

# Wise Rescue Squad Inc

Executive Director / CEO

EIN 521358369  
 VA · NTEE E62Z  
 FY ending 2023-12-31  
**June 9, 2026**

This analysis benchmarks the total compensation of **Billy J Garrison, Executive Director / CEO** (\$51,338) against **every comparable organization** that fit the selection criteria — **72** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **72<sup>nd</sup>** percentile of comparable organizations within the typical range

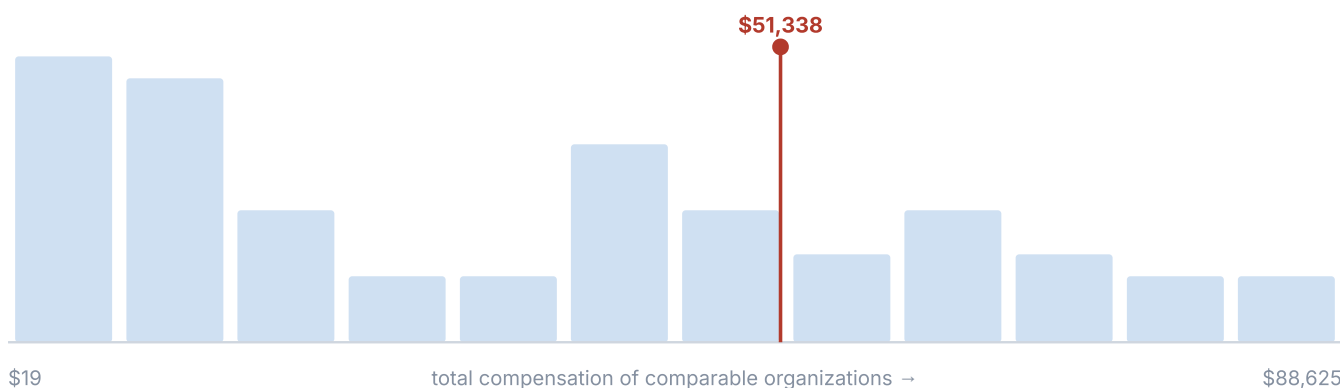
**Benchmarked executive:** Billy J Garrison — reported title “1ST LIEUTENANT”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (E62Z).
- BUDGET** Total revenue between \$314,721 and \$704,601 — 0.67x to 1.50x the subject's \$469,734 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (E62), nationwide + budget 0.67–1.5x revenue.

**72** organizations qualified on sector, size, and geography → **72** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$1,467	\$9,271	\$34,915	\$54,904	\$69,306	\$51,338
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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 VA 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="#">Portage Area Ambulance Association</a>	PA	\$473,679	Board Member	\$2,695	<b>\$2,704</b>	2024
<a href="#">Souhegan Valley Ambulance Service Inc</a>	NH	\$474,326	Chief Operating Officer	\$65,542	<b>\$62,679</b>	2023
<a href="#">Utopia Volunteer Emergency Medical Services Inc</a>	TX	\$476,659	Executive Director	\$37,299	<b>\$37,534</b>	2024
<a href="#">Ayden Rescue &amp; Ems</a>	NC	\$477,829	Chief	\$14,629	<b>\$15,206</b>	2024
<a href="#">Glover Ambulance Squad Inc</a>	VT	\$480,537	President	\$68,450	<b>\$69,308</b>	2024
<a href="#">Eureka Volunteer Ambulance Service Inc</a>	MT	\$483,308	Treasurer	\$23,132	<b>\$25,083</b>	2024
<a href="#">Eyota Volunteer Ambulance Service</a>	MN	\$484,936	Secretary	\$9,915	<b>\$9,856</b>	2024
<a href="#">Linville Central Rescue Squad Inc</a>	NC	\$449,566	Member	\$14,082	<b>\$14,260</b>	2025
<a href="#">Woodbury Ambulance Association Inc</a>	CT	\$491,901	President	\$13,863	<b>\$13,075</b>	2024
<a href="#">Jamesville Community Ems &amp; Rescue</a>	NC	\$444,840	President	\$25,286	<b>\$26,284</b>	2024
<a href="#">Cameron County Ambulance Service Inc</a>	PA	\$441,108	Executive Director	\$52,524	<b>\$54,248</b>	2023
<a href="#">Norton Rescue Squad Inc</a>	VA	\$501,908	Lieutenant	\$45,031	<b>\$45,031</b>	2023
<a href="#">Ansonia Area Emergency Servicesinc</a>	OH	\$435,497	Chief	\$19,025	<b>\$20,869</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">New Glarus Emergency Medical Services In</a>	WI	\$435,036	Executive Dir.	\$73,910	<b>\$77,650</b>	2024
<a href="#">Grifton Rescue Squad Inc</a>	NC	\$505,866	Assistant Ch	\$37,838	<b>\$39,330</b>	2024
<a href="#">Argyle Emergency Squad Inc</a>	NY	\$429,472	Vice President	\$1,500	<b>\$1,404</b>	2023
<a href="#">Sunny View Fire And Rescue</a>	NC	\$510,786	Director	\$36,347	<b>\$36,806</b>	2025
<a href="#">Warren Area Ambulance Service Inc</a>	IL	\$513,615	President	\$87	<b>\$87</b>	2024
<a href="#">Advanced Medical Transport Of Iowa</a>	IL	\$513,788	Treasurer/secretary/ceo Phmms	\$20,283	<b>\$20,652</b>	2023
<a href="#">Johnsonville Rescue Squad And Ambulance</a>	SC	\$515,845	Chief	\$50,884	<b>\$53,401</b>	2024
<a href="#">Brooks Ambulance Inc</a>	ME	\$418,835	President	\$48,151	<b>\$48,504</b>	2024
<a href="#">Lakeshore Volunteer Ambulance Inc</a>	NY	\$521,014	Director Of Operations	\$55,875	<b>\$50,792</b>	2024
<a href="#">Ash-rand Rescue Squad &amp; Ems Inc</a>	NC	\$522,116	Executive Di	\$53,144	<b>\$56,871</b>	2023
<a href="#">New Salem Ambulance</a>	ND	\$416,055	Bookkeeper	\$37,334	<b>\$41,215</b>	2024
<a href="#">Community Ambulance Service Inc</a>	ND	\$411,527	President	\$1,200	<b>\$1,364</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to VA 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 VA 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](http://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT	72 organizations. Compensation range \$19–\$88,625; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$469,734); for reference, expenses \$521,183 and assets \$422,358.
ROLE MATCH	Billy J Garrison, reported title "1ST LIEUTENANT", 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>
RELATED-ORG PAY	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	72 <sup>nd</sup>
Total compensation (D + F), as reported (no adjustments)	71 <sup>st</sup>
Reportable pay only (column D), adjusted	74 <sup>th</sup>
All sources (D + E + F), adjusted	71 <sup>st</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 (Billy J Garrison) 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 72 similarly situated organizations (Same NTEE sector (E62), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$51,338 is reasonable (approximately the 72<sup>nd</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 9, 2026.