

South Robeson Rescue Unit Inc

Executive Director / CEO

EIN 561506448
 NC · NTEE M23
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Brandon Stone, Executive Director / CEO** (\$21,082) against **every comparable organization** that fit the selection criteria — **15** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **33rd** percentile of comparable organizations within the typical range

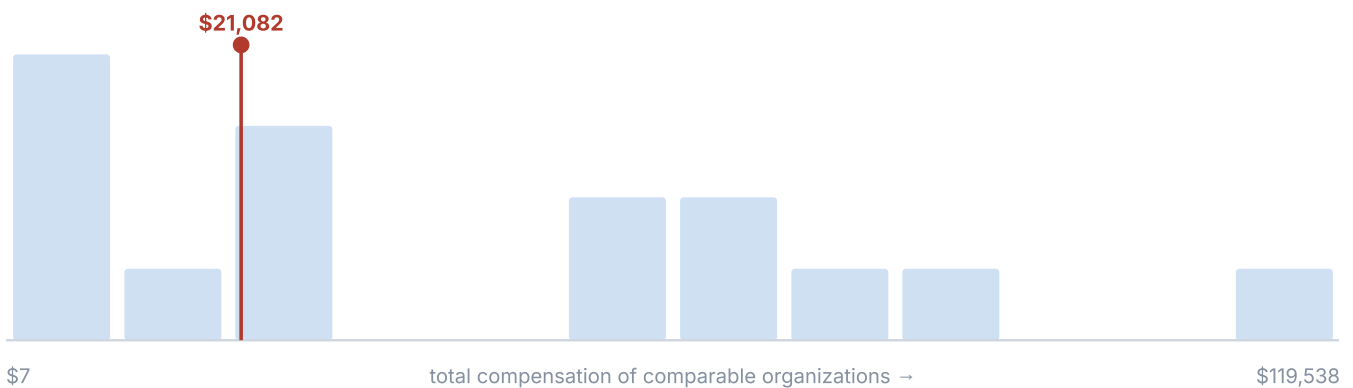
Benchmarked executive: Brandon Stone — reported title “Commander/Chief”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (M23).
- BUDGET** Total revenue between \$250,979 and \$561,894 — 0.67x to 1.50x the subject's \$374,596 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (M23), nationwide + budget 0.67–1.5x revenue.

15 organizations qualified on sector, size, and geography → **15** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$632	\$10,706	\$28,296	\$64,233	\$78,456	\$21,082
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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
Stone Lake Area Fire Department Inc	WI	\$363,341	President	\$1,116	\$1,161	2023
Northstar Search And Rescue	MN	\$359,769	President	\$125,000	\$119,538	2024
Upper Scioto Valley Ambulance District	OH	\$319,113	Clerk	\$14,505	\$15,307	2023
Hamilton Co Special Tactics And Rescue Service	TN	\$314,333	Chief President	\$6,000	\$6,104	2024
First Branch Ambulance And Rescue	VT	\$436,796	Exec Directo	\$51,295	\$49,967	2024
Seven Lakes Volunteer Fire And Rescue	NC	\$440,018	Chief	\$74,354	\$74,354	2024
Northern Kentucky Emergency Medical	KY	\$445,809	Director	\$26,432	\$28,296	2023
Little Snake River Valley Ambulance	WY	\$299,462	President	\$23,082	\$23,921	2024
Alaska Dive Search Rescue And	AK	\$297,295	Treasurer	\$8	\$7	2024
Southeast Colorado Regional Trauma & Ems Advisory Council Inc	CO	\$291,947	Coordinator	\$75,000	\$67,807	2025
Bartlett Jackson Emergency Services	NH	\$462,096	Exec Director	\$66,425	\$59,360	2024
Inlet Volunteer Emergency Services	NY	\$468,853	Squad Captai	\$69,360	\$60,658	2024
Falkland Rescue Squad	NC	\$482,491	Captain	\$81,191	\$81,191	2024
Jeb Stuart Rescue Squad Incorporated	VA	\$493,464	Secretary	\$290	\$279	2023
Bell Arthur Ems Inc	NC	\$546,983	Chief	\$22,856	\$22,267	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 15 organizations. Compensation range \$7–\$119,538; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$374,596); for reference, expenses \$430,961 and assets \$629,489.

ROLE MATCH Brandon Stone, reported title "*Commander/Chief*", 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 1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	33 rd
Total compensation (D + F), as reported (no adjustments)	33 rd
Reportable pay only (column D), adjusted	33 rd
All sources (D + E + F), adjusted	33 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 (Brandon Stone) 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 15 similarly situated organizations (Same NTEE sector (M23), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$21,082 is reasonable (approximately the 33rd 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.