

Essex County Fire Chief's Association

Executive Director / CEO

EIN 043439410
 MA · NTEE M03
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Ronald Giovannacci, Executive Director / CEO** (\$49,826) against **every comparable organization** that fit the selection criteria — **131** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **87th** percentile of comparable organizations within the typical range

Benchmarked executive: Ronald Giovannacci — 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 (M03).
BUDGET	Total revenue between \$74,816 and \$167,500 — 0.67x to 1.50x the subject's \$111,667 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (M), nationwide + budget 0.67–1.5x revenue.

131 organizations qualified on sector, size, and geography → **131** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$388	\$778	\$2,714	\$18,844	\$64,874	\$49,826
-------	-------	---------	----------	----------	----------



■ 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 MA 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
Springfield Firemens Relief Assoc	MN	\$111,448	Secretary	\$1,800	\$1,979	2023
Monroeville Emergency Medical Services Inc	IN	\$112,085	President	\$4,300	\$4,902	2024
Mountain View Public Safety Foundation	CA	\$110,631	Executive Director	\$40,430	\$37,735	2024
Wading River Fire Dept	NY	\$110,167	Secretary	\$2,100	\$2,112	2023
Community Fire Co Of Pavilion Inc	NY	\$113,359	Treasurer	\$1,200	\$1,173	2024
Chippewa Township Vfd	PA	\$113,480	President	\$500	\$539	2024
Deerfield Volunteer Fire Company I	NY	\$113,918	Secretary	\$600	\$586	2024
Newport News Police Dept Foundation	VA	\$109,366	Executive Director	\$60,000	\$62,620	2024
Syrian Institute For Progress	CA	\$114,723	Chair Women	\$118,800	\$114,158	2023
All Care Plus Inc	CA	\$115,648	Executive Director	\$10,000	\$9,333	2024
Hop Bottom Hose Company	PA	\$115,849	Secretary	\$600	\$647	2024
Rushford Volunteer Fire Department	MN	\$107,381	President	\$100	\$107	2024
Eastport Chemical Fire Engine Company Nu	NY	\$116,198	Secretary	\$500	\$489	2024
Reinbeck Farmers Fire Association	IA	\$106,621	President/none	\$50	\$60	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Wilmot Volunteer Fire Company	NH	\$106,384	Chief	\$500	\$499	2024
Two Harbors Volunteer Firemen's	MN	\$106,327	Secretary	\$600	\$641	2024
Cape May Point Volunteer Fire	NJ	\$117,068	President	\$9,287	\$8,963	2024
Oklahoma Civilian Defense Fire Company	PA	\$106,063	Treasurer	\$600	\$666	2023
Stormwise Foundation	LA	\$117,464	Director	\$48,000	\$58,818	2023
Emily Firemens Relief Association	MN	\$117,613	Treasurer	\$50	\$54	2024
Hanska Firemens Relief Association	MN	\$117,979	Treasurer	\$599	\$640	2024
Nj State Firemens Association Voorhees Twp	NJ	\$104,990	President	\$2,916	\$2,897	2023
Farmingville Fire Dept Benevolent Association	NY	\$104,658	Treasurer	\$5,000	\$4,884	2024
Dewey Henderson United Professional	KY	\$119,230	Executive Director	\$11,395	\$13,233	2024
Mount Hope Fire Co No 1	NJ	\$119,512	President	\$2,813	\$2,714	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MA 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 MA 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 131 organizations. Compensation range \$12–\$583,838; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$111,667); for reference, expenses \$154,491 and assets \$384,067.

ROLE MATCH	Ronald Giovannacci, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this 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	18 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	87 th
Total compensation (D + F), as reported (no adjustments)	88 th
Reportable pay only (column D), adjusted	89 th
All sources (D + E + F), adjusted	92 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 (Ronald Giovannacci) 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 131 similarly situated organizations (Same NTEE major group (M), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$49,826 is reasonable (approximately the 87th 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.