

Higher Power Garage

Executive Director / CEO

EIN 850605889

MO · NTEE M42

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Teresa Potts, Executive Director / CEO** (\$8,493) against **every comparable organization** that fit the selection criteria — **339** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **42nd** percentile of comparable organizations within the typical range

Benchmarked executive: Teresa Potts — reported title “SECRETARY”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (M42).
BUDGET	Total revenue between \$275,514 and \$616,824 — 0.67x to 1.50x the subject's \$411,216 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (M), nationwide + budget 0.67–1.5x revenue.

339 organizations qualified on sector, size, and geography → **339** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$908	\$3,498	\$14,463	\$54,056	\$86,260	\$8,493
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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 MO 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
Fire Family Foundation	CA	\$411,372	Chariman	\$36,974	\$30,144	2024
North Mankato Firefighter's	MN	\$413,157	President	\$599	\$559	2024
Bike Utah	UT	\$414,065	Co Exec. Dir	\$85,373	\$82,497	2024
Tyler County Emergency Squad Unit 1	WV	\$407,095	President	\$677	\$713	2023
Louisiana Troopers Charities Inc	LA	\$407,070	Executive Director	\$13,798	\$14,345	2024
Grace's Place Inc	MO	\$416,555	Executive Di	\$81,341	\$83,744	2023
Pittsford Volunteer Fire	NY	\$416,878	Chief	\$2,065	\$1,762	2024
Shoemakersville Fire Company No 1	PA	\$416,935	President	\$15,062	\$14,181	2024
Homeland Preparedness Project	TX	\$405,069	Executive Director	\$79,310	\$74,904	2024
Merrick Volunteer Fire Department Inc	NY	\$417,894	Secretary	\$2,000	\$1,757	2023
Franklin Township Fire Dept Inc	NC	\$418,018	Treasurer	\$4,800	\$4,821	2023
Sarpy County Safety Program Corporation	NE	\$418,354	Treasurer	\$6,000	\$6,273	2023
Community911 Training Inc	MA	\$418,434	President & Treasurer	\$48,166	\$42,073	2023
Northeast First Aid Corps	PA	\$418,644	Administrator	\$76,455	\$71,985	2024
Leaksville Volunteer Fire Dept	NC	\$402,463	Secretary	\$40,636	\$40,813	2023
The Saint James Fire Department Incorporated	NY	\$420,150	Treasurer	\$13,277	\$11,327	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Valley Splash Aquatics Inc	CA	\$401,774	Ceo	\$108,843	\$88,737	2024
Moon Twp Volunteer Fire Co	PA	\$401,749	Treasurer	\$4,150	\$3,907	2024
Pulaski Tri County Fire Department	WI	\$421,774	Chief	\$17,726	\$17,995	2023
Rebuilding Hope Inc	GA	\$421,993	Executive Director	\$55,858	\$54,594	2023
Fraternal Order Of Police	IL	\$422,207	President	\$7,150	\$6,833	2023
Little River Fire Department Inc	NC	\$422,636	Vice President	\$5,369	\$5,393	2023
California Energy Alliance	CA	\$423,332	Executive Dir.	\$109,431	\$91,851	2023
Rebuild Bay County Inc Fka Bay County Long Term Disaster Recov	FL	\$398,977	Executive Director	\$118,000	\$107,752	2023
Community Center Of St Bernard	LA	\$397,956	Executive Dir.	\$62,500	\$66,897	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MO 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 MO 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	339 organizations. Compensation range \$7–\$287,831; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$411,216); for reference, expenses \$339,641 and assets \$208,147.
ROLE MATCH	Teresa Potts, reported title " <i>SECRETARY</i> ", benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.
RELATED-ORG PAY	16 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 11 peers 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	42 nd
Total compensation (D + F), as reported (no adjustments)	40 th
Reportable pay only (column D), adjusted	45 th
All sources (D + E + F), adjusted	41 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 (Teresa Potts) 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 339 similarly situated organizations (Same NTEE major group (M), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$8,493 is reasonable (approximately the 42nd 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.