

# Frankfort Free Library

Executive Director / CEO

EIN 150596999  
 NY · NTEE B70  
 FY ending 2024-12-31  
**June 9, 2026**

This analysis benchmarks the total compensation of **Melissa Wohler, Executive Director / CEO** (\$51,750) against **every comparable organization** that fit the selection criteria — **51** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **53<sup>rd</sup>** percentile of comparable organizations within the typical range

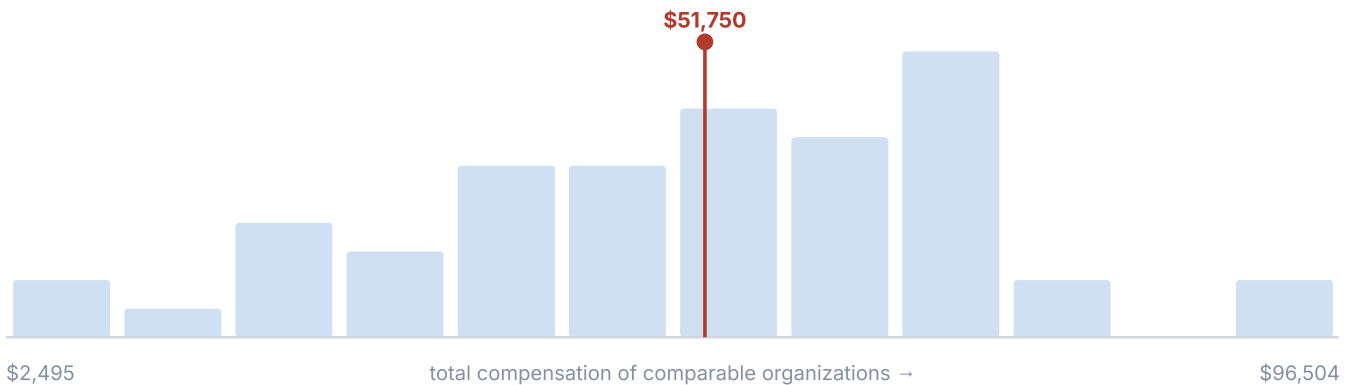
**Benchmarked executive:** Melissa Wohler — reported title “DIRECTOR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (B70).
- BUDGET** Total revenue between \$141,336 and \$316,425 — 0.67x to 1.50x the subject's \$210,950 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (B70), nationwide + budget 0.67–1.5x revenue.

**51** organizations qualified on sector, size, and geography → **51** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$23,556	\$36,984	\$51,295	\$66,590	\$70,246	\$51,750
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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
<a href="#">Hepburn Library Of Norfolk</a>	NY	\$207,538	Director	\$22,880	<b>\$23,556</b>	2023
<a href="#">Schoharie Free Library Association</a>	NY	\$206,050	Director	\$52,127	<b>\$52,127</b>	2024
<a href="#">Medina Community Library</a>	TX	\$205,509	Library Director	\$45,360	<b>\$50,213</b>	2024
<a href="#">Living Learning Libraries</a>	FL	\$205,111	Treasurer	\$49,340	<b>\$51,295</b>	2024
<a href="#">Arapahoe Library Friends Foundation Inc</a>	CO	\$217,330	President	\$56,754	<b>\$60,224</b>	2024
<a href="#">Choctaw County Public Library Inc</a>	AL	\$204,057	Library Director	\$26,400	<b>\$31,563</b>	2024
<a href="#">Chester Springs Library</a>	PA	\$204,014	Executive Director	\$61,685	<b>\$68,075</b>	2024
<a href="#">Ella Library</a>	TN	\$202,719	President	\$24,481	<b>\$29,318</b>	2023
<a href="#">El Rito Public Library</a>	NM	\$219,445	Executive Director	\$13,573	<b>\$15,739</b>	2025
<a href="#">Ivoryton Library Association</a>	CT	\$222,900	Library Drctr	\$54,036	<b>\$56,068</b>	2024
<a href="#">Brandywine Community Library</a>	PA	\$198,852	Director	\$46,688	<b>\$51,524</b>	2024
<a href="#">Imagineif Library Foundation</a>	MT	\$223,581	Executive Di	\$56,603	<b>\$69,517</b>	2023
<a href="#">Godfrey Memorial Library</a>	CT	\$197,012	Executive Di	\$55,600	<b>\$57,691</b>	2024
<a href="#">Ellicottville Memorial Library</a>	NY	\$196,797	Library Director	\$58,175	<b>\$59,893</b>	2023
<a href="#">Avalon Public Library</a>	PA	\$195,374	Executive Dir.	\$45,000	<b>\$49,662</b>	2024
<a href="#">The Nathan And Henry B Cleaves Law</a>	ME	\$228,724	Librarian	\$87,087	<b>\$96,504</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Bookleggers Library Inc</a>	FL	\$191,195	President, C	\$64,779	<b>\$67,345</b>	2024
<a href="#">Schuylkill Valley Community Library Inc</a>	PA	\$188,282	Library Director	\$35,101	<b>\$39,882</b>	2023
<a href="#">Clackamas Bookshelf</a>	OR	\$238,289	Executive Director	\$25,622	<b>\$25,653</b>	2025
<a href="#">Eastport Public Library</a>	ME	\$241,855	Librarian	\$44,894	<b>\$48,467</b>	2025
<a href="#">Science Of Mind Archives And Library Foundation</a>	MO	\$242,929	Executive Director	\$58,467	<b>\$68,530</b>	2024
<a href="#">Morgan County Public Library</a>	WV	\$177,689	Director	\$17,500	<b>\$21,588</b>	2023
<a href="#">Redwood City Library Foundation</a>	CA	\$246,461	Executive Direc	\$86,249	<b>\$80,295</b>	2025
<a href="#">Cornerstones Of Science</a>	ME	\$248,989	Executive Director	\$60,100	<b>\$68,566</b>	2023
<a href="#">Little Fox Shop Inc</a>	MA	\$249,436	Director	\$37,096	<b>\$36,890</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

**PEER COUNT** 51 organizations. Compensation range \$2,495–\$96,504; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$210,950); for reference, expenses \$158,583 and assets \$768,940.

**ROLE MATCH** Melissa Wohler, 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.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	53 <sup>rd</sup>
Total compensation (D + F), as reported (no adjustments)	57 <sup>th</sup>
Reportable pay only (column D), adjusted	57 <sup>th</sup>
All sources (D + E + F), adjusted	51 <sup>st</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

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 (Melissa Wohler) 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 51 similarly situated organizations (Same NTEE sector (B70), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$51,750 is reasonable (approximately the 53<sup>rd</sup> 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.