

The Castle Museum

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Scott Britton, Executive Director / CEO** (\$65,157) against **every comparable organization** that fit the selection criteria — **109** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **65th** percentile of comparable organizations within the typical range

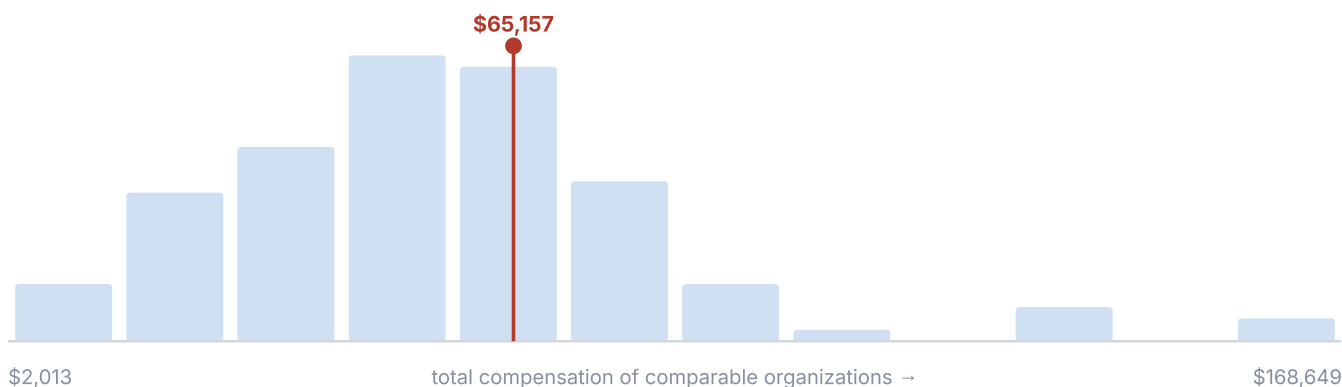
Benchmarked executive: Scott Britton — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A54).
BUDGET	Total revenue between \$250,659 and \$561,178 — 0.67x to 1.50x the subject's \$374,119 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A54), nationwide + budget 0.67–1.5x revenue.

109 organizations qualified on sector, size, and geography → **109** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$23,786	\$39,509	\$51,947	\$70,419	\$85,177	\$65,157
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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 OH 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
Tillamook County Pioneer Museum	OR	\$373,195	Executive Dir.	\$52,576	\$47,460	2023
Natural History Institute	AZ	\$370,062	Executive Dir.	\$96,726	\$90,423	2023
Hamilton Wood Type & Printing Museum Inc	WI	\$367,963	Administrative Executive D	\$44,200	\$43,583	2024
Nichols House Museum Inc	MA	\$367,783	Executive Di	\$102,202	\$86,711	2024
Aliceville Museum Inc	AL	\$366,684	Executive Director	\$81,834	\$83,471	2024
The Museum - Greenwood South	SC	\$382,009	Executive Di	\$53,820	\$56,815	2022
Heritage Museum Of Orange County	CA	\$365,000	Executive Dir.	\$52,500	\$42,802	2024
West Virginia Mine Wars Museum	WV	\$364,225	Executive Director	\$66,619	\$68,103	2024
Gammelgarden Museum Of Scandia	MN	\$386,836	Director	\$56,806	\$52,996	2024
Livingston Depot Foundation Inc	MT	\$387,692	Executive Di	\$60,000	\$61,064	2024
Niles Essanay Silent Film Museum Inc	CA	\$391,377	President/historian (Started 1/7/24)	\$18,000	\$14,675	2024
American Museum Tort Law Inc	CT	\$391,615	Executive Director	\$71,635	\$63,415	2024
Motts Military Museum Inc	OH	\$356,253	Executive Director	\$60,542	\$60,542	2024
Rowan Museum Inc	NC	\$355,798	Exec Dir (Pr	\$34,431	\$33,589	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Dekalb County History Center	IL	\$392,710	Executive Di	\$62,577	\$59,800	2023
King Manor Assoc Of Long Island Inc	NY	\$393,329	Executive Director	\$68,720	\$58,629	2024
Michigan Heroes Museum	MI	\$353,034	Executive Di	\$72,260	\$70,419	2024
Colorado Model Railroad Museum	CO	\$353,007	Executive Director	\$42,606	\$38,572	2024
Fort Chadbourne Foundation	TX	\$395,333	Director	\$45,510	\$44,251	2023
National Native American Hall Of Fame	MT	\$395,664	Executive Director	\$30,000	\$30,532	2024
George L Carter Railroad Musuem Inc	TN	\$348,858	Assistant Director	\$41,750	\$41,434	2024
Old Jail Museum And Heritage Center Inc	PA	\$348,412	Secretary / Tour Guide / Manager	\$52,300	\$49,242	2024
Sandusky Area Maritime Association	OH	\$345,605	Executive Di	\$46,500	\$46,500	2024
America On Wheels Inc	PA	\$342,357	Executive Di	\$13,846	\$13,037	2024
Moffat Road Railroad Museum Association	CO	\$406,818	Executive Director	\$53,200	\$48,163	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OH 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 OH 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	109 organizations. Compensation range \$2,013–\$168,649; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$374,119); for reference, expenses \$356,592 and assets \$2,691,683.
ROLE MATCH	Scott Britton, reported title "EXECUTIVE DI", 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	5 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	65 th
Total compensation (D + F), as reported (no adjustments)	61 st
Reportable pay only (column D), adjusted	67 th
All sources (D + E + F), adjusted	62 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 (Scott Britton) 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 109 similarly situated organizations (Same NTEE sector (A54), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$65,157 is reasonable (approximately the 65th 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.