

Lowell Volunteer Fire Dept

Executive Director / CEO

EIN 460842847

NC · NTEE M24

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Robert Cunningham, Executive Director / CEO** (\$22,921) against **every comparable organization** that fit the selection criteria — **43** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **72nd** percentile of comparable organizations within the typical range

Benchmarked executive: Robert Cunningham — 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).

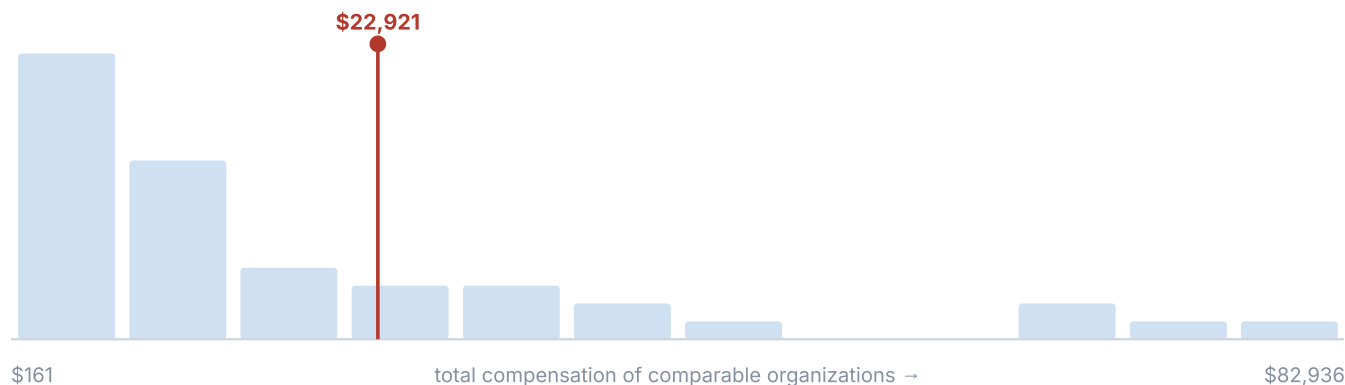
BUDGET Total revenue between \$290,375 and \$650,095 — 0.67x to 1.50x the subject's \$433,397 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (M24) + NC + budget 0.67–1.5x revenue.

43 organizations qualified on sector, size, and geography

→ **43** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$1,120	\$4,935	\$11,087	\$23,995	\$40,638	\$22,921
---------	---------	----------	----------	----------	-----------------



• 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 NC 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
Creedmoor Volunteer Fire Department	NC	\$426,446	Assistant Fire Chief	\$8,400	\$8,648	2023
Ronda Community Vol Fire Dept Inc	NC	\$442,014	Member	\$7,800	\$7,800	2024
Little River Fire Department Inc	NC	\$422,636	Vice President	\$5,369	\$5,528	2023
Parkton Fire And Rescue Inc	NC	\$462,628	Fire Chief	\$5,760	\$5,760	2024
Central Alexander Fire Department	NC	\$463,632	Chief/ex Off	\$24,845	\$24,205	2025
Leaksville Volunteer Fire Dept	NC	\$402,463	Secretary	\$40,636	\$41,836	2023
Fire District 28 Inc	NC	\$468,115	Chief	\$68,549	\$68,549	2024
Cold Water Volunteer Fire Department	NC	\$479,971	President	\$13,311	\$13,311	2024
Deep Branch Volunteer Fire Department Inc	NC	\$382,825	Member	\$6,158	\$6,340	2023
Cedar Grove Fire Department Inc	NC	\$379,270	Fire Chief	\$67,083	\$67,083	2024
Holly Grove Fire Department Inc	NC	\$495,181	Vice President	\$36,210	\$35,277	2025
Ridgecrest Volunteer Fire Dept Inc	NC	\$368,905	Chief	\$9,034	\$9,301	2023
Lanes Creek Volunteer Fire Department Inc	NC	\$367,820	Member-part Time Firefighter	\$8,340	\$8,586	2023
Central Fire Department Of Davidson County Inc	NC	\$505,044	Secretary	\$2,003	\$1,951	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
East Nash Volunteer Fire	NC	\$511,286	President	\$14,400	\$14,029	2025
William R Davie Volunteer Fire Dept	NC	\$349,487	Chief	\$71,374	\$69,534	2025
Mineral Springs Volunteer Fire &	NC	\$347,220	Chief	\$21,938	\$21,938	2024
Drewry Volunteer Fire Department	NC	\$344,348	Captain	\$9,165	\$9,165	2024
Seagrove Rural Volunteer Fire Depar	NC	\$524,577	Fire Chief	\$352	\$352	2024
Caldwell Fire Department Inc	NC	\$524,624	Chief	\$35,844	\$35,844	2024
South Stokes Volunteer Fire	NC	\$525,099	Treasurer	\$4,342	\$4,342	2024
Courtney Volunteer Fire Dept Inc	NC	\$332,240	Chief	\$31,185	\$32,106	2023
Lone Hickory Vol Fire Dept Inc	NC	\$329,933	Treas.	\$1,800	\$1,800	2024
Shanghai Volunteer Fire Department	NC	\$544,791	Chief	\$11,554	\$11,895	2023
Number Seven Volunteer Fire Department Inc	NC	\$551,081	Chief Board Member	\$6,908	\$6,730	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC 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 NC 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 **43** organizations. Compensation range \$161–\$82,936; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$433,397); for reference, expenses \$393,392 and assets \$176,504.
ROLE MATCH	Robert Cunningham, reported title "FIRE CHIEF", benchmarked as Executive Director / CEO. The title maps directly to this role.
OUTLIERS	4 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	72 nd
Total compensation (D + F), as reported (no adjustments)	72 nd
Reportable pay only (column D), adjusted	72 nd
All sources (D + E + F), adjusted	72 nd

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 (Robert Cunningham) 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 43 similarly situated organizations (Same NTEE sector (M24) + NC + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$22,921 is reasonable (approximately the 72nd 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.