

Clark Memorial Library

Executive Director / CEO

EIN 056011438

RI · NTEE B71Z

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Lynn Thompson, Executive Director / CEO** (\$40,821) against **every comparable organization** that fit the selection criteria — **30** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **43rd** percentile of comparable organizations within the typical range

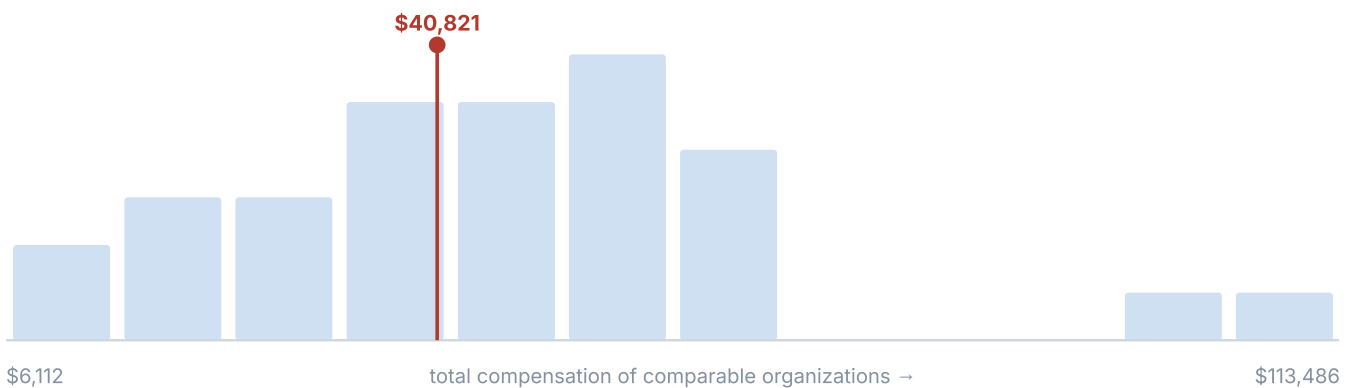
Benchmarked executive: Lynn Thompson — reported title “Director”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B71Z).
BUDGET	Total revenue between \$125,816 and \$281,679 — 0.67x to 1.50x the subject's \$187,786 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B71), nationwide + budget 0.67–1.5x revenue.

30 organizations qualified on sector, size, and geography → **30** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$20,736	\$33,188	\$45,377	\$56,351	\$62,725	\$40,821
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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 RI 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
Jeannette Public Library Assoc	PA	\$185,595	Executive Di	\$25,980	\$26,244	2024
Mountain Top Library	NY	\$185,274	Director	\$37,128	\$34,989	2023
Springdale Free Public Library Inc	PA	\$192,770	Director Administrator	\$57,165	\$57,746	2024
Southeast Regional Library System Serls	OH	\$181,677	Director/facility Manager	\$89,012	\$98,320	2023
Windsor Public Library	VT	\$179,645	Librarian/director	\$41,902	\$42,722	2024
The Greater Cincinnati Library Consortiu	OH	\$203,100	Executive Director	\$60,203	\$66,499	2023
Dimmick Memorial Library	PA	\$204,697	Director	\$44,340	\$44,791	2024
Friends Of The Salt Lake City Public	UT	\$206,160	Sales Manager	\$55,129	\$55,681	2025
Grove City Community Library	PA	\$207,191	Interim Dire	\$23,997	\$24,241	2024
Community Library	ME	\$168,361	Library Director	\$36,996	\$37,526	2024
Sharkey-issaquena County Library	MS	\$164,272	Librarian	\$54,011	\$60,934	2024
Morris Plains Library Association	NJ	\$162,011	Director	\$25,000	\$23,278	2023
Lakewood Memorial Library	NY	\$214,711	Library Dire	\$68,069	\$62,306	2024
The Detroit Public Library Friends	MI	\$221,854	Exec Director/board President	\$108,542	\$113,486	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Annie Lee Thompson Library Trust Fund	TX	\$223,606	Ceo	\$47,544	\$48,175	2024
Waverly Free Library	NY	\$150,719	Director	\$44,495	\$40,728	2024
Blossburg Memorial Library	PA	\$142,088	Director	\$50,432	\$50,944	2024
Montour Falls Memorial Library	NY	\$233,751	Library Director	\$38,659	\$36,431	2023
Petersham Memorial Library	MA	\$136,224	Trustee	\$9,045	\$8,021	2025
Fort Plain Free Library	NY	\$240,174	Director	\$51,652	\$47,279	2024
Blairsville Library Association	PA	\$134,489	Director	\$16,800	\$16,971	2024
Clairton Public Library	PA	\$241,323	Executive Dir.	\$55,264	\$55,825	2024
Friends Of The Allen County Indiana	IN	\$127,131	Acpl Dir, Ex	\$35,118	\$37,514	2024
Southeast Library System	MN	\$253,075	Executive Director	\$33,420	\$32,588	2025
South Butler Community Library	PA	\$263,324	Library Director	\$45,500	\$45,963	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to RI 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 RI 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 **30** organizations. Compensation range \$6,112–\$113,486; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$187,786); for reference, expenses \$196,748 and assets \$548,660.
ROLE MATCH	Lynn Thompson, reported title " <i>Director</i> ", 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	3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	43 rd
Total compensation (D + F), as reported (no adjustments)	40 th
Reportable pay only (column D), adjusted	47 th
All sources (D + E + F), adjusted	37 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 (Lynn Thompson) 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 30 similarly situated organizations (Same NTEE sector (B71), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$40,821 is reasonable (approximately the 43rd 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.