

Nassau County Firefighters Museum And

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Alana Petrocelli, Executive Director / CEO** (\$80,000) against **every comparable organization** that fit the selection criteria — **110** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **82nd** percentile of comparable organizations within the typical range

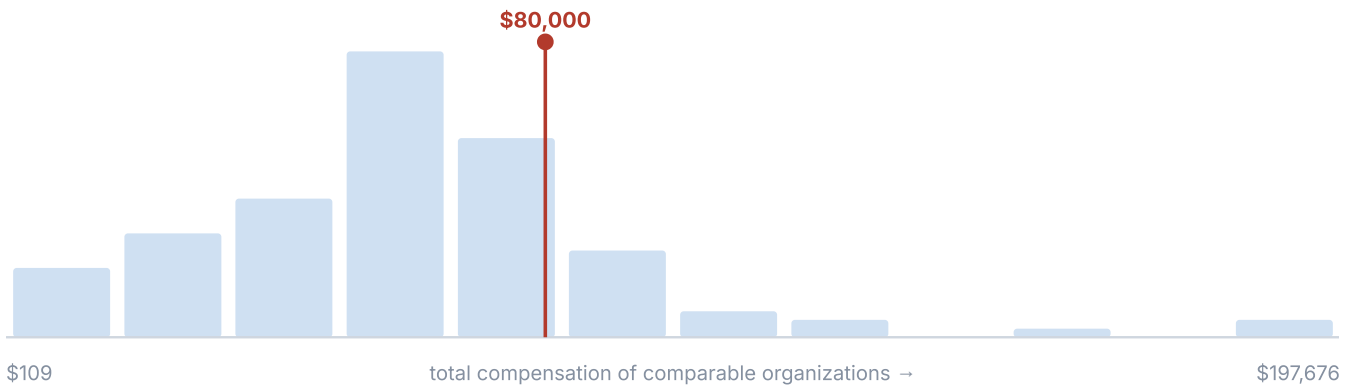
Benchmarked executive: Alana Petrocelli — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A54).
BUDGET	Total revenue between \$199,148 and \$445,855 — 0.67x to 1.50x the subject's \$297,237 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A54), nationwide + budget 0.67–1.5x revenue.

110 organizations qualified on sector, size, and geography → **110** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$20,310	\$44,089	\$56,794	\$75,861	\$87,994	\$80,000
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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
The American Bookbinders Museum	CA	\$297,007	Executive Di	\$116,906	\$115,014	2023
The Phelps Mansion Museum	NY	\$298,199	Executive Director	\$53,480	\$52,101	2025
Bisbee Council On The Arts And Humanities	AZ	\$299,682	Museum Director	\$70,167	\$76,885	2023
The Waterfront Museum	NY	\$300,796	President	\$89,524	\$89,524	2024
The Citizen Soldiers Education	VA	\$293,178	Executive Director	\$36,000	\$39,603	2023
Old Mill Foundation	CA	\$301,525	Executive Dir.	\$60,000	\$57,336	2024
The Sandra Bornstein Holocaust Education	RI	\$292,809	Executive Director	\$76,524	\$83,601	2023
Franklin Opera House Inc	NH	\$301,823	Executive Director	\$29,120	\$28,989	2025
Smithfield Preston Foundation	VA	\$302,252	Executive Dir.	\$81,912	\$87,525	2024
Heritage Square Foundation	AZ	\$290,839	Executive Director	\$65,730	\$72,022	2023
Cloud County Historical Society	KS	\$290,510	Curator	\$24,480	\$30,132	2023
Governor Frank G Clement Railroad	TN	\$289,001	Executive Di	\$48,808	\$58,453	2023
Roebing Main Gate Museum	NJ	\$306,378	Executive Director	\$75,855	\$77,164	2023
Jewish War Veterans Of The Usa National	DC	\$286,022	National Executive Director	\$3,021	\$3,020	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Rice Museum	SC	\$310,577	Executive Director	\$17,248	\$19,399	2025
Fairfield County Heritage	OH	\$311,054	Executive Di	\$54,990	\$64,455	2024
Old Red Courthouse Inc	TX	\$283,360	Executive Dir.	\$75,000	\$83,025	2024
Ninepipes Museum Of Early Montana	MT	\$311,614	Exective Director	\$29,974	\$36,812	2023
California Heritage Museum	CA	\$314,102	Executive Director	\$42,959	\$42,264	2023
The Lawson Boating Heritage Center On Chautauqua Lake	NY	\$314,302	Trustee	\$4,150	\$4,150	2024
Grand Traverse Lighthouse Museum	MI	\$314,482	Executive Director	\$75,772	\$86,551	2024
The Gunflint Trail Historical	MN	\$315,116	Executive Di	\$30,616	\$33,478	2024
The Wyck Association	PA	\$278,294	Executive Dir.	\$77,297	\$87,824	2023
Heritage Museum Foundation At Grissom Air Reserve Base	IN	\$318,389	Executive Director	\$68,500	\$79,941	2024
Mitchell County Historical Society Inc	KS	\$275,305	Curator	\$38,734	\$46,309	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 **110** organizations. Compensation range \$109–\$197,676; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$297,237); for reference, expenses \$232,479 and assets \$2,039,575.
ROLE MATCH	Alana Petrocelli, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	2 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	82 nd
Total compensation (D + F), as reported (no adjustments)	87 th
Reportable pay only (column D), adjusted	84 th
All sources (D + E + F), adjusted	80 th

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 (Alana Petrocelli) 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 110 similarly situated organizations (Same NTEE sector (A54), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$80,000 is reasonable (approximately the 82nd 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.