

Southwestern Section Imsa Inc

Executive Director / CEO

EIN 270093818
TX · NTEE M02
FY ending 2024-12-31
June 13, 2026

This analysis benchmarks the total compensation of **Mike Durgin Resigned May 2024, Executive Director / CEO** (\$4,300) against **every comparable organization** that fit the selection criteria — **330** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **23rd** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Mike Durgin Resigned May 2024 — reported title “PRESIDENT/DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (M02).
BUDGET	Total revenue between \$330,658 and \$740,280 — 0.67x to 1.50x the subject's \$493,520 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (M), nationwide + budget 0.67–1.5x revenue.

330 organizations qualified on sector, size, and geography → **330** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$1,315	\$4,569	\$19,126	\$64,724	\$99,802	\$4,300
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10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 23RD
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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 TX 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
Jeb Stuart Rescue Squad Incorporated	VA	\$493,464	Secretary	\$290	\$289	2023
Burnet Volunteer Fire Department	TX	\$492,405	Fire Chief	\$50,000	\$50,000	2024
Holly Grove Fire Department Inc	NC	\$495,181	Vice President	\$36,210	\$36,439	2025
Blossburg Volunteer Fire Department	PA	\$491,559	Treasurer	\$2,625	\$2,695	2023
Project Give Back To Community	VA	\$491,529	President	\$86,397	\$85,857	2023
Heart Of Texas Regional Advisory Council	TX	\$490,769	Executive Director	\$88,697	\$88,697	2024
Nseaswim	NC	\$490,765	Head Coach	\$65,142	\$67,288	2024
Crashcourse Village Inc	OH	\$496,878	Treasurer/secretary	\$27,733	\$28,607	2025
Haverford Township Volunteer	PA	\$488,912	Treasurer	\$4,000	\$3,988	2024
Belmont Hills Fire Company	PA	\$498,280	Financial Se	\$4,500	\$4,486	2024
Volunteer And Exempt Firemens Benevolent	NY	\$498,841	President	\$599	\$541	2024
Teachers Unify To End Gun Violence	CT	\$500,365	Executive Dir.	\$48,462	\$44,254	2025
Behind The Scenes Foundation	CT	\$485,902	Executive Di	\$130,197	\$122,036	2024
Molecular Biology Consortium	IL	\$501,234	Beamline Director	\$283,070	\$278,204	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Central United States Earthquake	TN	\$485,331	Executive Director	\$66,341	\$71,771	2023
Grosse Pointe Public Safety	MI	\$502,022	Executive Di	\$41,059	\$42,367	2024
Glenn Dale Fire Association Inc	MD	\$484,409	Treasurer	\$22,830	\$21,337	2024
Elk River Fire Department Relief	MN	\$483,667	President (Thru 12/01/2024)	\$416	\$411	2024
Beasley Community Volunteer Fire	TX	\$482,667	Assist Fire Chief	\$17,550	\$17,550	2024
Falkland Rescue Squad	NC	\$482,491	Captain	\$81,191	\$83,866	2024
Central Fire Department Of Davidson County Inc	NC	\$505,044	Secretary	\$2,003	\$2,015	2025
Thomas Jefferson Emergency	VA	\$505,148	Executive Director	\$99,856	\$93,901	2025
Brightside Foundation Inc	KY	\$481,773	Ceo - Non Voting	\$36,333	\$40,175	2023
Lafayette Community Fire Protection	MN	\$480,602	Treasurer	\$600	\$578	2025
Springboro Volunteer Fire	PA	\$506,579	President	\$3,840	\$3,828	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX 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 TX 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 **330** organizations. Compensation range \$137–\$304,762; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$493,520); for reference, expenses \$460,244 and assets \$120,848.
ROLE MATCH	Mike Durgin Resigned May 2024, reported title "PRESIDENT/DI", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	13 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	12 peers fall outside 1.5x 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	23 rd
Total compensation (D + F), as reported (no adjustments)	23 rd
Reportable pay only (column D), adjusted	26 th
All sources (D + E + F), adjusted	22 nd

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 (Mike Durgin Resigned May 2024) 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 13, 2026, comparing compensation against 330 similarly situated organizations (Same NTEE major group (M), nationwide + budget 0.67–1.5x revenue).
3. The authorized body determined that total compensation of \$4,300 is reasonable (approximately the 23rd 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 13, 2026.