

Western Regional Ems Inc

Executive Director / CEO

EIN 201233020

PA · NTEE M11

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Thomas Mcelree, Executive Director / CEO** (\$68,360) against **every comparable organization** that fit the selection criteria — **326** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **84th** percentile of comparable organizations within the typical range

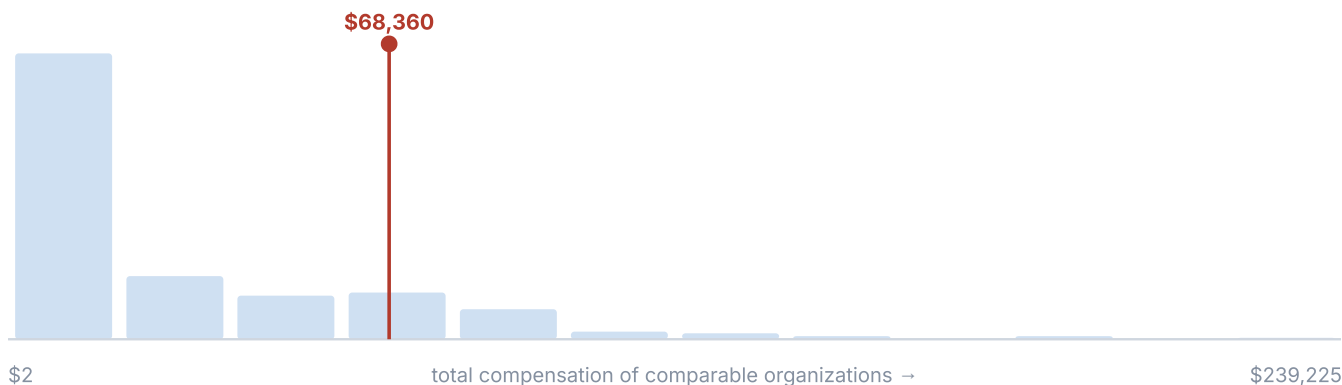
Benchmarked executive: Thomas Mcelree — reported title "EXECUTIVE DIRECTOR", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

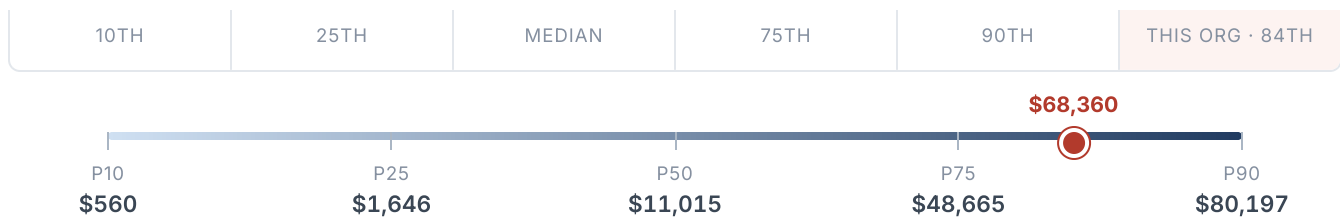
SECTOR	Organizations sharing the subject's NTEE classification (M11).
BUDGET	Total revenue between \$180,797 and \$404,770 — 0.67x to 1.50x the subject's \$269,847 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (M), nationwide + budget 0.67–1.5x revenue.

326 organizations qualified on sector, size, and geography → **326** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$560	\$1,646	\$11,015	\$48,665	\$80,197	\$68,360
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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 PA 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
Grimesland Volunteer Fire Dept	NC	\$269,468	Treasurer	\$2,400	\$2,422	2025
Lake Placid Volunteer Fire	NY	\$270,494	Deputy Secre	\$2,500	\$2,265	2024
Greenville Area Parkinsons Society	SC	\$271,642	Executive Director	\$81,000	\$84,737	2024
Grafton Volunteer Fire Department	ND	\$267,554	Fire Chief	\$5,510	\$6,063	2024
Greensburg Fire Dept Board Of Control	PA	\$272,197	President - Station #6	\$25	\$26	2023
Richardton Firemen's Auxiliary	ND	\$267,191	Gaming Manag	\$4,900	\$5,254	2025
Lubbock Fire Educators Inc	TX	\$266,954	President	\$33,105	\$33,207	2024
Signal Hill Fire Protection	IL	\$272,876	Board Member	\$1,194	\$1,177	2024
Cord Volunteer Fire Department Inc	AR	\$272,906	Secretary/treasurer	\$1,280	\$1,486	2023
California Fire Prevention Organization	CA	\$266,567	Board Member General Manager	\$30,500	\$27,190	2023
Yogashield Yoga For First Responders	NM	\$273,421	Ceo	\$60,000	\$64,712	2024
Chickasaw Community Mutual Fire	OH	\$266,177	Fire Chief	\$2,000	\$2,069	2025
Dell Rapids Volunteer Fire	SD	\$265,855	Chief	\$3,600	\$4,101	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Citizens Hook & Ladder Co No 1	PA	\$265,819	Financial Trustee	\$6,000	\$6,000	2024
Lizton Union Township Hendricks Cou	IN	\$274,066	Trustee	\$24,941	\$26,375	2024
Mastic Chemical Company No 1 Inc	NY	\$265,484	Treasurer	\$1,500	\$1,359	2024
Emergency Chaplains Inc	NC	\$274,523	President	\$77,946	\$80,762	2024
Waterfront Education	CA	\$275,021	President	\$13,513	\$12,541	2022
Korean Register Of Shipping Inc	NJ	\$264,064	President	\$30,000	\$26,860	2024
Altavista Volunteer Fire Company Inc	VA	\$264,056	Director & Chief	\$5,640	\$5,461	2024
Lawrence Park Volunteer Fire Department	PA	\$275,652	Treasurer	\$2,800	\$2,800	2024
Williamstown Volunteer Fire Company Inc	WV	\$263,052	Fire Chief	\$132	\$148	2023
Cambridge Fire Company Inc	VT	\$276,680	Chief	\$4,079	\$4,238	2023
Ham Lake Fire Relief Association	MN	\$276,808	Treasurer	\$300	\$297	2024
Where To Turn Inc	NY	\$262,611	Exec. Direct	\$99,000	\$92,357	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA 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 PA 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	326 organizations. Compensation range \$2–\$239,225; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$269,847); for reference, expenses \$285,692 and assets \$666,341.
ROLE MATCH	Thomas Mcelree, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	15 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	9 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	84 th
Total compensation (D + F), as reported (no adjustments)	83 rd
Reportable pay only (column D), adjusted	67 th
All sources (D + E + F), adjusted	98 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 (Thomas Mcelree) 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 326 similarly situated organizations (Same NTEE major group (M), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$68,360 is reasonable (approximately the 84th 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.