

# Greene County Council On The Arts

Executive Director / CEO

EIN 222142380  
 NY · NTEE A26Z  
 FY ending 2024-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Stella Yoon, Executive Director / CEO** (\$73,488) against **every comparable organization** that fit the selection criteria — **64** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **56<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Stella Yoon — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

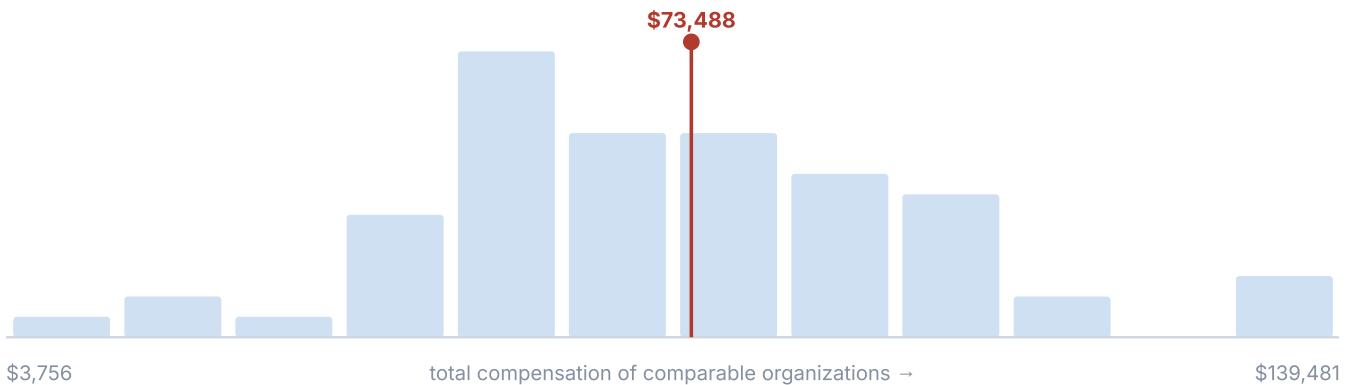
**SECTOR** Organizations sharing the subject's NTEE classification (A26Z).

**BUDGET** Total revenue between \$326,216 and \$730,335 — 0.67x to 1.50x the subject's \$486,890 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (A26), nationwide + budget 0.67–1.5x revenue.

**64** organizations qualified on sector, size, and geography → **64** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$43,628	\$52,939	\$68,352	\$91,294	\$103,130	\$73,488
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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 NY 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="#">Newport News Public Art Foundation</a>	VA	\$480,146	Executive Director	\$30,919	<b>\$33,038</b>	2024
<a href="#">Ventura County Arts Council</a>	CA	\$473,310	Executive Director/operations	\$79,990	<b>\$78,696</b>	2023
<a href="#">Athabaskan Fiddlers Association</a>	AK	\$466,579	President	\$3,550	<b>\$3,756</b>	2024
<a href="#">Arts Council Of Central Louisiana</a>	LA	\$513,084	Executive Director	\$71,282	<b>\$84,624</b>	2025
<a href="#">Perry County Council Of The Arts</a>	PA	\$453,838	Executitive	\$50,927	<b>\$56,203</b>	2024
<a href="#">Keystone State Music Theater</a>	PA	\$520,312	Executive Dir.	\$65,775	<b>\$72,589</b>	2024
<a href="#">Islip Arts Council Inc</a>	NY	\$446,640	Executive Di	\$41,958	<b>\$41,958</b>	2024
<a href="#">Empire Arts Center</a>	ND	\$445,124	Executive Director	\$52,402	<b>\$65,519</b>	2023
<a href="#">Umpqua Valley Arts Association</a>	OR	\$433,852	Executive Di	\$69,800	<b>\$71,733</b>	2024
<a href="#">Allied Arts Council Of St Joseph Missouri</a>	MO	\$540,686	Executive Director Former	\$69,012	<b>\$80,890</b>	2024
<a href="#">Lancaster County Council Of The Arts</a>	SC	\$428,114	Executive Director	\$44,000	<b>\$50,798</b>	2024
<a href="#">York Art Association Inc</a>	PA	\$426,433	Executive Di	\$56,165	<b>\$61,983</b>	2024
<a href="#">Mclean County Arts Center</a>	IL	\$424,947	Executive Di	\$74,000	<b>\$80,510</b>	2024
<a href="#">Arts Council Of Greater Lansing</a>	MI	\$551,084	Executive Director	\$80,927	<b>\$92,439</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Garrett County Arts Council Inc</a>	MD	\$553,757	Executive Di	\$77,677	<b>\$78,295</b>	2025
<a href="#">Bare Hands Gallery Inc</a>	AL	\$411,590	Executive Director	\$52,790	<b>\$63,113</b>	2024
<a href="#">Columbus Area Arts Council Inc</a>	IN	\$408,144	Executive Director	\$79,423	<b>\$92,689</b>	2024
<a href="#">The Arts Council Of Pendleton Inc</a>	OR	\$406,602	Executive Direc	\$52,800	<b>\$55,866</b>	2023
<a href="#">Broome County Arts Council</a>	NY	\$570,538	Executive Director	\$64,950	<b>\$64,950</b>	2024
<a href="#">Rivertowns Arts Council Inc</a>	NY	\$571,110	Managing Director	\$53,000	<b>\$53,000</b>	2024
<a href="#">The Arts Council Inc</a>	FL	\$398,339	Executive Director	\$66,018	<b>\$68,633</b>	2024
<a href="#">Charleston Artist Guild</a>	SC	\$396,366	Business Manager/director	\$45,177	<b>\$52,157</b>	2024
<a href="#">Monroe Council Of The Arts Corporation</a>	FL	\$395,461	Executive Director	\$91,700	<b>\$95,333</b>	2024
<a href="#">Newton Cultural Alliance Inc</a>	MA	\$391,524	Managing Director	\$50,000	<b>\$51,192</b>	2023
<a href="#">Arts Council Of Greenwood County</a>	SC	\$390,723	Executive Di	\$51,993	<b>\$60,026</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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	64 organizations. Compensation range \$3,756–\$139,481; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$486,890); for reference, expenses \$492,428 and assets \$157,335.
ROLE MATCH	Stella Yoon, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer 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	56 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	63 <sup>rd</sup>
Reportable pay only (column D), adjusted	56 <sup>th</sup>
All sources (D + E + F), adjusted	56 <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 (Stella Yoon) 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 64 similarly situated organizations (Same NTEE sector (A26), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$73,488 is reasonable (approximately the 56<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.