

Ellicottville Memorial Library

Executive Director / CEO

EIN 166044848

NY · NTEE B70

FY ending 2023-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Laura Flanagan, Executive Director / CEO** (\$58,175) against **every comparable organization** that fit the selection criteria — **49** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **71st** percentile of comparable organizations

within the typical range

Benchmarked executive: Laura Flanagan — reported title "LIBRARY DIRECTOR", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (B70).

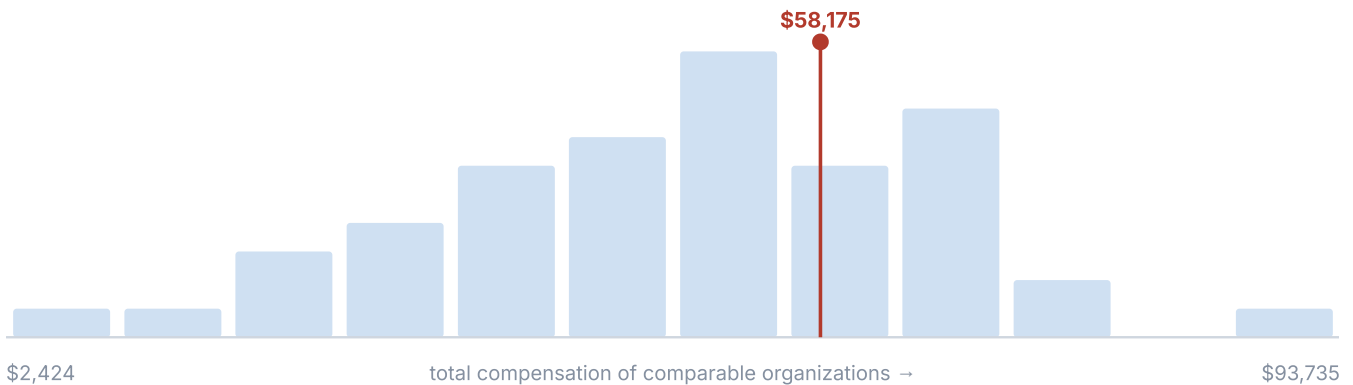
BUDGET Total revenue between \$131,853 and \$295,195 — 0.67x to 1.50x the subject's \$196,797 (the band tightens as size grows).

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

49 organizations qualified on sector, size, and geography

→ **49** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$27,071

\$35,832

\$48,773

\$60,543

\$67,631

\$58,175



● 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
Godfrey Memorial Library	CT	\$197,012	Executive Di	\$55,600	\$56,036	2024
Avalon Public Library	PA	\$195,374	Executive Dir.	\$45,000	\$48,237	2024
Brandywine Community Library	PA	\$198,852	Director	\$46,688	\$50,047	2024
Bookleggers Library Inc	FL	\$191,195	President, C	\$64,779	\$65,414	2024
Ella Library	TN	\$202,719	President	\$24,481	\$28,477	2023
Chester Springs Library	PA	\$204,014	Executive Director	\$61,685	\$66,122	2024
Choctaw County Public Library Inc	AL	\$204,057	Library Director	\$26,400	\$30,658	2024
Living Learning Libraries	FL	\$205,111	Treasurer	\$49,340	\$49,822	2024
Schuylkill Valley Community Library Inc	PA	\$188,282	Library Director	\$35,101	\$38,737	2023
Medina Community Library	TX	\$205,509	Library Director	\$45,360	\$48,773	2024
Schoharie Free Library Association	NY	\$206,050	Director	\$52,127	\$50,631	2024
Hepburn Library Of Norfolk	NY	\$207,538	Director	\$22,880	\$22,880	2023
Frankfort Free Library	NY	\$210,950	Director	\$51,750	\$50,265	2024
Morgan County Public Library	WV	\$177,689	Director	\$17,500	\$20,969	2023
Arapahoe Library Friends Foundation Inc	CO	\$217,330	President	\$56,754	\$58,497	2024
El Rito Public Library	NM	\$219,445	Executive Director	\$13,573	\$15,288	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Lincoln Library Inc	VT	\$171,285	Managing Librarian	\$31,905	\$35,538	2023
Ivoryton Library Association	CT	\$222,900	Library Drctr	\$54,036	\$54,460	2024
Imagineif Library Foundation	MT	\$223,581	Executive Di	\$56,603	\$67,522	2023
Raymond Library Company	CT	\$166,584	Treasurer	\$2,405	\$2,424	2024
Morrisville Public Library	NY	\$166,367	Executive Director	\$56,701	\$56,701	2023
The Nathan And Henry B Cleaves Law	ME	\$228,724	Librarian	\$87,087	\$93,735	2024
Brown Public Library	VT	\$157,280	Library Director	\$59,105	\$63,946	2024
Clackamas Bookshelf	OR	\$238,289	Executive Director	\$25,622	\$24,917	2025
Vista Grande Public Library	NM	\$155,104	Library Director	\$57,188	\$68,069	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 49 organizations. Compensation range \$2,424–\$93,735; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$196,797); for reference, expenses \$197,747 and assets \$1,035,449.

ROLE MATCH Laura Flanagan, reported title "*LIBRARY DIRECTOR*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 1 peer 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	71 st
Total compensation (D + F), as reported (no adjustments)	80 th
Reportable pay only (column D), adjusted	76 th
All sources (D + E + F), adjusted	71 st

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 Flanagan) 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 10, 2026, comparing compensation against 49 similarly situated organizations (Same NTEE sector (B70), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$58,175 is reasonable (approximately the 71st 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 10, 2026.