

Chattanooga Audubon Society

Executive Director / CEO

EIN 626047636

TN · NTEE C300

FY ending 2024-12-31

June 10, 2026

This analysis benchmarks the total compensation of **James Stewart, Executive Director / CEO** (\$53,385) 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 **29th** percentile of comparable organizations within the typical range

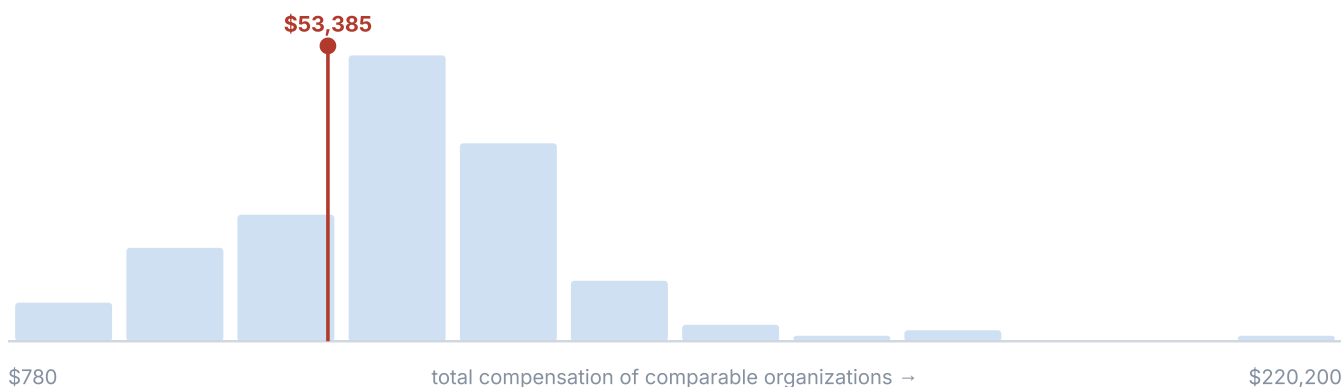
Benchmarked executive: James Stewart — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (C300).
BUDGET	Total revenue between \$275,694 and \$617,227 — 0.67x to 1.50x the subject's \$411,485 (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



\$26,769	\$48,769	\$66,288	\$82,040	\$102,057	\$53,385
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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 TN 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
Fox Haven Center Inc	MD	\$410,766	Director Of Operations And	\$67,332	\$59,887	2024
Yellow Dog Community And Conservation	MT	\$409,274	Executive Dir	\$80,315	\$82,363	2024
North Dakota Private Grazing Lands	ND	\$414,512	Past Chairma	\$22,112	\$23,767	2023
Fungi Foundation Inc	NY	\$407,817	Chief Executive Director	\$58,336	\$50,149	2024
Upper Peninsula Rc & D	MI	\$416,725	Executive Di	\$8,293	\$8,143	2024
Friends Of Illinois Nature Preserves	IL	\$405,851	Executive Director	\$70,000	\$65,470	2024
Clean River Project Inc	MA	\$418,111	President	\$57,300	\$50,432	2023
Whiteswan Environmental We	WA	\$418,324	Executive Director	\$92,322	\$78,635	2024
Grand Canyon River Guides Inc	AZ	\$418,618	Executive Director	\$63,954	\$57,005	2025
Partnership For The National Trails	DC	\$418,939	Executive Director	\$105,380	\$87,975	2024
Wachiska Audubon Society Inc	NE	\$421,211	Executive Di	\$70,404	\$72,039	2024
Public Land Solutions	UT	\$422,713	Managing Dir	\$105,744	\$102,961	2024
Change Is Simple Inc	MA	\$399,789	Executive Director	\$75,368	\$66,335	2023
Baduwa't Watershed Council	CA	\$426,600	Board President	\$55,370	\$44,314	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Friends Of Baxter State Park	ME	\$396,313	Executive Director	\$92,805	\$88,408	2024
Southern Maryland Rc&d Board Inc	MD	\$395,050	Executive Di	\$44,034	\$40,322	2023
Mclean Game Refuge Inc	CT	\$428,079	President	\$49,166	\$43,856	2024
Putnam Land Conservancy Inc	FL	\$394,090	Ceo & Conservation Director	\$64,167	\$57,347	2024
Maui Ocean Center Marine Institute	HI	\$393,546	Executive Di	\$67,676	\$57,643	2024
Forests Forever Inc	CA	\$431,470	Ex Dir. & Secre	\$79,070	\$64,955	2024
Gunpowder Riverkeeper Inc	MD	\$431,484	Executive Director	\$65,721	\$58,454	2024
Community Cloud Forest Conservation	MN	\$390,975	Co-chair	\$36,241	\$34,068	2024
Mt Mountain Mamas	MT	\$389,821	Executive Dir.	\$80,000	\$82,040	2024
Coral Bay Community Council	VI	\$434,239	Executive Director	\$83,628	\$83,628	2024
Carbon Underground	CA	\$435,291	Director, Strategic Partnerships	\$59,547	\$52,427	2022

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TN 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 TN 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 \$780–\$220,200; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$411,485); for reference, expenses \$298,979 and assets \$1,001,233.
ROLE MATCH	James Stewart, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	5 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	29 th
Total compensation (D + F), as reported (no adjustments)	24 th
Reportable pay only (column D), adjusted	31 st
All sources (D + E + F), adjusted	25 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 (James Stewart) 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 10, 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 \$53,385 is reasonable (approximately the 29th 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 10, 2026.