

Island County Historical Society

Executive Director / CEO

EIN 916071155

WA · NTEE A82Z

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Richard Castellano, Executive Director / CEO** (\$36,982) against **every comparable organization** that fit the selection criteria — **89** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **26th** percentile of comparable organizations within the typical range

Benchmarked executive: Richard Castellano — 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 (A82Z).

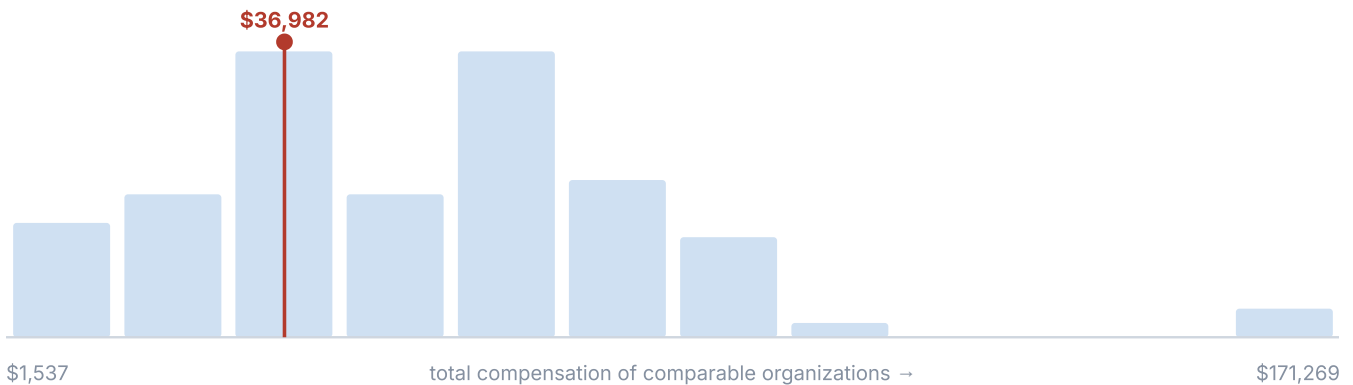
BUDGET Total revenue between \$149,722 and \$335,200 — 0.67x to 1.50x the subject's \$223,467 (the band tightens as size grows).

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

89 organizations qualified on sector, size, and geography

→ **89** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$19,143	\$36,437	\$54,792	\$71,304	\$87,566	\$36,982
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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 WA 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
Montgomery County Historical	NY	\$223,779	Executive Di	\$29,955	\$29,366	2024
Fort Mill Economic Partners	SC	\$221,807	Executive Director	\$35,005	\$40,789	2023
Buffalo Bill Dam Visitor Center	WY	\$220,679	General Manager	\$28,488	\$33,095	2024
Kankakee County Historical Society	IL	\$227,254	Executive Dir.	\$50,594	\$53,962	2024
Peerless Rockville Historic Preservation Ltd	MD	\$216,963	Executive Director	\$93,116	\$97,235	2023
Fort Mifflin On The Delaware	PA	\$216,140	Executive Di	\$66,200	\$73,737	2023
Berea Historical Society	OH	\$230,863	Key Employee	\$9,894	\$11,369	2024
Washington County Historical	MD	\$231,361	Executive Di	\$30,601	\$31,038	2024
Chippewa County Historical Society	MN	\$215,141	Executive Di	\$39,640	\$42,494	2024
Geneva Historical Society	IL	\$233,566	Executive Dir.	\$74,888	\$79,873	2024
Harrisonburg-rockingham Historical	VA	\$234,085	Executive Director	\$65,025	\$68,114	2024
Milton Historical Society	WI	\$235,066	Executive Director	\$43,160	\$50,346	2023
Historic Preservation Trust Of	PA	\$235,874	Director	\$1,380	\$1,537	2023
James Whites Fort	TN	\$210,761	Trustee	\$33,715	\$38,448	2024
Garfield Heritage Society	IL	\$236,787	Executive Director	\$3,338	\$3,560	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Wellesley Historical Society Inc	MA	\$209,961	Executive Director	\$56,154	\$56,362	2023
Napa County Historical Society	CA	\$209,695	Executive Dir	\$80,000	\$73,013	2025
Crawford County Historical Society	PA	\$239,650	Executive Director	\$35,907	\$39,995	2023
Edisto Historical Preservation	SC	\$206,694	Director	\$63,000	\$71,304	2024
Lelooska Foundation	WA	\$241,645	President	\$12,253	\$11,901	2024
Shaker Historical Society	OH	\$204,842	Executive Di	\$62,344	\$71,637	2024
Colonial Pennsylvania Farmstead	PA	\$244,925	Vice President	\$1,841	\$2,051	2023
Schoharie County Historical Society	NY	\$245,308	Curator	\$64,789	\$63,515	2024
Lowell Area Historical Museum	MI	\$201,437	Executive Director	\$38,103	\$42,668	2024
Historic Huntsville Foundation Inc	AL	\$200,653	Executive Director	\$61,279	\$73,943	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WA 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 WA 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 89 organizations. Compensation range \$1,537–\$171,269; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$223,467); for reference, expenses \$230,376 and assets \$1,116,568.

ROLE MATCH	Richard Castellano, reported title " <i>EXECUTIVE DIRECTOR</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	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	26 th
Total compensation (D + F), as reported (no adjustments)	33 rd
Reportable pay only (column D), adjusted	27 th
All sources (D + E + F), adjusted	25 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 (Richard Castellano) 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 89 similarly situated organizations (Same NTEE sector (A82), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$36,982 is reasonable (approximately the 26th 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.