

Friends Of Butler County Animals Inc

Executive Director / CEO

EIN 832168361

KY · NTEE D12

FY ending 2024-09-30

June 13, 2026

This analysis benchmarks the total compensation of **Ruby Fooks, Executive Director / CEO** (\$35,527) against **every comparable organization** that fit the selection criteria — **636** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **36th** percentile of comparable organizations within the typical range

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

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (D12).
BUDGET	Total revenue between \$317,337 and \$710,457 — 0.67x to 1.50x the subject's \$473,638 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (D), nationwide + budget 0.67–1.5x revenue.

636 organizations qualified on sector, size, and geography → **636** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,728	\$25,846	\$44,548	\$61,929	\$79,146	\$35,527
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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 KY 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
Legal Impact For Chickens	CA	\$473,745	President Executive Director	\$72,493	\$59,986	2023
All About Equine Animal Rescue Inc	CA	\$473,172	President	\$18,000	\$14,895	2023
Teller Wildlife Refuge Inc	MT	\$474,608	Executive Director (Former)	\$87,300	\$90,178	2023
Macoupin County Adopt A Pet	IL	\$472,529	Vp & Executive Director	\$23,400	\$21,413	2024
Freedom For Great Apes Inc	OR	\$472,184	Secretary	\$26,618	\$23,687	2023
Animal Refuge Foundation	TX	\$475,195	Secretary	\$37,520	\$34,934	2024
S Nipped	OR	\$471,924	Vet Assist	\$39,076	\$33,776	2024
Native Animal Rescue	CA	\$475,420	Executive Dir.	\$60,000	\$49,648	2023
Companion Animal Protection Society	CA	\$471,804	President And Chair	\$52,176	\$41,935	2024
Sunny Skys Animal Rescue And Hospital	WA	\$475,506	President	\$27,942	\$23,285	2024
Almost Home Animal Rescue League	MI	\$476,413	President	\$55,900	\$55,291	2023
Seacrest Wolf Preserve	FL	\$476,665	President	\$62,400	\$54,562	2024
Chequamegon Humane Association	WI	\$470,331	Executive Di	\$47,898	\$46,560	2024
Camp Companion Inc	MN	\$477,029	Executive Dir.	\$53,669	\$50,818	2023
Jack Creek Preserve Foundation Inc	MT	\$469,438	Executive Dir.	\$52,047	\$52,220	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Retrieving Independence Inc	TN	\$469,388	Ceo/ President	\$78,340	\$76,646	2024
The Santa Barbara Bird Sanctuary	CA	\$478,007	Treasurer	\$36,000	\$29,789	2023
The Rescue Village Foundation	OH	\$478,016	Executive Director	\$9,385	\$9,525	2023
Save A Life Pet Rescue Inc	FL	\$478,316	President	\$28,800	\$25,183	2024
Phx Cat Cafe	AZ	\$478,659	Ceo	\$35,772	\$32,021	2024
Second Chance Shelter	AL	\$468,378	President	\$11,769	\$12,184	2023
The Humane Society Of East Texas	TX	\$479,258	Executive Di	\$1,500	\$1,397	2024
Pennsylvania State Animal Response Team	PA	\$467,730	Executive Director	\$44,508	\$41,313	2024
Denkai Animal Sanctuary	CO	\$480,162	President	\$34,747	\$31,928	2023
Alaska Wildbird Rehabilitation Center	AK	\$466,847	Executive Director	\$5,000	\$4,449	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to KY 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 KY 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 636 organizations. Compensation range \$121–\$324,213; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$473,638); for reference, expenses \$253,861 and assets \$490,908. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	Ruby Fooks, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	21 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	17 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	36 th
Total compensation (D + F), as reported (no adjustments)	32 nd
Reportable pay only (column D), adjusted	38 th
All sources (D + E + F), adjusted	34 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 (Ruby Fooks) 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 13, 2026, comparing compensation against 636 similarly situated organizations (Same NTEE major group (D), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$35,527 is reasonable (approximately the 36th 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 13, 2026.