

New Jersey Arts And Culture Renewal Fund

Executive Director / CEO

EIN 934283902
 NJ · NTEE A12
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Lynne Toye, Executive Director / CEO** (\$22,295) against **every comparable organization** that fit the selection criteria — **28** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 21st percentile of comparable organizations

below the typical range for comparable organizations

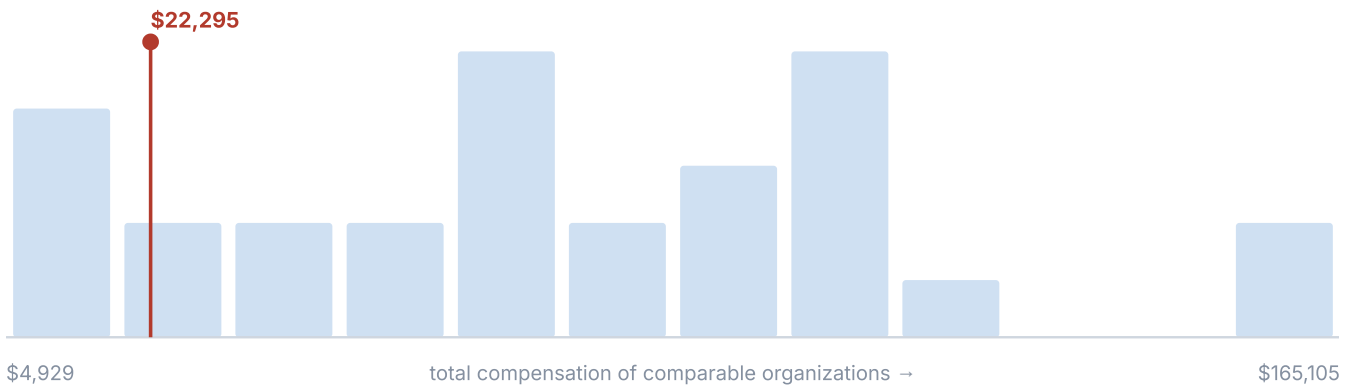
Benchmarked executive: Lynne Toye — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A12).
BUDGET	Total revenue between \$286,561 and \$641,556 — 0.67x to 1.50x the subject's \$427,704 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A12), nationwide + budget 0.67–1.5x revenue.

28 organizations qualified on sector, size, and geography → **28** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$14,766	\$43,367	\$69,454	\$101,073	\$111,237	\$22,295
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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 NJ 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
Vital Wines	WA	\$445,354	Executive Director	\$73,800	\$76,190	2023
Texas Public Radio Foundation	TX	\$408,979	Interim Pres	\$8,155	\$9,137	2024
Diablo Regional Arts Association	CA	\$454,175	Exec Director	\$155,406	\$154,739	2023
Scientific & Cultural Collaborative	CO	\$455,052	Director	\$92,918	\$99,791	2024
The Clay Studio Holdings Inc	PA	\$398,000	Executive Di	\$4,530	\$4,929	2025
1888 Buckle Club Inc	AZ	\$379,755	Executive Dir.	\$50,000	\$53,858	2024
Icicle Fund	WA	\$368,744	Executive Director Thru 10/31/24	\$164,650	\$165,105	2024
Arts Action Alliance Foundation	OR	\$495,590	Executive Dir.	\$84,999	\$86,130	2025
Artsconnect Inc	KS	\$508,918	Executive Director	\$69,923	\$87,105	2023
Prague Shakespeare Company America	TX	\$508,989	Director	\$70,350	\$81,146	2023
Sonoma Plein Air Foundation	CA	\$513,873	Director	\$13,792	\$13,732	2023
West End Arts District	CA	\$338,715	Executive Dir.	\$41,908	\$40,531	2024
The Maasai Girls Education Fund	DC	\$336,413	Executive Director	\$111,006	\$106,291	2025
Love Our Heros Inc	OH	\$330,261	President	\$16,292	\$19,327	2024
The Nvld Project Inc	NY	\$324,275	Executive Director	\$100,691	\$104,917	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Wright Museum Of World War li	NH	\$534,490	Executive Director	\$114,038	\$117,937	2024
Arts For All Inc	OK	\$312,073	Exec. Director	\$17,615	\$21,725	2024
The Little Exchange Inc	OH	\$309,990	Merchandise Office Manager	\$53,516	\$63,485	2024
Wayne County Childrens Steam Playlab	OH	\$309,399	President	\$40,351	\$49,281	2023
Walton Arts Center Foundation Inc	AR	\$301,624	Ceo/president	\$35,197	\$44,312	2024
Act Foundation Of Teton Valley	ID	\$296,930	Executive Dir.	\$53,163	\$65,213	2023
Jackson Symphony Orchestra	MI	\$558,934	Director	\$12,779	\$15,209	2023
Region 30 Uil Music	TX	\$293,772	Executive Dir.	\$63,000	\$68,764	2025
Boulder County Arts Alliance Inc	CO	\$583,882	Executive Dir.	\$63,438	\$70,143	2023
Berkeley Film Foundation	CA	\$592,884	Programdirector	\$93,658	\$90,580	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NJ 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 NJ 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 28 organizations. Compensation range \$4,929–\$165,105; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$427,704); for reference, expenses \$43,614 and assets \$420,465. **Revenue and expenses diverge this year — revenue may misrepresent**

operating size; weigh the expense-based view.

ROLE MATCH Lynne Toye, reported title "*EXECUTIVE DIRECTOR*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 5 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	21 st
Total compensation (D + F), as reported (no adjustments)	21 st
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	93 rd

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 (Lynne Toye) 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 28 similarly situated organizations (Same NTEE sector (A12), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$22,295 is reasonable (approximately the 21st 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.