

# Geneva Historical Society

Executive Director / CEO

EIN 366108158

IL · NTEE A82Z

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Terry Emma, Executive Director / CEO** (\$74,888) against **every comparable organization** that fit the selection criteria — **90** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **86<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Terry Emma — 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 (A82Z).

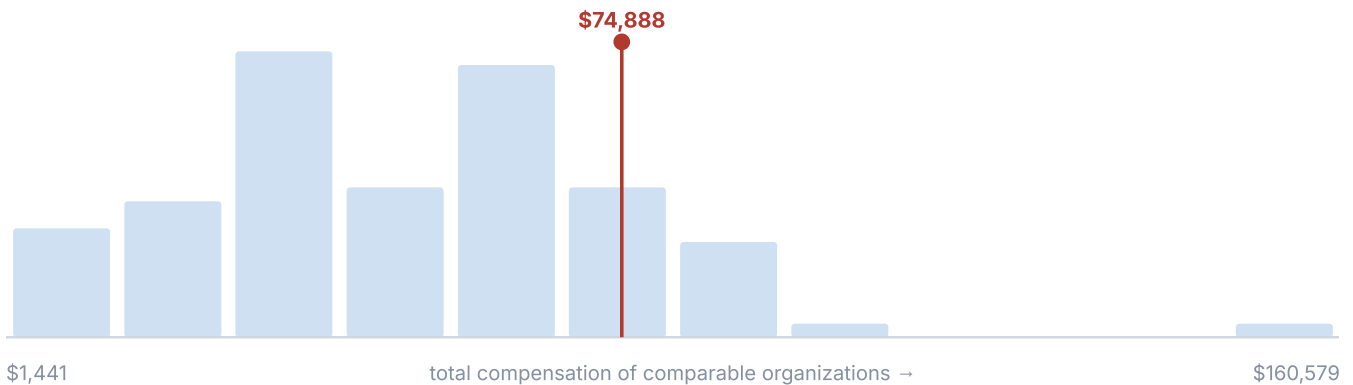
**BUDGET** Total revenue between \$156,489 and \$350,349 — 0.67x to 1.50x the subject's \$233,566 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (A82), nationwide + budget 0.67–1.5x revenue.

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

→ **90** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$18,115	\$34,291	\$50,548	\$65,702	\$80,727	\$74,888
----------	----------	----------	----------	----------	----------



## ● 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 IL 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="#">Harrisonburg-rockingham Historical</a>	VA	\$234,085	Executive Director	\$65,025	<b>\$63,863</b>	2024
<a href="#">Milton Historical Society</a>	WI	\$235,066	Executive Director	\$43,160	<b>\$47,203</b>	2023
<a href="#">Washington County Historical</a>	MD	\$231,361	Executive Di	\$30,601	<b>\$29,100</b>	2024
<a href="#">Historic Preservation Trust Of</a>	PA	\$235,874	Director	\$1,380	<b>\$1,441</b>	2023
<a href="#">Berea Historical Society</a>	OH	\$230,863	Key Employee	\$9,894	<b>\$10,659</b>	2024
<a href="#">Garfield Heritage Society</a>	IL	\$236,787	Executive Director	\$3,338	<b>\$3,338</b>	2024
<a href="#">Crawford County Historical Society</a>	PA	\$239,650	Executive Director	\$35,907	<b>\$37,499</b>	2023
<a href="#">Kankakee County Historical Society</a>	IL	\$227,254	Executive Dir.	\$50,594	<b>\$50,594</b>	2024
<a href="#">Lelooska Foundation</a>	WA	\$241,645	President	\$12,253	<b>\$11,159</b>	2024
<a href="#">Montgomery County Historical</a>	NY	\$223,779	Executive Di	\$29,955	<b>\$27,533</b>	2024
<a href="#">Island County Historical Society</a>	WA	\$223,467	Executive Director	\$36,982	<b>\$34,673</b>	2023
<a href="#">Colonial Pennsylvania Farmstead</a>	PA	\$244,925	Vice President	\$1,841	<b>\$1,922</b>	2023
<a href="#">Schoharie County Historical Society</a>	NY	\$245,308	Curator	\$64,789	<b>\$59,550</b>	2024
<a href="#">Fort Mill Economic Partners</a>	SC	\$221,807	Executive Director	\$35,005	<b>\$38,243</b>	2023
<a href="#">Buffalo Bill Dam Visitor Center</a>	WY	\$220,679	General Manager	\$28,488	<b>\$31,029</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">West Des Moines Historical Society</a>	IA	\$247,603	Executive Di	\$52,986	<b>\$59,013</b>	2024
<a href="#">Lombard Historical Society</a>	IL	\$248,983	Costanzo	\$53,045	<b>\$54,612</b>	2023
<a href="#">Lakewood Historical Society</a>	OH	\$249,834	Executive Di	\$67,600	<b>\$70,952</b>	2025
<a href="#">Peerless Rockville Historic Preservation Ltd</a>	MD	\$216,963	Executive Director	\$93,116	<b>\$91,165</b>	2023
<a href="#">Friends Of Clermont Inc</a>	NY	\$250,561	Executive Di	\$3,432	<b>\$3,155</b>	2024
<a href="#">Fort Mifflin On The Delaware</a>	PA	\$216,140	Executive Di	\$66,200	<b>\$69,134</b>	2023
<a href="#">Chippewa County Historical Society</a>	MN	\$215,141	Executive Di	\$39,640	<b>\$39,841</b>	2024
<a href="#">Rangeley Lakes Region Historical Society</a>	ME	\$254,765	Executive Director	\$85,828	<b>\$87,419</b>	2024
<a href="#">Furnace Town Foundation Inc</a>	MD	\$256,119	Executive Di	\$59,289	<b>\$56,382</b>	2024
<a href="#">James Whites Fort</a>	TN	\$210,761	Trustee	\$33,715	<b>\$36,048</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IL 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 IL 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** 90 organizations. Compensation range \$1,441–\$160,579; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$233,566); for reference, expenses \$419,620 and assets \$2,043,165. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	Terry Emma, reported title " <i>Executive Dir.</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer 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	86 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	87 <sup>th</sup>
Reportable pay only (column D), adjusted	88 <sup>th</sup>
All sources (D + E + F), adjusted	86 <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 (Terry Emma) 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 90 similarly situated organizations (Same NTEE sector (A82), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$74,888 is reasonable (approximately the 86<sup>th</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.