

Mendota Heights Fire Department

Executive Director / CEO

EIN 416027992

MN · NTEE Y30

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Tom Mattaini, Executive Director / CEO** (\$1,825) against **every comparable organization** that fit the selection criteria — **158** 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

Benchmarked executive: Tom Mattaini — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

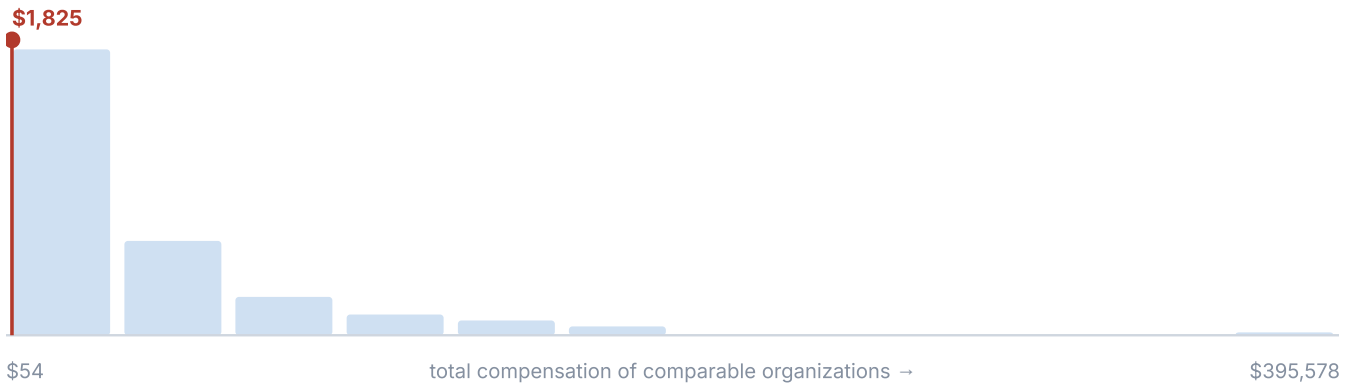
SECTOR Organizations sharing the subject's NTEE classification (Y30).

BUDGET Total revenue between \$286,894 and \$642,300 — 0.67x to 1.50x the subject's \$428,200 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (Y), nationwide + budget 0.67–1.5x revenue.

158 organizations qualified on sector, size, and geography → **158** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$962	\$4,191	\$19,118	\$50,254	\$95,680	\$1,825
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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
College Foundation Voluntary Employee Beneficiary Association	NC	\$426,343	Trustee	\$28,632	\$30,825	2023
Benevolent And Protective Order Of Elks Of The Usa 30 New Orleans	LA	\$425,536	Secretary	\$3,900	\$4,234	2025
R2ise Inc	GA	\$431,931	Chairperson	\$91,100	\$92,702	2024
Dover Moose Lodge 443 Loyal Order Of Moose	NH	\$424,107	Administrator	\$10,400	\$9,468	2025
Key West Moose Lodge #1760	FL	\$433,346	Administrator	\$26,400	\$24,453	2025
Ufcw Vacation Compensation Trust	CA	\$421,591	Trustee	\$26,876	\$24,181	2023
Fraternal Ord Of Eagles 4218 Aerie	VT	\$435,209	Trustee	\$24,612	\$24,425	2025
Oregon Solar Energy Industries	OR	\$436,039	Executive Di	\$83,144	\$80,449	2023
Belah-fellowship Water System Inc	LA	\$420,011	President	\$1,200	\$1,376	2023
Richmond Irrigation & Power Company	UT	\$419,625	Water Master	\$25,464	\$26,375	2024
Administrative Committee Of Chelan	WA	\$437,412	Managing Director	\$57,264	\$53,418	2023
Benevolent & Protective Order Of Elks	NH	\$439,214	Secretary	\$4,000	\$3,642	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Old Union Water Association Inc	MS	\$416,814	President	\$520	\$603	2023
Eastportsouth Manor Teachers	NY	\$439,607	Coordinator	\$8,500	\$7,773	2024
New York Veteran Police Association Inc	NY	\$415,313	Director	\$18,880	\$17,776	2023
Colonial Cemeteries Inc	CT	\$414,166	President	\$2,400	\$2,345	2023
Kappa Epsilon Psi Military Sorority	GA	\$444,682	National Secretary	\$24,180	\$24,605	2024
Fraternal Order Of Eagles	MI	\$444,833	President	\$145	\$151	2024
Muslim Association Of Northwest	WA	\$445,490	Imam	\$47,899	\$43,400	2024
Benevolent & Protective Order Of	OH	\$408,917	Secretary	\$4,000	\$4,177	2025
Burgess Canal & Irrigation Co	ID	\$407,580	Secretary	\$15,333	\$16,082	2025
Russell Utilities Inc	MS	\$449,253	President	\$590	\$648	2025
Hockey And Rink Protection Inc	VT	\$406,551	Assistant Treasurer/director	\$54,950	\$57,627	2023
Eastern Star Charity Foundation Of	CT	\$450,752	President	\$300	\$277	2025
Niagara Falls Memorial Park Association	NY	\$452,837	President	\$70,988	\$64,918	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 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	158 organizations. Compensation range \$54–\$395,578; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$428,200); for reference, expenses \$92,166 and assets \$5,794,495. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Tom Mattaini, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	23 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	12 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	16 th
Total compensation (D + F), as reported (no adjustments)	16 th
Reportable pay only (column D), adjusted	29 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 (Tom Mattaini) 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 158 similarly situated organizations (Same NTEE major group (Y), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$1,825 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). 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.