

Children's Museum Of Montana

Executive Director / CEO

EIN 841370101

MT · NTEE A520

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Sherrie Neff, Executive Director / CEO** (\$54,827) against **every comparable organization** that fit the selection criteria — **32** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **53rd** percentile of comparable organizations within the typical range

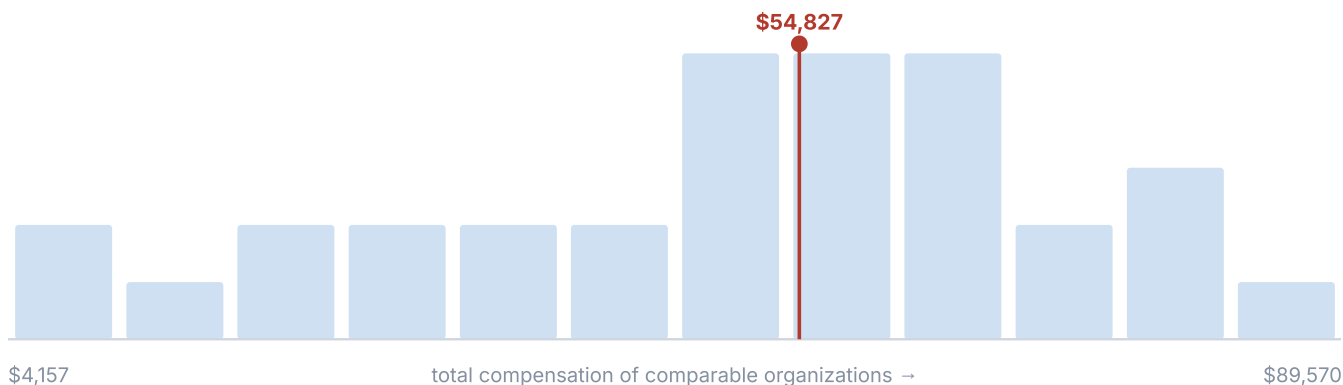
Benchmarked executive: Sherrie Neff — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A520).
BUDGET	Total revenue between \$263,523 and \$589,977 — 0.67x to 1.50x the subject's \$393,318 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A52), nationwide + budget 0.67–1.5x revenue.

32 organizations qualified on sector, size, and geography → **32** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$23,226	\$35,936	\$53,585	\$64,572	\$75,261	\$54,827
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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 MT 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
Children's Museum Of Findlay	OH	\$394,125	Executive Di	\$54,300	\$51,823	2024
Amelia Park Children's Museum Inc	MA	\$402,328	Executive Director	\$14,306	\$11,926	2023
Flip Museum Inc	OR	\$405,336	Executive Director	\$66,667	\$54,348	2025
Playzeum Yuba-sutter	CA	\$377,489	Executive Dir.	\$99,959	\$75,772	2025
Raven Hill Discovery Center	MI	\$360,028	Executive Dir.	\$24,923	\$23,180	2024
San Luis Obispo Children's Museum	CA	\$432,411	Executive Dir.	\$111,814	\$89,570	2023
Wonderfeet Kids Museum Inc	VT	\$441,108	Executive Di	\$47,500	\$44,353	2023
Hands On Childrens Museum Inc	FL	\$345,304	Director	\$11,000	\$9,586	2023
Aha A Hands On Adventure	OH	\$344,152	Executive Di	\$55,000	\$52,491	2024
Children's Museum Of Jacksonville	NC	\$444,436	Executive Director	\$65,539	\$61,021	2024
Scioto County Childrens Museum Inc	OH	\$339,664	Director	\$67,472	\$64,394	2024
Children's Discovery Museum Of Cape Cod Inc	MA	\$447,408	Exec Director	\$87,032	\$70,472	2024
Kids Discovery Factory Inc	IN	\$337,260	Executive Director	\$53,993	\$52,822	2023
Upper Peninsula Children's Museum	MI	\$452,246	Executive Di	\$70,000	\$65,105	2024
Lutz Children's Museum Inc	CT	\$463,864	Executive Director	\$77,808	\$67,679	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Adventure Childrens Museum	OR	\$470,174	Executive Dir.	\$36,978	\$30,943	2024
Explore Children's Museum Of Sun	WI	\$472,035	Executive Director	\$56,923	\$55,150	2023
Kearney Area Children's Museum	NE	\$473,812	Executive Di	\$50,302	\$50,191	2023
Des Moines Childrens Museum	IA	\$306,163	Current Exc Dir	\$23,274	\$23,641	2023
Children's Discovery Museum	ME	\$480,697	Executive Director	\$45,415	\$42,188	2023
The Virgin Island Childrens Museum	VI	\$490,033	Executive Dir.	\$36,000	\$36,000	2023
Sandcastles A Lake Michigan Childrens Museum	MI	\$295,915	Executive Director	\$64,594	\$61,851	2023
Childrens Museum Of Yuma County Inc	AZ	\$291,227	Ceo	\$54,130	\$48,294	2023
Hawaii Keiki Museum	HI	\$511,353	Museum Director / Ceo	\$5,153	\$4,157	2024
Kids Discovery Museum	WA	\$518,759	Executive Director	\$44,307	\$35,744	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MT 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 MT 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 32 organizations. Compensation range \$4,157–\$89,570; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$393,318); for reference, expenses \$317,065 and assets \$407,786.

ROLE MATCH Sherrie Neff, reported title "*EXECUTIVE DIRECTOR*", benchmarked as Executive Director / CEO. The title maps directly to this role.

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	53 rd
Total compensation (D + F), as reported (no adjustments)	47 th
Reportable pay only (column D), adjusted	56 th
All sources (D + E + F), adjusted	53 rd

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 (Sherrie Neff) 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 32 similarly situated organizations (Same NTEE sector (A52), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$54,827 is reasonable (approximately the 53rd 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.