

# Manhasset-lakeville Fire Department Corp

Executive Director / CEO

EIN 201321220

NY · NTEE M24

FY ending 2023-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Michael Fener, Executive Director / CEO** (\$750) against **every comparable organization** that fit the selection criteria — **31** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **23<sup>rd</sup>** percentile of comparable organizations below the typical range for comparable organizations

**Benchmarked executive:** Michael Fener — reported title "TREASURER", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (M24).
BUDGET	Total revenue between \$120,554 and \$269,898 — 0.67x to 1.50x the subject's \$179,932 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (M24) + NY + budget 0.67–1.5x revenue.

**31** organizations qualified on sector, size, and geography → **31** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$300	\$848	\$1,457	\$2,914	\$6,314	\$750
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10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 23RD
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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 NY 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="#">Cattaraugus Volunteer Fire Co Inc</a>	NY	\$181,531	Treasurer	\$1,000	<b>\$946</b>	2025
<a href="#">Lebanon Valley Protective</a>	NY	\$182,228	Pres/treas	\$1,500	<b>\$1,500</b>	2023
<a href="#">Depew Volunteer Fire Department Inc</a>	NY	\$182,645	Secretary	\$1,200	<b>\$1,166</b>	2024
<a href="#">Springs Fire Department Inc</a>	NY	\$174,314	Chief	\$1,500	<b>\$1,500</b>	2023
<a href="#">Millbrook Engine Hook &amp; Ladder Co</a>	NY	\$185,671	2nd Lt, Fd/secretary	\$7,150	<b>\$6,945</b>	2024
<a href="#">Cronomer Valley Fire Department Inc</a>	NY	\$187,958	Vice Preside	\$600	<b>\$600</b>	2023
<a href="#">Vol &amp; Exempt Firefighters Benevolent Assoc Of Briarcliff Manor Ny</a>	NY	\$192,067	President	\$3,000	<b>\$2,914</b>	2024
<a href="#">East Syracuse Fire Department Inc</a>	NY	\$192,446	Caretaker	\$1,250	<b>\$1,214</b>	2024
<a href="#">Doyle Volunteer Hose Company</a>	NY	\$192,512	Interim Secretary	\$2,917	<b>\$2,917</b>	2023
<a href="#">Ae Crandall Hook And Ladder Co Inc</a>	NY	\$193,746	Chief	\$300	<b>\$291</b>	2024
<a href="#">Spencerport Volunteer Firemens Assoc Inc</a>	NY	\$164,917	President	\$2,000	<b>\$2,000</b>	2023
<a href="#">People's Firehouse Inc</a>	NY	\$195,289	Executive Director	\$39,500	<b>\$38,367</b>	2024
<a href="#">Eagle Fire Engine &amp; Hose Company No 1 2</a>	NY	\$160,506	President	\$100	<b>\$100</b>	2023
<a href="#">Port Jefferson Volunteer Firemens Benevolent Association Inc</a>	NY	\$155,788	Secretary	\$750	<b>\$750</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Monticello Fire Department Inc</a>	NY	\$206,137	Treasurer	\$1,200	<b>\$1,200</b>	2023
<a href="#">Hilton Fire Department</a>	NY	\$151,132	Board Treasurer	\$9,975	<b>\$9,689</b>	2024
<a href="#">Fishers Island Fire Department</a>	NY	\$216,886	Fire Chief	\$3,000	<b>\$2,914</b>	2024
<a href="#">Hope Engine Company Number 1 Of White Plains New York</a>	NY	\$220,265	Treasurer	\$300	<b>\$300</b>	2023
<a href="#">Freehold Volunteer Fire Company Inc</a>	NY	\$220,673	President	\$500	<b>\$500</b>	2023
<a href="#">St Paul Blvd Fire Association Inc</a>	NY	\$138,653	President	\$500	<b>\$500</b>	2023
<a href="#">Bethany Volunteer Fire Company Incorporated</a>	NY	\$135,338	Treasurer	\$1,200	<b>\$1,166</b>	2024
<a href="#">Vestal Fire Department Inc</a>	NY	\$229,649	Recording Secretary	\$1,000	<b>\$1,000</b>	2023
<a href="#">Lake Pleasant Volunteer Fire Department</a>	NY	\$230,088	Vice President	\$3,554	<b>\$3,452</b>	2024
<a href="#">North Granville Hose Co Inc</a>	NY	\$125,087	Treasurer	\$6,000	<b>\$6,000</b>	2023
<a href="#">United Fire Company No 1</a>	NY	\$239,248	Financial Se	\$3,000	<b>\$2,914</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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 31 organizations. Compensation range \$100–\$38,367; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$179,932); for reference, expenses \$173,298 and assets \$1,142,250.

ROLE MATCH Michael Fener, reported title "TREASURER", benchmarked as Executive Director / CEO. **Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.**

OUTLIERS 4 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	23 <sup>rd</sup>
Total compensation (D + F), as reported (no adjustments)	23 <sup>rd</sup>
Reportable pay only (column D), adjusted	23 <sup>rd</sup>
All sources (D + E + F), adjusted	23 <sup>rd</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 (Michael Fener) 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 31 similarly situated organizations (Same NTEE sector (M24) + NY + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$750 is reasonable (approximately the 23<sup>rd</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.