

# Precious Dreams Foundation

Executive Director / CEO

EIN 455456961  
 NY · NTEE T30  
 FY ending 2023-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Nicole Russell, Executive Director / CEO** (\$89,077) against **every comparable organization** that fit the selection criteria — **17** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **88<sup>th</sup>** percentile of comparable organizations within the typical range

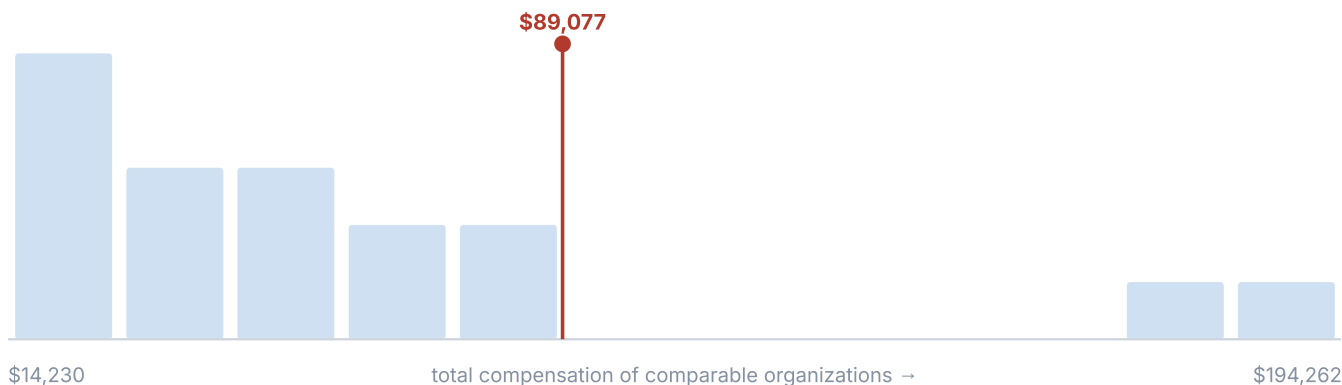
**Benchmarked executive:** Nicole Russell — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (T30).
BUDGET	Total revenue between \$317,960 and \$711,852 — 0.67x to 1.50x the subject's \$474,568 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (T30) + NY + budget 0.67–1.5x revenue.

**17** organizations qualified on sector, size, and geography → **17** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$21,156	\$27,075	\$44,325	\$63,634	\$121,013	\$89,077
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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
<a href="#">Girls On The Run Hudson Valley Inc</a>	NY	\$473,595	Executive Di	\$88,025	<b>\$85,500</b>	2024
<a href="#">The Emma Alyson &amp; Kate Hance</a>	NY	\$484,071	Executive Director	\$48,532	<b>\$47,140</b>	2024
<a href="#">118 East 111th Street Corporation</a>	NY	\$460,434	Ceo	\$18,651	<b>\$18,651</b>	2023
<a href="#">Partnership For Community Development Ltd</a>	NY	\$491,449	Director	\$39,548	<b>\$38,413</b>	2024
<a href="#">Kopernik Society Of Broome County</a>	NY	\$455,686	Vp/exec. Dir.	\$55,349	<b>\$55,349</b>	2023
<a href="#">The Bunim Fund</a>	NY	\$449,595	Trustee	\$61,509	<b>\$61,509</b>	2023
<a href="#">The Childrens Foundation Of Astor</a>	NY	\$448,665	Executive Vp	\$23,697	<b>\$23,697</b>	2023
<a href="#">Endless Highway Inc</a>	NY	\$512,435	Operations Director	\$82,774	<b>\$80,399</b>	2024
<a href="#">Shalom Mountain Inc</a>	NY	\$418,262	Executive Director	\$65,514	<b>\$63,634</b>	2024
<a href="#">Orleans Community Health Foundation Inc</a>	NY	\$534,314	Executive Director	\$45,634	<b>\$44,325</b>	2024
<a href="#">Rehema Home Us Fundraising Inc</a>	NY	\$407,357	Executive Director	\$43,042	<b>\$41,807</b>	2024
<a href="#">Hearts Of Gold Inc</a>	NY	\$376,784	Ceo	\$179,430	<b>\$174,282</b>	2024
<a href="#">Aleh Lemaala Inc</a>	NY	\$573,281	President	\$23,500	<b>\$22,826</b>	2024
<a href="#">Saltexchange Inc</a>	NY	\$591,902	Ceo	\$200,000	<b>\$194,262</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">National School Climate Center</a>	NY	\$355,465	Co-executive Director	\$39,570	<b>\$38,435</b>	2024
<a href="#">Breast Reconstruction Org Inc</a>	NY	\$352,975	Executive Director	\$27,875	<b>\$27,075</b>	2024
<a href="#">American Friends Of Areivim For Our</a>	NY	\$696,746	Trustee	\$14,650	<b>\$14,230</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 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](http://peerbasis.org/methodology).

## Sample, role match & sensitivity

PEER COUNT	17 organizations. Compensation range \$14,230–\$194,262; filing years 2023–2024.
SIZE BASIS	Matched on total revenue (\$474,568); for reference, expenses \$445,334 and assets \$305,360.
ROLE MATCH	Nicole Russell, reported title <i>"EXECUTIVE DIRECTOR"</i> , 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.
OUTLIERS	2 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	<b>88<sup>th</sup></b>

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), as reported (no adjustments)	88 <sup>th</sup>
Reportable pay only (column D), adjusted	88 <sup>th</sup>
All sources (D + E + F), adjusted	71 <sup>st</sup>

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 (Nicole Russell) 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 17 similarly situated organizations (Same NTEE sector (T30) + NY + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$89,077 is reasonable (approximately the 88<sup>th</sup> 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.