

Olson Inst For Agriculture & Educa

Executive Director / CEO

EIN 204014362

UT · NTEE K12

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Michael Mills, Executive Director / CEO** (\$8,000) against **every comparable organization** that fit the selection criteria — **9** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **56th** percentile of comparable organizations within the typical range

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

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (K12).

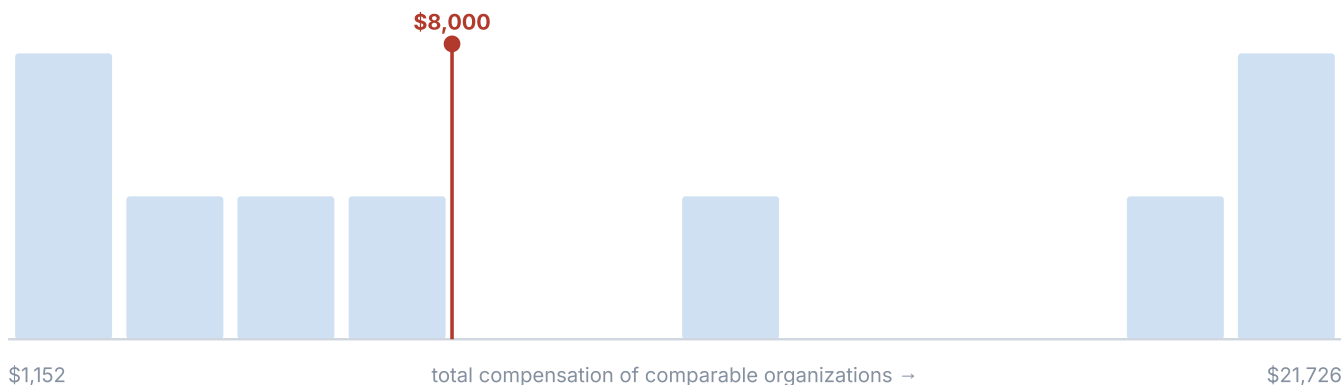
BUDGET Total revenue between \$16,787 and \$37,584 — 0.67x to 1.50x the subject's \$25,056 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (K), nationwide + budget 0.67–1.5x revenue.

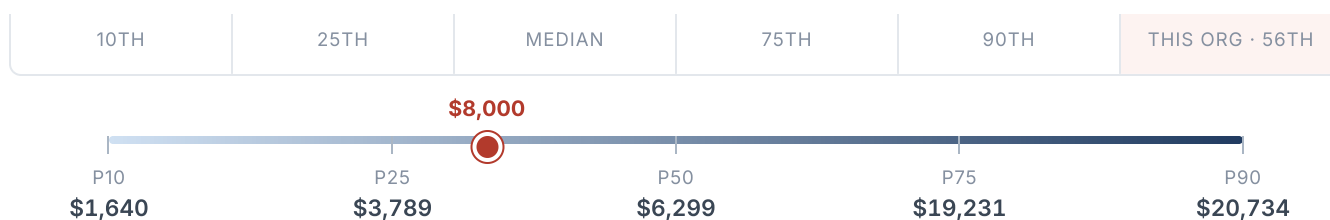
9 organizations qualified on sector, size, and geography

→ 9 within the band form the benchmarked peer set.

Distribution of comparable compensation



\$1,152						\$21,726
	\$1,640	\$3,789	\$6,299	\$19,231	\$20,734	\$8,000



■ 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 UT 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
Baltimore Food Hub Inc	MD	\$24,369	Outgoing Ceo	\$23,089	\$20,486	2024
Georgia Agricultural Land	GA	\$23,936	Executive Di	\$20,153	\$19,231	2024
Montgomery County Farm Bureau	MD	\$22,789	Secretary	\$7,100	\$6,299	2024
Lowcountry Food Bank Property Holdings Inc	SC	\$22,166	Chair	\$21,944	\$21,726	2024
Missouri Agricultural Foundation	MO	\$19,070	Executive Director	\$5,000	\$5,174	2023
Gallatin Valley Farm To School	MT	\$31,525	Employee	\$11,793	\$12,065	2024
Globaltrust Funds	CO	\$32,394	Chairman And Ceo	\$4,163	\$3,789	2024
Americas Gleaned Seafood	NJ	\$34,562	Executive Director	\$2,080	\$1,762	2024
Meadow Farm Community Land Trust	CA	\$35,509	President	\$1,365	\$1,152	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to UT cost of living and 2023 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 UT 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	9 organizations — below 15; treat the percentiles as indicative, not precise. Compensation range \$1,152–\$21,726; filing years 2023–2024.
SIZE BASIS	Matched on total revenue (\$25,056); for reference, expenses \$165,548 and assets \$2,166,127. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Michael Mills, reported title "CEO", 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.

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	56 th
Total compensation (D + F), as reported (no adjustments)	56 th
Reportable pay only (column D), adjusted	78 th
All sources (D + E + F), adjusted	56 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 (Michael Mills) 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 9 similarly situated organizations (Same NTEE major group (K), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$8,000 is reasonable (approximately the 56th 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.