

Bookleggers Library Inc

Executive Director / CEO

This analysis benchmarks the total compensation of **Nathaniel Sandler, Executive Director / CEO** (\$64,779) against **every comparable organization** that fit the selection criteria — **48** 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: Nathaniel Sandler — reported title “PRESIDENT, C”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (B70).

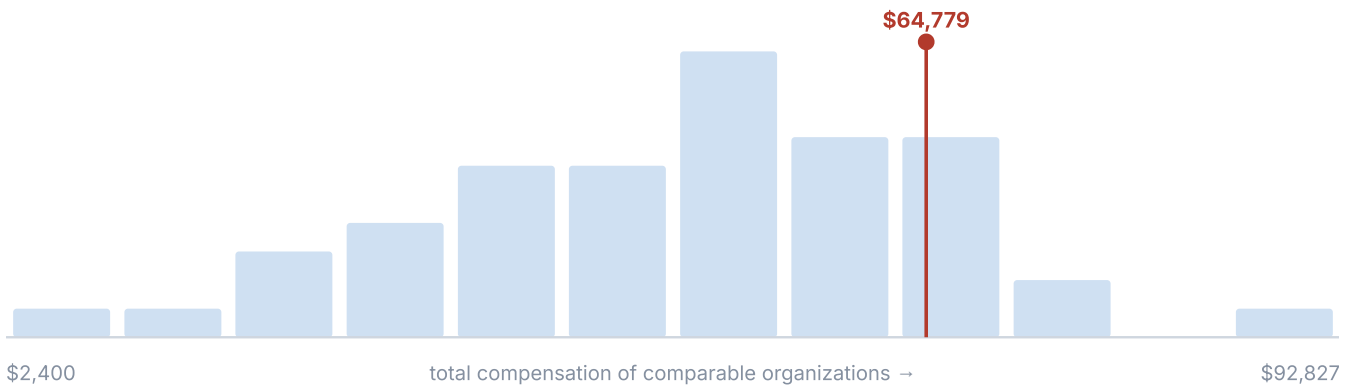
BUDGET Total revenue between \$128,100 and \$286,792 — 0.67x to 1.50x the subject's \$191,195 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (B70), nationwide + budget 0.67–1.5x revenue.

48 organizations qualified on sector, size, and geography

→ **48** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$26,543

\$35,412

\$48,820

\$58,436

\$67,030

\$64,779



● 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 FL 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
Schuylkill Valley Community Library Inc	PA	\$188,282	Library Director	\$35,101	\$38,362	2023
Avalon Public Library	PA	\$195,374	Executive Dir.	\$45,000	\$47,769	2024
Ellicottville Memorial Library	NY	\$196,797	Library Director	\$58,175	\$57,611	2023
Godfrey Memorial Library	CT	\$197,012	Executive Di	\$55,600	\$55,493	2024
Brandywine Community Library	PA	\$198,852	Director	\$46,688	\$49,561	2024
Ella Library	TN	\$202,719	President	\$24,481	\$28,201	2023
Chester Springs Library	PA	\$204,014	Executive Director	\$61,685	\$65,481	2024
Choctaw County Public Library Inc	AL	\$204,057	Library Director	\$26,400	\$30,360	2024
Morgan County Public Library	WV	\$177,689	Director	\$17,500	\$20,766	2023
Living Learning Libraries	FL	\$205,111	Treasurer	\$49,340	\$49,340	2024
Medina Community Library	TX	\$205,509	Library Director	\$45,360	\$48,300	2024
Schoharie Free Library Association	NY	\$206,050	Director	\$52,127	\$50,141	2024
Hepburn Library Of Norfolk	NY	\$207,538	Director	\$22,880	\$22,658	2023
Frankfort Free Library	NY	\$210,950	Director	\$51,750	\$49,778	2024
Lincoln Library Inc	VT	\$171,285	Managing Librarian	\$31,905	\$35,193	2023
Raymond Library Company	CT	\$166,584	Treasurer	\$2,405	\$2,400	2024
Morrisville Public Library	NY	\$166,367	Executive Director	\$56,701	\$56,152	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Arapahoe Library Friends Foundation Inc	CO	\$217,330	President	\$56,754	\$57,929	2024
El Rito Public Library	NM	\$219,445	Executive Director	\$13,573	\$15,139	2025
Ivoryton Library Association	CT	\$222,900	Library Drctr	\$54,036	\$53,932	2024
Imagineif Library Foundation	MT	\$223,581	Executive Di	\$56,603	\$66,868	2023
Brown Public Library	VT	\$157,280	Library Director	\$59,105	\$63,327	2024
Vista Grande Public Library	NM	\$155,104	Library Director	\$57,188	\$67,409	2023
Monroe County Public Library	AL	\$154,495	Director	\$41,791	\$48,060	2024
The Nathan And Henry B Cleaves Law	ME	\$228,724	Librarian	\$87,087	\$92,827	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL 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 FL 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	48 organizations. Compensation range \$2,400–\$92,827; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$191,195); for reference, expenses \$303,852 and assets \$275,739. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Nathaniel Sandler, reported title " <i>PRESIDENT, C</i> ", 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.

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	81 st
Total compensation (D + F), as reported (no adjustments)	90 th
Reportable pay only (column D), adjusted	85 th
All sources (D + E + F), adjusted	79 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 (Nathaniel Sandler) 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 48 similarly situated organizations (Same NTEE sector (B70), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$64,779 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.