

Valley Library Consortium Inc

Executive Director / CEO

EIN 382410513

MI · NTEE B70A

FY ending 2024-06-30

June 10, 2026

This analysis benchmarks the total compensation of **Randall Lee Martin, Executive Director / CEO** (\$99,010) against **every comparable organization** that fit the selection criteria — **66** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **88th** percentile of comparable organizations within the typical range

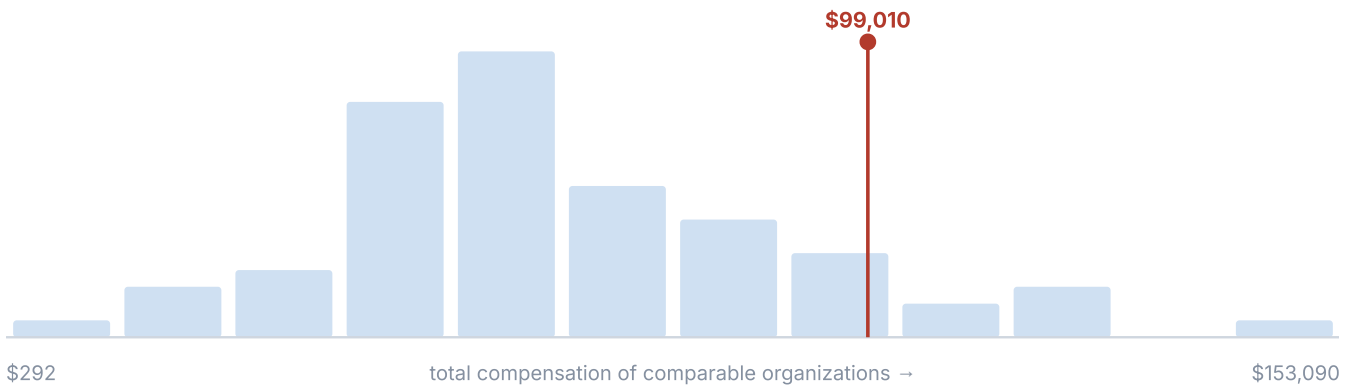
Benchmarked executive: Randall Lee Martin — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B70A).
BUDGET	Total revenue between \$321,442 and \$719,647 — 0.67x to 1.50x the subject's \$479,765 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B70), nationwide + budget 0.67–1.5x revenue.

66 organizations qualified on sector, size, and geography → **66** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$33,162	\$49,144	\$60,146	\$77,315	\$101,958	\$99,010
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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 MI 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
Maine Philanthropy Center	ME	\$479,791	President & Ceo	\$124,083	\$120,377	2024
Pine Bush Area Public Library District	NY	\$485,937	Director	\$61,437	\$53,786	2024
Jordan Valley District Library	MI	\$495,153	Director	\$90,000	\$87,680	2025
Lyons Public Library	NY	\$457,821	Executive Director	\$46,406	\$39,580	2025
Jefferson Hills Library	PA	\$455,422	Library Director Thru October 2024	\$53,911	\$52,086	2024
Cny (Connectny) Inc	NY	\$504,515	Executive Director (Thru July)	\$54,927	\$49,507	2023
Plattekill Public Library	NY	\$506,805	Director	\$65,962	\$59,453	2023
Proprietors Of The Salem Athenaeum	MA	\$451,137	Executive Dir.	\$57,692	\$50,227	2024
Organic Farm School	WA	\$509,137	Executive Director	\$75,000	\$66,977	2023
The Charlemagne Institute	KY	\$450,245	Ceo	\$142,857	\$153,090	2023
Seattle Athenaeum	WA	\$449,851	Executive Director	\$97,461	\$84,538	2024
Wadsworth Library	NY	\$515,455	Library Director	\$27,889	\$24,416	2024
Early Manuscripts Electronic Library	CA	\$436,224	Chairman	\$58,800	\$49,191	2024
Whippanong Library Association	NJ	\$526,515	Direcdtor	\$76,941	\$66,555	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Atlanta-fulton Public Library	GA	\$432,689	Executive Dir.	\$120,000	\$116,898	2024
Murrysville Community Library	PA	\$532,750	Director	\$45,140	\$43,612	2024
Bill Memorial Library	CT	\$533,491	Executive Di	\$70,920	\$62,762	2025
Gardiner Library Board Of Trustees	NY	\$424,180	Library Director	\$68,168	\$61,441	2023
Eastern Academic Scholars Trust Inc	MA	\$421,318	Program Director & Non-voting Member Of Bod	\$33,736	\$29,371	2024
Desert Foothills Library Association	AZ	\$538,260	Former Executive Director	\$123,702	\$118,664	2023
Millvale Community Library	PA	\$542,211	Executive Dir.	\$54,552	\$52,706	2024
Ulysses Philomathic Library	NY	\$416,874	Executive Dir.	\$61,833	\$54,133	2024
Prairie Skies Public Library District	IL	\$414,218	Library Director	\$52,015	\$49,543	2024
Greenwich Free Library	NY	\$413,654	Executive Di	\$55,687	\$48,752	2024
Lansing Community Library	NY	\$401,521	Library Director	\$69,178	\$60,563	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MI 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 MI 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	66 organizations. Compensation range \$292–\$153,090; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$479,765); for reference, expenses \$599,678 and assets \$575,317.
ROLE MATCH	Randall Lee Martin, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer 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	88 th
Total compensation (D + F), as reported (no adjustments)	86 th
Reportable pay only (column D), adjusted	92 nd
All sources (D + E + F), adjusted	86 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 (Randall Lee Martin) 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 10, 2026, comparing compensation against 66 similarly situated organizations (Same NTEE sector (B70), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$99,010 is reasonable (approximately the 88th 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 10, 2026.