

# Santa Paula Art Museum

Executive Director / CEO

EIN 920179722

CA · NTEE A51

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Jennifer Heighton, Executive Director / CEO** (\$99,274) against **every comparable organization** that fit the selection criteria — **44** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **75<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Jennifer Heighton — 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 (A51).

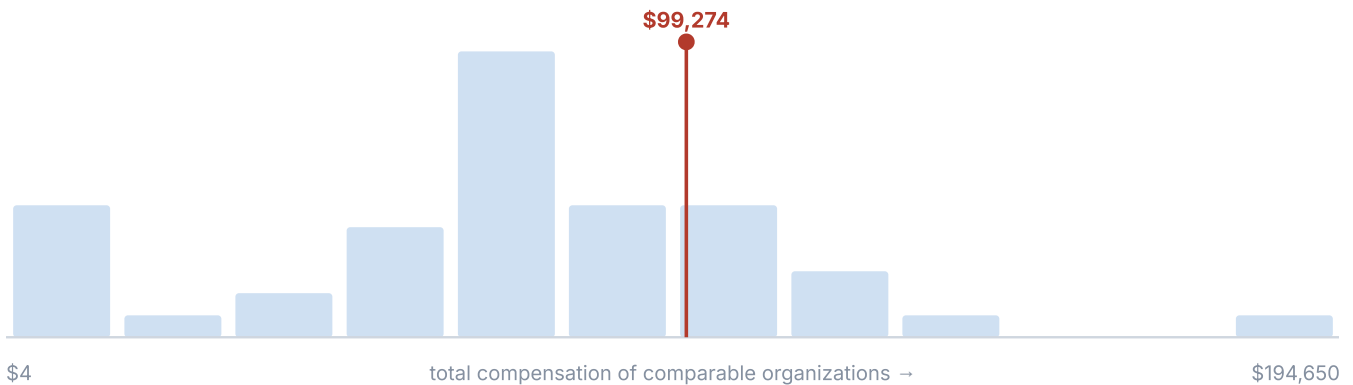
**BUDGET** Total revenue between \$264,396 and \$591,933 — 0.67x to 1.50x the subject's \$394,622 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (A51), nationwide + budget 0.67–1.5x revenue.

**44** organizations qualified on sector, size, and geography

→ **44** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$13,360	\$59,584	\$76,450	\$96,017	\$112,916	\$99,274
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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 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="#">North Carolina Pottery Museum Inc</a>	NC	\$394,862	Executive Director	\$68,195	<b>\$79,498</b>	2025
<a href="#">Concrete Couch</a>	CO	\$396,632	Executive Director	\$60,000	<b>\$68,595</b>	2023
<a href="#">Doral Contemporary Art Museum Inc</a>	FL	\$398,641	President	\$2,000	<b>\$2,176</b>	2024
<a href="#">Michelson Museum Of Art</a>	TX	\$388,017	Executive Dir.	\$53,900	<b>\$62,440</b>	2024
<a href="#">516 Arts</a>	NM	\$383,975	President/ed	\$91,220	<b>\$113,621</b>	2024
<a href="#">New Jersey State Museum Foundation</a>	NJ	\$383,083	Interim Ed	\$28,750	<b>\$29,727</b>	2024
<a href="#">Mcperson Museum &amp; Arts Foundation</a>	KS	\$383,070	Exe Director	\$55,005	<b>\$70,850</b>	2023
<a href="#">Lagrange Art Museum Inc</a>	GA	\$422,931	Executive Di	\$65,473	<b>\$76,238</b>	2024
<a href="#">Cartoon Art Museum Of California</a>	CA	\$365,349	Executive Director	\$70,284	<b>\$70,284</b>	2024
<a href="#">Sumter Gallery Of Art</a>	SC	\$361,959	Executive Di	\$12,513	<b>\$14,727</b>	2025
<a href="#">Dixie Center For The Arts Inc</a>	LA	\$350,701	Executive Director	\$78,706	<b>\$100,366</b>	2024
<a href="#">Waterworks Visual Arts Center Inc</a>	NC	\$348,857	Executive Di	\$76,743	<b>\$91,831</b>	2024
<a href="#">Offcenter Community Arts Project</a>	NM	\$348,177	Executive Director	\$62,423	<b>\$80,049</b>	2023
<a href="#">Mitte Cultural District</a>	TX	\$332,344	Executive Dir.	\$75,000	<b>\$89,449</b>	2023
<a href="#">Bozeman Art Museum</a>	MT	\$332,259	Executive Director	\$49,000	<b>\$61,169</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Torrance Cultural Arts Center</a>	CA	\$457,647	Executive Director	\$101,435	<b>\$101,435</b>	2024
<a href="#">Wharton Esherick Museum</a>	PA	\$330,251	Executive Director	\$111,483	<b>\$128,749</b>	2024
<a href="#">Arnot Art Museum</a>	NY	\$460,339	Trustee	\$4	<b>\$4</b>	2023
<a href="#">Lowell Art Association</a>	MA	\$475,992	President	\$106,923	<b>\$111,271</b>	2024
<a href="#">International Art Museum Of America</a>	CA	\$311,017	Director	\$12,408	<b>\$12,774</b>	2023
<a href="#">4 Elements Studio Inc</a>	NY	\$483,049	Executive Director	\$62,000	<b>\$64,881</b>	2024
<a href="#">Coos Art Museum</a>	OR	\$484,043	Executive Director	\$67,333	<b>\$72,414</b>	2024
<a href="#">Quincy Art Center</a>	IL	\$484,086	Executive Director	\$64,913	<b>\$72,000</b>	2025
<a href="#">Washington Project For The Arts Inc</a>	DC	\$487,921	Interim Executive Dir (Thru April)	\$52,404	<b>\$54,828</b>	2023
<a href="#">Visual Art Exchange</a>	NC	\$490,255	Executive Director	\$65,795	<b>\$81,055</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 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 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](https://peerbasis.org/methodology).

## Sample, role match & sensitivity

**PEER COUNT** 44 organizations. Compensation range \$4–\$194,650; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$394,622); for reference, expenses \$701,497 and assets \$2,148,308. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

**ROLE MATCH** Jennifer Heighton, reported title "EXECUTIVE DI", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	75 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	84 <sup>th</sup>
Reportable pay only (column D), adjusted	77 <sup>th</sup>
All sources (D + E + F), adjusted	75 <sup>th</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 (Jennifer Heighton) 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 44 similarly situated organizations (Same NTEE sector (A51), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$99,274 is reasonable (approximately the 75<sup>th</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.