

Florida Federation Of Colorguards

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Michael Higbe, Executive Director / CEO** (\$22,590) against **every comparable organization** that fit the selection criteria — **39** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **36th** percentile of comparable organizations within the typical range

Benchmarked executive: Michael Higbe — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (A11).

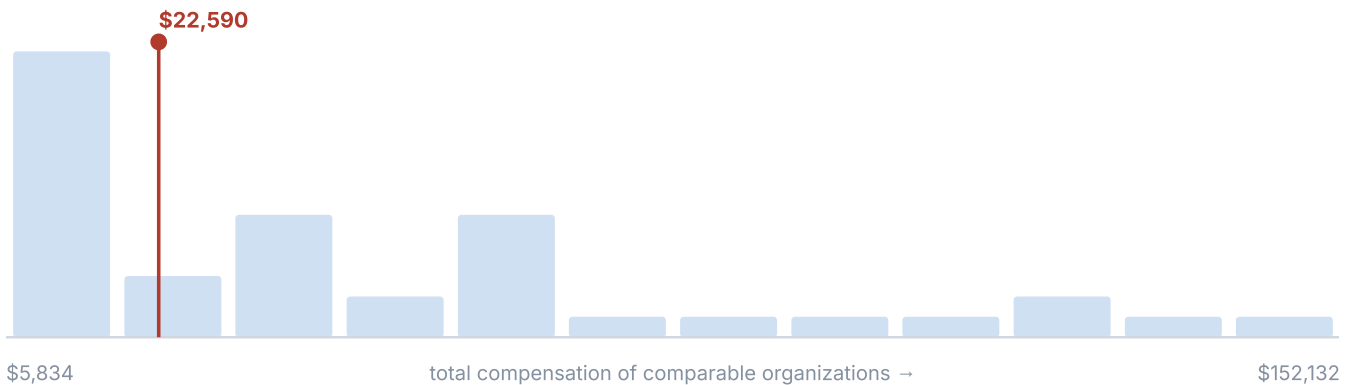
BUDGET Total revenue between \$229,409 and \$513,603 — 0.67x to 1.50x the subject's \$342,402 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (A11), nationwide + budget 0.67–1.5x revenue.

39 organizations qualified on sector, size, and geography

→ **39** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,598	\$14,339	\$35,523	\$64,988	\$108,219	\$22,590
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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 FL 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
Act Market Street	CA	\$348,689	Executive Director/president	\$17,368	\$16,871	2023
Armory Theater Fund	OR	\$355,915	Pcs Director Of Finance	\$8,871	\$9,268	2023
Wisconsin Broadcasters Association	WI	\$328,474	President And Ceo	\$21,960	\$25,059	2024
Houston Boychoir Inc	TX	\$366,020	Executive Dir.	\$10,000	\$10,930	2024
Klcs Education Foundation	CA	\$366,307	President	\$71,223	\$69,184	2023
American Indian Cultural Center Management	OK	\$317,982	Ceo	\$11,054	\$13,693	2023
Ives Torres Foundation	CA	\$312,816	Director	\$67,826	\$63,994	2024
Naz Real Estate Holding Company	MN	\$378,002	President & Ceo	\$33,773	\$35,523	2025
San Bernardino County Museum Association	CA	\$299,234	Executive Director	\$142,923	\$134,849	2024
Artsquest Foundation	PA	\$292,257	Executive Director	\$135,613	\$152,132	2023
Aspen Santa Fe Ballet Endowment Inc	CO	\$287,124	Executive Director	\$6,890	\$7,218	2024
The Columbia Memorial Space Science Lear	CA	\$284,088	President & Executive Dire	\$81,528	\$79,194	2023
Saginaw Valley Naval Ship Museum	MI	\$282,281	Secretary	\$26,180	\$29,526	2024
Capitol Theatre Center Foundation	PA	\$403,559	Executive Di	\$47,796	\$52,080	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Gates Chili Color Guard Parents Inc	NY	\$404,683	Executive Director	\$12,366	\$12,570	2023
Oxnard Downtowners Foundation Inc	CA	\$268,741	Chairman	\$32,160	\$30,343	2024
Port Columbus Civil War Naval Center Inc	GA	\$418,117	Executive Director	\$56,200	\$61,744	2024
Athletes In Rochester Incorporated	NY	\$264,832	President	\$64,911	\$65,982	2023
Cccd Foundation	NC	\$421,264	Executive Di	\$35,942	\$40,578	2024
Friends Of Wisconsin Singers Inc	WI	\$260,294	Member At Large	\$4,966	\$5,834	2023
Cmw Support Corporation	RI	\$424,726	Founder & Artistic Director	\$25,947	\$27,186	2024
National Hispanic Cultural Center	NM	\$432,221	President An	\$104,920	\$126,944	2023
Majestic Theatre	NH	\$252,553	Treasurer	\$7,475	\$7,764	2023
John Kirkpatrick Fund For Historic	OK	\$438,882	President	\$36,220	\$44,865	2023
Ftc Qalicb Inc	MS	\$244,935	Director	\$10,528	\$12,812	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL cost of living and 2025 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 FL 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 39 organizations. Compensation range \$5,834–\$152,132; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$342,402); for reference, expenses \$284,683 and assets \$169,453.
ROLE MATCH	Michael Higbe, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	20 peers 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	36 th
Total compensation (D + F), as reported (no adjustments)	38 th
Reportable pay only (column D), adjusted	64 th
All sources (D + E + F), adjusted	13 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 (Michael Higbe) 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 39 similarly situated organizations (Same NTEE sector (A11), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$22,590 is reasonable (approximately the 36th 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.