

# Sheboygan Symphony Orchestra Inc

Executive Director / CEO

EIN 237447144

WI · NTEE A69Z

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Biana Kovic, Executive Director / CEO** (\$38,231) against **every comparable organization** that fit the selection criteria — **81** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **38<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Biana Kovic — reported title “EXECUTIVE DIRECTOR (CURRENT)”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (A69Z).

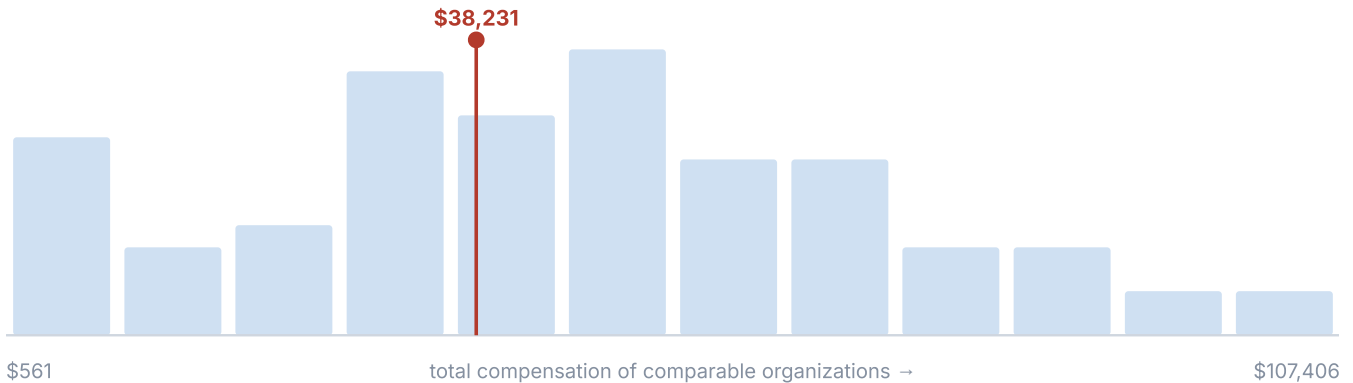
**BUDGET** Total revenue between \$230,949 and \$517,050 — 0.67x to 1.50x the subject's \$344,700 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (A69), nationwide + budget 0.67–1.5x revenue.

**81** organizations qualified on sector, size, and geography

→ **81** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$9,007	\$29,411	\$45,213	\$61,234	\$79,214	<b>\$38,231</b>
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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 WI 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
<a href="#">Mankato Symphony Orchestra Inc</a>	MN	\$344,402	Executive Director	\$69,892	<b>\$64,423</b>	2025
<a href="#">The Hershey Symphony Orchestra</a>	PA	\$344,049	Executive Di	\$25,000	<b>\$23,257</b>	2025
<a href="#">Mountain West String Academy</a>	UT	\$345,567	Executive Dir.	\$55,503	<b>\$52,991</b>	2025
<a href="#">Riverside Symphony Inc</a>	NY	\$346,730	President/di	\$73,525	<b>\$65,496</b>	2023
<a href="#">Longview Symphony League</a>	TX	\$342,620	Executive Di	\$50,634	<b>\$48,498</b>	2024
<a href="#">Chamber Music Center Of New</a>	NY	\$339,122	Artistic Dir	\$71,625	<b>\$60,376</b>	2025
<a href="#">Classical Kids Music Education Nfp</a>	IL	\$338,843	President	\$104,875	<b>\$96,180</b>	2025
<a href="#">Monticello Opera House Inc</a>	FL	\$338,277	Executive Director	\$50,417	<b>\$46,690</b>	2023
<a href="#">Fredericksburg Symphony Orchestra</a>	VA	\$351,726	Executive Di	\$25,666	<b>\$24,430</b>	2023
<a href="#">Dream Orchestra Inc</a>	CA	\$353,195	President	\$60,000	<b>\$51,074</b>	2023
<a href="#">Enid Symphony Association</a>	OK	\$354,358	Music Director/ Ceo	\$40,600	<b>\$42,807</b>	2024
<a href="#">Santa Monica Youth Orchestra</a>	CA	\$355,404	Executive Director	\$85,378	<b>\$70,592</b>	2024
<a href="#">Elmhurst Symphony Association Inc</a>	IL	\$333,330	Executive Director	\$45,250	<b>\$42,596</b>	2024
<a href="#">Juneau Symphony Inc</a>	AK	\$358,417	Executive Di	\$68,933	<b>\$64,968</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Orchestra Santa Monica Association</a>	CA	\$329,123	Music Director	\$21,500	<b>\$17,319</b>	2025
<a href="#">The Capitol Symphonic Youth Orchestras Inc</a>	VA	\$327,611	Executive Director	\$50,400	<b>\$46,596</b>	2024
<a href="#">Chamber Orchestra Of New York</a>	NY	\$364,933	Music Director	\$52,500	<b>\$45,425</b>	2024
<a href="#">The Ridgefield Symphony Orchestra Inc</a>	CT	\$365,834	Executive Director	\$60,000	<b>\$53,867</b>	2024
<a href="#">Eureka Symphony</a>	CA	\$366,053	Artistic Director/conductor	\$40,000	<b>\$32,220</b>	2025
<a href="#">Heartland Festival Orchestra</a>	IL	\$366,821	Trustee	\$86,950	<b>\$81,851</b>	2024
<a href="#">Yarnwire Inc</a>	NY	\$371,254	Executive Director	\$66,350	<b>\$57,409</b>	2024
<a href="#">Bismarck-mandan Orchestral Association</a>	ND	\$371,459	Board Member/ Music Direct	\$64,006	<b>\$67,257</b>	2024
<a href="#">Lynchburg Symphony Orchestra Inc</a>	VA	\$373,877	Executive Director	\$36,593	<b>\$33,831</b>	2024
<a href="#">Southeastern Minnesota Youth</a>	MN	\$310,682	Executive Di	\$44,637	<b>\$41,144</b>	2025
<a href="#">Southwest Michigan Symphony Orchestra</a>	MI	\$378,879	Executive Director	\$38,958	<b>\$39,641</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WI 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 WI 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](https://peerbasis.org/methodology).

## Sample, role match & sensitivity

PEER COUNT	81 organizations. Compensation range \$561-\$107,406; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$344,700); for reference, expenses \$444,127 and assets \$550,077.
ROLE MATCH	Biana Kovic, reported title "EXECUTIVE DIRECTOR (CURRENT)", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	3 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	38 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	35 <sup>th</sup>
Reportable pay only (column D), adjusted	38 <sup>th</sup>
All sources (D + E + F), adjusted	36 <sup>th</sup>

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 (Biana Kovic) 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 81 similarly situated organizations (Same NTEE sector (A69), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$38,231 is reasonable (approximately the 38<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.