

# Brentwood Volunteer Exempt Firemen's

Executive Director / CEO

EIN 116016169

NY · NTEE M03

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **John Kenavan, Executive Director / CEO** (\$5,000) against **every comparable organization** that fit the selection criteria — **302** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **43<sup>rd</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** John Kenavan — reported title "SECRETARY", 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 (M03).
BUDGET	Total revenue between \$151,673 and \$339,568 — 0.67x to 1.50x the subject's \$226,379 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (M), nationwide + budget 0.67–1.5x revenue.

**302** organizations qualified on sector, size, and geography → **302** within the band from the benchmarked peer set.

## Distribution of comparable compensation



\$547	\$1,511	\$8,433	\$46,987	\$83,018	\$5,000
-------	---------	---------	----------	----------	---------



## ■ 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 NY 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
<a href="#">Keystone Fire Company 1</a>	PA	\$226,607	Treasurer	\$599	<b>\$661</b>	2024
<a href="#">New York State United Teachers Disaster Relief &amp; Scholarship Fund</a>	NY	\$225,980	Secretary	\$136,101	<b>\$136,101</b>	2024
<a href="#">Cb Avalanche Center Inc</a>	CO	\$227,426	Executive Director	\$29,812	<b>\$31,635</b>	2024
<a href="#">Long Cove Volunteer Fire Department</a>	AL	\$225,080	Employee	\$128,667	<b>\$153,829</b>	2024
<a href="#">Hawtree Volunteer Fire Department Inc</a>	NC	\$224,891	Chief	\$256	<b>\$302</b>	2023
<a href="#">Floyd Romance Volunteer Fire Department</a>	AR	\$224,769	Treasurer	\$1,313	<b>\$1,591</b>	2025
<a href="#">Ringgold Volunteer Fire &amp; Rescue Inc</a>	VA	\$228,267	Director	\$15,546	<b>\$16,611</b>	2024
<a href="#">Communities United Inc</a>	FL	\$224,071	Executive Director	\$48,000	<b>\$51,376</b>	2023
<a href="#">Caldwell Institute For Public Safety</a>	FL	\$223,897	President	\$25,000	<b>\$25,990</b>	2024
<a href="#">Wellsburg Volunteer Fire Department Inc</a>	WV	\$223,428	Fire Chief	\$600	<b>\$719</b>	2024
<a href="#">Vestal Fire Department Inc</a>	NY	\$229,649	Recording Secretary	\$1,000	<b>\$1,030</b>	2023
<a href="#">Architects &amp; Engineers For 911</a>	CA	\$229,874	Director Of Operations	\$54,000	<b>\$53,126</b>	2023
<a href="#">Anderson Township Perry County Fire Dept Inc</a>	IN	\$229,966	Fire Chief	\$599	<b>\$699</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Lake Pleasant Volunteer Fire Department</a>	NY	\$230,088	Vice President	\$3,554	<b>\$3,554</b>	2024
<a href="#">Villas Volunteer Fire Company Inc</a>	NJ	\$230,226	President	\$1,000	<b>\$988</b>	2024
<a href="#">Lindstrom Volunteer Firemen's</a>	MN	\$222,499	Trustee	\$4,000	<b>\$4,503</b>	2023
<a href="#">Routt County Wildfire Mitigation Council</a>	CO	\$222,467	Executive Director	\$68,221	<b>\$72,392</b>	2024
<a href="#">Flushing Volunteer Fire Department</a>	OH	\$222,384	President	\$21,975	<b>\$26,518</b>	2023
<a href="#">Robbinsdale Fire Relief Association</a>	MN	\$222,352	President	\$1,900	<b>\$2,078</b>	2024
<a href="#">Friends Of First Responders</a>	HI	\$222,342	President	\$4,000	<b>\$3,963</b>	2024
<a href="#">Metropolitan Safety Council Of</a>	LA	\$222,087	President, Director	\$33,963	<b>\$41,386</b>	2024
<a href="#">Rebuild Paradise Foundation</a>	CA	\$230,879	Executive Director	\$75,500	<b>\$72,147</b>	2024
<a href="#">Hope Desoto Long Term Recovery</a>	FL	\$230,888	Executive Di	\$68,409	<b>\$71,119</b>	2024
<a href="#">Lake Kabetogama Area Vol Fire Dept</a>	MN	\$221,132	Treasurer	\$3,600	<b>\$3,835</b>	2025
<a href="#">Freehold Volunteer Fire Company Inc</a>	NY	\$220,673	President	\$500	<b>\$515</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT	302 organizations. Compensation range \$2–\$272,435; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$226,379); for reference, expenses \$232,570 and assets \$2,725,783.
ROLE MATCH	John Kenavan, reported title "SECRETARY", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	15 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	10 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	43 <sup>rd</sup>
Total compensation (D + F), as reported (no adjustments)	43 <sup>rd</sup>
Reportable pay only (column D), adjusted	47 <sup>th</sup>
All sources (D + E + F), adjusted	43 <sup>rd</sup>

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 Kenavan) 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 302 similarly situated organizations (Same NTEE major group (M), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$5,000 is reasonable (approximately the 43<sup>rd</sup> 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.