

# Ronda Community Vol Fire Dept Inc

Executive Director / CEO

EIN 561783939

NC · NTEE M24

FY ending 2024-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Brain Huffman, Executive Director / CEO** (\$7,800) against **every comparable organization** that fit the selection criteria — **45** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **36<sup>th</sup>** percentile of comparable organizations within the typical range

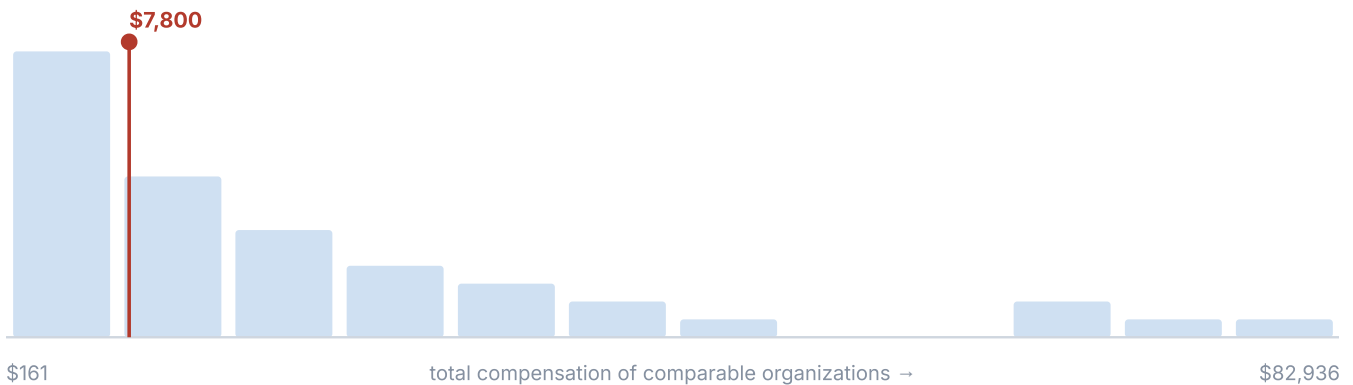
**Benchmarked executive:** Brain Huffman — reported title “Member”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (M24).
BUDGET	Total revenue between \$296,149 and \$663,021 — 0.67x to 1.50x the subject's \$442,014 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (M24) + NC + budget 0.67–1.5x revenue.

**45** organizations qualified on sector, size, and geography → **45** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$1,129	\$5,528	\$11,895	\$23,785	\$39,439	\$7,800
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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="#">Lowell Volunteer Fire Dept</a>	NC	\$433,397	Fire Chief	\$22,921	<b>\$22,921</b>	2024
<a href="#">Creedmoor Volunteer Fire Department</a>	NC	\$426,446	Assistant Fire Chief	\$8,400	<b>\$8,648</b>	2023
<a href="#">Little River Fire Department Inc</a>	NC	\$422,636	Vice President	\$5,369	<b>\$5,528</b>	2023
<a href="#">Parkton Fire And Rescue Inc</a>	NC	\$462,628	Fire Chief	\$5,760	<b>\$5,760</b>	2024
<a href="#">Central Alexander Fire Department</a>	NC	\$463,632	Chief/ex Off	\$24,845	<b>\$24,205</b>	2025
<a href="#">Fire District 28 Inc</a>	NC	\$468,115	Chief	\$68,549	<b>\$68,549</b>	2024
<a href="#">Cold Water Volunteer Fire Department</a>	NC	\$479,971	President	\$13,311	<b>\$13,311</b>	2024
<a href="#">Leaksville Volunteer Fire Dept</a>	NC	\$402,463	Secretary	\$40,636	<b>\$41,836</b>	2023
<a href="#">Holly Grove Fire Department Inc</a>	NC	\$495,181	Vice President	\$36,210	<b>\$35,277</b>	2025
<a href="#">Deep Branch Volunteer Fire Department Inc</a>	NC	\$382,825	Member	\$6,158	<b>\$6,340</b>	2023
<a href="#">Cedar Grove Fire Department Inc</a>	NC	\$379,270	Fire Chief	\$67,083	<b>\$67,083</b>	2024
<a href="#">Central Fire Department Of Davidson County Inc</a>	NC	\$505,044	Secretary	\$2,003	<b>\$1,951</b>	2025
<a href="#">East Nash Volunteer Fire</a>	NC	\$511,286	President	\$14,400	<b>\$14,029</b>	2025
<a href="#">Ridgecrest Volunteer Fire Dept Inc</a>	NC	\$368,905	Chief	\$9,034	<b>\$9,301</b>	2023
<a href="#">Lanes Creek Volunteer Fire Department Inc</a>	NC	\$367,820	Member-part Time Firefighter	\$8,340	<b>\$8,586</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Seagrove Rural Volunteer Fire Depar</a>	NC	\$524,577	Fire Chief	\$352	<b>\$352</b>	2024
<a href="#">Caldwell Fire Department Inc</a>	NC	\$524,624	Chief	\$35,844	<b>\$35,844</b>	2024
<a href="#">South Stokes Volunteer Fire</a>	NC	\$525,099	Treasurer	\$4,342	<b>\$4,342</b>	2024
<a href="#">William R Davie Volunteer Fire Dept</a>	NC	\$349,487	Chief	\$71,374	<b>\$69,534</b>	2025
<a href="#">Mineral Springs Volunteer Fire &amp;</a>	NC	\$347,220	Chief	\$21,938	<b>\$21,938</b>	2024
<a href="#">Drewry Volunteer Fire Department</a>	NC	\$344,348	Captain	\$9,165	<b>\$9,165</b>	2024
<a href="#">Shanghai Volunteer Fire Department</a>	NC	\$544,791	Chief	\$11,554	<b>\$11,895</b>	2023
<a href="#">Number Seven Volunteer Fire Department Inc</a>	NC	\$551,081	Chief Board Member	\$6,908	<b>\$6,730</b>	2025
<a href="#">Courtney Volunteer Fire Dept Inc</a>	NC	\$332,240	Chief	\$31,185	<b>\$32,106</b>	2023
<a href="#">Lone Hickory Vol Fire Dept Inc</a>	NC	\$329,933	Treas.	\$1,800	<b>\$1,800</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 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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT **45** organizations. Compensation range \$161–\$82,936; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$442,014); for reference, expenses \$434,913 and assets \$172,800.

**ROLE MATCH** Brain Huffman, reported title "*Member*", 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	36 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	36 <sup>th</sup>
Reportable pay only (column D), adjusted	36 <sup>th</sup>
All sources (D + E + F), adjusted	36 <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 (Brain Huffman) 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 10, 2026, comparing compensation against 45 similarly situated organizations (Same NTEE sector (M24) + NC + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$7,800 is reasonable (approximately the 36<sup>th</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 10, 2026.