

# Arizona Band & Orchestra Directors Association

Executive Director / CEO

EIN 834140559  
 AZ · NTEE A99  
 FY ending 2025-06-30  
 June 10, 2026

This analysis benchmarks the total compensation of **Dennis Smith, Executive Director / CEO** (\$66,867) against **every comparable organization** that fit the selection criteria — **97** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **52<sup>nd</sup>** percentile of comparable organizations within the typical range

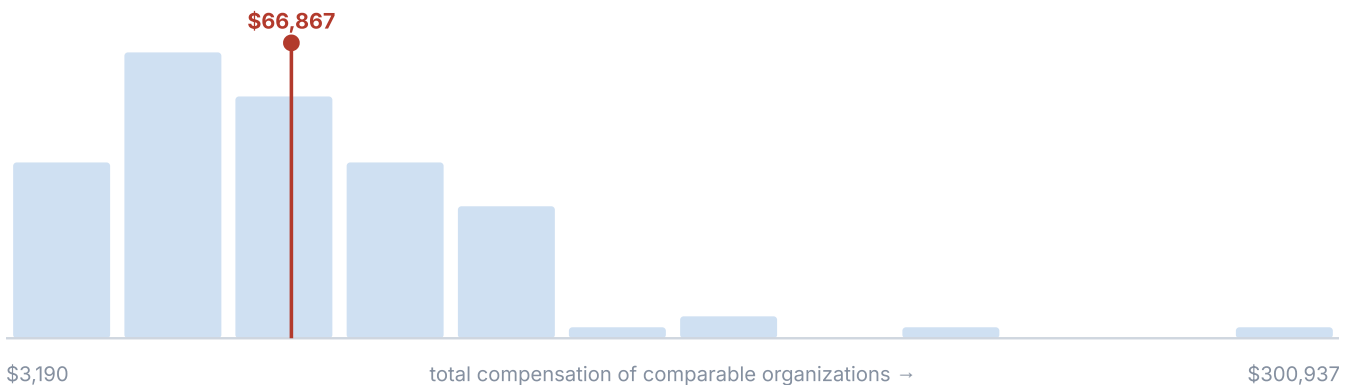
**Benchmarked executive:** Dennis Smith — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A99).
BUDGET	Total revenue between \$323,894 and \$725,136 — 0.67x to 1.50x the subject's \$483,424 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A99), nationwide + budget 0.67–1.5x revenue.

**97** organizations qualified on sector, size, and geography → **97** within the band form the benchmarked peer set.

## Distribution of comparable compensation



<b>\$13,823</b> 10TH	<b>\$40,153</b> 25TH	<b>\$64,618</b> MEDIAN	<b>\$85,226</b> 75TH	<b>\$118,157</b> 90TH	<b>\$66,867</b> THIS ORG · 52ND
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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 AZ 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 City Theatre Company</a>	IL	\$483,107	Managing Director	\$60,150	<b>\$63,114</b>	2024
<a href="#">O Positive Festival Inc</a>	NY	\$483,742	Director Of Operations	\$73,496	<b>\$70,884</b>	2024
<a href="#">Line 4 Line</a>	LA	\$485,739	Executive Di	\$60,063	<b>\$70,589</b>	2024
<a href="#">Art Jewelry Forum</a>	VA	\$490,096	Executive Director	\$45,497	<b>\$46,887</b>	2024
<a href="#">Drumming For Your Life Institute</a>	CA	\$473,746	President	\$51,200	<b>\$48,581</b>	2023
<a href="#">San Francisco Classical Voice</a>	CA	\$494,641	Exec Director	\$121,000	<b>\$111,516</b>	2024
<a href="#">Leadership Charlotte</a>	NC	\$472,128	Executive Director	\$111,405	<b>\$119,692</b>	2025
<a href="#">The Word A Storytelling Sanctuary Inc</a>	CO	\$470,305	Exec Dir	\$85,000	<b>\$84,749</b>	2025
<a href="#">Youth Outreach And Learning Institute</a>	CA	\$497,001	Castro	\$35,160	<b>\$32,404</b>	2024
<a href="#">Mosaic Multicultural Foundation</a>	WA	\$467,330	Vice President	\$119,319	<b>\$114,018</b>	2024
<a href="#">Better Business Bureau Serving The</a>	CA	\$501,477	Secretary/coo	\$48,259	<b>\$44,477</b>	2024
<a href="#">Minnesota Fringe Festival</a>	MN	\$502,542	Executive Director	\$72,461	<b>\$76,419</b>	2024
<a href="#">American Women Artists</a>	TN	\$464,067	Executive Director Until 11/08/2024	\$34,975	<b>\$38,227</b>	2025
<a href="#">Side Street Projects</a>	CA	\$463,757	Executive Director	\$76,076	<b>\$70,114</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Ramsey County Library Friends</a>	MN	\$504,753	Ex Dir - Jul	\$30,729	<b>\$32,407</b>	2024
<a href="#">The Story Collider Inc</a>	NY	\$461,809	Executive Dir.	\$97,565	<b>\$94,096</b>	2024
<a href="#">Women Wonder Writers</a>	CA	\$460,237	Lead Instructor	\$42,317	<b>\$40,153</b>	2023
<a href="#">Open Space For Arts &amp; Community</a>	WA	\$509,476	Executive Director	\$81,053	<b>\$77,452</b>	2024
<a href="#">Winston-salem Mixxer Inc</a>	NC	\$510,106	Executive Director	\$41,998	<b>\$46,316</b>	2024
<a href="#">Arts For Life</a>	NC	\$510,660	Executive Director	\$61,441	<b>\$67,758</b>	2024
<a href="#">Ohio Educational Support Group</a>	OH	\$512,361	Trustee	\$44,716	<b>\$50,549</b>	2024
<a href="#">Cosmos Gakuin Japanese School</a>	CA	\$513,791	Director And President	\$48,000	<b>\$43,098</b>	2025
<a href="#">San Angelo Broadway Academy Youth</a>	TX	\$450,310	President	\$53,235	<b>\$56,837</b>	2024
<a href="#">Sutter County Parent Network</a>	CA	\$444,405	Co-executive Director	\$56,264	<b>\$51,855</b>	2024
<a href="#">Dayton Public Access Television Inc</a>	OH	\$523,391	Executive Director	\$70,000	<b>\$79,131</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AZ cost of living and 2025 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 AZ 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 **97** organizations. Compensation range \$3,190–\$300,937; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$483,424); for reference, expenses \$448,448 and assets \$328,672.
ROLE MATCH	Dennis Smith, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	7 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	4 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	52 <sup>nd</sup>
Total compensation (D + F), as reported (no adjustments)	54 <sup>th</sup>
Reportable pay only (column D), adjusted	46 <sup>th</sup>
All sources (D + E + F), adjusted	46 <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 (Dennis Smith) 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 97 similarly situated organizations (Same NTEE sector (A99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$66,867 is reasonable (approximately the 52<sup>nd</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.