

Somers Volunteer Fire Departmen Inc

Executive Director / CEO

EIN 136123388
 NY · NTEE M24I
 FY ending 2024-04-30
 June 9, 2026

This analysis benchmarks the total compensation of **Nancy Dugan, Executive Director / CEO** (\$1,000) against **every comparable organization** that fit the selection criteria — **49** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **51st** percentile of comparable organizations

within the typical range

Benchmarked executive: Nancy Dugan — 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 (M24I).

BUDGET Total revenue between \$53,482 and \$119,737 — 0.67x to 1.50x the subject's \$79,825 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (M24), nationwide + budget 0.67–1.5x revenue.

49 organizations qualified on sector, size, and geography

→ **49** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$226	\$554	\$984	\$2,867	\$6,786	\$1,000
-------	-------	-------	---------	---------	----------------



■ 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
Good Will Fire Department Inc	NY	\$80,576	Secretary	\$1,500	\$1,500	2024
Sidney Fire Department Inc	NY	\$78,010	Treasurer	\$950	\$978	2023
Trafford Fire Company 1	PA	\$84,553	President/ch	\$595	\$677	2023
Monterey Firefighters Community	CA	\$84,620	Ceo	\$3,000	\$2,867	2024
Maynard Fire Relief Association	MN	\$74,904	Vice Preside	\$4,000	\$4,374	2024
Phoenix Fire Engine Company No 2	PA	\$72,444	Recording Se	\$500	\$568	2023
The Vanlue Fire Department Inc	OH	\$72,436	Chief	\$1,500	\$1,758	2024
Kendall Fire Department Inc	NY	\$87,748	Treasurer	\$1,000	\$1,000	2024
Peel Fire Protection District	AR	\$70,765	Fire Chief	\$1,200	\$1,493	2024
River Vale Volunteer Fire Dept Assoc Inc	NJ	\$89,488	Treasurer	\$4,400	\$4,347	2024
West Wyoming Vol Hose Co 1	PA	\$89,790	President, Board Member	\$2,100	\$2,318	2024
Ramsey Volunteer Fire Department	NJ	\$90,193	President	\$599	\$592	2024
Stonington Volunteer Fire Company	PA	\$90,200	Fire Chief	\$200	\$227	2023
Dale Borough Fire Company	PA	\$90,459	President	\$18,888	\$21,460	2023
Lakeland Volunteer Fire Department	MN	\$91,816	Training Office	\$213	\$239	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Ellendale Fire Department Relief	MN	\$92,855	President	\$599	\$655	2024
Ghent Firemen's Relief Association	MN	\$66,359	President	\$100	\$109	2024
Nvfc 21st Century Fund	DC	\$66,162	Chief Executive Officer	\$23,829	\$23,141	2024
Beecher Falls Volunteer Fire Dept Inc	VT	\$65,561	Chief	\$5,396	\$6,188	2023
Washington Fire Company No 2 Inc	IN	\$63,832	Secy-treas	\$480	\$577	2023
River Vale Volunteer Ambulance Corps Inc	NJ	\$63,498	President	\$540	\$534	2024
Dawson Firemen's Benefit	MN	\$62,683	Trustee	\$37,170	\$40,645	2024
Strafford Firemen's Association And	VT	\$97,820	Fire Chief,	\$2,500	\$2,867	2023
High Country Fire-rescue	AZ	\$97,954	Fire Chief	\$19,105	\$20,934	2023
Firemens Protective Association	CT	\$61,547	Treasurer	\$3,000	\$3,113	2024

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.

Sample, role match & sensitivity

PEER COUNT **49** organizations. Compensation range \$12–\$40,645; filing years 2023–2024.

SIZE BASIS	Matched on total revenue (\$79,825); for reference, expenses \$80,501 and assets \$2,243,425.
ROLE MATCH	Nancy Dugan, reported title " <i>President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer 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	51 st
Total compensation (D + F), as reported (no adjustments)	51 st
Reportable pay only (column D), adjusted	55 th
All sources (D + E + F), adjusted	51 st

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 (Nancy Dugan) 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 49 similarly situated organizations (Same NTEE sector (M24), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$1,000 is reasonable (approximately the 51st 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.