

Northwest South Dakota Regional Landfill

Executive Director / CEO

EIN **460425339**
 SD · NTEE C99Z
 FY ending 2023-12-31
June 9, 2026

This analysis benchmarks the total compensation of **A Chris Besler, Executive Director / CEO** (\$232,277) against **every comparable organization** that fit the selection criteria — **43** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 100th percentile of comparable organizations above the 90th percentile — board review recommended

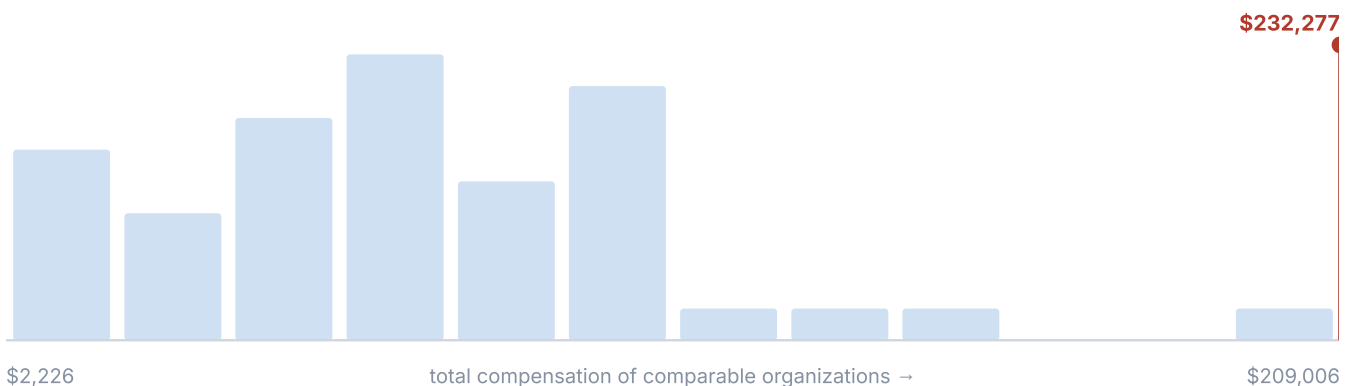
Benchmarked executive: A Chris Besler — reported title “MANAGER”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (C99Z).
- BUDGET** Total revenue between \$286,302 and \$640,975 — 0.67x to 1.50x the subject's \$427,317 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (C99), nationwide + budget 0.67–1.5x revenue.

43 organizations qualified on sector, size, and geography → **43** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,132	\$39,465	\$62,462	\$92,536	\$100,585	\$232,277
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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 SD 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
Protect The Adirondacks Inc	NY	\$427,840	Executive Di	\$117,273	\$93,265	2024
The Freecycle Network	AZ	\$426,737	Executive Dir.	\$113,600	\$93,674	2025
Climate Justice Hive	CO	\$424,930	President	\$20,250	\$17,089	2024
Timucuan Parks Foundation Inc	FL	\$429,807	Executive Di	\$2,692	\$2,226	2024
Brooklyn Greenway Initiative	NY	\$421,517	Executive Director	\$145,144	\$118,840	2023
Truckee Trails Foundation Inc	CA	\$444,124	Executive Dir.	\$80,000	\$60,798	2024
Earth Guardians Inc	CO	\$410,445	Executive Director	\$47,297	\$41,093	2023
Green Chips	NV	\$445,125	Executive Direc	\$143,077	\$122,968	2025
Southern Indiana Cooperative Weed	IN	\$447,066	Exec Dir Beg	\$10,000	\$9,281	2024
Soulful Seeds	NV	\$449,332	Executive Director	\$75,000	\$66,164	2024
Guardians Of Flushing Bay Inc	NY	\$457,704	Executive Dir.	\$86,205	\$68,558	2024
Seattle Reconomy	WA	\$384,298	Exec Director	\$43,057	\$33,927	2024
Clean Miami Beach Inc	FL	\$474,880	Chair	\$95,000	\$78,544	2024
The Little Forks Conservancy Inc	MI	\$379,505	Executive Dir.	\$108,087	\$98,188	2024
Youth For Environmental Sanity	CA	\$377,943	Community Learning & Partnership	\$12,000	\$9,120	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
River Bend Nature Center Inc	WI	\$377,874	Executive Director	\$72,000	\$68,133	2023
Nh Businesses For Social Responsibility	NH	\$376,890	Advocacy Director, Past Executive Director	\$60,899	\$48,214	2025
Triple Bottom Line Foundation	CO	\$376,878	President/secretary	\$30,000	\$25,317	2024
Truckee Dirt Union	CA	\$370,119	Employee	\$12,325	\$9,643	2023
Friends Of Bedrock Gardens	NH	\$484,583	Executive Director	\$74,939	\$60,899	2024
The Mid-atlantic Chapter Of The Intl Society Of Ar	VA	\$369,824	Executive Director	\$71,395	\$62,462	2023
Havens Harvest Inc	CT	\$350,790	Executive Director	\$90,884	\$74,997	2024
Greening Projects	CA	\$508,047	Executive Director	\$124,000	\$91,807	2025
Grand Island Area Clean Community	NE	\$343,860	Executive Di	\$81,649	\$77,289	2024
Discover Cayuga Lake Inc	NY	\$513,021	Executive Director	\$61,675	\$49,049	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to SD 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 SD 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 **43** organizations. Compensation range \$2,226–\$209,006; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$427,317); for reference, expenses \$362,965 and assets \$1,712,883.
ROLE MATCH	A Chris Besler, reported title " <i>MANAGER</i> ", benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.
RELATED-ORG PAY	2 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	100 th
Total compensation (D + F), as reported (no adjustments)	98 th
Reportable pay only (column D), adjusted	100 th
All sources (D + E + F), adjusted	95 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 (A Chris Besler) 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 43 similarly situated organizations (Same NTEE sector (C99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$232,277 is reasonable (approximately the 100th 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.