

# Decorah Volunteer Fire Department

Executive Director / CEO

EIN 421502005  
 IA · NTEE M24  
 FY ending 2023-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Jeff Clement, Executive Director / CEO** (\$778) against **every comparable organization** that fit the selection criteria — **113** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **29<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Jeff Clement — reported title “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 \$107,699 and \$241,117 — 0.67x to 1.50x the subject's \$160,745 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (M24), nationwide + budget 0.67–1.5x revenue.

**113** organizations qualified on sector, size, and geography → **113** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$358	\$585	\$1,413	\$5,465	\$17,539	\$778
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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 IA 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="#">Eagle Fire Engine &amp; Hose Company No 1 2</a>	NY	\$160,506	President	\$100	<b>\$83</b>	2023
<a href="#">Spencerport Volunteer Firemens Assoc Inc</a>	NY	\$164,917	President	\$2,000	<b>\$1,651</b>	2023
<a href="#">Goshen Volunteer Fire Department</a>	NC	\$165,526	President	\$786	<b>\$720</b>	2024
<a href="#">Port Jefferson Volunteer Firemens Benevolent Association Inc</a>	NY	\$155,788	Secretary	\$750	<b>\$619</b>	2023
<a href="#">Gale Hose Co No 1 Inc</a>	PA	\$167,151	Billing/privacy Officer & Chief 10-70	\$6,000	<b>\$5,465</b>	2023
<a href="#">Indian Mills Volunteer Fire Company</a>	NJ	\$167,729	President	\$717	<b>\$585</b>	2023
<a href="#">Whitelaw Volunteer Fire Department</a>	WI	\$153,308	President	\$1,808	<b>\$1,675</b>	2024
<a href="#">Cottage Grove Vol Fire Department</a>	WI	\$169,568	President	\$4,030	<b>\$3,844</b>	2023
<a href="#">York Beach Volunteer Fire Dept</a>	ME	\$151,575	Treasurer/captain	\$2,250	<b>\$1,947</b>	2025
<a href="#">Granville Rural Fire Department</a>	NC	\$170,290	Board Member	\$1,215	<b>\$1,147</b>	2023
<a href="#">Hilton Fire Department</a>	NY	\$151,132	Board Treasurer	\$9,975	<b>\$7,996</b>	2024
<a href="#">Silver Creek Volunteer Fire Department</a>	WI	\$171,764	President	\$1,525	<b>\$1,413</b>	2024
<a href="#">Fire Services Training Institute</a>	CA	\$172,244	Executive Dir.	\$20,000	<b>\$15,320</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Friendship Hose Co 1</a>	PA	\$149,162	Vice President	\$4,500	<b>\$3,981</b>	2024
<a href="#">Orange County Rural Vfd District 1</a>	IN	\$172,578	Fire Chief	\$9,600	<b>\$9,246</b>	2023
<a href="#">Bradley Gardens Volunteer Fire Company Inc</a>	NJ	\$172,869	Secretary	\$600	<b>\$475</b>	2024
<a href="#">Winhall Fire Department Inc</a>	VT	\$147,391	Chief	\$9,709	<b>\$8,669</b>	2024
<a href="#">Springs Fire Department Inc</a>	NY	\$174,314	Chief	\$1,500	<b>\$1,238</b>	2023
<a href="#">Montezuma Fire Department Inc</a>	OH	\$147,032	Fire Chief	\$1,500	<b>\$1,409</b>	2024
<a href="#">Grand Mound Volunteer Fire Company</a>	IA	\$175,138	1st Asst Chi	\$1,250	<b>\$1,250</b>	2023
<a href="#">Northwest Rockingham County Fire Protection Association Inc</a>	NC	\$175,710	Treasurer	\$3,589	<b>\$3,205</b>	2025
<a href="#">Duval District Volunteer Fire Department</a>	WV	\$145,689	Treasurer	\$1,800	<b>\$1,729</b>	2024
<a href="#">Marion Volunteer Fire Department</a>	SD	\$177,200	Fire Chief	\$500	<b>\$490</b>	2024
<a href="#">West Tisbury Volunteer Firemen's Civic Association Inc</a>	MA	\$143,210	President	\$1,500	<b>\$1,231</b>	2023
<a href="#">Volunteer Fire Company Of Mill Hall</a>	PA	\$142,468	Treasurer	\$1,120	<b>\$1,020</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IA 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 IA 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	113 organizations. Compensation range \$22–\$123,310; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$160,745); for reference, expenses \$205,338 and assets \$133,303.
ROLE MATCH	Jeff Clement, reported title "CHIEF", benchmarked as Executive Director / CEO. The title maps directly to this role.
OUTLIERS	17 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	29 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	28 <sup>th</sup>
Reportable pay only (column D), adjusted	30 <sup>th</sup>
All sources (D + E + F), adjusted	29 <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 (Jeff Clement) 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 113 similarly situated organizations (Same NTEE sector (M24), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$778 is reasonable (approximately the 29<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.