

Sheffield Township Library

Executive Director / CEO

EIN 251473913

PA · NTEE B70

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Roberta Foster, Executive Director / CEO** (\$15,152) against **every comparable organization** that fit the selection criteria — **89** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **38th** percentile of comparable organizations within the typical range

Benchmarked executive: Roberta Foster — reported title "LIBRARIAN", 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 \$17,899 and \$40,072 — 0.67x to 1.50x the subject's \$26,715 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (B), nationwide + budget 0.67–1.5x revenue.

89 organizations qualified on sector, size, and geography

→ **89** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,876	\$10,430	\$18,661	\$47,174	\$117,512	\$15,152
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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
Berlin Free Library Association	CT	\$26,698	Head Librarian	\$15,068	\$14,167	2024
American Chiropractic Foundation	VA	\$26,437	Executive Vice President	\$17,826	\$17,770	2023
Plumbers & Pipefitters Local 104 Scholarship Fund	MA	\$27,060	President	\$90,715	\$84,158	2023
The Freidenrich Support Foundation	CA	\$26,259	Director/secretary/treasurer	\$31,436	\$27,220	2024
Tidioute Library Association Inc	PA	\$25,967	Executive Director	\$20,873	\$21,490	2023
The Kinkaid Investments Foundation	TX	\$25,940	Cfo	\$42,194	\$43,574	2023
Cardinal Funds Inc	IN	\$25,806	Board Member	\$30,811	\$33,544	2023
Raise A Child Of The Carolinas	NC	\$25,544	Ceo	\$3,992	\$4,136	2024
National Marine Inst Inc	FL	\$25,115	Executive Director	\$21,600	\$20,348	2024
Slover Library Foundation	VA	\$28,481	Chairman & President	\$145,000	\$144,539	2023
Painting Hope	MN	\$24,886	President	\$25,500	\$25,267	2024
Barbara Jordan Institute	TX	\$24,868	Executive Director	\$3,607	\$3,725	2023
Downtowners Inc	OH	\$24,557	Executive Director	\$4,000	\$4,248	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Casper College Education Trust	WY	\$28,887	Executive Director	\$43,990	\$47,236	2024
State Of Maryland Literacy Association Inc	MD	\$28,978	Treasurer	\$5,508	\$5,317	2023
The Environmental Charter School	PA	\$24,329	Trustee	\$54,032	\$54,032	2024
Oea Educational Foundation	OH	\$29,165	Oea Executive Director, Ex Officio	\$72,639	\$77,149	2024
The Gavin Dillard Poetry Library And Archive Inc	NC	\$24,034	Founder	\$900	\$933	2024
Palm Beach County Literacy Coalition	FL	\$29,472	President	\$15,581	\$14,678	2024
Mcfarlane-cure Charitable Trust	WI	\$23,904	Trustee	\$200	\$209	2024
Educate Nky Inc	KY	\$23,868	President &	\$114,583	\$123,446	2024
Yeshiva Toras Chaim Of Greater	FL	\$30,000	Director	\$66,080	\$64,088	2023
The Aspire Difference Foundation Inc	GA	\$30,000	President	\$15,892	\$16,496	2023
Laker Educational Foundation	MN	\$23,401	Executive Dir.	\$6,590	\$6,361	2025
Literacy Volunteers Of Fauquier County	VA	\$23,398	Executive Director	\$11,000	\$10,650	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.

● Sample, role match & sensitivity

PEER COUNT	89 organizations. Compensation range \$209–\$455,094; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$26,715); for reference, expenses \$31,866 and assets \$117,348.
ROLE MATCH	Roberta Foster, reported title "LIBRARIAN", 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	39 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	11 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	38 th
Total compensation (D + F), as reported (no adjustments)	38 th
Reportable pay only (column D), adjusted	78 th
All sources (D + E + F), adjusted	33 rd

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 (Roberta Foster) 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 89 similarly situated organizations (Same NTEE major group (B), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$15,152 is reasonable (approximately the 38th 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.