

First Night Monterey

Executive Director / CEO

EIN 770340982

CA · NTEE A200

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Ellen Martin, Executive Director / CEO** (\$40,919) against **every comparable organization** that fit the selection criteria — **52** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **33rd** percentile of comparable organizations within the typical range

Benchmarked executive: Ellen Martin — reported title "EXECUTIVE DI", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

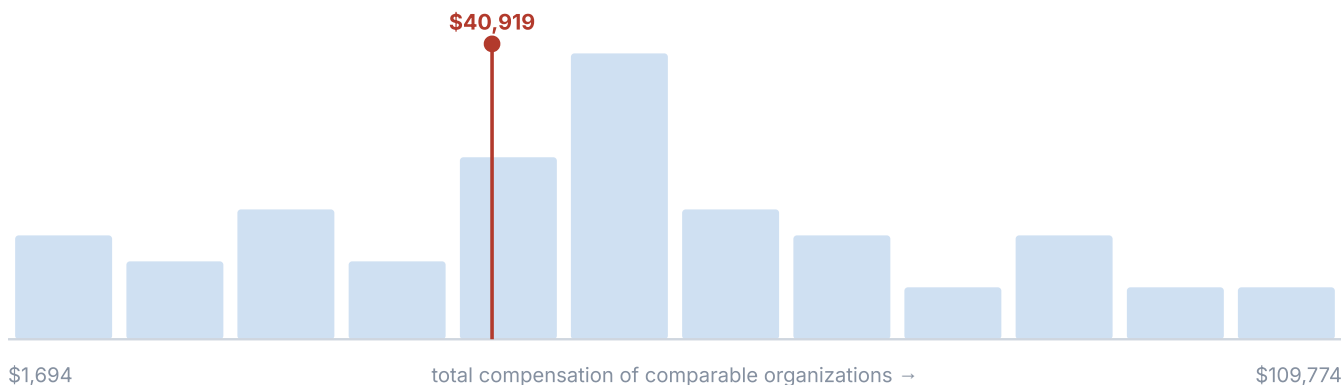
SECTOR Organizations sharing the subject's NTEE classification (A200).

BUDGET Total revenue between \$207,234 and \$463,957 — 0.67x to 1.50x the subject's \$309,305 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (A20) + CA + budget 0.67–1.5x revenue.

52 organizations qualified on sector, size, and geography → **52** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$12,589	\$34,844	\$49,356	\$65,511	\$85,699	\$40,919
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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 CA 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
Huma House Inc	CA	\$312,288	President	\$92,400	\$90,018	2025
Tonatiuh-danzantes Del Quinto Sol	CA	\$320,656	Artistic Director	\$20,874	\$21,491	2023
La Raza Historical Society Of Santa Clara Valley	CA	\$325,923	Director	\$12,000	\$12,354	2023
Studio Ace	CA	\$289,356	Director	\$50,000	\$51,477	2023
Brazilian Cultural Arts Center Of Santa Barbara	CA	\$288,472	Presidentceo	\$34,500	\$35,519	2023
4c Lab	CA	\$331,133	Executive Artistic Director	\$65,611	\$67,549	2023
Opening Night Theater Inc	CA	\$331,424	Director	\$54,000	\$54,000	2024
The Leela Institute	CA	\$331,609	Ceo	\$85,750	\$85,750	2024
Mccoy Rigby Arts Inc	CA	\$286,386	President	\$14,280	\$14,702	2023
Aguilas	CA	\$333,217	Executive Di	\$41,845	\$41,845	2024
Adopt The Arts Foundation	CA	\$337,393	Co-exe Director	\$84,000	\$84,000	2024
Fu Xing College	CA	\$339,136	Ceo	\$43,000	\$41,892	2025
Castroville Artichoke Festival Inc	CA	\$341,383	Executive Di	\$42,405	\$42,405	2024
In A Perfect World	CA	\$347,735	Founder/pres	\$96,320	\$96,320	2024
Do It For The Love	CA	\$348,176	Executive Director	\$109,774	\$109,774	2024
Museum Of Contemporary Art Santa Barbara	CA	\$267,953	Executive Director	\$48,038	\$48,038	2024
Wide Open Walls	CA	\$352,334	President	\$72,000	\$74,127	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Dulce Upfront Labs	CA	\$265,904	Co-director	\$44,316	\$44,316	2024
San Francisco International Arts Festival Inc	CA	\$265,801	President, Executive Director	\$70,000	\$70,000	2024
Immersive Arts Alliance	CA	\$264,651	Exec Directo	\$24,500	\$25,224	2023
Pasacat Inc	CA	\$264,275	Executive Director Administra	\$5,700	\$5,868	2023
Herencia Mariachi Academy	CA	\$355,883	Instructor	\$80,458	\$80,458	2024
Canyon Cinema Foundation	CA	\$261,223	Executive Director	\$58,708	\$60,442	2023
The Summer Solstice Celebration Inc	CA	\$358,935	Executive Dir.	\$60,000	\$60,000	2024
Northern California Music & Art Culture Center	CA	\$256,509	Executive Director	\$48,000	\$48,000	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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 52 organizations. Compensation range \$1,694–\$109,774; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$309,305); for reference, expenses \$303,317 and assets \$26,324.

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

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	33 rd
Total compensation (D + F), as reported (no adjustments)	33 rd
Reportable pay only (column D), adjusted	35 th
All sources (D + E + F), adjusted	33 rd

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 (Ellen Martin) 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 52 similarly situated organizations (Same NTEE sector (A20) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$40,919 is reasonable (approximately the 33rd 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.