

The Village Agricultural Cooperative

Executive Director / CEO

June 10, 2026

This analysis benchmarks the total compensation of **Amanda Nigon-crowley, Executive Director / CEO** (\$60,385) against **every comparable organization** that fit the selection criteria — **47** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **77th** percentile of comparable organizations within the typical range

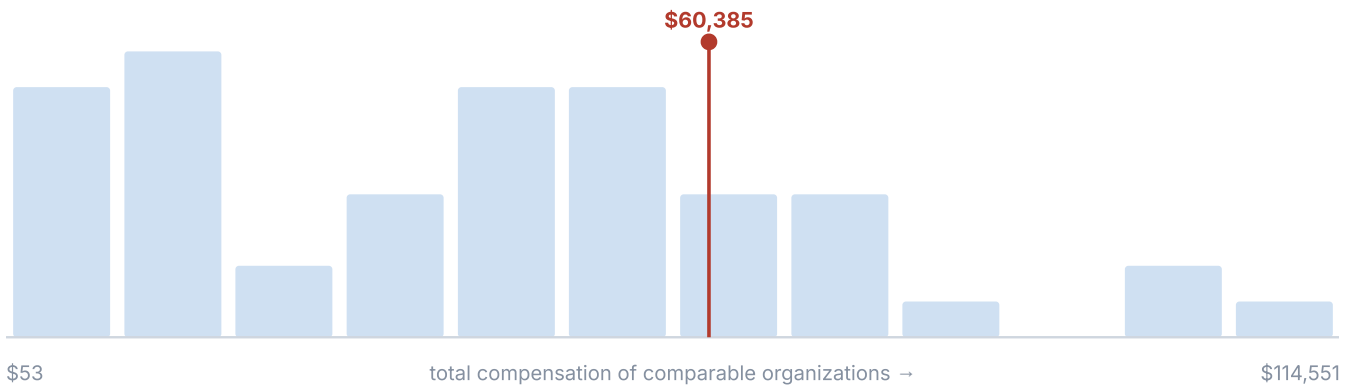
Benchmarked executive: Amanda Nigon-crowley — reported title "CEO", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (K20).
BUDGET	Total revenue between \$146,767 and \$328,584 — 0.67x to 1.50x the subject's \$219,056 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (K20), nationwide + budget 0.67–1.5x revenue.

47 organizations qualified on sector, size, and geography → **47** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$3,391	\$16,469	\$40,976	\$57,566	\$74,417	\$60,385
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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 MN 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
Iglesias Gardens Co	PA	\$218,244	Board Member	\$5,950	\$5,832	2024
Lee County Fair Association	IL	\$217,716	Secretary	\$3,900	\$3,671	2025
Project Alianza Inc	MA	\$220,721	Executive Director	\$88,400	\$78,087	2024
Lewis Educational Agricultural Farm	CT	\$217,126	Executive Director	\$17,900	\$16,985	2023
Gathering Ground Inc	WI	\$222,314	Board Member	\$16,000	\$16,426	2024
Foothills Farmers Market	NC	\$222,743	Market Manag	\$37,760	\$38,353	2024
Kindness Farm	OR	\$213,995	President	\$38,961	\$36,617	2023
Georgia Minority Outreach	GA	\$211,029	Program Mana	\$49,820	\$50,696	2023
Proctor Farmers Market	WA	\$227,086	Market Manager	\$68,948	\$60,680	2024
Paicines Ranch Learning Center	CA	\$228,466	Director/board	\$82,725	\$72,293	2023
Save Family Farming	WA	\$229,935	Executive Director (Starting May 2024)	\$86,548	\$76,169	2024
Honore Farm And Mill	CA	\$203,746	Executive Director	\$49,087	\$42,897	2023
Oregon Ag Fest Inc	OR	\$234,516	Executive Di	\$48,000	\$45,112	2023
Western Growers Foundation	CA	\$196,357	President And Ceo	\$51,830	\$45,294	2023
Farm & Community Collaborative Inc	MA	\$243,008	Director	\$20,833	\$18,946	2023
Malibu Agricultural Project's Cornucopia Farms	CA	\$245,656	President	\$69,785	\$59,235	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Giving Gardens Of Indiana Inc	IN	\$245,726	Executive Di	\$31,800	\$32,965	2024
Artisan Cheese Festival	CA	\$245,957	Executive Director	\$42,000	\$35,650	2024
Bionutrient Food Association Inc	MA	\$191,809	Executive Di	\$61,890	\$54,669	2024
American Iris Society	CA	\$249,334	Registrar	\$14,400	\$12,223	2024
Africulture	VA	\$249,576	Executive Director	\$13,575	\$12,885	2024
E & L Development Foundation Inc	MS	\$250,687	Program Dire	\$49,500	\$54,193	2024
Grower-shipper Association Foundation	CA	\$185,507	Executive Director	\$83,820	\$73,249	2023
Osamequin Farm Inc	MA	\$255,720	Foundation Mgr.	\$62,746	\$55,426	2024
Arizona Junior Rodeo Association Inc	AZ	\$257,254	Secretary Since 9-2023	\$3,143	\$2,971	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MN 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 MN 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	47 organizations. Compensation range \$53–\$114,551; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$219,056); for reference, expenses \$215,444 and assets \$61,628.
ROLE MATCH	Amanda Nigon-crowley, reported title "CEO", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	77 th
Total compensation (D + F), as reported (no adjustments)	70 th
Reportable pay only (column D), adjusted	79 th
All sources (D + E + F), adjusted	74 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 (Amanda Nigon-crowley) 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 47 similarly situated organizations (Same NTEE sector (K20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$60,385 is reasonable (approximately the 77th 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.