

Duluth Children's Museum Inc

Executive Director / CEO

EIN 410718361

MN · NTEE A540

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Drew Jensen, Executive Director / CEO** (\$27,270) against **every comparable organization** that fit the selection criteria — **86** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 7th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Drew Jensen — 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 (A540).

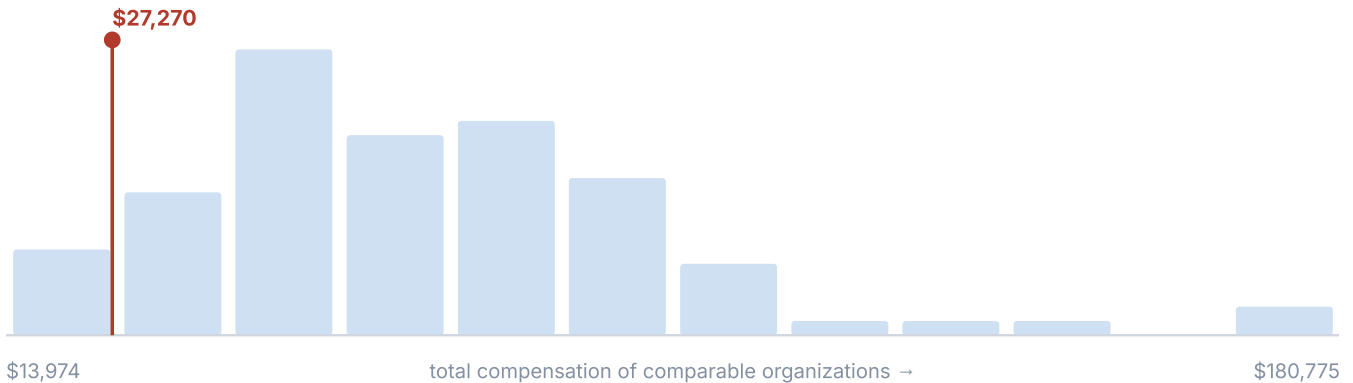
BUDGET Total revenue between \$331,851 and \$742,951 — 0.67x to 1.50x the subject's \$495,301 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (A54), nationwide + budget 0.67–1.5x revenue.

86 organizations qualified on sector, size, and geography

→ **86** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$31,244

\$47,542

\$64,497

\$80,841

\$99,690

\$27,270



■ 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
El Paso Holocaust Museum	TX	\$495,728	Executive Dir.	\$83,152	\$84,179	2024
Mcminn County Living Heritage	TN	\$498,328	Executive Di	\$45,000	\$47,870	2024
Historic Crab Orchard Museum	VA	\$489,648	Executive Director	\$52,814	\$51,608	2024
New York City Fire Museum	NY	\$488,444	Former Executive Director	\$120,934	\$110,594	2024
Early Music America Inc	PA	\$505,039	Executive Director	\$78,750	\$77,428	2025
Diaspora Connections Unlimited	MO	\$507,045	Executive Director	\$95,625	\$105,527	2023
Tangier American Legation Institute For Moroccan Studies	MD	\$481,242	Executive Director	\$150,094	\$142,012	2024
War Veterans Memorial Shrine	IN	\$512,271	Member	\$18,161	\$19,382	2024
Fruitlands Museum Inc	MA	\$512,905	Director	\$20,395	\$18,548	2024
Western Museum Of Mining & Industry	CO	\$514,518	Executive Di	\$86,793	\$86,713	2023
Texas Maritime Museum Association	TX	\$517,438	Executive Director	\$65,000	\$67,746	2023
Burlesque Hall Of Fame Inc	NV	\$469,581	Executive Director	\$62,130	\$63,027	2024
Fredericksburg Area Museum &	VA	\$522,620	President &	\$100,792	\$101,399	2023
World Museum Of Mining	MT	\$524,974	Museum Director	\$63,600	\$69,382	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Virginia African American Cultural Center	VA	\$531,422	Executive Director	\$88,378	\$88,910	2023
Columbia Gorge Interpretive Center	WA	\$535,559	Executive Director	\$60,583	\$54,893	2024
Dunham Tavern Museum & Gardens	OH	\$453,355	Executive Di	\$73,008	\$78,257	2024
The History Center	TX	\$537,990	Executive Dir.	\$135,938	\$137,616	2024
Russian History Foundation	NY	\$449,129	Executive Director	\$54,240	\$49,602	2024
Securities And Exchange Commission	DC	\$443,864	Executive Director	\$194,516	\$172,747	2024
American Helicopter Museum & Educat	PA	\$550,094	Executive Di	\$90,058	\$90,889	2024
Rosemount Museum Inc	CO	\$551,366	Executive Director	\$82,837	\$80,386	2024
Kenosha Military Museum Ltd	IL	\$436,579	Vice President	\$74,720	\$74,342	2024
Lompoc Museum Associates Inc	CA	\$433,480	Director	\$53,068	\$45,180	2025
General Douglas Macarthur Foundation	VA	\$557,215	Executive Director	\$30,457	\$29,761	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MN 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 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 **86** organizations. Compensation range \$13,974–\$180,775; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$495,301); for reference, expenses \$393,125 and assets \$822,444.
ROLE MATCH	Drew Jensen, 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.
OUTLIERS	4 peers fall outside 1.5× the interquartile range — consider whether any reflect one-time payments (severance, deferred-comp payouts).

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	7 th
Total compensation (D + F), as reported (no adjustments)	8 th
Reportable pay only (column D), adjusted	7 th
All sources (D + E + F), adjusted	6 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 (Drew Jensen) 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 86 similarly situated organizations (Same NTEE sector (A54), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$27,270 is reasonable (approximately the 7th 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.