

Bandera Public Library

Executive Director / CEO

EIN 470858883

TX · NTEE B70

FY ending 2024-09-30

June 9, 2026

This analysis benchmarks the total compensation of **Paul Phelan, Executive Director / CEO** (\$50,000) against **every comparable organization** that fit the selection criteria — **170** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 81st percentile of comparable organizations

within the typical range

Benchmarked executive: Paul Phelan — 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 \$29,170 and \$65,307 — 0.67x to 1.50x the subject's \$43,538 (the band tightens as size grows).

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

170 organizations qualified on sector, size, and geography

→ **170** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,852

\$8,559

\$17,148

\$42,113

\$97,870

\$50,000



■ 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 TX 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 |
|---|-------|----------|-------------------------|-----------------|-----------------|------|
| Gamla College | NY | \$43,573 | Sec./trea. | \$12,000 | \$10,840 | 2024 |
| Boston Center For Adult Education Inc | MA | \$43,672 | President & Ceo | \$10,650 | \$9,567 | 2024 |
| California Association Of Winegrape | CA | \$43,379 | Executive Di | \$18,609 | \$16,064 | 2024 |
| Jakc Foundation | KS | \$43,884 | Chief Executive Officer | \$14,942 | \$16,137 | 2024 |
| Wisconsin State Telecommunications | WI | \$43,175 | Treasurer, S | \$20,190 | \$21,701 | 2023 |
| Haberman Educational Foundation Inc | TX | \$44,010 | President | \$14,200 | \$14,200 | 2024 |
| Crossroads Academy | AZ | \$44,179 | Director | \$18,000 | \$17,306 | 2024 |
| Coal Pit Ministry Inc | VA | \$42,839 | Executive Director | \$48,972 | \$47,270 | 2024 |
| Sc Career Kids | SC | \$42,657 | Founder | \$15,000 | \$15,240 | 2025 |
| Cfi Robotics Nfp | IL | \$42,634 | Executive Director | \$15,754 | \$15,483 | 2024 |
| Healing In America | CA | \$42,520 | Executive Dir. | \$24,000 | \$20,718 | 2024 |
| Rootedin Hope | MI | \$44,628 | President | \$13,631 | \$14,065 | 2024 |
| The John Tramontano Jr Educational | PA | \$42,298 | President/tr | \$14,222 | \$14,178 | 2024 |
| Philomath Foundation | CA | \$45,076 | President | \$29,040 | \$25,809 | 2023 |
| Institute On Natl Social Inequities & Gaps In Health & Health T | MI | \$45,125 | Treasurer | \$150 | \$151 | 2025 |

| ORGANIZATION | STATE | REVENUE | MATCHED TITLE | COMP (REPORTED) | COMP (ADJUSTED) | FY |
|---|-------|----------|----------------------------|-----------------|-----------------|------|
| Academy 3a Inc | NJ | \$45,296 | President An | \$4,950 | \$4,418 | 2024 |
| Pine Cone Foundation | CA | \$45,312 | President/cfo | \$50,000 | \$43,162 | 2024 |
| Forerunner Training Center Inc | MO | \$45,394 | President & Board Chairman | \$1,500 | \$1,588 | 2024 |
| Friends Of The Muenster Public Library | TX | \$41,553 | Librarian | \$18,836 | \$18,836 | 2024 |
| Forever International Inc | NC | \$45,550 | President | \$5,100 | \$5,424 | 2023 |
| Tom Green County Adult Literacy Council | TX | \$41,497 | Executive Director | \$38,110 | \$38,110 | 2024 |
| Thayer Academy Charitable Trust | MA | \$41,464 | Trustee Thru 6/30/2024 | \$42,743 | \$38,398 | 2024 |
| Go Topeka Etlc Support Corporation | KS | \$45,915 | President | \$34,884 | \$38,787 | 2023 |
| Printing Industry Assoc Of Ga | GA | \$45,988 | Ex-officio | \$6,933 | \$7,175 | 2023 |
| Inspiring Services Inc | GA | \$46,023 | Member | \$1,328 | \$1,335 | 2024 |

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX 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 TX 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 170 organizations. Compensation range \$151–\$453,694; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$43,538); for reference, expenses \$241,111 and assets \$1,945,993. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

| | |
|------------------------|---|
| ROLE MATCH | Paul Phelan, reported title " <i>LIBRARY DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role. |
| RELATED-ORG PAY | 57 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material. |
| OUTLIERS | 19 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 | 81st |
| Total compensation (D + F), as reported (no adjustments) | 81st |
| Reportable pay only (column D), adjusted | 91st |
| All sources (D + E + F), adjusted | 58th |

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 (Paul Phelan) 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 170 similarly situated organizations (Same NTEE major group (B), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$50,000 is reasonable (approximately the 81st 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.