

Chester Agricultural Center Inc

Executive Director / CEO

EIN 832899262

NY · NTEE K99

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Sara Katz, Executive Director / CEO** (\$110,000) against **every comparable organization** that fit the selection criteria — **34** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **94th** percentile of comparable organizations above the 90th percentile — board review recommended

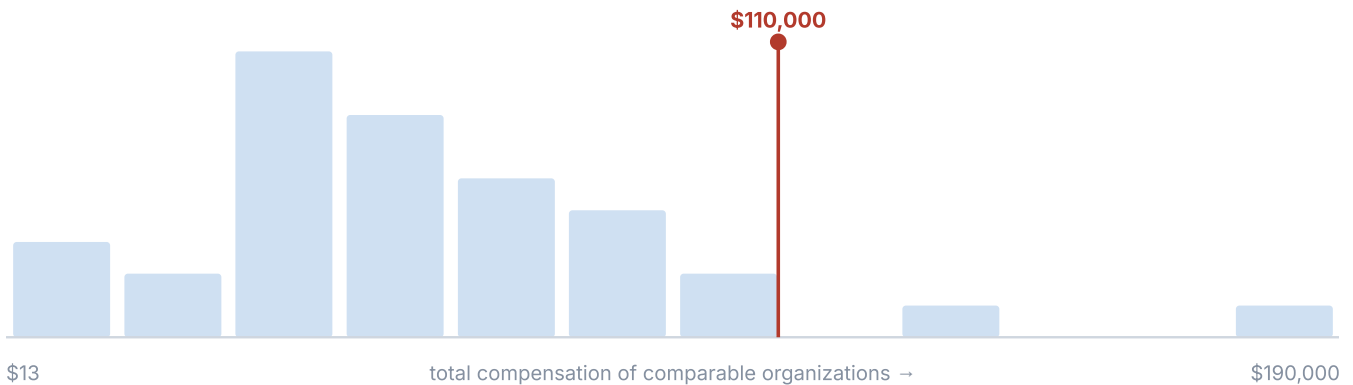
Benchmarked executive: Sara Katz — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (K99).
BUDGET	Total revenue between \$186,165 and \$416,788 — 0.67x to 1.50x the subject's \$277,859 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (K99), nationwide + budget 0.67–1.5x revenue.

34 organizations qualified on sector, size, and geography → **34** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$19,738	\$39,011	\$55,384	\$75,738	\$94,133	\$110,000
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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
Natural Soybean And Grain Alliance Inc	AR	\$277,315	Director	\$112,400	\$139,818	2024
Raleigh City Farm Inc	NC	\$282,282	Executive Director	\$53,248	\$60,887	2024
Hollywood Farmers Market Inc	OR	\$273,190	Interim Market Director	\$37,583	\$39,765	2023
Hillsdale Farmers Market Inc	OR	\$267,831	Manager	\$44,925	\$46,169	2024
Ventura County Farm To School	CA	\$266,589	Executive Di	\$102,000	\$97,471	2024
Chattanooga Food Center	TN	\$266,455	Executive Director	\$51,000	\$61,077	2023
Northern Plains Sustainable Agriculture Society	SD	\$260,683	Executive Director	\$85,421	\$104,328	2024
Mckeesport Meals On Wheels Inc	PA	\$295,500	Coordinator	\$26,000	\$28,693	2024
Mustard Seed - A Community Cafe	TX	\$252,621	Executive Director	\$48,000	\$53,136	2024
Incubator Kitchen Collective	KY	\$307,620	Executive Di	\$54,546	\$64,852	2024
Around The Bend Farms Inc	OR	\$244,619	Director	\$8,700	\$8,941	2024
Del Paso Heights Growers Alliance	CA	\$244,027	Secretary	\$8,429	\$8,055	2024
Fox Valley Food For Health Inc	IL	\$317,807	Executive Di	\$43,846	\$49,112	2023
Marys Kitchen	CA	\$233,459	Chairperson	\$68,000	\$66,900	2023
Michigan Ag Council Inc	MI	\$232,961	Excutive Director	\$29,311	\$33,481	2024
Community Food Initiatives	OH	\$323,073	Past Director	\$29,162	\$34,181	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Garfield Community Farm Inc	PA	\$226,257	Executive Director	\$52,573	\$58,019	2024
Grow Jackson	MI	\$332,851	Executive Director	\$67,388	\$76,974	2024
Kcgcusa Inc	NY	\$215,486	Member	\$15,900	\$15,900	2024
The Souper Bowl Of Caring Inc	TX	\$213,452	Executive Di	\$78,000	\$86,346	2024
Our New Way Garden Inc	NY	\$351,174	President	\$40,000	\$40,000	2024
Louisville Grows Incorporated	KY	\$201,786	Former Executive Director	\$57,743	\$68,654	2024
Fertile Groundworks	CA	\$199,551	Executive Director	\$49,176	\$46,992	2024
Outpost Agriculture Inc	OR	\$357,990	President	\$13	\$13	2023
Arkansas Association Of	AR	\$195,930	Program Admin	\$36,000	\$46,104	2023

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	34 organizations. Compensation range \$13–\$190,000; filing years 2023–2024.
SIZE BASIS	Matched on total revenue (\$277,859); for reference, expenses \$721,103 and assets \$3,497,544. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Sara Katz, reported title <i>"EXECUTIVE DIRECTOR"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.
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	94 th
Total compensation (D + F), as reported (no adjustments)	94 th
Reportable pay only (column D), adjusted	94 th
All sources (D + E + F), adjusted	94 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 (Sara Katz) 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 34 similarly situated organizations (Same NTEE sector (K99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$110,000 is reasonable (approximately the 94th 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.