

South Fayette Township Library

Executive Director / CEO

EIN 251709192

PA · NTEE B71Z

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Ben Hornfeck, Executive Director / CEO** (\$63,341) against **every comparable organization** that fit the selection criteria — **16** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **63rd** percentile of comparable organizations within the typical range

Benchmarked executive: Ben Hornfeck — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (B71Z).

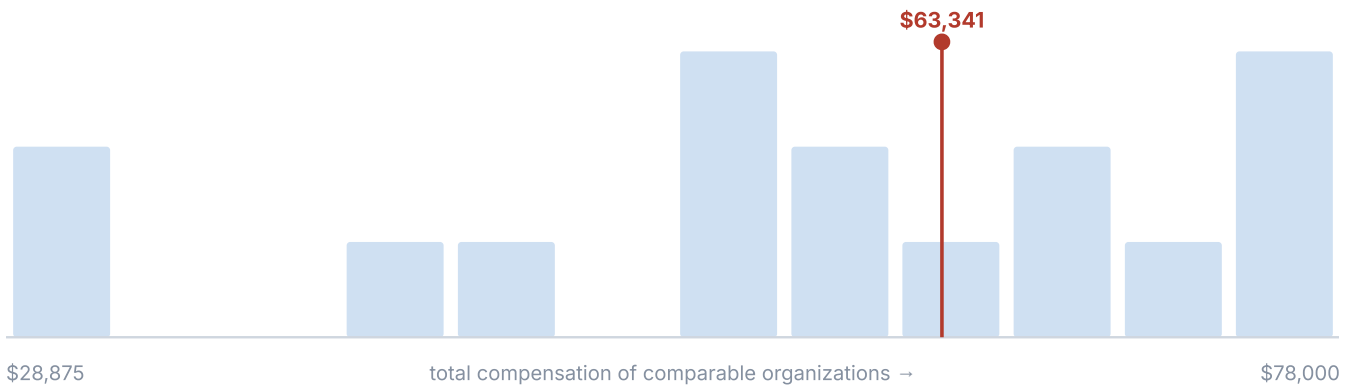
BUDGET Total revenue between \$253,659 and \$567,894 — 0.67x to 1.50x the subject's \$378,596 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (B71) + PA + budget 0.67–1.5x revenue.

16 organizations qualified on sector, size, and geography

→ **16** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$37,151	\$51,995	\$59,323	\$69,608	\$74,507	\$63,341
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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
Peoples Library	PA	\$355,742	Executive Director	\$74,071	\$74,071	2024
The Union Library Company Of Hatborough	PA	\$347,488	Library Directo	\$28,447	\$29,287	2023
Malvern Public Library	PA	\$416,962	Library Dire	\$74,943	\$74,943	2024
Honey Brook Community Library	PA	\$418,267	Director	\$54,475	\$54,475	2024
Baldwin Borough Public Library	PA	\$447,760	Executive Dir.	\$68,569	\$68,569	2024
Palmyra Public Library	PA	\$487,314	Executive Di	\$45,014	\$45,014	2024
Scottsdale Public Library	PA	\$269,598	Library Dire	\$59,292	\$61,043	2023
South Butler Community Library	PA	\$263,324	Library Director	\$45,500	\$45,500	2024
Downingtown Library Company	PA	\$512,194	Int. Director	\$60,425	\$62,210	2023
Bradford Area Public Library	PA	\$519,046	Executive Director	\$54,160	\$54,160	2024
Southern Lehigh Public Library	PA	\$538,182	Executive Director	\$57,603	\$57,603	2024
Moon Township Public Library	PA	\$545,799	Executive Dir.	\$72,726	\$72,726	2024
Huntingdon County Library	PA	\$548,198	Executive Director	\$68,445	\$68,445	2024
Greenville Area Public Library	PA	\$554,895	Librarian And Director	\$55,134	\$55,134	2024
Berwick Public Library	PA	\$556,939	Executive Di	\$78,000	\$78,000	2024
Tamaqua Public Library	PA	\$564,124	Library Coordin	\$28,875	\$28,875	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 16 organizations. Compensation range \$28,875–\$78,000; filing years 2023–2024.

SIZE BASIS Matched on total revenue (\$378,596); for reference, expenses \$397,707 and assets \$801,545.

ROLE MATCH Ben Hornfeck, reported title "*Executive Dir.*", benchmarked as Executive Director / CEO. The title maps directly to this role.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	63 rd
Total compensation (D + F), as reported (no adjustments)	63 rd
Reportable pay only (column D), adjusted	50 th
All sources (D + E + F), adjusted	63 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 (Ben Hornfeck) 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 16 similarly situated organizations (Same NTEE sector (B71) + PA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$63,341 is reasonable (approximately the 63rd 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.