

Fire Adapted Colorado

Executive Director / CEO

EIN 475539221

CO · NTEE M24

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Rebecca Samulski, Executive Director / CEO** (\$67,284) against **every comparable organization** that fit the selection criteria — **188** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 91st percentile of comparable organizations

above the 90th percentile — board review recommended

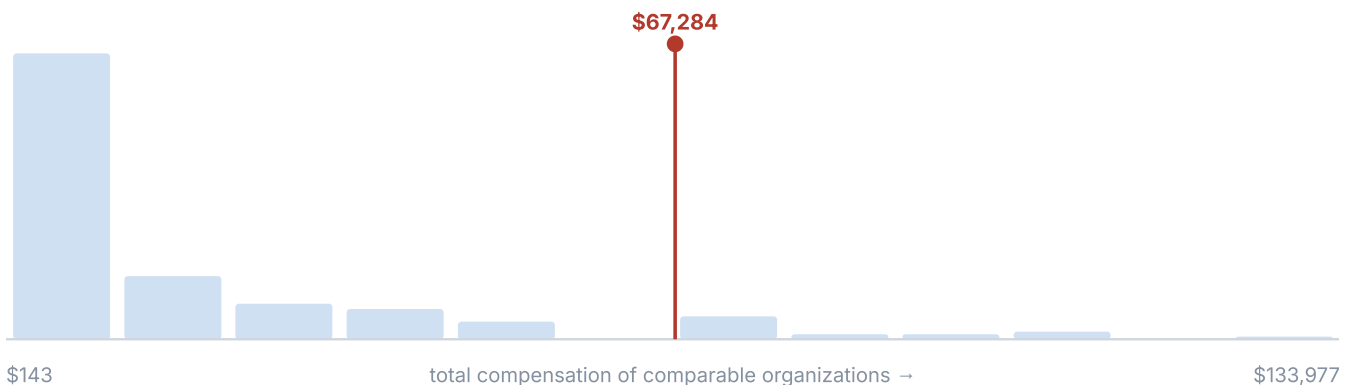
Benchmarked executive: Rebecca Samulski — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (M24).
BUDGET	Total revenue between \$320,164 and \$716,785 — 0.67x to 1.50x the subject's \$477,857 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (M24), nationwide + budget 0.67–1.5x revenue.

188 organizations qualified on sector, size, and geography → **188** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$929	\$2,447	\$7,150	\$24,721	\$51,618	\$67,284
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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 CO 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
Waseca Firefighter's Relief Association	MN	\$476,221	President	\$275	\$283	2024
Cold Water Volunteer Fire Department	NC	\$479,971	President	\$13,311	\$14,344	2024
Lafayette Community Fire Protection	MN	\$480,602	Treasurer	\$600	\$603	2025
Exeter Volunteer Fire Department #1 Inc	RI	\$474,368	Chief	\$21,586	\$21,586	2024
Wicksburg Volunteer Fire & Rescue	AL	\$473,763	Chief	\$45,001	\$50,701	2024
Elk River Fire Department Relief	MN	\$483,667	President (Thru 12/01/2024)	\$416	\$429	2024
Glenn Dale Fire Association Inc	MD	\$484,409	Treasurer	\$22,830	\$22,259	2024
Mansfield Hose Company	PA	\$469,849	Treasurer	\$900	\$964	2023
Fire District 28 Inc	NC	\$468,115	Chief	\$68,549	\$73,867	2024
Humboldt Fire Department Inc	SD	\$467,960	Chief	\$120	\$143	2023
Lamott Fire Company No 1	PA	\$467,417	Trustee	\$2,126	\$2,211	2024
Haverford Township Volunteer	PA	\$488,912	Treasurer	\$4,000	\$4,160	2024
Kohlsville Volunteer Fire Co	WI	\$465,328	Chief	\$650	\$708	2024
Blossburg Volunteer Fire Department	PA	\$491,559	Treasurer	\$2,625	\$2,811	2023
Stafford Fire Department Inc	NY	\$464,010	Secretary	\$900	\$848	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Central Alexander Fire Department	NC	\$463,632	Chief/ex Off	\$24,845	\$26,083	2025
Burnet Volunteer Fire Department	TX	\$492,405	Fire Chief	\$50,000	\$52,160	2024
The North Stonington Volunteer Fire	CT	\$463,049	Chief	\$10,769	\$10,841	2023
Parkton Fire And Rescue Inc	NC	\$462,628	Fire Chief	\$5,760	\$6,207	2024
Holly Grove Fire Department Inc	NC	\$495,181	Vice President	\$36,210	\$38,014	2025
Belmont Hills Fire Company	PA	\$498,280	Financial Se	\$4,500	\$4,680	2024
Central Fire Department Of Davidson County Inc	NC	\$505,044	Secretary	\$2,003	\$2,102	2025
Lodi Volunteer Ambulance Rescue Squad Inc	NJ	\$449,326	Secretary	\$6,200	\$5,943	2023
Springboro Volunteer Fire	PA	\$506,579	President	\$3,840	\$3,994	2024
Wilderness Volunteer Fire Department Inc	WV	\$448,811	Chairman	\$10,932	\$12,709	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CO 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 CO 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 **188** organizations. Compensation range \$143–\$133,977; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$477,857); for reference, expenses \$470,514 and assets \$196,379.

ROLE MATCH	Rebecca Samulski, reported title " <i>Executive Director</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.
OUTLIERS	17 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	91 st
Total compensation (D + F), as reported (no adjustments)	92 nd
Reportable pay only (column D), adjusted	91 st
All sources (D + E + F), adjusted	90 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 (Rebecca Samulski) 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 188 similarly situated organizations (Same NTEE sector (M24), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$67,284 is reasonable (approximately the 91st 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.