

# Potsdam Volunteer Fire Department

Executive Director / CEO

EIN 550855809  
 NY · NTEE M24  
 FY ending 2025-03-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Randolph V Webster, Executive Director / CEO** (\$500) against **every comparable organization** that fit the selection criteria — **33** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 9<sup>th</sup> percentile of comparable organizations**

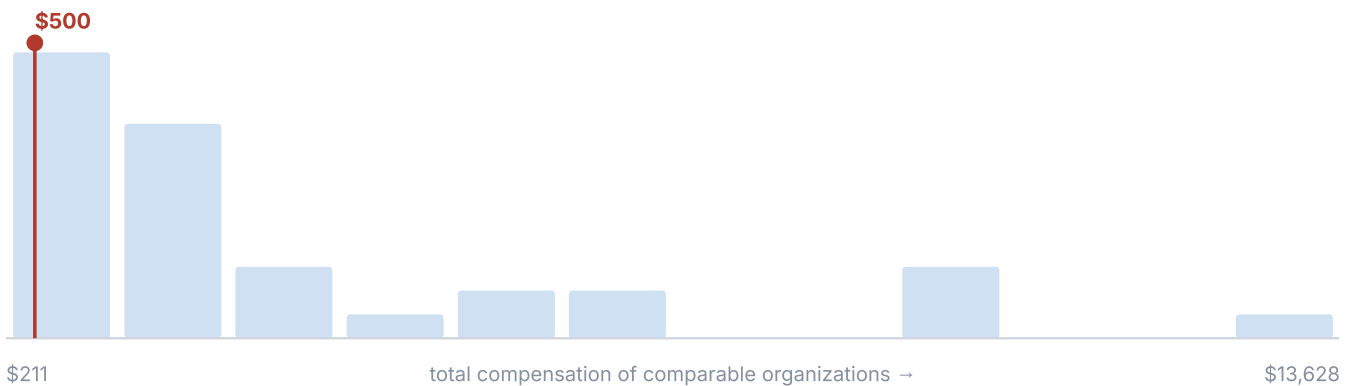
below the typical range for comparable organizations

## How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (M24).
- BUDGET** Total revenue between \$212,028 and \$474,691 — 0.67x to 1.50x the subject's \$316,461 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (M24) + NY + budget 0.67–1.5x revenue.

**33** organizations qualified on sector, size, and geography → **33** within the band form the benchmarked peer set.

## Distribution of comparable compensation



|                      |                        |                          |                        |                        |                                |
|----------------------|------------------------|--------------------------|------------------------|------------------------|--------------------------------|
| <b>\$513</b><br>10TH | <b>\$1,057</b><br>25TH | <b>\$2,053</b><br>MEDIAN | <b>\$3,648</b><br>75TH | <b>\$8,659</b><br>90TH | <b>\$500</b><br>THIS ORG · 9TH |
|----------------------|------------------------|--------------------------|------------------------|------------------------|--------------------------------|



■ **Comparable organizations**

P10

\$513

P25

\$1,057

P50

\$2,053

P75

\$3,648

P90

\$8,659

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 NY cost of living (BEA RPP, 2023) and to its filing year (CPI-U); the reported amount is on each linked 990.

| ORGANIZATION                            | STATE | TOTAL REVENUE | TOTAL COMP     | SOURCE |
|---|-------|---------------|----------------|--------|
| Kings Park Fire Department Inc          | NY    | \$318,169     | <b>\$6,159</b> | 990    |
| Huntington Manor Volunteer Fire         | NY    | \$327,323     | <b>\$1,848</b> | 990    |
| Clarendon Fire Company Inc              | NY    | \$301,735     | <b>\$513</b>   | 990    |
| Town Of Carlton Fire Company No 1 Inc   | NY    | \$301,023     | <b>\$493</b>   | 990    |
| Mendon Fire Department Inc              | NY    | \$289,747     | <b>\$1,268</b> | 990    |
| Rye Volunteer Firefighters Inc          | NY    | \$288,373     | <b>\$1,232</b> | 990    |
| Old Forge Volunteer Fire Department Inc | NY    | \$348,275     | <b>\$5,707</b> | 990    |
| Canajoharie Volunteer Firefighters Inc  | NY    | \$281,037     | <b>\$513</b>   | 990    |
| Ronkonkoma Fire Department Inc          | NY    | \$351,973     | <b>\$1,232</b> | 990    |
| Webster Volunteer Fire Department Inc   | NY    | \$279,416     | <b>\$9,976</b> | 990    |
| Ausable Forks Fire Department Inc       | NY    | \$277,098     | <b>\$793</b>   | 990    |
| Blossom Fire Company Inc                | NY    | \$356,244     | <b>\$633</b>   | 990    |
| Horicon Fire Department Inc             | NY    | \$357,249     | <b>\$1,585</b> | 990    |
| Lake Placid Volunteer Fire              | NY    | \$270,494     | <b>\$2,566</b> | 990    |
| Mastic Chemical Company No 1 Inc        | NY    | \$265,484     | <b>\$1,540</b> | 990    |
| Valley Stream Fire Dept Inc             | NY    | \$261,037     | <b>\$2,400</b> | 990    |
| Windsor Fire Company Inc                | NY    | \$258,763     | <b>\$2,053</b> | 990    |
| Darien Center Chemical Fire Company Inc | NY    | \$374,264     | <b>\$6,341</b> | 990    |
| Bay Shore Fire Department               | NY    | \$374,451     | <b>\$5,132</b> | 990    |
| Gerry Volunteer Fire Department Inc     | NY    | \$257,078     | <b>\$211</b>   | 990    |
| Wantagh Fire Department                 | NY    | \$249,513     | <b>\$9,238</b> | 990    |
| Warwick Fire Department                 | NY    | \$244,809     | <b>\$2,053</b> | 990    |
| United Fire Company No 1                | NY    | \$239,248     | <b>\$3,079</b> | 990    |
| Lake Pleasant Volunteer Fire Department | NY    | \$230,088     | <b>\$3,648</b> | 990    |

| ORGANIZATION               | STATE | TOTAL REVENUE | TOTAL COMP     | SOURCE |
|----------------------------|-------|---------------|----------------|--------|
| Vestal Fire Department Inc | NY    | \$229,649     | <b>\$1,057</b> | 990    |

## 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 NY 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** 33 organizations. Compensation range \$211–\$13,628; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$316,461); for reference, expenses \$249,091 and assets \$1,651,420.

**ROLE MATCH** Randolph V Webster, reported title "*SECRETARY/WARDEN*", 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** 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 | 9 <sup>th</sup>    |
| Total compensation (D + F), as reported (no adjustments)                                | 9 <sup>th</sup>    |
| Reportable pay only (column D), adjusted  | 15 <sup>th</sup>   |
| All sources (D + E + F), adjusted   | 9 <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 (Randolph V Webster) 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 33 similarly situated organizations (Same NTEE sector (M24) + NY + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$500 is reasonable (approximately the 9<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). 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.