

Taproot Farm & Environment Edu Ctr

Executive Director / CEO

EIN 473594106

NH · NTEE B60

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Melissa Grella, Executive Director / CEO** (\$45,000) against **every comparable organization** that fit the selection criteria — **99** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **39th** percentile of comparable organizations within the typical range

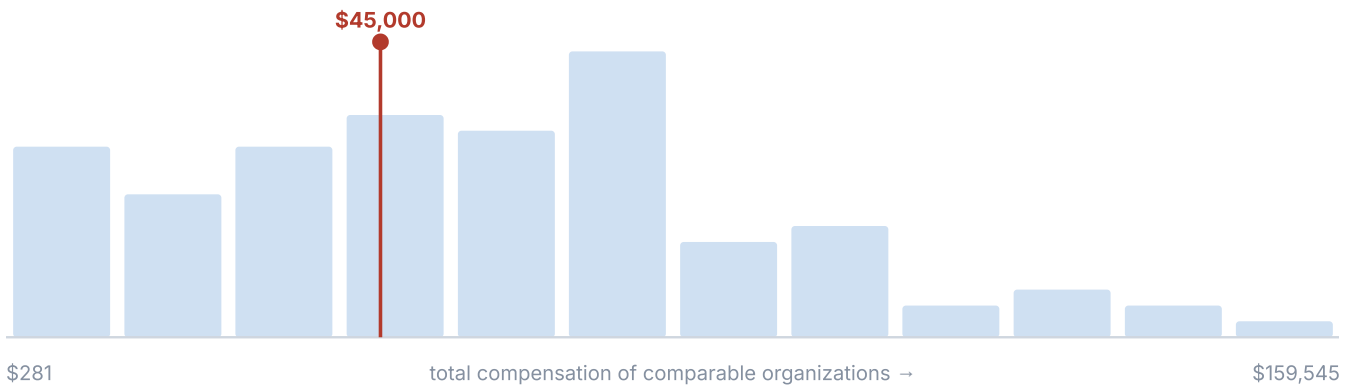
Benchmarked executive: Melissa Grella — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B60).
BUDGET	Total revenue between \$131,638 and \$294,712 — 0.67x to 1.50x the subject's \$196,475 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B60), nationwide + budget 0.67–1.5x revenue.

99 organizations qualified on sector, size, and geography → **99** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,812	\$30,241	\$55,842	\$76,520	\$101,662	\$45,000
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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 NH 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 Hartford Center Of	MA	\$197,887	Executive Director	\$75,000	\$75,145	2023
Global Training Network	OK	\$194,034	President	\$58,548	\$71,882	2023
Rappu Inc	VA	\$200,403	Executive Di	\$39,542	\$41,348	2024
Infinity Foundation	IL	\$200,734	Executive Di	\$25,600	\$27,257	2024
Local 147 Training Fund	NY	\$201,689	Training Dir.	\$48,261	\$47,229	2024
Local 619 Jatc	MS	\$203,105	Trustee	\$29,878	\$36,038	2024
Dr Gertrude A Barber Educational	PA	\$204,274	Executive Vice President	\$18,945	\$21,065	2023
Wayfinders Inc	IN	\$205,270	Executive Director	\$85,000	\$97,077	2024
American Academy Of Cosmetic Dentistry	WI	\$205,297	Executive Director	\$22,604	\$25,566	2024
Michigan Center For Employee Owners	MI	\$206,640	Executive Director	\$75,917	\$84,863	2024
Arts As Healing Foundation	MO	\$185,399	Executive Director	\$60,833	\$69,779	2024
Christian Institute	CA	\$208,060	Teacher/director	\$58,000	\$55,842	2023
Literacy Volunteers Of Santa Fe	NM	\$208,460	Executive Dir.	\$15,999	\$18,156	2025
Dc Creative Writing Workshop Inc	DC	\$183,216	Executive Di	\$81,033	\$77,011	2024
Opportunity Thrive Inc	MI	\$183,212	Executive Di	\$56,650	\$63,325	2024
Lawrence Funderburke Youth	OH	\$210,661	President	\$98,500	\$112,985	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Minne	MN	\$182,257	Executive Director Beginning July	\$56,731	\$62,503	2023
Mission Milby Community Development Corporation	TX	\$210,845	Executive Director	\$130,000	\$140,833	2024
Achieving Success On Purpose Inc	NC	\$211,283	Executive Director	\$25,354	\$29,210	2023
Leadership Kitsap Foundation	WA	\$213,097	Executive Director	\$85,250	\$82,660	2024
Someone Who Cares Community Ce	GA	\$213,323	President	\$6,560	\$7,143	2024
National Foundation For Judicial Excelle	IL	\$179,322	Secretary-treasurer	\$23,000	\$24,488	2024
Gestalt Therapy Institute Of The	CA	\$179,113	President	\$300	\$281	2024
Health-care Education And Living In Poverty	DC	\$216,000	President/ceo	\$80,000	\$76,029	2024
The S E L F Help Foundation Inc	NY	\$176,289	President/cob	\$58,000	\$58,437	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NH 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 NH 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 99 organizations. Compensation range \$281–\$159,545; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$196,475); for reference, expenses \$280,480 and assets \$407,633. **Revenue and expenses diverge this year — revenue may misrepresent**

operating size; weigh the expense-based view.

ROLE MATCH	Melissa Grella, reported title "EXECUTIVE DI", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	9 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	39 th
Total compensation (D + F), as reported (no adjustments)	41 st
Reportable pay only (column D), adjusted	44 th
All sources (D + E + F), adjusted	31 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 (Melissa Grella) 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 99 similarly situated organizations (Same NTEE sector (B60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$45,000 is reasonable (approximately the 39th 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.