

# Borrego Art Institute

Executive Director / CEO

This analysis benchmarks the total compensation of **Kay Levie, Executive Director / CEO** (\$32,820) against **every comparable organization** that fit the selection criteria — **48** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **27<sup>th</sup>** percentile of comparable organizations within the typical range

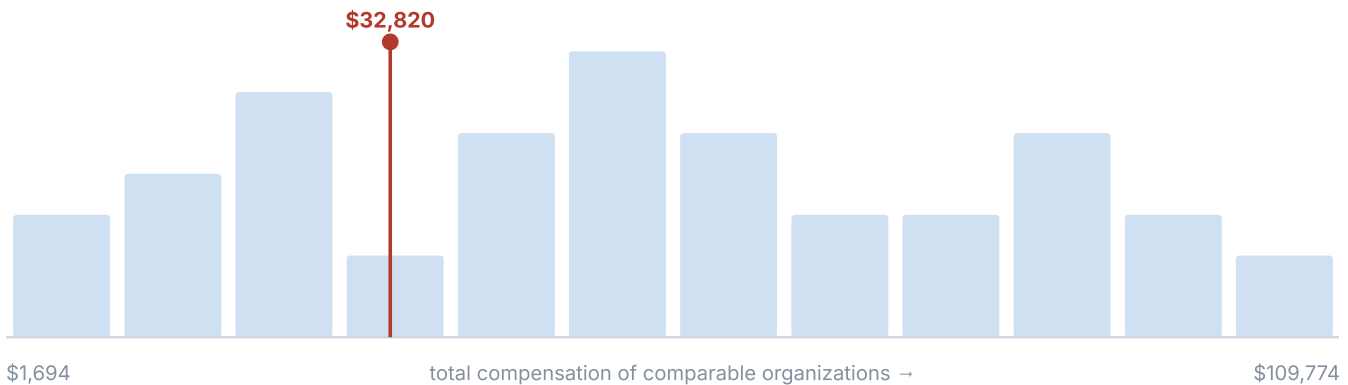
**Benchmarked executive:** Kay Levie — reported title “Vice President”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

|           |   |
|-----------|---|
| SECTOR    | Organizations sharing the subject's NTEE classification (A20).  |
| BUDGET    | Total revenue between \$279,740 and \$626,284 — 0.67x to 1.50x the subject's \$417,523 (the band tightens as size grows). |
| GEOGRAPHY | Same NTEE sector (A20) + CA + budget 0.67–1.5x revenue.   |

**48** organizations qualified on sector, size, and geography → **48** within the band form the benchmarked peer set.

## Distribution of comparable compensation



|          |          |          |          |          |                 |
|----------|----------|----------|----------|----------|-----------------|
| \$15,051 | \$27,005 | \$51,842 | \$75,350 | \$90,823 | <b>\$32,820</b> |
|----------|----------|----------|----------|----------|-----------------|



