

The Hillside Trust

Executive Director / CEO

EIN 310986399
OH · NTEE C340
FY ending 2023-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Eric Russo, Executive Director / CEO** (\$78,000) against **every comparable organization** that fit the selection criteria — **56** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **77th** percentile of comparable organizations within the typical range

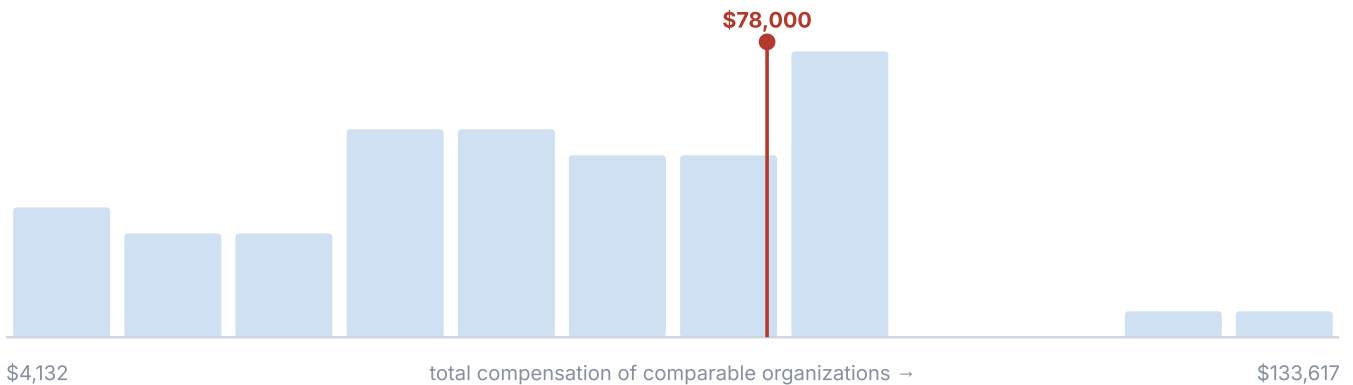
Benchmarked executive: Eric Russo — reported title "EXECUTIVE DIRECTOR", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (C340).
BUDGET	Total revenue between \$159,254 and \$356,541 — 0.67x to 1.50x the subject's \$237,694 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (C34), nationwide + budget 0.67–1.5x revenue.

56 organizations qualified on sector, size, and geography → **56** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$17,198	\$37,308	\$56,499	\$76,498	\$85,181	\$78,000
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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 OH 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
Xa Kako Dile Inc	CA	\$238,623	Executive Director	\$28,016	\$22,841	2023
Green Earth Inc	IL	\$236,353	Executive Dir.	\$43,667	\$38,355	2025
Oconee River Land Trust	GA	\$235,611	Exec Director	\$68,333	\$64,870	2023
Maine Wilderness Watershed Trust Inc	ME	\$231,548	Director	\$4,500	\$4,132	2024
Trans Cascadia Inc	ID	\$229,395	President	\$5,164	\$5,038	2024
Great Plains Restoration Council	TX	\$247,029	Ex Dir/founder	\$83,116	\$76,246	2024
Wilton Land Conservation Trust	CT	\$247,293	Executive Director	\$92,500	\$81,885	2023
Human Access Project	OR	\$226,653	Ringleader	\$60,000	\$51,098	2024
Permaculture Planet Us Ngo Foundation	WY	\$250,000	Executive Director	\$75,000	\$75,826	2023
Colibri Catalyst Inc	DC	\$250,000	Board Chair, Ceo - Gdi	\$37,814	\$30,431	2024
Maine Appalachian Trail Land Trust	ME	\$218,450	Executive Director	\$92,837	\$85,252	2024
Simsbury Land Trust Inc	CT	\$217,828	Executive Director	\$7,866	\$6,589	2025
Virginias United Land Trusts	VA	\$259,231	Executive Dir.	\$98,537	\$85,002	2025
Nation Ford Land Trust	SC	\$216,144	Director	\$44,162	\$41,161	2025
Three Rivers Land Trust	ME	\$214,866	Executive Director, Outgoing	\$28,719	\$27,151	2023
Land Conservation Foundation	IL	\$262,318	Executive Director	\$36,511	\$32,918	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Southeast Michigan Land Conservancy	MI	\$262,599	Executive Director	\$88,281	\$86,032	2023
Wareham Land Trust Inc	MA	\$262,864	Executive Dir.	\$47,878	\$40,621	2023
Land Trust Of The Treasure Valley	ID	\$263,019	Executive Director (1 Month)	\$84,000	\$84,368	2023
Land Health Institute	PA	\$211,124	Executive Di	\$20,443	\$18,695	2024
Kahaluu Kuahewa	HI	\$264,425	Executive Di	\$57,793	\$47,451	2024
Maricopa Trail & Park Foundation	AZ	\$209,689	Director	\$18,430	\$15,836	2025
The Glacier-two Medicine Alliance	MT	\$266,036	Executive Dir.	\$67,500	\$68,697	2023
Upper Savannah Land Trust	SC	\$207,068	Executive Di	\$35,860	\$35,321	2023
The Intertwine Alliance Foundation	OR	\$206,864	Co-director	\$96,453	\$82,143	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OH 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 OH 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 56 organizations. Compensation range \$4,132–\$133,617; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$237,694); for reference, expenses \$199,144 and assets \$10,900,577.

ROLE MATCH Eric Russo, reported title "*EXECUTIVE DIRECTOR*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 3 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	77 th
Total compensation (D + F), as reported (no adjustments)	71 st
Reportable pay only (column D), adjusted	80 th
All sources (D + E + F), adjusted	73 rd

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 (Eric Russo) 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 56 similarly situated organizations (Same NTEE sector (C34), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$78,000 is reasonable (approximately the 77th 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.