

Goshen Volunteer Fire Department

Executive Director / CEO

EIN 237354441

NC · NTEE M24

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Raymond Kuneyl, Executive Director / CEO** (\$786) against **every comparable organization** that fit the selection criteria — **118** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **27th** percentile of comparable organizations within the typical range

Benchmarked executive: Raymond Kuneyl — 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 (M24).
BUDGET	Total revenue between \$110,902 and \$248,289 — 0.67x to 1.50x the subject's \$165,526 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (M24), nationwide + budget 0.67–1.5x revenue.

118 organizations qualified on sector, size, and geography → **118** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$396	\$675	\$1,761	\$6,180	\$20,470	\$786
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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 NC 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
Spencerport Volunteer Firemens Assoc Inc	NY	\$164,917	President	\$2,000	\$1,801	2023
Gale Hose Co No 1 Inc	PA	\$167,151	Billing/privacy Officer & Chief 10-70	\$6,000	\$5,962	2023
Indian Mills Volunteer Fire Company	NJ	\$167,729	President	\$717	\$638	2023
Cottage Grove Vol Fire Department	WI	\$169,568	President	\$4,030	\$4,194	2023
Granville Rural Fire Department	NC	\$170,290	Board Member	\$1,215	\$1,251	2023
Decorah Volunteer Fire Department	IA	\$160,745	Chief	\$778	\$849	2023
Eagle Fire Engine & Hose Company No 12	NY	\$160,506	President	\$100	\$90	2023
Silver Creek Volunteer Fire Department	WI	\$171,764	President	\$1,525	\$1,541	2024
Fire Services Training Institute	CA	\$172,244	Executive Dir.	\$20,000	\$16,714	2024
Orange County Rural Vfd District 1	IN	\$172,578	Fire Chief	\$9,600	\$10,088	2023
Bradley Gardens Volunteer Fire Company Inc	NJ	\$172,869	Secretary	\$600	\$518	2024
Springs Fire Department Inc	NY	\$174,314	Chief	\$1,500	\$1,350	2023
Grand Mound Volunteer Fire Company	IA	\$175,138	1st Asst Chi	\$1,250	\$1,364	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Port Jefferson Volunteer Firemens Benevolent Association Inc	NY	\$155,788	Secretary	\$750	\$675	2023
Northwest Rockingham County Fire Protection Association Inc	NC	\$175,710	Treasurer	\$3,589	\$3,496	2025
Marion Volunteer Fire Department	SD	\$177,200	Fire Chief	\$500	\$534	2024
Whitelaw Volunteer Fire Department	WI	\$153,308	President	\$1,808	\$1,827	2024
York Beach Volunteer Fire Dept	ME	\$151,575	Treasurer/captain	\$2,250	\$2,124	2025
Hilton Fire Department	NY	\$151,132	Board Treasurer	\$9,975	\$8,723	2024
Manhasset-lakeville Fire Department Corp	NY	\$179,932	Treasurer	\$750	\$675	2023
Cattaraugus Volunteer Fire Co Inc	NY	\$181,531	Treasurer	\$1,000	\$852	2025
Friendship Hose Co 1	PA	\$149,162	Vice President	\$4,500	\$4,343	2024
Lebanon Valley Protective	NY	\$182,228	Pres/treas	\$1,500	\$1,350	2023
Depew Volunteer Fire Department Inc	NY	\$182,645	Secretary	\$1,200	\$1,049	2024
Traphill Volunteer Fire Department Inc	NC	\$182,877	Asst Chief	\$1,778	\$1,778	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC 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 NC 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	118 organizations. Compensation range \$24–\$134,528; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$165,526); for reference, expenses \$136,285 and assets \$265,861.
ROLE MATCH	Raymond Kuneyl, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
OUTLIERS	18 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	27 th
Total compensation (D + F), as reported (no adjustments)	28 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	27 th

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 (Raymond Kuneyl) 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 118 similarly situated organizations (Same NTEE sector (M24), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$786 is reasonable (approximately the 27th 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.