

Thompson River Animal Care Shelter

Executive Director / CEO

EIN 205520480

MT · NTEE D20

FY ending 2024-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Delano Smith, Executive Director / CEO** (\$39,540) against **every comparable organization** that fit the selection criteria — **421** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **43rd** percentile of comparable organizations within the typical range

Benchmarked executive: Delano Smith — reported title “Manager”, 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 (D20).
BUDGET	Total revenue between \$302,980 and \$678,315 — 0.67x to 1.50x the subject's \$452,210 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (D20), nationwide + budget 0.67–1.5x revenue.

421 organizations qualified on sector, size, and geography → **421** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$11,343	\$23,957	\$42,913	\$58,954	\$75,909	\$39,540
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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 MT 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
Pet Central Helps	IL	\$452,430	President	\$53,000	\$55,954	2021
Little Guild Of St Francis	CT	\$452,636	Executive Director	\$110,000	\$95,680	2024
Bradys K9 Fund	OH	\$451,323	President	\$49,410	\$48,549	2024
Helping Hands Humane Society	KS	\$450,922	Trustee	\$9,523	\$9,826	2023
Alliance For Contraception In Cats & Dogs	MI	\$453,609	President	\$110,000	\$105,329	2024
Friends Of Metro Animal Services Inc	KY	\$453,895	Executive Director	\$42,294	\$42,154	2024
Merwin Memorial Free Clinic For	MA	\$450,427	Treasurer	\$36,868	\$30,735	2024
Hawk Ridge Bird Observatory Inc	MN	\$449,715	Executive Director	\$71,744	\$65,765	2024
Union County Humane Society	OH	\$455,085	Director	\$64,615	\$65,365	2023
Carver Scott County Humane Society	MN	\$455,164	Former Executive Director	\$83,244	\$76,307	2024
French Bulldog Rescue Network	MA	\$449,069	Treasurer	\$5,000	\$4,168	2024
North Country Spca Inc	NY	\$455,725	Executive Dir.	\$83,572	\$70,058	2024
Potters Angels Rescue Inc	VT	\$448,227	Executive Dir.	\$2,500	\$2,334	2024
Ric Obarrys Dolphin Project	FL	\$447,609	President	\$60,300	\$54,103	2023
Progressive Animal Welfare Society	WA	\$456,867	Executive Director	\$18,250	\$15,606	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Strength Of Shadow Dog Rescue Inc	CA	\$447,518	Ceo	\$10,803	\$8,654	2024
Peace 4 Animals	TX	\$447,109	President &	\$150,000	\$139,198	2024
Catio Cat Lounge Inc	TN	\$457,428	Secretary	\$6,133	\$5,981	2024
Handover Rover	AZ	\$446,799	Director	\$51,877	\$46,284	2024
Humane Animal Care Coalition Inc	FL	\$458,692	President	\$11,000	\$9,586	2024
Humane Society Of Moultrie And	GA	\$445,336	Director Of	\$41,916	\$39,098	2024
Barrio Dogs Inc	TX	\$445,165	President	\$64,668	\$60,011	2024
Cove Animal Rescue Corporation	NY	\$444,436	Executive Director	\$26,612	\$22,309	2024
The Pet Connection Incorporated	KS	\$443,913	President	\$12,000	\$12,027	2024
Bright Promises Foundation	IL	\$461,402	Executive Director	\$109,992	\$100,316	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MT 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 MT 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 421 organizations. Compensation range \$120–\$323,138; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$452,210); for reference, expenses \$376,694 and assets \$1,519,046.

ROLE MATCH	Delano Smith, reported title " <i>Manager</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	4 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	43 rd
Total compensation (D + F), as reported (no adjustments)	39 th
Reportable pay only (column D), adjusted	43 rd
All sources (D + E + F), adjusted	42 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 (Delano Smith) 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 421 similarly situated organizations (Same NTEE sector (D20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$39,540 is reasonable (approximately the 43rd 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.