

# South Butler Community Library

Executive Director / CEO

EIN 251342910

PA · NTEE B71Z

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Michelle Lesniak, Executive Director / CEO** (\$45,500) against **every comparable organization** that fit the selection criteria — **35** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **43<sup>rd</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Michelle Lesniak — 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 (B71Z).

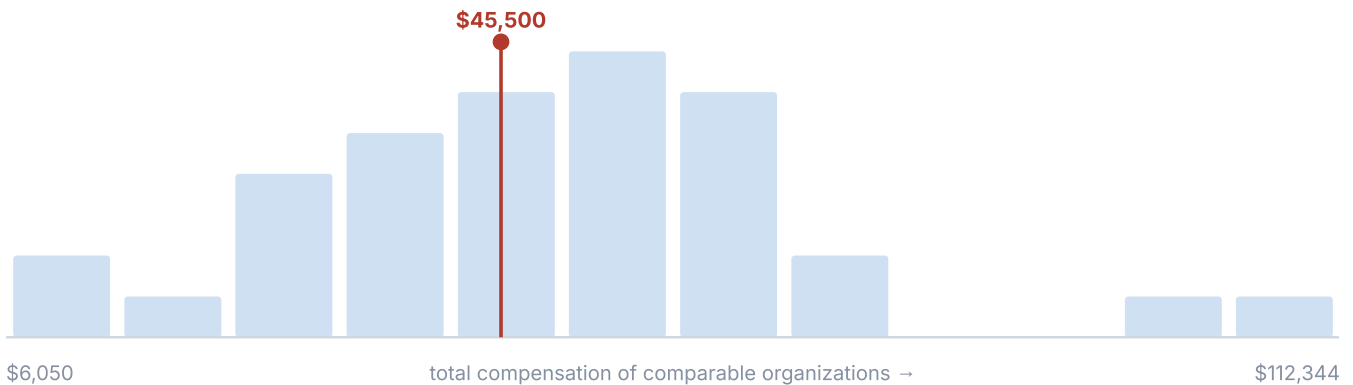
**BUDGET** Total revenue between \$176,427 and \$394,986 — 0.67x to 1.50x the subject's \$263,324 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (B71), nationwide + budget 0.67–1.5x revenue.

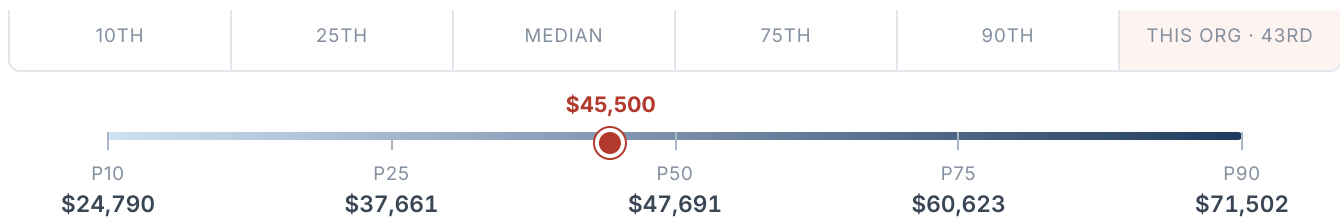
**35** organizations qualified on sector, size, and geography

→ **35** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$24,790	\$37,661	\$47,691	\$60,623	\$71,502	\$45,500
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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
<a href="#">Oxford Memorial Library</a>	NY	\$267,033	Director	\$23,721	<b>\$20,941</b>	2025
<a href="#">Scottsdale Public Library</a>	PA	\$269,598	Library Dire	\$59,292	<b>\$61,043</b>	2023
<a href="#">Schoolcraft Community Library</a>	MI	\$270,614	Director	\$55,494	<b>\$55,958</b>	2025
<a href="#">Southeast Library System</a>	MN	\$253,075	Executive Director	\$33,420	<b>\$32,261</b>	2025
<a href="#">The Southworth Library Association</a>	NY	\$275,155	Executive Director	\$56,178	<b>\$52,408</b>	2023
<a href="#">Webster Memorial Library</a>	MI	\$275,359	President	\$6,000	<b>\$6,050</b>	2025
<a href="#">Minoa Free Library</a>	NY	\$284,438	Director	\$42,079	<b>\$39,256</b>	2023
<a href="#">Clairton Public Library</a>	PA	\$241,323	Executive Dir.	\$55,264	<b>\$55,264</b>	2024
<a href="#">Fort Plain Free Library</a>	NY	\$240,174	Director	\$51,652	<b>\$46,804</b>	2024
<a href="#">Montour Falls Memorial Library</a>	NY	\$233,751	Library Director	\$38,659	<b>\$36,065</b>	2023
<a href="#">Paris Public Library Association</a>	ME	\$296,529	Library Director	\$55,825	<b>\$54,610</b>	2025
<a href="#">Waldoboro Public Library</a>	ME	\$298,475	Executive Director	\$42,238	<b>\$43,665</b>	2023
<a href="#">Annie Lee Thompson Library Trust Fund</a>	TX	\$223,606	Ceo	\$47,544	<b>\$47,691</b>	2024
<a href="#">The Detroit Public Library Friends</a>	MI	\$221,854	Exec Director/board President	\$108,542	<b>\$112,344</b>	2024
<a href="#">Lakewood Memorial Library</a>	NY	\$214,711	Library Dire	\$68,069	<b>\$61,680</b>	2024
<a href="#">Grove City Community Library</a>	PA	\$207,191	Interim Dire	\$23,997	<b>\$23,997</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Friends Of The Salt Lake City Public</a>	UT	\$206,160	Sales Manager	\$55,129	<b>\$55,121</b>	2025
<a href="#">Dimmick Memorial Library</a>	PA	\$204,697	Director	\$44,340	<b>\$44,340</b>	2024
<a href="#">The Greater Cincinnati Library Consortiu</a>	OH	\$203,100	Executive Director	\$60,203	<b>\$65,829</b>	2023
<a href="#">Friends Of The Central Library Inc</a>	NY	\$332,061	Executive Director	\$44,252	<b>\$41,283</b>	2023
<a href="#">Highland Falls Library</a>	NY	\$332,422	Director	\$66,438	<b>\$60,202</b>	2024
<a href="#">Springdale Free Public Library Inc</a>	PA	\$192,770	Director Administrator	\$57,165	<b>\$57,165</b>	2024
<a href="#">Clark Memorial Library</a>	RI	\$187,786	Director	\$40,821	<b>\$40,411</b>	2023
<a href="#">Olive Free Library Association</a>	NY	\$338,865	Director	\$61,741	<b>\$55,946</b>	2024
<a href="#">Jeannette Public Library Assoc</a>	PA	\$185,595	Executive Di	\$25,980	<b>\$25,980</b>	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 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](https://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

**PEER COUNT** 35 organizations. Compensation range \$6,050–\$112,344; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$263,324); for reference, expenses \$230,424 and assets \$1,300,243.

**ROLE MATCH** Michelle Lesniak, reported title "*LIBRARY DIRECTOR*", benchmarked as Executive Director / CEO. The title maps directly to this 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	2 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	43 <sup>rd</sup>
Total compensation (D + F), as reported (no adjustments)	43 <sup>rd</sup>
Reportable pay only (column D), adjusted	46 <sup>th</sup>
All sources (D + E + F), adjusted	37 <sup>th</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 (Michelle Lesniak) 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 35 similarly situated organizations (Same NTEE sector (B71), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$45,500 is reasonable (approximately the 43<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.