

Fort Wayne Trails Inc

Executive Director / CEO

EIN 421545637

IN · NTEE N32

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Megan McClellan, Executive Director / CEO** (\$77,218) against **every comparable organization** that fit the selection criteria — **44** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **75th** percentile of comparable organizations within the typical range

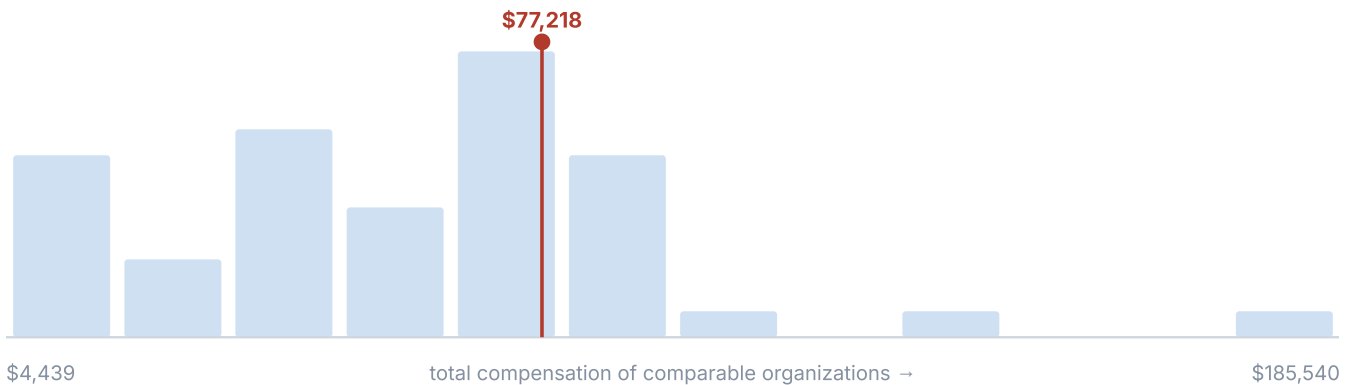
Benchmarked executive: Megan McClellan — reported title "FORMER EXEC", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N32).
BUDGET	Total revenue between \$286,625 and \$641,698 — 0.67x to 1.50x the subject's \$427,799 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N32), nationwide + budget 0.67–1.5x revenue.

44 organizations qualified on sector, size, and geography → **44** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$15,771	\$37,930	\$56,885	\$75,038	\$87,185	\$77,218
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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 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
National Parks Of Lake Superior Foundation	MN	\$423,277	Executive Director	\$87,600	\$82,080	2024
Monongahela River Trails Conservancy Limited	WV	\$436,815	Executive Director	\$47,500	\$48,769	2024
Derivera Park Trust	OH	\$437,948	Administrato	\$37,025	\$37,186	2024
Friends Of Hamilton County Parks Inc	IN	\$440,844	Executive Dir.	\$70,000	\$72,068	2023
Salems Riverfront Carousel	OR	\$443,872	Executive Dir.	\$92,300	\$81,280	2024
Ranson Parks And Recreation Commission Inc	WV	\$408,753	Executive Director	\$23,841	\$25,201	2023
Clark Park Coalition	MI	\$408,303	Executive Di	\$55,000	\$55,423	2023
Trails 2000 Inc	CO	\$398,572	Executive Director	\$81,334	\$73,955	2024
Wildrock Inc	VA	\$458,479	Executive Di	\$72,693	\$66,557	2024
Wood River Trails Coalition Inc	ID	\$460,102	Executive Director	\$81,502	\$84,643	2023
Mt Ascutney Outdoors Inc	VT	\$395,041	Executive Dir.	\$40,000	\$38,178	2024
Woodlands Conservancy	LA	\$391,920	Executive Director	\$68,000	\$71,003	2024
Downtown Providence Parks Network	RI	\$464,437	Executive Di	\$16,808	\$15,283	2024
Winooski Valley Park District	VT	\$465,557	Executive Director	\$86,383	\$84,884	2023
Ogden Dunes Home Association	IN	\$389,620	Treasurer	\$4,439	\$4,439	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Finger Lakes Trail Conference Inc	NY	\$388,351	Executive Director	\$48,333	\$41,415	2024
Harlem Valley Rail Trail Associatio	NY	\$385,167	Executive Di	\$48,750	\$43,007	2023
Idaho Trails Association	ID	\$373,154	Executive Director	\$68,992	\$69,596	2024
Play Groundnyc Inc	NY	\$482,496	Interim Ed	\$82,158	\$70,399	2024
Brec Foundation	LA	\$363,185	Executive Director	\$177,692	\$185,540	2024
Enid Sports Association	OK	\$362,098	Executive Director	\$86,539	\$90,361	2024
Friends Of The Front Range Wildlife	CO	\$493,884	Executive Di	\$55,110	\$50,110	2024
United Parks As One	NJ	\$352,284	Treasurer	\$5,600	\$4,741	2024
Mead Botanical Garden Inc	FL	\$505,171	Executive Di	\$73,377	\$67,296	2023
Friends Of International Friendship Park	CA	\$350,167	Executive Dir.	\$36,000	\$29,478	2024

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.

■ Sample, role match & sensitivity

PEER COUNT 44 organizations. Compensation range \$4,439–\$185,540; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$427,799); for reference, expenses \$544,564 and assets \$1,342,468.

ROLE MATCH	Megan McClellan, reported title " <i>FORMER EXEC</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	2 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	75 th
Total compensation (D + F), as reported (no adjustments)	70 th
Reportable pay only (column D), adjusted	75 th
All sources (D + E + F), adjusted	70 th

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 (Megan McClellan) 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 44 similarly situated organizations (Same NTEE sector (N32), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$77,218 is reasonable (approximately the 75th 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.