

This analysis benchmarks the total compensation of **Emily Christensen, Executive Director / CEO** (\$61,257) against **every comparable organization** that fit the selection criteria — **65** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **66<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Emily Christensen — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (A26).

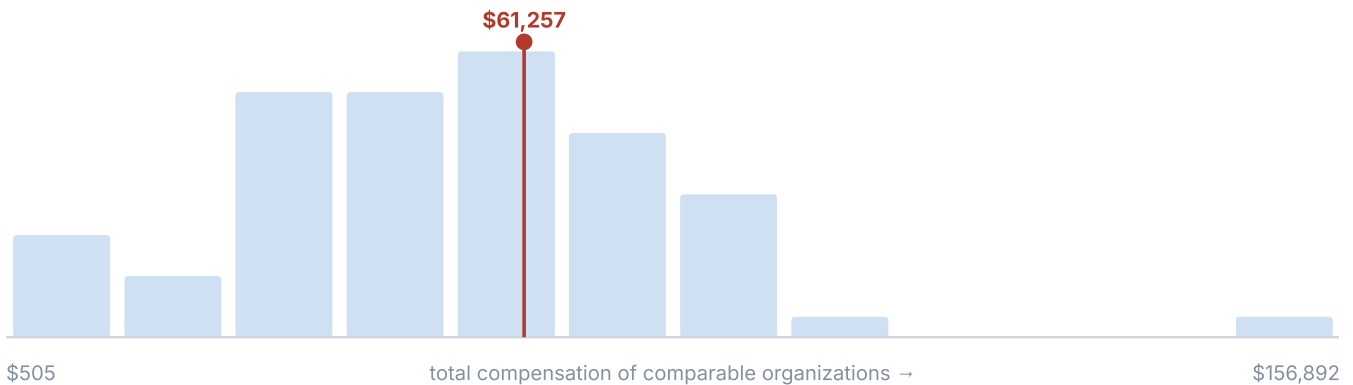
BUDGET Total revenue between \$199,893 and \$447,522 — 0.67x to 1.50x the subject's \$298,348 (the band tightens as size grows).

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

65 organizations qualified on sector, size, and geography

→ 65 within the band form the benchmarked peer set.

Distribution of comparable compensation



\$16,248	\$37,835	\$52,856	\$68,925	\$83,398	\$61,257
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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 MI 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="#">Queen Anne's County Arts Council</a>	MD	\$297,108	Executive Director	\$71,726	<b>\$66,686</b>	2024
<a href="#">Golden Isles Arts &amp; Humanities</a>	GA	\$293,185	Executive Dir.	\$42,508	<b>\$42,505</b>	2024
<a href="#">The Branson Arts Council Inc</a>	MO	\$308,013	Executive Director	\$11,250	<b>\$11,850</b>	2024
<a href="#">Barn Arts Center For The Arts Company</a>	VT	\$283,488	Executive Director	\$69,010	<b>\$71,116</b>	2023
<a href="#">Lexington County Arts Association</a>	SC	\$283,341	President	\$500	<b>\$505</b>	2025
<a href="#">Milwaukee Artist Resource Network</a>	WI	\$315,569	Executive Director	\$16,077	<b>\$16,697</b>	2024
<a href="#">West Valley Arts Council</a>	AZ	\$315,816	Executive Di	\$70,000	<b>\$68,925</b>	2023
<a href="#">Humboldt Arts Council Inc</a>	CA	\$316,093	Executive Director	\$71,267	<b>\$61,199</b>	2024
<a href="#">Bayou Regional Arts Council</a>	LA	\$316,139	Exec Director	\$62,615	<b>\$68,567</b>	2024
<a href="#">Arts Council Napa Valley</a>	CA	\$278,573	Ceo/president	\$97,200	<b>\$83,468</b>	2024
<a href="#">Tioga County Council On The Arts Inc</a>	NY	\$276,999	Executive Dir.	\$41,892	<b>\$37,645</b>	2024
<a href="#">Arts Council Of South Wood County</a>	WI	\$275,457	Executive Director	\$50,000	<b>\$50,591</b>	2025
<a href="#">The Stelae Inc</a>	FL	\$272,281	Vice Preside	\$1,599	<b>\$1,494</b>	2024
<a href="#">The Crossing Arts Alliance</a>	MN	\$271,075	Executive Director	\$55,000	<b>\$54,045</b>	2024
<a href="#">Greenwich Arts Council Inc</a>	CT	\$328,339	Executive Di	\$115,000	<b>\$104,465</b>	2025
<a href="#">Arts Council Of Mendocino County</a>	CA	\$266,842	Executive Direc	\$68,330	<b>\$60,410</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Dona Ana Arts Council</a>	NM	\$266,004	Executive Director	\$33,346	<b>\$36,720</b>	2023
<a href="#">Chenango County Council Of The Arts</a>	NY	\$261,508	Executive Director	\$42,182	<b>\$36,929</b>	2025
<a href="#">East Bay Center For Thepreservation Oof Cultural Arts</a>	CA	\$260,374	President/admin Support	\$10,947	<b>\$9,158</b>	2025
<a href="#">Iredell Arts Council Inc</a>	NC	\$336,389	Executive Di	\$36,607	<b>\$37,616</b>	2024
<a href="#">Chagrin Foundation For Arts</a>	OH	\$259,370	Executive Di	\$45,000	<b>\$46,176</b>	2025
<a href="#">Kodiak Baranof Productions Inc</a>	AK	\$343,839	Exec Director	\$53,158	<b>\$50,540</b>	2024
<a href="#">Craftnow Philadelphia</a>	PA	\$345,464	Executive Director	\$90,913	<b>\$90,160</b>	2024
<a href="#">Vox Populi Inc</a>	PA	\$345,512	Executive Di	\$59,367	<b>\$60,615</b>	2023
<a href="#">Holland Area Arts Council</a>	MI	\$346,762	Secretary	\$15,538	<b>\$15,949</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MI cost of living and 2025 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 MI 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](http://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

**PEER COUNT** 65 organizations. Compensation range \$505–\$156,892; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$298,348); for reference, expenses \$304,106 and assets \$177,710.

**ROLE MATCH** Emily Christensen, reported title "EXECUTIVE DI", benchmarked as Executive Director / CEO. The title maps directly to this role.

**OUTLIERS** 1 peer 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	66 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	62 <sup>nd</sup>
Reportable pay only (column D), adjusted	66 <sup>th</sup>
All sources (D + E + F), adjusted	66 <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 (Emily Christensen) 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 10, 2026, comparing compensation against 65 similarly situated organizations (Same NTEE sector (A26), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$61,257 is reasonable (approximately the 66<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 10, 2026.