

# Warburton Chapel Trustees

Executive Director / CEO

EIN 060646928

CT · NTEE N20Z

FY ending 2024-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Nancy T Maclean, Executive Director / CEO** (\$3,000) against **every comparable organization** that fit the selection criteria — **24** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **13<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

**Benchmarked executive:** Nancy T Maclean — reported title “Trustee”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

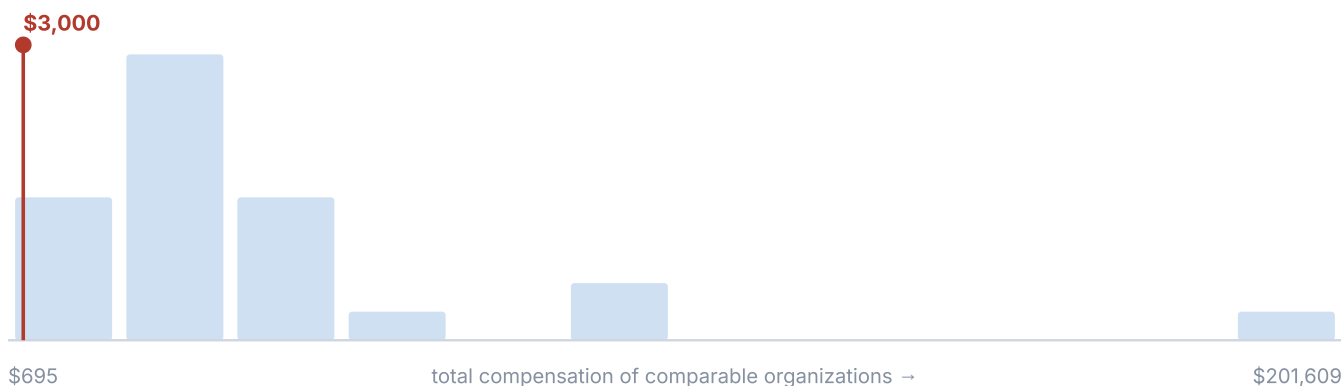
**SECTOR** Organizations sharing the subject's NTEE classification (N20Z).

**BUDGET** Total revenue between \$74,011 and \$165,697 — 0.67x to 1.50x the subject's \$110,465 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (N20), nationwide + budget 0.67–1.5x revenue.

**24** organizations qualified on sector, size, and geography → **24** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$3,597	\$22,174	\$29,433	\$39,515	\$79,470	\$3,000
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10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 13TH
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\$3,000



## ■ 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 CT 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="#">Camp Caleb Christian Association Inc</a>	KY	\$114,624	Director/ Key Employee(jan-aug)	\$22,012	<b>\$25,967</b>	2023
<a href="#">Christian Youth Fellowship Inc</a>	CT	\$114,726	President	\$46,800	<b>\$48,182</b>	2023
<a href="#">Camp Louemma Inc</a>	NJ	\$102,228	Executive Dir.	\$95,000	<b>\$90,464</b>	2024
<a href="#">Camp Kids Are Kids Chicago</a>	IL	\$121,024	Director	\$30,000	<b>\$31,456</b>	2024
<a href="#">Holiday Rambler Recreational Vehicle</a>	IN	\$94,391	Finance Coordinator	\$600	<b>\$695</b>	2023
<a href="#">Peak Adventure Ministries</a>	NC	\$93,513	Executive Director	\$24,500	<b>\$26,999</b>	2024
<a href="#">Chicagami</a>	MN	\$129,091	Camp Director	\$28,674	<b>\$30,218</b>	2024
<a href="#">Glad Tidings Bible Camp Inc</a>	NE	\$129,102	Executive Dir.	\$30,749	<b>\$36,315</b>	2023
<a href="#">College Of Diplomates Of The American</a>	IL	\$130,025	Director	\$1,000	<b>\$1,080</b>	2023
<a href="#">Eagle River United Methodist Camp</a>	AK	\$130,545	Camp Manager	\$2,600	<b>\$2,651</b>	2024
<a href="#">Monroe County Education Foundation Inc</a>	WV	\$133,506	Administrator	\$19,210	<b>\$22,838</b>	2023
<a href="#">Greater Hamilton Homes Inc</a>	MD	\$133,766	Treasurer	\$28,731	<b>\$28,648</b>	2024
<a href="#">The Kentucky State Police Foundation Inc</a>	KY	\$135,860	Executive Director	\$77,415	<b>\$88,706</b>	2024
<a href="#">Fort Hope Inc</a>	CA	\$137,759	President	\$37,000	<b>\$35,082</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Olivet Blue Mountain Camp Inc</a>	PA	\$78,421	President/ceo	\$25,633	<b>\$28,068</b>	2023
<a href="#">Friends Of Wisconsin Camp Tapawingo Corporation</a>	WI	\$143,915	Camp Director, Board Member	\$51,998	<b>\$57,918</b>	2024
<a href="#">Youth Ministry Resources Inc</a>	GA	\$76,969	Founder/ceo	\$188,000	<b>\$201,609</b>	2024
<a href="#">Seeker Springs Ministry Inc</a>	LA	\$144,919	Executive Director	\$16,692	<b>\$20,182</b>	2023
<a href="#">Freedom Center</a>	VA	\$145,772	Executive Di	\$40,000	<b>\$42,408</b>	2023
<a href="#">Camp Pattersonville Inc</a>	NY	\$146,633	Director	\$40,000	<b>\$38,550</b>	2024
<a href="#">Friendly Hills Charitable Foundation Inc</a>	OH	\$151,457	President	\$4,992	<b>\$5,805</b>	2023
<a href="#">Kaneco Association</a>	IL	\$152,576	Secretary/treasurer	\$12,317	<b>\$13,296</b>	2023
<a href="#">Humanity In Unity Inc</a>	CO	\$158,643	Board Member	\$26,640	<b>\$28,049</b>	2023
<a href="#">Backwoods Christian Camp Inc</a>	AL	\$162,108	Managing Director	\$28,800	<b>\$33,184</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CT 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 CT 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** 24 organizations. Compensation range \$695–\$201,609; filing years 2023–2024.

**SIZE BASIS** Matched on total revenue (\$110,465); for reference, expenses \$110,489 and assets \$2,047,547.

**ROLE MATCH** Nancy T Maclean, reported title *"Trustee"*, 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** 3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**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	13 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	13 <sup>th</sup>
Reportable pay only (column D), adjusted	25 <sup>th</sup>
All sources (D + E + F), adjusted	17 <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 (Nancy T Maclean) 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 24 similarly situated organizations (Same NTEE sector (N20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$3,000 is reasonable (approximately the 13<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.