

# Tiltonville Volunteer Fire Department

Executive Director / CEO

EIN 346608591  
 OH · NTEE M24  
 FY ending 2023-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Colin Cooper, Executive Director / CEO** (\$3,604) against **every comparable organization** that fit the selection criteria — **64** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **77<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Colin Cooper — reported title "FIRE CHIEF, VICE PRESIDENT", 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 \$69,182 and \$154,885 — 0.67x to 1.50x the subject's \$103,257 (the band tightens as size grows).

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

**64** organizations qualified on sector, size, and geography → **64** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$245	\$504	\$1,323	\$3,243	\$10,554	\$3,604
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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
<a href="#">Marble Rock Community Fire Company Inc</a>	IA	\$103,331	President	\$10	<b>\$10</b>	2024
<a href="#">Goose Rocks Beach Fire Company</a>	ME	\$103,096	President	\$500	<b>\$459</b>	2024
<a href="#">Property Owners League Fire Company</a>	NJ	\$103,482	Secretary	\$225	<b>\$185</b>	2024
<a href="#">Lumberton Fire Company No 1</a>	NJ	\$103,763	President	\$2,775	<b>\$2,339</b>	2023
<a href="#">Farmingville Fire Dept Benevolent Association</a>	NY	\$104,658	Treasurer	\$5,000	<b>\$4,144</b>	2024
<a href="#">Oklahoma Civilian Defense Fire Company</a>	PA	\$106,063	Treasurer	\$600	<b>\$565</b>	2023
<a href="#">Wilmot Volunteer Fire Company</a>	NH	\$106,384	Chief	\$500	<b>\$424</b>	2024
<a href="#">Reinbeck Farmers Fire Association</a>	IA	\$106,621	President/none	\$50	<b>\$51</b>	2024
<a href="#">Terryville Fire Department Inc</a>	NY	\$98,159	Treasurer	\$3,000	<b>\$2,559</b>	2023
<a href="#">High Country Fire-rescue</a>	AZ	\$97,954	Fire Chief	\$19,105	<b>\$17,348</b>	2023
<a href="#">Strafford Firemen's Association And</a>	VT	\$97,820	Fire Chief,	\$2,500	<b>\$2,376</b>	2023
<a href="#">Wading River Fire Dept</a>	NY	\$110,167	Secretary	\$2,100	<b>\$1,792</b>	2023
<a href="#">Springfield Firemens Relief Assoc</a>	MN	\$111,448	Secretary	\$1,800	<b>\$1,679</b>	2023
<a href="#">Community Fire Co Of Pavilion Inc</a>	NY	\$113,359	Treasurer	\$1,200	<b>\$995</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Chippewa Township Vfd</a>	PA	\$113,480	President	\$500	<b>\$458</b>	2024
<a href="#">Ellendale Fire Department Relief</a>	MN	\$92,855	President	\$599	<b>\$543</b>	2024
<a href="#">Deerfield Volunteer Fire Company I</a>	NY	\$113,918	Secretary	\$600	<b>\$497</b>	2024
<a href="#">Lakeland Volunteer Fire Department</a>	MN	\$91,816	Training Office	\$213	<b>\$199</b>	2023
<a href="#">Hop Bottom Hose Company</a>	PA	\$115,849	Secretary	\$600	<b>\$549</b>	2024
<a href="#">Dale Borough Fire Company</a>	PA	\$90,459	President	\$18,888	<b>\$17,784</b>	2023
<a href="#">Stonington Volunteer Fire Company</a>	PA	\$90,200	Fire Chief	\$200	<b>\$188</b>	2023
<a href="#">Ramsey Volunteer Fire Department</a>	NJ	\$90,193	President	\$599	<b>\$491</b>	2024
<a href="#">West Wyoming Vol Hose Co 1</a>	PA	\$89,790	President, Board Member	\$2,100	<b>\$1,921</b>	2024
<a href="#">River Vale Volunteer Fire Dept Assoc Inc</a>	NJ	\$89,488	Treasurer	\$4,400	<b>\$3,603</b>	2024
<a href="#">Cape May Point Volunteer Fire</a>	NJ	\$117,068	President	\$9,287	<b>\$7,604</b>	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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT **64** organizations. Compensation range \$10–\$27,118; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$103,257); for reference, expenses \$142,882 and assets \$222,650.

**ROLE MATCH** Colin Cooper, reported title "*FIRE CHIEF, VICE PRESIDENT*", 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** 11 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	77 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	75 <sup>th</sup>
Reportable pay only (column D), adjusted	77 <sup>th</sup>
All sources (D + E + F), adjusted	77 <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 (Colin Cooper) 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 64 similarly situated organizations (Same NTEE sector (M24), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$3,604 is reasonable (approximately the 77<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.