

Community Gardens Of Tucson Inc

Executive Director / CEO

EIN 860981116

AZ · NTEE K20

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Brittany Guerrero, Executive Director / CEO** (\$51,260) against **every comparable organization** that fit the selection criteria — **68** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **53rd** percentile of comparable organizations within the typical range

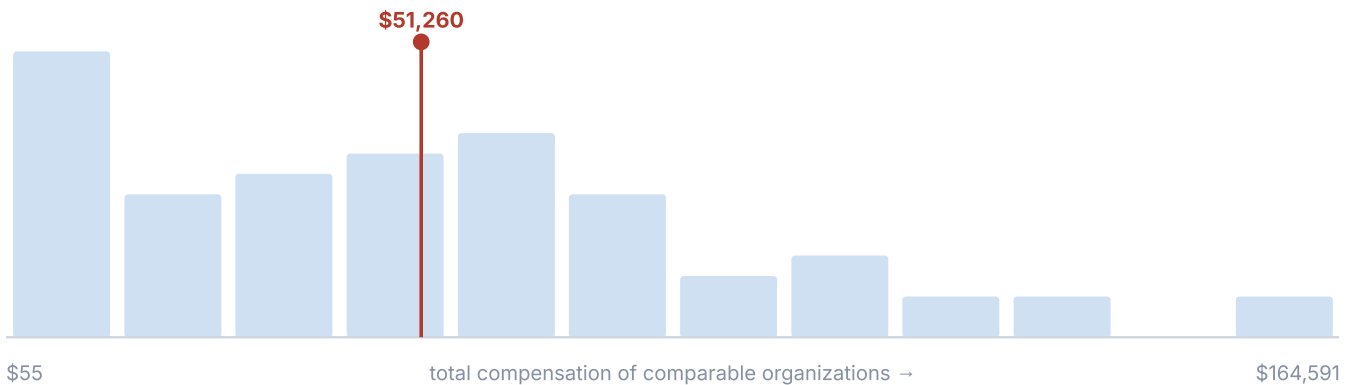
Benchmarked executive: Brittany Guerrero — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (K20).
BUDGET	Total revenue between \$197,249 and \$441,603 — 0.67x to 1.50x the subject's \$294,402 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (K20), nationwide + budget 0.67–1.5x revenue.

68 organizations qualified on sector, size, and geography → **68** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,670	\$19,523	\$47,615	\$75,797	\$106,299	\$51,260
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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 AZ 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
Ohio County & Independent Agricultural Societies	OH	\$292,228	President	\$50	\$55	2024
Zellwood Water Users Inc	FL	\$297,502	Secretary	\$60,531	\$59,127	2024
Waco Downtown Farmers Market	TX	\$299,065	Market Manager	\$49,920	\$51,923	2024
Green Acres Urban Farm And Research Project	MO	\$299,513	Ceo	\$38,871	\$42,809	2024
Pineville Water Association	MS	\$288,362	President	\$1,750	\$2,027	2024
Low Input Viticulture & Enology Inc	OR	\$300,988	Executive Director	\$114,872	\$110,922	2024
Thimbleberry Collaborative Farm	OR	\$277,743	Exec Dir	\$49,433	\$49,143	2023
Old Marbach School Water Supply	TX	\$273,088	Key Employee	\$28,969	\$30,131	2024
Nicollet County Agricultural Society	MN	\$267,949	Exec Secretary	\$1,375	\$1,413	2024
Pennsylvania Dairy Princess & Promotion	PA	\$323,738	Program Director	\$41,800	\$43,343	2024
North Carolina Watermelon	NC	\$264,826	Exec Directo	\$25,060	\$26,924	2024
Mid-atlantic 4r Nutrient	MD	\$324,452	Treasurer	\$67,770	\$65,880	2024
Michigan Seed Potato Association	MI	\$261,692	Executive Di	\$58,923	\$65,106	2023
Agriinstitute Inc	IN	\$261,554	Executive Director	\$96,400	\$108,827	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
South Dakota Agricultural Foundation Inc	SD	\$259,602	Executive Director	\$102,560	\$121,170	2023
Hilltop Urban Farm	PA	\$329,772	Executive Dir.	\$85,311	\$91,074	2023
Arizona Junior Rodeo Association Inc	AZ	\$257,254	Secretary Since 9-2023	\$3,143	\$3,143	2024
Turfgrass Producers Of Florida Inc	FL	\$331,838	Executive Director	\$77,367	\$75,573	2024
Osamequin Farm Inc	MA	\$255,720	Foundation Mgr.	\$62,746	\$58,629	2024
Juneberry Ridge Educational Foundation	NC	\$335,998	Education Dir.	\$76,306	\$81,982	2024
E & L Development Foundation Inc	MS	\$250,687	Program Dire	\$49,500	\$57,325	2024
Africulture	VA	\$249,576	Executive Director	\$13,575	\$13,629	2024
American Iris Society	CA	\$249,334	Registrar	\$14,400	\$12,929	2024
Artisan Cheese Festival	CA	\$245,957	Executive Director	\$42,000	\$37,710	2024
Giving Gardens Of Indiana Inc	IN	\$245,726	Executive Di	\$31,800	\$34,870	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AZ 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 AZ 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 **68** organizations. Compensation range \$55–\$164,591; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$294,402); for reference, expenses \$197,130 and assets \$196,215.
ROLE MATCH	Brittany Guerrero, reported title " <i>Executive Dir.</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer 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	53 rd
Total compensation (D + F), as reported (no adjustments)	56 th
Reportable pay only (column D), adjusted	54 th
All sources (D + E + F), adjusted	51 st

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 (Brittany Guerrero) 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 68 similarly situated organizations (Same NTEE sector (K20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$51,260 is reasonable (approximately the 53rd 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.