

# Humane Society Of Noble County Inc

Executive Director / CEO

EIN 351632161

IN · NTEE D200

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Tracie Mullins, Executive Director / CEO** (\$46,918) against **every comparable organization** that fit the selection criteria — **409** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **60<sup>th</sup>** percentile of comparable organizations within the typical range

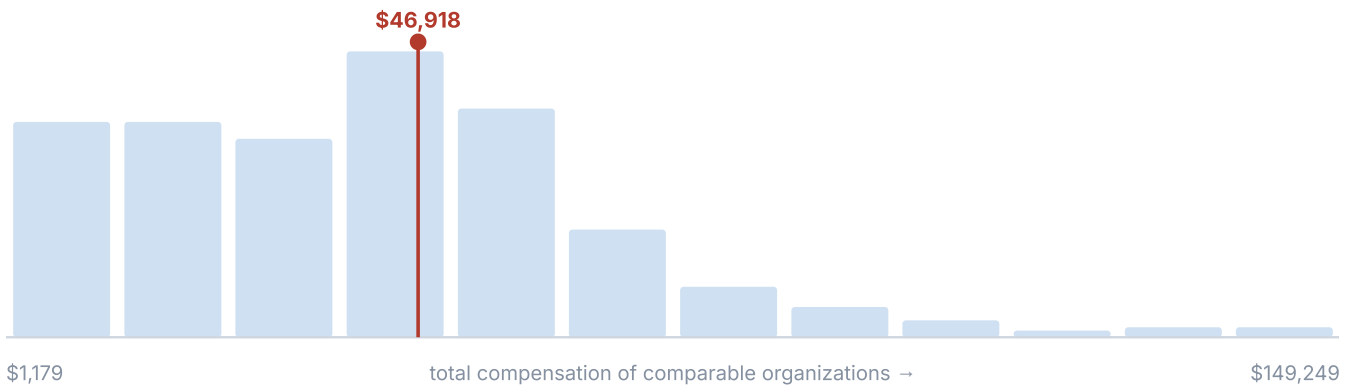
**Benchmarked executive:** Tracie Mullins — reported title “SHELTER DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (D200).
BUDGET	Total revenue between \$258,707 and \$579,196 — 0.67x to 1.50x the subject's \$386,131 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (D20), nationwide + budget 0.67–1.5x revenue.

**409** organizations qualified on sector, size, and geography → **409** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$9,451	\$22,171	\$40,481	\$56,914	\$73,476	\$46,918
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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 IN 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
<a href="#">Miami Animal Rescue Inc</a>	FL	\$386,286	President	\$12,000	<b>\$11,005</b>	2023
<a href="#">Kitty Cottage Adoption Center Inc</a>	PA	\$386,385	Director	\$3,770	<b>\$3,565</b>	2024
<a href="#">Calvert Animal Welfare League Inc</a>	MD	\$387,321	Director	\$5,400	<b>\$4,787</b>	2024
<a href="#">Rory To The Rescue Inc</a>	CA	\$387,425	Ceo	\$60,751	<b>\$49,745</b>	2024
<a href="#">Foxy And The Hounds</a>	CA	\$384,779	President	\$102,500	<b>\$83,930</b>	2024
<a href="#">The Therapet Animal Assisted</a>	TX	\$388,287	Executive Dir.	\$69,996	<b>\$66,395</b>	2024
<a href="#">No More Chasin Tails</a>	VA	\$388,364	President	\$45,708	<b>\$41,850</b>	2024
<a href="#">Lucky 13 Rescue Inc</a>	MO	\$383,450	Executive Dir	\$60,000	<b>\$60,261</b>	2024
<a href="#">Species Unite 23 Inc</a>	NY	\$389,469	President	\$125,000	<b>\$110,273</b>	2023
<a href="#">Bobshouse 4dogs Inc</a>	WI	\$382,618	Executive Dir.	\$46,654	<b>\$47,568</b>	2023
<a href="#">Dreamcatcher Ranch Horse Rescue Inc</a>	FL	\$382,581	President	\$13,789	<b>\$12,284</b>	2024
<a href="#">Rescue Riders Pet Transport</a>	TN	\$382,226	President	\$2,625	<b>\$2,616</b>	2024
<a href="#">Colorado Springs All Breed Rescue</a>	CO	\$390,375	Executive Di	\$28,500	<b>\$25,914</b>	2024
<a href="#">Pearl's Place</a>	TX	\$390,772	Director	\$42,050	<b>\$39,887</b>	2024
<a href="#">Charlie's Angels Saving Animals Inc</a>	TN	\$390,924	President	\$26,850	<b>\$26,763</b>	2024
<a href="#">Caring For Cats Inc</a>	MN	\$381,234	Executive Director	\$28,500	<b>\$26,704</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Wee Companions</a>	CA	\$391,299	President	\$71,438	<b>\$58,495</b>	2024
<a href="#">Foreverland Farm</a>	OH	\$380,726	Interim Board President	\$25,000	<b>\$25,109</b>	2024
<a href="#">Crash's Landing</a>	MI	\$391,648	1721 Graham Ct Nw Grand Rapids, Mi 49504	\$42,000	<b>\$41,108</b>	2024
<a href="#">Project Animalaid</a>	CO	\$379,908	Executive Director	\$25,385	<b>\$23,764</b>	2023
<a href="#">Planned Pet-hood</a>	TN	\$379,869	Executive Director	\$33,786	<b>\$33,676</b>	2024
<a href="#">Free Animal Doctor Inc</a>	CA	\$379,157	President	\$24,000	<b>\$20,232</b>	2023
<a href="#">Tiny Hooves Rescue Inc</a>	WI	\$378,500	President Until 09/12/24	\$12,254	<b>\$12,136</b>	2024
<a href="#">H U G S For Horses And Children</a>	MI	\$378,217	President	\$69,172	<b>\$67,703</b>	2024
<a href="#">Etowah Valley Humane Society Inc</a>	GA	\$394,728	Executive Director	\$72,010	<b>\$68,659</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IN 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 IN 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](https://peerbasis.org/methodology).

## Sample, role match & sensitivity

PEER COUNT	<b>409</b> organizations. Compensation range \$1,179–\$149,249; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$386,131); for reference, expenses \$491,037 and assets \$1,292,717.
ROLE MATCH	Tracie Mullins, reported title " <i>SHELTER DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 9 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	60 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	55 <sup>th</sup>
Reportable pay only (column D), adjusted	60 <sup>th</sup>
All sources (D + E + F), adjusted	59 <sup>th</sup>

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 (Tracie Mullins) 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 409 similarly situated organizations (Same NTEE sector (D20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$46,918 is reasonable (approximately the 60<sup>th</sup> 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.