

Friends Of The Kenfield Gallery

Executive Director / CEO

EIN 470835061
 NE · NTEE A500
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Michael Vail, Executive Director / CEO** (\$36,000) against **every comparable organization** that fit the selection criteria — **65** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **54th** percentile of comparable organizations within the typical range

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

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (A500).

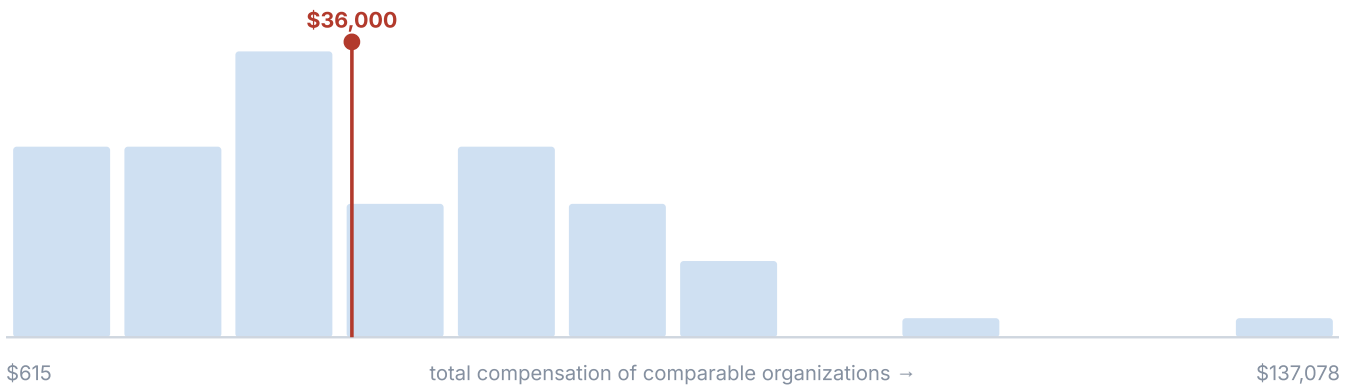
BUDGET Total revenue between \$118,907 and \$266,211 — 0.67x to 1.50x the subject's \$177,474 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (A50), nationwide + budget 0.67–1.5x revenue.

65 organizations qualified on sector, size, and geography

→ **65** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,321	\$19,365	\$32,916	\$50,105	\$66,785	\$36,000
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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 NE 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
Venango Museum Of Art Science And Industry	PA	\$178,746	Executive Director	\$34,014	\$31,537	2024
North Franklin Heritage Museum	WA	\$178,823	President	\$19,980	\$17,123	2023
Friends Of The Museums Of Florida	FL	\$173,934	Museum Direc	\$2,110	\$1,897	2023
Eubie Blake National Jazz Institute & Cultural Center	MD	\$182,763	Executive Director	\$3,350	\$2,998	2023
The Walt Disney Hometown Museum	MO	\$182,848	Director	\$12,000	\$11,817	2024
Alamosa Chamber Of Commerce	CO	\$171,865	Executive Dir.	\$54,590	\$50,105	2023
Columbus Ohio Firefighters Museum Inc	OH	\$171,440	Executive Director	\$33,000	\$32,497	2024
American Hungarian Foundation	NJ	\$183,773	Executive Director	\$79,895	\$66,322	2024
Space Shuttle Exhibition Gallery	WA	\$170,000	Ceo, Museum Of Flight Fdn	\$34,413	\$28,646	2024
Tri-motor Heritage Foundation	OH	\$169,054	Curator	\$30,000	\$30,415	2023
Denver Museum Of Miniatures Dolls & Toys	CO	\$187,017	Museum Director	\$58,320	\$53,529	2023
Modern And Contemporary Art Support Corp	NY	\$187,869	Secretary	\$43,041	\$37,229	2023
The Legacy Project	IL	\$166,064	Executive Director	\$51,095	\$48,083	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Steamboat Era Museum Inc	VA	\$188,985	Executive Di	\$36,224	\$32,519	2024
San Antonio Fire Museum Society Inc	TX	\$189,832	President/ceo	\$13,000	\$12,091	2024
The National Voice Of America Museum	OH	\$189,869	Executive Dir.	\$60,000	\$60,830	2023
Buffalo Bill Museum Of Le Claire	IA	\$164,459	Exec Director	\$21,500	\$21,887	2024
The Museum Of Carousel Art & History	OH	\$163,984	Executive Director	\$52,100	\$52,821	2023
Jenney House Museum Inc	MA	\$162,953	President	\$78,000	\$67,093	2023
Museum Association Of East	OH	\$192,109	President	\$2,615	\$2,575	2024
The New Bedford Museum Of Glass Inc	MA	\$161,979	President	\$27,622	\$24,734	2022
Pa Museums	PA	\$159,147	Executive Director, Ex Officio	\$49,500	\$47,251	2023
Sappington House Foundation	MO	\$195,939	Resident Manager And Promoter	\$2,600	\$2,560	2024
National Museum Of Gospel Music	IL	\$196,675	President And Executive Director	\$68,750	\$62,841	2024
Hale Puna	HI	\$196,791	Treasurer	\$21,224	\$17,667	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NE 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 NE 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	65 organizations. Compensation range \$615–\$137,078; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$177,474); for reference, expenses \$152,997 and assets \$1,832,819.
ROLE MATCH	Michael Vail, reported title "EXECUTIVE DI", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	6 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	54 th
Total compensation (D + F), as reported (no adjustments)	48 th
Reportable pay only (column D), adjusted	55 th
All sources (D + E + F), adjusted	48 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 (Michael Vail) 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 65 similarly situated organizations (Same NTEE sector (A50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$36,000 is reasonable (approximately the 54th 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.