

Sykesville Public Library

Executive Director / CEO

This analysis benchmarks the total compensation of **Nicole Badger, Executive Director / CEO** (\$17,191) 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 5th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Nicole Badger — 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).

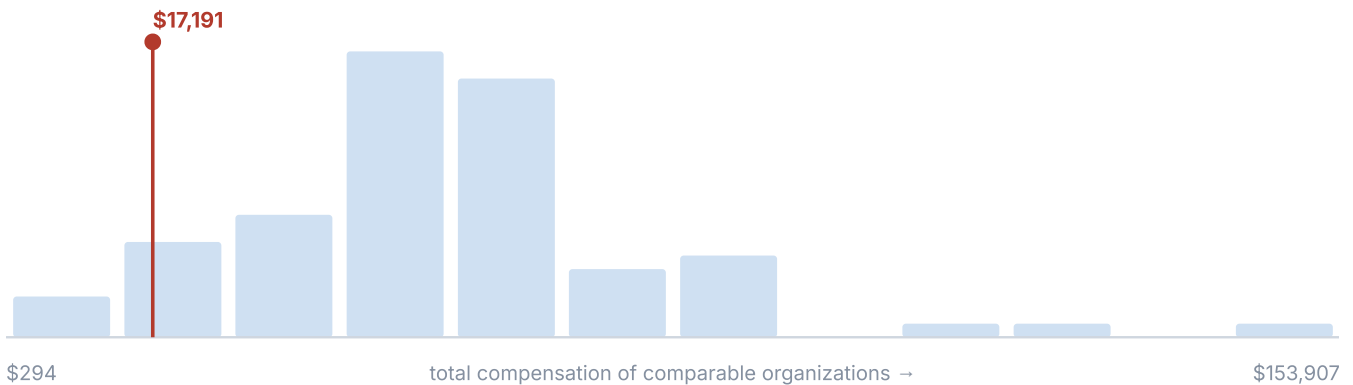
BUDGET Total revenue between \$201,660 and \$451,479 — 0.67x to 1.50x the subject's \$300,986 (the band tightens as size grows).

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



\$23,015

\$37,150

\$49,454

\$61,184

\$80,898

\$17,191



■ 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
Way Public Library Foundation And	OH	\$297,502	Administrato	\$23,315	\$24,763	2023
Hill House Ministries	TX	\$306,113	Executive Director	\$81,525	\$81,777	2023
The Sherburne Public Library	NY	\$308,932	Trustee-nonvoting	\$37,077	\$32,633	2024
Heermance Memorial Library	NY	\$309,965	Director	\$65,557	\$59,403	2023
Red Jacket Community Library	NY	\$310,159	Director	\$50,766	\$43,530	2025
The Heritage Library Foundation Inc	SC	\$311,475	Executive Director	\$59,834	\$62,595	2023
Ellwood City Area Public Library	PA	\$289,774	Director	\$40,000	\$38,852	2024
Dr Evarts Library District	NY	\$312,398	Director	\$9,231	\$8,365	2023
Brunswick Community Library	NY	\$286,139	Library Director	\$70,246	\$61,826	2024
Whitefield Library	ME	\$316,853	Manager	\$6,675	\$6,702	2023
Clearwater Memorial Public Library	ID	\$280,452	Secretary	\$38,116	\$39,493	2024
Comfort Public Library Inc	TX	\$322,691	Library Director	\$48,456	\$48,606	2023
The Book Truck Inc	CA	\$279,238	Executive Director	\$67,317	\$56,618	2024
The Danish American Archive And Lib	NE	\$322,785	Executive Director	\$59,443	\$62,273	2024
Dillsburg Public Library	PA	\$274,559	Library Dire	\$48,537	\$47,144	2024
Northeast Minneapolis Tool Library	MN	\$273,877	Executive Director	\$41,512	\$39,952	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Apalachin Library Association	NY	\$272,931	Director	\$42,120	\$37,072	2024
Bentonville Library Foundation	AR	\$329,496	Executive Director	\$95,000	\$104,008	2024
Bedford County Library Inc	PA	\$329,883	Director	\$48,292	\$46,907	2024
Clyde Savannah Public Library	NY	\$330,980	Director	\$51,500	\$45,327	2024
Carrollton Public Library	MO	\$269,204	Library Dire	\$49,572	\$51,140	2024
Girard Public Library	KS	\$268,214	Library Dire	\$52,136	\$54,860	2024
Riegelsville Public Library	PA	\$268,133	Director	\$31,917	\$31,001	2024
Preston Public Library	CT	\$261,956	Director	\$73,677	\$65,551	2025
Austin Free-net	TX	\$344,688	Executive Director	\$87,102	\$84,864	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA 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 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 \$294–\$153,907; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$300,986); for reference, expenses \$45,893 and assets \$382,650. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Nicole Badger, 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	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	5 th
Total compensation (D + F), as reported (no adjustments)	5 th
Reportable pay only (column D), adjusted	10 th
All sources (D + E + F), adjusted	5 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 (Nicole Badger) 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 \$17,191 is reasonable (approximately the 5th 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.