

Altura Fire Relief Association

Executive Director / CEO

EIN 416080023
 MN · NTEE M23
 FY ending 2023-12-31
 June 10, 2026

This analysis benchmarks the total compensation of **Adam Gudmundson, Executive Director / CEO** (\$19,800) against **every comparable organization** that fit the selection criteria — **21** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **57th** percentile of comparable organizations within the typical range

Benchmarked executive: Adam Gudmundson — reported title “GAMBLING MANAGER”, 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 (M23).

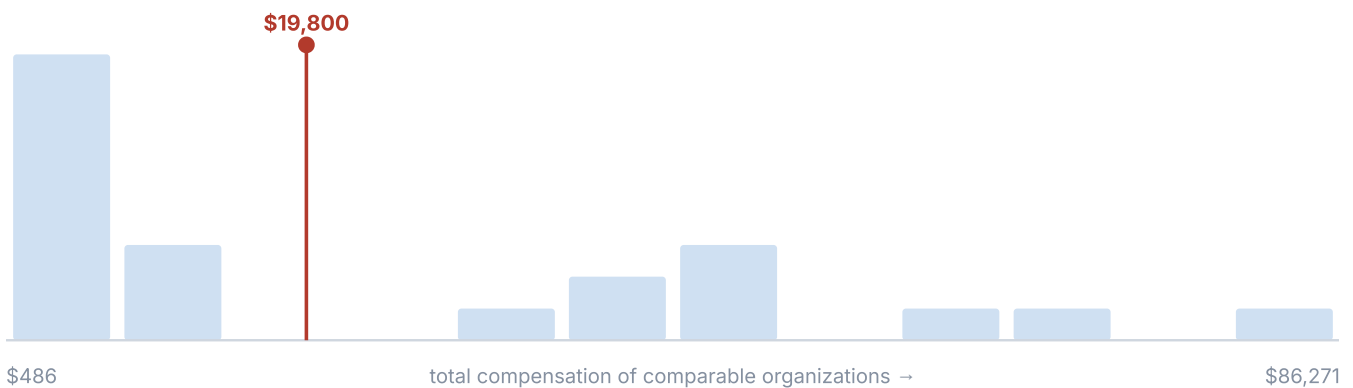
BUDGET Total revenue between \$22,263 and \$49,843 — 0.67x to 1.50x the subject's \$33,229 (the band tightens as size grows).

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

21 organizations qualified on sector, size, and geography

→ **21** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$704	\$1,175	\$14,160	\$45,739	\$57,765	\$19,800
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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
Westbrook Firemens Relief Assoc	MN	\$34,622	Gambling Manager	\$15,200	\$14,764	2024
Dunkirk Volunteer Fire Department Inc	IN	\$34,854	President	\$797	\$851	2023
Lapaz North Township Fire Dept	IN	\$31,235	Chief	\$1,717	\$1,832	2023
Texas Association Of Realtors Disaster	TX	\$36,381	President/chief Executive	\$45,181	\$45,739	2023
Bound Brook Fire Department	NJ	\$37,283	Treasurer	\$1,200	\$1,054	2024
St Paul Volunteer Fire Department	IN	\$37,444	Fire Chief	\$500	\$534	2023
Los Angeles County Fire Department	CA	\$28,810	President	\$82,500	\$70,027	2024
Signet Disaster Relief Fund Inc	TX	\$28,292	President/secretary	\$58,746	\$57,765	2024
Remer Volunteer Firemens Relief	MN	\$39,080	Chair	\$3,315	\$3,315	2023
Oakland Police Foundation	CA	\$26,776	Treasurer	\$1,384	\$1,175	2024
D Disaster Helping Hand Inc	TX	\$40,677	President	\$39,821	\$40,313	2023
Greater Baytown Area Lepc	TX	\$25,370	Secretary	\$14,400	\$14,160	2024
Koshka Foundation Inc	WA	\$25,060	Executive Director	\$43,000	\$37,843	2024
Hill City Firemen's Relief Associat	MN	\$42,089	Gambling Man	\$46,050	\$46,050	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Wesley Fire Department Inc	IA	\$42,145	Fire Chief/p	\$635	\$704	2023
Confluent Health Employee	KY	\$42,694	President/director	\$43,862	\$47,691	2023
Silver Bay Firefighters	MN	\$42,906	Treasurer	\$500	\$486	2024
Mlt LI Inc	HI	\$22,988	President	\$8,503	\$7,704	2023
Schroon Lake Volunteer Fire Department Inc	NY	\$46,502	Secretary/treasurer	\$7,500	\$6,662	2024
Waterfront Rescue Mission	FL	\$47,414	President	\$30,627	\$29,118	2023
Nyc Medics	NY	\$48,826	Executive Director	\$94,337	\$86,271	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 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 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	21 organizations. Compensation range \$486–\$86,271; filing years 2023–2024.
SIZE BASIS	Matched on total revenue (\$33,229); for reference, expenses \$40,160 and assets \$384,173.
ROLE MATCH	Adam Gudmundson, reported title <i>"GAMBLING MANAGER"</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	5 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	57 th
Total compensation (D + F), as reported (no adjustments)	57 th
Reportable pay only (column D), adjusted	76 th
All sources (D + E + F), adjusted	52 nd

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 (Adam Gudmundson) 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 10, 2026, comparing compensation against 21 similarly situated organizations (Same NTEE major group (M), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$19,800 is reasonable (approximately the 57th 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 10, 2026.