

The Stars Of Tomorrow Project Inc

Executive Director / CEO

EIN 883598708

NY · NTEE A60

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Brian Hills, Executive Director / CEO** (\$69,000) against **every comparable organization** that fit the selection criteria — **149** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **74th** percentile of comparable organizations within the typical range

Benchmarked executive: Brian Hills — 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 (A60).

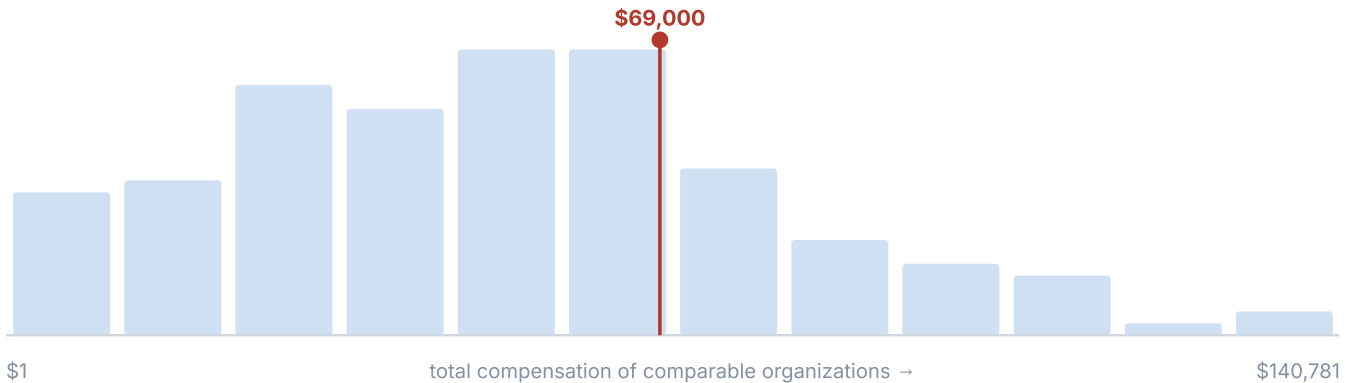
BUDGET Total revenue between \$230,976 and \$517,111 — 0.67x to 1.50x the subject's \$344,741 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (A60), nationwide + budget 0.67–1.5x revenue.

149 organizations qualified on sector, size, and geography

→ **149** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$14,899	\$28,855	\$52,745	\$69,965	\$93,225	\$69,000
-----------------	-----------------	-----------------	-----------------	-----------------	-----------------



• 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 NY 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
Chelsea Music Festival Corporation	NY	\$344,365	Director	\$10,000	\$10,000	2024
Aloha Performing Arts Company	HI	\$347,681	Past Preside	\$77,666	\$79,224	2023
Arcadia Performing Arts Inc	PA	\$348,016	Executive Director	\$39,800	\$43,923	2024
Newport Opera House Association	NH	\$340,825	Executive Director	\$53,500	\$54,669	2024
Little Globe Inc	NM	\$348,773	Co-director	\$50,250	\$61,577	2023
Blue Water Theatre Company	MN	\$340,562	Managing Director	\$55,000	\$60,142	2024
Cleveland Arts Prize	OH	\$350,187	Executive Di	\$43,896	\$51,451	2024
Authentic Community Theatre Inc	MD	\$339,283	President	\$33,950	\$36,163	2023
Impact Arts Inc	TX	\$350,870	Chief Operating Officer	\$17,500	\$19,945	2023
Ztp	MN	\$337,220	Executive Artistic Director	\$62,150	\$69,968	2023
Forces Of Nature Inc	NY	\$336,324	President	\$24,400	\$23,771	2025
7th Street Theatre Association	WA	\$335,673	Prior Manager	\$18,601	\$18,974	2023
Sc New Play Festival Inc	SC	\$354,165	Executive Artistic Director	\$30,000	\$33,743	2025
Shakespeare At A Nj Nonprofit Corporatio	NJ	\$355,121	Artistic Director	\$18,958	\$18,732	2024
Danceast Collective	TN	\$334,000	Executive Director	\$1	\$1	2025
Studio 1	NC	\$356,006	Executive Dir.	\$60,100	\$68,722	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Amazing Things Arts Center Inc	MA	\$357,744	Executive Director	\$67,234	\$66,861	2024
Holy City Arts & Lyric Opera	SC	\$357,749	General Dire	\$34,490	\$39,819	2024
Texan-french Alliance For The Arts	TX	\$329,894	Executive Director	\$83,999	\$95,733	2023
Alive & Kickin	MN	\$360,111	Executive Director	\$64,500	\$72,614	2023
Staibdance Inc	GA	\$328,628	Admin Director	\$40,000	\$44,509	2024
North Bay Theatrics Inc	CA	\$328,366	President	\$64,408	\$63,366	2023
Crossroads Creative & Performing Arts	OR	\$327,878	Executive Director	\$63,167	\$66,834	2023
Sino Us Performing Arts Organization	CA	\$327,781	Secretary	\$62,699	\$61,685	2023
Odyssey Opera Of Boston Inc	MA	\$327,762	Executive Director	\$106,167	\$108,697	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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 **149** organizations. Compensation range \$1–\$140,781; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$344,741); for reference, expenses \$424,242 and assets \$238,363.

ROLE MATCH Brian Hills, reported title "*Director*", 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	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	74 th
Total compensation (D + F), as reported (no adjustments)	83 rd
Reportable pay only (column D), adjusted	74 th
All sources (D + E + F), adjusted	74 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 (Brian Hills) 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 149 similarly situated organizations (Same NTEE sector (A60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$69,000 is reasonable (approximately the 74th 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.