

Citizens Fire Company No 1 Of Weatherly Pa

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Arielle Powell, Executive Director / CEO** (\$100) against **every comparable organization** that fit the selection criteria — **15** 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: Arielle Powell — reported title "FINANCIAL SECRETARY", 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 \$128,462 and \$287,602 — 0.67x to 1.50x the subject's \$191,735 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (M99), nationwide + budget 0.67–1.5x revenue.

15 organizations qualified on sector, size, and geography → **15** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$867	\$1,889	\$26,089	\$52,294	\$115,266	\$100
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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
Zumbro Falls Fire Department	MN	\$190,109	Treasurer	\$500	\$482	2024
The William Averette Anderson Fund	MD	\$187,716	Executive Dir.	\$76,811	\$69,944	2024
Safer Institute	RI	\$202,500	President/exec. Dir.	\$155,769	\$145,481	2024
Loyal Unified Fire & Ambulance Service Inc	WI	\$205,530	Fire Chief	\$1,420	\$1,444	2024
The National Institute For Hometown	KY	\$174,362	Ceo	\$229,139	\$239,780	2024
Blounts Creek Volunteer Fire Dept	NC	\$217,685	Chief	\$3,000	\$2,942	2025
Whitehall Volunteer Fire Company Inc	NY	\$165,656	Recording Secretary Admin Asst	\$25,383	\$23,000	2023
Columbus Fireman's Cheer Fund	IN	\$157,344	Co-chair	\$1,500	\$1,541	2024
Architects & Engineers For 911	CA	\$229,874	Director Of Operations	\$54,000	\$46,758	2023
New Bethlehem Firemens Company No 1	PA	\$148,051	Treasurer	\$400	\$389	2024
Yankton Volunteer Firefighters Assn	SD	\$144,245	President	\$2,080	\$2,236	2024
Chicagoland Streets Project	IL	\$136,427	President	\$58,659	\$57,829	2023
Korean Register Of Shipping Inc	NJ	\$264,064	President	\$30,000	\$26,089	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
California Fire Prevention Organization	CA	\$266,567	Board Member General Manager	\$30,500	\$26,410	2023
Greensboro Police Foundation	NC	\$282,325	Executive Director	\$37,084	\$37,321	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA 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 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	15 organizations. Compensation range \$389–\$239,780; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$191,735); for reference, expenses \$219,715 and assets \$416,005.
ROLE MATCH	Arielle Powell, reported title <i>"FINANCIAL SECRETARY"</i> , 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.
OUTLIERS	2 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	0 th
Total compensation (D + F), as reported (no adjustments)	0 th
Reportable pay only (column D), adjusted	7 th
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 (Arielle Powell) 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 15 similarly situated organizations (Same NTEE sector (M99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$100 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.