

Fort Hill Performing Arts Center Inc

Executive Director / CEO

EIN 474748341

NY · NTEE A65

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Gordon Estey, Executive Director / CEO** (\$36,067) against **every comparable organization** that fit the selection criteria — **47** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **30th** percentile of comparable organizations within the typical range

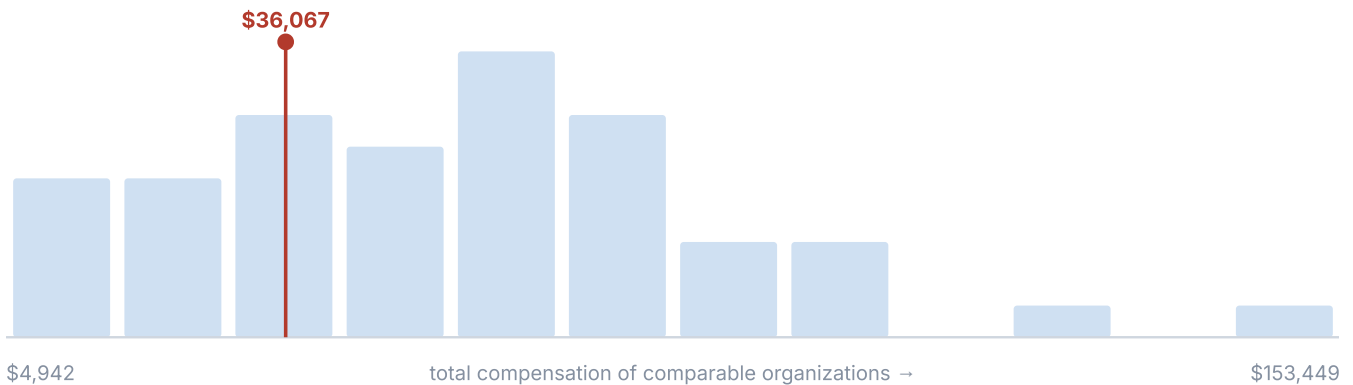
Benchmarked executive: Gordon Estey — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A65).
BUDGET	Total revenue between \$331,213 and \$741,522 — 0.67x to 1.50x the subject's \$494,348 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A65) + NY + budget 0.67–1.5x revenue.

47 organizations qualified on sector, size, and geography → **47** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$17,272	\$35,708	\$55,000	\$70,383	\$90,383	\$36,067
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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
Mabou Mines Development Foundation Inc	NY	\$488,018	President	\$18,120	\$18,120	2024
Krymov Lab Inc	NY	\$480,680	Managing Director	\$26,486	\$26,486	2024
Road Less Traveled Productions Ltd	NY	\$510,205	Executive Dir.	\$53,083	\$53,083	2024
New Light Theater Project Inc	NY	\$514,137	Director	\$55,000	\$55,000	2024
Pan Asian Repertory Theatre Inc	NY	\$515,458	Member	\$10,310	\$10,310	2024
The Inheritance Project Ltd	NY	\$466,527	Executive Dir.	\$74,750	\$74,750	2024
Sweet Jane Productions Inc	NY	\$465,782	President & Chairman	\$57,077	\$58,763	2023
New Federal Theatre Inc	NY	\$464,790	Board Member/producing Artistic Dir.	\$70,015	\$70,015	2024
Theatre Of Youth Company Inc	NY	\$527,511	Executive Director	\$55,341	\$53,915	2025
Theater Labrador Inc	NY	\$532,901	Managing Director	\$91,897	\$91,897	2024
Hallwalls Inc	NY	\$454,638	Executive Dir.	\$50,500	\$50,500	2024
Gingold Theatrical Group	NY	\$452,801	Artistic Dir.	\$57,200	\$57,200	2024
The American Vicarious Inc	NY	\$536,849	Director	\$70,750	\$70,750	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
New York Classical Theatre Inc	NY	\$537,156	Artistic Dir	\$79,381	\$79,381	2024
White Bird Productions Inc	NY	\$450,835	President	\$60,000	\$61,772	2023
Theatre Of The Oppressed Nyc Inc	NY	\$447,079	Executive Director	\$80,641	\$80,641	2024
Fiasco Theater Ltd	NY	\$442,801	President/co-artistic Director	\$36,465	\$36,465	2024
Stage Left Children's Theater Inc	NY	\$550,779	Executive Dir.	\$64,350	\$64,350	2024
The Theatre Of The Emerging American	NY	\$429,983	Producing Director	\$44,645	\$45,964	2023
Emerging Artists Theatre Co Inc	NY	\$426,009	Artistic Direct	\$26,000	\$26,000	2024
Time & Space Limited Theatre Company Inc	NY	\$419,361	Secretary/treasurer	\$40,810	\$40,810	2024
Abingdon Theatre Company	NY	\$572,828	Artistic Direct	\$122,194	\$122,194	2024
The 24 Hour Company	NY	\$414,726	Artistic Dir	\$58,034	\$59,748	2023
The Brick Theater Inc	NY	\$575,312	President	\$28,130	\$28,961	2023
Caborca Inc	NY	\$413,336	Co-president	\$64,217	\$66,114	2023

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.

● Sample, role match & sensitivity

PEER COUNT	47 organizations. Compensation range \$4,942–\$153,449; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$494,348); for reference, expenses \$602,625 and assets \$2,065,768.
ROLE MATCH	Gordon Estey, reported title "PRESIDENT", 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	30 th
Total compensation (D + F), as reported (no adjustments)	30 th
Reportable pay only (column D), adjusted	30 th
All sources (D + E + F), adjusted	30 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 (Gordon Estey) 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 47 similarly situated organizations (Same NTEE sector (A65) + NY + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$36,067 is reasonable (approximately the 30th 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.