

Pine County Agricultural Society

Executive Director / CEO

EIN 411787593

MN · NTEE K20

FY ending 2025-09-30

June 9, 2026

This analysis benchmarks the total compensation of **Pete Leibel, Executive Director / CEO** (\$1,200) against **every comparable organization** that fit the selection criteria — **69** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 6th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Pete Leibel — 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 (K20).

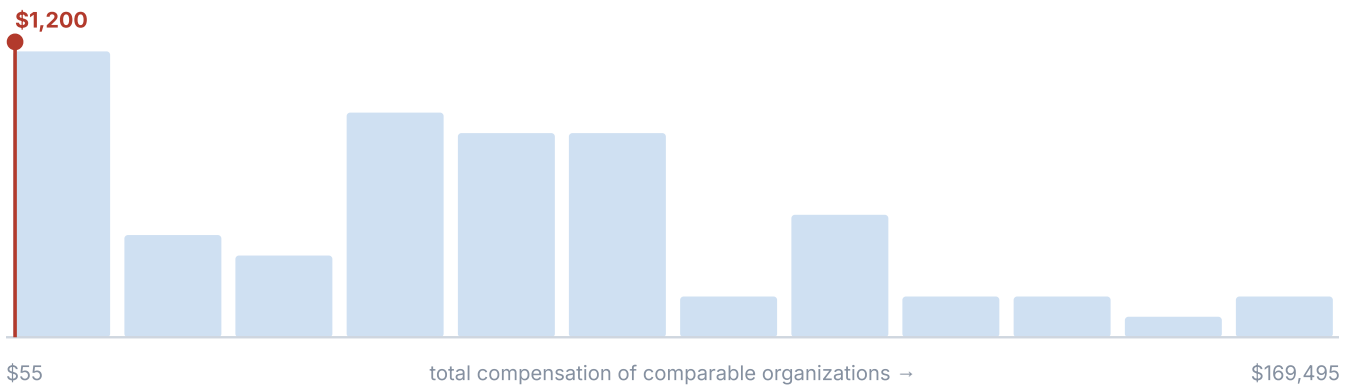
BUDGET Total revenue between \$256,626 and \$574,537 — 0.67x to 1.50x the subject's \$383,025 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (K20), nationwide + budget 0.67–1.5x revenue.

69 organizations qualified on sector, size, and geography

→ **69** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,758

\$22,419

\$57,545

\$82,950

\$112,338

\$1,200



■ 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
Jk Community Farm	VA	\$382,989	Executive Dir.	\$84,000	\$84,254	2024
Grow Portland	OR	\$381,184	Executive Di	\$38,834	\$37,462	2024
Nordic Mountain Water Inc	UT	\$380,172	President	\$825	\$903	2023
East Farm Commercial Fisheries	RI	\$388,202	Executive Director	\$102,500	\$105,115	2023
City Fruit	WA	\$376,409	Executive Director (Until 10/2024)	\$61,873	\$57,545	2024
Harvest Seed Project Foundation	TX	\$390,355	Secretary	\$11,548	\$12,000	2024
Livingston County Farm Bureau	IL	\$390,754	Manager	\$99,955	\$99,450	2025
Pacific Nw Csa Coalition	OR	\$371,698	Executive Director	\$45,626	\$44,015	2024
Associated Water Users Of The Uinta And	UT	\$394,923	River Commissioner	\$73,000	\$77,613	2024
The Cornucopia Project Inc	NH	\$369,577	Executive Director	\$70,975	\$70,090	2023
Altaseads Conservancy Db	CA	\$398,003	President	\$41,667	\$37,375	2024
San Joaquin Valley Quality	CA	\$399,154	Executive V.p.	\$15,600	\$14,407	2023
Houston County Agricultural Society	MN	\$363,282	President	\$500	\$500	2025
Rio Grande Agricultural Land Trust	NM	\$407,903	Executive Director	\$116,090	\$129,707	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Sheep And Goat Validation Of Texas	TX	\$356,980	Director	\$2,750	\$2,942	2023
Lamppost Farm	OH	\$411,075	Executive Dir.	\$59,600	\$67,512	2023
Lehi Irrigation Company	UT	\$411,275	President	\$1,500	\$1,595	2024
Yield Lab Institute	MO	\$353,283	Coo	\$93,624	\$103,010	2024
Whiting Conservation Cooperative	WA	\$351,185	Executive Director	\$165,495	\$153,919	2024
The Potato Leadership Education And	DC	\$350,288	President	\$52,069	\$47,466	2024
Udff Inc	FL	\$350,281	Executive Di	\$133,622	\$130,399	2024
Duffee Water Association Inc	MS	\$418,972	President	\$34,885	\$40,361	2024
Greensgrow Inc	PA	\$421,347	Executive Director	\$20,513	\$21,878	2023
National Grape Research Alliance Inc	CA	\$343,146	President	\$183,313	\$164,434	2024
Ludwig Water Users Association Inc	AR	\$424,372	President	\$19,200	\$22,419	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MN cost of living and 2025 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 **69** organizations. Compensation range \$55–\$169,495; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$383,025); for reference, expenses \$279,427 and assets \$1,179,361.

ROLE MATCH Pete Leibel, 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.

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	6 th
Total compensation (D + F), as reported (no adjustments)	6 th
Reportable pay only (column D), adjusted	10 th
All sources (D + E + F), adjusted	6 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 (Pete Leibel) 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 69 similarly situated organizations (Same NTEE sector (K20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$1,200 is reasonable (approximately the 6th 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.