

Central New York Baptist Youth Camp Inc

Executive Director / CEO

EIN 161457318

NY · NTEE N20

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **David Wilcox, Executive Director / CEO** (\$58,791) against **every comparable organization** that fit the selection criteria — **82** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **65th** percentile of comparable organizations within the typical range

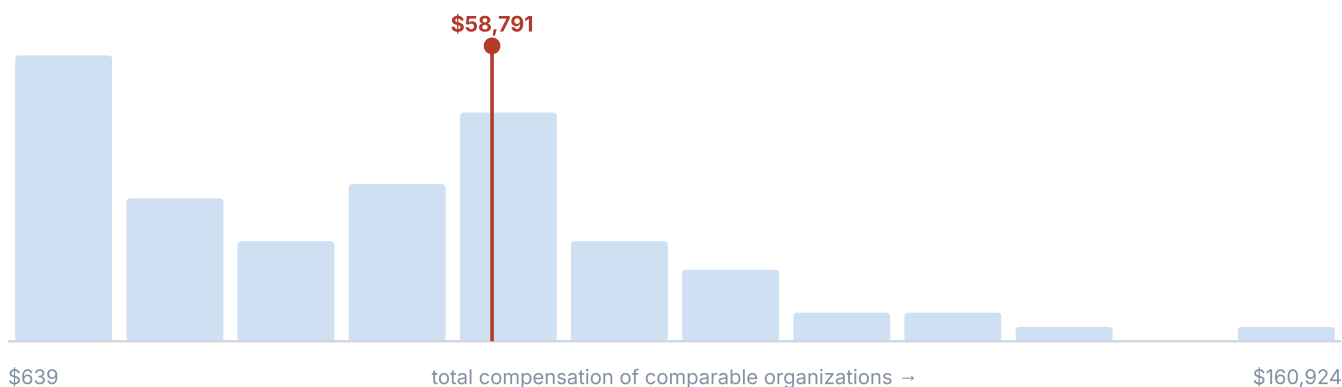
Benchmarked executive: David Wilcox — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N20).
BUDGET	Total revenue between \$194,306 and \$435,015 — 0.67x to 1.50x the subject's \$290,010 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N20), nationwide + budget 0.67–1.5x revenue.

82 organizations qualified on sector, size, and geography → **82** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,647	\$17,394	\$45,780	\$65,253	\$89,591	\$58,791
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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 NY 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
Living Waters Ministries Inc	NY	\$290,063	President	\$45,000	\$46,329	2023
Carry On Foundation	UT	\$289,920	Executive Di	\$22,250	\$25,945	2023
Why Not Now Inc	IL	\$290,721	Executive Director	\$57,115	\$62,139	2024
Camp Tuckabatchee Inc	IL	\$289,205	Executive Director	\$60,000	\$65,278	2024
Pine Grove Fish & Game Protective Assoc	PA	\$291,581	President	\$1,171	\$1,292	2024
Original Design	SC	\$288,390	Executive Director	\$59,000	\$68,116	2024
Woods & Water Christian Retreat Inc	OH	\$293,911	Executive Di	\$60,859	\$71,334	2024
Old Reliable Germantown Fair Inc	KY	\$285,513	Treasurer	\$1,800	\$2,085	2025
Camp O Bannon Of Licking County Inc	OH	\$285,042	Executive Director	\$39,168	\$47,265	2023
Nami Lehigh Valley	PA	\$295,595	Executive Director	\$59,922	\$68,083	2023
Recreation Unlimited	CA	\$297,394	President	\$74,025	\$70,738	2024
Rocky Mountain Ministries Inc	WY	\$282,019	Chairman	\$55,000	\$65,176	2024
Huron Forest Camp Cedarridge Inc	MI	\$281,822	Executive Camp Director	\$49,190	\$56,187	2024
Friends Of Wabun	CT	\$280,796	Executive Director	\$80,000	\$83,009	2024
Barneyball	WA	\$300,057	President	\$74,350	\$75,841	2023
Healing Farm Ministries	SC	\$301,409	Executive Di	\$63,302	\$73,083	2024
Northern Lights Figure Skating Club Inc	MN	\$304,434	Treasurer	\$599	\$639	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Camp Opportunity Incorporated	MD	\$305,621	Executive Director	\$110,000	\$113,808	2024
Feliciana Retreat And Conference Center Inc	LA	\$305,864	Executive Director	\$73,679	\$89,783	2024
Central Oak Heights Association	PA	\$306,112	Former Treasurer	\$1,400	\$1,590	2023
Salt Lake Climbers Alliance Inc	UT	\$307,239	Executive Di	\$85,200	\$96,500	2024
Barton County Club Inc	KS	\$267,097	Secretary	\$10,829	\$12,947	2024
Florida Citrus Sports Foundation Inc	FL	\$265,358	Chief Executive Officer	\$44,985	\$46,767	2024
Johnson City Firefighters	TN	\$265,352	President	\$3,900	\$4,537	2024
The Handicapped Children's Camp For	NY	\$262,959	Secretary	\$10,000	\$10,000	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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	82 organizations. Compensation range \$639–\$160,924; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$290,010); for reference, expenses \$371,236 and assets \$1,007,623.
ROLE MATCH	David Wilcox, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	4 peers 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	65 th
Total compensation (D + F), as reported (no adjustments)	73 rd
Reportable pay only (column D), adjusted	62 nd
All sources (D + E + F), adjusted	61 st

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 (David Wilcox) 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 82 similarly situated organizations (Same NTEE sector (N20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$58,791 is reasonable (approximately the 65th 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.