

Watching Over Whiskers

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Marci Bowling, Executive Director / CEO** (\$80,000) against **every comparable organization** that fit the selection criteria — **413** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **93rd** percentile of comparable organizations above the 90th percentile — board review recommended

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

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (D20).

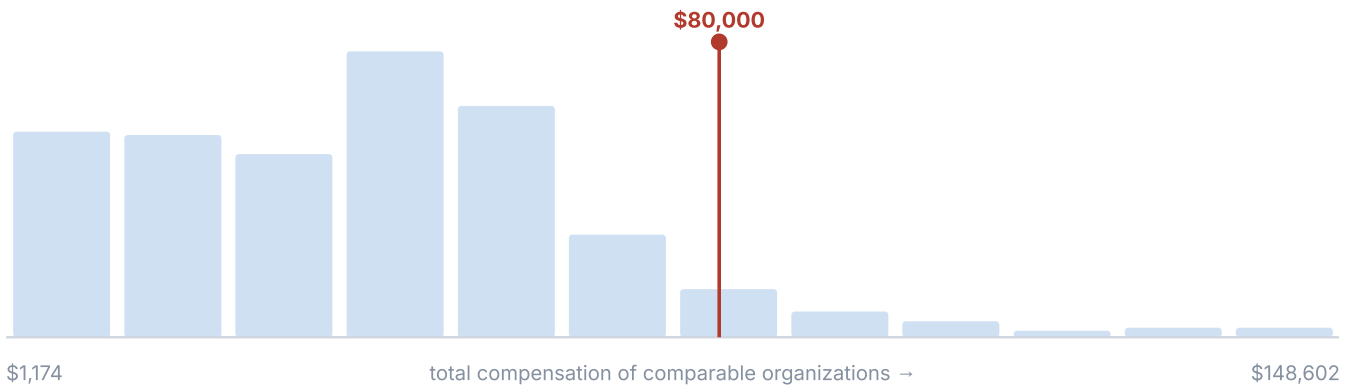
BUDGET Total revenue between \$264,807 and \$592,852 — 0.67x to 1.50x the subject's \$395,235 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (D20), nationwide + budget 0.67–1.5x revenue.

413 organizations qualified on sector, size, and geography

→ **413** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,507	\$22,075	\$40,930	\$56,667	\$72,925	\$80,000
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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
Midwest Animal Resq	MO	\$395,358	President	\$95,000	\$95,000	2024
Etowah Valley Humane Society Inc	GA	\$394,728	Executive Director	\$72,010	\$68,361	2024
Humane Society Of Rowan County	NC	\$395,854	Vice Preside	\$1,800	\$1,808	2023
Lifeline Of Galveston County	TX	\$396,066	Executive Director & Board President	\$32,664	\$30,849	2024
Green Lake Area Animal Shelter Ltd	WI	\$396,338	Board Member	\$53,778	\$53,027	2024
Kitten Rescue Of Mason County	WA	\$396,894	Executive Director	\$23,847	\$20,158	2024
Humane Society Of Westmoreland County	PA	\$398,055	President & Treasurer	\$18,652	\$17,562	2024
Spots Last Stop Inc	MN	\$398,172	Manager	\$85,900	\$80,138	2024
Crash's Landing	MI	\$391,648	1721 Graham Ct Nw Grand Rapids, Mi 49504	\$42,000	\$40,930	2024
Wee Companions	CA	\$391,299	President	\$71,438	\$58,242	2024
Charlie's Angels Saving Animals Inc	TN	\$390,924	President	\$26,850	\$26,647	2024
Pearl's Place	TX	\$390,772	Director	\$42,050	\$39,714	2024
Colorado Springs All Breed Rescue	CO	\$390,375	Executive Di	\$28,500	\$25,802	2024
Species Unite 23 Inc	NY	\$389,469	President	\$125,000	\$109,795	2023
Florida Urgent Rescue	FL	\$401,223	Executive Director	\$36,000	\$32,873	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
No More Chasin Tails	VA	\$388,364	President	\$45,708	\$41,668	2024
The Therapet Animal Assisted	TX	\$388,287	Executive Dir.	\$69,996	\$66,107	2024
Shelter Animal Resource Alliance	OR	\$402,531	Secretary	\$40,350	\$35,379	2024
Love Pit	TX	\$402,836	President And Executive Director	\$21,923	\$20,705	2024
Rory To The Rescue Inc	CA	\$387,425	Ceo	\$60,751	\$49,529	2024
Calvert Animal Welfare League Inc	MD	\$387,321	Director	\$5,400	\$4,767	2024
Pupstarz Rescue Inc	NY	\$403,942	President	\$20,400	\$17,404	2024
Kitty Cottage Adoption Center Inc	PA	\$386,385	Director	\$3,770	\$3,550	2024
Miami Animal Rescue Inc	FL	\$386,286	President	\$12,000	\$10,957	2023
Humane Society Of Noble County Inc	IN	\$386,131	Shelter Director	\$46,918	\$46,714	2024

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 **413** organizations. Compensation range \$1,174–\$148,602; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$395,235); for reference, expenses \$475,918 and assets \$296,906.

ROLE MATCH	Marci Bowling, reported title " <i>PRESIDENT AND CEO</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	93 rd
Total compensation (D + F), as reported (no adjustments)	90 th
Reportable pay only (column D), adjusted	94 th
All sources (D + E + F), adjusted	92 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 (Marci Bowling) 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 413 similarly situated organizations (Same NTEE sector (D20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$80,000 is reasonable (approximately the 93rd 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.