

# California Heritage Museum

Executive Director / CEO

EIN 510200628  
 CA · NTEE A540  
 FY ending 2023-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Tobi Smith, Executive Director / CEO** (\$42,959) against **every comparable organization** that fit the selection criteria — **104** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **23<sup>rd</sup>** percentile of comparable organizations below the typical range for comparable organizations

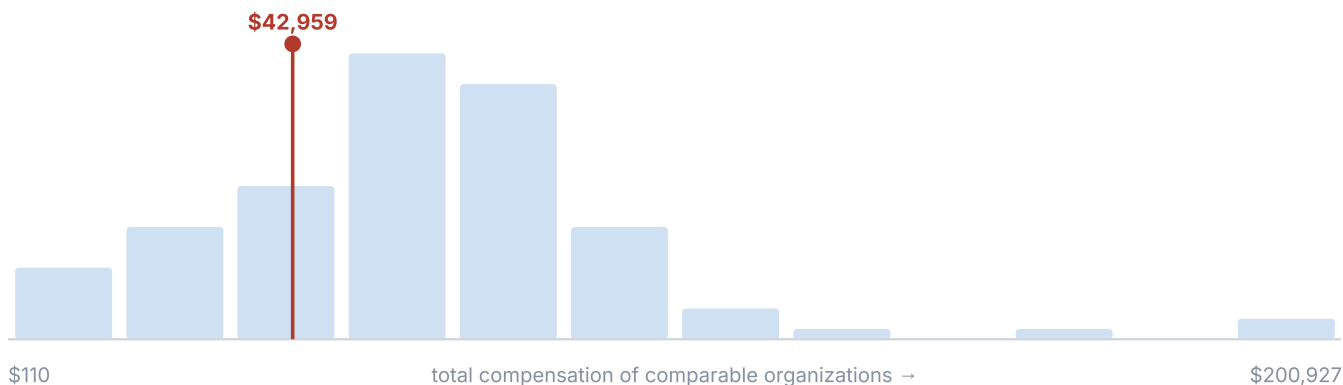
**Benchmarked executive:** Tobi Smith — reported title "EXECUTIVE DIRECTOR", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A540).
BUDGET	Total revenue between \$210,448 and \$471,153 — 0.67x to 1.50x the subject's \$314,102 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A54), nationwide + budget 0.67–1.5x revenue.

**104** organizations qualified on sector, size, and geography → **104** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$23,499	\$46,309	\$58,060	\$78,315	\$89,177	\$42,959
----------	----------	----------	----------	----------	----------



## ■ 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 CA 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="#">The Lawson Boating Heritage Center On Chautauqua Lake</a>	NY	\$314,302	Trustee	\$4,150	<b>\$4,218</b>	2024
<a href="#">Grand Traverse Lighthouse Museum</a>	MI	\$314,482	Executive Director	\$75,772	<b>\$87,974</b>	2024
<a href="#">The Gunflint Trail Historical</a>	MN	\$315,116	Executive Di	\$30,616	<b>\$34,029</b>	2024
<a href="#">Ninepipes Museum Of Early Montana</a>	MT	\$311,614	Exective Director	\$29,974	<b>\$37,418</b>	2023
<a href="#">Fairfield County Heritage</a>	OH	\$311,054	Executive Di	\$54,990	<b>\$65,514</b>	2024
<a href="#">The Rice Museum</a>	SC	\$310,577	Executive Director	\$17,248	<b>\$19,718</b>	2025
<a href="#">Heritage Museum Foundation At Grissom Air Reserve Base</a>	IN	\$318,389	Executive Director	\$68,500	<b>\$81,256</b>	2024
<a href="#">Roebing Main Gate Museum</a>	NJ	\$306,378	Executive Director	\$75,855	<b>\$78,432</b>	2023
<a href="#">Diplomacy Center Foundation</a>	DC	\$323,376	President	\$157,500	<b>\$155,466</b>	2024
<a href="#">Delmarva Discovery Center &amp; Museum Inc</a>	MD	\$323,477	Coo	\$55,000	<b>\$57,840</b>	2024
<a href="#">Houston Aeronautical Heritage</a>	TX	\$324,772	Director	\$18,438	<b>\$20,746</b>	2024
<a href="#">Matheson History Museum</a>	FL	\$325,091	Executive Director	\$46,872	<b>\$49,530</b>	2024
<a href="#">New Castle Senior Center Inc</a>	DE	\$325,580	Executive Director	\$90,716	<b>\$97,339</b>	2025
<a href="#">Smithfield Preston Foundation</a>	VA	\$302,252	Executive Dir.	\$81,912	<b>\$88,964</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Franklin Opera House Inc</a>	NH	\$301,823	Executive Director	\$29,120	<b>\$29,465</b>	2025
<a href="#">Old Mill Foundation</a>	CA	\$301,525	Executive Dir.	\$60,000	<b>\$58,279</b>	2024
<a href="#">The Waterfront Museum</a>	NY	\$300,796	President	\$89,524	<b>\$90,997</b>	2024
<a href="#">Museum Village Of Old Smith's Clove Inc</a>	NY	\$327,502	Executive Director	\$28,434	<b>\$29,755</b>	2023
<a href="#">Christiansburg Institute Inc</a>	VA	\$328,051	Executive Director	\$75,151	<b>\$81,621</b>	2024
<a href="#">Conrad Mansion Directors Inc</a>	MT	\$328,213	Museum Director	\$51,900	<b>\$64,789</b>	2023
<a href="#">Bisbee Council On The Arts And Humanities</a>	AZ	\$299,682	Museum Director	\$70,167	<b>\$78,148</b>	2023
<a href="#">Loudoun Heritage Farm Museum</a>	VA	\$329,260	Executive Di	\$53,049	<b>\$57,616</b>	2024
<a href="#">The Phelps Mansion Museum</a>	NY	\$298,199	Executive Director	\$53,480	<b>\$52,959</b>	2025
<a href="#">Nassau County Firefighters Museum And</a>	NY	\$297,237	Executive Director	\$80,000	<b>\$81,316</b>	2024
<a href="#">The American Bookbinders Museum</a>	CA	\$297,007	Executive Di	\$116,906	<b>\$116,906</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA cost of living and 2023 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 CA 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](http://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT **104** organizations. Compensation range \$110–\$200,927; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$314,102); for reference, expenses \$318,272 and assets \$228,198.
ROLE MATCH	Tobi Smith, reported title "EXECUTIVE DIRECTOR", 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.
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	23 <sup>rd</sup>
Total compensation (D + F), as reported (no adjustments)	29 <sup>th</sup>
Reportable pay only (column D), adjusted	23 <sup>rd</sup>
All sources (D + E + F), adjusted	21 <sup>st</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 (Tobi Smith) 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 104 similarly situated organizations (Same NTEE sector (A54), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$42,959 is reasonable (approximately the 23<sup>rd</sup> 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.