

Ellwood City Area Public Library

Executive Director / CEO

EIN 250965331
 PA · NTEE B70
 FY ending 2024-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Heather Baker, Executive Director / CEO** (\$40,000) against **every comparable organization** that fit the selection criteria — **73** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **27th** percentile of comparable organizations within the typical range

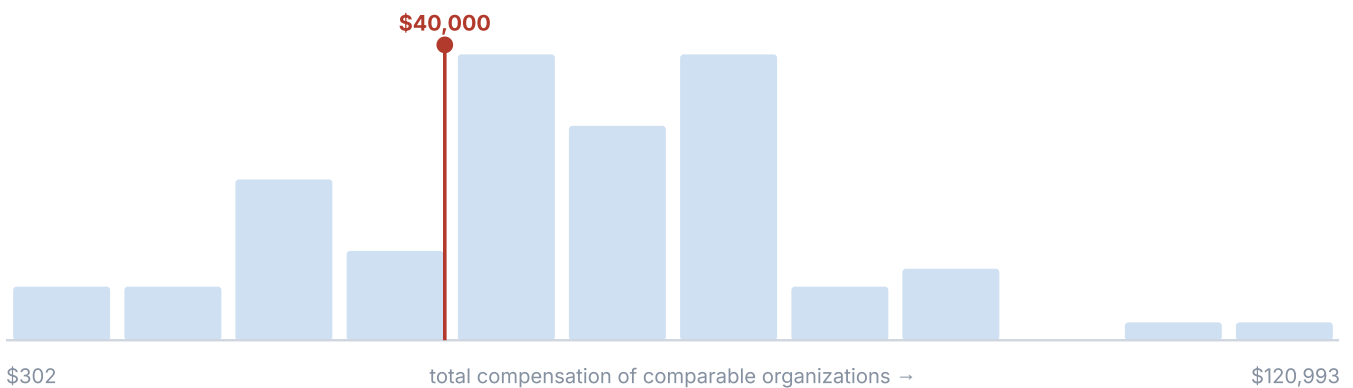
Benchmarked executive: Heather Baker — reported title “DIRECTOR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

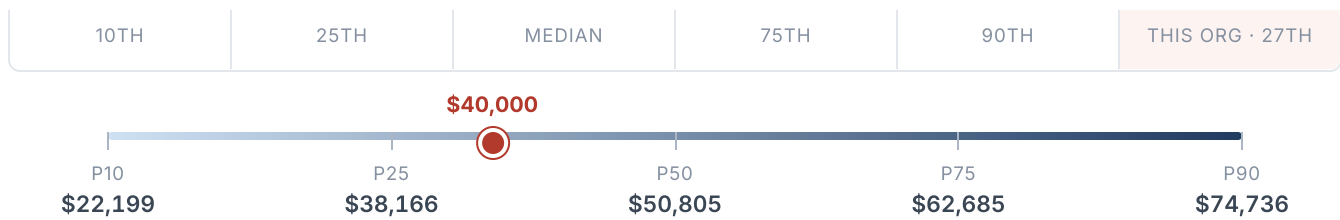
SECTOR	Organizations sharing the subject's NTEE classification (B70).
BUDGET	Total revenue between \$194,148 and \$434,661 — 0.67x to 1.50x the subject's \$289,774 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B70), nationwide + budget 0.67–1.5x revenue.

73 organizations qualified on sector, size, and geography → **73** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$22,199	\$38,166	\$50,805	\$62,685	\$74,736	\$40,000
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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 PA 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
Brunswick Community Library	NY	\$286,139	Library Director	\$70,246	\$63,652	2024
Way Public Library Foundation And	OH	\$297,502	Administrato	\$23,315	\$25,494	2023
Clearwater Memorial Public Library	ID	\$280,452	Secretary	\$38,116	\$40,660	2024
The Book Truck Inc	CA	\$279,238	Executive Director	\$67,317	\$58,290	2024
Sykesville Public Library	PA	\$300,986	Director	\$17,191	\$17,699	2023
Dillsburg Public Library	PA	\$274,559	Library Dire	\$48,537	\$48,537	2024
Northeast Minneapolis Tool Library	MN	\$273,877	Executive Director	\$41,512	\$41,132	2024
Hill House Ministries	TX	\$306,113	Executive Director	\$81,525	\$84,192	2023
Apalachin Library Association	NY	\$272,931	Director	\$42,120	\$38,166	2024
The Sherburne Public Library	NY	\$308,932	Trustee-nonvoting	\$37,077	\$33,597	2024
Heermance Memorial Library	NY	\$309,965	Director	\$65,557	\$61,158	2023
Red Jacket Community Library	NY	\$310,159	Director	\$50,766	\$44,815	2025
Carrollton Public Library	MO	\$269,204	Library Dire	\$49,572	\$52,650	2024
Girard Public Library	KS	\$268,214	Library Dire	\$52,136	\$56,481	2024
Riegelsville Public Library	PA	\$268,133	Director	\$31,917	\$31,917	2024
The Heritage Library Foundation Inc	SC	\$311,475	Executive Director	\$59,834	\$64,443	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Dr Evarts Library District	NY	\$312,398	Director	\$9,231	\$8,612	2023
Whitefield Library	ME	\$316,853	Manager	\$6,675	\$6,900	2023
Preston Public Library	CT	\$261,956	Director	\$73,677	\$67,487	2025
Comfort Public Library Inc	TX	\$322,691	Library Director	\$48,456	\$50,041	2023
The Danish American Archive And Lib	NE	\$322,785	Executive Director	\$59,443	\$64,112	2024
Bentonville Library Foundation	AR	\$329,496	Executive Director	\$95,000	\$107,081	2024
Bedford County Library Inc	PA	\$329,883	Director	\$48,292	\$48,292	2024
Little Fox Shop Inc	MA	\$249,436	Director	\$37,096	\$33,428	2024
Cornerstones Of Science	ME	\$248,989	Executive Director	\$60,100	\$62,130	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA 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 PA 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 73 organizations. Compensation range \$302–\$120,993; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$289,774); for reference, expenses \$317,686 and assets \$1,833,513.

ROLE MATCH Heather Baker, 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	3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	27 th
Total compensation (D + F), as reported (no adjustments)	27 th
Reportable pay only (column D), adjusted	29 th
All sources (D + E + F), adjusted	25 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 (Heather Baker) 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 73 similarly situated organizations (Same NTEE sector (B70), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$40,000 is reasonable (approximately the 27th 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.