

Western Maine Play Museum

Executive Director / CEO

EIN 800959538

ME · NTEE A50

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Nikki Dustin, Executive Director / CEO** (\$22,077) against **every comparable organization** that fit the selection criteria — **30** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **50th** percentile of comparable organizations within the typical range

Benchmarked executive: Nikki Dustin — 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 (A50).

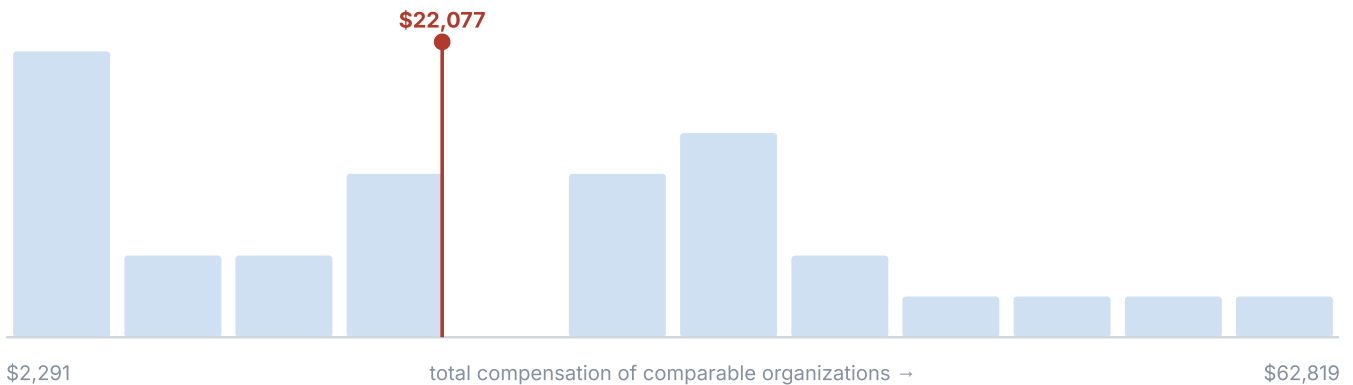
BUDGET Total revenue between \$59,211 and \$132,564 — 0.67x to 1.50x the subject's \$88,376 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (A50), nationwide + budget 0.67–1.5x revenue.

30 organizations qualified on sector, size, and geography

→ **30** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$3,902	\$9,732	\$25,029	\$36,186	\$46,615	\$22,077
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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 ME 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
Moclips By The Sea Historical Society	WA	\$88,622	Director/curator	\$4,500	\$4,023	2024
Koshare Indian Museum Inc	CO	\$89,322	Manger	\$50,000	\$47,880	2024
El Paso Holocaust Museum Foundation	TX	\$86,514	Museum Exec Dir	\$2,227	\$2,291	2023
The National Museum Of The	PA	\$85,055	Curator & Mu	\$8,875	\$9,100	2023
Ukrainian American	MI	\$83,474	Executive Di	\$36,000	\$38,204	2023
Pierre Claeysens Veterans Foundation	CA	\$81,667	President	\$22,500	\$19,403	2024
Patten Lumbermen's Museum Inc	ME	\$81,354	Secretary/treasurer	\$31,905	\$31,905	2024
Stuart Heritage Inc	FL	\$96,465	Recording Se	\$6,336	\$6,120	2023
Basketball Museum Of Illinois Inc	IL	\$79,243	Executive Dir.	\$4,000	\$3,927	2024
Camp Ritchie Museum Inc	MD	\$77,205	Director	\$30,330	\$28,318	2024
Cowboy Hall Of Fame Affiliated Fund Of	OK	\$76,727	Secretary	\$25,864	\$29,282	2023
Home Of Sliced Bread Corporation	MO	\$75,168	Secretary	\$5,685	\$5,858	2025
Akin Hall Association	NY	\$103,447	Curator	\$23,400	\$21,740	2023
C Grier Beam Truck Museum	NC	\$73,082	Secretary	\$36,400	\$37,560	2024
Nebraska Firefighters Foundation	NE	\$104,208	Executive Director	\$31,800	\$34,157	2024
Missouri Veterinary Medical	MO	\$70,046	Executive Di	\$3,473	\$3,674	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Stanley Museum Inc	ME	\$67,395	Executive Director	\$15,683	\$16,146	2023
Interior And Arctic Alaska Aeronautical Foundation	AK	\$65,366	Operations Director	\$29,959	\$28,604	2024
Louholtz Upper Ohio Valley Hall Of	OH	\$60,276	Board Member	\$45,100	\$46,474	2025
Aviation Hall Of Fame And Museum Of New Jersey	NJ	\$116,623	Executive Director	\$40,700	\$36,290	2024
Water Mill Museum	NY	\$119,739	Director/mgr	\$39,179	\$35,356	2024
Florida Association Of Museums	FL	\$120,156	Executive Director	\$55,650	\$53,751	2023
Mennonite Heritage & Agrcltr Museum	KS	\$120,970	Museum Director/curator	\$18,915	\$21,010	2023
The Sam Houston Masonic Library And Museum Association	TX	\$121,623	Treasurer	\$3,000	\$2,920	2025
Bluegrass Heritage Museum Inc	KY	\$121,829	Executive-di	\$38,016	\$40,788	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to ME 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 ME 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 **30** organizations. Compensation range \$2,291–\$62,819; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$88,376); for reference, expenses \$144,608 and assets \$636,937.
Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.

ROLE MATCH Nikki Dustin, reported title "EXECUTIVE DI", 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.

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	50 th
Total compensation (D + F), as reported (no adjustments)	43 rd
Reportable pay only (column D), adjusted	53 rd
All sources (D + E + F), adjusted	40 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 (Nikki Dustin) 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 30 similarly situated organizations (Same NTEE sector (A50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$22,077 is reasonable (approximately the 50th 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.