

# Manitowish Waters Fire Company

Executive Director / CEO

EIN 396050298

WI · NTEE M24

FY ending 2024-09-30

June 9, 2026

This analysis benchmarks the total compensation of **Robert Skrobot, Executive Director / CEO** (\$3,000) against **every comparable organization** that fit the selection criteria — **177** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **53<sup>rd</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Robert Skrobot — reported title “Chief”, 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 \$162,745 and \$364,356 — 0.67x to 1.50x the subject's \$242,904 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (M24), nationwide + budget 0.67–1.5x revenue.

**177** organizations qualified on sector, size, and geography → **177** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$433	\$1,038	\$2,598	\$11,176	\$33,786	\$3,000
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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 WI 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="#">Long Bridge Volunteer Fire Dept</a>	NC	\$242,955	Chief	\$2,880	<b>\$2,849</b>	2024
<a href="#">Lakota Fire Protection District Inc</a>	ND	\$241,711	Sec/treasure	\$6,517	<b>\$7,050</b>	2023
<a href="#">Warwick Fire Department</a>	NY	\$244,809	President	\$2,000	<b>\$1,730</b>	2024
<a href="#">Fuller Hose Company No 1</a>	PA	\$240,021	Secretary	\$400	<b>\$393</b>	2023
<a href="#">United Fire Company No 1</a>	NY	\$239,248	Financial Se	\$3,000	<b>\$2,596</b>	2024
<a href="#">Sheldon Fire Department Inc</a>	VT	\$247,024	Chief	\$4,020	<b>\$3,874</b>	2024
<a href="#">Quinter Ambulance Service Inc</a>	KS	\$238,761	Chairman	\$29,664	<b>\$31,592</b>	2023
<a href="#">Wayne Township Volunteer Fire Dept Of Hamilton Co Inc</a>	IN	\$247,778	Deputy Chief	\$46,262	<b>\$48,093</b>	2023
<a href="#">Kittrell Volunteer Fire Department</a>	NC	\$237,641	President	\$18,290	<b>\$18,096</b>	2024
<a href="#">Western Wayne County Fire</a>	MI	\$237,161	Executive Di	\$10,200	<b>\$10,378</b>	2023
<a href="#">Wantagh Fire Department</a>	NY	\$249,513	Recording Secretary	\$6,500	<b>\$5,624</b>	2024
<a href="#">Elgin Rural Fire Truck Assn</a>	MN	\$235,476	President	\$120	<b>\$114</b>	2024
<a href="#">Garretson Volunteer Fire Department</a>	SD	\$234,627	President	\$1,200	<b>\$1,268</b>	2024
<a href="#">Penn Hills Volunteer Firemens</a>	PA	\$252,258	Secretary	\$300	<b>\$295</b>	2023
<a href="#">Liberty Fire Company</a>	PA	\$255,298	Financial Secretary	\$874	<b>\$835</b>	2024
<a href="#">Villas Volunteer Fire Company Inc</a>	NJ	\$230,226	President	\$1,000	<b>\$855</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Lake Pleasant Volunteer Fire Department</a>	NY	\$230,088	Vice President	\$3,554	<b>\$3,075</b>	2024
<a href="#">Anderson Township Perry County Fire Dept Inc</a>	IN	\$229,966	Fire Chief	\$599	<b>\$605</b>	2024
<a href="#">Vestal Fire Department Inc</a>	NY	\$229,649	Recording Secretary	\$1,000	<b>\$891</b>	2023
<a href="#">Gerry Volunteer Fire Department Inc</a>	NY	\$257,078	President	\$200	<b>\$178</b>	2023
<a href="#">Newburg Fire Association</a>	PA	\$257,271	Steward	\$16,489	<b>\$16,210</b>	2023
<a href="#">Ringgold Volunteer Fire &amp; Rescue Inc</a>	VA	\$228,267	Director	\$15,546	<b>\$14,373</b>	2024
<a href="#">Hackensack Area Fire &amp; Rescue Dept</a>	MN	\$257,542	Pres/fire Ch	\$6,690	<b>\$6,517</b>	2023
<a href="#">Quinwood Community Vol Fire Dept Inc</a>	WV	\$258,300	Treasurer	\$600	<b>\$622</b>	2024
<a href="#">Windsor Fire Company Inc</a>	NY	\$258,763	President/captain	\$1,000	<b>\$865</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WI 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 WI 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** 177 organizations. Compensation range \$25–\$133,099; filing years 2022–2025.

**SIZE BASIS** Matched on total revenue (\$242,904); for reference, expenses \$193,822 and assets \$2,814,442.

ROLE MATCH	Robert Skrobot, reported title " <i>Chief</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	23 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	53 <sup>rd</sup>
Total compensation (D + F), as reported (no adjustments)	50 <sup>th</sup>
Reportable pay only (column D), adjusted	55 <sup>th</sup>
All sources (D + E + F), adjusted	53 <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 (Robert Skrobot) 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 177 similarly situated organizations (Same NTEE sector (M24), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$3,000 is reasonable (approximately the 53<sup>rd</sup> 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.