

Arts Gowanus Inc

Executive Director / CEO

EIN 753192120

NY · NTEE A25

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Johnny Thornton, Executive Director / CEO** (\$109,928) against **every comparable organization** that fit the selection criteria — **148** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **97th** percentile of comparable organizations above the 90th percentile — board review recommended

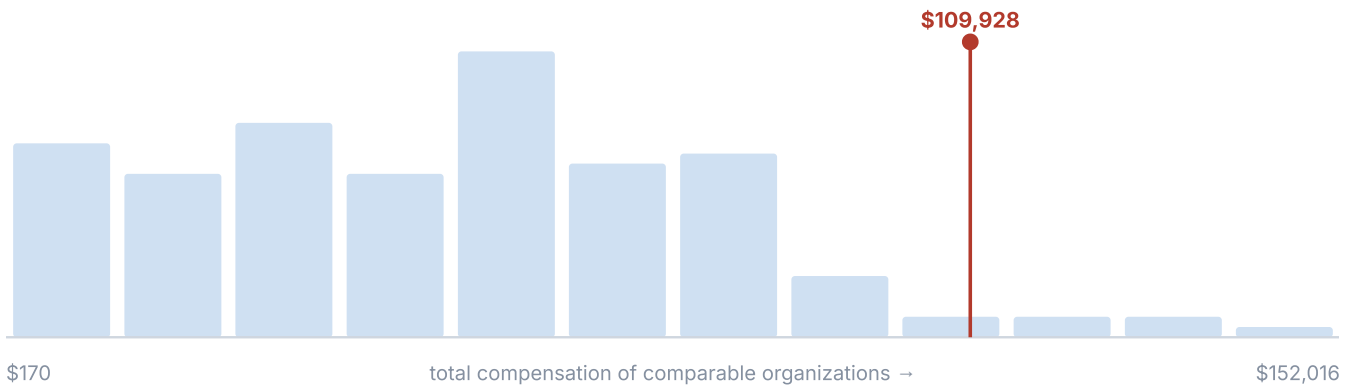
Benchmarked executive: Johnny Thornton — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A25).
BUDGET	Total revenue between \$185,395 and \$415,063 — 0.67x to 1.50x the subject's \$276,709 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A25), nationwide + budget 0.67–1.5x revenue.

148 organizations qualified on sector, size, and geography → **148** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,098	\$27,749	\$51,747	\$70,809	\$86,086	\$109,928
---------	----------	----------	----------	----------	------------------



■ 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
Allegheny Riverstone Center For The	PA	\$279,022	Executive Director	\$30,000	\$33,108	2024
Junior High Incorporated	CA	\$281,645	Executive Director	\$32,000	\$30,579	2024
Bas Fisher Invitational	FL	\$271,264	Director & P	\$50,000	\$51,981	2024
Aya Art Co	CA	\$270,714	Officer	\$275	\$270	2023
Creative Arts For Kids Inc	MA	\$270,140	Executive Di	\$57,505	\$55,712	2025
West Texas Conservatory	TX	\$283,329	President	\$46,928	\$53,483	2023
Center For Visual Artists Greensboro Inc	NC	\$269,043	Director Of Operations	\$35,750	\$40,879	2024
Lancaster Creative Factory	PA	\$284,765	Executive Director	\$25,000	\$28,404	2023
Advocacy For The Visual Arts Inc	WY	\$268,504	Executive Di	\$58,000	\$70,761	2023
Center For Architecture And Design	CA	\$285,759	Executive Director	\$11,142	\$10,962	2023
Chris Babcock Art Prep	CA	\$267,281	President	\$64,835	\$61,956	2024
San Francisco Writers Conference	CA	\$286,328	President	\$18,000	\$17,201	2024
Mountain Time Arts	MT	\$266,610	Executive Dir.	\$86,068	\$105,703	2023
Northville Art House Inc	MI	\$287,460	Executive Di	\$70,000	\$79,958	2024
Professional Artistic Research Projects	OH	\$265,853	Executive Director	\$42,000	\$49,229	2024
Manship Artist Residence And Studios Inc	MA	\$287,794	President	\$38,000	\$38,905	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Academy Of Music Outreach	CA	\$265,455	Executive Director	\$84,000	\$82,641	2023
Southwest Music Education Association	CA	\$262,512	President	\$6,000	\$5,585	2025
Hunakai Studio Of Fine Arts Inc	MA	\$261,687	President	\$64,649	\$66,190	2023
Union Hall	CO	\$292,190	Executive Di	\$52,832	\$56,062	2024
Northeast Iowa School Of Music	IA	\$292,244	Board Member	\$144	\$170	2025
Utah Youth Symphony Orchestra Assoc	UT	\$260,676	Board Chair	\$3,290	\$3,836	2023
Greenwich Art Society Inc	CT	\$260,507	President, Managing Direct	\$56,260	\$58,376	2024
Photography Without Borders Inc	PA	\$260,386	Executive Di	\$83,559	\$94,939	2023
Little Eagle Arts Foundation	WI	\$293,631	Executive Director	\$32,280	\$37,307	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 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 148 organizations. Compensation range \$170–\$152,016; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$276,709); for reference, expenses \$254,138 and assets \$316,212.

ROLE MATCH Johnny Thornton, reported title *"Executive Director"*, 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	97 th
Total compensation (D + F), as reported (no adjustments)	98 th
Reportable pay only (column D), adjusted	97 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 (Johnny Thornton) 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 148 similarly situated organizations (Same NTEE sector (A25), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$109,928 is reasonable (approximately the 97th 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.