

# Firefighters United For Safety Ethics And Ecology

Executive Director / CEO

EIN 201094311  
 OR · NTEE M24  
 FY ending 2024-12-31  
**June 10, 2026**

This analysis benchmarks the total compensation of **Timothy Ingalsbee, Executive Director / CEO** (\$95,791) against **every comparable organization** that fit the selection criteria — **191** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **98<sup>th</sup>** percentile of comparable organizations above the 90th percentile — board review recommended

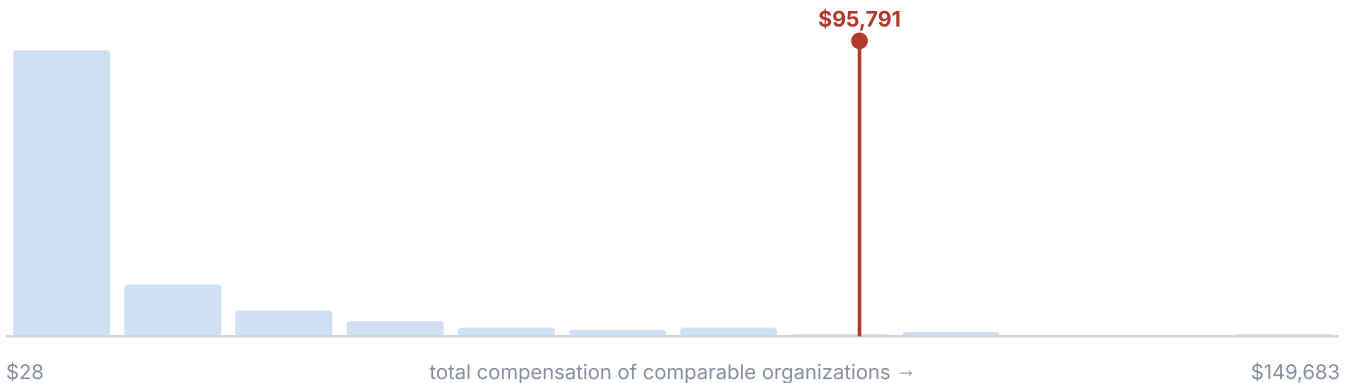
**Benchmarked executive:** Timothy Ingalsbee — reported title "EXECUTIVE DIRECTOR", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (M24).
BUDGET	Total revenue between \$215,492 and \$482,446 — 0.67x to 1.50x the subject's \$321,631 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (M24), nationwide + budget 0.67–1.5x revenue.

**191** organizations qualified on sector, size, and geography → **191** within the band form the benchmarked peer set.

## Distribution of comparable compensation



<b>\$501</b> 10TH	<b>\$1,443</b> 25TH	<b>\$4,682</b> MEDIAN	<b>\$17,117</b> 75TH	<b>\$39,931</b> 90TH	<b>\$95,791</b> THIS ORG · 98TH
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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 OR 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="#">Bower Hill Volunteer Fire Dept</a>	PA	\$318,223	Trustee	\$1,643	<b>\$1,817</b>	2023
<a href="#">Kings Park Fire Department Inc</a>	NY	\$318,169	Secretary	\$6,000	<b>\$5,838</b>	2024
<a href="#">Belle Plaine Fire Department</a>	MN	\$317,279	President	\$600	<b>\$638</b>	2024
<a href="#">Potsdam Volunteer Fire Department</a>	NY	\$316,461	Warden	\$300	<b>\$284</b>	2025
<a href="#">Huntington Manor Volunteer Fire</a>	NY	\$327,323	Chief	\$1,800	<b>\$1,751</b>	2024
<a href="#">Gatesville Fire Department Inc</a>	TX	\$328,720	Fire Chief	\$50,871	<b>\$54,796</b>	2024
<a href="#">Cooleemee Volunteer Fire Department</a>	NC	\$314,024	President	\$15,911	<b>\$17,703</b>	2024
<a href="#">Guilford Volunteer Fire Department</a>	VT	\$329,439	President	\$7,821	<b>\$8,258</b>	2025
<a href="#">Jay Volunteer Fire Department Inc</a>	FL	\$329,745	President	\$3,600	<b>\$3,642</b>	2024
<a href="#">Lone Hickory Vol Fire Dept Inc</a>	NC	\$329,933	Treas.	\$1,800	<b>\$2,003</b>	2024
<a href="#">East Mead Volunteer Fire Company No 1</a>	PA	\$312,458	Manager Of Operations	\$38,675	<b>\$42,757</b>	2023
<a href="#">Savannah Volunteer Fire Company</a>	OH	\$312,384	Chief	\$16,020	<b>\$18,271</b>	2024
<a href="#">Clintonville Volunteer Fire</a>	PA	\$311,761	Treasurer	\$3,000	<b>\$3,317</b>	2023
<a href="#">The Voluntown Volunteer Fire Company</a>	CT	\$311,097	President	\$12,448	<b>\$12,568</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Courtney Volunteer Fire Dept Inc</a>	NC	\$332,240	Chief	\$31,185	<b>\$35,723</b>	2023
<a href="#">Southwest Ranches Volunteer Fire Rescue Inc</a>	FL	\$310,895	President Fire Chief	\$19,800	<b>\$20,030</b>	2024
<a href="#">Mountain View Volunteer Fire</a>	NC	\$310,079	Chief	\$1,186	<b>\$1,285</b>	2025
<a href="#">State Firemens And Fire Marshals</a>	TX	\$309,675	Exec Director	\$16,807	<b>\$18,638</b>	2023
<a href="#">Thetford Volunteer Fire Department</a>	VT	\$333,849	Fire Chief	\$35,000	<b>\$39,055</b>	2023
<a href="#">Windsor Volunteer Fire Department Inc</a>	FL	\$334,716	Chief	\$26,000	<b>\$26,301</b>	2024
<a href="#">Amity Community Volunteer Fire</a>	IN	\$308,429	Board Member	\$1,950	<b>\$2,214</b>	2024
<a href="#">Prichard Volunteer Fire Department</a>	WV	\$308,090	Fire Chief	\$33,265	<b>\$39,931</b>	2023
<a href="#">Devils Lake Volunteer Fire Dept</a>	ND	\$307,857	Secretary	\$1,200	<b>\$1,418</b>	2024
<a href="#">Fountain Rural Fire Association Inc</a>	NC	\$306,965	President	\$156	<b>\$179</b>	2023
<a href="#">Raymond Harvel Area Ambulance Service</a>	IL	\$337,005	Bookkeeper	\$1,800	<b>\$1,906</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OR 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 OR 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	191 organizations. Compensation range \$28–\$149,683; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$321,631); for reference, expenses \$301,972 and assets \$182,740.
ROLE MATCH	Timothy Ingalsbee, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	5 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	19 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	98 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	99 <sup>th</sup>
Reportable pay only (column D), adjusted	97 <sup>th</sup>
All sources (D + E + F), adjusted	97 <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 (Timothy Ingalsbee) 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 10, 2026, comparing compensation against 191 similarly situated organizations (Same NTEE sector (M24), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$95,791 is reasonable (approximately the 98<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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 10, 2026.