

Bozeman Art Museum

Executive Director / CEO

This analysis benchmarks the total compensation of **Linda Williams, Executive Director / CEO** (\$49,000) against **every comparable organization** that fit the selection criteria — **39** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **36th** percentile of comparable organizations within the typical range

Benchmarked executive: Linda Williams — 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 (A51).

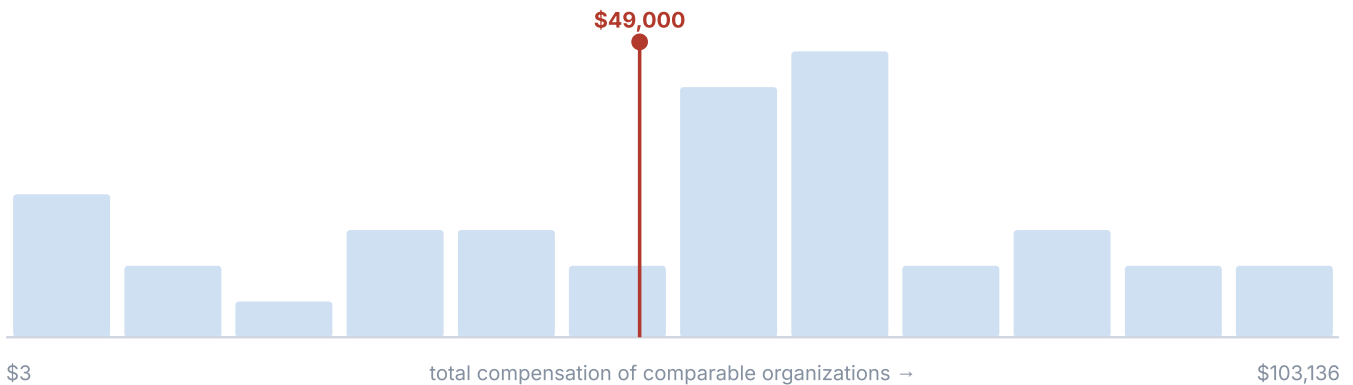
BUDGET Total revenue between \$222,613 and \$498,388 — 0.67x to 1.50x the subject's \$332,259 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (A51), nationwide + budget 0.67–1.5x revenue.

39 organizations qualified on sector, size, and geography

→ **39** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,193	\$33,381	\$56,756	\$67,233	\$82,832	\$49,000
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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 MT 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
Mitte Cultural District	TX	\$332,344	Executive Dir.	\$75,000	\$71,654	2023
Wharton Esherick Museum	PA	\$330,251	Executive Director	\$111,483	\$103,136	2024
Offcenter Community Arts Project	NM	\$348,177	Executive Director	\$62,423	\$64,125	2023
Waterworks Visual Arts Center Inc	NC	\$348,857	Executive Di	\$76,743	\$73,562	2024
Dixie Center For The Arts Inc	LA	\$350,701	Executive Director	\$78,706	\$80,400	2024
International Art Museum Of America	CA	\$311,017	Director	\$12,408	\$10,233	2023
Sumter Gallery Of Art	SC	\$361,959	Executive Di	\$12,513	\$11,798	2025
Cartoon Art Museum Of California	CA	\$365,349	Executive Director	\$70,284	\$56,302	2024
Cue Art Foundation	NY	\$297,378	Executive Direc	\$121,244	\$101,638	2024
Trustees Of The Tw Wood Gallery	VT	\$294,965	Executive Director	\$65,769	\$61,412	2024
Journeys In Education Inc	NH	\$293,577	Executive Director	\$34,692	\$29,717	2024
Liberty Arts Inc	NC	\$281,926	Executive Di	\$5,250	\$5,032	2024
Mcperson Museum & Arts Foundation	KS	\$383,070	Exe Director	\$55,005	\$56,756	2023
New Jersey State Museum Foundation	NJ	\$383,083	Interim Ed	\$28,750	\$23,813	2024
516 Arts	NM	\$383,975	President/ed	\$91,220	\$91,018	2024
Cedarburg Art Museum & Society Inc	WI	\$280,277	Executive Director	\$68,199	\$66,075	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Michelson Museum Of Art	TX	\$388,017	Executive Dir.	\$53,900	\$50,018	2024
Robert & Ellen Haan Museum Of	IN	\$276,084	Administrati	\$28,138	\$28,341	2023
Santa Paula Art Museum	CA	\$394,622	Executive Di	\$99,274	\$79,525	2024
North Carolina Pottery Museum Inc	NC	\$394,862	Executive Director	\$68,195	\$63,684	2025
Concrete Couch	CO	\$396,632	Executive Director	\$60,000	\$54,949	2023
Doral Contemporary Art Museum Inc	FL	\$398,641	President	\$2,000	\$1,743	2024
Grants Pass Museum Of Art	OR	\$263,233	Executive Director	\$43,000	\$37,045	2024
Caroline County Council Of Arts Inc	MD	\$261,426	Former Executive Director	\$47,975	\$41,609	2024
Arlington Artists Alliance	VA	\$253,157	Exec Dir	\$61,352	\$54,955	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MT 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 MT 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 39 organizations. Compensation range \$3–\$103,136; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$332,259); for reference, expenses \$289,333 and assets \$401,742.

ROLE MATCH Linda Williams, reported title "*Executive Director*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	36 th
Total compensation (D + F), as reported (no adjustments)	33 rd
Reportable pay only (column D), adjusted	38 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 (Linda Williams) 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 39 similarly situated organizations (Same NTEE sector (A51), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$49,000 is reasonable (approximately the 36th 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.