

# East Mead Volunteer Fire Company No 1

Executive Director / CEO

EIN 251875798  
 PA · NTEE M24  
 FY ending 2023-12-31  
 June 10, 2026

This analysis benchmarks the total compensation of **Calla Perrine, Executive Director / CEO** (\$38,675) against **every comparable organization** that fit the selection criteria — **32** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **100<sup>th</sup>** percentile of comparable organizations above the 90th percentile — board review recommended

**Benchmarked executive:** Calla Perrine — reported title “MANAGER OF OPERATIONS”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

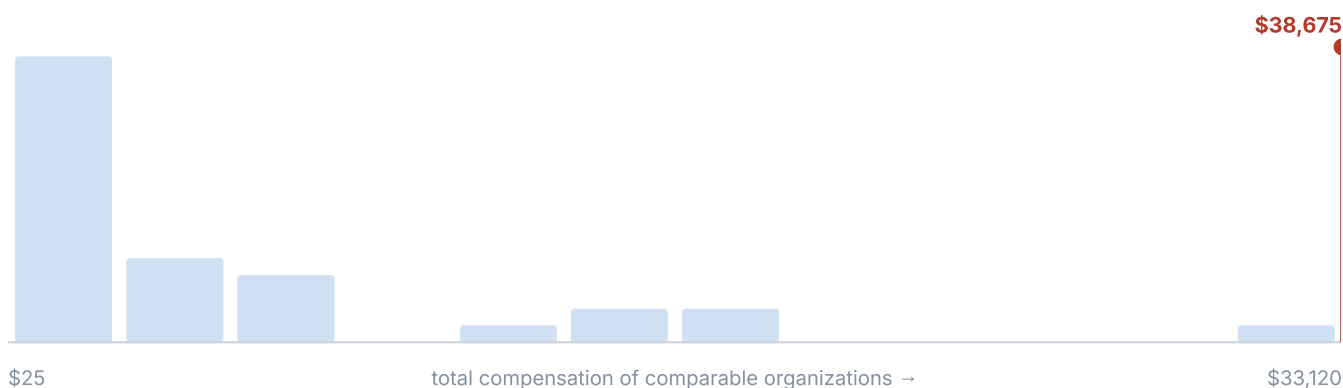
**SECTOR** Organizations sharing the subject's NTEE classification (M24).

**BUDGET** Total revenue between \$209,346 and \$468,687 — 0.67x to 1.50x the subject's \$312,458 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (M24) + PA + budget 0.67–1.5x revenue.

**32** organizations qualified on sector, size, and geography → **32** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$408	\$1,337	\$2,550	\$5,828	\$16,303	\$38,675
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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="#">Clintonville Volunteer Fire</a>	PA	\$311,761	Treasurer	\$3,000	<b>\$3,000</b>	2023
<a href="#">Bower Hill Volunteer Fire Dept</a>	PA	\$318,223	Trustee	\$1,643	<b>\$1,643</b>	2023
<a href="#">Factoryville Fire Company</a>	PA	\$299,732	Treasurer	\$3,600	<b>\$3,600</b>	2023
<a href="#">Primos-secane-westbrook Park Fire</a>	PA	\$297,704	President	\$17,640	<b>\$17,134</b>	2024
<a href="#">North Franklin Township Volunteer</a>	PA	\$290,795	President	\$2,380	<b>\$2,380</b>	2023
<a href="#">Safety First Volunteer Fire Co</a>	PA	\$283,305	Steward	\$33,120	<b>\$33,120</b>	2023
<a href="#">Pocono Mountain Volunteer Fire Company</a>	PA	\$341,708	Fire Chief	\$1,500	<b>\$1,500</b>	2023
<a href="#">Volunteer Fire Company Of Mt Lebanon Inc</a>	PA	\$346,736	President	\$666	<b>\$647</b>	2024
<a href="#">Lawrence Park Volunteer Fire Department</a>	PA	\$275,652	Treasurer	\$2,800	<b>\$2,720</b>	2024
<a href="#">Greensburg Fire Dept Board Of Control</a>	PA	\$272,197	President - Station #6	\$25	<b>\$25</b>	2023
<a href="#">Huntingdon Valley Fire Co</a>	PA	\$356,660	Treasurer	\$6,000	<b>\$5,828</b>	2024
<a href="#">Citizens Hook &amp; Ladder Co No 1</a>	PA	\$265,819	Financial Trustee	\$6,000	<b>\$5,828</b>	2024
<a href="#">Tri Clover Fire Company</a>	PA	\$260,691	President	\$1,580	<b>\$1,580</b>	2023
<a href="#">Newburg Fire Association</a>	PA	\$257,271	Steward	\$16,489	<b>\$16,489</b>	2023
<a href="#">Conneaut Lake Volunteer Fire</a>	PA	\$368,647	Director	\$3,281	<b>\$3,281</b>	2023
<a href="#">Liberty Fire Company</a>	PA	\$255,298	Financial Secretary	\$874	<b>\$849</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Penn Hills Volunteer Firemens</a>	PA	\$252,258	Secretary	\$300	<b>\$300</b>	2023
<a href="#">Northampton Township Volunteer Fire Relief Association</a>	PA	\$378,327	Treasurer	\$2,275	<b>\$2,210</b>	2024
<a href="#">Derry Twp Vol Fire Dept Of Bradenville</a>	PA	\$383,797	Treasurer	\$500	<b>\$486</b>	2024
<a href="#">Fuller Hose Company No 1</a>	PA	\$240,021	Secretary	\$400	<b>\$400</b>	2023
<a href="#">Mountain Top Fire Company Inc</a>	PA	\$393,046	Vice President	\$7,134	<b>\$6,929</b>	2024
<a href="#">Moon Twp Volunteer Fire Co</a>	PA	\$401,749	Treasurer	\$4,150	<b>\$4,031</b>	2024
<a href="#">Manor Volunteer Fire Department</a>	PA	\$213,195	President	\$240	<b>\$233</b>	2024
<a href="#">Option Independent Fire Company Of</a>	PA	\$212,217	President	\$480	<b>\$480</b>	2023
<a href="#">Shoemakersville Fire Company No 1</a>	PA	\$416,935	President	\$15,062	<b>\$14,630</b>	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](https://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

**PEER COUNT** 32 organizations. Compensation range \$25–\$33,120; filing years 2023–2024.

**SIZE BASIS** Matched on total revenue (\$312,458); for reference, expenses \$260,921 and assets \$1,224,055.

**ROLE MATCH** Calla Perrine, reported title "*MANAGER OF OPERATIONS*", 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** 1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 5 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	100 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	100 <sup>th</sup>
Reportable pay only (column D), adjusted	100 <sup>th</sup>
All sources (D + E + F), adjusted	100 <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 (Calla Perrine) 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 10, 2026, comparing compensation against 32 similarly situated organizations (Same NTEE sector (M24) + PA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$38,675 is reasonable (approximately the 100<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 10, 2026.