked executive: Steven Mbirnholz — reported title “PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

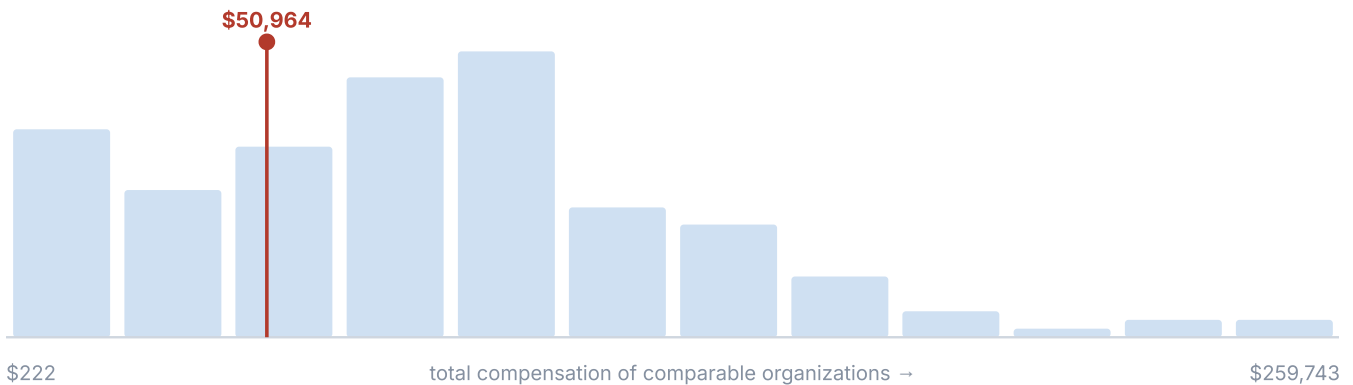
SECTOR Organizations sharing the subject's NTEE classification (S30).

BUDGET Total revenue between \$226,292 and \$506,625 — 0.67x to 1.50x the subject's \$337,750 (the band tightens as size grows).

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

169 organizations qualified on sector, size, and geography → **169** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$15,303	\$45,235	\$81,264	\$108,866	\$142,170	\$50,964
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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 FL 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
Main Street Wooster Inc	OH	\$337,375	Executive Director	\$85,321	\$96,195	2024
Ohio Energy & Advanced Manufacturing	OH	\$335,964	President	\$6,000	\$6,765	2024
Ogunquit Chamber Of Commerce	ME	\$335,876	Executive Di	\$90,500	\$96,465	2024
Wyoming County Business Assistance	NY	\$334,541	President/ceo	\$17,402	\$17,233	2023
The Maryland Heights Convention & Visitors Bureau	MO	\$334,098	Executive Director	\$115,915	\$134,549	2023
Adams County Development Council	WA	\$334,069	Executive Director	\$136,341	\$133,776	2023
DeKalb County Economic Development	IN	\$342,757	President/ce	\$93,947	\$105,461	2024
Downtown Annapolis Partnership Inc	MD	\$332,581	Executive Director	\$80,000	\$81,967	2023
Preble County Development Partnership	OH	\$332,329	Executive Director	\$123,147	\$138,842	2024
Advance Minnesota	MN	\$343,750	Board Member	\$38,500	\$40,495	2024
Strawberry Mansion Community Development Corporation	PA	\$344,040	Executive Director	\$75,000	\$85,328	2022
Merchant Row Association Corporation	DC	\$346,049	Former Executive Director	\$32,308	\$30,179	2024
Monroe County Illinois Economic	IL	\$350,348	Executive Dir.	\$69,879	\$73,129	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Boulder Chamber Foundation	CO	\$351,613	President & Ceo	\$18,609	\$19,556	2023
Folsom Community Development Corporation	CA	\$352,017	Ceo/president	\$115,040	\$108,866	2023
Main Street Winter Haven Inc	FL	\$352,397	President	\$70,063	\$70,063	2024
Idea Foundry	PA	\$353,744	Director & Ceo	\$208,810	\$228,207	2023
Amplify Equity Inc	NY	\$354,839	Executive Director	\$84,483	\$81,264	2024
World Trade Center Utah Foundation	UT	\$319,722	Ceo	\$13,093	\$14,686	2023
Sullivan County Land Bank	NY	\$319,120	Chair	\$10,602	\$10,499	2023
Warren County Local Economic	IN	\$318,950	Former Execu	\$90,908	\$105,064	2023
Roosevelt Row Community Development Corporation	AZ	\$318,652	Executive Director Until 3/21/24	\$40,135	\$41,088	2024
Harrisburg Economic Development	SD	\$317,410	Executive Director	\$61,215	\$74,040	2023
Conifer Area Chamber Of Commerce	CO	\$316,512	Executive Dir.	\$58,000	\$57,675	2025
Laredo Motor Carriers Association	TX	\$359,339	President	\$70,000	\$76,739	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL 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 FL 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	169 organizations. Compensation range \$222–\$259,743; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$337,750); for reference, expenses \$165,219 and assets \$194,680. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Steven Mbirnholz, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	19 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	5 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	31 st
Total compensation (D + F), as reported (no adjustments)	31 st
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	98 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 (Steven Mbirnholz) 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 169 similarly situated organizations (Same NTEE sector (S30), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$50,964 is reasonable (approximately the 31st 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.