

# Elkland Borough Volunteer Fire Department Inc

Executive Director / CEO

EIN 237394096  
 PA · NTEE M24Z  
 FY ending 2024-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Mark Goodrich, Executive Director / CEO** (\$25) against **every comparable organization** that fit the selection criteria — **19** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 0<sup>th</sup> percentile of comparable organizations**

below the typical range for comparable organizations

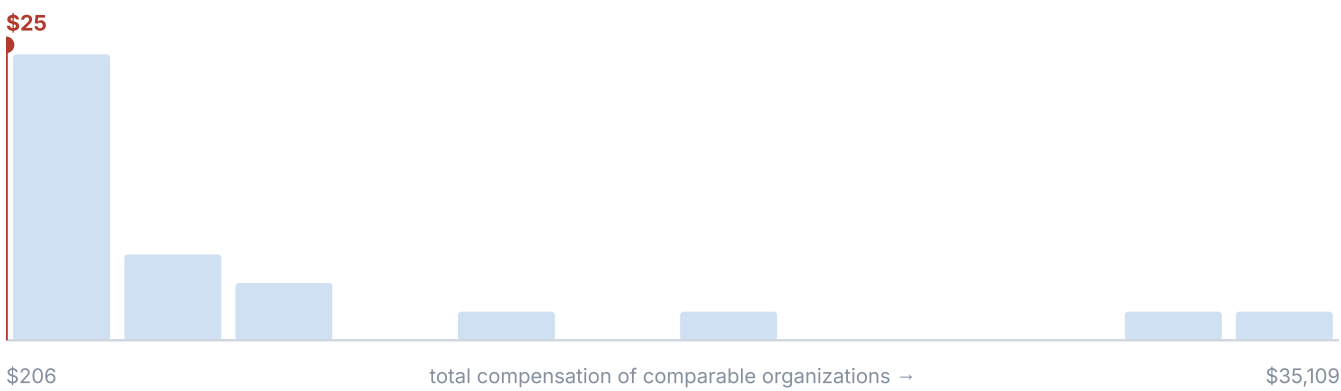
**Benchmarked executive:** Mark Goodrich — reported title "CHIEF - FIREHALL; SECRETARY - RELIEF", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (M24Z).
BUDGET	Total revenue between \$90,102 and \$201,721 — 0.67x to 1.50x the subject's \$134,481 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (M24) + PA + budget 0.67–1.5x revenue.

**19** organizations qualified on sector, size, and geography → **19** within the band form the benchmarked peer set.

## Distribution of comparable compensation



<b>\$472</b> 10TH	<b>\$589</b> 25TH	<b>\$2,398</b> MEDIAN	<b>\$7,400</b> 75TH	<b>\$21,487</b> 90TH	<b>\$25</b> THIS ORG · 0TH
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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
<a href="#">Brooklyn Hose Company No 3</a>	PA	\$135,242	Secretary	\$28,802	<b>\$29,653</b>	2023
<a href="#">Brownstown Volunteer Fire Company</a>	PA	\$133,120	Director	\$2,329	<b>\$2,398</b>	2023
<a href="#">Summit Township Volunteer Fire</a>	PA	\$136,277	Financial Sec/tresurer	\$8,622	<b>\$8,622</b>	2024
<a href="#">Alburtis Fire Company No 1</a>	PA	\$131,745	Financial Secretary	\$3,415	<b>\$3,415</b>	2024
<a href="#">Auburn Fire Company Ambulance Service</a>	PA	\$139,575	President	\$13,000	<b>\$13,384</b>	2023
<a href="#">Crafton Volunteer Fire Department</a>	PA	\$128,091	Chief	\$1,500	<b>\$1,500</b>	2024
<a href="#">Volunteer Fire Company Of Mill Hall</a>	PA	\$142,468	Treasurer	\$1,120	<b>\$1,153</b>	2023
<a href="#">New Stanton Volunteer Fire</a>	PA	\$125,745	President	\$560	<b>\$577</b>	2023
<a href="#">Matamoros Fire Department</a>	PA	\$120,456	Secretary	\$350	<b>\$360</b>	2023
<a href="#">Friendship Hose Co 1</a>	PA	\$149,162	Vice President	\$4,500	<b>\$4,500</b>	2024
<a href="#">Hop Bottom Hose Company</a>	PA	\$115,849	Secretary	\$600	<b>\$600</b>	2024
<a href="#">Chippewa Township Vfd</a>	PA	\$113,480	President	\$500	<b>\$500</b>	2024
<a href="#">Oklahoma Civilian Defense Fire Company</a>	PA	\$106,063	Treasurer	\$600	<b>\$618</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Gale Hose Co No 1 Inc</a>	PA	\$167,151	Billing/privacy Officer & Chief 10-70	\$6,000	<b>\$6,177</b>	2023
<a href="#">Dale Borough Fire Company</a>	PA	\$90,459	President	\$18,888	<b>\$19,446</b>	2023
<a href="#">Stonington Volunteer Fire Company</a>	PA	\$90,200	Fire Chief	\$200	<b>\$206</b>	2023
<a href="#">Nelson Volunteer Fire Company Inc</a>	PA	\$195,943	Ems Chief	\$34,102	<b>\$35,109</b>	2023
<a href="#">Biglerville Hose &amp; Truck Co No 1</a>	PA	\$196,883	Treasurer	\$3,600	<b>\$3,706</b>	2023
<a href="#">Waynesboro Volunteer Fire Department Inc</a>	PA	\$198,913	Treasurer	\$500	<b>\$515</b>	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](https://peerbasis.org/methodology).

## Sample, role match & sensitivity

PEER COUNT	19 organizations. Compensation range \$206–\$35,109; filing years 2023–2024.
SIZE BASIS	Matched on total revenue (\$134,481); for reference, expenses \$65,986 and assets \$2,097,429. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Mark Goodrich, reported title " <i>CHIEF - FIREHALL; SECRETARY - RELIEF</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
OUTLIERS	3 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 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	0 <sup>th</sup>
Reportable pay only (column D), adjusted	5 <sup>th</sup>
All sources (D + E + F), adjusted	0 <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 (Mark Goodrich) 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 19 similarly situated organizations (Same NTEE sector (M24) + PA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$25 is reasonable (approximately the 0<sup>th</sup> 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.