

Sustainable Finger Lakes Inc

Executive Director / CEO

EIN 352311338

NY · NTEE C30

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Gay Nicholson, Executive Director / CEO** (\$72,800) against **every comparable organization** that fit the selection criteria — **153** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **43rd** percentile of comparable organizations within the typical range

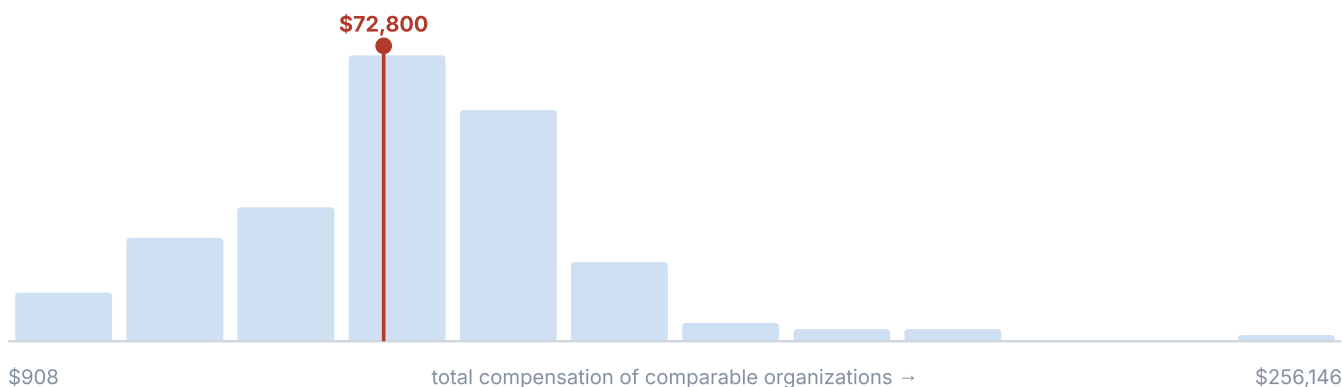
Benchmarked executive: Gay Nicholson — reported title “PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (C30).
BUDGET	Total revenue between \$312,403 and \$699,411 — 0.67x to 1.50x the subject's \$466,274 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (C30), nationwide + budget 0.67–1.5x revenue.

153 organizations qualified on sector, size, and geography → **153** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$28,319	\$57,378	\$79,084	\$95,808	\$118,514	\$72,800
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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 NY 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
The National Loon Center Foundation Inc	MN	\$466,947	Executive Director	\$149,043	\$162,978	2024
Wild Salmon Rivers	WA	\$469,104	Executive Director/secretary	\$56,250	\$57,378	2023
Buffalo Field Campaign Inc	MT	\$471,062	President	\$7,789	\$9,292	2024
Native American Environmental	CA	\$458,322	Executive Dir.	\$69,450	\$66,366	2024
Bay Journal Media Inc	MD	\$474,628	Executive Director	\$50,000	\$51,731	2024
Graylag Nature Preserve Inc	NH	\$456,956	Executive Director	\$84,165	\$86,003	2024
Blue Heron Nature Preserve Inc	GA	\$455,759	Executive Dir.	\$21,745	\$24,196	2024
St Bartholomew's Conservancy Inc	NY	\$454,826	Executive Director	\$127,870	\$131,647	2023
Keep The Tennessee River Beautiful	TN	\$453,131	Custodian Of	\$69,282	\$80,592	2024
Mid John Day Watershed Council	OR	\$450,522	Executive Director	\$63,008	\$66,666	2023
Balsam Mountain Trust	NC	\$449,949	Executive Director	\$102,083	\$120,176	2023
Wildlife Leadership Academy	PA	\$449,846	Executive Director	\$65,339	\$74,237	2023
Buena Vista Audubon Society	CA	\$482,988	Executive Dir.	\$95,729	\$89,120	2025
Partners For Conservation Inc	CO	\$447,284	Executive Di	\$117,375	\$124,552	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Uhiwai O Haleakala	HI	\$443,476	Executive Di	\$102,373	\$101,430	2024
Community Partnerships	PA	\$489,423	Executive Director	\$82,198	\$90,713	2024
Royal African Foundation	UT	\$441,715	President	\$23,328	\$26,422	2024
Lake Katherine Nature Center And Botanic	IL	\$440,469	Operations Manager	\$90,177	\$101,008	2023
Department Of Bioregion	WA	\$439,391	Executive Director	\$49,042	\$48,590	2024
Waterkeepers Chesapeake Inc	MD	\$437,762	Executive Director	\$69,300	\$71,699	2024
Climate Advocates Voces Unidas	TX	\$437,100	Outgoing Exe	\$136,379	\$147,080	2025
Coalition For Sonoran Desert Protection	AZ	\$436,402	Executive Dir.	\$77,915	\$82,924	2024
Glen Canyon Institute	UT	\$436,232	Executive Di	\$75,326	\$85,317	2024
Martha's Vineyard Fishermen's	MA	\$496,956	Executive Di	\$81,731	\$83,678	2023
Carbon Underground	CA	\$435,291	Director, Strategic Partnerships	\$59,547	\$60,985	2022

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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 **153** organizations. Compensation range \$908–\$256,146; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$466,274); for reference, expenses \$519,907 and assets \$181,352.
ROLE MATCH	Gay Nicholson, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	4 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	4 peers 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	43 rd
Total compensation (D + F), as reported (no adjustments)	49 th
Reportable pay only (column D), adjusted	46 th
All sources (D + E + F), adjusted	41 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 (Gay Nicholson) 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 153 similarly situated organizations (Same NTEE sector (C30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$72,800 is reasonable (approximately the 43rd 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.