

# Stanley Museum Inc

Executive Director / CEO

EIN 010379498  
 ME · NTEE A500  
 FY ending 2023-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Deborah B Smith, Executive Director / CEO** (\$15,683) against **every comparable organization** that fit the selection criteria — **22** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 41<sup>st</sup> percentile of comparable organizations**

within the typical range

**Benchmarked executive:** Deborah B 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 (A500).

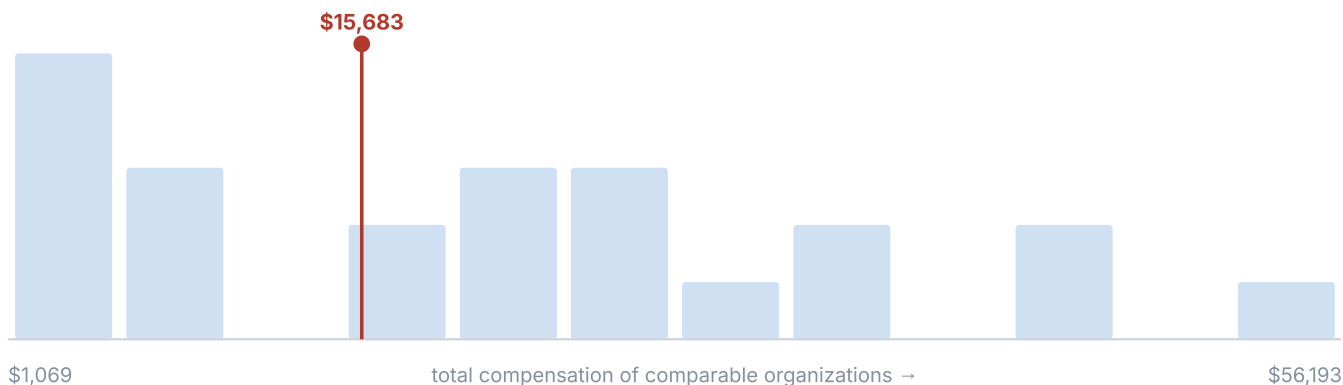
**BUDGET** Total revenue between \$45,154 and \$101,092 — 0.67x to 1.50x the subject's \$67,395 (the band tightens as size grows).

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

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

→ **22** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$3,593	\$5,754	\$20,700	\$30,353	\$44,338	<b>\$15,683</b>
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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
<a href="#">Interior And Arctic Alaska Aeronautical Foundation</a>	AK	\$65,366	Operations Director	\$29,959	<b>\$27,783</b>	2024
<a href="#">Missouri Veterinary Medical</a>	MO	\$70,046	Executive Di	\$3,473	<b>\$3,568</b>	2024
<a href="#">C Grier Beam Truck Museum</a>	NC	\$73,082	Secretary	\$36,400	<b>\$36,483</b>	2024
<a href="#">Louholtz Upper Ohio Valley Hall Of</a>	OH	\$60,276	Board Member	\$45,100	<b>\$45,141</b>	2025
<a href="#">Home Of Sliced Bread Corporation</a>	MO	\$75,168	Secretary	\$5,685	<b>\$5,691</b>	2025
<a href="#">Mcduffie Museum Inc</a>	GA	\$58,877	Treasurer	\$1,065	<b>\$1,069</b>	2023
<a href="#">Stoney Hill Foundation Inc</a>	PA	\$58,777	Assistant Executive Director	\$59,628	<b>\$56,193</b>	2025
<a href="#">Oliver Hazard Perry Shipyard</a>	PA	\$58,200	Executive Director/ceo/pre	\$20,630	<b>\$19,956</b>	2024
<a href="#">Cowboy Hall Of Fame Affiliated Fund Of</a>	OK	\$76,727	Secretary	\$25,864	<b>\$28,442</b>	2023
<a href="#">Camp Ritchie Museum Inc</a>	MD	\$77,205	Director	\$30,330	<b>\$27,505</b>	2024
<a href="#">Basketball Museum Of Illinois Inc</a>	IL	\$79,243	Executive Dir.	\$4,000	<b>\$3,814</b>	2024
<a href="#">Patten Lumbermen's Museum Inc</a>	ME	\$81,354	Secretary/treasurer	\$31,905	<b>\$30,990</b>	2024
<a href="#">Pierre Claeysens Veterans Foundation</a>	CA	\$81,667	President	\$22,500	<b>\$18,846</b>	2024
<a href="#">Ukrainian American</a>	MI	\$83,474	Executive Di	\$36,000	<b>\$37,108</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">The National Museum Of The</a>	PA	\$85,055	Curator & Mu	\$8,875	<b>\$8,839</b>	2023
<a href="#">Rocky Mountain Motorcycle Museum &amp; Hall Of Fame</a>	CO	\$48,949	President	\$16,500	<b>\$15,347</b>	2024
<a href="#">El Paso Holocaust Museum Foundation</a>	TX	\$86,514	Museum Exec Dir	\$2,227	<b>\$2,225</b>	2023
<a href="#">Western Maine Play Museum</a>	ME	\$88,376	Executive Di	\$22,077	<b>\$21,444</b>	2024
<a href="#">Delaware Sports Museum And</a>	DE	\$46,267	Executive Director	\$23,000	<b>\$22,490</b>	2023
<a href="#">Moclips By The Sea Historical Society</a>	WA	\$88,622	Director/curator	\$4,500	<b>\$3,908</b>	2024
<a href="#">Koshare Indian Museum Inc</a>	CO	\$89,322	Manger	\$50,000	<b>\$46,506</b>	2024
<a href="#">Stuart Heritage Inc</a>	FL	\$96,465	Recording Se	\$6,336	<b>\$5,944</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to ME 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 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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT	22 organizations. Compensation range \$1,069–\$56,193; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$67,395); for reference, expenses \$102,599 and assets \$720,474. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Deborah B Smith, reported title <i>"Executive Director"</i> , 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.

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	41 <sup>st</sup>
Total compensation (D + F), as reported (no adjustments)	36 <sup>th</sup>
Reportable pay only (column D), adjusted	45 <sup>th</sup>
All sources (D + E + F), adjusted	32 <sup>nd</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 (Deborah B 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 22 similarly situated organizations (Same NTEE sector (A50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$15,683 is reasonable (approximately the 41<sup>st</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.