

# Idaho Trails Association

Executive Director / CEO

EIN 364667290

ID · NTEE N32

FY ending 2024-09-30

June 9, 2026

This analysis benchmarks the total compensation of **Melanie Vining, Executive Director / CEO** (\$68,992) against **every comparable organization** that fit the selection criteria — **42** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **60<sup>th</sup>** percentile of comparable organizations within the typical range

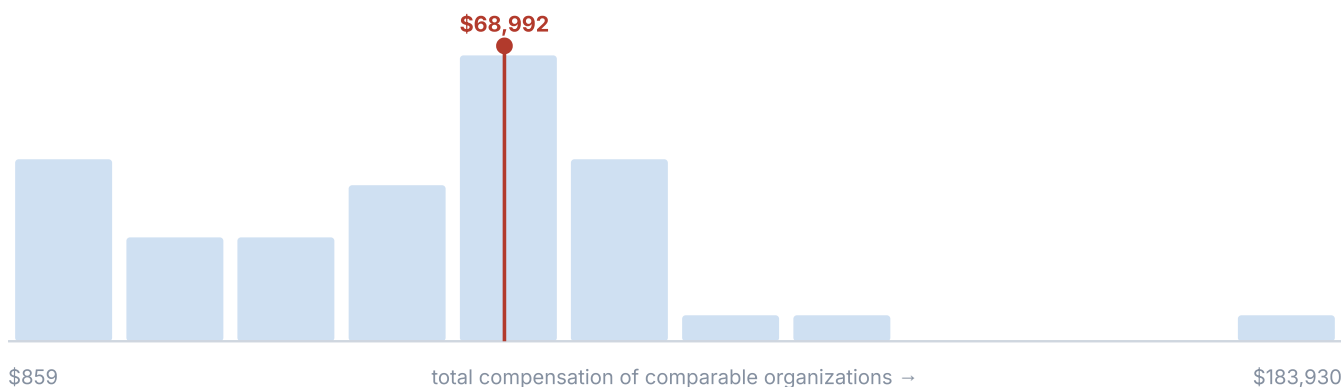
**Benchmarked executive:** Melanie Vining — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N32).
BUDGET	Total revenue between \$250,013 and \$559,731 — 0.67x to 1.50x the subject's \$373,154 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N32), nationwide + budget 0.67–1.5x revenue.

**42** organizations qualified on sector, size, and geography → **42** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$7,498	\$31,133	\$61,626	\$75,938	\$87,080	\$68,992
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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 ID 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="#">Brec Foundation</a>	LA	\$363,185	Executive Director	\$177,692	<b>\$183,930</b>	2024
<a href="#">Enid Sports Association</a>	OK	\$362,098	Executive Director	\$86,539	<b>\$89,577</b>	2024
<a href="#">Harlem Valley Rail Trail Associatio</a>	NY	\$385,167	Executive Di	\$48,750	<b>\$42,634</b>	2023
<a href="#">Finger Lakes Trail Conference Inc</a>	NY	\$388,351	Executive Director	\$48,333	<b>\$41,056</b>	2024
<a href="#">Ogden Dunes Home Association</a>	IN	\$389,620	Treasurer	\$4,439	<b>\$4,400</b>	2024
<a href="#">Woodlands Conservancy</a>	LA	\$391,920	Executive Director	\$68,000	<b>\$70,387</b>	2024
<a href="#">United Parks As One</a>	NJ	\$352,284	Treasurer	\$5,600	<b>\$4,700</b>	2024
<a href="#">Mt Ascutney Outdoors Inc</a>	VT	\$395,041	Executive Dir.	\$40,000	<b>\$37,847</b>	2024
<a href="#">Friends Of International Friendship Park</a>	CA	\$350,167	Executive Dir.	\$36,000	<b>\$29,222</b>	2024
<a href="#">Trails 2000 Inc</a>	CO	\$398,572	Executive Director	\$81,334	<b>\$73,313</b>	2024
<a href="#">Top Of Michigan Trails Council</a>	MI	\$347,614	Executive Dir.	\$90,084	<b>\$87,406</b>	2024
<a href="#">Clark Park Coalition</a>	MI	\$408,303	Executive Di	\$55,000	<b>\$54,942</b>	2023
<a href="#">Ranson Parks And Recreation Commission Inc</a>	WV	\$408,753	Executive Director	\$23,841	<b>\$24,982</b>	2023
<a href="#">Castle Rock Parks And Trails Founda</a>	CO	\$329,215	Executive Di	\$19,192	<b>\$17,810</b>	2023
<a href="#">Presque Isle Partnership Inc</a>	PA	\$324,230	Executive Director	\$75,059	<b>\$72,441</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">National Parks Of Lake Superior Foundation</a>	MN	\$423,277	Executive Director	\$87,600	<b>\$81,368</b>	2024
<a href="#">Fort Wayne Trails Inc</a>	IN	\$427,799	Former Exec	\$77,218	<b>\$76,548</b>	2024
<a href="#">High Peaks Alliance</a>	ME	\$314,954	Executive Di	\$86,440	<b>\$83,769</b>	2023
<a href="#">Monongahela River Trails Conservancy Limited</a>	WV	\$436,815	Executive Director	\$47,500	<b>\$48,346</b>	2024
<a href="#">Derivera Park Trust</a>	OH	\$437,948	Administrato	\$37,025	<b>\$36,864</b>	2024
<a href="#">World Trails Network - Hub For The Americas</a>	NH	\$305,579	Chair	\$5,000	<b>\$4,468</b>	2023
<a href="#">Friends Of Hamilton County Parks Inc</a>	IN	\$440,844	Executive Dir.	\$70,000	<b>\$71,443</b>	2023
<a href="#">Tahoe-pyramid Trail Inc</a>	NV	\$304,263	Executive Dir.	\$69,428	<b>\$65,420</b>	2024
<a href="#">Salems Riverfront Carousel</a>	OR	\$443,872	Executive Dir.	\$92,300	<b>\$80,575</b>	2024
<a href="#">Friends Of Wisconsin State Parks Inc</a>	WI	\$300,825	Executive Director	\$68,520	<b>\$67,269</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to ID 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 ID 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** 42 organizations. Compensation range \$859–\$183,930; filing years 2023–2024.

**SIZE BASIS** Matched on total revenue (\$373,154); for reference, expenses \$335,997 and assets \$399,546.

ROLE MATCH	Melanie Vining, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer 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	60 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	55 <sup>th</sup>
Reportable pay only (column D), adjusted	64 <sup>th</sup>
All sources (D + E + F), adjusted	57 <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 (Melanie Vining) 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 42 similarly situated organizations (Same NTEE sector (N32), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$68,992 is reasonable (approximately the 60<sup>th</sup> 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.