

Spencerport Volunteer Firemens Assoc Inc

Executive Director / CEO

EIN 166144398
 NY · NTEE M24
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Chris Damon, Executive Director / CEO** (\$2,000) against **every comparable organization** that fit the selection criteria — **28** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 61st percentile of comparable organizations

within the typical range

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (M24).
BUDGET	Total revenue between \$110,494 and \$247,375 — 0.67x to 1.50x the subject's \$164,917 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (M24) + NY + budget 0.67–1.5x revenue.

28 organizations qualified on sector, size, and geography → **28** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$440 10TH	\$750 25TH	\$1,183 MEDIAN	\$2,915 75TH	\$6,284 90TH	\$2,000 THIS ORG · 61ST
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■ **Comparable organizations**

P16
\$440

P55
\$750

P50
\$1,183

P75
\$2,915

P90
\$6,284

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	TOTAL REVENUE	TOTAL COMP	SOURCE
Eagle Fire Engine & Hose Company No 1 2	NY	\$160,506	\$100	990
Port Jefferson Volunteer Firemens Benevolent Association Inc	NY	\$155,788	\$750	990
Springs Fire Department Inc	NY	\$174,314	\$2,000	990
Hilton Fire Department	NY	\$151,132	\$9,689	990
Manhasset-lakeville Fire Department Corp	NY	\$179,932	\$750	990
Cattaraugus Volunteer Fire Co Inc	NY	\$181,531	\$946	990
Lebanon Valley Protective	NY	\$182,228	\$1,500	990
Depew Volunteer Fire Department Inc	NY	\$182,645	\$1,166	990
Millbrook Engine Hook & Ladder Co	NY	\$185,671	\$6,945	990
Cronomer Valley Fire Department Inc	NY	\$187,958	\$600	990
St Paul Blvd Fire Association Inc	NY	\$138,653	\$700	990
Vol & Exempt Firefighters Benevolent Assoc Of Briarcliff Manor Ny	NY	\$192,067	\$2,914	990
East Syracuse Fire Department Inc	NY	\$192,446	\$4,857	990
Doyle Volunteer Hose Company	NY	\$192,512	\$2,917	990
Ae Crandall Hook And Ladder Co Inc	NY	\$193,746	\$291	990
Bethany Volunteer Fire Company Incorporated	NY	\$135,338	\$1,166	990
People's Firehouse Inc	NY	\$195,289	\$38,367	990
North Granville Hose Co Inc	NY	\$125,087	\$6,000	990
Monticello Fire Department Inc	NY	\$206,137	\$1,200	990
Deerfield Volunteer Fire Company I	NY	\$113,918	\$1,166	990
Community Fire Co Of Pavilion Inc	NY	\$113,359	\$1,166	990
Fishers Island Fire Department	NY	\$216,886	\$2,914	990

ORGANIZATION	STATE	TOTAL REVENUE	TOTAL COMP	SOURCE
Hope Engine Company Number 1 Of White Plains New York	NY	\$220,265	\$300	990
Freehold Volunteer Fire Company Inc	NY	\$220,673	\$500	990
Vestal Fire Department Inc	NY	\$229,649	\$1,000	990

■ 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	28 organizations. Compensation range \$100–\$38,367; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$164,917); for reference, expenses \$131,374 and assets \$498,362.
ROLE MATCH	Chris Damon, reported title " <i>President</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.
OUTLIERS	3 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	61st
Total compensation (D + F), as reported (no adjustments)	57th
Reportable pay only (column D), adjusted	61st
All sources (D + E + F), adjusted	61st

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 (Chris Damon) 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 28 similarly situated organizations (Same NTEE sector (M24) + NY + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$2,000 is reasonable (approximately the 61st 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). 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.