PeerBasis

COMPENSATION COMPARABILITY DETERMINATION

Dandylyon Drama

Executive Director / CEO

EIN **461034745**
WA · NTEE A65
FY ending 2024-06-30
June 9, 2026

This analysis benchmarks the total compensation of **Melanie Lyons, Executive Director / CEO** ($31,973) against **every comparable organization** that fit the selection criteria — **208** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 51st percentile of comparable organizations

within the typical range

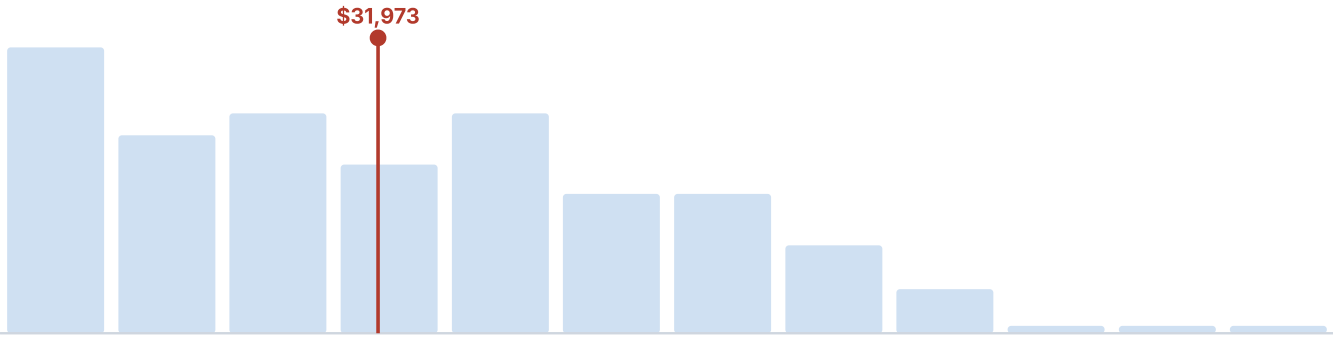
> **Benchmarked executive:** Melanie Lyons — reported title “Artistic Director”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A65).
BUDGET	Total revenue between $137,737 and $308,368 — 0.67× to 1.50× the subject's $205,579 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A65), nationwide + budget 0.67–1.5× revenue.

208 organizations qualified on sector, size, and geography → **208** within the band form the benchmarked peer set.

Distribution of comparable compensation



$909 total compensation of comparable organizations → $110,492

$4,852	$13,570	$31,114	$49,718	$64,752	$31,973

10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 51ST

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 WA 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
Bright Lights Theatre	TX	$205,508	President And Exec Dir	$17,750	**$19,320**	2025
Black Repertory Theatre Of Kansas City	MO	$204,948	President Emeritus/ Executive Artistic Director/founder	$51,416	**$60,825**	2024
St John Community Theatre	LA	$204,923	Managing Director	$14,033	**$17,768**	2023
Saltworks Theatre Company	PA	$206,405	Executive Director	$71,749	**$79,917**	2024
St Marys Childrens Theatre Inc	GA	$204,728	Executive Dir.	$9,583	**$10,762**	2024
Evergreen Players Inc	CO	$207,078	Executive Director	$58,055	**$64,014**	2023
Restoration Stage Inc	MD	$207,234	Executive Dir	$50,098	**$53,859**	2023
Matheatre Corporation	WY	$203,072	President	$18,130	**$21,684**	2024
North Street Playhouse Inc	VA	$202,483	Artistic Dir	$20,800	**$22,432**	2024
Asbury Park Theater Company	NJ	$208,816	Executive Director	$24,324	**$24,257**	2024
Lunchtime Productions	CA	$209,049	Executive Dir.	$42,834	**$42,532**	2023
Story Theater Company	IA	$209,154	President	$2,635	**$3,223**	2024
Shabach Enterprise	TX	$201,957	Executive Director	$5,500	**$6,326**	2023
Mixed Magic Theatre & Cultural Events	RI	$209,376	Director	$20,500	**$21,956**	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Music Box Players	PA	$209,622	President	$1,615	**$1,799**	2024
Oklahoma Shakespearean Festival	OK	$209,969	Coker	$34,975	**$43,016**	2024
Southern Plain Productions	OK	$210,644	Artistic Dir.	$33,612	**$41,339**	2024
Pittsburgh International Classic Theatre	PA	$200,248	Artistic Director	$36,222	**$39,305**	2025
Christian Performance Theatre Inc	KS	$200,199	Artistic Dir	$9,499	**$11,801**	2023
Spinning Tree Theatre	MO	$200,081	Ex-officio	$35,845	**$42,405**	2024
Recreational Arts Inc	NJ	$211,220	President	$16,938	**$16,891**	2024
Delaware Children's Theatre Ltd	DE	$199,891	Vice President	$30,000	**$33,779**	2023
Teatro De La Luna	DC	$211,505	Producer	$18,638	**$18,268**	2024
Classical Theatre Company	TX	$199,643	Executive Artistic Director, Treasurer	$35,000	**$38,097**	2025
A Host Of People Inc	MI	$211,567	Secretary	$18,936	**$21,831**	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WA 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 WA 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	**208** organizations. Compensation range $909–$110,492; filing years 2022–2025.

SIZE BASIS	Matched on total revenue ($205,579); for reference, expenses $203,436 and assets $66,847.
ROLE MATCH	Melanie Lyons, reported title *"Artistic Director"*, 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.**
RELATED-ORG PAY	3 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	**51st**
Total compensation (D + F), as reported (no adjustments)	**56th**
Reportable pay only (column D), adjusted	**51st**
All sources (D + E + F), adjusted	**50th**

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 Lyons) 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 208 similarly situated organizations (Same NTEE sector (A65), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of $31,973 is reasonable (approximately the 51st 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.