

Crested Butte Wildflower Festival Inc

Executive Director / CEO

EIN 841356220
 CO · NTEE N520
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Michelle Bivens, Executive Director / CEO** (\$52,000) against **every comparable organization** that fit the selection criteria — **25** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **84th** percentile of comparable organizations within the typical range

Benchmarked executive: Michelle Bivens — 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 (N520).

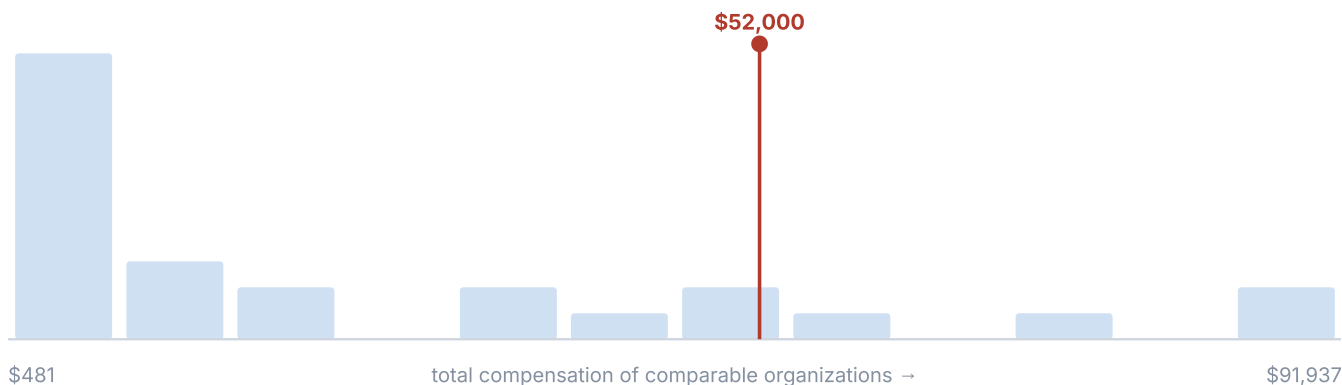
BUDGET Total revenue between \$166,434 and \$372,613 — 0.67x to 1.50x the subject's \$248,409 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (N52), nationwide + budget 0.67–1.5x revenue.

25 organizations qualified on sector, size, and geography

→ **25** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$3,528	\$5,324	\$9,508	\$41,135	\$68,651	\$52,000
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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 CO 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
Chenango County Agricultural Society	NY	\$249,493	Groundskeeper	\$9,835	\$9,003	2024
Louisville Third Century Inc	KY	\$246,737	President	\$82,054	\$91,937	2023
Central Panhandle Fair In Bay County	FL	\$244,639	Director	\$18,400	\$17,509	2024
Pembina County Annual Fair And Exhibition Association	ND	\$254,368	Treasurer	\$4,235	\$4,847	2023
Westchester Science And	NY	\$240,124	President	\$5,000	\$4,712	2023
Chippewa County Fair Association	MN	\$236,753	Director	\$6,155	\$6,160	2024
The New Wayne County Agricultural Fair	IL	\$264,752	Sec/treas	\$4,710	\$4,691	2024
Union County Fair Association	AR	\$265,861	President	\$4,770	\$5,431	2024
Michigan Festivals And Events	MI	\$226,665	Ceo	\$54,615	\$57,103	2024
Ozaukee County Fair	WI	\$282,997	President	\$975	\$1,031	2024
Delta Agribusiness	TN	\$205,388	Director	\$28,955	\$31,741	2023
Pridefest	WA	\$294,584	Executive Director	\$54,375	\$49,313	2024
Uil Region Xv Music Executive Committee	TX	\$296,921	Executive Sec.	\$40,596	\$41,135	2024
Monona County Fair Association	IA	\$302,820	Secretary	\$4,800	\$5,324	2024
Festivals Of Cedarburg Inc	WI	\$303,185	Executive Director	\$45,661	\$49,732	2023
Goodview Activity Group	MN	\$190,055	Gambling Manager	\$34,680	\$34,712	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Renville County Agricultural Society	MN	\$180,329	Secretary	\$2,750	\$2,752	2024
South Carolina Festival Of Flowers	SC	\$175,757	President An	\$83,654	\$91,014	2023
Native Foods Education Organiz	OH	\$323,232	Chairperson	\$15,250	\$16,845	2023
Nolan County Livestock Association	TX	\$331,830	Executive Dir.	\$9,600	\$9,728	2024
Harinam Festivals Inc	NC	\$340,348	Treasurer	\$7,200	\$7,535	2024
Waseca County Agricultural Society	MN	\$344,150	Sec/treasurer	\$9,500	\$9,508	2024
Shelby County Fair Association Inc	IN	\$347,163	President	\$450	\$481	2024
Culinaria	TX	\$355,678	Ceo	\$75,350	\$76,350	2024
South Central Fair Association Inc	VA	\$366,472	Secretary/manager	\$7,560	\$7,394	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CO 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 CO 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 25 organizations. Compensation range \$481–\$91,937; filing years 2023–2024.

SIZE BASIS Matched on total revenue (\$248,409); for reference, expenses \$222,161 and assets \$156,692.

ROLE MATCH Michelle Bivens, reported title "*EXECUTIVE DIRECTOR*", benchmarked as Executive Director / CEO. The title maps directly to this role.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	84 th
Total compensation (D + F), as reported (no adjustments)	80 th
Reportable pay only (column D), adjusted	84 th
All sources (D + E + F), adjusted	84 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 (Michelle Bivens) 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 25 similarly situated organizations (Same NTEE sector (N52), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$52,000 is reasonable (approximately the 84th 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.