

Dorset Village Public Library

Executive Director / CEO

EIN 030184075
 VT · NTEE B700
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Erica Shott, Executive Director / CEO** (\$68,939) against **every comparable organization** that fit the selection criteria — **72** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **82nd** percentile of comparable organizations within the typical range

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

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (B700).

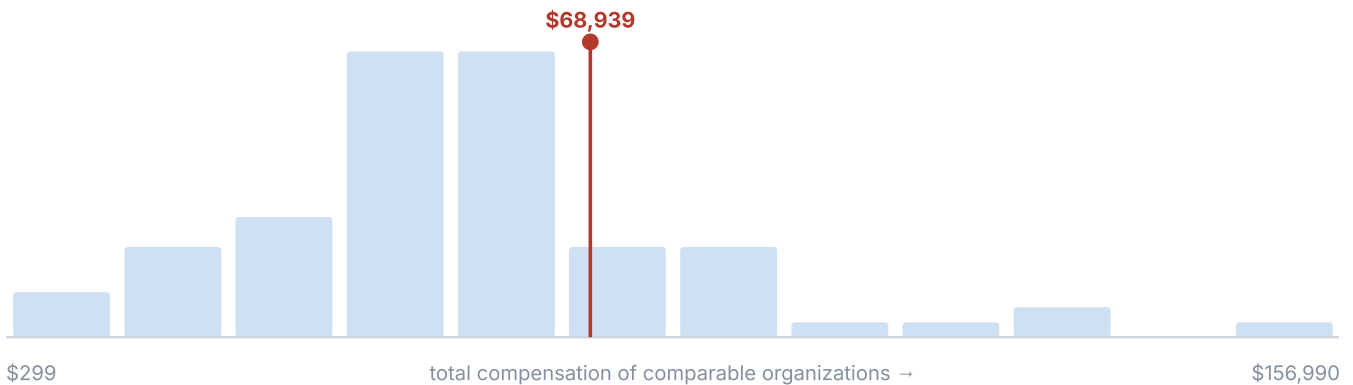
BUDGET Total revenue between \$238,000 and \$532,837 — 0.67x to 1.50x the subject's \$355,225 (the band tightens as size grows).

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

72 organizations qualified on sector, size, and geography

→ **72** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$25,060	\$40,122	\$52,789	\$63,602	\$86,679	\$68,939
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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 VT 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
Florida Library Association Inc	FL	\$354,557	Executive Di	\$84,570	\$78,932	2024
St Charles District Library	MI	\$354,142	President	\$300	\$299	2025
Plum Borough Community Library	PA	\$353,999	Library Director	\$54,999	\$54,491	2024
DeKalb Library Foundation Inc	GA	\$356,619	Executive Di	\$27,932	\$27,903	2024
Swarthmore Public Library	PA	\$352,098	Library Director (Thru 2024)	\$66,377	\$65,764	2024
Addison Township Public Library	MI	\$360,417	Library Director	\$17,320	\$18,286	2023
Scott Township Public Library	PA	\$349,290	Director	\$57,317	\$58,465	2023
Eg Fisher Public Library	TN	\$345,453	Executive Director(ended Aug. 2023)	\$36,286	\$37,894	2024
Joe Barnhart Bee County Library Inc	TX	\$365,327	Library Dir	\$75,000	\$74,537	2024
Austin Free-net	TX	\$344,688	Executive Director	\$87,102	\$86,564	2024
Giles County Public Library	TN	\$366,234	Executive Dir.	\$46,483	\$49,977	2023
Dover Plains Library Association	NY	\$378,034	Director	\$31,204	\$28,842	2023
Clyde Savannah Public Library	NY	\$330,980	Director	\$51,500	\$46,235	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Bedford County Library Inc	PA	\$329,883	Director	\$48,292	\$47,846	2024
Bentonville Library Foundation	AR	\$329,496	Executive Director	\$95,000	\$106,092	2024
Palmyra Community Library	NY	\$385,898	Director	\$56,116	\$50,379	2024
Adamstown Area Library	PA	\$387,663	Interim Exec	\$21,937	\$21,735	2024
The Danish American Archive And Lib	NE	\$322,785	Executive Director	\$59,443	\$63,520	2024
Comfort Public Library Inc	TX	\$322,691	Library Director	\$48,456	\$49,579	2023
Livingston Manor Free Library	NY	\$389,326	Library Dire	\$69,382	\$62,289	2024
Bixby Memorial Free Library	VT	\$391,562	Director	\$61,800	\$60,207	2025
Switzerland County Public Library	IN	\$391,776	Director	\$56,784	\$61,251	2023
Mid-continent Geological Library Inc	OK	\$393,156	Chief Executive Officer	\$79,615	\$89,672	2023
Whitefield Library	ME	\$316,853	Manager	\$6,675	\$6,837	2023
Dr Evarts Library District	NY	\$312,398	Director	\$9,231	\$8,532	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to VT 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 VT 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	72 organizations. Compensation range \$299–\$156,990; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$355,225); for reference, expenses \$255,363 and assets \$3,396,767.
ROLE MATCH	Erica Shott, reported title " <i>Exec Director</i> ", 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	82 nd
Total compensation (D + F), as reported (no adjustments)	74 th
Reportable pay only (column D), adjusted	85 th
All sources (D + E + F), adjusted	79 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 (Erica Shott) 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 72 similarly situated organizations (Same NTEE sector (B70), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$68,939 is reasonable (approximately the 82nd 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.