

Mastic Chemical Company No 1 Inc

Executive Director / CEO

EIN 112575341

NY · NTEE M24

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Frank Scibilia, Executive Director / CEO** (\$1,500) against **every comparable organization** that fit the selection criteria — **40** 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: Frank Scibilia — reported title "TREASURER", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (M24).
BUDGET	Total revenue between \$177,874 and \$398,226 — 0.67x to 1.50x the subject's \$265,484 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (M24) + NY + budget 0.67–1.5x revenue.

40 organizations qualified on sector, size, and geography → **40** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$463	\$618	\$1,243	\$3,001	\$6,209	\$1,500
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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 NY 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
Valley Stream Fire Dept Inc	NY	\$261,037	Maint Chairman	\$2,400	\$2,338	2025
Lake Placid Volunteer Fire	NY	\$270,494	Deputy Secre	\$2,500	\$2,500	2024
Windsor Fire Company Inc	NY	\$258,763	President/captain	\$1,000	\$1,000	2024
Gerry Volunteer Fire Department Inc	NY	\$257,078	President	\$200	\$206	2023
Ausable Forks Fire Department Inc	NY	\$277,098	President	\$500	\$515	2023
Webster Volunteer Fire Department Inc	NY	\$279,416	Treasurer	\$9,440	\$9,719	2023
Canajoharie Volunteer Firefighters Inc	NY	\$281,037	Treasurer	\$500	\$500	2024
Wantagh Fire Department	NY	\$249,513	Recording Secretary	\$6,500	\$6,500	2024
Warwick Fire Department	NY	\$244,809	President	\$2,000	\$2,000	2024
Rye Volunteer Firefighters Inc	NY	\$288,373	Chief/secretary	\$1,200	\$1,200	2024
Mendon Fire Department Inc	NY	\$289,747	President	\$1,200	\$1,235	2023
United Fire Company No 1	NY	\$239,248	Financial Se	\$3,000	\$3,000	2024
Lake Pleasant Volunteer Fire Department	NY	\$230,088	Vice President	\$3,554	\$3,554	2024
Town Of Carlton Fire Company No 1 Inc	NY	\$301,023	President	\$480	\$480	2024
Vestal Fire Department Inc	NY	\$229,649	Recording Secretary	\$1,000	\$1,030	2023
Clarendon Fire Company Inc	NY	\$301,735	President	\$500	\$500	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Freehold Volunteer Fire Company Inc	NY	\$220,673	President	\$500	\$515	2023
Hope Engine Company Number 1 Of White Plains New York	NY	\$220,265	Treasurer	\$300	\$309	2023
Fishers Island Fire Department	NY	\$216,886	Fire Chief	\$3,000	\$3,000	2024
Potsdam Volunteer Fire Department	NY	\$316,461	Warden	\$300	\$292	2025
Kings Park Fire Department Inc	NY	\$318,169	Secretary	\$6,000	\$6,000	2024
Monticello Fire Department Inc	NY	\$206,137	Treasurer	\$1,200	\$1,235	2023
Huntington Manor Volunteer Fire	NY	\$327,323	Chief	\$1,800	\$1,800	2024
People's Firehouse Inc	NY	\$195,289	Executive Director	\$39,500	\$39,500	2024
Ae Crandall Hook And Ladder Co Inc	NY	\$193,746	Chief	\$300	\$300	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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 40 organizations. Compensation range \$206–\$39,500; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$265,484); for reference, expenses \$260,664 and assets \$0.

ROLE MATCH Frank Scibilia, reported title "*TREASURER*", benchmarked as Executive Director / CEO.
Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.

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	53 rd
Total compensation (D + F), as reported (no adjustments)	53 rd
Reportable pay only (column D), adjusted	55 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 (Frank Scibilia) 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 40 similarly situated organizations (Same NTEE sector (M24) + NY + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$1,500 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.