

The Stelae Inc

Executive Director / CEO

This analysis benchmarks the total compensation of **Gesa Barto, Executive Director / CEO** (\$1,599) against **every comparable organization** that fit the selection criteria — **61** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 2nd percentile of comparable organizations

below the typical range for comparable organizations

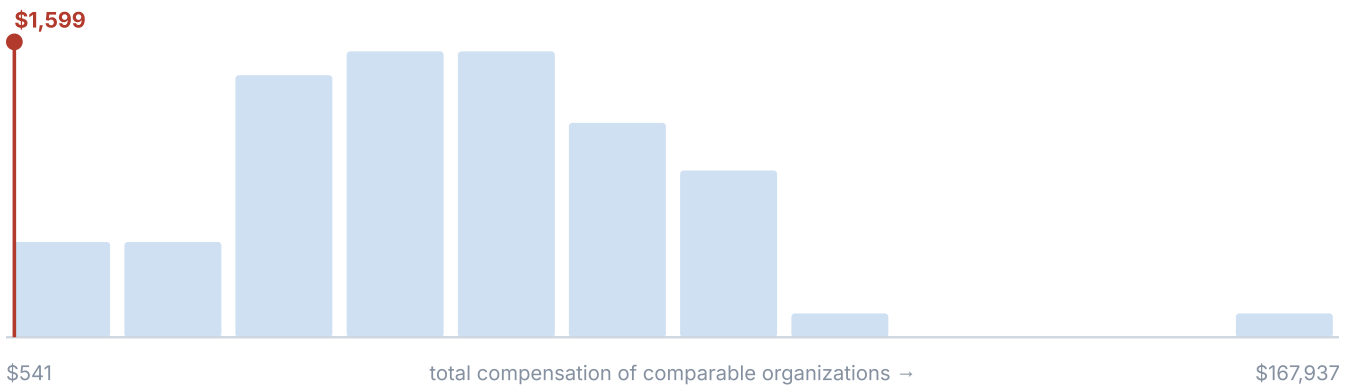
Benchmarked executive: Gesa Barto — reported title “VICE PRESIDE”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A26).
BUDGET	Total revenue between \$182,428 and \$408,421 — 0.67x to 1.50x the subject's \$272,281 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A26), nationwide + budget 0.67–1.5x revenue.

61 organizations qualified on sector, size, and geography → **61** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$17,873	\$40,498	\$54,975	\$73,779	\$89,345	\$1,599
----------	----------	----------	----------	----------	----------------

10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 2ND
------	------	--------	------	------	----------------

\$1,599



■ 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 FL 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
The Crossing Arts Alliance	MN	\$271,075	Executive Director	\$55,000	\$57,851	2024
Arts Council Of South Wood County	WI	\$275,457	Executive Director	\$50,000	\$54,152	2025
Tioga County Council On The Arts Inc	NY	\$276,999	Executive Dir.	\$41,892	\$40,296	2024
Arts Council Of Mendocino County	CA	\$266,842	Executive Direc	\$68,330	\$64,663	2023
Dona Ana Arts Council	NM	\$266,004	Executive Director	\$33,346	\$39,306	2023
Arts Council Napa Valley	CA	\$278,573	Ceo/president	\$97,200	\$89,345	2024
Chenango County Council Of The Arts	NY	\$261,508	Executive Director	\$42,182	\$39,529	2025
Lexington County Arts Association	SC	\$283,341	President	\$500	\$541	2025
Barn Arts Center For The Arts Company	VT	\$283,488	Executive Director	\$69,010	\$76,123	2023
East Bay Center For Thepreservation Oof Cultural Arts	CA	\$260,374	President/admin Support	\$10,947	\$9,803	2025
Chagrin Foundation For Arts	OH	\$259,370	Executive Di	\$45,000	\$49,427	2025
Golden Isles Arts & Humanities	GA	\$293,185	Executive Dir.	\$42,508	\$45,497	2024
Putnam Arts Council	NY	\$248,244	President	\$78,640	\$75,643	2024
Queen Anne's County Arts Council	MD	\$297,108	Executive Director	\$71,726	\$71,381	2024
Shoreline Arts Alliance Inc	CT	\$246,862	Ceo/executiv	\$172,714	\$167,937	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Cultureworks	MI	\$298,348	Executive Di	\$61,257	\$65,570	2025
The Branson Arts Council Inc	MO	\$308,013	Executive Director	\$11,250	\$12,684	2024
Artreach St Croix	MN	\$232,525	Executive Di	\$73,243	\$77,039	2024
Greater Birmingham Arts Education Collaborative Inc	AL	\$229,095	Executive Director	\$55,829	\$64,203	2024
Huntingdon County Arts Council	PA	\$229,077	Executive Director	\$34,615	\$36,745	2024
Milwaukee Artist Resource Network	WI	\$315,569	Executive Director	\$16,077	\$17,873	2024
West Valley Arts Council	AZ	\$315,816	Executive Di	\$70,000	\$73,779	2023
Humboldt Arts Council Inc	CA	\$316,093	Executive Director	\$71,267	\$65,507	2024
Bayou Regional Arts Council	LA	\$316,139	Exec Director	\$62,615	\$73,394	2024
Clarksville-montgomery County	TN	\$224,353	Executive Dir.	\$40,008	\$43,612	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL 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 FL 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	61 organizations. Compensation range \$541–\$167,937; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$272,281); for reference, expenses \$13,323 and assets \$428,382. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.

ROLE MATCH Gesa Barto, reported title "*VICE PRESIDE*", benchmarked as Executive Director / CEO.
Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.

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	2 nd
Total compensation (D + F), as reported (no adjustments)	2 nd
Reportable pay only (column D), adjusted	2 nd
All sources (D + E + F), adjusted	2 nd

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 (Gesa Barto) 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 61 similarly situated organizations (Same NTEE sector (A26), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$1,599 is reasonable (approximately the 2nd 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.