

Holly Grove Fire Department Inc

Executive Director / CEO

EIN 561462263
 NC · NTEE M24
 FY ending 2025-04-30
June 9, 2026

This analysis benchmarks the total compensation of **Shane Samuels, Executive Director / CEO** (\$36,210) against **every comparable organization** that fit the selection criteria — **46** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 83rd percentile of comparable organizations within the typical range

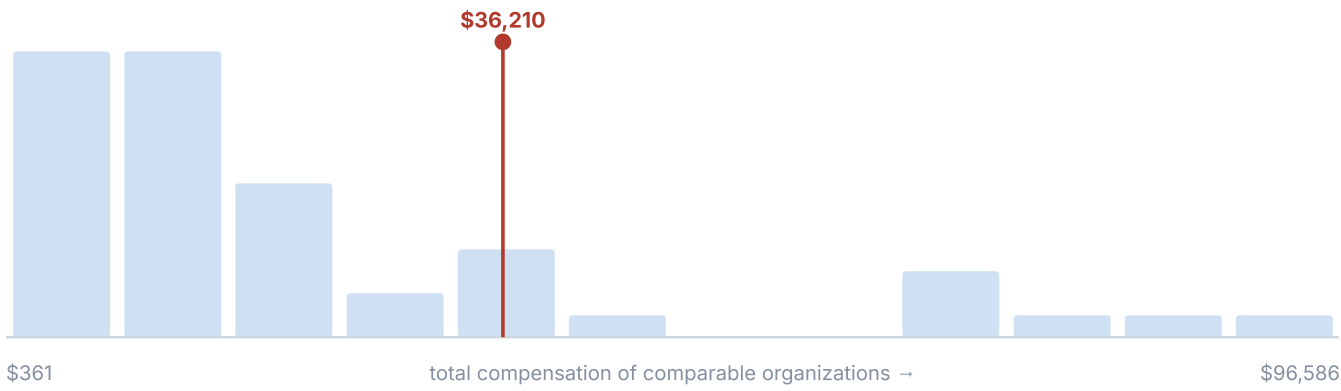
Benchmarked executive: Shane Samuels — reported title "VICE PRESIDENT", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (M24).
BUDGET	Total revenue between \$331,771 and \$742,771 — 0.67x to 1.50x the subject's \$495,181 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (M24) + NC + budget 0.67–1.5x revenue.

46 organizations qualified on sector, size, and geography → **46** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,701	\$7,183	\$14,032	\$24,844	\$69,611	\$36,210
---------	---------	----------	----------	----------	-----------------



● 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
Central Fire Department Of Davidson County Inc	NC	\$505,044	Secretary	\$2,003	\$2,003	2025
Cold Water Volunteer Fire Department	NC	\$479,971	President	\$13,311	\$13,663	2024
East Nash Volunteer Fire	NC	\$511,286	President	\$14,400	\$14,400	2025
Fire District 28 Inc	NC	\$468,115	Chief	\$68,549	\$70,363	2024
Seagrove Rural Volunteer Fire Depart	NC	\$524,577	Fire Chief	\$352	\$361	2024
Caldwell Fire Department Inc	NC	\$524,624	Chief	\$35,844	\$36,792	2024
South Stokes Volunteer Fire	NC	\$525,099	Treasurer	\$4,342	\$4,457	2024
Central Alexander Fire Department	NC	\$463,632	Chief/ex Off	\$24,845	\$24,845	2025
Parkton Fire And Rescue Inc	NC	\$462,628	Fire Chief	\$5,760	\$5,912	2024
Shanghai Volunteer Fire Department	NC	\$544,791	Chief	\$11,554	\$12,210	2023
Ronda Community Vol Fire Dept Inc	NC	\$442,014	Member	\$7,800	\$8,006	2024
Number Seven Volunteer Fire Department Inc	NC	\$551,081	Chief Board Member	\$6,908	\$6,908	2025
County Line Volunteer Fire Dept	NC	\$554,294	Director	\$14,200	\$15,006	2023
Lowell Volunteer Fire Dept	NC	\$433,397	Fire Chief	\$22,921	\$23,527	2024
Creedmoor Volunteer Fire Department	NC	\$426,446	Assistant Fire Chief	\$8,400	\$8,877	2023
Arlington Fire & Rescue Inc	NC	\$567,224	Sec-tres.	\$1,800	\$1,848	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Little River Fire Department Inc	NC	\$422,636	Vice President	\$5,369	\$5,674	2023
Beeson Crossroads Fire & Rescue Inc	NC	\$572,360	President	\$3,311	\$3,399	2024
Watkins Community Volunteer Fire	NC	\$576,199	Fire Chief	\$13,029	\$13,374	2024
Winterville Rescue & Ems Inc	NC	\$577,346	Asst Chief	\$33,258	\$33,258	2025
Franklin Community Volunteer Fire Dept Inc	NC	\$583,772	Fire Chief	\$15,000	\$15,397	2024
Leaksville Volunteer Fire Dept	NC	\$402,463	Secretary	\$40,636	\$42,943	2023
Tabernacle Volunteer Fire Department Inc	NC	\$588,439	Chief	\$913	\$965	2023
Fall Creek Community Vol Fire Dept Inc	NC	\$592,770	Director	\$11,087	\$11,380	2024
Deep Branch Volunteer Fire Department Inc	NC	\$382,825	Member	\$6,158	\$6,508	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC cost of living and 2025 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	46 organizations. Compensation range \$361–\$96,586; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$495,181); for reference, expenses \$396,636 and assets \$591,170.
ROLE MATCH	Shane Samuels, reported title <i>"VICE PRESIDENT"</i> , 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 6 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	83 rd
Total compensation (D + F), as reported (no adjustments)	85 th
Reportable pay only (column D), adjusted	83 rd
All sources (D + E + F), adjusted	83 rd

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 (Shane Samuels) 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 46 similarly situated organizations (Same NTEE sector (M24) + NC + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$36,210 is reasonable (approximately the 83rd 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.