

# Webster Volunteer Fire Department Inc

Executive Director / CEO

EIN 166152745

NY · NTEE M24

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **William Moranz, Executive Director / CEO** (\$9,440) against **every comparable organization** that fit the selection criteria — **37** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **97<sup>th</sup>** percentile of comparable organizations above the 90th percentile — board review recommended

**Benchmarked executive:** William Moranz — 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 \$187,208 and \$419,124 — 0.67x to 1.50x the subject's \$279,416 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (M24) + NY + budget 0.67–1.5x revenue.

**37** organizations qualified on sector, size, and geography → **37** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$400	\$599	\$1,457	\$2,914	\$5,571	\$9,440
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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 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="#">Canajoharie Volunteer Firefighters Inc</a>	NY	\$281,037	Treasurer	\$500	<b>\$486</b>	2024
<a href="#">Ausable Forks Fire Department Inc</a>	NY	\$277,098	President	\$500	<b>\$500</b>	2023
<a href="#">Lake Placid Volunteer Fire</a>	NY	\$270,494	Deputy Secre	\$2,500	<b>\$2,428</b>	2024
<a href="#">Rye Volunteer Firefighters Inc</a>	NY	\$288,373	Chief/secretary	\$1,200	<b>\$1,166</b>	2024
<a href="#">Mendon Fire Department Inc</a>	NY	\$289,747	President	\$1,200	<b>\$1,200</b>	2023
<a href="#">Mastic Chemical Company No 1 Inc</a>	NY	\$265,484	Treasurer	\$1,500	<b>\$1,457</b>	2024
<a href="#">Valley Stream Fire Dept Inc</a>	NY	\$261,037	Maint Chairman	\$2,400	<b>\$2,271</b>	2025
<a href="#">Windsor Fire Company Inc</a>	NY	\$258,763	President/captain	\$1,000	<b>\$971</b>	2024
<a href="#">Town Of Carlton Fire Company No 1 Inc</a>	NY	\$301,023	President	\$480	<b>\$466</b>	2024
<a href="#">Clarendon Fire Company Inc</a>	NY	\$301,735	President	\$500	<b>\$486</b>	2024
<a href="#">Gerry Volunteer Fire Department Inc</a>	NY	\$257,078	President	\$200	<b>\$200</b>	2023
<a href="#">Wantagh Fire Department</a>	NY	\$249,513	Recording Secretary	\$6,500	<b>\$6,314</b>	2024
<a href="#">Warwick Fire Department</a>	NY	\$244,809	President	\$2,000	<b>\$1,943</b>	2024
<a href="#">Potsdam Volunteer Fire Department</a>	NY	\$316,461	Warden	\$300	<b>\$284</b>	2025
<a href="#">Kings Park Fire Department Inc</a>	NY	\$318,169	Secretary	\$6,000	<b>\$5,828</b>	2024
<a href="#">United Fire Company No 1</a>	NY	\$239,248	Financial Se	\$3,000	<b>\$2,914</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Huntington Manor Volunteer Fire</a>	NY	\$327,323	Chief	\$1,800	<b>\$1,748</b>	2024
<a href="#">Lake Pleasant Volunteer Fire Department</a>	NY	\$230,088	Vice President	\$3,554	<b>\$3,452</b>	2024
<a href="#">Vestal Fire Department Inc</a>	NY	\$229,649	Recording Secretary	\$1,000	<b>\$1,000</b>	2023
<a href="#">Freehold Volunteer Fire Company Inc</a>	NY	\$220,673	President	\$500	<b>\$500</b>	2023
<a href="#">Hope Engine Company Number 1 Of White Plains New York</a>	NY	\$220,265	Treasurer	\$300	<b>\$300</b>	2023
<a href="#">Fishers Island Fire Department</a>	NY	\$216,886	Fire Chief	\$3,000	<b>\$2,914</b>	2024
<a href="#">Old Forge Volunteer Fire Department Inc</a>	NY	\$348,275	Secretary Treasurer	\$5,400	<b>\$5,400</b>	2023
<a href="#">Ronkonkoma Fire Department Inc</a>	NY	\$351,973	Treasurer	\$1,200	<b>\$1,166</b>	2024
<a href="#">Monticello Fire Department Inc</a>	NY	\$206,137	Treasurer	\$1,200	<b>\$1,200</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 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 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](http://peerbasis.org/methodology).

## Sample, role match & sensitivity

**PEER COUNT** 37 organizations. Compensation range \$200–\$38,367; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$279,416); for reference, expenses \$241,032 and assets \$571,299.

**ROLE MATCH** William Moranz, reported title "*Treasurer*", 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** 1 peer 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	97 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	97 <sup>th</sup>
Reportable pay only (column D), adjusted	97 <sup>th</sup>
All sources (D + E + F), adjusted	97 <sup>th</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 (William Moranz) 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 37 similarly situated organizations (Same NTEE sector (M24) + NY + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$9,440 is reasonable (approximately the 97<sup>th</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.