

Garden State Film Festival

Executive Director / CEO

EIN 481280505

NJ · NTEE A31

FY ending 2025-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Lauren Concar Sheehy, Executive Director / CEO** (\$30,000) against **every comparable organization** that fit the selection criteria — **70** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **13th** percentile of comparable organizations below the typical range for comparable organizations

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

How comparable organizations were selected

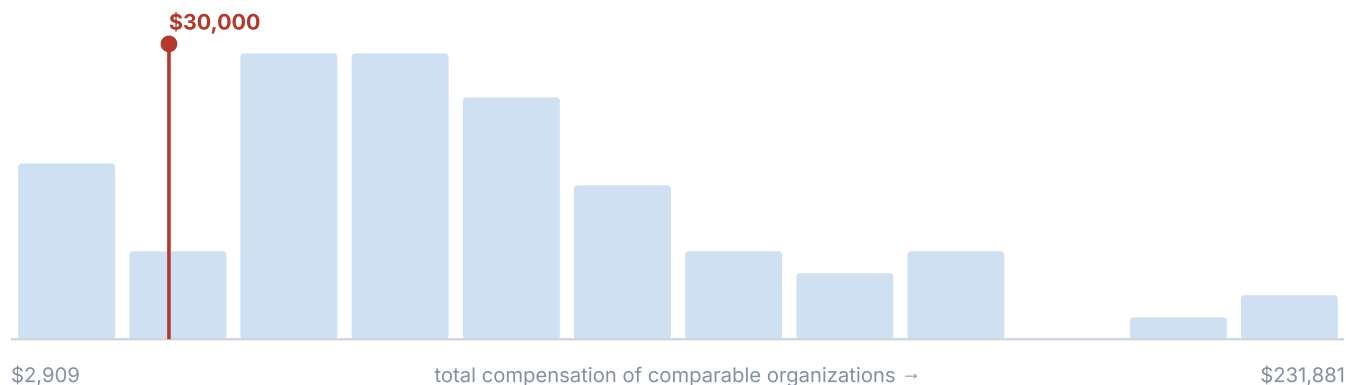
SECTOR Organizations sharing the subject's NTEE classification (A31).

BUDGET Total revenue between \$244,944 and \$548,383 — 0.67x to 1.50x the subject's \$365,589 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (A31), nationwide + budget 0.67–1.5x revenue.

70 organizations qualified on sector, size, and geography → **70** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$20,539

\$52,751

\$72,103

\$108,390

\$148,535

\$30,000



■ 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 NJ 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
Black Girls Film Camp	NC	\$361,259	Executive Dir	\$41,400	\$49,179	2024
Association Of Film Commissioners	CA	\$359,507	Executive Director	\$120,000	\$122,646	2023
Hamptons Take 2 Documentary Film	NY	\$373,762	Pres & Exec Dir	\$65,000	\$67,526	2024
The Zephyr Theatre	MN	\$357,265	Interim Executive Director	\$48,000	\$54,527	2024
Sun Valley Film Festival Inc	ID	\$379,947	Chairman/ed	\$42,900	\$52,466	2024
Dc Independent Film Festival	DC	\$381,791	Executive Director	\$40,000	\$40,354	2024
Cinefemme	CA	\$346,073	Executive Director	\$170,504	\$174,264	2023
Aitysh Usa	CA	\$386,691	Executive Director	\$68,000	\$69,500	2023
The Kindling Group	IL	\$386,818	Executive Director	\$88,200	\$102,632	2023
Checkerboard Foundation Inc	NY	\$340,581	Chairman & President	\$20,000	\$20,777	2024
New Plaza Cinema Inc	NY	\$338,151	General Mgr/	\$35,000	\$37,434	2023
Florida Film Institute Inc	FL	\$333,870	President	\$69,675	\$75,249	2024
Julien Dubuque International Film Festival	IA	\$331,397	Executive Director	\$67,980	\$85,574	2024
Tallgrass Film Association	KS	\$330,994	Executive Director	\$68,725	\$85,357	2024
Visart Inc	NC	\$400,703	Executive Director	\$39,224	\$46,594	2024
Mendocino Film Festival Inc	CA	\$330,313	Festival Administrator	\$71,890	\$69,528	2025
Bravemaker	CA	\$324,639	President	\$132,000	\$134,911	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
James R Halsey Foundation Of The Arts	NJ	\$323,352	Ceo	\$60,000	\$63,407	2023
Silicon Valley Jewish Film Festival	CA	\$410,985	Executive Director	\$166,001	\$169,662	2023
Port Townsend Film Institute	WA	\$412,527	Executive Dir.	\$83,500	\$85,946	2024
Three Generations Inc	NY	\$413,975	Founder	\$67,409	\$70,029	2024
Southern Oregon Film Society	OR	\$314,913	Executive Director	\$4,387	\$4,563	2025
Field Of Vision Inc	NY	\$313,671	Executive Dir.	\$223,207	\$231,881	2024
Friends Of The Garden Theater	MI	\$420,656	Executive Di	\$78,405	\$93,038	2024
Schoolyard Films Inc	FL	\$420,840	Executive Director	\$120,000	\$129,602	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NJ 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 NJ 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 70 organizations. Compensation range \$2,909–\$231,881; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$365,589); for reference, expenses \$315,957 and assets \$92,998.

ROLE MATCH Lauren Concar Sheehy, reported title "*EXECUTIVE DIRECTOR*", benchmarked as Executive Director / CEO. The title maps directly to this role.

OUTLIERS 3 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	13 th
Total compensation (D + F), as reported (no adjustments)	13 th
Reportable pay only (column D), adjusted	13 th
All sources (D + E + F), adjusted	13 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 (Lauren Concar Sheehy) 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 70 similarly situated organizations (Same NTEE sector (A31), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$30,000 is reasonable (approximately the 13th 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.