

# Urban Music Theatre Inc

Executive Director / CEO

This analysis benchmarks the total compensation of **Trina Dingle, Executive Director / CEO** (\$40,000) against **every comparable organization** that fit the selection criteria — **138** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **38<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Trina Dingle — reported title “EXECUTIVE DIRECTOR/VICE CHAIRMAN”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (A60).

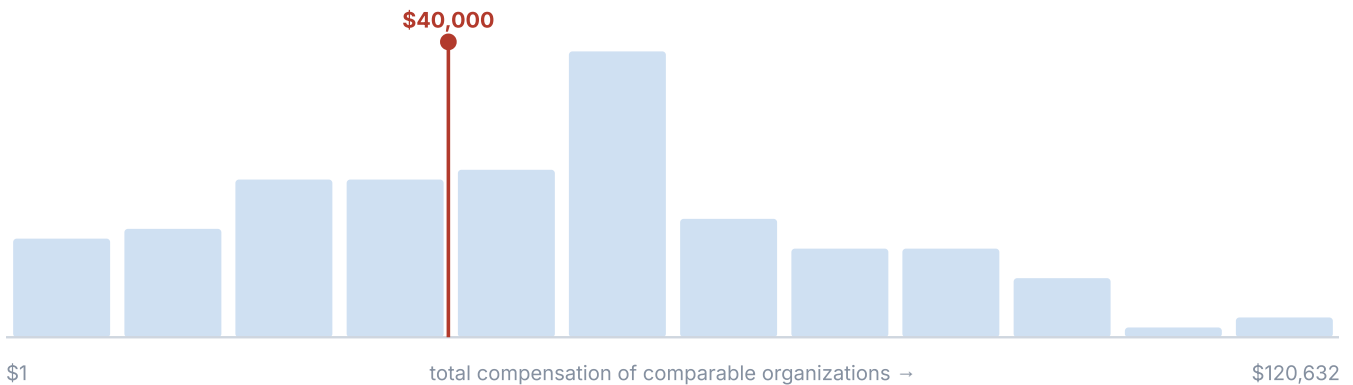
**BUDGET** Total revenue between \$288,280 and \$645,403 — 0.67x to 1.50x the subject's \$430,269 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (A60), nationwide + budget 0.67–1.5x revenue.

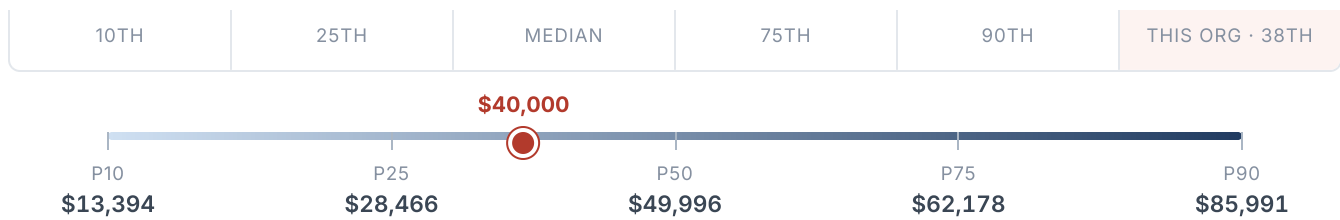
**138** organizations qualified on sector, size, and geography

→ **138** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$13,394	\$28,466	\$49,996	\$62,178	\$85,991	\$40,000
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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 IN 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="#">Portland Taiko</a>	OR	\$430,188	Board Member	\$1,025	<b>\$903</b>	2024
<a href="#">Cincinnati Children's Choir</a>	OH	\$431,289	Executive Director	\$44,425	<b>\$43,469</b>	2025
<a href="#">Katia And Company Inc</a>	CA	\$427,041	President	\$1,800	<b>\$1,517</b>	2023
<a href="#">Conundrum Theatre Company Inc</a>	CA	\$424,860	Executive Direc	\$88,720	<b>\$72,646</b>	2024
<a href="#">Roshni</a>	CO	\$423,743	Executive/artistic Director	\$99,000	<b>\$90,018</b>	2024
<a href="#">Marquee Youth Stage</a>	IL	\$439,452	Executive Dir.	\$61,154	<b>\$57,011</b>	2024
<a href="#">Cherry Orchard Festival Foundation Corp</a>	NY	\$418,930	Chairman	\$109,334	<b>\$96,453</b>	2023
<a href="#">Theater Reaching Young People &amp; Schools</a>	MO	\$417,834	Executive Artistic Director	\$45,000	<b>\$45,196</b>	2024
<a href="#">Mondo Bizarro Productions</a>	LA	\$414,694	Executive Director	\$7,000	<b>\$7,525</b>	2023
<a href="#">Music Export Memphis</a>	TN	\$412,991	Executive Director.	\$90,857	<b>\$90,562</b>	2024
<a href="#">Basque Foundation Inc</a>	ID	\$448,587	Secretary/tr	\$13,071	<b>\$13,575</b>	2023
<a href="#">Luminary Arts Corporation</a>	CA	\$410,560	President	\$60,331	<b>\$49,401</b>	2024
<a href="#">Child Hope International</a>	CA	\$410,405	Executive Director	\$94,738	<b>\$77,574</b>	2024
<a href="#">Linton Incorporated</a>	OH	\$407,275	Executive Director	\$65,291	<b>\$67,513</b>	2023
<a href="#">Gilmer Arts &amp; Heritage Association</a>	GA	\$406,349	Excutive Director	\$48,000	<b>\$45,766</b>	2024
<a href="#">Riverside Arts Center Foundation Inc</a>	MI	\$405,796	Executive Dir.	\$88,580	<b>\$86,699</b>	2024
<a href="#">Hot House West</a>	UT	\$402,831	Executive Di	\$22,936	<b>\$22,260</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Beaches Fine Arts Series Inc</a>	FL	\$401,211	Executive Di	\$81,764	<b>\$70,959</b>	2025
<a href="#">Golden Gate Symphony Orchestra</a>	CA	\$396,157	Music Direcotr	\$35,730	<b>\$28,503</b>	2025
<a href="#">New York Mills Arts Retreat</a>	MN	\$395,859	Exec Directo	\$46,833	<b>\$45,178</b>	2023
<a href="#">Celebration Arts</a>	CA	\$392,684	Executive Director	\$32,083	<b>\$26,270</b>	2024
<a href="#">Steel River Playhouse Inc</a>	PA	\$392,567	Artistic Dir	\$25,000	<b>\$24,339</b>	2023
<a href="#">Bitterroot Performing Arts Council Inc</a>	MT	\$468,455	Executive Dir.	\$21,376	<b>\$21,287</b>	2025
<a href="#">No Surf House</a>	OH	\$389,127	President	\$22,000	<b>\$22,096</b>	2024
<a href="#">The Gilbert Theater Inc</a>	NC	\$388,639	Artistic Director	\$24,000	<b>\$23,515</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IN 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 IN 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	138 organizations. Compensation range \$1–\$120,632; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$430,269); for reference, expenses \$485,028 and assets \$228,512.
ROLE MATCH	Trina Dingle, reported title <i>"EXECUTIVE DIRECTOR/VICE CHAIRMAN"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	38 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	36 <sup>th</sup>
Reportable pay only (column D), adjusted	38 <sup>th</sup>
All sources (D + E + F), adjusted	38 <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 (Trina Dingle) 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 138 similarly situated organizations (Same NTEE sector (A60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$40,000 is reasonable (approximately the 38<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 9, 2026.