

Boothbay Harbor Memorial Library

Executive Director / CEO

EIN 010224627
 ME · NTEE B71Z
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Joanna Breen, Executive Director / CEO** (\$70,551) against **every comparable organization** that fit the selection criteria — **53** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **70th** percentile of comparable organizations within the typical range

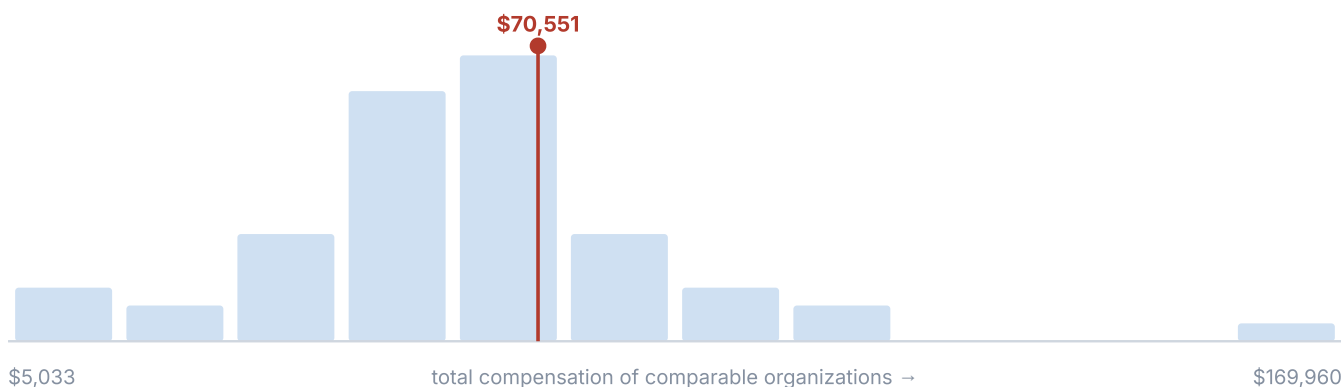
Benchmarked executive: Joanna Breen — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B71Z).
BUDGET	Total revenue between \$325,167 and \$727,986 — 0.67x to 1.50x the subject's \$485,324 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B71), nationwide + budget 0.67–1.5x revenue.

53 organizations qualified on sector, size, and geography → **53** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$35,125	\$52,446	\$60,258	\$72,494	\$87,251	\$70,551
----------	----------	----------	----------	----------	----------



■ 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 ME 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
Norwich Public Library Association	VT	\$486,604	Director	\$84,072	\$82,083	2024
Palmyra Public Library	PA	\$487,314	Executive Di	\$45,014	\$43,544	2024
Maryland Library Association Inc	MD	\$487,497	Executive Director	\$79,500	\$70,238	2025
Brainerd Memorial Library	CT	\$504,052	Director	\$90,313	\$84,565	2023
Wiscasset Public Library	ME	\$507,495	Library Director	\$62,038	\$60,258	2024
Alleghany Highlands Regional Library Inc	VA	\$462,823	Library Director	\$80,953	\$73,865	2025
Downingtwn Library Company	PA	\$512,194	Int. Director	\$60,425	\$60,177	2023
Julia L Butterfield Memorial	NY	\$512,964	Director	\$70,000	\$61,357	2024
Richmond Memorial Library Association Inc	CT	\$453,159	Library Director	\$95,476	\$89,399	2023
Bradford Area Public Library	PA	\$519,046	Executive Director	\$54,160	\$52,390	2024
Wisconsin Library Association Inc	WI	\$521,939	Executive Director	\$101,295	\$102,616	2024
Baldwin Borough Public Library	PA	\$447,760	Executive Dir.	\$68,569	\$66,329	2024
Cross' Mills Public Library	RI	\$439,211	Executive Directors	\$77,456	\$72,044	2024
Kirkland Town Library	NY	\$531,556	Library Director	\$69,451	\$60,875	2024
Middlesex County Public	VA	\$438,434	Executive Di	\$38,492	\$35,122	2025
Southern Lehigh Public Library	PA	\$538,182	Executive Director	\$57,603	\$55,720	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Moon Township Public Library	PA	\$545,799	Executive Dir.	\$72,726	\$70,350	2024
Huntingdon County Library	PA	\$548,198	Executive Director	\$68,445	\$66,208	2024
Alpine Public Library Association Inc	TX	\$421,341	Executive Dir.	\$36,212	\$35,137	2024
Southeastern Wisconsin Information	WI	\$421,183	Coordinator	\$4,969	\$5,033	2024
Waterloo Library And Historical Society	NY	\$418,514	Executive Director	\$60,207	\$54,332	2023
Honey Brook Community Library	PA	\$418,267	Director	\$54,475	\$52,695	2024
Malvern Public Library	PA	\$416,962	Library Dire	\$74,943	\$72,494	2024
Greenville Area Public Library	PA	\$554,895	Librarian And Director	\$55,134	\$53,332	2024
Berwick Public Library	PA	\$556,939	Executive Di	\$78,000	\$75,451	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to ME 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 ME 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 53 organizations. Compensation range \$5,033–\$169,960; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$485,324); for reference, expenses \$439,881 and assets \$2,696,569.

ROLE MATCH Joanna Breen, reported title "*EXECUTIVE DI*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	6 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	70 th
Total compensation (D + F), as reported (no adjustments)	62 nd
Reportable pay only (column D), adjusted	74 th
All sources (D + E + F), adjusted	68 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 (Joanna Breen) 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 53 similarly situated organizations (Same NTEE sector (B71), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$70,551 is reasonable (approximately the 70th 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.