

Memphis-shelby County Law Enforcement Foundation Inc

Executive Director / CEO

EIN 260350517
 TN · NTEE M12
 FY ending 2025-06-30
June 9, 2026

This analysis benchmarks the total compensation of **Joanna Kelly, Executive Director / CEO** (\$60,833) against **every comparable organization** that fit the selection criteria — **211** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **88th** percentile of comparable organizations within the typical range

Benchmarked executive: Joanna Kelly — 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 (M12).
BUDGET	Total revenue between \$101,505 and \$227,250 — 0.67x to 1.50x the subject's \$151,500 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (M), nationwide + budget 0.67–1.5x revenue.

211 organizations qualified on sector, size, and geography → **211** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$441 10TH	\$858 25TH	\$3,838 MEDIAN	\$32,913 75TH	\$70,737 90TH	\$60,833 THIS ORG · 88TH
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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 TN 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
York Beach Volunteer Fire Dept	ME	\$151,575	Treasurer/captain	\$2,250	\$2,143	2025
Hilton Fire Department	NY	\$151,132	Board Treasurer	\$9,975	\$8,802	2024
Pipestone Firefighters Relief Assoc	MN	\$150,388	President	\$100	\$97	2024
Whitelaw Volunteer Fire Department	WI	\$153,308	President	\$1,808	\$1,844	2024
Friendship Hose Co 1	PA	\$149,162	Vice President	\$4,500	\$4,382	2024
Capracare Inc	NY	\$154,101	President & Ceo	\$10,097	\$9,173	2023
Bowlus Firemens Relief Association	MN	\$148,274	Gambling Manager	\$9,900	\$9,553	2024
Florida National Guard Foundation Inc	FL	\$154,888	Executive Dir.	\$31,200	\$28,622	2024
Brighton Volunteer Firemens	NY	\$154,916	Secretary	\$833	\$757	2023
New Bethlehem Firemens Company No 1	PA	\$148,051	Treasurer	\$400	\$390	2024
Green Isle Firemen's Relief Association	MN	\$155,340	Treasurer	\$750	\$724	2024
Winhall Fire Department Inc	VT	\$147,391	Chief	\$9,709	\$9,543	2024
Port Jefferson Volunteer Firemens Benevolent Association Inc	NY	\$155,788	Secretary	\$750	\$682	2023
Montezuma Fire Department Inc	OH	\$147,032	Fire Chief	\$1,500	\$1,552	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Lovington Comm Ambulance Serv Inc	IL	\$145,867	Treasurer	\$4,050	\$4,003	2023
Duval District Volunteer Fire Department	WV	\$145,689	Treasurer	\$1,800	\$1,904	2024
Columbus Fireman's Cheer Fund	IN	\$157,344	Co-chair	\$1,500	\$1,545	2024
Addventuri	VA	\$158,204	Executive Di	\$66,269	\$62,483	2024
Yankton Volunteer Firefighters Assn	SD	\$144,245	President	\$2,080	\$2,242	2024
Mantorville Fire Department	MN	\$159,745	President	\$500	\$496	2023
West Tisbury Volunteer Firemen's Civic Association Inc	MA	\$143,210	President	\$1,500	\$1,355	2023
Eagle Fire Engine & Hose Company No 1 2	NY	\$160,506	President	\$100	\$91	2023
Volunteer Fire Company Of Mill Hall	PA	\$142,468	Treasurer	\$1,120	\$1,123	2023
Volunteer Firemen's Relief Assoc Of	PA	\$160,572	President	\$500	\$487	2024
Decorah Volunteer Fire Department	IA	\$160,745	Chief	\$778	\$856	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TN cost of living and 2025 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 TN 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	211 organizations. Compensation range \$2–\$240,400; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$151,500); for reference, expenses \$199,971 and assets \$174,719.
ROLE MATCH	Joanna Kelly, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	11 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	15 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	88 th
Total compensation (D + F), as reported (no adjustments)	87 th
Reportable pay only (column D), adjusted	91 st
All sources (D + E + F), adjusted	85 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 (Joanna Kelly) 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 211 similarly situated organizations (Same NTEE major group (M), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$60,833 is reasonable (approximately the 88th 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.