

# Sidney Fire Department Inc

Executive Director / CEO

EIN 800162965  
 NY · NTEE M24  
 FY ending 2023-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **David Coons, Executive Director / CEO** (\$950) against **every comparable organization** that fit the selection criteria — **48** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **50<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** David Coons — reported title “TREASURER”, 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 \$52,266 and \$117,015 — 0.67x to 1.50x the subject's \$78,010 (the band tightens as size grows).

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

**48** organizations qualified on sector, size, and geography → **48** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$220	\$532	\$809	\$2,785	\$5,203	\$950
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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 NY 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="#">Somers Volunteer Fire Departmen Inc</a>	NY	\$79,825	President	\$1,000	<b>\$971</b>	2024
<a href="#">Good Will Fire Department Inc</a>	NY	\$80,576	Secretary	\$1,500	<b>\$1,457</b>	2024
<a href="#">Maynard Fire Relief Association</a>	MN	\$74,904	Vice Preside	\$4,000	<b>\$4,248</b>	2024
<a href="#">Phoenix Fire Engine Company No 2</a>	PA	\$72,444	Recording Se	\$500	<b>\$552</b>	2023
<a href="#">The Vanlue Fire Department Inc</a>	OH	\$72,436	Chief	\$1,500	<b>\$1,708</b>	2024
<a href="#">Trafford Fire Company 1</a>	PA	\$84,553	President/ch	\$595	<b>\$657</b>	2023
<a href="#">Monterey Firefighters Community</a>	CA	\$84,620	Ceo	\$3,000	<b>\$2,785</b>	2024
<a href="#">Peel Fire Protection District</a>	AR	\$70,765	Fire Chief	\$1,200	<b>\$1,450</b>	2024
<a href="#">Kendall Fire Department Inc</a>	NY	\$87,748	Treasurer	\$1,000	<b>\$971</b>	2024
<a href="#">River Vale Volunteer Fire Dept Assoc Inc</a>	NJ	\$89,488	Treasurer	\$4,400	<b>\$4,223</b>	2024
<a href="#">Ghent Firemen's Relief Association</a>	MN	\$66,359	President	\$100	<b>\$106</b>	2024
<a href="#">West Wyoming Vol Hose Co 1</a>	PA	\$89,790	President, Board Member	\$2,100	<b>\$2,251</b>	2024
<a href="#">Nvfc 21st Century Fund</a>	DC	\$66,162	Chief Executive Officer	\$23,829	<b>\$22,477</b>	2024
<a href="#">Ramsey Volunteer Fire Department</a>	NJ	\$90,193	President	\$599	<b>\$575</b>	2024
<a href="#">Stonington Volunteer Fire Company</a>	PA	\$90,200	Fire Chief	\$200	<b>\$221</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Beecher Falls Volunteer Fire Dept Inc</a>	VT	\$65,561	Chief	\$5,396	<b>\$6,010</b>	2023
<a href="#">Dale Borough Fire Company</a>	PA	\$90,459	President	\$18,888	<b>\$20,845</b>	2023
<a href="#">Lakeland Volunteer Fire Department</a>	MN	\$91,816	Training Office	\$213	<b>\$233</b>	2023
<a href="#">Washington Fire Company No 2 Inc</a>	IN	\$63,832	Secy-treas	\$480	<b>\$560</b>	2023
<a href="#">River Vale Volunteer Ambulance Corps Inc</a>	NJ	\$63,498	President	\$540	<b>\$519</b>	2024
<a href="#">Ellendale Fire Department Relief</a>	MN	\$92,855	President	\$599	<b>\$636</b>	2024
<a href="#">Dawson Firemen's Benefit</a>	MN	\$62,683	Trustee	\$37,170	<b>\$39,480</b>	2024
<a href="#">Firemens Protective Association</a>	CT	\$61,547	Treasurer	\$3,000	<b>\$3,024</b>	2024
<a href="#">Central Lakes Community Organization And</a>	MN	\$61,523	Treasurer	\$900	<b>\$956</b>	2024
<a href="#">Greenwood Lake Volunteer Fire</a>	NY	\$60,771	Secretary	\$599	<b>\$582</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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    **48** organizations. Compensation range \$12–\$39,480; filing years 2023–2024.

SIZE BASIS     Matched on total revenue (\$78,010); for reference, expenses \$59,854 and assets \$584,686.

**ROLE MATCH** David Coons, reported title "*TREASURER*", 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.

**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	50 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	52 <sup>nd</sup>
Reportable pay only (column D), adjusted	54 <sup>th</sup>
All sources (D + E + F), adjusted	50 <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 (David Coons) 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 48 similarly situated organizations (Same NTEE sector (M24), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$950 is reasonable (approximately the 50<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.