

Camp Capella Inc

Executive Director / CEO

EIN 262000965

ME · NTEE P82

FY ending 2024-09-30

June 10, 2026

This analysis benchmarks the total compensation of **Melanie Dresser, Executive Director / CEO** (\$77,885) against **every comparable organization** that fit the selection criteria — **128** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 71st percentile of comparable organizations

within the typical range

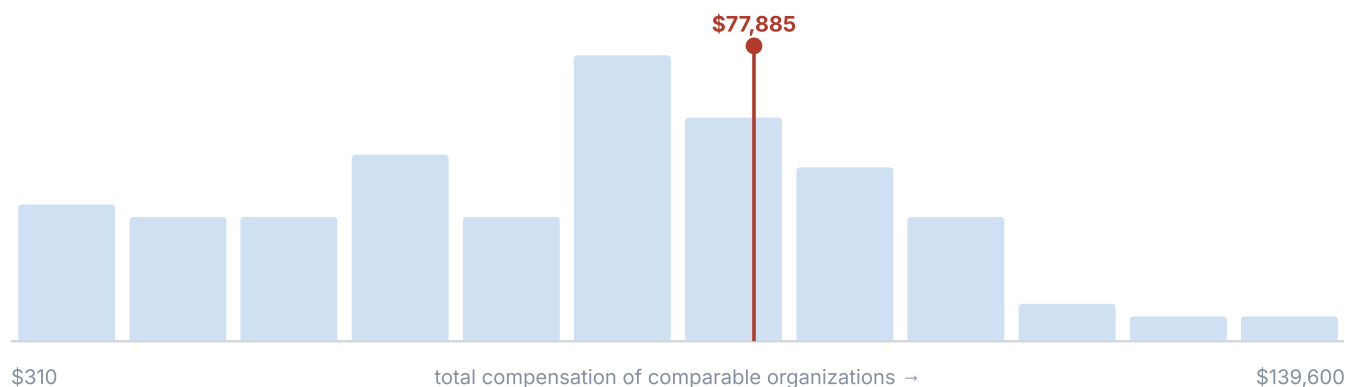
Benchmarked executive: Melanie Dresser — reported title "EXECUTIVE DI", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P82).
BUDGET	Total revenue between \$332,896 and \$745,290 — 0.67x to 1.50x the subject's \$496,860 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P82), nationwide + budget 0.67–1.5x revenue.

128 organizations qualified on sector, size, and geography → **128** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$14,072	\$35,527	\$63,865	\$77,885	\$99,629	\$139,600
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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 ME 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
Empower Tennessee	TN	\$495,282	Executive Di	\$86,698	\$91,009	2024
Encore Studio For The Performing Arts Inc	WI	\$498,463	Ceo	\$86,048	\$89,745	2024
Cherishability	OR	\$498,540	Executive Director	\$84,000	\$80,203	2023
The Helping Hands Society Of Hazleton	PA	\$494,764	Executive Director	\$75,540	\$75,230	2024
Children's Speech & Reading Center	CO	\$493,358	Exec Direc/p	\$74,379	\$71,225	2024
Disability Empowerment Center	PA	\$490,777	Executive Di	\$66,554	\$66,281	2024
Down Syndrome Indiana Inc	IN	\$503,769	Executive Director	\$56,700	\$59,713	2024
Spectrum Thrift Store Inc	FL	\$506,913	President	\$9,429	\$8,846	2024
Future Directions Consumer Operated	OH	\$507,357	Executive Di	\$64,480	\$70,218	2023
The Arc Of Greater Williamsburg	VA	\$508,721	Executive Director	\$87,415	\$86,780	2023
Misty Meadows Mitey Riders Inc	NC	\$484,578	Managing Director	\$39,918	\$41,191	2024
True Connections Community Programs Inc	CA	\$479,066	Executive Dir.	\$360	\$310	2024
Down Syndrome Support Group Of South Central Kentucky Inc	KY	\$515,068	Executive Director	\$40,000	\$42,917	2024
People Empowered And Communities Enhanc	WA	\$477,905	Executive Director	\$60,018	\$55,248	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Ability Center For Independent	NM	\$477,892	Executive Di	\$75,405	\$80,994	2024
Babcock Center Foundationinc	SC	\$518,238	Foundation Director	\$43,715	\$45,544	2024
Community Services Of Starke County Inc	IN	\$518,737	Executive Director	\$23,039	\$24,981	2023
The Speak Foundation Inc	FL	\$467,773	President	\$16,080	\$15,086	2024
Community Connections Of Moniteau County Inc	MO	\$463,670	Support Coordinator	\$53,139	\$56,207	2024
On-the-move Community Integration	OR	\$530,428	Executive Director	\$70,981	\$65,829	2024
Scott Cheerful Resident Corp	FL	\$462,825	Director	\$72,000	\$67,548	2024
Small Champions Inc	CO	\$462,558	Executive Director	\$87,600	\$86,363	2023
The Friends Network Inc	NY	\$461,917	Executive Director	\$113,372	\$102,309	2024
Modern Guidance Services Inc	NY	\$532,637	Executive Director	\$16,455	\$14,467	2025
Changing Lives Together Foundation	NC	\$460,610	Executive Di	\$2,685	\$2,771	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to ME 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 ME 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 128 organizations. Compensation range \$310–\$139,600; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$496,860); for reference, expenses \$408,717 and assets \$1,897,310.
ROLE MATCH	Melanie Dresser, reported title "EXECUTIVE DI", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	15 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	71 st
Total compensation (D + F), as reported (no adjustments)	71 st
Reportable pay only (column D), adjusted	75 th
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 (Melanie Dresser) 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 128 similarly situated organizations (Same NTEE sector (P82), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$77,885 is reasonable (approximately the 71st 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 10, 2026.