

# Courtney Volunteer Fire Dept Inc

Executive Director / CEO

EIN 561242352  
 NC · NTEE M24  
 FY ending 2023-06-30  
 June 9, 2026

This analysis benchmarks the total compensation of **Barry Williard, Executive Director / CEO** (\$31,185) against **every comparable organization** that fit the selection criteria — **26** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 81<sup>st</sup> percentile of comparable organizations**

within the typical range

**Benchmarked executive:** Barry Williard — reported title “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).

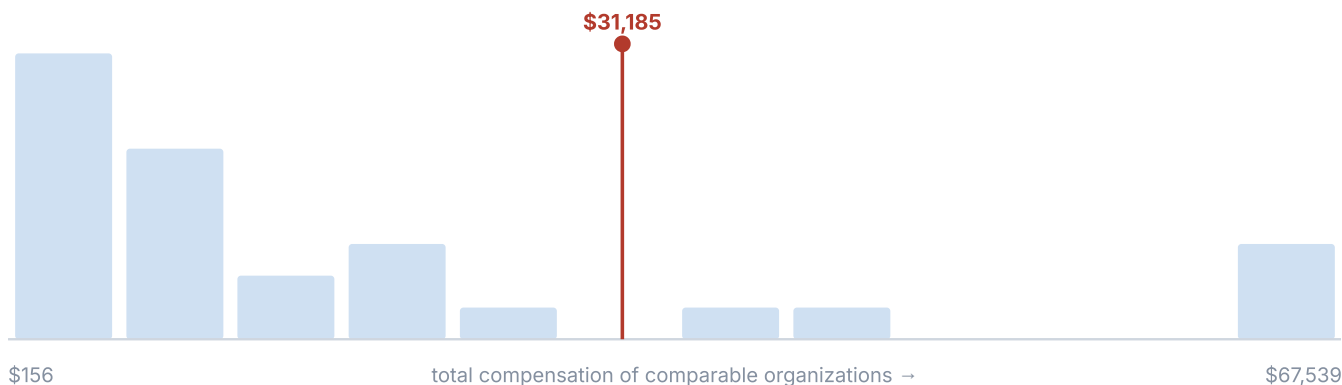
**BUDGET** Total revenue between \$222,600 and \$498,360 — 0.67x to 1.50x the subject's \$332,240 (the band tightens as size grows).

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

**26** organizations qualified on sector, size, and geography

→ **26** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$689	\$3,440	\$8,651	\$22,025	\$52,897	\$31,185
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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
<a href="#">Lone Hickory Vol Fire Dept Inc</a>	NC	\$329,933	Treas.	\$1,800	<b>\$1,748</b>	2024
<a href="#">Drewry Volunteer Fire Department</a>	NC	\$344,348	Captain	\$9,165	<b>\$8,902</b>	2024
<a href="#">Mineral Springs Volunteer Fire &amp;</a>	NC	\$347,220	Chief	\$21,938	<b>\$21,309</b>	2024
<a href="#">William R Davie Volunteer Fire Dept</a>	NC	\$349,487	Chief	\$71,374	<b>\$67,539</b>	2025
<a href="#">Cooleemee Volunteer Fire Department</a>	NC	\$314,024	President	\$15,911	<b>\$15,455</b>	2024
<a href="#">Mountain View Volunteer Fire</a>	NC	\$310,079	Chief	\$1,186	<b>\$1,122</b>	2025
<a href="#">Fountain Rural Fire Association Inc</a>	NC	\$306,965	President	\$156	<b>\$156</b>	2023
<a href="#">Penderlea Fire Department</a>	NC	\$300,834	Assistant Chief	\$175	<b>\$170</b>	2024
<a href="#">Lanes Creek Volunteer Fire Department Inc</a>	NC	\$367,820	Member-part Time Firefighter	\$8,340	<b>\$8,340</b>	2023
<a href="#">Ridgecrest Volunteer Fire Dept Inc</a>	NC	\$368,905	Chief	\$9,034	<b>\$9,034</b>	2023
<a href="#">Cedar Grove Fire Department Inc</a>	NC	\$379,270	Fire Chief	\$67,083	<b>\$65,158</b>	2024
<a href="#">Deep Branch Volunteer Fire Department Inc</a>	NC	\$382,825	Member	\$6,158	<b>\$6,158</b>	2023
<a href="#">Grimesland Volunteer Fire Dept</a>	NC	\$269,468	Treasurer	\$2,400	<b>\$2,271</b>	2025
<a href="#">Leaksville Volunteer Fire Dept</a>	NC	\$402,463	Secretary	\$40,636	<b>\$40,636</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Long Bridge Volunteer Fire Dept</a>	NC	\$242,955	Chief	\$2,880	<b>\$2,797</b>	2024
<a href="#">Little River Fire Department Inc</a>	NC	\$422,636	Vice President	\$5,369	<b>\$5,369</b>	2023
<a href="#">Creedmoor Volunteer Fire Department</a>	NC	\$426,446	Assistant Fire Chief	\$8,400	<b>\$8,400</b>	2023
<a href="#">Kittrell Volunteer Fire Department</a>	NC	\$237,641	President	\$18,290	<b>\$17,765</b>	2024
<a href="#">Lowell Volunteer Fire Dept</a>	NC	\$433,397	Fire Chief	\$22,921	<b>\$22,263</b>	2024
<a href="#">Hawtree Volunteer Fire Department Inc</a>	NC	\$224,891	Chief	\$256	<b>\$256</b>	2023
<a href="#">Ronda Community Vol Fire Dept Inc</a>	NC	\$442,014	Member	\$7,800	<b>\$7,576</b>	2024
<a href="#">Parkton Fire And Rescue Inc</a>	NC	\$462,628	Fire Chief	\$5,760	<b>\$5,595</b>	2024
<a href="#">Central Alexander Fire Department</a>	NC	\$463,632	Chief/ex Off	\$24,845	<b>\$23,510</b>	2025
<a href="#">Fire District 28 Inc</a>	NC	\$468,115	Chief	\$68,549	<b>\$66,582</b>	2024
<a href="#">Cold Water Volunteer Fire Department</a>	NC	\$479,971	President	\$13,311	<b>\$12,929</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC cost of living and 2023 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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT 26 organizations. Compensation range \$156–\$67,539; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$332,240); for reference, expenses \$316,894 and assets \$48,038.
ROLE MATCH	Barry Williard, reported title " <i>CHIEF</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	81 <sup>st</sup>
Total compensation (D + F), as reported (no adjustments)	81 <sup>st</sup>
Reportable pay only (column D), adjusted	81 <sup>st</sup>
All sources (D + E + F), adjusted	81 <sup>st</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 (Barry Williard) 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 26 similarly situated organizations (Same NTEE sector (M24) + NC + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$31,185 is reasonable (approximately the 81<sup>st</sup> 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.