

# Warrior River Fire & Rescue Service

Executive Director / CEO

EIN 631282186

AL · NTEE M24

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Michael Chaney, Executive Director / CEO** (\$11,341) against **every comparable organization** that fit the selection criteria — **87** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 91<sup>st</sup> percentile of comparable organizations**

above the 90th percentile — board review recommended

**Benchmarked executive:** Michael Chaney — reported title "FIRE 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 \$87,207 and \$195,240 — 0.67x to 1.50x the subject's \$130,160 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (M24), nationwide + budget 0.67–1.5x revenue.

**87** organizations qualified on sector, size, and geography

→ **87** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$250

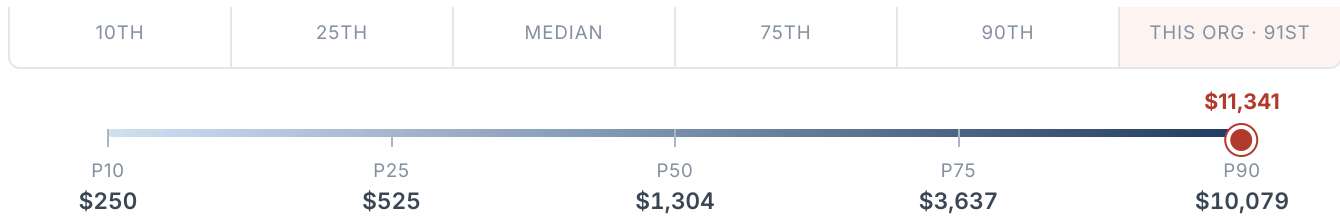
\$525

\$1,304

\$3,637

\$10,079

**\$11,341**



## ● 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 AL 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="#">Alburtis Fire Company No 1</a>	PA	\$131,745	Financial Secretary	\$3,415	<b>\$3,152</b>	2024
<a href="#">Kern Fire Safe Council</a>	CA	\$128,350	Vice Chair	\$27,633	<b>\$22,087</b>	2024
<a href="#">Crafton Volunteer Fire Department</a>	PA	\$128,091	Chief	\$1,500	<b>\$1,385</b>	2024
<a href="#">Brownstown Volunteer Fire Company</a>	PA	\$133,120	Director	\$2,329	<b>\$2,214</b>	2023
<a href="#">Toms River Volunteer Fire Company #1</a>	NJ	\$133,149	Treasurer	\$600	<b>\$511</b>	2023
<a href="#">Elkland Borough Volunteer Fire Department Inc</a>	PA	\$134,481	Chief - Firehall; Secretary - Relief	\$25	<b>\$23</b>	2024
<a href="#">Burlington Volunteer Fire Department Inc</a>	CT	\$125,796	Treasurer	\$1,000	<b>\$894</b>	2023
<a href="#">New Stanton Volunteer Fire</a>	PA	\$125,745	President	\$560	<b>\$533</b>	2023
<a href="#">North Granville Hose Co Inc</a>	NY	\$125,087	Treasurer	\$6,000	<b>\$5,167</b>	2023
<a href="#">Brooklyn Hose Company No 3</a>	PA	\$135,242	Secretary	\$28,802	<b>\$27,372</b>	2023
<a href="#">Bethany Volunteer Fire Company Incorporated</a>	NY	\$135,338	Treasurer	\$1,200	<b>\$1,004</b>	2024
<a href="#">Summit Township Volunteer Fire</a>	PA	\$136,277	Financial Sec/tresurer	\$8,622	<b>\$7,959</b>	2024
<a href="#">Hundred Club Of Genesee Shiawassee</a>	MI	\$137,895	Executive Di	\$15,000	<b>\$14,331</b>	2024
<a href="#">St Paul Blvd Fire Association Inc</a>	NY	\$138,653	President	\$500	<b>\$431</b>	2023
<a href="#">Ramtown-howell Fire Co No2</a>	NJ	\$121,255	President	\$300	<b>\$248</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Auburn Fire Company Ambulance Service</a>	PA	\$139,575	President	\$13,000	<b>\$12,354</b>	2023
<a href="#">Matamoras Fire Department</a>	PA	\$120,456	Secretary	\$350	<b>\$332</b>	2023
<a href="#">Mount Hope Fire Co No 1</a>	NJ	\$119,512	President	\$2,813	<b>\$2,325</b>	2024
<a href="#">Volunteer Engine Company No 2 Inc</a>	NJ	\$141,436	President	\$300	<b>\$248</b>	2024
<a href="#">Volunteer Fire Company Of Mill Hall</a>	PA	\$142,468	Treasurer	\$1,120	<b>\$1,064</b>	2023
<a href="#">West Tisbury Volunteer Firemen's Civic Association Inc</a>	MA	\$143,210	President	\$1,500	<b>\$1,284</b>	2023
<a href="#">Cape May Point Volunteer Fire</a>	NJ	\$117,068	President	\$9,287	<b>\$7,675</b>	2024
<a href="#">Hop Bottom Hose Company</a>	PA	\$115,849	Secretary	\$600	<b>\$554</b>	2024
<a href="#">Duval District Volunteer Fire Department</a>	WV	\$145,689	Treasurer	\$1,800	<b>\$1,804</b>	2024
<a href="#">Deerfield Volunteer Fire Company I</a>	NY	\$113,918	Secretary	\$600	<b>\$502</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AL 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 AL 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 **87** organizations. Compensation range \$10–\$37,916; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$130,160); for reference, expenses \$137,186 and assets \$560,730.

**ROLE MATCH** Michael Chaney, reported title "*FIRE CHIEF*", benchmarked as Executive Director / CEO. The title maps directly to this role.

**OUTLIERS** 12 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	91 <sup>st</sup>
Total compensation (D + F), as reported (no adjustments)	90 <sup>th</sup>
Reportable pay only (column D), adjusted	92 <sup>nd</sup>
All sources (D + E + F), adjusted	91 <sup>st</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 (Michael Chaney) 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 87 similarly situated organizations (Same NTEE sector (M24), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$11,341 is reasonable (approximately the 91<sup>st</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.