

Amity Community Volunteer Fire

Executive Director / CEO

EIN 350986187
 IN · NTEE M24
 FY ending 2024-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Jackie Brockman, Executive Director / CEO** (\$1,950) against **every comparable organization** that fit the selection criteria — **184** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **35th** percentile of comparable organizations within the typical range

Benchmarked executive: Jackie Brockman — reported title “BOARD MEMBER”, 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 \$206,647 and \$462,643 — 0.67x to 1.50x the subject's \$308,429 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (M24), nationwide + budget 0.67–1.5x revenue.

184 organizations qualified on sector, size, and geography → **184** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$441	\$1,314	\$4,066	\$14,435	\$34,349	\$1,950
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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 IN 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
Prichard Volunteer Fire Department	WV	\$308,090	Fire Chief	\$33,265	\$35,163	2023
Devils Lake Volunteer Fire Dept	ND	\$307,857	Secretary	\$1,200	\$1,249	2024
State Firemens And Fire Marshals	TX	\$309,675	Exec Director	\$16,807	\$16,413	2023
Fountain Rural Fire Association Inc	NC	\$306,965	President	\$156	\$158	2023
Mountain View Volunteer Fire	NC	\$310,079	Chief	\$1,186	\$1,132	2025
Eldridge Volunteer Fire Co Inc	IA	\$306,212	President	\$2,140	\$2,222	2024
Southwest Ranches Volunteer Fire Rescue Inc	FL	\$310,895	President Fire Chief	\$19,800	\$17,638	2024
The Voluntown Volunteer Fire Company	CT	\$311,097	President	\$12,448	\$11,068	2024
Clintonville Volunteer Fire	PA	\$311,761	Treasurer	\$3,000	\$2,921	2023
Morrisvale Volunteer Fire Department Inc	WV	\$304,798	Treasurer	\$6,000	\$6,001	2025
Savannah Volunteer Fire Company	OH	\$312,384	Chief	\$16,020	\$16,090	2024
C B S Fire Association	IA	\$304,432	Treasurer	\$285	\$296	2024
East Mead Volunteer Fire Company No 1	PA	\$312,458	Manager Of Operations	\$38,675	\$37,653	2023
Sellersburg Vol Fire Dept	IN	\$303,586	Board Member	\$65,943	\$65,943	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Three Oaks Emergency Vehicle Association	MI	\$303,482	Administrator/director	\$82,286	\$80,539	2024
Cooleemee Volunteer Fire Department	NC	\$314,024	President	\$15,911	\$15,590	2024
International Assoc Of Fire Fighte	CT	\$302,461	Board Member	\$7,000	\$6,224	2024
Clarendon Fire Company Inc	NY	\$301,735	President	\$500	\$428	2024
Town Of Carlton Fire Company No 1 Inc	NY	\$301,023	President	\$480	\$411	2024
Penderlea Fire Department	NC	\$300,834	Assistant Chief	\$175	\$171	2024
Potsdam Volunteer Fire Department	NY	\$316,461	Warden	\$300	\$250	2025
Factoryville Fire Company	PA	\$299,732	Treasurer	\$3,600	\$3,505	2023
Belle Plaine Fire Department	MN	\$317,279	President	\$600	\$562	2024
Watford City Volunteer Fire Dept	ND	\$299,429	Chief	\$10,892	\$11,670	2023
Kings Park Fire Department Inc	NY	\$318,169	Secretary	\$6,000	\$5,141	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IN 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 IN 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	184 organizations. Compensation range \$25–\$131,812; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$308,429); for reference, expenses \$401,678 and assets \$1,015,101.
ROLE MATCH	Jackie Brockman, reported title "BOARD MEMBER", 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.
RELATED-ORG PAY	5 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	20 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	35 th
Total compensation (D + F), as reported (no adjustments)	33 rd
Reportable pay only (column D), adjusted	38 th
All sources (D + E + F), adjusted	35 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 (Jackie Brockman) 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 184 similarly situated organizations (Same NTEE sector (M24), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$1,950 is reasonable (approximately the 35th 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.