

# Flemington Area Emergency Medical

Executive Director / CEO

EIN 260820896

WV · NTEE E62

FY ending 2024-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Kelly Marshall, Executive Director / CEO** (\$17,529) against **every comparable organization** that fit the selection criteria — **62** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **47<sup>th</sup>** percentile of comparable organizations within the typical range

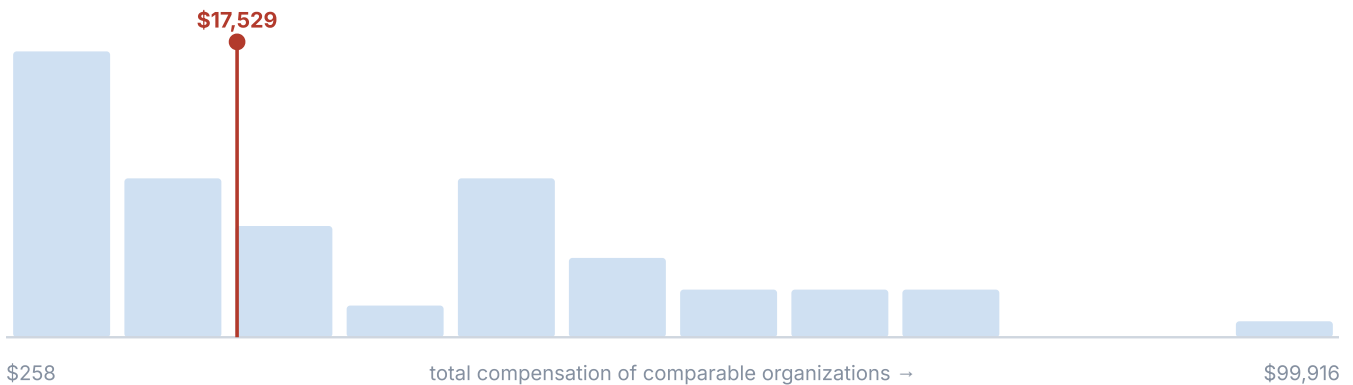
**Benchmarked executive:** Kelly Marshall — reported title “CHIEF”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (E62).
BUDGET	Total revenue between \$228,181 and \$510,855 — 0.67x to 1.50x the subject's \$340,570 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (E62), nationwide + budget 0.67–1.5x revenue.

**62** organizations qualified on sector, size, and geography → **62** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$1,311	\$8,293	\$20,537	\$41,050	\$59,571	<b>\$17,529</b>
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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 WV 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="#">Moosabec Ambulance Service</a>	ME	\$331,398	Chief	\$30,550	<b>\$28,253</b>	2024
<a href="#">Mobile Surgery International</a>	UT	\$351,788	President	\$57,500	<b>\$54,353</b>	2024
<a href="#">Relief Association Of The Broomall</a>	PA	\$353,519	President	\$922	<b>\$849</b>	2024
<a href="#">Penn Mahoning Ambulance Association</a>	PA	\$324,791	President	\$2,508	<b>\$2,378</b>	2023
<a href="#">Schleicher County Volunteer Ems</a>	TX	\$357,262	Comptroller	\$64,723	<b>\$59,796</b>	2024
<a href="#">Cool Branch Volunteer Rescue</a>	VA	\$322,030	Captian	\$37,144	<b>\$34,102</b>	2023
<a href="#">Happy Camp Volunteer Ambulance Service Inc</a>	CA	\$361,572	Ems Manager	\$48,927	<b>\$40,172</b>	2023
<a href="#">Eden Emergency Squad Inc</a>	NY	\$364,106	Als Captain	\$14,682	<b>\$12,253</b>	2024
<a href="#">Conemaugh Valley Regional</a>	PA	\$315,942	President	\$49,287	<b>\$45,395</b>	2024
<a href="#">Coleman Area Rescue Squad Inc</a>	WI	\$365,213	President	\$1,940	<b>\$1,871</b>	2024
<a href="#">Community Ambulance Service Of New</a>	ND	\$369,679	President	\$8,363	<b>\$8,727</b>	2023
<a href="#">Valois Logan &amp; Hector Volunteer</a>	NY	\$307,817	Fire Chief	\$300	<b>\$258</b>	2023
<a href="#">Union Fire Company &amp; Rescue Squad</a>	NJ	\$306,473	Fire Chief	\$1,325	<b>\$1,093</b>	2024
<a href="#">Thompson Falls Ambulance</a>	MT	\$376,023	President	\$8,241	<b>\$8,204</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Winston County Rescue Squad Inc</a>	AL	\$377,638	Chief	\$70,000	<b>\$69,844</b>	2024
<a href="#">Spokane County Ems &amp; Trauma Council</a>	WA	\$302,653	Office Administrator	\$35,472	<b>\$29,331</b>	2024
<a href="#">Hackensack Volunteer Ambulance</a>	NJ	\$378,804	President	\$9,960	<b>\$8,456</b>	2023
<a href="#">Boscobel Rescue Squad Inc</a>	WI	\$379,805	Director/chief	\$62,134	<b>\$59,932</b>	2024
<a href="#">Irvona Volunteer Ambulance Services</a>	PA	\$300,056	Treasurer	\$38,008	<b>\$35,006</b>	2024
<a href="#">Edward County Emergency</a>	TX	\$385,084	Secretary	\$8,918	<b>\$8,239</b>	2024
<a href="#">Garretson Community Ambulance Corp</a>	SD	\$295,575	President	\$24,439	<b>\$24,911</b>	2024
<a href="#">Center Point Ambulance Service Inc</a>	IA	\$292,486	President	\$12,442	<b>\$12,954</b>	2023
<a href="#">Anna Rescue Unit Inc</a>	OH	\$389,526	15352 Co Rd 25a Anna Oh 45302	\$51,354	<b>\$53,839</b>	2022
<a href="#">Elkin Emergency Rescue Squad Inc</a>	NC	\$390,644	Chief/treasurer	\$9,175	<b>\$8,531</b>	2025
<a href="#">Belle Plaine Area Ambulance Inc</a>	IA	\$392,559	Director	\$1,184	<b>\$1,197</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WV 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 WV 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	62 organizations. Compensation range \$258–\$99,916; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$340,570); for reference, expenses \$292,689 and assets \$757,230.
ROLE MATCH	Kelly Marshall, reported title "CHIEF", benchmarked as Executive Director / CEO. The title maps directly to this 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	1 peer 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	47 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	45 <sup>th</sup>
Reportable pay only (column D), adjusted	47 <sup>th</sup>
All sources (D + E + F), adjusted	47 <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 (Kelly Marshall) 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 62 similarly situated organizations (Same NTEE sector (E62), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$17,529 is reasonable (approximately the 47<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.