

Cody Volunteer Fire Department

Executive Director / CEO

EIN 461102374

WY · NTEE M24

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Whitney Weidenborner, Executive Director / CEO** (\$1,500) against **every comparable organization** that fit the selection criteria — **141** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **46th** percentile of comparable organizations within the typical range

Benchmarked executive: Whitney Weidenborner — reported title “TREASURER”, 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 \$132,806 and \$297,327 — 0.67x to 1.50x the subject's \$198,218 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (M24), nationwide + budget 0.67–1.5x revenue.

141 organizations qualified on sector, size, and geography → **141** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$384	\$819	\$1,820	\$5,753	\$18,668	\$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 WY 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
Stovall Volunteer Fire Department	NC	\$198,740	Chief	\$5,775	\$5,572	2024
Hardin Volunteer Fire Department Inc	TX	\$197,620	President	\$56,031	\$52,342	2024
Waynesboro Volunteer Fire Department Inc	PA	\$198,913	Treasurer	\$500	\$480	2023
Center City Firemen's Relief Association	MN	\$197,073	Board Member/gamb Mngr	\$20,230	\$18,668	2024
Biglerville Hose & Truck Co No 1	PA	\$196,883	Treasurer	\$3,600	\$3,451	2023
Bear Pond Rural Fire Departmentinc	NC	\$196,276	Chief	\$15,288	\$15,188	2023
Nelson Volunteer Fire Company Inc	PA	\$195,943	Ems Chief	\$34,102	\$32,696	2023
People's Firehouse Inc	NY	\$195,289	Executive Director	\$39,500	\$33,333	2024
Jot-um-down Vol Fire Dept In	NC	\$202,091	Chief	\$700	\$658	2025
Branch Volunteer Fire & Rescue Inc	WI	\$202,352	President	\$860	\$839	2024
Vashti Volunteer Fire Dept Inc	NC	\$194,061	Treasurer	\$7,119	\$6,692	2025
Ae Crandall Hook And Ladder Co Inc	NY	\$193,746	Chief	\$300	\$253	2024
Catons Chapel Richardson Cove Volunteer Fire Department Inc	TN	\$192,631	Borard Member/chief	\$40,000	\$38,253	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Doyle Volunteer Hose Company	NY	\$192,512	Interim Secretary	\$2,917	\$2,534	2023
East Syracuse Fire Department Inc	NY	\$192,446	Caretaker	\$1,250	\$1,055	2024
Vol & Exempt Firefighters Benevolent Assoc Of Briarcliff Manor Ny	NY	\$192,067	President	\$3,000	\$2,532	2024
Monticello Fire Department Inc	NY	\$206,137	Treasurer	\$1,200	\$1,042	2023
North Middleton Township Volunteer	PA	\$207,824	Trustee Thro	\$2,074	\$1,988	2023
Cranbury Fire Company Inc	NJ	\$207,874	Treasurer	\$400	\$334	2024
Fire Dept Relief Assn St James	MN	\$188,038	President	\$500	\$461	2024
Cronomer Valley Fire Department Inc	NY	\$187,958	Vice Preside	\$600	\$522	2023
Tangier Volunteer Fire Department Inc	VA	\$186,396	Acting Treasurer	\$12,000	\$10,820	2024
Millbrook Engine Hook & Ladder Co	NY	\$185,671	2nd Lt, Fd/secretary	\$7,150	\$6,034	2024
Option Independent Fire Company Of	PA	\$212,217	President	\$480	\$460	2023
Shop On State Inc	IA	\$212,753	Manager	\$24,301	\$24,208	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WY 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 WY 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	141 organizations. Compensation range \$23–\$129,811; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$198,218); for reference, expenses \$165,436 and assets \$52,681.
ROLE MATCH	Whitney Weidenborner, reported title "TREASURER", 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	23 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	46 th
Total compensation (D + F), as reported (no adjustments)	42 nd
Reportable pay only (column D), adjusted	48 th
All sources (D + E + F), adjusted	46 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 (Whitney Weidenborner) 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 141 similarly situated organizations (Same NTEE sector (M24), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$1,500 is reasonable (approximately the 46th 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.