

# Friends Of Pumpkinvine Nature Trail Inc

Executive Director / CEO

EIN 351871609

IN · NTEE C500

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Melissa Vought, Executive Director / CEO** (\$24,000) against **every comparable organization** that fit the selection criteria — **19** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **26<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Melissa Vought — reported title “Board Member, Administrative Manager”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

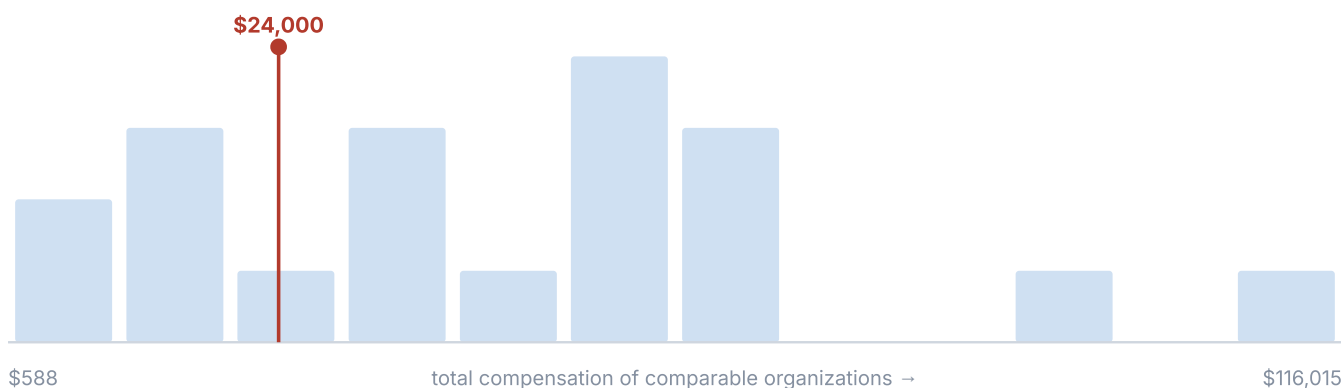
**SECTOR** Organizations sharing the subject's NTEE classification (C500).

**BUDGET** Total revenue between \$103,254 and \$231,166 — 0.67x to 1.50x the subject's \$154,111 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (C50), nationwide + budget 0.67–1.5x revenue.

**19** organizations qualified on sector, size, and geography → **19** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$10,370

\$19,318

\$44,413

\$58,160

\$69,593

**\$24,000**



## ● 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 IN 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="#">Uc Green Inc</a>	PA	\$160,945	Executive Di	\$70,309	<b>\$64,774</b>	2025
<a href="#">Keep Colorado Springs Beautiful Inc</a>	CO	\$173,551	Executive Director	\$62,875	<b>\$55,696</b>	2025
<a href="#">Delaware Greenways Inc</a>	DE	\$174,120	Executive Director	\$67,742	<b>\$62,898</b>	2024
<a href="#">Keep Delaware Beautiful Inc</a>	DE	\$132,075	Executive Director	\$40,000	<b>\$38,237</b>	2023
<a href="#">Keep Polk County Beautiful Inc</a>	FL	\$184,054	Executive Director	\$66,619	<b>\$57,816</b>	2025
<a href="#">Memory Trees Corporation</a>	FL	\$187,856	Executive Director	\$11,000	<b>\$10,089</b>	2023
<a href="#">Narrow Ridge Center</a>	TN	\$189,012	Director	\$31,981	<b>\$31,877</b>	2024
<a href="#">Neighborhood Collaborative Community Gardens</a>	NJ	\$114,261	Executive Director-board Member	\$16,495	<b>\$13,965</b>	2024
<a href="#">Clean Valley Council Inc</a>	VA	\$194,336	Executive Director	\$65,589	<b>\$58,504</b>	2025
<a href="#">Uptown Lexington Inc</a>	NC	\$195,095	President	\$600	<b>\$588</b>	2024
<a href="#">Bronzeville Trail Task Force Inc</a>	IL	\$112,802	Founder	\$11,900	<b>\$11,094</b>	2024
<a href="#">3d Nature Technologies Inc</a>	TX	\$200,000	Vice President And Secretary	\$91,000	<b>\$88,869</b>	2023
<a href="#">Warrick Parks &amp; Trails Foundation Inc</a>	IN	\$200,387	Executive Director	\$49,292	<b>\$50,748</b>	2023
<a href="#">Keep Rockland Beautiful Inc</a>	NY	\$202,946	Executive Director	\$61,506	<b>\$52,703</b>	2024
<a href="#">Dixie Fire Canopy Project</a>	CA	\$209,783	Executive Dir.	\$12,750	<b>\$10,440</b>	2024
<a href="#">Bucks Beautiful Inc</a>	PA	\$212,217	Executive Di	\$40,083	<b>\$37,904</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Rail-trail Council Of Northeastern</a>	PA	\$212,660	Executive Director	\$26,088	<b>\$24,670</b>	2024
<a href="#">The Treeline Conservancy</a>	MI	\$217,730	Executive Di	\$115,131	<b>\$116,015</b>	2023
<a href="#">Keep Etowah Beautiful Inc</a>	AL	\$227,535	Executive Di	\$44,500	<b>\$44,413</b>	2025

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IN 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 IN 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** 19 organizations. Compensation range \$588–\$116,015; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$154,111); for reference, expenses \$244,895 and assets \$360,442. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

**ROLE MATCH** Melissa Vought, reported title *"Board Member, Administrative Manager"*, 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.**

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	26 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	26 <sup>th</sup>
Reportable pay only (column D), adjusted	26 <sup>th</sup>
All sources (D + E + F), adjusted	26 <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

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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 (Melissa Vought) 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 19 similarly situated organizations (Same NTEE sector (C50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$24,000 is reasonable (approximately the 26<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 9, 2026.