

Norwich Public Library Association

Executive Director / CEO

EIN 030229638

VT · NTEE B71Z

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Lucinda Walker, Executive Director / CEO** (\$84,072) 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 **85th** percentile of comparable organizations within the typical range

Benchmarked executive: Lucinda Walker — reported title “Director”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (B71Z).

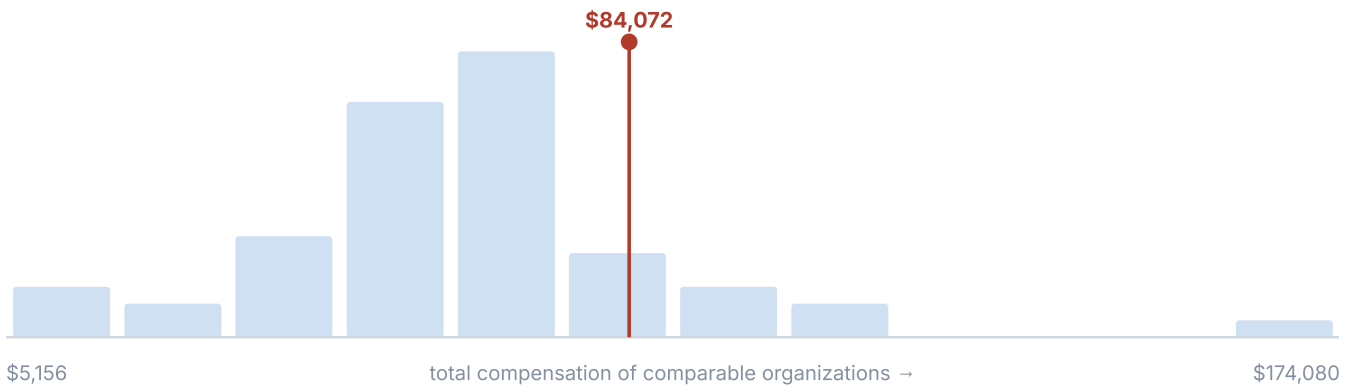
BUDGET Total revenue between \$326,024 and \$729,906 — 0.67x to 1.50x the subject's \$486,604 (the band tightens as size grows).

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



\$35,976	\$53,717	\$61,719	\$73,789	\$89,365	\$84,072
----------	----------	----------	----------	----------	----------



● 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
Palmyra Public Library	PA	\$487,314	Executive Di	\$45,014	\$44,598	2024
Maryland Library Association Inc	MD	\$487,497	Executive Director	\$79,500	\$71,940	2025
Boothbay Harbor Memorial Library	ME	\$485,324	Executive Di	\$70,551	\$72,261	2023
Brainerd Memorial Library	CT	\$504,052	Director	\$90,313	\$86,615	2023
Wiscasset Public Library	ME	\$507,495	Library Director	\$62,038	\$61,719	2024
Alleghany Highlands Regional Library Inc	VA	\$462,823	Library Director	\$80,953	\$75,655	2025
Downingtown Library Company	PA	\$512,194	Int. Director	\$60,425	\$61,636	2023
Julia L Butterfield Memorial	NY	\$512,964	Director	\$70,000	\$62,844	2024
Bradford Area Public Library	PA	\$519,046	Executive Director	\$54,160	\$53,660	2024
Richmond Memorial Library Association Inc	CT	\$453,159	Library Director	\$95,476	\$91,566	2023
Wisconsin Library Association Inc	WI	\$521,939	Executive Director	\$101,295	\$105,103	2024
Baldwin Borough Public Library	PA	\$447,760	Executive Dir.	\$68,569	\$67,936	2024
Kirkland Town Library	NY	\$531,556	Library Director	\$69,451	\$62,351	2024
Cross' Mills Public Library	RI	\$439,211	Executive Directors	\$77,456	\$73,789	2024
Middlesex County Public	VA	\$438,434	Executive Di	\$38,492	\$35,973	2025
Southern Lehigh Public Library	PA	\$538,182	Executive Director	\$57,603	\$57,071	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Moon Township Public Library	PA	\$545,799	Executive Dir.	\$72,726	\$72,055	2024
Huntingdon County Library	PA	\$548,198	Executive Director	\$68,445	\$67,813	2024
Alpine Public Library Association Inc	TX	\$421,341	Executive Dir.	\$36,212	\$35,988	2024
Southeastern Wisconsin Information	WI	\$421,183	Coordinator	\$4,969	\$5,156	2024
Waterloo Library And Historical Society	NY	\$418,514	Executive Director	\$60,207	\$55,648	2023
Greenville Area Public Library	PA	\$554,895	Librarian And Director	\$55,134	\$54,625	2024
Honey Brook Community Library	PA	\$418,267	Director	\$54,475	\$53,972	2024
Malvern Public Library	PA	\$416,962	Library Dire	\$74,943	\$74,251	2024
Berwick Public Library	PA	\$556,939	Executive Di	\$78,000	\$77,280	2024

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 53 organizations. Compensation range \$5,156–\$174,080; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$486,604); for reference, expenses \$503,401 and assets \$1,103,273.

ROLE MATCH Lucinda Walker, reported title "*Director*", benchmarked as Executive Director / CEO. **Selected as the organization's highest-paid individual without an exact title match — the**

board should confirm this is a comparable 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	85 th
Total compensation (D + F), as reported (no adjustments)	83 rd
Reportable pay only (column D), adjusted	77 th
All sources (D + E + F), adjusted	83 rd

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 (Lucinda Walker) 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 \$84,072 is reasonable (approximately the 85th 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.