

Choctaw County Public Library Inc

Executive Director / CEO

EIN 203878796

AL · NTEE B70

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Belinda Brown, Executive Director / CEO** (\$26,400) against **every comparable organization** that fit the selection criteria — **48** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **19th** percentile of comparable organizations below the typical range for comparable organizations

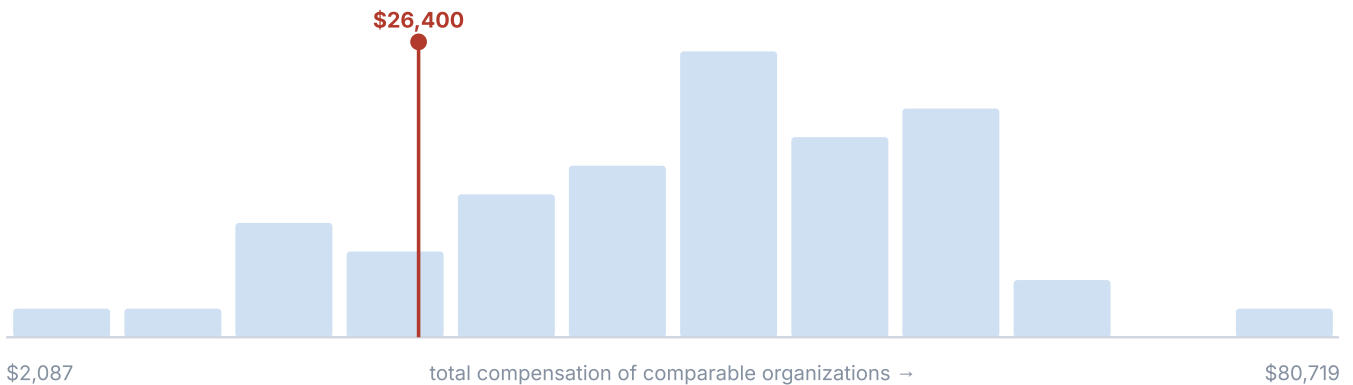
Benchmarked executive: Belinda Brown — reported title “LIBRARY DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

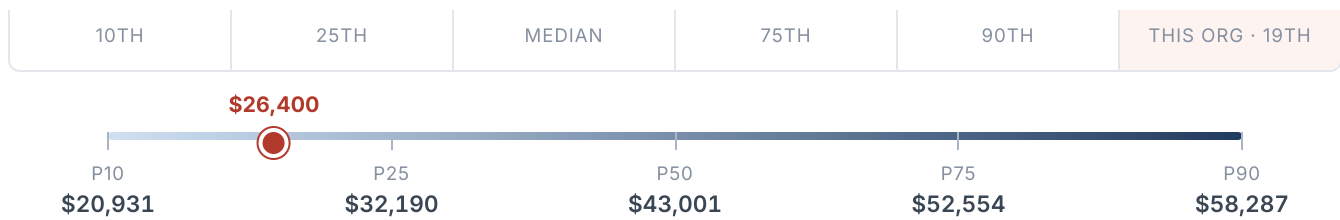
SECTOR	Organizations sharing the subject's NTEE classification (B70).
BUDGET	Total revenue between \$136,718 and \$306,085 — 0.67x to 1.50x the subject's \$204,057 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B70), nationwide + budget 0.67–1.5x revenue.

48 organizations qualified on sector, size, and geography → **48** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$20,931	\$32,190	\$43,001	\$52,554	\$58,287	\$26,400
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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 AL 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
Chester Springs Library	PA	\$204,014	Executive Director	\$61,685	\$56,940	2024
Living Learning Libraries	FL	\$205,111	Treasurer	\$49,340	\$42,904	2024
Ella Library	TN	\$202,719	President	\$24,481	\$24,523	2023
Medina Community Library	TX	\$205,509	Library Director	\$45,360	\$42,000	2024
Schoharie Free Library Association	NY	\$206,050	Director	\$52,127	\$43,601	2024
Hepburn Library Of Norfolk	NY	\$207,538	Director	\$22,880	\$19,703	2023
Brandywine Community Library	PA	\$198,852	Director	\$46,688	\$43,097	2024
Frankfort Free Library	NY	\$210,950	Director	\$51,750	\$43,285	2024
Godfrey Memorial Library	CT	\$197,012	Executive Di	\$55,600	\$48,255	2024
Ellicottville Memorial Library	NY	\$196,797	Library Director	\$58,175	\$50,096	2023
Avalon Public Library	PA	\$195,374	Executive Dir.	\$45,000	\$41,538	2024
Bookleggers Library Inc	FL	\$191,195	President, C	\$64,779	\$56,330	2024
Arapahoe Library Friends Foundation Inc	CO	\$217,330	President	\$56,754	\$50,373	2024
El Rito Public Library	NM	\$219,445	Executive Director	\$13,573	\$13,164	2025
Schuylkill Valley Community Library Inc	PA	\$188,282	Library Director	\$35,101	\$33,358	2023
Ivoryton Library Association	CT	\$222,900	Library Drctr	\$54,036	\$46,897	2024
Imagineif Library Foundation	MT	\$223,581	Executive Di	\$56,603	\$58,146	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Nathan And Henry B Cleaves Law	ME	\$228,724	Librarian	\$87,087	\$80,719	2024
Morgan County Public Library	WV	\$177,689	Director	\$17,500	\$18,057	2023
Lincoln Library Inc	VT	\$171,285	Managing Librarian	\$31,905	\$30,603	2023
Clackamas Bookshelf	OR	\$238,289	Executive Director	\$25,622	\$21,457	2025
Raymond Library Company	CT	\$166,584	Treasurer	\$2,405	\$2,087	2024
Morrisville Public Library	NY	\$166,367	Executive Director	\$56,701	\$48,828	2023
Eastport Public Library	ME	\$241,855	Librarian	\$44,894	\$40,539	2025
Science Of Mind Archives And Library Foundation	MO	\$242,929	Executive Director	\$58,467	\$57,321	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AL 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 AL 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	48 organizations. Compensation range \$2,087–\$80,719; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$204,057); for reference, expenses \$151,484 and assets \$715,539.
ROLE MATCH	Belinda Brown, reported title " <i>LIBRARY DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this 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	19 th
Total compensation (D + F), as reported (no adjustments)	17 th
Reportable pay only (column D), adjusted	21 st
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 (Belinda Brown) 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 48 similarly situated organizations (Same NTEE sector (B70), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$26,400 is reasonable (approximately the 19th 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.