

St Paul Volunteer Fire Department

Executive Director / CEO

EIN 351596830
 IN · NTEE M24
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Heath J Dillon, Executive Director / CEO** (\$500) against **every comparable organization** that fit the selection criteria — **25** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

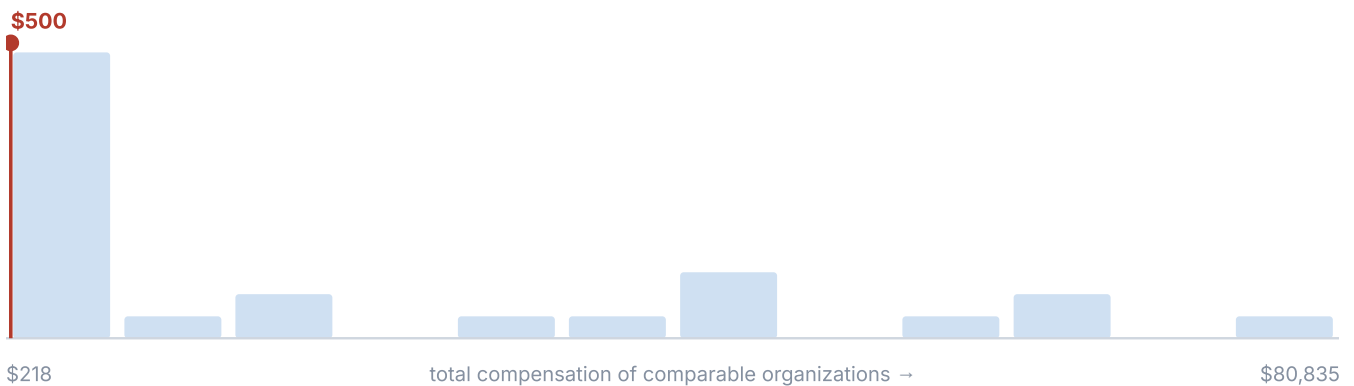
Compensation sits at approximately the **16th** percentile of comparable organizations below the typical range for comparable organizations

How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (M24).
- BUDGET** Total revenue between \$25,087 and \$56,166 — 0.67x to 1.50x the subject's \$37,444 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE major group (M), nationwide + budget 0.67–1.5x revenue.

25 organizations qualified on sector, size, and geography → **25** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$400 10TH	\$987 25TH	\$6,242 MEDIAN	\$42,857 75TH	\$60,394 90TH	\$500 THIS ORG · 16TH
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■ **Comparable organizations**

P16
\$400

P55
\$987

P50
\$6,242

P75
\$42,857

P90
\$60,394

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 IN cost of living (BEA RPP, 2023) and to its filing year (CPI-U); the reported amount is on each linked 990.

ORGANIZATION	STATE	TOTAL REVENUE	TOTAL COMP	SOURCE
Bound Brook Fire Department	NJ	\$37,283	\$987	990
Texas Association Of Realtors Disaster	TX	\$36,381	\$42,857	990
Remer Volunteer Firemens Relief	MN	\$39,080	\$3,106	990
Dunkirk Volunteer Fire Department Inc	IN	\$34,854	\$3,506	990
Westbrook Firemens Relief Assoc	MN	\$34,622	\$13,834	990
D Disaster Helping Hand Inc	TX	\$40,677	\$37,773	990
Altura Fire Relief Association	MN	\$33,229	\$18,552	990
Hill City Firemen's Relief Associat	MN	\$42,089	\$43,148	990
Wesley Fire Department Inc	IA	\$42,145	\$659	990
Confluent Health Employee	KY	\$42,694	\$44,686	990
Silver Bay Firefighters	MN	\$42,906	\$455	990
Lapaz North Township Fire Dept	IN	\$31,235	\$1,717	990
Los Angeles County Fire Department	CA	\$28,810	\$65,615	990
Schroon Lake Volunteer Fire Department Inc	NY	\$46,502	\$6,242	990
Signet Disaster Relief Fund Inc	TX	\$28,292	\$54,126	990
Waterfront Rescue Mission	FL	\$47,414	\$27,283	990
Oakland Police Foundation	CA	\$26,776	\$1,101	990
Nyc Medics	NY	\$48,826	\$80,835	990
Greater Baytown Area Lepc	TX	\$25,370	\$13,268	990
Yorkshire Volunteer Fire Department	VA	\$50,952	\$3,845	990
Winona Volunteer Fire Department	MO	\$51,147	\$830	990
Mission Township Fire Fighters Reli	MN	\$52,600	\$218	990
Home Building Industry Disaster Relief	DC	\$53,020	\$64,572	990
Thornwood Fire Co No 1	NY	\$54,202	\$257	990

ORGANIZATION	STATE	TOTAL REVENUE	TOTAL COMP	SOURCE
Watkins Fireman's Relief Association	MN	\$54,967	\$364	990

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 IN 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	25 organizations. Compensation range \$218–\$80,835; filing years 2023–2024.
SIZE BASIS	Matched on total revenue (\$37,444); for reference, expenses \$48,451 and assets \$115,330.
ROLE MATCH	Heath J Dillon, reported title " <i>FIRE CHIEF</i> ", 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.
RELATED-ORG PAY	5 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	16 th
Total compensation (D + F), as reported (no adjustments)	12 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	16 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 (Heath J Dillon) 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 25 similarly situated organizations (Same NTEE major group (M), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$500 is reasonable (approximately the 16th 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). 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.