

Ham Lake Fire Relief Association

Executive Director / CEO

EIN 237438941

MN · NTEE M11

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **James Drieman, Executive Director / CEO** (\$300) against **every comparable organization** that fit the selection criteria — **328** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 4th percentile of comparable organizations

below the typical range for comparable organizations

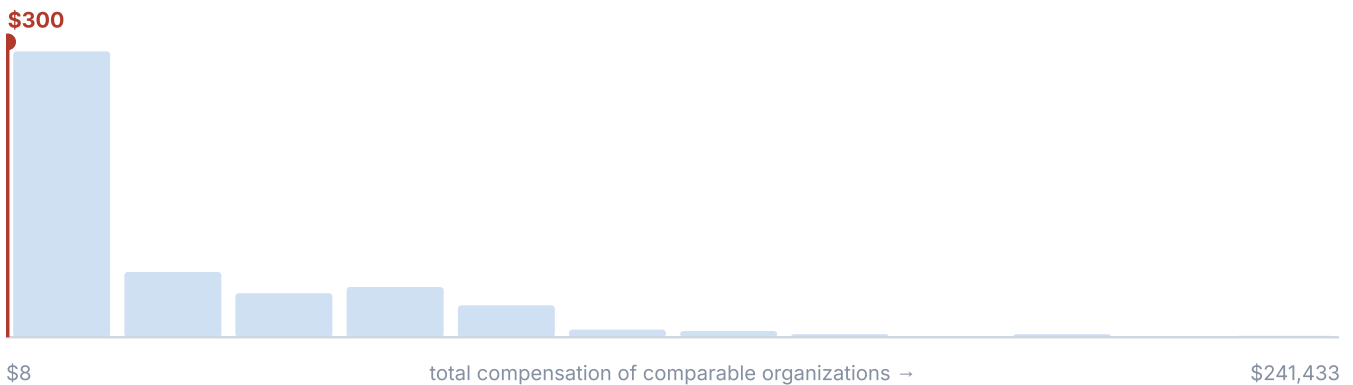
Benchmarked executive: James Drieman — reported title "TREASURER", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (M11).
BUDGET	Total revenue between \$185,461 and \$415,212 — 0.67x to 1.50x the subject's \$276,808 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (M), nationwide + budget 0.67–1.5x revenue.

328 organizations qualified on sector, size, and geography → **328** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$583

\$1,869

\$12,362

\$50,998

\$81,411

\$300

10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 4TH
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\$300



● 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
Cambridge Fire Company Inc	VT	\$276,680	Chief	\$4,079	\$4,277	2023
Ausable Forks Fire Department Inc	NY	\$277,098	President	\$500	\$471	2023
Red Lightning	AZ	\$277,286	President And Ceo	\$80,000	\$77,864	2024
Lawrence Park Volunteer Fire Department	PA	\$275,652	Treasurer	\$2,800	\$2,826	2024
Waterfront Education	CA	\$275,021	President	\$13,513	\$12,657	2022
East Grand Lake Volunteer Fire	MI	\$278,640	Chief	\$1,900	\$2,043	2023
Emergency Chaplains Inc	NC	\$274,523	President	\$77,946	\$81,508	2024
Arlington Fire Relief Association	MN	\$279,106	Treasurer	\$900	\$900	2024
Long Lake Volunteer Firemen's Relief	MN	\$279,258	President	\$500	\$500	2024
Webster Volunteer Fire Department Inc	NY	\$279,416	Treasurer	\$9,440	\$8,888	2023
Lizton Union Township Hendricks Cou	IN	\$274,066	Trustee	\$24,941	\$26,618	2024
Bexar County Emergency Services Districts Association	TX	\$280,000	Executive Director	\$17,150	\$17,875	2023
4b Disaster Response Network	TX	\$280,109	Executive Director	\$60,000	\$62,535	2023
California Gun Rights Foundation	NV	\$280,169	Executive Director	\$16,000	\$16,231	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Yogashield Yoga For First Responders	NM	\$273,421	Ceo	\$60,000	\$65,310	2024
Cord Volunteer Fire Department Inc	AR	\$272,906	Secretary/treasurer	\$1,280	\$1,499	2023
Signal Hill Fire Protection	IL	\$272,876	Board Member	\$1,194	\$1,188	2024
Ideal Firefighter Relief Assn	MN	\$280,771	President	\$599	\$617	2023
Canajoharie Volunteer Firefighters Inc	NY	\$281,037	Treasurer	\$500	\$457	2024
Greensburg Fire Dept Board Of Control	PA	\$272,197	President - Station #6	\$25	\$26	2023
Greenville Area Parkinsons Society	SC	\$271,642	Executive Director	\$81,000	\$85,519	2024
Greensboro Police Foundation	NC	\$282,325	Executive Director	\$37,084	\$38,779	2024
Lake Placid Volunteer Fire	NY	\$270,494	Deputy Secre	\$2,500	\$2,286	2024
Safety First Volunteer Fire Co	PA	\$283,305	Steward	\$33,120	\$34,413	2023
South Haven Firemens Relief Association	MN	\$283,323	Treasurer	\$1,200	\$1,200	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 **328** organizations. Compensation range \$8–\$241,433; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$276,808); for reference, expenses \$51,288 and assets \$2,760,839. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	James Drieman, reported title " <i>TREASURER</i> ", benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.
RELATED-ORG PAY	17 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	4 th
Total compensation (D + F), as reported (no adjustments)	4 th
Reportable pay only (column D), adjusted	11 th
All sources (D + E + F), adjusted	4 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 (James Drieman) 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 328 similarly situated organizations (Same NTEE major group (M), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$300 is reasonable (approximately the 4th 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.