## ■ 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 CA 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   |
|--|-------|-----------|--------------------|-----------------|------------------|------|
| <a href="#">Arhoolie Foundation</a>                  | CA    | \$420,830 | Executive Dir.     | \$60,451        | <b>\$62,237</b>  | 2023 |
| <a href="#">Bay Area Country Dance Society</a>       | CA    | \$413,563 | Board Chair        | \$1,694         | <b>\$1,694</b>   | 2024 |
| <a href="#">Arts Bridging The Gap</a>                | CA    | \$406,175 | Executive Director | \$50,708        | <b>\$52,206</b>  | 2023 |
| <a href="#">Backyard Kids Theater Inc</a>            | CA    | \$433,929 | Executive Dir.     | \$50,000        | <b>\$50,000</b>  | 2024 |
| <a href="#">Bell Arts Factory</a>                    | CA    | \$392,272 | Executive Director | \$62,972        | <b>\$64,832</b>  | 2023 |
| <a href="#">The Wonderseed Foundation</a>            | CA    | \$379,075 | Executive Direc    | \$59,725        | <b>\$61,489</b>  | 2023 |
| <a href="#">Topa Institute</a>                       | CA    | \$457,437 | Ceo                | \$109,298       | <b>\$109,298</b> | 2024 |
| <a href="#">Santa Barbara Arts Collaborative Inc</a> | CA    | \$375,574 | Executive Dir.     | \$92,700        | <b>\$92,700</b>  | 2024 |
| <a href="#">Danzantes Unidos De California</a>       | CA    | \$369,632 | Executive Director | \$50,000        | <b>\$48,711</b>  | 2025 |
| <a href="#">Friends Of The Big Fresno Fair</a>       | CA    | \$465,674 | Ceo                | \$27,194        | <b>\$26,493</b>  | 2025 |
| <a href="#">Diaspora Arts Connection Inc</a>         | CA    | \$368,688 | Executive Dir.     | \$6,310         | <b>\$6,310</b>   | 2024 |
| <a href="#">We Players</a>                           | CA    | \$368,436 | Artistic Director  | \$55,000        | <b>\$55,000</b>  | 2024 |
| <a href="#">Professional Numismatists Guild Inc</a>  | CA    | \$468,503 | Executive Director | \$83,948        | <b>\$83,948</b>  | 2024 |
| <a href="#">Push Dance Company</a>                   | CA    | \$472,448 | Ceo                | \$56,996        | <b>\$56,996</b>  | 2024 |
| <a href="#">The Summer Solstice Celebration Inc</a>  | CA    | \$358,935 | Executive Dir.     | \$60,000        | <b>\$60,000</b>  | 2024 |
| <a href="#">Herencia Mariachi Academy</a>            | CA    | \$355,883 | Instructor         | \$80,458        | <b>\$80,458</b>  | 2024 |
| <a href="#">Wide Open Walls</a>                      | CA    | \$352,334 | President          | \$72,000        | <b>\$74,127</b>  | 2023 |

| ORGANIZATION                                       | STATE | REVENUE   | MATCHED TITLE      | COMP (REPORTED) | COMP (ADJUSTED)  | FY   |
|--|-------|-----------|--------------------|-----------------|------------------|------|
| <a href="#">Do It For The Love</a>                 | CA    | \$348,176 | Executive Director | \$109,774       | <b>\$109,774</b> | 2024 |
| <a href="#">In A Perfect World</a>                 | CA    | \$347,735 | Founder/pres       | \$96,320        | <b>\$96,320</b>  | 2024 |
| <a href="#">Castroville Artichoke Festival Inc</a> | CA    | \$341,383 | Executive Di       | \$42,405        | <b>\$42,405</b>  | 2024 |
| <a href="#">Fu Xing College</a>                    | CA    | \$339,136 | Ceo                | \$43,000        | <b>\$41,892</b>  | 2025 |
| <a href="#">Adopt The Arts Foundation</a>          | CA    | \$337,393 | Co-exe Director    | \$84,000        | <b>\$84,000</b>  | 2024 |
| <a href="#">Aguilas</a>                            | CA    | \$333,217 | Executive Di       | \$41,845        | <b>\$41,845</b>  | 2024 |
| <a href="#">The Leela Institute</a>                | CA    | \$331,609 | Ceo                | \$85,750        | <b>\$85,750</b>  | 2024 |
| <a href="#">Opening Night Theater Inc</a>          | CA    | \$331,424 | Director           | \$54,000        | <b>\$54,000</b>  | 2024 |

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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](https://peerbasis.org/methodology).

## Sample, role match & sensitivity

**PEER COUNT** 48 organizations. Compensation range \$1,694–\$109,774; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$417,523); for reference, expenses \$622,533 and assets \$1,750,330. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

**ROLE MATCH** Kay Levie, reported title "*Vice President*", 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.**

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

| BASIS   | SUBJECT PERCENTILE |
|---|--------------------|
| Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default | 27 <sup>th</sup>   |
| Total compensation (D + F), as reported (no adjustments)                                | 27 <sup>th</sup>   |
| Reportable pay only (column D), adjusted  | 29 <sup>th</sup>   |
| All sources (D + E + F), adjusted   | 27 <sup>th</sup>   |

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 (Kay Levie) 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 48 similarly situated organizations (Same NTEE sector (A20) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$32,820 is reasonable (approximately the 27<sup>th</sup> 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.