

Dennison Railroad Depot Museum Inc

Executive Director / CEO

EIN 341440913

OH · NTEE A500

FY ending 2024-09-30

June 10, 2026

This analysis benchmarks the total compensation of **Wendy R Zucal, Executive Director / CEO** (\$58,321) against **every comparable organization** that fit the selection criteria — **83** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **63rd** percentile of comparable organizations within the typical range

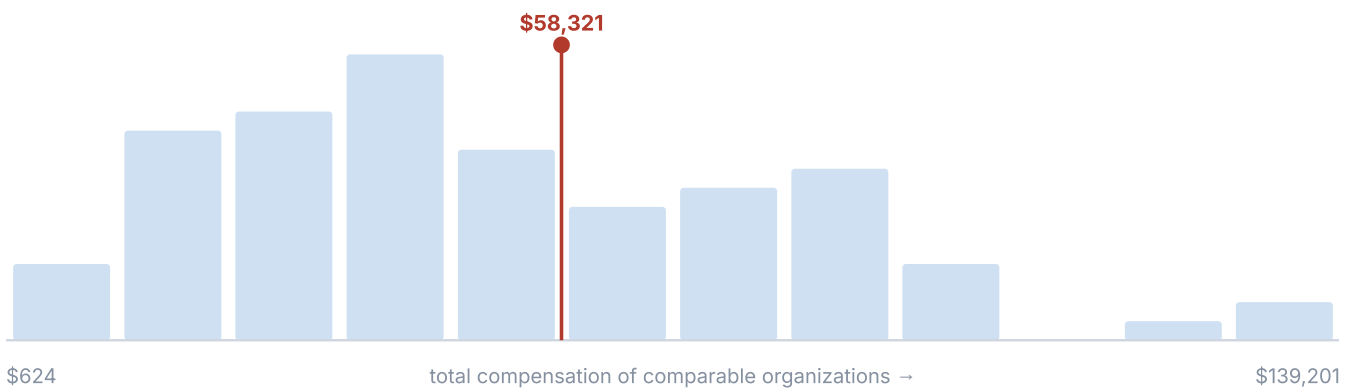
Benchmarked executive: Wendy R Zucal — reported title “Executive Director/Secretary”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

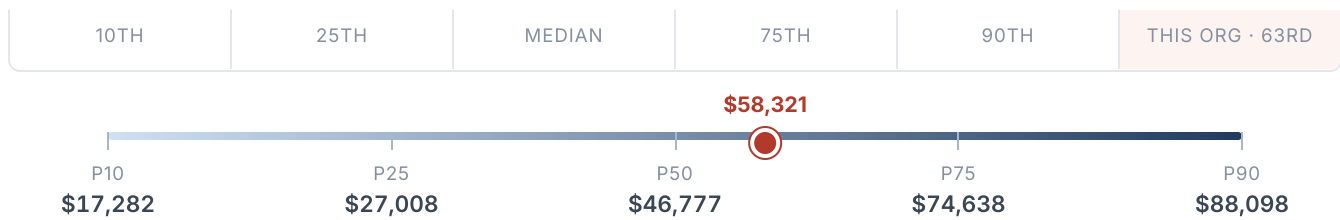
SECTOR	Organizations sharing the subject's NTEE classification (A500).
BUDGET	Total revenue between \$199,251 and \$446,085 — 0.67x to 1.50x the subject's \$297,390 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A50), nationwide + budget 0.67–1.5x revenue.

83 organizations qualified on sector, size, and geography → **83** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$17,282	\$27,008	\$46,777	\$74,638	\$88,098	\$58,321
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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 OH 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
Ecovivarium	CA	\$294,999	Employee Representative	\$18,515	\$15,095	2024
Red Wing Collectors Society Foundation	MN	\$294,173	Museum Director	\$39,851	\$38,276	2023
Superior Public Museums	WI	\$293,842	Executive Director	\$26,640	\$26,268	2024
Edison Memorial Tower Corporation	NJ	\$293,330	Museum Direc	\$15,115	\$12,742	2024
Arkansas Sports Hall Of Fame Inc	AR	\$292,446	Executive Dir.	\$88,000	\$96,150	2023
Casey Tibbs Foundation	SD	\$292,081	Director Of Center	\$85,458	\$89,047	2024
Georgia Music Foundation Inc	GA	\$291,935	Foundation M	\$25,000	\$24,434	2023
Montana Beyond The Classroom	MT	\$289,365	Executive Director	\$53,699	\$54,652	2024
House Of Miles East St Louis	IL	\$289,128	President & Ceo	\$7,500	\$6,962	2024
Rehoboth Beach Historical Society	DE	\$288,552	Executive Director	\$62,030	\$57,345	2024
Hawaii Science And Technology	HI	\$288,167	Executive Director	\$23,350	\$21,154	2022
Slave Dwelling Project Inc	SC	\$285,486	President	\$58,051	\$57,179	2024
Global Village Museum Of Arts & Cul	CO	\$309,564	Executive Director	\$22,890	\$20,723	2024
Ohio Air & Space Hall Of Fame	OH	\$309,720	Exec Director	\$36,000	\$37,063	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Colorado Ski Museum Inc	CO	\$313,822	Executive Dir.	\$126,460	\$117,869	2023
Racing History Preservation Group	NH	\$314,527	Executive Di	\$90,881	\$81,569	2023
Friends Of Sequoyah	TN	\$315,037	Director	\$80,421	\$82,169	2023
Kansas Sports Hall Of Fame	KS	\$317,157	Executive Di	\$17,500	\$17,850	2024
Classic Car Club Of America Museum Inc	MI	\$277,157	Executive Director	\$57,917	\$56,441	2024
Heart & Soul	UT	\$276,697	Executive Di	\$59,886	\$57,869	2024
Channel Islands Maritime Museum Inc	CA	\$318,658	Executive Dir.	\$45,471	\$38,166	2023
Music House Museum	MI	\$319,128	Executive Di	\$47,430	\$46,222	2024
Saint Charles County Veterans Museum	MO	\$274,662	Executive Director	\$75,000	\$75,000	2024
Northern Rockies Heritage Center Inc	MT	\$321,457	Executive Dir.	\$62,105	\$63,207	2024
The Tyler Rose Museum Inc	TX	\$272,110	Executive Dir.	\$93,890	\$88,674	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OH 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 OH 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 83 organizations. Compensation range \$624–\$139,201; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$297,390); for reference, expenses \$492,601 and assets \$1,245,147. **Revenue and expenses diverge this year — revenue may misrepresent**

operating size; weigh the expense-based view.

ROLE MATCH	Wendy R Zucal, reported title " <i>Executive Director/Secretary</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	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	63 rd
Total compensation (D + F), as reported (no adjustments)	60 th
Reportable pay only (column D), adjusted	61 st
All sources (D + E + F), adjusted	59 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 (Wendy R Zucal) 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 10, 2026, comparing compensation against 83 similarly situated organizations (Same NTEE sector (A50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$58,321 is reasonable (approximately the 63rd 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 10, 2026.