

Lizton Union Township Hendricks Cou

Executive Director / CEO

EIN 351995295

IN · NTEE M24

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Austin Miller, Executive Director / CEO** (\$24,941) against **every comparable organization** that fit the selection criteria — **182** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **84th** percentile of comparable organizations within the typical range

Benchmarked executive: Austin Miller — reported title "TRUSTEE", 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 \$183,624 and \$411,099 — 0.67x to 1.50x the subject's \$274,066 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (M24), nationwide + budget 0.67–1.5x revenue.

182 organizations qualified on sector, size, and geography → **182** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$429	\$1,078	\$3,396	\$14,817	\$36,946	\$24,941
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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 IN 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
Cord Volunteer Fire Department Inc	AR	\$272,906	Secretary/treasurer	\$1,280	\$1,405	2023
Signal Hill Fire Protection	IL	\$272,876	Board Member	\$1,194	\$1,113	2024
Lawrence Park Volunteer Fire Department	PA	\$275,652	Treasurer	\$2,800	\$2,648	2024
Greensburg Fire Dept Board Of Control	PA	\$272,197	President - Station #6	\$25	\$25	2023
Cambridge Fire Company Inc	VT	\$276,680	Chief	\$4,079	\$4,008	2023
Ausable Forks Fire Department Inc	NY	\$277,098	President	\$500	\$441	2023
Lake Placid Volunteer Fire	NY	\$270,494	Deputy Secre	\$2,500	\$2,142	2024
East Grand Lake Volunteer Fire	MI	\$278,640	Chief	\$1,900	\$1,914	2023
Grimesland Volunteer Fire Dept	NC	\$269,468	Treasurer	\$2,400	\$2,291	2025
Webster Volunteer Fire Department Inc	NY	\$279,416	Treasurer	\$9,440	\$8,328	2023
Bexar County Emergency Services Districts Association	TX	\$280,000	Executive Director	\$17,150	\$16,749	2023
Grafton Volunteer Fire Department	ND	\$267,554	Fire Chief	\$5,510	\$5,734	2024
Richardton Firemen's Auxiliary	ND	\$267,191	Gaming Manag	\$4,900	\$4,968	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Canajoharie Volunteer Firefighters Inc	NY	\$281,037	Treasurer	\$500	\$428	2024
Lubbock Fire Educators Inc	TX	\$266,954	President	\$33,105	\$31,402	2024
Dell Rapids Volunteer Fire	SD	\$265,855	Chief	\$3,600	\$3,878	2023
Citizens Hook & Ladder Co No 1	PA	\$265,819	Financial Trustee	\$6,000	\$5,674	2024
Mastic Chemical Company No 1 Inc	NY	\$265,484	Treasurer	\$1,500	\$1,285	2024
Safety First Volunteer Fire Co	PA	\$283,305	Steward	\$33,120	\$32,244	2023
South Haven Firemens Relief Association	MN	\$283,323	Treasurer	\$1,200	\$1,124	2024
Altavista Volunteer Fire Company Inc	VA	\$264,056	Director & Chief	\$5,640	\$5,164	2024
Williamstown Volunteer Fire Company Inc	WV	\$263,052	Fire Chief	\$132	\$140	2023
Valley Stream Fire Dept Inc	NY	\$261,037	Maint Chairman	\$2,400	\$2,003	2025
Tri Clover Fire Company	PA	\$260,691	President	\$1,580	\$1,539	2023
Rye Volunteer Firefighters Inc	NY	\$288,373	Chief/secretary	\$1,200	\$1,028	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IN 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 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 **182** organizations. Compensation range \$25–\$131,812; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$274,066); for reference, expenses \$201,728 and assets \$366,652.
ROLE MATCH	Austin Miller, reported title "TRUSTEE", 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	3 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	84 th
Total compensation (D + F), as reported (no adjustments)	83 rd
Reportable pay only (column D), adjusted	85 th
All sources (D + E + F), adjusted	83 rd

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 (Austin Miller) 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 182 similarly situated organizations (Same NTEE sector (M24), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$24,941 is reasonable (approximately the 84th 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.