

# Mowbray Volunteer Fire Department Inc

Executive Director / CEO

EIN 621563621

TN · NTEE M24

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Chris Weddington, Executive Director / CEO** (\$37,265) against **every comparable organization** that fit the selection criteria — **190** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **89<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Chris Weddington — reported title “Chairman/Operation 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 (M24).
BUDGET	Total revenue between \$255,109 and \$571,140 — 0.67x to 1.50x the subject's \$380,760 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (M24), nationwide + budget 0.67–1.5x revenue.

**190** organizations qualified on sector, size, and geography → **190** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$555	\$1,625	\$5,082	\$16,133	\$38,110	\$37,265
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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 TN 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="#">Cedar Grove Fire Department Inc</a>	NC	\$379,270	Fire Chief	\$67,083	<b>\$65,942</b>	2024
<a href="#">Mcmechen Volunteer Fire Department</a>	WV	\$378,943	Chief	\$1,305	<b>\$1,344</b>	2024
<a href="#">Deep Branch Volunteer Fire Department Inc</a>	NC	\$382,825	Member	\$6,158	<b>\$6,232</b>	2023
<a href="#">Northampton Township Volunteer Fire Relief Association</a>	PA	\$378,327	Treasurer	\$2,275	<b>\$2,158</b>	2024
<a href="#">Derry Twp Vol Fire Dept Of Bradenville</a>	PA	\$383,797	Treasurer	\$500	<b>\$474</b>	2024
<a href="#">Haysi Rescue Squad</a>	VA	\$376,683	Chief/pres./	\$27,840	<b>\$25,573</b>	2024
<a href="#">Hospital Foundation Of Decatur Coun</a>	IN	\$385,935	Director	\$25,446	<b>\$25,529</b>	2024
<a href="#">Fairmont Fire Department Relief Assoc</a>	MN	\$386,302	President	\$550	<b>\$532</b>	2023
<a href="#">Bay Shore Fire Department</a>	NY	\$374,451	Chief	\$5,000	<b>\$4,298</b>	2024
<a href="#">Darien Center Chemical Fire Company Inc</a>	NY	\$374,264	Treasurer	\$6,000	<b>\$5,310</b>	2023
<a href="#">Delhi Volunteer Fire Department Inc</a>	LA	\$371,331	Fire Chief	\$40,772	<b>\$42,711</b>	2024
<a href="#">Saxis Volunteer Fire Company I</a>	VA	\$391,443	Treasurer	\$1,200	<b>\$1,102</b>	2024
<a href="#">Butler Volunteer Fire Department</a>	WI	\$392,331	President/chief	\$9,990	<b>\$10,219</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Ridgecrest Volunteer Fire Dept Inc</a>	NC	\$368,905	Chief	\$9,034	<b>\$9,143</b>	2023
<a href="#">Conneaut Lake Volunteer Fire</a>	PA	\$368,647	Director	\$3,281	<b>\$3,205</b>	2023
<a href="#">Mountain Top Fire Company Inc</a>	PA	\$393,046	Vice President	\$7,134	<b>\$6,768</b>	2024
<a href="#">Gardner Lake Volunteer Fire Company Inc</a>	CT	\$393,064	Treasurer	\$9,000	<b>\$8,265</b>	2023
<a href="#">Lanes Creek Volunteer Fire Department Inc</a>	NC	\$367,820	Member-part Time Firefighter	\$8,340	<b>\$8,440</b>	2023
<a href="#">Orr's &amp; Bailey Islands Fire Department</a>	ME	\$367,598	Fire Chief	\$6,749	<b>\$6,429</b>	2024
<a href="#">New Jersey Crime Victim Law Center Inc</a>	NJ	\$367,377	Director	\$111,457	<b>\$97,468</b>	2023
<a href="#">Moon Twp Volunteer Fire Co</a>	PA	\$401,749	Treasurer	\$4,150	<b>\$3,937</b>	2024
<a href="#">Leaksville Volunteer Fire Dept</a>	NC	\$402,463	Secretary	\$40,636	<b>\$41,125</b>	2023
<a href="#">Safe Ride Foundation Inc</a>	MD	\$358,647	Executive Director	\$39,650	<b>\$34,357</b>	2025
<a href="#">Tri-county Firesafe Working Group</a>	MT	\$358,014	Former Executive Director	\$44,398	<b>\$46,875</b>	2023
<a href="#">Horicon Fire Department Inc</a>	NY	\$357,249	Chief	\$1,500	<b>\$1,327</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TN 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 TN 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](http://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT	190 organizations. Compensation range \$25–\$122,218; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$380,760); for reference, expenses \$322,163 and assets \$331,865.
ROLE MATCH	Chris Weddington, reported title " <i>Chairman/Operation Chief</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	5 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	19 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	89 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	89 <sup>th</sup>
Reportable pay only (column D), adjusted	89 <sup>th</sup>
All sources (D + E + F), adjusted	88 <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 (Chris Weddington) 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 190 similarly situated organizations (Same NTEE sector (M24), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$37,265 is reasonable (approximately the 89<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.