

# Missoula Cultural Council

Executive Director / CEO

EIN 810391373

MT · NTEE A260

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Heather Adams, Executive Director / CEO** (\$78,110) against **every comparable organization** that fit the selection criteria — **59** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **95<sup>th</sup>** percentile of comparable organizations above the 90th percentile — board review recommended

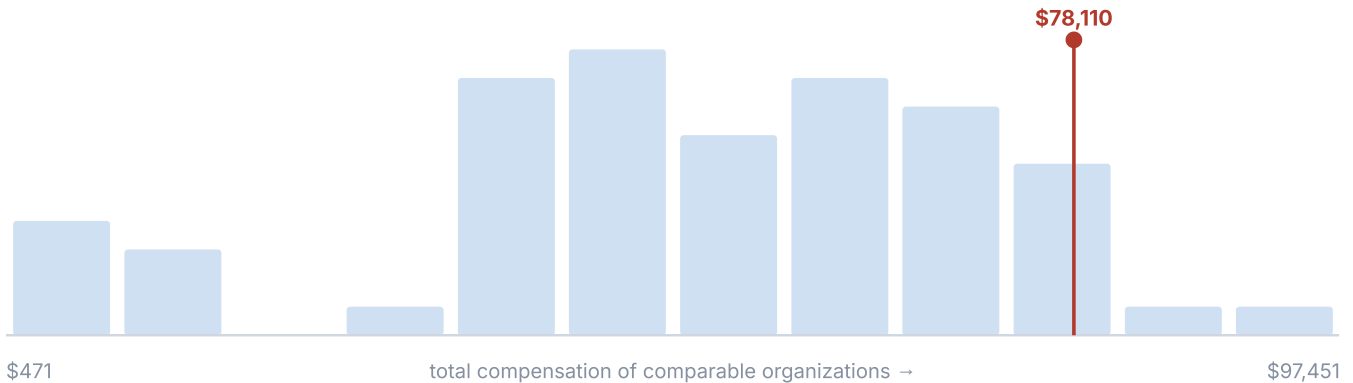
**Benchmarked executive:** Heather Adams — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A260).
BUDGET	Total revenue between \$248,594 and \$556,555 — 0.67x to 1.50x the subject's \$371,037 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A26), nationwide + budget 0.67–1.5x revenue.

**59** organizations qualified on sector, size, and geography → **59** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$15,436	\$36,612	\$51,960	\$65,802	\$77,533	<b>\$78,110</b>
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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
<a href="#">Chicago Cultural Alliance</a>	IL	\$374,863	Executive Dir.	\$80,927	<b>\$73,808</b>	2024
<a href="#">Allied Arts Of Whatcom County</a>	WA	\$366,470	Executive Director	\$84,828	<b>\$68,639</b>	2025
<a href="#">Haywood County Arts Council Inc</a>	NC	\$382,460	Executive Di	\$43,270	<b>\$41,477</b>	2024
<a href="#">Bossier Arts Council</a>	LA	\$357,335	Executive Di	\$34,833	<b>\$36,634</b>	2023
<a href="#">Brooklyn Arts Music Academy</a>	NC	\$385,194	Executive Di	\$47,480	<b>\$44,339</b>	2025
<a href="#">Eastern Oregon Regional Arts Council</a>	OR	\$354,565	Executive Director	\$42,444	<b>\$36,566</b>	2024
<a href="#">Riverside Arts Council</a>	CA	\$389,080	Secretary/exedi	\$100,000	<b>\$78,041</b>	2025
<a href="#">Greater Denton Arts Council Inc</a>	TX	\$351,567	Director	\$71,000	<b>\$67,833</b>	2023
<a href="#">Central California Art League Inc</a>	CA	\$390,680	Secretary	\$45,676	<b>\$36,589</b>	2024
<a href="#">Arts Council Of Greenwood County</a>	SC	\$390,723	Executive Di	\$51,993	<b>\$50,319</b>	2024
<a href="#">Newton Cultural Alliance Inc</a>	MA	\$391,524	Managing Director	\$50,000	<b>\$42,913</b>	2023
<a href="#">Holland Area Arts Council</a>	MI	\$346,762	Secretary	\$15,538	<b>\$14,878</b>	2024
<a href="#">Monroe Council Of The Arts Corporation</a>	FL	\$395,461	Executive Director	\$91,700	<b>\$79,916</b>	2024
<a href="#">Charleston Artist Guild</a>	SC	\$396,366	Business Manager/director	\$45,177	<b>\$43,723</b>	2024
<a href="#">Vox Populi Inc</a>	PA	\$345,512	Executive Di	\$59,367	<b>\$56,545</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Craftnow Philadelphia</a>	PA	\$345,464	Executive Director	\$90,913	<b>\$84,106</b>	2024
<a href="#">Kodiak Baranof Productions Inc</a>	AK	\$343,839	Exec Director	\$53,158	<b>\$47,147</b>	2024
<a href="#">The Arts Council Inc</a>	FL	\$398,339	Executive Director	\$66,018	<b>\$57,535</b>	2024
<a href="#">Iredell Arts Council Inc</a>	NC	\$336,389	Executive Di	\$36,607	<b>\$35,090</b>	2024
<a href="#">The Arts Council Of Pendleton Inc</a>	OR	\$406,602	Executive Direc	\$52,800	<b>\$46,832</b>	2023
<a href="#">Columbus Area Arts Council Inc</a>	IN	\$408,144	Executive Director	\$79,423	<b>\$77,700</b>	2024
<a href="#">Bare Hands Gallery Inc</a>	AL	\$411,590	Executive Director	\$52,790	<b>\$52,907</b>	2024
<a href="#">Greenwich Arts Council Inc</a>	CT	\$328,339	Executive Di	\$115,000	<b>\$97,451</b>	2025
<a href="#">Mclean County Arts Center</a>	IL	\$424,947	Executive Di	\$74,000	<b>\$67,490</b>	2024
<a href="#">Bayou Regional Arts Council</a>	LA	\$316,139	Exec Director	\$62,615	<b>\$63,962</b>	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](http://peerbasis.org/methodology).

## Sample, role match & sensitivity

**PEER COUNT** 59 organizations. Compensation range \$471–\$97,451; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$371,037); for reference, expenses \$299,857 and assets \$162,040.

**ROLE MATCH** Heather Adams, reported title "*Executive Dir.*", 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	95 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	83 <sup>rd</sup>
Reportable pay only (column D), adjusted	85 <sup>th</sup>
All sources (D + E + F), adjusted	95 <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 (Heather Adams) 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 59 similarly situated organizations (Same NTEE sector (A26), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$78,110 is reasonable (approximately the 95<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.