

Brolly Arts

Executive Director / CEO

This analysis benchmarks the total compensation of **Amy Macdonald, Executive Director / CEO** (\$21,900) against **every comparable organization** that fit the selection criteria — **394** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **55th** percentile of comparable organizations within the typical range

Benchmarked executive: Amy Macdonald — reported title “Director”, 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 (A620).

BUDGET Total revenue between \$54,369 and \$121,722 — 0.67x to 1.50x the subject's \$81,148 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (A), nationwide + budget 0.67–1.5x revenue.

394 organizations qualified on sector, size, and geography → **394** within the band from the benchmarked peer set.

Distribution of comparable compensation



| | | | | | |
|---------|---------|----------|----------|----------|----------|
| \$2,952 | \$8,229 | \$20,136 | \$36,315 | \$51,766 | \$21,900 |
|---------|---------|----------|----------|----------|----------|



● 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 UT 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 |
|---|-------|----------|----------------------------|-----------------|------------------|------|
| United Lakes & Trail Riders Association | MN | \$81,106 | Gambling Manager | \$6,971 | \$6,730 | 2024 |
| Nurturing Golden Heart | AL | \$81,000 | Executive Director | \$1,000 | \$1,087 | 2023 |
| Patten Lumbermen's Museum Inc | ME | \$81,354 | Secretary/treasurer | \$31,905 | \$31,215 | 2024 |
| Project Y Theatre Inc | NY | \$81,374 | Treasurer | \$4,250 | \$3,864 | 2023 |
| Electrical Workers Historical Society | DC | \$81,472 | President (Eff. 1/4/23) | \$239,765 | \$211,647 | 2023 |
| Kaleidoscope School Of Fine Art Inc | IL | \$80,819 | Executive Director | \$6,135 | \$6,067 | 2023 |
| Jaks Youth Theatre Company | UT | \$80,761 | President | \$4,500 | \$4,633 | 2023 |
| Historical Association Of Princeville | IL | \$81,544 | Director | \$10,800 | \$10,374 | 2024 |
| Not So Common Players Inc | NY | \$80,724 | Board Member | \$2,000 | \$1,766 | 2024 |
| Pacific Northwest Railroad Archive | WA | \$81,621 | Director | \$3,349 | \$3,016 | 2023 |
| Pierre Claeysens Veterans Foundation | CA | \$81,667 | President | \$22,500 | \$18,983 | 2024 |
| Center For Reflection Education And Action Incorporated | CT | \$80,446 | Executive Director | \$45,000 | \$41,225 | 2024 |
| Sewickley Valley Historical Society | PA | \$81,939 | Executive Director | \$41,167 | \$41,296 | 2023 |
| Art Sphere Inc | PA | \$80,355 | Executive Director And Fou | \$64,632 | \$64,835 | 2023 |

| ORGANIZATION | STATE | REVENUE | MATCHED TITLE | COMP (REPORTED) | COMP (ADJUSTED) | FY |
|---|-------|----------|--------------------------|-----------------|-----------------|------|
| Marquette Range Iron Mining | MI | \$80,308 | Director/man | \$14,263 | \$14,809 | 2023 |
| Artlands Creative | CA | \$80,166 | Executive Director | \$25,000 | \$21,715 | 2023 |
| Oconee Youth Playhouse | GA | \$82,270 | Executive Di | \$7,450 | \$7,535 | 2023 |
| Haddam Historical Society Inc | CT | \$79,914 | Exec Directo | \$44,837 | \$42,288 | 2023 |
| Capital Regiment Drum & Bugle Corps | OH | \$82,420 | Executive Director | \$19,000 | \$20,243 | 2023 |
| Agc Of Oklahoma Education Foundation | OK | \$82,641 | Executive Director | \$13,188 | \$14,608 | 2023 |
| Noble Tree Publishing Inc | NY | \$79,584 | President/director | \$22,500 | \$19,865 | 2024 |
| Friends Of Chevra T'helim | VA | \$79,530 | Executive Di | \$13,020 | \$12,283 | 2024 |
| Arts Mentorship Program Inc | CA | \$82,824 | Executive Dir. | \$34,766 | \$29,332 | 2024 |
| Basketball Museum Of Illinois Inc | IL | \$79,243 | Executive Dir. | \$4,000 | \$3,842 | 2024 |
| Ohio To Erie Trail Fund | OH | \$83,119 | Exec Director-non Voting | \$36,000 | \$37,255 | 2024 |

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to UT 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 UT 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 394 organizations. Compensation range \$1–\$435,544; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$81,148); for reference, expenses \$108,287 and assets \$35,638.

| | |
|-----------------|---|
| ROLE MATCH | Amy Macdonald, reported title " <i>Director</i> ", 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. |
| RELATED-ORG PAY | 30 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material. |
| OUTLIERS | 13 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 | 55 th |
| Total compensation (D + F), as reported (no adjustments) | 51 st |
| Reportable pay only (column D), adjusted | 58 th |
| All sources (D + E + F), adjusted | 51 st |

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 (Amy Macdonald) 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 394 similarly situated organizations (Same NTEE major group (A), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$21,900 is reasonable (approximately the 55th 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.