





## ■ 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 TX 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="#">Documentary Arts Inc</a>	TX	\$387,152	Pres/treasurer	\$100,000	<b>\$100,000</b>	2024
<a href="#">Sage Studio &amp; Gallery</a>	TX	\$367,809	President	\$65,292	<b>\$67,221</b>	2023
<a href="#">Legends Do Live</a>	TX	\$364,008	Director	\$27,083	<b>\$27,083</b>	2024
<a href="#">Indian Cultural Heritage Foundation</a>	TX	\$404,841	Executive Di	\$17,000	<b>\$17,502</b>	2023
<a href="#">Babes Fest Inc</a>	TX	\$343,025	Founding Executive Director	\$57,600	<b>\$59,301</b>	2023
<a href="#">Texas Folklife Resources</a>	TX	\$428,750	Executive Director	\$140,000	<b>\$144,135</b>	2023
<a href="#">San Anto Cultural Arts</a>	TX	\$333,818	Executive Dir.	\$61,799	<b>\$61,799</b>	2024
<a href="#">Arts Mission Oak Cliff</a>	TX	\$317,052	Exec. Dir./p	\$36,000	<b>\$36,000</b>	2024
<a href="#">Imagination Fort Worth</a>	TX	\$287,534	Executive Director	\$68,735	<b>\$70,765</b>	2023
<a href="#">Luminaria</a>	TX	\$478,477	Executive Dir.	\$73,172	<b>\$75,333</b>	2023
<a href="#">Bee Cave Arts Foundation</a>	TX	\$283,079	Board President	\$340	<b>\$350</b>	2023
<a href="#">Big Medium</a>	TX	\$272,568	Executive Director	\$88,723	<b>\$88,723</b>	2024
<a href="#">Arts Longview</a>	TX	\$266,310	Executive Director	\$52,597	<b>\$52,597</b>	2024
<a href="#">Rockport Cultural Arts District</a>	TX	\$261,701	Executive Director	\$76,000	<b>\$78,245</b>	2023
<a href="#">San Antonio Mobility Coalition Inc</a>	TX	\$541,442	Pres. & Ceo	\$227,242	<b>\$227,242</b>	2024
<a href="#">Tomball Sister City Organization</a>	TX	\$552,551	Executive Director	\$50,550	<b>\$50,550</b>	2024
<a href="#">Tom Lea Institute</a>	TX	\$556,559	Executive Di	\$105,144	<b>\$105,144</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX cost of living and 2024 dollars. Click any organization to verify the figure on ProPublica.

## ■ Methodology

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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 TX 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

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PEER COUNT	17 organizations. Compensation range \$350–\$227,242; filing years 2023–2024.
SIZE BASIS	Matched on total revenue (\$381,303); for reference, expenses \$320,777 and assets \$640,280.
ROLE MATCH	Robin Stallings, reported title " <i>EXECUTIVE DIRECTOR</i> ", 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	6 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	6 <sup>th</sup>
Reportable pay only (column D), adjusted	6 <sup>th</sup>
All sources (D + E + F), adjusted	6 <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

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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 (Robin Stallings) 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 17 similarly situated organizations (Same NTEE sector (A20) + TX + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$7,913 is reasonable (approximately the 6<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 10, 2026.