

Minoa Free Library

Executive Director / CEO

EIN 150574854
 NY · NTEE B71Z
 FY ending 2023-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Laura Ravera, Executive Director / CEO** (\$42,079) against **every comparable organization** that fit the selection criteria — **36** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **25th** percentile of comparable organizations within the typical range

Benchmarked executive: Laura Ravera — 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

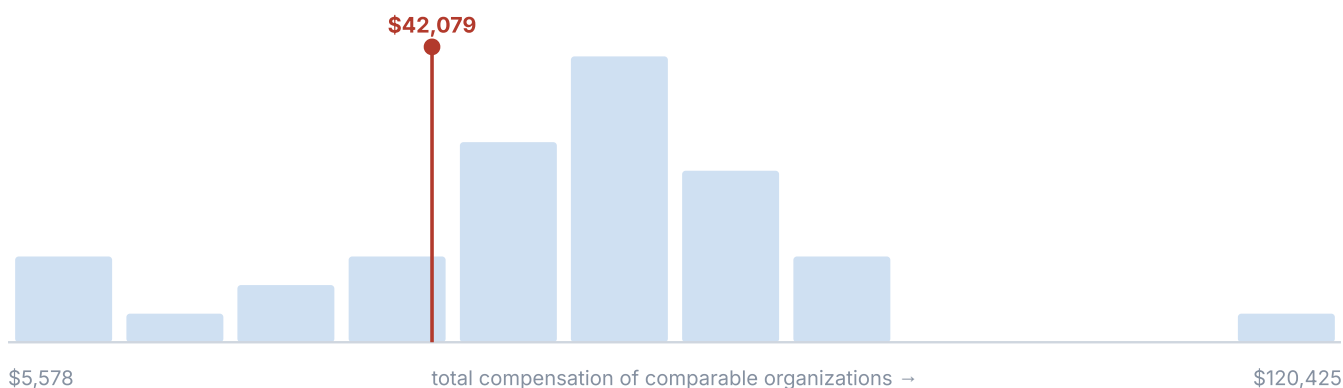
SECTOR Organizations sharing the subject's NTEE classification (B71Z).

BUDGET Total revenue between \$190,573 and \$426,657 — 0.67x to 1.50x the subject's \$284,438 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (B71), nationwide + budget 0.67–1.5x revenue.

36 organizations qualified on sector, size, and geography → **36** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$24,086	\$42,923	\$58,466	\$64,758	\$75,957	\$42,079
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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 NY 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
Webster Memorial Library	MI	\$275,359	President	\$6,000	\$6,486	2025
The Southworth Library Association	NY	\$275,155	Executive Director	\$56,178	\$56,178	2023
Paris Public Library Association	ME	\$296,529	Library Director	\$55,825	\$58,538	2025
Schoolcraft Community Library	MI	\$270,614	Director	\$55,494	\$59,982	2025
Waldoboro Public Library	ME	\$298,475	Executive Director	\$42,238	\$46,805	2023
Scottdale Public Library	PA	\$269,598	Library Dire	\$59,292	\$65,434	2023
Oxford Memorial Library	NY	\$267,033	Director	\$23,721	\$22,447	2025
South Butler Community Library	PA	\$263,324	Library Director	\$45,500	\$48,773	2024
Southeast Library System	MN	\$253,075	Executive Director	\$33,420	\$34,581	2025
Clairton Public Library	PA	\$241,323	Executive Dir.	\$55,264	\$59,238	2024
Fort Plain Free Library	NY	\$240,174	Director	\$51,652	\$50,170	2024
Friends Of The Central Library Inc	NY	\$332,061	Executive Director	\$44,252	\$44,252	2023
Highland Falls Library	NY	\$332,422	Director	\$66,438	\$64,532	2024
Montour Falls Memorial Library	NY	\$233,751	Library Director	\$38,659	\$38,659	2023
Olive Free Library Association	NY	\$338,865	Director	\$61,741	\$59,970	2024
Annie Lee Thompson Library Trust Fund	TX	\$223,606	Ceo	\$47,544	\$51,121	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Detroit Public Library Friends	MI	\$221,854	Exec Director/board President	\$108,542	\$120,425	2024
The Union Library Company Of Hatborough	PA	\$347,488	Library Directo	\$28,447	\$31,394	2023
Belfast Free Library	ME	\$351,170	Executive Direc	\$8,635	\$9,294	2024
Lakewood Memorial Library	NY	\$214,711	Library Dire	\$68,069	\$66,116	2024
Peoples Library	PA	\$355,742	Executive Director	\$74,071	\$79,399	2024
Grove City Community Library	PA	\$207,191	Interim Dire	\$23,997	\$25,724	2024
Friends Of The Salt Lake City Public	UT	\$206,160	Sales Manager	\$55,129	\$59,086	2025
Dimmick Memorial Library	PA	\$204,697	Director	\$44,340	\$47,529	2024
The Greater Cincinnati Library Consortiu	OH	\$203,100	Executive Director	\$60,203	\$70,565	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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 36 organizations. Compensation range \$5,578–\$120,425; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$284,438); for reference, expenses \$307,987 and assets \$337,121.

ROLE MATCH Laura Ravera, 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	4 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	4 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	25 th
Total compensation (D + F), as reported (no adjustments)	25 th
Reportable pay only (column D), adjusted	28 th
All sources (D + E + F), adjusted	17 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 (Laura Ravera) 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 36 similarly situated organizations (Same NTEE sector (B71), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$42,079 is reasonable (approximately the 25th 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.