

Phelps Ambulance Inc

Executive Director / CEO

EIN 201321365
 NY · NTEE M99
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Matt Dunphy, Executive Director / CEO** (\$48,704) against **every comparable organization** that fit the selection criteria — **337** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **74th** percentile of comparable organizations within the typical range

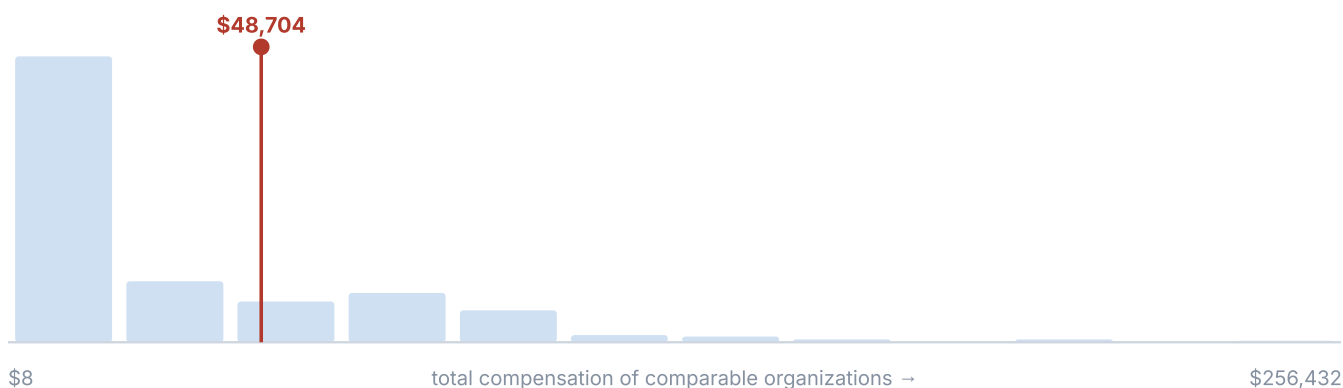
Benchmarked executive: Matt Dunphy — reported title “BOARD MEMBER”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (M99).
BUDGET	Total revenue between \$202,814 and \$454,062 — 0.67x to 1.50x the subject's \$302,708 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (M), nationwide + budget 0.67–1.5x revenue.

337 organizations qualified on sector, size, and geography → **337** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$691	\$2,428	\$13,031	\$53,989	\$86,484	\$48,704
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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
International Assoc Of Fire Fighte	CT	\$302,461	Board Member	\$7,000	\$7,055	2024
Three Oaks Emergency Vehicle Association	MI	\$303,482	Administrator/director	\$82,286	\$91,294	2024
Sellersburg Vol Fire Dept	IN	\$303,586	Board Member	\$65,943	\$74,749	2024
Clarendon Fire Company Inc	NY	\$301,735	President	\$500	\$486	2024
Institute For Safer Trucking	DC	\$303,964	Co Chair	\$96,923	\$91,423	2024
Safe Kids Utah	UT	\$301,305	Secretary/coordinator	\$90,178	\$102,138	2023
Town Of Carlton Fire Company No 1 Inc	NY	\$301,023	President	\$480	\$466	2024
C B S Fire Association	IA	\$304,432	Treasurer	\$285	\$336	2024
Penderlea Fire Department	NC	\$300,834	Assistant Chief	\$175	\$194	2024
Bikemore Inc	MD	\$300,750	Executive Director	\$86,000	\$86,425	2024
Morrisvale Volunteer Fire Department Inc	WV	\$304,798	Treasurer	\$6,000	\$6,803	2025
Factoryville Fire Company	PA	\$299,732	Treasurer	\$3,600	\$3,973	2023
Little Snake River Valley Ambulance	WY	\$299,462	President	\$23,082	\$26,568	2024
Watford City Volunteer Fire Dept	ND	\$299,429	Chief	\$10,892	\$13,228	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Eldridge Volunteer Fire Co Inc	IA	\$306,212	President	\$2,140	\$2,519	2024
Fountain Rural Fire Association Inc	NC	\$306,965	President	\$156	\$178	2023
District 2 Hospital Preparedness	IN	\$298,080	Readiness And Response Coordinator	\$82,091	\$93,054	2024
Primos-secane-westbrook Park Fire	PA	\$297,704	President	\$17,640	\$18,909	2024
Devils Lake Volunteer Fire Dept	ND	\$307,857	Secretary	\$1,200	\$1,416	2024
Prichard Volunteer Fire Department	WV	\$308,090	Fire Chief	\$33,265	\$39,859	2023
Alaska Dive Search Rescue And	AK	\$297,295	Treasurer	\$8	\$8	2024
Collaborating Agencies	CA	\$308,270	Executive Dir.	\$72,000	\$68,803	2023
Amity Community Volunteer Fire	IN	\$308,429	Board Member	\$1,950	\$2,210	2024
National Emergency Responders Assistance	OK	\$296,587	Executive Dir.	\$39,000	\$47,524	2023
State Firemens And Fire Marshals	TX	\$309,675	Exec Director	\$16,807	\$18,605	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	337 organizations. Compensation range \$8–\$256,432; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$302,708); for reference, expenses \$369,370 and assets \$40,990.
ROLE MATCH	Matt Dunphy, reported title "BOARD MEMBER", 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	18 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	74 th
Total compensation (D + F), as reported (no adjustments)	75 th
Reportable pay only (column D), adjusted	75 th
All sources (D + E + F), adjusted	71 st

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 (Matt Dunphy) 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 337 similarly situated organizations (Same NTEE major group (M), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$48,704 is reasonable (approximately the 74th 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.