

# Port Jefferson Volunteer Firemens Benevolent Association Inc

Executive Director / CEO

EIN 116076455  
 NY · NTEE M24Z  
 FY ending 2023-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Marty Mandelbaum, Executive Director / CEO** (\$750) against **every comparable organization** that fit the selection criteria — **28** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **25<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Marty Mandelbaum — reported title "SECRETARY", 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 (M24Z).
BUDGET	Total revenue between \$104,377 and \$233,682 — 0.67x to 1.50x the subject's \$155,788 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (M24) + NY + budget 0.67–1.5x revenue.

**28** organizations qualified on sector, size, and geography → **28** within the band form the benchmarked peer set.

## Distribution of comparable compensation



<b>\$440</b> 10TH	<b>\$713</b> 25TH	<b>\$1,207</b> MEDIAN	<b>\$2,915</b> 75TH	<b>\$6,284</b> 90TH	<b>\$750</b> THIS ORG · 25TH
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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
<a href="#">Hilton Fire Department</a>	NY	\$151,132	Board Treasurer	\$9,975	<b>\$9,689</b>	2024
<a href="#">Eagle Fire Engine &amp; Hose Company No 1 2</a>	NY	\$160,506	President	\$100	<b>\$100</b>	2023
<a href="#">Spencerport Volunteer Firemens Assoc Inc</a>	NY	\$164,917	President	\$2,000	<b>\$2,000</b>	2023
<a href="#">St Paul Blvd Fire Association Inc</a>	NY	\$138,653	President	\$500	<b>\$500</b>	2023
<a href="#">Springs Fire Department Inc</a>	NY	\$174,314	Chief	\$1,500	<b>\$1,500</b>	2023
<a href="#">Bethany Volunteer Fire Company Incorporated</a>	NY	\$135,338	Treasurer	\$1,200	<b>\$1,166</b>	2024
<a href="#">Manhasset-lakeville Fire Department Corp</a>	NY	\$179,932	Treasurer	\$750	<b>\$750</b>	2023
<a href="#">Cattaraugus Volunteer Fire Co Inc</a>	NY	\$181,531	Treasurer	\$1,000	<b>\$946</b>	2025
<a href="#">Lebanon Valley Protective</a>	NY	\$182,228	Pres/treas	\$1,500	<b>\$1,500</b>	2023
<a href="#">Depew Volunteer Fire Department Inc</a>	NY	\$182,645	Secretary	\$1,200	<b>\$1,166</b>	2024
<a href="#">Millbrook Engine Hook &amp; Ladder Co</a>	NY	\$185,671	2nd Lt, Fd/secretary	\$7,150	<b>\$6,945</b>	2024
<a href="#">North Granville Hose Co Inc</a>	NY	\$125,087	Treasurer	\$6,000	<b>\$6,000</b>	2023
<a href="#">Cronomer Valley Fire Department Inc</a>	NY	\$187,958	Vice Preside	\$600	<b>\$600</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Vol &amp; Exempt Firefighters Benevolent Assoc Of Briarcliff Manor Ny</a>	NY	\$192,067	President	\$3,000	<b>\$2,914</b>	2024
<a href="#">East Syracuse Fire Department Inc</a>	NY	\$192,446	Caretaker	\$1,250	<b>\$1,214</b>	2024
<a href="#">Doyle Volunteer Hose Company</a>	NY	\$192,512	Interim Secretary	\$2,917	<b>\$2,917</b>	2023
<a href="#">Ae Crandall Hook And Ladder Co Inc</a>	NY	\$193,746	Chief	\$300	<b>\$291</b>	2024
<a href="#">People's Firehouse Inc</a>	NY	\$195,289	Executive Director	\$39,500	<b>\$38,367</b>	2024
<a href="#">Deerfield Volunteer Fire Company I</a>	NY	\$113,918	Secretary	\$600	<b>\$583</b>	2024
<a href="#">Community Fire Co Of Pavilion Inc</a>	NY	\$113,359	Treasurer	\$1,200	<b>\$1,166</b>	2024
<a href="#">Wading River Fire Dept</a>	NY	\$110,167	Secretary	\$2,100	<b>\$2,100</b>	2023
<a href="#">Monticello Fire Department Inc</a>	NY	\$206,137	Treasurer	\$1,200	<b>\$1,200</b>	2023
<a href="#">Farmingville Fire Dept Benevolent Association</a>	NY	\$104,658	Treasurer	\$5,000	<b>\$4,857</b>	2024
<a href="#">Fishers Island Fire Department</a>	NY	\$216,886	Fire Chief	\$3,000	<b>\$2,914</b>	2024
<a href="#">Hope Engine Company Number 1 Of White Plains New York</a>	NY	\$220,265	Treasurer	\$300	<b>\$300</b>	2023

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

## Sample, role match & sensitivity

PEER COUNT	28 organizations. Compensation range \$100–\$38,367; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$155,788); for reference, expenses \$16,659 and assets \$971,195. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Marty Mandelbaum, reported title " <i>SECRETARY</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
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	25 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	25 <sup>th</sup>
Reportable pay only (column D), adjusted	25 <sup>th</sup>
All sources (D + E + F), adjusted	25 <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 (Marty Mandelbaum) 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 28 similarly situated organizations (Same NTEE sector (M24) + NY + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$750 is reasonable (approximately the 25<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.