

Rushford Volunteer Fire Department

Executive Director / CEO

EIN 416034847
 MN · NTEE M112
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Nick Smith, Executive Director / CEO** (\$100) against **every comparable organization** that fit the selection criteria — **124** 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: Nick Smith — 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 (M112).
BUDGET	Total revenue between \$71,945 and \$161,071 — 0.67x to 1.50x the subject's \$107,381 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (M), nationwide + budget 0.67–1.5x revenue.

124 organizations qualified on sector, size, and geography → **124** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$420	\$686	\$2,446	\$14,048	\$60,545	\$100
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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 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
Reinbeck Farmers Fire Association	IA	\$106,621	President/none	\$50	\$55	2024
Wilmot Volunteer Fire Company	NH	\$106,384	Chief	\$500	\$467	2024
Two Harbors Volunteer Firemen's	MN	\$106,327	Secretary	\$600	\$600	2024
Oklahoma Civilian Defense Fire Company	PA	\$106,063	Treasurer	\$600	\$624	2023
Newport News Police Dept Foundation	VA	\$109,366	Executive Director	\$60,000	\$58,630	2024
Nj State Firemens Association Voorhees Twp	NJ	\$104,990	President	\$2,916	\$2,713	2023
Farmingville Fire Dept Benevolent Association	NY	\$104,658	Treasurer	\$5,000	\$4,572	2024
Wading River Fire Dept	NY	\$110,167	Secretary	\$2,100	\$1,977	2023
Mountain View Public Safety Foundation	CA	\$110,631	Executive Director	\$40,430	\$35,331	2024
Lumberton Fire Company No 1	NJ	\$103,763	President	\$2,775	\$2,582	2023
Property Owners League Fire Company	NJ	\$103,482	Secretary	\$225	\$203	2024
Marble Rock Community Fire Company Inc	IA	\$103,331	President	\$10	\$11	2024
Springfield Firemens Relief Assoc	MN	\$111,448	Secretary	\$1,800	\$1,853	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Tiltonville Volunteer Fire Department	OH	\$103,257	Fire Chief, Vice President	\$3,604	\$3,977	2023
Goose Rocks Beach Fire Company	ME	\$103,096	President	\$500	\$507	2024
Essex County Fire Chief's Association	MA	\$111,667	Executive Director	\$49,826	\$46,652	2023
Monroeville Emergency Medical Services Inc	IN	\$112,085	President	\$4,300	\$4,589	2024
Aft Disaster Relief Fund	DC	\$102,524	President	\$117,597	\$104,436	2024
Community Fire Co Of Pavilion Inc	NY	\$113,359	Treasurer	\$1,200	\$1,097	2024
Chippewa Township Vfd	PA	\$113,480	President	\$500	\$505	2024
Deerfield Volunteer Fire Company I	NY	\$113,918	Secretary	\$600	\$549	2024
Syrian Institute For Progress	CA	\$114,723	Chair Women	\$118,800	\$106,885	2023
Gun Violence Intervention	PA	\$100,000	Project Dire	\$143,857	\$145,185	2024
All Care Plus Inc	CA	\$115,648	Executive Director	\$10,000	\$8,739	2024
Hop Bottom Hose Company	PA	\$115,849	Secretary	\$600	\$606	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 **124** organizations. Compensation range \$11–\$546,641; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$107,381); for reference, expenses \$22,742 and assets \$679,710. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Nick Smith, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	6 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	20 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)	3 rd
Reportable pay only (column D), adjusted	0 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 (Nick Smith) 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 124 similarly situated organizations (Same NTEE major group (M), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$100 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.