

Bemidji Symphony Orchestra

Executive Director / CEO

EIN 392017074
 MN · NTEE A69
 FY ending 2025-06-30
 June 9, 2026

This analysis benchmarks the total compensation of **Katey Lutz, Executive Director / CEO** (\$43,728) against **every comparable organization** that fit the selection criteria — **71** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **56th** percentile of comparable organizations within the typical range

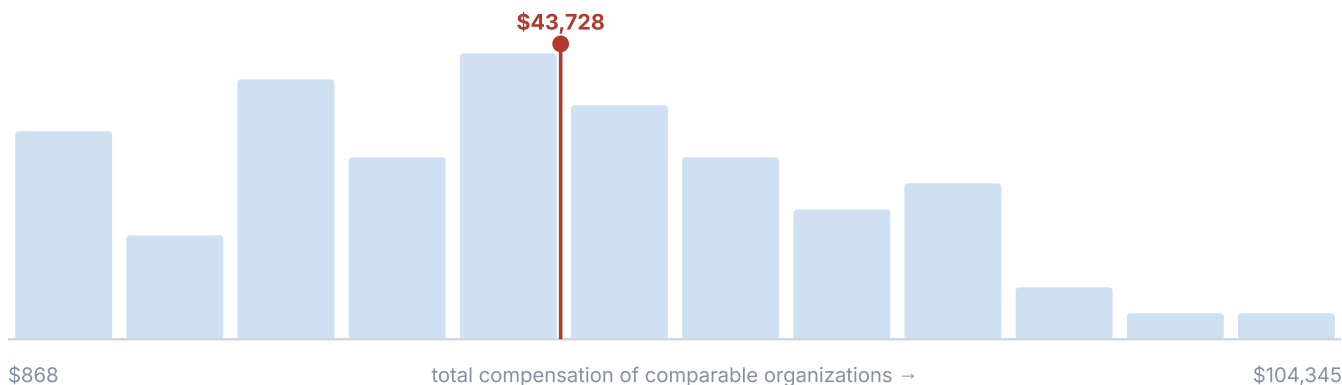
Benchmarked executive: Katey Lutz — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

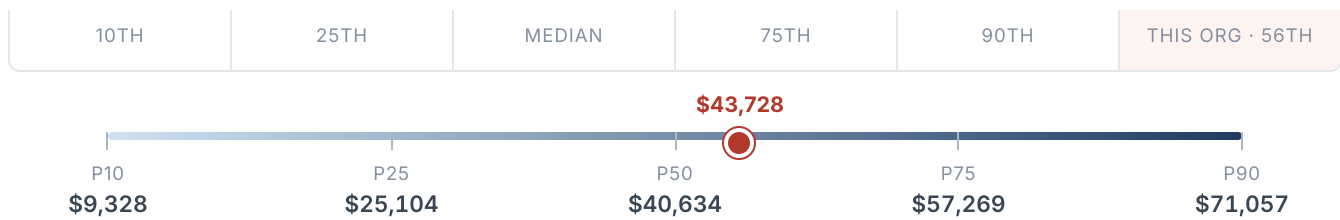
SECTOR	Organizations sharing the subject's NTEE classification (A69).
BUDGET	Total revenue between \$167,483 and \$374,964 — 0.67x to 1.50x the subject's \$249,976 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A69), nationwide + budget 0.67–1.5x revenue.

71 organizations qualified on sector, size, and geography → **71** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,328	\$25,104	\$40,634	\$57,269	\$71,057	\$43,728
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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 MN 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
Oregon East Symphony	OR	\$248,785	President	\$900	\$868	2024
Douglas County Youth Orchestra Inc	CO	\$246,704	Director	\$44,136	\$42,830	2025
Black Hills Symphony Orchestra Society	SD	\$246,108	Executive Director	\$33,099	\$36,969	2025
Lake Washington Symphony Orche	WA	\$253,894	President	\$5,000	\$4,650	2024
Kennett Symphony Of Chester County	PA	\$254,669	Music Direct	\$29,154	\$31,093	2023
Arapahoe Philharmonic Inc	CO	\$245,061	Executive Di	\$73,163	\$75,030	2023
Chamber Music Oc	CA	\$243,060	Executive Dir.	\$10,580	\$9,771	2023
Macon Pops Inc	GA	\$239,728	Ceo	\$48,500	\$52,155	2023
North Charleston Pops	SC	\$260,852	Executive Dir.	\$16,667	\$18,596	2023
Ashland Symphony Orchestra	OH	\$262,008	Executive Di	\$44,582	\$49,052	2024
Metropolitan Youth Symphony Inc	MI	\$236,483	Executive Director	\$37,451	\$39,121	2025
Jacksonville Symphony Society	IL	\$263,856	Executive Director	\$6,070	\$6,199	2024
Symphony Of The Redwoods	CA	\$234,665	Executive Director	\$16,402	\$15,147	2023
South Coast Symphony	CA	\$234,409	Ceo	\$23,332	\$20,929	2024
Catskill Symphony Orchestra	NY	\$266,367	Executive Dir.	\$35,000	\$32,854	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
East County Youth Symphony	CA	\$233,133	Executive Director	\$44,000	\$40,634	2023
Lyra	MN	\$267,342	Players Representative	\$2,000	\$2,053	2024
Experiential Orchestra Inc	NY	\$230,111	General Manager	\$4,500	\$4,224	2024
Columbia Gorge Orchestra Association	OR	\$230,007	Artistic Chair Sinfonietta Dir	\$5,500	\$5,169	2025
Huntsville Youth Orchestra Inc	AL	\$228,701	Executive Dir	\$16,000	\$18,486	2023
Minot Symphony Association Inc	ND	\$271,643	Executive Director	\$55,200	\$62,928	2024
Arizona Philharmonic Inc	AZ	\$228,246	Executive Dir.	\$25,000	\$24,976	2024
Portland Chamber Music Festival	ME	\$228,015	Executive Director	\$40,404	\$43,270	2023
Monterey County Pops	CA	\$225,001	Executive Director	\$18,337	\$16,934	2023
Pioneer Valley Symphony Inc	MA	\$275,255	Executive Director	\$38,750	\$37,241	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MN cost of living and 2025 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 MN 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 71 organizations. Compensation range \$868–\$104,345; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$249,976); for reference, expenses \$284,530 and assets \$67,229.

ROLE MATCH Katey Lutz, reported title "*EXECUTIVE DI*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 1 peer 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	56 th
Total compensation (D + F), as reported (no adjustments)	55 th
Reportable pay only (column D), adjusted	56 th
All sources (D + E + F), adjusted	56 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 (Katey Lutz) 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 71 similarly situated organizations (Same NTEE sector (A69), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$43,728 is reasonable (approximately the 56th 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.