

Museum Of Contemporary Art Santa Barbara

Executive Director / CEO

EIN 953384859
CA · NTEE A200
FY ending 2024-07-31
June 9, 2026

This analysis benchmarks the total compensation of **Dalia Garcia, Executive Director / CEO** (\$48,038) against **every comparable organization** that fit the selection criteria — **51** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **51st** percentile of comparable organizations

within the typical range

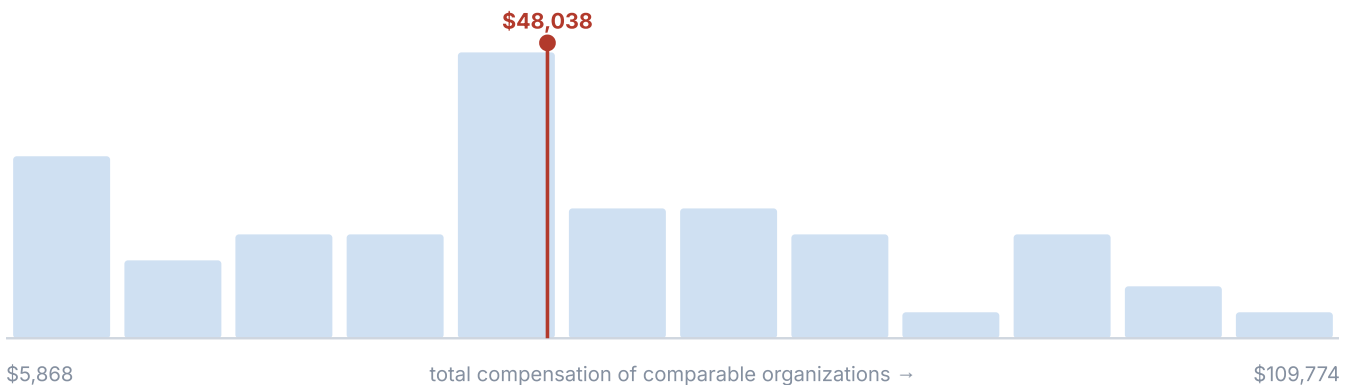
Benchmarked executive: Dalia Garcia — reported title "EXECUTIVE DIRECTOR", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A200).
BUDGET	Total revenue between \$179,528 and \$401,929 — 0.67x to 1.50x the subject's \$267,953 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A20) + CA + budget 0.67–1.5x revenue.

51 organizations qualified on sector, size, and geography → **51** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$12,354 10TH	\$27,883 25TH	\$48,000 MEDIAN	\$64,589 75TH	\$85,242 90TH	\$48,038 THIS ORG · 51ST
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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 CA 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
Dulce Upfront Labs	CA	\$265,904	Co-director	\$44,316	\$44,316	2024
San Francisco International Arts Festival Inc	CA	\$265,801	President, Executive Director	\$70,000	\$70,000	2024
Immersive Arts Alliance	CA	\$264,651	Exec Directo	\$24,500	\$25,224	2023
Pasacat Inc	CA	\$264,275	Executive Director Administra	\$5,700	\$5,868	2023
Canyon Cinema Foundation	CA	\$261,223	Executive Director	\$58,708	\$60,442	2023
Northern California Music & Art Culture Center	CA	\$256,509	Executive Director	\$48,000	\$48,000	2024
Contemporary Art Group	CA	\$255,236	Executive Director	\$62,500	\$64,346	2023
Ecoarts Of Lake County	CA	\$254,901	Executive Di	\$43,775	\$45,068	2023
Brasarte The Damasceno Brazilian Cultural Exchange	CA	\$253,770	Executive Director	\$11,500	\$11,204	2025
Instituto Mazatlan Bellas Artes	CA	\$251,111	Secretary	\$35,664	\$36,717	2023
Mccoy Rigby Arts Inc	CA	\$286,386	President	\$14,280	\$14,702	2023
Brazilian Cultural Arts Center Of Santa Barbara	CA	\$288,472	Presidentceo	\$34,500	\$35,519	2023
Studio Ace	CA	\$289,356	Director	\$50,000	\$51,477	2023
Community Arts & Empowerment	CA	\$236,571	Ceo	\$48,400	\$48,400	2024
Art & Soul Oakland	CA	\$235,700	President, Ceo	\$26,000	\$26,768	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Carolyn Glasoe Bailey Foundation Inc	CA	\$235,050	Executive Director	\$82,796	\$85,242	2023
Mannakin Theater And Dance	CA	\$234,670	Ceo Artistic/executive Director	\$40,000	\$40,000	2024
Allied Ceramics Art Institute	CA	\$233,412	Member At Large	\$8,279	\$8,524	2023
First Night Monterey	CA	\$309,305	Executive Di	\$40,919	\$40,919	2024
Coronado Junior Arts League	CA	\$224,657	Chair	\$40,000	\$40,000	2024
The Peoples Conservatory	CA	\$224,549	Executive Director	\$43,732	\$50,623	2021
Huma House Inc	CA	\$312,288	President	\$92,400	\$90,018	2025
Angelica Center For Arts And Music	CA	\$220,167	Program Directo	\$27,187	\$27,187	2024
Lyrical Opposition	CA	\$219,086	Board Member	\$22,500	\$23,165	2023
Genryu Arts	CA	\$217,841	President	\$54,000	\$55,595	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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 51 organizations. Compensation range \$5,868–\$109,774; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$267,953); for reference, expenses \$315,509 and assets \$453,762.

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

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	51 st
Total compensation (D + F), as reported (no adjustments)	53 rd
Reportable pay only (column D), adjusted	51 st
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 (Dalia Garcia) 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 51 similarly situated organizations (Same NTEE sector (A20) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$48,038 is reasonable (approximately the 51st 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.