

Old Pueblo Firefighters Association

Executive Director / CEO

EIN 731665769

AZ · NTEE J40

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Nico Latini, Executive Director / CEO** (\$9,000) against **every comparable organization** that fit the selection criteria — **24** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **75th** percentile of comparable organizations within the typical range

Benchmarked executive: Nico Latini — 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 (J40).

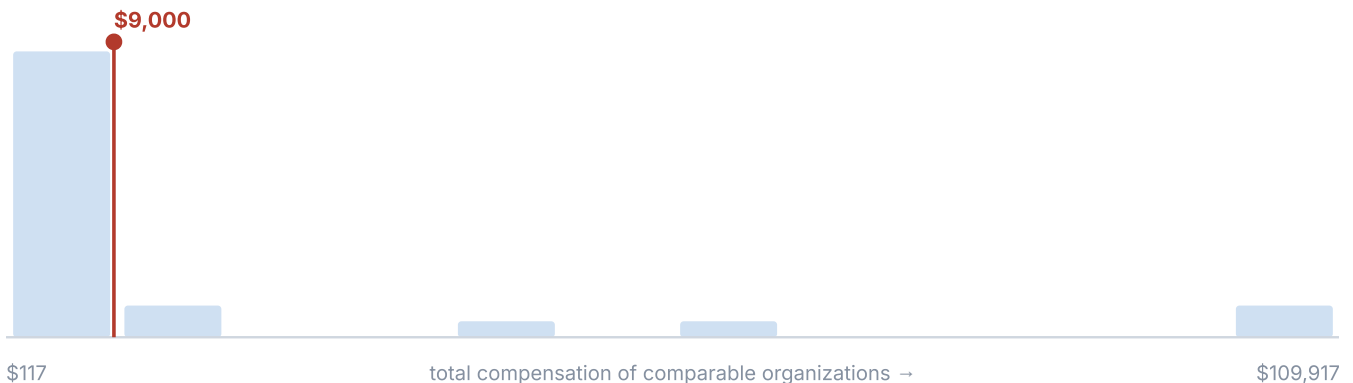
BUDGET Total revenue between \$65,990 and \$147,741 — 0.67x to 1.50x the subject's \$98,494 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (J40), nationwide + budget 0.67–1.5x revenue.

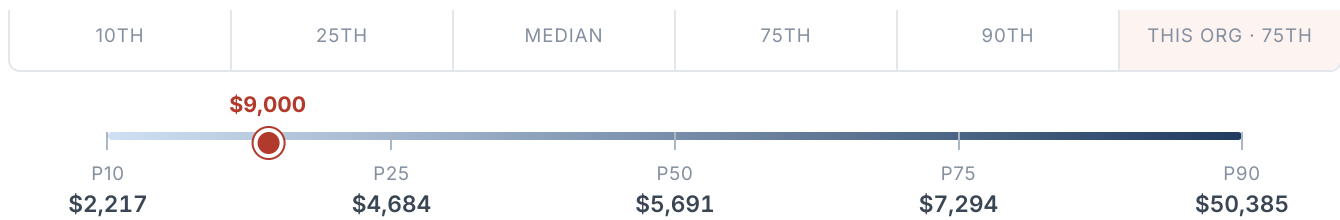
24 organizations qualified on sector, size, and geography

→ **24** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,217	\$4,684	\$5,691	\$7,294	\$50,385	\$9,000
---------	---------	---------	---------	----------	---------



● 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 AZ 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
Local Union 1713 Umwa	WV	\$98,049	President	\$4,800	\$5,404	2024
Manchester Police Officers Associat	CT	\$97,655	President	\$5,000	\$4,749	2025
Wayne Westland Education	MI	\$90,142	Exec Director	\$10,000	\$10,732	2024
International Association Of Firefighters Local 475	IN	\$89,663	President	\$1,540	\$1,689	2024
United Construction Trade	NY	\$107,799	President	\$40,000	\$38,693	2023
Apscme Local 151	MN	\$88,804	President	\$2,162	\$2,287	2023
Solon Education Association	OH	\$85,198	President	\$4,700	\$5,176	2024
North Castle Police Benevolent Assoc Inc	NY	\$117,223	President	\$4,800	\$5,220	2021
Decatur Pbpa Labor Committee	IL	\$79,292	President	\$2,400	\$2,453	2024
Associated Calexico Teachers	CA	\$76,165	President	\$5,000	\$4,489	2024
Local Union 773 Labor Management Fund	NY	\$75,090	Trustee	\$114,100	\$107,207	2024
Des Moines Police Bargaining Unit Assn	IA	\$122,040	President	\$5,400	\$6,148	2024
Hudson Valley Community College Non-instructional Employees Union	NY	\$69,950	President	\$6,600	\$6,201	2024
Hudson Valley Community College Faculty Association Inc	NY	\$130,500	President	\$10,000	\$9,396	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
United Union Of Roofers	MA	\$132,418	President As Of 11/2024	\$125	\$117	2024
Union Electrical Workers Inc	DE	\$134,122	Director	\$104,863	\$109,917	2023
Employees Association Of	CA	\$135,902	President	\$6,500	\$5,836	2024
Northeast District Council Of The Opcmia	NY	\$139,071	Fund Administrator	\$60,518	\$55,396	2025
Metropolitan Dade County Solid Wast	FL	\$139,310	President	\$6,750	\$6,593	2024
Miracosta College Faculty Assembly	CA	\$140,749	Vice President	\$2,500	\$2,187	2025
Security Police Association Of Neva	NV	\$141,322	Preisdent	\$5,203	\$5,283	2025
Fall River Administrators	RI	\$142,260	President	\$6,000	\$5,982	2024
Deaconess Medical Staff Office	WA	\$142,371	Emergency & Ethics Committee Chairs	\$6,375	\$6,110	2023
Santa Monica Municipal	CA	\$143,403	President	\$6,000	\$5,546	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AZ 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 AZ 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 24 organizations. Compensation range \$117–\$109,917; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$98,494); for reference, expenses \$105,146 and assets \$173,917.

ROLE MATCH	Nico Latini, 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.
OUTLIERS	5 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	75 th
Total compensation (D + F), as reported (no adjustments)	75 th
Reportable pay only (column D), adjusted	88 th
All sources (D + E + F), adjusted	75 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 (Nico Latini) 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 24 similarly situated organizations (Same NTEE sector (J40), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$9,000 is reasonable (approximately the 75th 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.