

# Minnesota Lake Fire Department

Executive Director / CEO

EIN 416040231

MN · NTEE M23

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Lincoln Wach, Executive Director / CEO** (\$599) against **every comparable organization** that fit the selection criteria — **58** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **22<sup>nd</sup>** percentile of comparable organizations below the typical range for comparable organizations

**Benchmarked executive:** Lincoln Wach — reported title “TREASURER”, 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 (M23).

**BUDGET** Total revenue between \$43,986 and \$98,476 — 0.67x to 1.50x the subject's \$65,651 (the band tightens as size grows).

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

**58** organizations qualified on sector, size, and geography → **58** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$295	\$687	\$2,295	\$16,771	\$73,623	\$599
-------	-------	---------	----------	----------	-------



## ■ 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
<a href="#">Beecher Falls Volunteer Fire Dept Inc</a>	VT	\$65,561	Chief	\$5,396	<b>\$5,659</b>	2023
<a href="#">Nvfc 21st Century Fund</a>	DC	\$66,162	Chief Executive Officer	\$23,829	<b>\$21,162</b>	2024
<a href="#">Ghent Firemen's Relief Association</a>	MN	\$66,359	President	\$100	<b>\$100</b>	2024
<a href="#">Hoola la Mauiakama Disaster Long</a>	HI	\$66,687	Executive Di	\$10,654	<b>\$9,653</b>	2024
<a href="#">Us Resiliency Council</a>	CA	\$66,690	Executive Dir.	\$165,000	<b>\$148,451</b>	2023
<a href="#">Washington Fire Company No 2 Inc</a>	IN	\$63,832	Secy-treas	\$480	<b>\$527</b>	2023
<a href="#">River Vale Volunteer Ambulance Corps Inc</a>	NJ	\$63,498	President	\$540	<b>\$488</b>	2024
<a href="#">Alaska Solstice Search Dogs</a>	AK	\$63,055	Treasurer	\$1,486	<b>\$1,438</b>	2024
<a href="#">Malibu Foundation</a>	CA	\$68,574	Executive Dir.	\$134,000	<b>\$117,101</b>	2024
<a href="#">Dawson Firemen's Benefit</a>	MN	\$62,683	Trustee	\$37,170	<b>\$37,170</b>	2024
<a href="#">Makinen Volunteer Fire Department</a>	MN	\$68,682	Chief	\$1,100	<b>\$1,100</b>	2024
<a href="#">Firemens Protective Association</a>	CT	\$61,547	Treasurer	\$3,000	<b>\$2,847</b>	2024
<a href="#">Central Lakes Community Organization And</a>	MN	\$61,523	Treasurer	\$900	<b>\$900</b>	2024
<a href="#">Greenwood Lake Volunteer Fire</a>	NY	\$60,771	Secretary	\$599	<b>\$548</b>	2024
<a href="#">Peel Fire Protection District</a>	AR	\$70,765	Fire Chief	\$1,200	<b>\$1,365</b>	2024
<a href="#">Kenyon Fire Relief Association</a>	MN	\$59,974	Treasurer	\$550	<b>\$566</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">The Vanlue Fire Department Inc</a>	OH	\$72,436	Chief	\$1,500	<b>\$1,608</b>	2024
<a href="#">Phoenix Fire Engine Company No 2</a>	PA	\$72,444	Recording Se	\$500	<b>\$520</b>	2023
<a href="#">Brooktondale Volunteer Fire Co Inc</a>	NY	\$57,882	President	\$300	<b>\$283</b>	2023
<a href="#">Maynard Fire Relief Association</a>	MN	\$74,904	Vice Preside	\$4,000	<b>\$4,000</b>	2024
<a href="#">Safeguard Iowa Partnership</a>	IA	\$56,198	Executive Director	\$85,280	<b>\$97,291</b>	2023
<a href="#">Mine Hill First Aid Squad Inc</a>	NJ	\$76,161	President	\$9,900	<b>\$8,715</b>	2025
<a href="#">Watkins Fireman's Relief Association</a>	MN	\$54,967	President	\$300	<b>\$300</b>	2024
<a href="#">Thornwood Fire Co No 1</a>	NY	\$54,202	President	\$200	<b>\$188</b>	2023
<a href="#">Sidney Fire Department Inc</a>	NY	\$78,010	Treasurer	\$950	<b>\$894</b>	2023

**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](https://peerbasis.org/methodology).

## Sample, role match & sensitivity

PEER COUNT	58 organizations. Compensation range \$100–\$546,641; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$65,651); for reference, expenses \$35,821 and assets \$490,128. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Lincoln Wach, reported title " <i>TREASURER</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>

RELATED-ORG PAY	4 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	8 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	22 <sup>nd</sup>
Total compensation (D + F), as reported (no adjustments)	21 <sup>st</sup>
Reportable pay only (column D), adjusted	31 <sup>st</sup>
All sources (D + E + F), adjusted	22 <sup>nd</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 (Lincoln Wach) 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 58 similarly situated organizations (Same NTEE major group (M), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$599 is reasonable (approximately the 22<sup>nd</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.