

Coupeville Historic Waterfront

Executive Director / CEO

EIN 421717212

WA · NTEE A80

FY ending 2024-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Jesse Levesque, Executive Director / CEO** (\$30,459) against **every comparable organization** that fit the selection criteria — **120** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **24th** percentile of comparable organizations below the typical range for comparable organizations

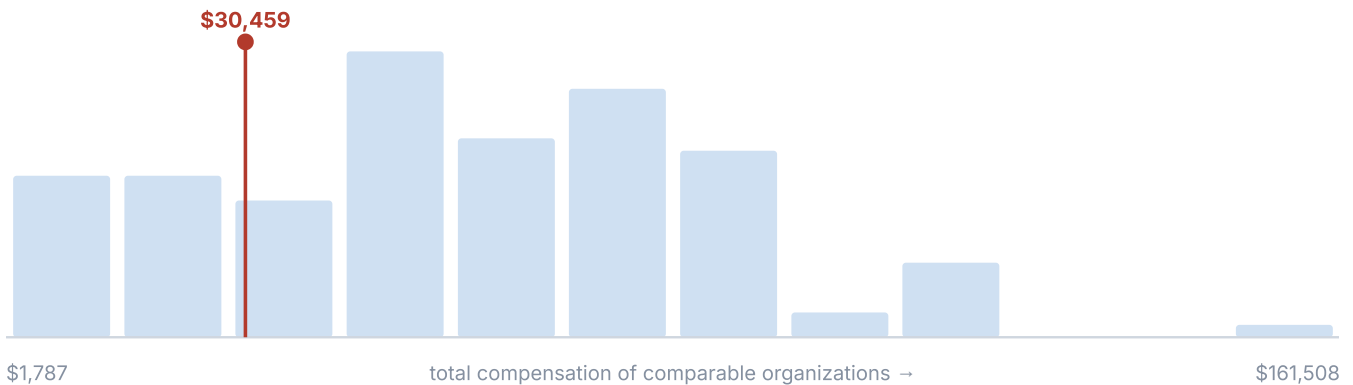
Benchmarked executive: Jesse Levesque — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A80).
BUDGET	Total revenue between \$154,130 and \$345,069 — 0.67x to 1.50x the subject's \$230,046 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A80), nationwide + budget 0.67–1.5x revenue.

120 organizations qualified on sector, size, and geography → **120** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$13,953	\$32,323	\$55,241	\$76,317	\$93,394	\$30,459
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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 WA 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
African American Heritage Trail	MA	\$229,827	Ceo	\$26,000	\$26,096	2024
Western New York Heritage Inc	NY	\$229,630	Executive Director	\$55,000	\$55,511	2024
Young Preservationists Association Of Pittsburgh	PA	\$228,825	Executive Director	\$82,046	\$94,085	2023
Historic Rittenhousetown Inc	PA	\$231,918	Executive Director	\$64,773	\$72,147	2024
The Historic Stanley Home Foundatio	CO	\$224,515	Executive Di	\$18,000	\$19,848	2023
Friends Of The Battleship North Carolina	NC	\$223,913	Executive Director	\$26,244	\$30,288	2024
Gilbert Historical Society Inc	AZ	\$236,777	Presidentceo	\$70,000	\$73,255	2025
Shenandoah Valley Black Heritage Project	VA	\$223,260	Executive Director	\$49,494	\$53,377	2024
The Jewish Historical Society Of	CT	\$238,322	Executive Director	\$49,583	\$53,460	2023
Point Cabrillo Lightkeepers Association	CA	\$238,556	Outreach Mgr	\$60,753	\$58,595	2024
Historic Rock Hill	SC	\$241,313	Executive Director	\$62,120	\$72,384	2024
Veterans To Farmers Inc	CO	\$241,926	Executive Director	\$24,320	\$26,816	2023
The Glenwood Springs Historical	CO	\$215,330	Director	\$61,921	\$66,318	2024
Friends Of The Coronado	IL	\$214,744	Executive Di	\$85,861	\$94,282	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Casino Star Theater Foundation	UT	\$245,564	Executive Director	\$6,000	\$7,061	2023
Hawaiian Historical Society	HI	\$212,439	Executive Di	\$78,204	\$78,204	2024
Greater Oneonta Historical Society	NY	\$210,971	Executive Dir.	\$59,545	\$61,874	2023
Sample-mcdougald House Preservation	FL	\$210,507	Executive Di	\$53,625	\$54,817	2025
Three Rivers Carousel Foundation	WA	\$209,800	Executive Director	\$75,195	\$75,195	2024
T L C Carnival Club Inc	LA	\$250,592	President	\$7,425	\$9,132	2024
Heritage Tourism Alliance Of Montgomery	MD	\$209,050	Executive Dir.	\$93,388	\$100,399	2023
Friends Of Harriet Beecher Stowe House	OH	\$251,465	Executive Director	\$52,169	\$61,716	2024
William H Gray Iii Memorial Foundation	DC	\$251,862	Executive Director	\$84,000	\$84,764	2023
Camp Paxson Preservation Project	MT	\$208,048	Executive Dir.	\$30,000	\$37,186	2023
Heritage Sylvania Inc	OH	\$207,974	Executive Di	\$48,288	\$58,812	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WA 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 WA 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 **120** organizations. Compensation range \$1,787–\$161,508; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$230,046); for reference, expenses \$135,415 and assets \$154,951. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Jesse Levesque, reported title " <i>Executive Dir.</i> "; benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	4 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer 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	24 th
Total compensation (D + F), as reported (no adjustments)	28 th
Reportable pay only (column D), adjusted	27 th
All sources (D + E + F), adjusted	22 nd

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 (Jesse Levesque) 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 120 similarly situated organizations (Same NTEE sector (A80), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$30,459 is reasonable (approximately the 24th 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.