

Beaverhead Animal Shelter

Executive Director / CEO

EIN 462513733
 MT · NTEE D20
 FY ending 2023-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Elizabeth Nutzman, Executive Director / CEO** (\$22,100) against **every comparable organization** that fit the selection criteria — **319** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **37th** percentile of comparable organizations within the typical range

Benchmarked executive: Elizabeth Nutzman — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (D20).
BUDGET	Total revenue between \$156,227 and \$349,764 — 0.67x to 1.50x the subject's \$233,176 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (D20), nationwide + budget 0.67–1.5x revenue.

319 organizations qualified on sector, size, and geography → **319** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,635	\$16,313	\$30,568	\$47,237	\$60,456	\$22,100
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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
Blooper Animal Rescue & Transport Incorporated	FL	\$233,145	Executive Director	\$29,966	\$25,366	2024
Humane Society Of Greene County Inc	PA	\$232,935	Executive Director	\$53,790	\$48,335	2024
Friends Of Camden Animal Shelter	NJ	\$233,628	Former Executive Director	\$5,048	\$4,061	2024
Friends Of Ncvma Foundation Inc	NC	\$232,527	Secretary/treasurer	\$1,970	\$1,834	2024
Cheshire Abbey	MS	\$232,269	Exect Director	\$72,000	\$72,257	2024
Canopy Cat Rescue	WA	\$234,586	Founder/cat Rescuer	\$80,400	\$66,778	2023
Delmar Farm Es Inc	FL	\$231,557	President/executive Director	\$88,300	\$76,953	2023
Eden Animal Haven	MO	\$231,536	Shelter Dir.	\$40,808	\$38,946	2024
Vintage Racers For Rescues Inc	NC	\$234,877	President	\$26,000	\$24,922	2023
South West Florida Horse Rescue Inc	FL	\$231,421	Director	\$13,475	\$11,743	2023
Dharamsala Animal Rescue	CA	\$235,102	Chairman	\$120,000	\$93,370	2024
Protect 4 Paws Co	KY	\$230,654	Shelter Director	\$17,628	\$17,065	2024
Caring About The Strays Cats Inc	NY	\$230,538	President/secretary	\$24,750	\$20,152	2024
Hope Animal Shelter	AZ	\$236,021	President & Ceo	\$50,000	\$44,609	2023
Whiskers Rescue Inc	NJ	\$230,298	President	\$39,000	\$30,568	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Northern Oklahoma Humane Society	OK	\$236,125	Executive Di	\$24,902	\$25,438	2023
Luna's House Inc	MD	\$236,166	President	\$26,460	\$22,291	2024
Gem City Kitties	OH	\$230,027	Executive Director	\$13,411	\$13,177	2023
Speak For Animals	SC	\$236,332	President	\$7,262	\$7,028	2023
The Kibble Kitchen Pet Pantry Inc	IN	\$236,512	Organizer	\$31,116	\$29,567	2024
The Oh Foundation	OH	\$236,513	Secretary	\$90,000	\$85,894	2024
Rezq Dogs	MT	\$236,801	Shelter Director	\$42,715	\$42,715	2023
Longview Paws	TX	\$229,420	Executive Di	\$54,808	\$49,402	2024
Underdog Heroes Inc	CA	\$229,357	Ceo	\$30,687	\$23,877	2024
Etosha Rescue & Adoption Center	TX	\$228,766	Director/president	\$4,000	\$3,605	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 2023 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 319 organizations. Compensation range \$1,253–\$520,828; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$233,176); for reference, expenses \$260,827 and assets \$230,625.

ROLE MATCH Elizabeth Nutzman, reported title "*Executive Dir.*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 7 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	37 th
Total compensation (D + F), as reported (no adjustments)	33 rd
Reportable pay only (column D), adjusted	38 th
All sources (D + E + F), adjusted	36 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 (Elizabeth Nutzman) 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 319 similarly situated organizations (Same NTEE sector (D20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$22,100 is reasonable (approximately the 37th 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.