

Columbus Fireman's Cheer Fund

Executive Director / CEO

EIN 351920188

IN · NTEE M99

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Ben Noblitt, Executive Director / CEO** (\$1,500) against **every comparable organization** that fit the selection criteria — **216** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **37th** percentile of comparable organizations within the typical range

Benchmarked executive: Ben Noblitt — reported title "CO-CHAIR", 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 (M99).
BUDGET	Total revenue between \$105,420 and \$236,016 — 0.67x to 1.50x the subject's \$157,344 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (M), nationwide + budget 0.67–1.5x revenue.

216 organizations qualified on sector, size, and geography → **216** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$440	\$843	\$4,182	\$33,363	\$68,393	\$1,500
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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
Addventuri	VA	\$158,204	Executive Di	\$66,269	\$60,675	2024
Port Jefferson Volunteer Firemens Benevolent Association Inc	NY	\$155,788	Secretary	\$750	\$662	2023
Green Isle Firemen's Relief Association	MN	\$155,340	Treasurer	\$750	\$703	2024
Mantorville Fire Department	MN	\$159,745	President	\$500	\$483	2023
Brighton Volunteer Firemens	NY	\$154,916	Secretary	\$833	\$735	2023
Florida National Guard Foundation Inc	FL	\$154,888	Executive Dir.	\$31,200	\$27,794	2024
Eagle Fire Engine & Hose Company No 12	NY	\$160,506	President	\$100	\$88	2023
Volunteer Firemen's Relief Assoc Of	PA	\$160,572	President	\$500	\$473	2024
Capracare Inc	NY	\$154,101	President & Ceo	\$10,097	\$8,907	2023
Decorah Volunteer Fire Department	IA	\$160,745	Chief	\$778	\$832	2023
Safety And Justice Oregon	OR	\$161,007	Executive Director Of Hrja	\$13,228	\$11,649	2024
Whitelaw Volunteer Fire Department	WI	\$153,308	President	\$1,808	\$1,791	2024
The Elevated Studio Inc	NY	\$161,388	Executive Director/president	\$35,600	\$31,406	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Tri-state Fire School Association Inc	WV	\$162,176	Director	\$25,928	\$27,407	2023
York Beach Volunteer Fire Dept	ME	\$151,575	Treasurer/captain	\$2,250	\$2,081	2025
Memphis-shelby County Law Enforcement Foundation Inc	TN	\$151,500	Executive Director	\$60,833	\$59,073	2025
Hilton Fire Department	NY	\$151,132	Board Treasurer	\$9,975	\$8,547	2024
Accessos	CA	\$164,087	Executive Director	\$98,149	\$80,367	2024
Pipestone Firefighters Relief Assoc	MN	\$150,388	President	\$100	\$94	2024
Avon Firemen's Relief Association	MN	\$164,694	President	\$353	\$331	2024
Spencerport Volunteer Firemens Assoc Inc	NY	\$164,917	President	\$2,000	\$1,764	2023
Friendship Hose Co 1	PA	\$149,162	Vice President	\$4,500	\$4,255	2024
Goshen Volunteer Fire Department	NC	\$165,526	President	\$786	\$770	2024
Whitehall Volunteer Fire Company Inc	NY	\$165,656	Recording Secretary Admin Asst	\$25,383	\$22,393	2023
Puyallup Extrication Team Inc	WA	\$165,663	Executive Direc	\$38,300	\$32,516	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	216 organizations. Compensation range \$2–\$233,443; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$157,344); for reference, expenses \$146,011 and assets \$643,306.
ROLE MATCH	Ben Noblitt, reported title " <i>CO-CHAIR</i> ", 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	10 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	13 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	37 th
Total compensation (D + F), as reported (no adjustments)	34 th
Reportable pay only (column D), adjusted	42 nd
All sources (D + E + F), adjusted	37 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 (Ben Noblitt) 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 216 similarly situated organizations (Same NTEE major group (M), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$1,500 is reasonable (approximately the 37th 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.