

# Foley Firefighter's Relief Association

Executive Director / CEO

EIN 411588744

MN · NTEE M12

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Bryan Moshier, Executive Director / CEO** (\$590) against **every comparable organization** that fit the selection criteria — **319** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **11<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

**Benchmarked executive:** Bryan Moshier — 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 (M12).
BUDGET	Total revenue between \$165,381 and \$370,257 — 0.67x to 1.50x the subject's \$246,838 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (M), nationwide + budget 0.67–1.5x revenue.

**319** organizations qualified on sector, size, and geography → **319** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$555	\$1,526	\$9,584	\$45,301	\$78,508	\$590
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10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 11TH
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\$590



## ■ 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="#">Sheldon Fire Department Inc</a>	VT	\$247,024	Chief	\$4,020	<b>\$4,095</b>	2024
<a href="#">Tonto Recreation Alliance Inc</a>	AZ	\$246,291	President Executive Director	\$40,468	<b>\$39,387</b>	2024
<a href="#">Wayne Township Volunteer Fire Dept Of Hamilton Co Inc</a>	IN	\$247,778	Deputy Chief	\$46,262	<b>\$50,831</b>	2023
<a href="#">Huntingdon Valley Fire Company</a>	PA	\$248,052	Treasurer	\$6,126	<b>\$6,365</b>	2023
<a href="#">Richfield Ambulance League Inc</a>	PA	\$245,406	Assistant Secretary	\$8,203	<b>\$8,279</b>	2024
<a href="#">Warwick Fire Department</a>	NY	\$244,809	President	\$2,000	<b>\$1,829</b>	2024
<a href="#">Bac Disaster Relief Fund Inc</a>	DC	\$248,957	President	\$163,181	<b>\$149,199</b>	2023
<a href="#">911 Environmental Action Inc</a>	NY	\$249,408	President	\$73,000	<b>\$68,730</b>	2023
<a href="#">All Clear Foundation</a>	CO	\$244,240	Executive Director	\$70,000	<b>\$69,936</b>	2023
<a href="#">Wantagh Fire Department</a>	NY	\$249,513	Recording Secretary	\$6,500	<b>\$5,944</b>	2024
<a href="#">Arizona Motorcycle Safety And Awareness Foundation</a>	AZ	\$249,733	Executive Director	\$43,000	<b>\$43,088</b>	2023
<a href="#">Us Hart Cares A Nj Nonprofit Corporation</a>	NJ	\$250,220	Ceo	\$35,500	<b>\$32,077</b>	2024
<a href="#">Long Bridge Volunteer Fire Dept</a>	NC	\$242,955	Chief	\$2,880	<b>\$3,012</b>	2024
<a href="#">Manitowish Waters Fire Company</a>	WI	\$242,904	Chief	\$3,000	<b>\$3,171</b>	2024
<a href="#">Sass Go</a>	SC	\$251,510	President	\$79,897	<b>\$84,355</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Lakota Fire Protection District Inc</a>	ND	\$241,711	Sec/treasure	\$6,517	<b>\$7,451</b>	2023
<a href="#">Volunteer Firemans Association Of Cambria County And Vicinity</a>	PA	\$241,676	President	\$150	<b>\$155</b>	2023
<a href="#">Training For Life Inc</a>	NY	\$252,002	Director	\$25,288	<b>\$23,126</b>	2024
<a href="#">Penn Hills Volunteer Firemens</a>	PA	\$252,258	Secretary	\$300	<b>\$312</b>	2023
<a href="#">Lake County Professional Firefighters Inc</a>	FL	\$252,612	President	\$18,346	<b>\$17,957</b>	2023
<a href="#">Routt County Crisis Support</a>	CO	\$252,645	Executive Dir.	\$46,100	<b>\$44,736</b>	2024
<a href="#">Fuller Hose Company No 1</a>	PA	\$240,021	Secretary	\$400	<b>\$416</b>	2023
<a href="#">The West Central Montana Avalanche</a>	MT	\$253,739	Executive Dir.	\$71,680	<b>\$80,506</b>	2023
<a href="#">United Fire Company No 1</a>	NY	\$239,248	Financial Se	\$3,000	<b>\$2,743</b>	2024
<a href="#">Quinter Ambulance Service Inc</a>	KS	\$238,761	Chairman	\$29,664	<b>\$33,390</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** 319 organizations. Compensation range \$2–\$249,141; filing years 2022–2025.

**SIZE BASIS** Matched on total revenue (\$246,838); for reference, expenses \$25,680 and assets \$1,398,192. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	Bryan Moshier, 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	17 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	11 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	11 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	10 <sup>th</sup>
Reportable pay only (column D), adjusted	16 <sup>th</sup>
All sources (D + E + F), adjusted	11 <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 (Bryan Moshier) 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 319 similarly situated organizations (Same NTEE major group (M), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$590 is reasonable (approximately the 11<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.