

Gardner Lake Volunteer Fire Company Inc

Executive Director / CEO

EIN 900175944
 CT · NTEE M24
 FY ending 2023-06-30
 June 9, 2026

This analysis benchmarks the total compensation of **John Cunningham, Executive Director / CEO** (\$9,000) against **every comparable organization** that fit the selection criteria — **192** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **59th** percentile of comparable organizations within the typical range

Benchmarked executive: John Cunningham — 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 (M24).
- BUDGET** Total revenue between \$263,352 and \$589,596 — 0.67x to 1.50x the subject's \$393,064 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (M24), nationwide + budget 0.67–1.5x revenue.

192 organizations qualified on sector, size, and geography → **192** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$690	\$1,928	\$5,712	\$18,540	\$44,593	\$9,000
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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 CT 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
Mountain Top Fire Company Inc	PA	\$393,046	Vice President	\$7,134	\$7,370	2024
Butler Volunteer Fire Department	WI	\$392,331	President/chief	\$9,990	\$11,127	2023
Saxis Volunteer Fire Company I	VA	\$391,443	Treasurer	\$1,200	\$1,201	2024
Fairmont Fire Department Relief Assoc	MN	\$386,302	President	\$550	\$580	2023
Hospital Foundation Of Decatur Coun	IN	\$385,935	Director	\$25,446	\$27,799	2024
Moon Twp Volunteer Fire Co	PA	\$401,749	Treasurer	\$4,150	\$4,287	2024
Derry Twp Vol Fire Dept Of Bradenville	PA	\$383,797	Treasurer	\$500	\$517	2024
Leaksville Volunteer Fire Dept	NC	\$402,463	Secretary	\$40,636	\$44,782	2023
Deep Branch Volunteer Fire Department Inc	NC	\$382,825	Member	\$6,158	\$6,786	2023
Mowbray Volunteer Fire Department Inc	TN	\$380,760	Chairman/operation Chief	\$37,265	\$40,579	2024
Cedar Grove Fire Department Inc	NC	\$379,270	Fire Chief	\$67,083	\$71,805	2024
Tyler County Emergency Squad Unit 1	WV	\$407,095	President	\$677	\$782	2023
Mcmechen Volunteer Fire Department	WV	\$378,943	Chief	\$1,305	\$1,464	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Northampton Township Volunteer Fire Relief Association	PA	\$378,327	Treasurer	\$2,275	\$2,351	2024
Haysi Rescue Squad	VA	\$376,683	Chief/pres./	\$27,840	\$27,847	2024
Fire Family Foundation	CA	\$411,372	Chariman	\$36,974	\$33,074	2024
Bay Shore Fire Department	NY	\$374,451	Chief	\$5,000	\$4,681	2024
Darien Center Chemical Fire Company Inc	NY	\$374,264	Treasurer	\$6,000	\$5,783	2023
Delhi Volunteer Fire Department Inc	LA	\$371,331	Fire Chief	\$40,772	\$46,509	2024
Pittsford Volunteer Fire	NY	\$416,878	Chief	\$2,065	\$1,933	2024
Shoemakersville Fire Company No 1	PA	\$416,935	President	\$15,062	\$15,560	2024
Ridgecrest Volunteer Fire Dept Inc	NC	\$368,905	Chief	\$9,034	\$9,956	2023
Conneaut Lake Volunteer Fire	PA	\$368,647	Director	\$3,281	\$3,490	2023
Merrick Volunteer Fire Department Inc	NY	\$417,894	Secretary	\$2,000	\$1,928	2023
Lanes Creek Volunteer Fire Department Inc	NC	\$367,820	Member-part Time Firefighter	\$8,340	\$9,191	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CT 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 CT 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	192 organizations. Compensation range \$27–\$133,085; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$393,064); for reference, expenses \$348,084 and assets \$759,849.
ROLE MATCH	John Cunningham, reported title " <i>Treasurer</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.
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	59 th
Total compensation (D + F), as reported (no adjustments)	60 th
Reportable pay only (column D), adjusted	61 st
All sources (D + E + F), adjusted	59 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 (John Cunningham) 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 192 similarly situated organizations (Same NTEE sector (M24), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$9,000 is reasonable (approximately the 59th 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.