

# Hawtree Volunteer Fire Department Inc

Executive Director / CEO

EIN 581416325

NC · NTEE M24

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Steve Barney, Executive Director / CEO** (\$256) against **every comparable organization** that fit the selection criteria — **19** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **11<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

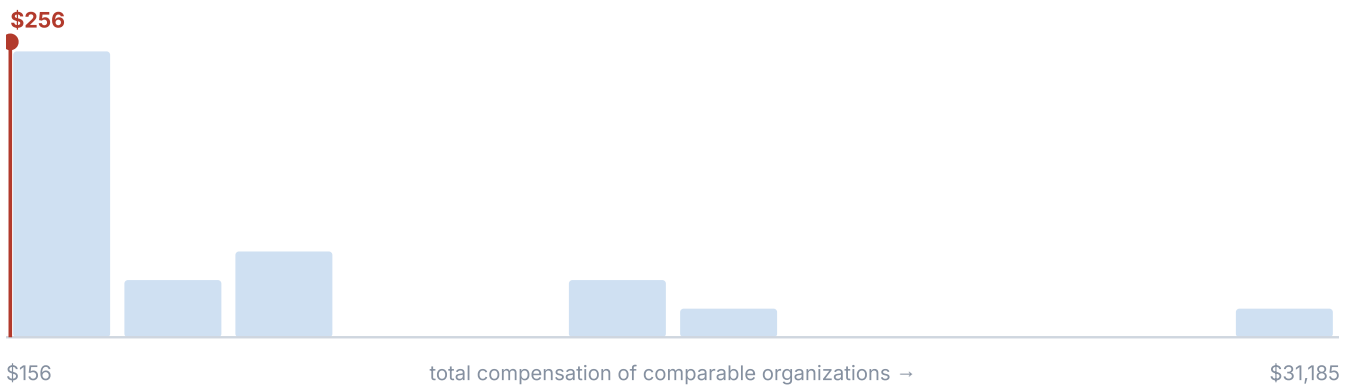
**Benchmarked executive:** Steve Barney — reported title "CHIEF", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (M24).
BUDGET	Total revenue between \$150,676 and \$337,336 — 0.67x to 1.50x the subject's \$224,891 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (M24) + NC + budget 0.67–1.5x revenue.

**19** organizations qualified on sector, size, and geography → **19** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$564	\$1,169	\$2,271	\$6,208	\$15,917	\$256
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10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 11TH
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\$256



P10  
\$564

P25  
\$1,169

P50  
\$2,271

P75  
\$6,208

P90  
\$15,917

## ■ 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="#">Mountain Park Volunteer Fire Department Inc</a>	NC	\$216,005	Treasurer	\$1,475	<b>\$1,396</b>	2025
<a href="#">White Plains Volunteer Fire Department Inc</a>	NC	\$215,185	Secretary/treasurer	\$6,000	<b>\$5,678</b>	2025
<a href="#">Kittrell Volunteer Fire Department</a>	NC	\$237,641	President	\$18,290	<b>\$17,765</b>	2024
<a href="#">Long Bridge Volunteer Fire Dept</a>	NC	\$242,955	Chief	\$2,880	<b>\$2,797</b>	2024
<a href="#">Jot-um-down Vol Fire Dept In</a>	NC	\$202,091	Chief	\$700	<b>\$662</b>	2025
<a href="#">Stovall Volunteer Fire Department</a>	NC	\$198,740	Chief	\$5,775	<b>\$5,609</b>	2024
<a href="#">Bear Pond Rural Fire Departmentinc</a>	NC	\$196,276	Chief	\$15,288	<b>\$15,288</b>	2023
<a href="#">Vashti Volunteer Fire Dept Inc</a>	NC	\$194,061	Treasurer	\$7,119	<b>\$6,737</b>	2025
<a href="#">Traphill Volunteer Fire Department Inc</a>	NC	\$182,877	Asst Chief	\$1,778	<b>\$1,727</b>	2024
<a href="#">Grimesland Volunteer Fire Dept</a>	NC	\$269,468	Treasurer	\$2,400	<b>\$2,271</b>	2025
<a href="#">Northwest Rockingham County Fire Protection Association Inc</a>	NC	\$175,710	Treasurer	\$3,589	<b>\$3,396</b>	2025
<a href="#">Granville Rural Fire Department</a>	NC	\$170,290	Board Member	\$1,215	<b>\$1,215</b>	2023
<a href="#">Goshen Volunteer Fire Department</a>	NC	\$165,526	President	\$786	<b>\$763</b>	2024
<a href="#">Penderlea Fire Department</a>	NC	\$300,834	Assistant Chief	\$175	<b>\$170</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Fountain Rural Fire Association Inc</a>	NC	\$306,965	President	\$156	<b>\$156</b>	2023
<a href="#">Mountain View Volunteer Fire</a>	NC	\$310,079	Chief	\$1,186	<b>\$1,122</b>	2025
<a href="#">Cooleemee Volunteer Fire Department</a>	NC	\$314,024	President	\$15,911	<b>\$15,455</b>	2024
<a href="#">Lone Hickory Vol Fire Dept Inc</a>	NC	\$329,933	Treas.	\$1,800	<b>\$1,748</b>	2024
<a href="#">Courtney Volunteer Fire Dept Inc</a>	NC	\$332,240	Chief	\$31,185	<b>\$31,185</b>	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 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	19 organizations. Compensation range \$156–\$31,185; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$224,891); for reference, expenses \$232,083 and assets \$539,264.
ROLE MATCH	Steve Barney, reported title " <i>CHIEF</i> ", benchmarked as Executive Director / CEO. The title maps directly to this 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	<b>11<sup>th</sup></b>

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), as reported (no adjustments)	11 <sup>th</sup>
Reportable pay only (column D), adjusted	16 <sup>th</sup>
All sources (D + E + F), adjusted	11 <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 (Steve Barney) 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 19 similarly situated organizations (Same NTEE sector (M24) + NC + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$256 is reasonable (approximately the 11<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 9, 2026.