

Act Foundation Of Teton Valley

Executive Director / CEO

EIN 851222149

ID · NTEE A12

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Milissa West, Executive Director / CEO** (\$53,163) against **every comparable organization** that fit the selection criteria — **26** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **77th** percentile of comparable organizations within the typical range

Benchmarked executive: Milissa West — 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 (A12).

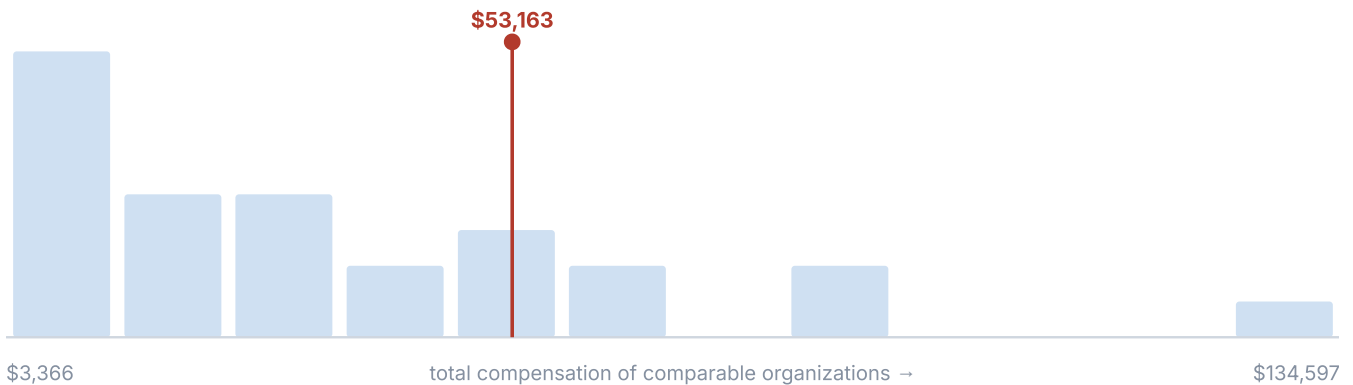
BUDGET Total revenue between \$198,943 and \$445,395 — 0.67x to 1.50x the subject's \$296,930 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (A12), nationwide + budget 0.67–1.5x revenue.

26 organizations qualified on sector, size, and geography

→ **26** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,137	\$12,175	\$29,285	\$51,174	\$74,687	\$53,163
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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 ID 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
Region 30 Uil Music	TX	\$293,772	Executive Dir.	\$63,000	\$56,058	2025
Walton Arts Center Foundation Inc	AR	\$301,624	Ceo/president	\$35,197	\$36,124	2024
Wayne County Childrens Steam Playlab	OH	\$309,399	President	\$40,351	\$40,175	2023
Lakeland Foundation	WA	\$284,403	Executive Director	\$34,207	\$27,242	2025
The Little Exchange Inc	OH	\$309,990	Merchandise Office Manager	\$53,516	\$51,755	2024
Arts For All Inc	OK	\$312,073	Exec. Director	\$17,615	\$17,711	2024
Annies Art Attic Inc	AZ	\$274,610	President	\$24,923	\$22,532	2023
The Nvld Project Inc	NY	\$324,275	Executive Director	\$100,691	\$85,531	2023
Colorado Springs Philharmonic Foundation	CO	\$267,308	President And Ceo	\$13,450	\$11,776	2024
Acmp Foundation	NY	\$265,972	Executive Director	\$37,969	\$31,327	2024
Love Our Heros Inc	OH	\$330,261	President	\$16,292	\$15,756	2024
The Maasai Girls Education Fund	DC	\$336,413	Executive Director	\$111,006	\$86,650	2025
West End Arts District	CA	\$338,715	Executive Dir.	\$41,908	\$33,042	2024
National Association Of Voice Actors Foundation	CA	\$241,860	President	\$11,000	\$8,929	2023
Friends Of Fieldworkers Inc	CA	\$240,549	Executive Director	\$62,696	\$49,431	2024
Crimson Band Boosters Club	LA	\$225,238	Co Treasurer	\$4,800	\$4,826	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Icicle Fund	WA	\$368,744	Executive Director Thru 10/31/24	\$164,650	\$134,597	2024
Future Arts	WA	\$223,801	Co-founder	\$4,000	\$3,366	2023
Oregon Parkinson's Warriors	OR	\$218,152	Executive Di	\$9,500	\$8,055	2024
1888 Buckle Club Inc	AZ	\$379,755	Executive Dir.	\$50,000	\$43,906	2024
New Orleans Hispanic Heritage	LA	\$210,136	Executive Director	\$63,500	\$63,843	2024
Musicians Incorporated	LA	\$202,016	Pres./treasurer	\$13,299	\$13,370	2024
The Clay Studio Holdings Inc	PA	\$398,000	Executive Di	\$4,530	\$4,019	2025
Texas Public Radio Foundation	TX	\$408,979	Interim Pres	\$8,155	\$7,448	2024
New Jersey Arts And Culture Renewal Fund	NJ	\$427,704	Executive Director	\$22,295	\$18,175	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to ID 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 ID 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 26 organizations. Compensation range \$3,366–\$134,597; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$296,930); for reference, expenses \$261,455 and assets \$125,523.

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

RELATED-ORG PAY 6 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 1 peer 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	77 th
Total compensation (D + F), as reported (no adjustments)	69 th
Reportable pay only (column D), adjusted	77 th
All sources (D + E + F), adjusted	54 th

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 (Milissa West) 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 26 similarly situated organizations (Same NTEE sector (A12), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$53,163 is reasonable (approximately the 77th 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.