

# Madison County Library

Executive Director / CEO

EIN 540831592

VA · NTEE B71Z

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Bonnie Utz, Executive Director / CEO** (\$47,316) against **every comparable organization** that fit the selection criteria — **46** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **28<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Bonnie Utz — reported title “LIBRARIAN”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (B71Z).

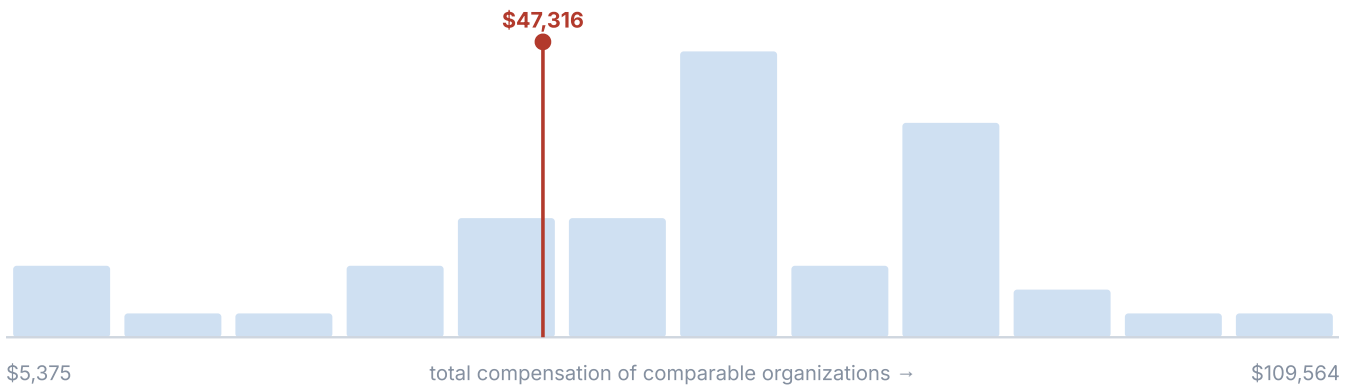
**BUDGET** Total revenue between \$249,479 and \$558,535 — 0.67x to 1.50x the subject's \$372,357 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (B71), nationwide + budget 0.67–1.5x revenue.

**46** organizations qualified on sector, size, and geography

→ **46** within the band form the benchmarked peer set.

## Distribution of comparable compensation



<b>\$31,784</b>	<b>\$46,617</b>	<b>\$61,186</b>	<b>\$75,083</b>	<b>\$79,713</b>	<b>\$47,316</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 VA 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="#">South Fayette Township Library</a>	PA	\$378,596	Executive Dir.	\$63,341	<b>\$65,420</b>	2024
<a href="#">Friends Of The Chas County Library</a>	SC	\$380,695	Director	\$72,000	<b>\$77,794</b>	2024
<a href="#">Peoples Library</a>	PA	\$355,742	Executive Director	\$74,071	<b>\$76,502</b>	2024
<a href="#">Belfast Free Library</a>	ME	\$351,170	Executive Direc	\$8,635	<b>\$8,955</b>	2024
<a href="#">Glendora Public Library</a>	CA	\$393,944	Executive Director	\$80,192	<b>\$69,868</b>	2025
<a href="#">The Union Library Company Of Hatborough</a>	PA	\$347,488	Library Directo	\$28,447	<b>\$30,248</b>	2023
<a href="#">Tyson Library Association Inc</a>	IN	\$405,192	Director	\$55,112	<b>\$60,193</b>	2024
<a href="#">Olive Free Library Association</a>	NY	\$338,865	Director	\$61,741	<b>\$57,782</b>	2024
<a href="#">Highland Falls Library</a>	NY	\$332,422	Director	\$66,438	<b>\$62,178</b>	2024
<a href="#">Friends Of The Central Library Inc</a>	NY	\$332,061	Executive Director	\$44,252	<b>\$42,637</b>	2023
<a href="#">Malvern Public Library</a>	PA	\$416,962	Library Dire	\$74,943	<b>\$77,403</b>	2024
<a href="#">Honey Brook Community Library</a>	PA	\$418,267	Director	\$54,475	<b>\$56,263</b>	2024
<a href="#">Waterloo Library And Historical Society</a>	NY	\$418,514	Executive Director	\$60,207	<b>\$58,010</b>	2023
<a href="#">Southeastern Wisconsin Information</a>	WI	\$421,183	Coordinator	\$4,969	<b>\$5,375</b>	2024
<a href="#">Alpine Public Library Association Inc</a>	TX	\$421,341	Executive Dir.	\$36,212	<b>\$37,516</b>	2024
<a href="#">Middlesex County Public</a>	VA	\$438,434	Executive Di	\$38,492	<b>\$37,500</b>	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Cross' Mills Public Library</a>	RI	\$439,211	Executive Directors	\$77,456	<b>\$76,921</b>	2024
<a href="#">Waldoboro Public Library</a>	ME	\$298,475	Executive Director	\$42,238	<b>\$45,098</b>	2023
<a href="#">Baldwin Borough Public Library</a>	PA	\$447,760	Executive Dir.	\$68,569	<b>\$70,819</b>	2024
<a href="#">Paris Public Library Association</a>	ME	\$296,529	Library Director	\$55,825	<b>\$56,402</b>	2025
<a href="#">Richmond Memorial Library Association Inc</a>	CT	\$453,159	Library Director	\$95,476	<b>\$95,452</b>	2023
<a href="#">Minoa Free Library</a>	NY	\$284,438	Director	\$42,079	<b>\$40,544</b>	2023
<a href="#">Alleghany Highlands Regional Library Inc</a>	VA	\$462,823	Library Director	\$80,953	<b>\$78,866</b>	2025
<a href="#">Webster Memorial Library</a>	MI	\$275,359	President	\$6,000	<b>\$6,248</b>	2025
<a href="#">The Southworth Library Association</a>	NY	\$275,155	Executive Director	\$56,178	<b>\$54,128</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to VA 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 VA 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** 46 organizations. Compensation range \$5,375–\$109,564; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$372,357); for reference, expenses \$326,406 and assets \$1,117,115.

**ROLE MATCH** Bonnie Utz, reported title "LIBRARIAN", benchmarked as Executive Director / CEO. **Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.**

**RELATED-ORG PAY** 3 peers 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	28 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	28 <sup>th</sup>
Reportable pay only (column D), adjusted	30 <sup>th</sup>
All sources (D + E + F), adjusted	22 <sup>nd</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 (Bonnie Utz) 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 46 similarly situated organizations (Same NTEE sector (B71), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$47,316 is reasonable (approximately the 28<sup>th</sup> 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.