

# Addison Township Public Library

Executive Director / CEO

EIN 382567933

MI · NTEE B70

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Dawn Elsarelli, Executive Director / CEO** (\$17,320) 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 5<sup>th</sup> percentile of comparable organizations**

below the typical range for comparable organizations

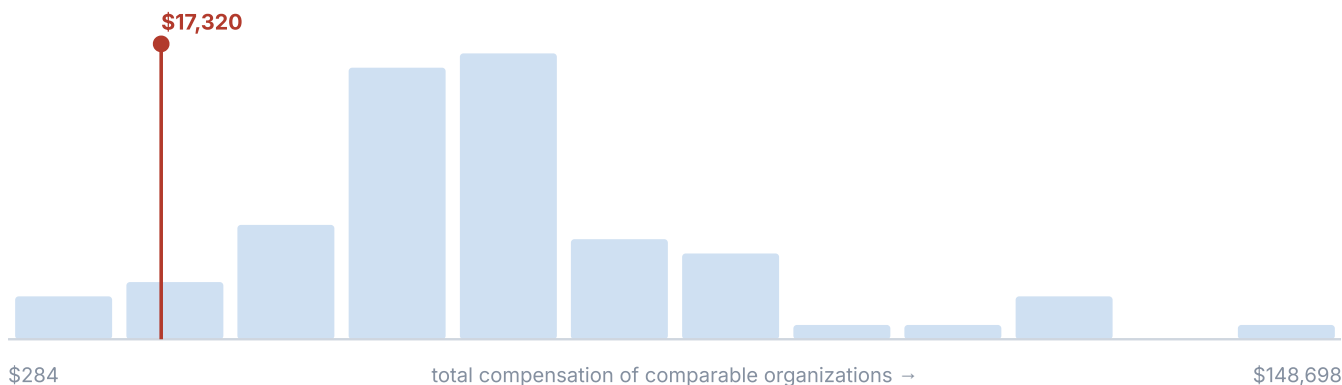
**Benchmarked executive:** Dawn Elsarelli — reported title “LIBRARY DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B70).
BUDGET	Total revenue between \$241,479 and \$540,625 — 0.67x to 1.50x the subject's \$360,417 (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



\$26,608	\$38,600	\$52,242	\$62,291	\$84,371	<b>\$17,320</b>
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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
<a href="#">DeKalb Library Foundation Inc</a>	GA	\$356,619	Executive Di	\$27,932	<b>\$26,430</b>	2024
<a href="#">Joe Barnhart Bee County Library Inc</a>	TX	\$365,327	Library Dir	\$75,000	<b>\$70,600</b>	2024
<a href="#">Dorset Village Public Library</a>	VT	\$355,225	Exec Director	\$68,939	<b>\$65,297</b>	2024
<a href="#">Giles County Public Library</a>	TN	\$366,234	Executive Dir.	\$46,483	<b>\$47,337</b>	2023
<a href="#">Florida Library Association Inc</a>	FL	\$354,557	Executive Di	\$84,570	<b>\$74,763</b>	2024
<a href="#">St Charles District Library</a>	MI	\$354,142	President	\$300	<b>\$284</b>	2025
<a href="#">Plum Borough Community Library</a>	PA	\$353,999	Library Director	\$54,999	<b>\$51,613</b>	2024
<a href="#">Swarthmore Public Library</a>	PA	\$352,098	Library Director (Thru 2024)	\$66,377	<b>\$62,291</b>	2024
<a href="#">Scott Township Public Library</a>	PA	\$349,290	Director	\$57,317	<b>\$55,377</b>	2023
<a href="#">Eg Fisher Public Library</a>	TN	\$345,453	Executive Director(ended Aug. 2023)	\$36,286	<b>\$35,893</b>	2024
<a href="#">Austin Free-net</a>	TX	\$344,688	Executive Director	\$87,102	<b>\$81,992</b>	2024
<a href="#">Dover Plains Library Association</a>	NY	\$378,034	Director	\$31,204	<b>\$27,318</b>	2023
<a href="#">Palmyra Community Library</a>	NY	\$385,898	Director	\$56,116	<b>\$47,718</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Adamstown Area Library</a>	PA	\$387,663	Interim Exec	\$21,937	<b>\$20,587</b>	2024
<a href="#">Livingston Manor Free Library</a>	NY	\$389,326	Library Dire	\$69,382	<b>\$58,998</b>	2024
<a href="#">Clyde Savannah Public Library</a>	NY	\$330,980	Director	\$51,500	<b>\$43,792</b>	2024
<a href="#">Bedford County Library Inc</a>	PA	\$329,883	Director	\$48,292	<b>\$45,319</b>	2024
<a href="#">Bentonville Library Foundation</a>	AR	\$329,496	Executive Director	\$95,000	<b>\$100,488</b>	2024
<a href="#">Bixby Memorial Free Library</a>	VT	\$391,562	Director	\$61,800	<b>\$57,027</b>	2025
<a href="#">Switzerland County Public Library</a>	IN	\$391,776	Director	\$56,784	<b>\$58,016</b>	2023
<a href="#">Mid-continent Geological Library Inc</a>	OK	\$393,156	Chief Executive Officer	\$79,615	<b>\$84,935</b>	2023
<a href="#">The Danish American Archive And Lib</a>	NE	\$322,785	Executive Director	\$59,443	<b>\$60,165</b>	2024
<a href="#">Comfort Public Library Inc</a>	TX	\$322,691	Library Director	\$48,456	<b>\$46,960</b>	2023
<a href="#">Lansing Community Library</a>	NY	\$401,521	Library Director	\$69,178	<b>\$58,825</b>	2024
<a href="#">Whitefield Library</a>	ME	\$316,853	Manager	\$6,675	<b>\$6,476</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MI 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 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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT	73 organizations. Compensation range \$284–\$148,698; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$360,417); for reference, expenses \$309,930 and assets \$2,981,605.
ROLE MATCH	Dawn Elsarelli, reported title " <i>LIBRARY DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	6 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 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	5 <sup>th</sup>
Reportable pay only (column D), adjusted	8 <sup>th</sup>
All sources (D + E + F), adjusted	5 <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 (Dawn Elsarelli) 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 \$17,320 is reasonable (approximately the 5<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination

concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.