

# Bowdoinham Public Library

Executive Director / CEO

EIN 016016360

ME · NTEE B70

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Katherine G Cutko, Executive Director / CEO** (\$25,376) against **every comparable organization** that fit the selection criteria — **16** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **44<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Katherine G Cutko — reported title “Library Director”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (B70).

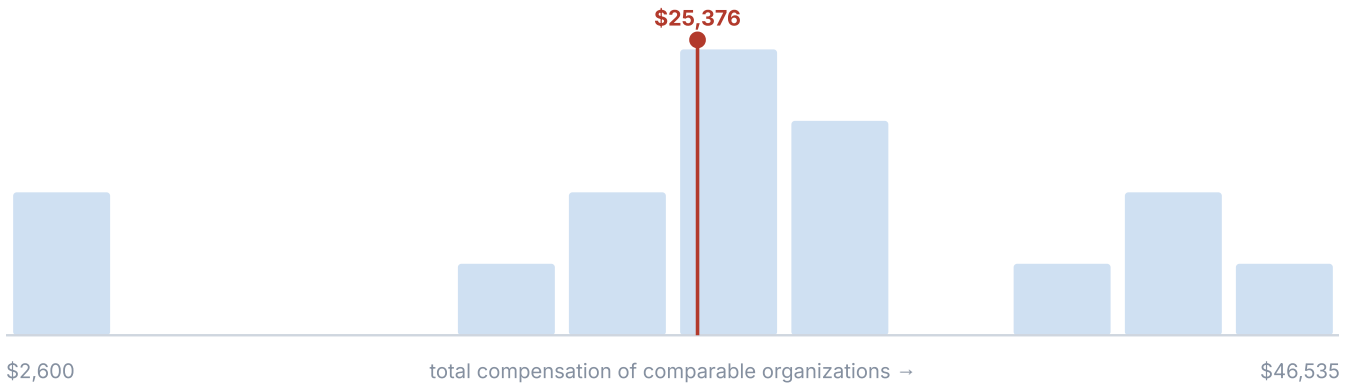
**BUDGET** Total revenue between \$62,406 and \$139,716 — 0.67x to 1.50x the subject's \$93,144 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (B70), nationwide + budget 0.67–1.5x revenue.

**16** organizations qualified on sector, size, and geography

→ **16** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$12,761	\$24,114	\$27,363	\$25,376	\$32,317	\$40,963	\$46,535
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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 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
<a href="#">Easton Library</a>	NY	\$90,634	Director	\$21,731	<b>\$19,610</b>	2023
<a href="#">Steep Falls Library</a>	ME	\$90,621	Librarian	\$28,080	<b>\$26,571</b>	2025
<a href="#">Coeur Dalene Public Library Foundation</a>	ID	\$90,376	Foundation Mgr.	\$23,804	<b>\$25,288</b>	2023
<a href="#">Dr Sandor &amp; Berthe Benedek</a>	NY	\$84,255	Director	\$26,617	<b>\$24,020</b>	2023
<a href="#">Hamlin Memorial Library</a>	PA	\$83,507	Executive Dir.	\$30,643	<b>\$29,642</b>	2024
<a href="#">Bolivar Free Library Association</a>	NY	\$80,124	Director	\$6,743	<b>\$5,911</b>	2024
<a href="#">Norwood Public Library</a>	NY	\$108,712	Library Dire	\$33,008	<b>\$28,932</b>	2024
<a href="#">Prospect Community Library</a>	PA	\$74,397	Director	\$24,960	<b>\$24,145</b>	2024
<a href="#">Fallsington Library Co</a>	PA	\$112,036	Library Director	\$39,675	<b>\$39,512</b>	2023
<a href="#">Capitan Public Library Volunteer</a>	NM	\$119,679	Treasurer	\$2,492	<b>\$2,600</b>	2024
<a href="#">Blue Grass Resource Center</a>	VA	\$120,150	Executive Director	\$26,302	<b>\$24,634</b>	2024
<a href="#">Hudson Falls Free Library</a>	NY	\$132,782	Executive Director	\$47,000	<b>\$42,414</b>	2023
<a href="#">Myers Memorial Library</a>	NY	\$133,689	Director	\$31,200	<b>\$28,155</b>	2023
<a href="#">Slippery Rock Community Library</a>	PA	\$134,279	Director	\$31,847	<b>\$30,806</b>	2024
<a href="#">Moores Memorial Library</a>	PA	\$138,050	Executive Di	\$48,107	<b>\$46,535</b>	2024
<a href="#">The Heritage Public Library</a>	PA	\$139,270	Library Dire	\$38,094	<b>\$36,849</b>	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

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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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

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PEER COUNT	16 organizations. Compensation range \$2,600–\$46,535; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$93,144); for reference, expenses \$64,863 and assets \$638,262.
ROLE MATCH	Katherine G Cutko, reported title " <i>Library Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
OUTLIERS	3 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	44 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	31 <sup>st</sup>
Reportable pay only (column D), adjusted	44 <sup>th</sup>
All sources (D + E + F), adjusted	44 <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

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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 (Katherine G Cutko) 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 16 similarly situated organizations (Same NTEE sector (B70), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$25,376 is reasonable (approximately the 44<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.