

# Dell Rapids Volunteer Fire

Executive Director / CEO

EIN 461648767

SD · NTEE M24

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Dan Dietz, Executive Director / CEO** (\$3,600) against **every comparable organization** that fit the selection criteria — **184** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **54<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Dan Dietz — 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 \$178,122 and \$398,782 — 0.67x to 1.50x the subject's \$265,855 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (M24), nationwide + budget 0.67–1.5x revenue.

**184** organizations qualified on sector, size, and geography → **184** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$401	\$983	\$2,971	\$13,391	\$32,420	<b>\$3,600</b>
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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 SD 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="#">Citizens Hook &amp; Ladder Co No 1</a>	PA	\$265,819	Financial Trustee	\$6,000	<b>\$5,266</b>	2024
<a href="#">Mastic Chemical Company No 1 Inc</a>	NY	\$265,484	Treasurer	\$1,500	<b>\$1,193</b>	2024
<a href="#">Lubbock Fire Educators Inc</a>	TX	\$266,954	President	\$33,105	<b>\$29,145</b>	2024
<a href="#">Richardton Firemen's Auxiliary</a>	ND	\$267,191	Gaming Manag	\$4,900	<b>\$4,611</b>	2025
<a href="#">Grafton Volunteer Fire Department</a>	ND	\$267,554	Fire Chief	\$5,510	<b>\$5,322</b>	2024
<a href="#">Altavista Volunteer Fire Company Inc</a>	VA	\$264,056	Director & Chief	\$5,640	<b>\$4,793</b>	2024
<a href="#">Williamstown Volunteer Fire Company Inc</a>	WV	\$263,052	Fire Chief	\$132	<b>\$130</b>	2023
<a href="#">Grimesland Volunteer Fire Dept</a>	NC	\$269,468	Treasurer	\$2,400	<b>\$2,126</b>	2025
<a href="#">Lake Placid Volunteer Fire</a>	NY	\$270,494	Deputy Secre	\$2,500	<b>\$1,988</b>	2024
<a href="#">Valley Stream Fire Dept Inc</a>	NY	\$261,037	Maint Chairman	\$2,400	<b>\$1,859</b>	2025
<a href="#">Tri Clover Fire Company</a>	PA	\$260,691	President	\$1,580	<b>\$1,428</b>	2023
<a href="#">Greensburg Fire Dept Board Of Control</a>	PA	\$272,197	President - Station #6	\$25	<b>\$23</b>	2023
<a href="#">Bachelors Hall Volunteer Fire</a>	VA	\$259,408	Treasurer	\$1,200	<b>\$1,020</b>	2024
<a href="#">Signal Hill Fire Protection</a>	IL	\$272,876	Board Member	\$1,194	<b>\$1,033</b>	2024
<a href="#">Cord Volunteer Fire Department Inc</a>	AR	\$272,906	Secretary/treasurer	\$1,280	<b>\$1,304</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Windsor Fire Company Inc</a>	NY	\$258,763	President/captain	\$1,000	<b>\$795</b>	2024
<a href="#">Quinwood Community Vol Fire Dept Inc</a>	WV	\$258,300	Treasurer	\$600	<b>\$572</b>	2024
<a href="#">Lizton Union Township Hendricks Cou</a>	IN	\$274,066	Trustee	\$24,941	<b>\$23,148</b>	2024
<a href="#">Hackensack Area Fire &amp; Rescue Dept</a>	MN	\$257,542	Pres/fire Ch	\$6,690	<b>\$5,990</b>	2023
<a href="#">Newburg Fire Association</a>	PA	\$257,271	Steward	\$16,489	<b>\$14,899</b>	2023
<a href="#">Gerry Volunteer Fire Department Inc</a>	NY	\$257,078	President	\$200	<b>\$164</b>	2023
<a href="#">Lawrence Park Volunteer Fire Department</a>	PA	\$275,652	Treasurer	\$2,800	<b>\$2,458</b>	2024
<a href="#">Liberty Fire Company</a>	PA	\$255,298	Financial Secretary	\$874	<b>\$767</b>	2024
<a href="#">Cambridge Fire Company Inc</a>	VT	\$276,680	Chief	\$4,079	<b>\$3,720</b>	2023
<a href="#">Ausable Forks Fire Department Inc</a>	NY	\$277,098	President	\$500	<b>\$409</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to SD cost of living and 2023 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 SD 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 **184** organizations. Compensation range \$23–\$122,338; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$265,855); for reference, expenses \$130,226 and assets \$1,812,900. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	Dan Dietz, reported title "CHIEF", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	19 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	54 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	51 <sup>st</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	54 <sup>th</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 (Dan Dietz) 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 184 similarly situated organizations (Same NTEE sector (M24), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$3,600 is reasonable (approximately the 54<sup>th</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.