

Roswell Museum & Art Center

Executive Director / CEO

EIN 850356617
 NM · NTEE A90Z
 FY ending 2023-06-30
 June 10, 2026

This analysis benchmarks the total compensation of **Cindy Torrez, Executive Director / CEO** (\$34,700) against **every comparable organization** that fit the selection criteria — **19** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **32nd** percentile of comparable organizations within the typical range

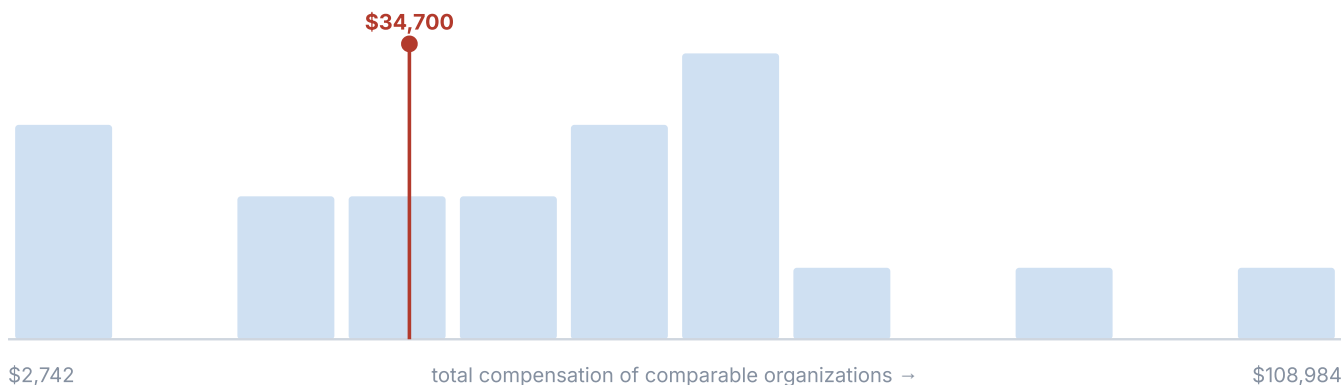
Benchmarked executive: Cindy Torrez — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A90Z).
BUDGET	Total revenue between \$154,563 and \$346,038 — 0.67x to 1.50x the subject's \$230,692 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A90), nationwide + budget 0.67–1.5x revenue.

19 organizations qualified on sector, size, and geography → **19** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,714	\$30,449	\$47,800	\$63,028	\$75,089	\$34,700
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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 NM 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
American Master Chefs Orders	KS	\$230,244	Executive Director	\$61,200	\$59,708	2024
Cultural Alliance Of Fairfield	CT	\$219,315	Executive Di	\$71,000	\$61,894	2023
Strawtown Art & Garden Studio Inc	NY	\$242,648	Exec Director	\$133,552	\$108,984	2024
Patronus Group Inc	TX	\$218,550	Secretary	\$29,319	\$27,268	2023
Chester County Bar Foundation	PA	\$244,364	Executive Di	\$2,957	\$2,742	2023
Arts On Site Nyc Inc	NY	\$245,657	Executive Director	\$4,800	\$4,033	2023
Philadelphia Volunteer Lawyers For The Arts	PA	\$213,248	Executive Director	\$91,000	\$84,373	2023
The Foundation For The Spiritual Practice Of Creativity	CA	\$248,898	President Ceo	\$62,192	\$49,930	2023
Side By Side Studio Inc	KY	\$211,784	Executive Director	\$47,999	\$46,570	2024
Tri-county Arts Council Inc	NY	\$269,033	Executive Dir.	\$63,140	\$53,047	2023
Hatch Workshop	CA	\$190,649	Executive Dir.	\$43,125	\$33,629	2024
Music Education & Performing	OR	\$282,582	Executive Di	\$10,000	\$8,634	2023
North Dakota Bar Foundation Inc	ND	\$300,885	Secretary/treasurer	\$37,378	\$37,044	2024
Detroit Artists Market	MI	\$305,171	Director	\$40,385	\$38,756	2023
Harvestworks Inc	NY	\$312,557	Executive Dir.	\$58,576	\$47,800	2024
Humanities Amped	LA	\$316,573	Co Director	\$66,229	\$64,161	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Heal The Hood Foundation Of Memphis	TN	\$328,777	Ceo/executive Director	\$28,550	\$27,101	2024
Creative Girls Rock	TN	\$334,820	Executive Di	\$68,106	\$64,650	2024
Loose Ends Project	WA	\$344,763	Exec Director	\$90,000	\$72,768	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NM cost of living and 2023 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 NM 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	19 organizations. Compensation range \$2,742–\$108,984; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$230,692); for reference, expenses \$153,781 and assets \$1,949,332.
ROLE MATCH	Cindy Torrez, reported title <i>"EXECUTIVE DIRECTOR"</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.

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	32nd
Total compensation (D + F), as reported (no adjustments)	26th
Reportable pay only (column D), adjusted	37th
All sources (D + E + F), adjusted	21st

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 (Cindy Torrez) 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 19 similarly situated organizations (Same NTEE sector (A90), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$34,700 is reasonable (approximately the 32nd 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 10, 2026.