

Valois Logan & Hector Volunteer

Executive Director / CEO

EIN 156024523
 NY · NTEE E62Z
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Mike Hicks, Executive Director / CEO** (\$300) against **every comparable organization** that fit the selection criteria — **55** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 0th percentile of comparable organizations

below the typical range for comparable organizations

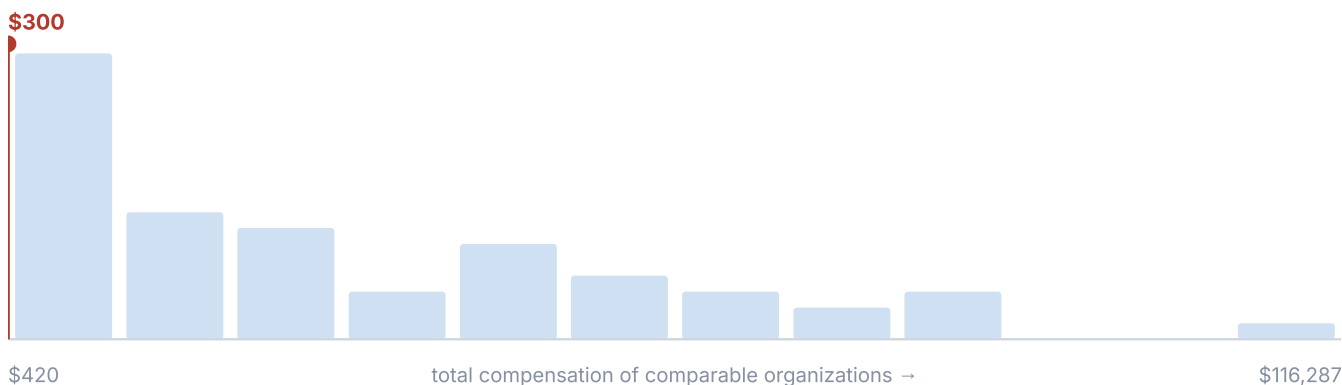
Benchmarked executive: Mike Hicks — reported title "FIRE CHIEF", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

| | |
|-----------|---|
| SECTOR | Organizations sharing the subject's NTEE classification (E62Z). |
| BUDGET | Total revenue between \$206,237 and \$461,725 — 0.67x to 1.50x the subject's \$307,817 (the band tightens as size grows). |
| GEOGRAPHY | Same NTEE sector (E62), nationwide + budget 0.67–1.5x revenue. |

55 organizations qualified on sector, size, and geography → **55** within the band form the benchmarked peer set.

Distribution of comparable compensation



| | | | | | |
|---------|---------|----------|----------|----------|--------------|
| \$1,419 | \$7,562 | \$20,401 | \$46,344 | \$68,903 | \$300 |
|---------|---------|----------|----------|----------|--------------|

| | | | | | |
|------|------|--------|------|------|----------------|
| 10TH | 25TH | MEDIAN | 75TH | 90TH | THIS ORG · 0TH |
|------|------|--------|------|------|----------------|



■ 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 |
|---|-------|-----------|----------------------|-----------------|------------------|------|
| Union Fire Company & Rescue Squad | NJ | \$306,473 | Fire Chief | \$1,325 | \$1,272 | 2024 |
| Spokane County Ems & Trauma Council | WA | \$302,653 | Office Administrator | \$35,472 | \$34,137 | 2024 |
| Irvona Volunteer Ambulance Services | PA | \$300,056 | Treasurer | \$38,008 | \$40,742 | 2024 |
| Conemaugh Valley Regional | PA | \$315,942 | President | \$49,287 | \$52,832 | 2024 |
| Garretson Community Ambulance Corp | SD | \$295,575 | President | \$24,439 | \$28,992 | 2024 |
| Cool Branch Volunteer Rescue | VA | \$322,030 | Captian | \$37,144 | \$39,689 | 2023 |
| Center Point Ambulance Service Inc | IA | \$292,486 | President | \$12,442 | \$15,076 | 2023 |
| Penn Mahoning Ambulance Association | PA | \$324,791 | President | \$2,508 | \$2,768 | 2023 |
| Amelia Emergency Squad Inc | VA | \$288,031 | Member At La | \$963 | \$999 | 2024 |
| Moosabec Ambulance Service | ME | \$331,398 | Chief | \$30,550 | \$32,883 | 2024 |
| Greater Northwest Emergency Medical | MN | \$281,243 | Executive Di | \$109,485 | \$116,287 | 2024 |
| Dickeyville Rescue Squad Inc | WI | \$281,007 | President | \$42,000 | \$45,933 | 2025 |
| Flemington Area Emergency Medical | WV | \$340,570 | Chief | \$17,529 | \$20,401 | 2024 |

| ORGANIZATION | STATE | REVENUE | MATCHED TITLE | COMP (REPORTED) | COMP (ADJUSTED) | FY |
|--|-------|-----------|--------------------------|-----------------|-----------------|------|
| Buncombe County Rescue Squad | NC | \$270,094 | Chief | \$19,600 | \$21,769 | 2024 |
| Orbisonia Rockhill Emergency Medical Service | PA | \$265,620 | Secretary | \$40,819 | \$43,755 | 2024 |
| Mobile Surgery International | UT | \$351,788 | President | \$57,500 | \$63,257 | 2024 |
| Cavalier Hook And Ladder Society | ND | \$262,507 | Treasurer/gaming Manager | \$21,000 | \$25,503 | 2023 |
| Fox Township Ambulance Association Inc | PA | \$262,402 | Manager | \$13,050 | \$13,989 | 2024 |
| Relief Association Of The Broomall | PA | \$353,519 | President | \$922 | \$989 | 2024 |
| Tionesta Ambulance Service Inc | PA | \$260,800 | Director | \$48,297 | \$51,770 | 2024 |
| Stanley Civil Defense Rescue | NC | \$258,898 | 1st Sergeant | \$18,200 | \$20,214 | 2024 |
| Schleicher County Volunteer Ems | TX | \$357,262 | Comptroller | \$64,723 | \$69,592 | 2024 |
| Millerstown Ambulance League | PA | \$255,842 | Treasurer | \$9,585 | \$10,578 | 2023 |
| Bergenfield Volunteer Ambulance Corp Inc | NJ | \$254,463 | Deputy Chief | \$15,503 | \$14,878 | 2024 |
| Happy Camp Volunteer Ambulance Service Inc | CA | \$361,572 | Ems Manager | \$48,927 | \$46,754 | 2023 |

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.

■ Sample, role match & sensitivity

| | |
|-----------------|---|
| PEER COUNT | 55 organizations. Compensation range \$420–\$116,287; filing years 2022–2025. |
| SIZE BASIS | Matched on total revenue (\$307,817); for reference, expenses \$197,596 and assets \$1,871,174. |
| ROLE MATCH | Mike Hicks, reported title " <i>FIRE CHIEF</i> ", benchmarked as Executive Director / CEO. The title maps directly to this 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 | 1 peer 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 | 0 th |
| Total compensation (D + F), as reported (no adjustments) | 0 th |
| Reportable pay only (column D), adjusted | 2 nd |
| All sources (D + E + F), adjusted | 0 th |

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 (Mike Hicks) 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 55 similarly situated organizations (Same NTEE sector (E62), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$300 is reasonable (approximately the 0th 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.