

Dunkirk Volunteer Fire Department Inc

Executive Director / CEO

EIN 351757510

IN · NTEE M24

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Devon Messersmith, Executive Director / CEO** (\$797) against **every comparable organization** that fit the selection criteria — **22** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **14th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Devon Messersmith — reported title “PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

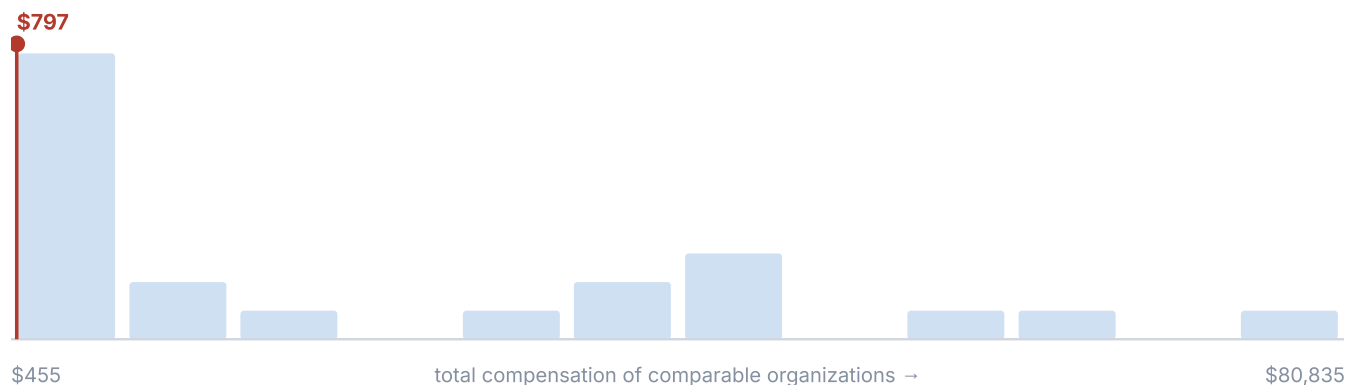
SECTOR Organizations sharing the subject's NTEE classification (M24).

BUDGET Total revenue between \$23,352 and \$52,281 — 0.67x to 1.50x the subject's \$34,854 (the band tightens as size grows).

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

22 organizations qualified on sector, size, and geography → **22** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$674

\$1,255

\$13,551

\$41,586

\$53,182

\$797



■ 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 IN 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
Westbrook Firemens Relief Assoc	MN	\$34,622	Gambling Manager	\$15,200	\$13,834	2024
Texas Association Of Realtors Disaster	TX	\$36,381	President/chief Executive	\$45,181	\$42,857	2023
Altura Fire Relief Association	MN	\$33,229	Gambling Manager	\$19,800	\$18,552	2023
Bound Brook Fire Department	NJ	\$37,283	Treasurer	\$1,200	\$987	2024
St Paul Volunteer Fire Department	IN	\$37,444	Fire Chief	\$500	\$500	2023
Lapaz North Township Fire Dept	IN	\$31,235	Chief	\$1,717	\$1,717	2023
Remer Volunteer Firemens Relief	MN	\$39,080	Chair	\$3,315	\$3,106	2023
D Disaster Helping Hand Inc	TX	\$40,677	President	\$39,821	\$37,773	2023
Los Angeles County Fire Department	CA	\$28,810	President	\$82,500	\$65,615	2024
Signet Disaster Relief Fund Inc	TX	\$28,292	President/secretary	\$58,746	\$54,126	2024
Hill City Firemen's Relief Associat	MN	\$42,089	Gambling Man	\$46,050	\$43,148	2023
Wesley Fire Department Inc	IA	\$42,145	Fire Chief/p	\$635	\$659	2023
Confluent Health Employee	KY	\$42,694	President/director	\$43,862	\$44,686	2023
Silver Bay Firefighters	MN	\$42,906	Treasurer	\$500	\$455	2024
Oakland Police Foundation	CA	\$26,776	Treasurer	\$1,384	\$1,101	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Greater Baytown Area Lepc	TX	\$25,370	Secretary	\$14,400	\$13,268	2024
Koshka Foundation Inc	WA	\$25,060	Executive Director	\$43,000	\$35,459	2024
Schroon Lake Volunteer Fire Department Inc	NY	\$46,502	Secretary/treasurer	\$7,500	\$6,242	2024
Waterfront Rescue Mission	FL	\$47,414	President	\$30,627	\$27,283	2023
Nyc Medics	NY	\$48,826	Executive Director	\$94,337	\$80,835	2023
Yorkshire Volunteer Fire Department	VA	\$50,952	Treasurer	\$4,200	\$3,845	2023
Winona Volunteer Fire Department	MO	\$51,147	President	\$830	\$810	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IN 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 IN 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	22 organizations. Compensation range \$455–\$80,835; filing years 2023–2024.
SIZE BASIS	Matched on total revenue (\$34,854); for reference, expenses \$43,909 and assets \$9,455.
ROLE MATCH	Devon Messersmith, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	4 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	14 th
Total compensation (D + F), as reported (no adjustments)	14 th
Reportable pay only (column D), adjusted	32 nd
All sources (D + E + F), adjusted	14 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 (Devon Messersmith) 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 22 similarly situated organizations (Same NTEE major group (M), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$797 is reasonable (approximately the 14th 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.