

Bullington Gardens Inc

Executive Director / CEO

EIN 475564883

NC · NTEE J22

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Annie Higgins, Executive Director / CEO** (\$36,236) against **every comparable organization** that fit the selection criteria — **69** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **22nd** percentile of comparable organizations below the typical range for comparable organizations

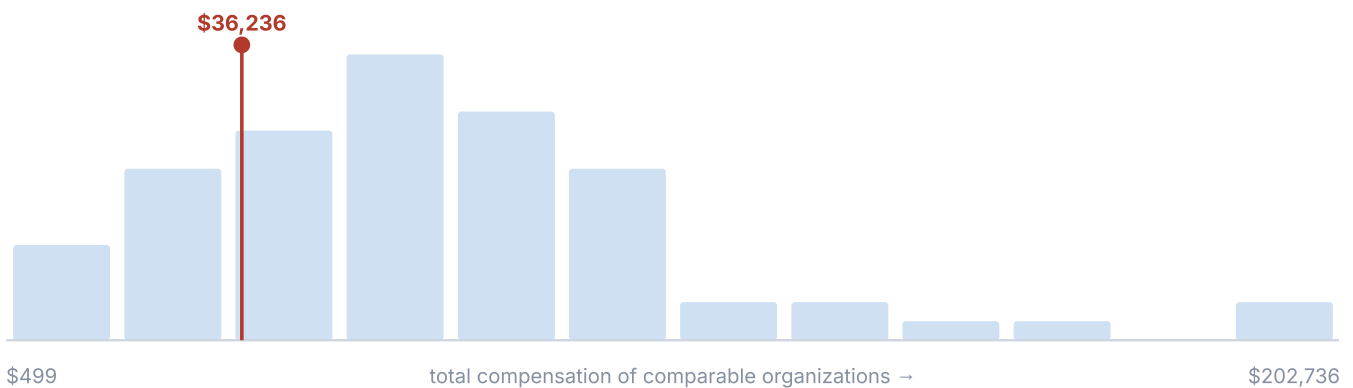
Benchmarked executive: Annie Higgins — reported title "DIRECTOR", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (J22).
BUDGET	Total revenue between \$210,867 and \$472,090 — 0.67x to 1.50x the subject's \$314,727 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (J22), nationwide + budget 0.67–1.5x revenue.

69 organizations qualified on sector, size, and geography → **69** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$20,405	\$42,497	\$63,183	\$83,754	\$104,066	\$36,236
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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 NC 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
Flourish Of Cullman Inc	AL	\$315,179	Executive Di	\$44,642	\$48,055	2023
Justice Jobs Of Maryland Inc	MD	\$316,033	Executive Director	\$62,977	\$56,982	2024
Bbl Ministries Inc	CA	\$316,128	President	\$128,808	\$107,645	2024
Be Well Cafe	MO	\$312,101	President	\$65,000	\$66,629	2024
Roofers Local 44 Joint Apprenticeship Fund	OH	\$318,648	Administrator	\$71,270	\$73,056	2024
Menzfit	PA	\$320,437	60executive Director	\$28,000	\$27,822	2023
Qualitative Solutions	CA	\$303,988	President & Ceo	\$169,343	\$141,520	2024
Sheet Metal Workers' Local 15 Apprentice	FL	\$326,390	Former Chairman	\$43,283	\$38,337	2025
Tech Exposure & Access	CA	\$326,971	President	\$62,374	\$52,126	2024
Midlands Mechanical Apprentice Coal	SC	\$332,386	President	\$14,400	\$14,539	2024
Spotted Eagle Inc	WI	\$295,806	Executive Dir.	\$66,221	\$66,932	2024
Training Grounds Inc	DC	\$335,337	Executive Dir.	\$95,306	\$83,332	2023
Second Chance Center Of Hope	OH	\$335,700	Director	\$43,900	\$45,000	2024
Neurodiversity Works	CO	\$292,414	Executive Director	\$108,973	\$101,128	2024
Laborers Agc Apprenticeship Training &	WA	\$337,413	Training Director	\$77,707	\$67,332	2024
Western Pennsylvania Apprenticeship	PA	\$340,147	Director	\$73,232	\$70,678	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Automotive Mentoring Group Inc	IL	\$340,495	President	\$91,987	\$90,108	2023
Tech Frederick Inc	MD	\$341,979	Executive Director	\$114,025	\$103,171	2024
Oakwood Arts Inc	VA	\$342,805	Executive Director	\$54,550	\$50,975	2024
Local 470 Apprenticeship Fund	SC	\$346,177	Training Director/trustee	\$61,473	\$62,067	2024
Youths Unleashed Corp	FL	\$347,605	Vice President	\$45,000	\$40,913	2024
Sheet Metal Contracting Industry	PA	\$348,144	Trustee	\$76,513	\$73,845	2024
Alexandria Pipe Trades Joint	LA	\$280,822	Business Manager	\$13,200	\$14,067	2024
Bricklayers Local 1 Md Va & Dc	MD	\$351,202	Vice Chairman	\$39,290	\$35,550	2024
Montana Operating Engineers &	MT	\$273,249	Director	\$58,094	\$60,606	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC 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 NC 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 69 organizations. Compensation range \$499–\$202,736; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$314,727); for reference, expenses \$240,828 and assets \$972,738.

ROLE MATCH Annie Higgins, reported title "*DIRECTOR*", 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 10 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 3 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	22 nd
Total compensation (D + F), as reported (no adjustments)	20 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	17 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 (Annie Higgins) 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 69 similarly situated organizations (Same NTEE sector (J22), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$36,236 is reasonable (approximately the 22nd 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.