

Porter Memorial Library Association

Executive Director / CEO

EIN 510183477
 ME · NTEE B71Z
 FY ending 2023-06-30
 June 9, 2026

This analysis benchmarks the total compensation of **Lee Downing, Executive Director / CEO** (\$35,568) against **every comparable organization** that fit the selection criteria — **550** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **59th** percentile of comparable organizations within the typical range

Benchmarked executive: Lee Downing — 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 (B71Z).
BUDGET	Total revenue between \$69,958 and \$156,622 — 0.67x to 1.50x the subject's \$104,415 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (B), nationwide + budget 0.67–1.5x revenue.

550 organizations qualified on sector, size, and geography → **550** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,607	\$12,560	\$28,385	\$50,953	\$76,150	\$35,568
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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 ME 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
National Policy Board Of Educactional Administrati	VA	\$104,507	Executive Director	\$51,400	\$48,140	2024
Project Implicit Inc	MA	\$104,552	Executive Director	\$111,038	\$94,293	2025
Southern Connecticut Chinese School Inc	CT	\$104,753	Principal	\$4,800	\$4,365	2024
National Association Of College	OH	\$103,998	Senior Director Of Finance & Administration	\$18,379	\$18,883	2024
Advanced Nuclear Weapons Alliance	VA	\$105,000	Director	\$28,000	\$26,225	2024
Children And Teachers Foundation Of The	IL	\$103,771	President	\$41,706	\$40,947	2023
North Dakota Farm Bureau Foundation	ND	\$105,298	Sec-treas/executive Vp/ceo	\$69,187	\$73,649	2024
Minnesota Trucking Association	MN	\$103,488	President	\$14,000	\$13,815	2023
Greater Bloomington Chamber Of Commerce	IN	\$103,448	President	\$4,041	\$4,134	2024
South Summit Education Foundation	UT	\$103,132	Director	\$12,500	\$12,409	2024
Osu Animal Science Alumni Association	OK	\$105,770	Executive Secretary	\$12,000	\$12,818	2024
Pope John Xxiii Endowment Fund Inc	NJ	\$105,895	Executive Director	\$49,255	\$43,918	2023
The Education Policy And Leadership Center	PA	\$105,933	Executive Director	\$15,000	\$14,510	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Nackey S Loeb School Of Communications	NH	\$102,896	Executive Director	\$82,414	\$73,816	2024
Bucyrus Redmen Athletic Boosters	OH	\$105,936	Vice Preside	\$4,000	\$4,109	2024
Totally Local Vc Agricultural Education Foundation	CA	\$106,012	President, Treasurer, Director	\$19,000	\$15,915	2024
Maryland Bar Foundation Inc	MD	\$102,803	Director	\$15,561	\$14,529	2023
American College Of Sports Medicine	IN	\$106,033	Ceo & Secretary	\$20,396	\$21,480	2023
United States Earth Science	OK	\$102,526	Executive Di	\$29,162	\$31,148	2024
Troup County College & Career	GA	\$106,354	Ceo	\$137,034	\$137,601	2023
Fairview Public Library	NY	\$102,470	Director	\$30,160	\$26,436	2024
Vermillion Bend Academy	LA	\$106,432	Director	\$7,608	\$8,126	2024
The Austin School For The Performing & Visual Arts	TX	\$102,357	Executive Director	\$86,960	\$84,378	2024
Mission Starfish Haiti	IA	\$106,507	Director	\$36,000	\$39,365	2023
Kansas Council On Economic Education	KS	\$102,314	President & Ceo	\$21,538	\$22,570	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to ME 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 ME 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	550 organizations. Compensation range \$2–\$428,038; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$104,415); for reference, expenses \$131,030 and assets \$1,006,445.
ROLE MATCH	Lee Downing, reported title " <i>Library Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	134 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	25 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	59 th
Total compensation (D + F), as reported (no adjustments)	57 th
Reportable pay only (column D), adjusted	71 st
All sources (D + E + F), adjusted	48 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 (Lee Downing) 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 550 similarly situated organizations (Same NTEE major group (B), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$35,568 is reasonable (approximately the 59th 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.