

Elgin Rural Fire Truck Assn

Executive Director / CEO

EIN 411265260

MN · NTEE M24Z

FY ending 2024-11-30

June 9, 2026

This analysis benchmarks the total compensation of **Paul Uecker, Executive Director / CEO** (\$120) against **every comparable organization** that fit the selection criteria — **170** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 1st percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Paul Uecker — reported title “PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (M24Z).
BUDGET	Total revenue between \$157,768 and \$353,214 — 0.67x to 1.50x the subject's \$235,476 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (M24), nationwide + budget 0.67–1.5x revenue.

170 organizations qualified on sector, size, and geography → **170** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$455	\$978	\$2,743	\$10,864	\$33,657	\$120
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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 MN 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
Garretson Volunteer Fire Department	SD	\$234,627	President	\$1,200	\$1,340	2024
Western Wayne County Fire	MI	\$237,161	Executive Di	\$10,200	\$10,969	2023
Kittrell Volunteer Fire Department	NC	\$237,641	President	\$18,290	\$19,126	2024
Quinter Ambulance Service Inc	KS	\$238,761	Chairman	\$29,664	\$33,390	2023
United Fire Company No 1	NY	\$239,248	Financial Se	\$3,000	\$2,743	2024
Fuller Hose Company No 1	PA	\$240,021	Secretary	\$400	\$416	2023
Villas Volunteer Fire Company Inc	NJ	\$230,226	President	\$1,000	\$904	2024
Lake Pleasant Volunteer Fire Department	NY	\$230,088	Vice President	\$3,554	\$3,250	2024
Anderson Township Perry County Fire Dept Inc	IN	\$229,966	Fire Chief	\$599	\$639	2024
Vestal Fire Department Inc	NY	\$229,649	Recording Secretary	\$1,000	\$942	2023
Lakota Fire Protection District Inc	ND	\$241,711	Sec/treasure	\$6,517	\$7,451	2023
Ringgold Volunteer Fire & Rescue Inc	VA	\$228,267	Director	\$15,546	\$15,191	2024
Manitowish Waters Fire Company	WI	\$242,904	Chief	\$3,000	\$3,171	2024
Long Bridge Volunteer Fire Dept	NC	\$242,955	Chief	\$2,880	\$3,012	2024
Warwick Fire Department	NY	\$244,809	President	\$2,000	\$1,829	2024
Long Cove Volunteer Fire Department	AL	\$225,080	Employee	\$128,667	\$140,676	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Hawtree Volunteer Fire Department Inc	NC	\$224,891	Chief	\$256	\$276	2023
Floyd Romance Volunteer Fire Department	AR	\$224,769	Treasurer	\$1,313	\$1,455	2025
Sheldon Fire Department Inc	VT	\$247,024	Chief	\$4,020	\$4,095	2024
Wellsburg Volunteer Fire Department Inc	WV	\$223,428	Fire Chief	\$600	\$657	2024
Wayne Township Volunteer Fire Dept Of Hamilton Co Inc	IN	\$247,778	Deputy Chief	\$46,262	\$50,831	2023
Routt County Wildfire Mitigation Council	CO	\$222,467	Executive Director	\$68,221	\$66,203	2024
Flushing Volunteer Fire Department	OH	\$222,384	President	\$21,975	\$24,251	2023
Wantagh Fire Department	NY	\$249,513	Recording Secretary	\$6,500	\$5,944	2024
Lake Kabetogama Area Vol Fire Dept	MN	\$221,132	Treasurer	\$3,600	\$3,507	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MN 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 MN 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 170 organizations. Compensation range \$26–\$140,676; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$235,476); for reference, expenses \$150,669 and assets \$497,035.

ROLE MATCH	Paul Uecker, reported title "PRESIDENT", 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	22 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	1 st
Total compensation (D + F), as reported (no adjustments)	1 st
Reportable pay only (column D), adjusted	6 th
All sources (D + E + F), adjusted	1 st

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 (Paul Uecker) 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 170 similarly situated organizations (Same NTEE sector (M24), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$120 is reasonable (approximately the 1st 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.