

Kittrell Volunteer Fire Department

Executive Director / CEO

EIN 560796178

NC · NTEE M24Z

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Lawrence Pulley, Executive Director / CEO** (\$18,290) against **every comparable organization** that fit the selection criteria — **22** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **86th** percentile of comparable organizations within the typical range

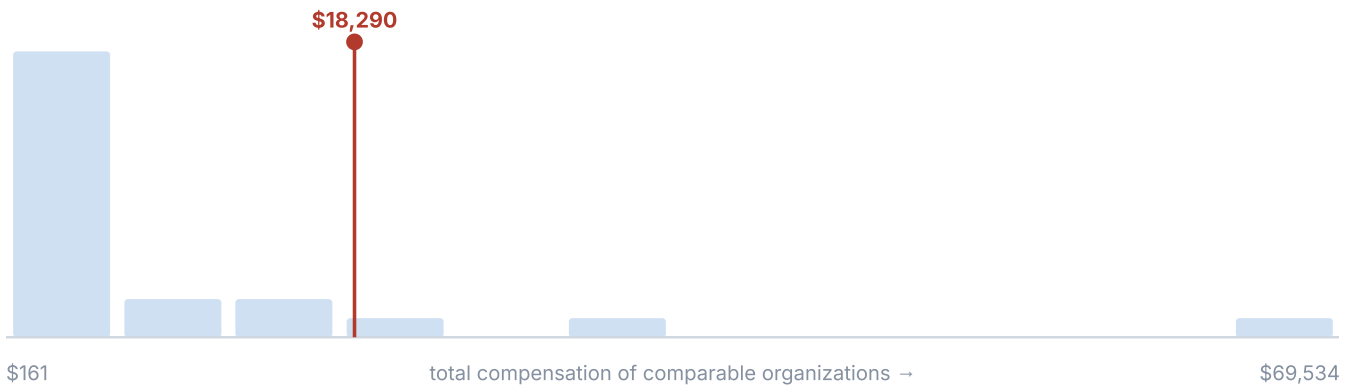
Benchmarked executive: Lawrence Pulley — reported title “PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (M24Z).
BUDGET	Total revenue between \$159,219 and \$356,461 — 0.67x to 1.50x the subject's \$237,641 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (M24) + NC + budget 0.67–1.5x revenue.

22 organizations qualified on sector, size, and geography → **22** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$306	\$1,179	\$2,609	\$8,608	\$21,335	\$18,290
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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 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
Long Bridge Volunteer Fire Dept	NC	\$242,955	Chief	\$2,880	\$2,880	2024
Hawtree Volunteer Fire Department Inc	NC	\$224,891	Chief	\$256	\$264	2023
Mountain Park Volunteer Fire Department Inc	NC	\$216,005	Treasurer	\$1,475	\$1,437	2025
White Plains Volunteer Fire Department Inc	NC	\$215,185	Secretary/treasurer	\$6,000	\$5,845	2025
Grimesland Volunteer Fire Dept	NC	\$269,468	Treasurer	\$2,400	\$2,338	2025
Jot-um-down Vol Fire Dept In	NC	\$202,091	Chief	\$700	\$682	2025
Stovall Volunteer Fire Department	NC	\$198,740	Chief	\$5,775	\$5,775	2024
Bear Pond Rural Fire Departmentinc	NC	\$196,276	Chief	\$15,288	\$15,740	2023
Vashti Volunteer Fire Dept Inc	NC	\$194,061	Treasurer	\$7,119	\$6,935	2025
Traphill Volunteer Fire Department Inc	NC	\$182,877	Asst Chief	\$1,778	\$1,778	2024
Northwest Rockingham County Fire Protection Association Inc	NC	\$175,710	Treasurer	\$3,589	\$3,496	2025
Penderlea Fire Department	NC	\$300,834	Assistant Chief	\$175	\$175	2024
Granville Rural Fire Department	NC	\$170,290	Board Member	\$1,215	\$1,251	2023
Fountain Rural Fire Association Inc	NC	\$306,965	President	\$156	\$161	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Goshen Volunteer Fire Department	NC	\$165,526	President	\$786	\$786	2024
Mountain View Volunteer Fire	NC	\$310,079	Chief	\$1,186	\$1,155	2025
Cooleemee Volunteer Fire Department	NC	\$314,024	President	\$15,911	\$15,911	2024
Lone Hickory Vol Fire Dept Inc	NC	\$329,933	Treas.	\$1,800	\$1,800	2024
Courtney Volunteer Fire Dept Inc	NC	\$332,240	Chief	\$31,185	\$32,106	2023
Drewry Volunteer Fire Department	NC	\$344,348	Captain	\$9,165	\$9,165	2024
Mineral Springs Volunteer Fire &	NC	\$347,220	Chief	\$21,938	\$21,938	2024
William R Davie Volunteer Fire Dept	NC	\$349,487	Chief	\$71,374	\$69,534	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	22 organizations. Compensation range \$161-\$69,534; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$237,641); for reference, expenses \$216,295 and assets \$365,997.
ROLE MATCH	Lawrence Pulley, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.

OUTLIERS 3 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	86 th
Total compensation (D + F), as reported (no adjustments)	86 th
Reportable pay only (column D), adjusted	86 th
All sources (D + E + F), adjusted	86 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 (Lawrence Pulley) 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 22 similarly situated organizations (Same NTEE sector (M24) + NC + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$18,290 is reasonable (approximately the 86th 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.