

Ringgold Volunteer Fire & Rescue Inc

Executive Director / CEO

EIN 521300114

VA · NTEE M24

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Jacob Adkins, Executive Director / CEO** (\$15,546) against **every comparable organization** that fit the selection criteria — **164** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **79th** percentile of comparable organizations within the typical range

Benchmarked executive: Jacob Adkins — reported title "DIRECTOR", 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 \$152,938 and \$342,400 — 0.67x to 1.50x the subject's \$228,267 (the band tightens as size grows).

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

164 organizations qualified on sector, size, and geography → **164** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$433	\$929	\$2,384	\$8,231	\$34,340	\$15,546
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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 VA 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
Vestal Fire Department Inc	NY	\$229,649	Recording Secretary	\$1,000	\$964	2023
Anderson Township Perry County Fire Dept Inc	IN	\$229,966	Fire Chief	\$599	\$654	2024
Lake Pleasant Volunteer Fire Department	NY	\$230,088	Vice President	\$3,554	\$3,326	2024
Villas Volunteer Fire Company Inc	NJ	\$230,226	President	\$1,000	\$925	2024
Long Cove Volunteer Fire Department	AL	\$225,080	Employee	\$128,667	\$143,964	2024
Hawtree Volunteer Fire Department Inc	NC	\$224,891	Chief	\$256	\$283	2023
Floyd Romance Volunteer Fire Department	AR	\$224,769	Treasurer	\$1,313	\$1,489	2025
Wellsburg Volunteer Fire Department Inc	WV	\$223,428	Fire Chief	\$600	\$673	2024
Routt County Wildfire Mitigation Council	CO	\$222,467	Executive Director	\$68,221	\$67,750	2024
Flushing Volunteer Fire Department	OH	\$222,384	President	\$21,975	\$24,817	2023
Garretson Volunteer Fire Department	SD	\$234,627	President	\$1,200	\$1,372	2024
Lake Kabetogama Area Vol Fire Dept	MN	\$221,132	Treasurer	\$3,600	\$3,589	2025
Elgin Rural Fire Truck Assn	MN	\$235,476	President	\$120	\$123	2024
Freehold Volunteer Fire Company Inc	NY	\$220,673	President	\$500	\$482	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Litchfield County Fire Chiefs Emergency	CT	\$220,415	School Director	\$6,150	\$6,149	2023
Hope Engine Company Number 1 Of White Plains New York	NY	\$220,265	Treasurer	\$300	\$289	2023
Albany Area Volunteer Fire Dep	OH	\$219,413	Fire Chief	\$390	\$417	2025
Western Wayne County Fire	MI	\$237,161	Executive Di	\$10,200	\$11,226	2023
Kittrell Volunteer Fire Department	NC	\$237,641	President	\$18,290	\$19,573	2024
Quinter Ambulance Service Inc	KS	\$238,761	Chairman	\$29,664	\$34,171	2023
Rio Grande Volunteer Fire Co #1 Inc	NJ	\$217,708	President	\$1,200	\$1,110	2024
United Fire Company No 1	NY	\$239,248	Financial Se	\$3,000	\$2,808	2024
Fishers Island Fire Department	NY	\$216,886	Fire Chief	\$3,000	\$2,808	2024
Fuller Hose Company No 1	PA	\$240,021	Secretary	\$400	\$426	2023
Melfa Volunteer Fire And Rescu	VA	\$216,290	Fire Chief	\$5,300	\$5,163	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to VA 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 VA 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 164 organizations. Compensation range \$27–\$143,964; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$228,267); for reference, expenses \$543,388 and assets \$2,384,306. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Jacob Adkins, reported title "DIRECTOR", 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	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	26 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	79 th
Total compensation (D + F), as reported (no adjustments)	79 th
Reportable pay only (column D), adjusted	80 th
All sources (D + E + F), adjusted	79 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 (Jacob Adkins) 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 164 similarly situated organizations (Same NTEE sector (M24), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$15,546 is reasonable (approximately the 79th 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.