

# Cranbury Fire Company Inc

Executive Director / CEO

EIN 203406894

NJ · NTEE M24

FY ending 2024-10-31

June 9, 2026

This analysis benchmarks the total compensation of **James Taylor, Executive Director / CEO** (\$400) against **every comparable organization** that fit the selection criteria — **154** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 9<sup>th</sup> percentile of comparable organizations**

below the typical range for comparable organizations

**Benchmarked executive:** James Taylor — 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 \$139,275 and \$311,811 — 0.67x to 1.50x the subject's \$207,874 (the band tightens as size grows).

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

**154** organizations qualified on sector, size, and geography → **154** within the band from the benchmarked peer set.

## Distribution of comparable compensation



\$468

\$1,002

\$2,376

\$7,555

\$25,503

\$400



## ■ 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 NJ 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="#">North Middleton Township Volunteer</a>	PA	\$207,824	Trustee Thro	\$2,074	<b>\$2,385</b>	2023
<a href="#">Monticello Fire Department Inc</a>	NY	\$206,137	Treasurer	\$1,200	<b>\$1,250</b>	2023
<a href="#">Option Independent Fire Company Of</a>	PA	\$212,217	President	\$480	<b>\$552</b>	2023
<a href="#">Shop On State Inc</a>	IA	\$212,753	Manager	\$24,301	<b>\$29,034</b>	2025
<a href="#">Manor Volunteer Fire Department</a>	PA	\$213,195	President	\$240	<b>\$268</b>	2024
<a href="#">Branch Volunteer Fire &amp; Rescue Inc</a>	WI	\$202,352	President	\$860	<b>\$1,006</b>	2024
<a href="#">Jot-um-down Vol Fire Dept In</a>	NC	\$202,091	Chief	\$700	<b>\$789</b>	2025
<a href="#">Lake Dalecarlia Volunteer Fire Depa</a>	IN	\$214,937	Chief	\$1,250	<b>\$1,583</b>	2022
<a href="#">White Plains Volunteer Fire Department Inc</a>	NC	\$215,185	Secretary/treasurer	\$6,000	<b>\$6,764</b>	2025
<a href="#">Mountain Park Volunteer Fire Department Inc</a>	NC	\$216,005	Treasurer	\$1,475	<b>\$1,663</b>	2025
<a href="#">Melfa Volunteer Fire And Rescu</a>	VA	\$216,290	Fire Chief	\$5,300	<b>\$5,583</b>	2025
<a href="#">Waynesboro Volunteer Fire Department Inc</a>	PA	\$198,913	Treasurer	\$500	<b>\$575</b>	2023
<a href="#">Fishers Island Fire Department</a>	NY	\$216,886	Fire Chief	\$3,000	<b>\$3,036</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Stovall Volunteer Fire Department</a>	NC	\$198,740	Chief	\$5,775	<b>\$6,683</b>	2024
<a href="#">Cody Volunteer Fire Department</a>	WY	\$198,218	Treasurer	\$1,500	<b>\$1,799</b>	2024
<a href="#">Rio Grande Volunteer Fire Co #1 Inc</a>	NJ	\$217,708	President	\$1,200	<b>\$1,200</b>	2024
<a href="#">Hardin Volunteer Fire Department Inc</a>	TX	\$197,620	President	\$56,031	<b>\$62,775</b>	2024
<a href="#">Center City Firemen's Relief Association</a>	MN	\$197,073	Board Member/gamb Mngr	\$20,230	<b>\$22,389</b>	2024
<a href="#">Biglerville Hose &amp; Truck Co No 1</a>	PA	\$196,883	Treasurer	\$3,600	<b>\$4,139</b>	2023
<a href="#">Albany Area Volunteer Fire Dep</a>	OH	\$219,413	Fire Chief	\$390	<b>\$451</b>	2025
<a href="#">Bear Pond Rural Fire Departmentinc</a>	NC	\$196,276	Chief	\$15,288	<b>\$18,216</b>	2023
<a href="#">Nelson Volunteer Fire Company Inc</a>	PA	\$195,943	Ems Chief	\$34,102	<b>\$39,214</b>	2023
<a href="#">Hope Engine Company Number 1 Of White Plains New York</a>	NY	\$220,265	Treasurer	\$300	<b>\$313</b>	2023
<a href="#">Litchfield County Fire Chiefs Emergency</a>	CT	\$220,415	School Director	\$6,150	<b>\$6,650</b>	2023
<a href="#">People's Firehouse Inc</a>	NY	\$195,289	Executive Director	\$39,500	<b>\$39,977</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NJ 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 NJ 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	154 organizations. Compensation range \$29–\$155,687; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$207,874); for reference, expenses \$237,105 and assets \$1,293,423.
ROLE MATCH	James Taylor, reported title " <i>TREASURER</i> ", 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	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	26 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	9 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	10 <sup>th</sup>
Reportable pay only (column D), adjusted	13 <sup>th</sup>
All sources (D + E + F), adjusted	9 <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 (James Taylor) 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 154 similarly situated organizations (Same NTEE sector (M24), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$400 is reasonable (approximately the 9<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.