

Bucks County Audubon Society

Executive Director / CEO

EIN 237185488

PA · NTEE C300

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Michael Celec, Executive Director / CEO** (\$67,336) against **every comparable organization** that fit the selection criteria — **150** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **55th** percentile of comparable organizations within the typical range

Benchmarked executive: Michael Celec — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

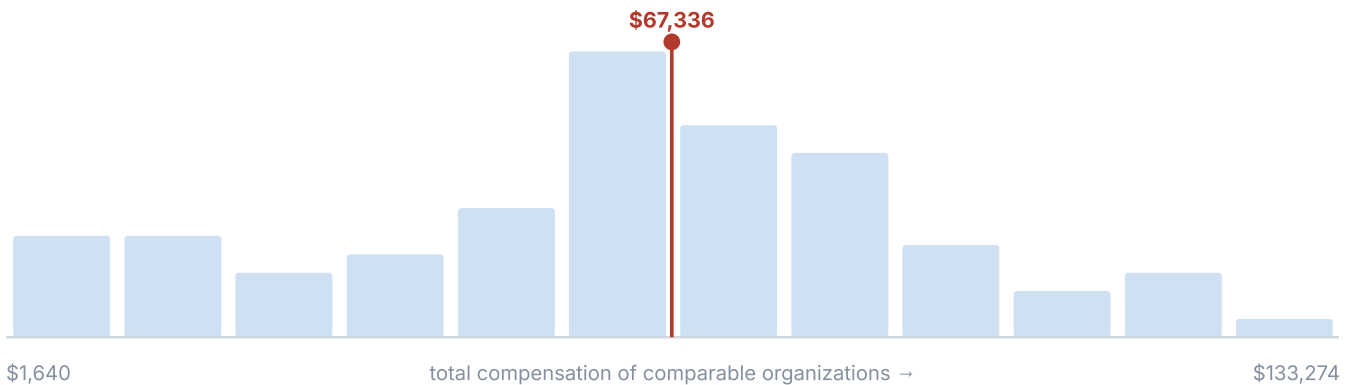
SECTOR Organizations sharing the subject's NTEE classification (C300).

BUDGET Total revenue between \$207,257 and \$464,010 — 0.67x to 1.50x the subject's \$309,340 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (C30), nationwide + budget 0.67–1.5x revenue.

150 organizations qualified on sector, size, and geography → **150** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$19,617	\$45,370	\$63,305	\$82,923	\$94,482	\$67,336
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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 PA 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
Mountain Valleys Resource Conservation & Development Council	NC	\$310,347	Executive Director	\$44,122	\$45,716	2024
Sustainability Matters Inc	VA	\$311,002	Executive Di	\$59,155	\$58,967	2023
South Bay Clean Creeks Coalition	CA	\$304,230	Exec. Director	\$104,058	\$87,781	2025
Vashon-maury Island Nature Center	WA	\$304,220	Science Dire	\$66,560	\$59,757	2024
Bold Visions Conservation	MT	\$302,674	Executive Director	\$67,749	\$73,232	2024
Tahoe Institute For Natural Science	NV	\$301,900	Executive Dir.	\$79,428	\$82,196	2023
Grow Wild Inc	MT	\$300,418	Executive Director	\$104,805	\$113,287	2024
Sugi Foundation	CA	\$299,320	Excfo	\$68,000	\$58,881	2024
Sunflower Star Laboratory	CA	\$299,106	Project Mgr.	\$26,085	\$22,587	2024
Pangeaseed Foundation	HI	\$319,879	Executive Director	\$77,227	\$71,381	2023
The Susquehanna Greenway Partnership	PA	\$320,810	Executive Di	\$76,336	\$78,591	2023
Lake Pepin Legacy Alliance	MN	\$297,817	Executive Director	\$111,764	\$110,742	2024
Santa Barbara Audubon Society	CA	\$322,002	Executive Dir.	\$67,866	\$57,251	2025
Middlesex Land Trust	CT	\$322,665	Executive Di	\$66,111	\$63,995	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Oahu Agriculture And Conservation Assoc	HI	\$325,224	Executive Dir.	\$95,881	\$86,081	2024
Coastal Connections Inc	FL	\$291,704	Executive Director	\$42,000	\$40,734	2023
Wildlife Ecology Institute	MT	\$327,259	Executive Dir.	\$100,039	\$108,135	2024
Nashville Tree Conservation Corps	TN	\$290,930	Former Exec	\$82,558	\$87,021	2024
Alaska Whale Foundation	AK	\$331,469	Executive Director	\$92,083	\$88,280	2024
Collective Oyster Recycling &	CT	\$332,167	Director	\$35,962	\$33,812	2024
Four Winds Nature Institute Inc	VT	\$285,418	Executive Dir.	\$63,811	\$64,406	2024
Edenacres Environmental Education	OR	\$333,368	Executive Director	\$52,768	\$49,139	2024
Rendezvous Lands Conservancy	WY	\$334,011	Coo/cfo	\$20,104	\$21,031	2025
Coalition For Susitna Dam Alternatives	AK	\$334,038	Executive Director 1/1/24-7/31/24	\$96,688	\$92,695	2024
Blue Scholars Initiative	FL	\$284,046	Program Director	\$30,468	\$28,702	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA 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 PA 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 **150** organizations. Compensation range \$1,640–\$133,274; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$309,340); for reference, expenses \$335,439 and assets \$1,572,308.
ROLE MATCH	Michael Celec, reported title " <i>Executive Dir.</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	55 th
Total compensation (D + F), as reported (no adjustments)	48 th
Reportable pay only (column D), adjusted	60 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 (Michael Celec) 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 150 similarly situated organizations (Same NTEE sector (C30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$67,336 is reasonable (approximately the 55th 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.