

Cridersville Volunteer Fire Departm

Executive Director / CEO

EIN 341280393
OH · NTEE M24
FY ending 2023-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Rick Miller, Executive Director / CEO** (\$14,638) against **every comparable organization** that fit the selection criteria — **185** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **73rd** percentile of comparable organizations within the typical range

Benchmarked executive: Rick Miller — reported title "FIRE CHIEF", 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 \$238,419 and \$533,775 — 0.67x to 1.50x the subject's \$355,850 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (M24), nationwide + budget 0.67–1.5x revenue.

185 organizations qualified on sector, size, and geography → **185** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$512	\$1,547	\$4,789	\$15,873	\$36,217	\$14,638
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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 OH 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
Blossom Fire Company Inc	NY	\$356,244	President	\$599	\$511	2023
Huntingdon Valley Fire Co	PA	\$356,660	Treasurer	\$6,000	\$5,487	2024
East Rivanna Vol Fire Company Inc	VA	\$357,056	Treasurer	\$4,563	\$4,040	2024
Horicon Fire Department Inc	NY	\$357,249	Chief	\$1,500	\$1,280	2023
Tri-county Firesafe Working Group	MT	\$358,014	Former Executive Director	\$44,398	\$45,186	2023
New Auburn Area Fire Department Inc	WI	\$353,312	Secretary/treasurer	\$5,000	\$4,789	2024
Olanta Rural Fire Department Inc	SC	\$353,299	Chief	\$75,842	\$70,689	2025
Safe Ride Foundation Inc	MD	\$358,647	Executive Director	\$39,650	\$33,119	2025
Ronkonkoma Fire Department Inc	NY	\$351,973	Treasurer	\$1,200	\$995	2024
Wolfhurst Central Volunteer Fire	OH	\$351,885	President	\$12,906	\$12,536	2024
William R Davie Volunteer Fire Dept	NC	\$349,487	Chief	\$71,374	\$65,888	2025
Old Forge Volunteer Fire Department Inc	NY	\$348,275	Secretary Treasurer	\$5,400	\$4,607	2023
Mineral Springs Volunteer Fire &	NC	\$347,220	Chief	\$21,938	\$20,788	2024
Volunteer Fire Company Of Mt Lebanon Inc	PA	\$346,736	President	\$666	\$609	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
West Greenwich Volunteer Fire	RI	\$345,252	President	\$4,012	\$3,437	2025
Drewry Volunteer Fire Department	NC	\$344,348	Captain	\$9,165	\$8,684	2024
New Jersey Crime Victim Law Center Inc	NJ	\$367,377	Director	\$111,457	\$93,955	2023
Orr's & Bailey Islands Fire Department	ME	\$367,598	Fire Chief	\$6,749	\$6,197	2024
Lanes Creek Volunteer Fire Department Inc	NC	\$367,820	Member-part Time Firefighter	\$8,340	\$8,136	2023
Conneaut Lake Volunteer Fire	PA	\$368,647	Director	\$3,281	\$3,089	2023
Ridgecrest Volunteer Fire Dept Inc	NC	\$368,905	Chief	\$9,034	\$8,813	2023
Pocono Mountain Volunteer Fire Company	PA	\$341,708	Fire Chief	\$1,500	\$1,412	2023
Invincible Fire Company Inc	OH	\$340,930	Treasurer	\$3,250	\$3,157	2024
National Fire Safety Council Inc	MI	\$340,835	President/di	\$94,753	\$89,690	2024
Delhi Volunteer Fire Department Inc	LA	\$371,331	Fire Chief	\$40,772	\$41,172	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OH 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 OH 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	185 organizations. Compensation range \$24–\$93,955; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$355,850); for reference, expenses \$429,063 and assets \$702,597.
ROLE MATCH	Rick Miller, reported title " <i>FIRE CHIEF</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	5 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
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	73 rd
Total compensation (D + F), as reported (no adjustments)	72 nd
Reportable pay only (column D), adjusted	75 th
All sources (D + E + F), adjusted	73 rd

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 (Rick Miller) 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 185 similarly situated organizations (Same NTEE sector (M24), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$14,638 is reasonable (approximately the 73rd 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.