

Morgan County Public Library

Executive Director / CEO

EIN 550493153
 WV · NTEE B70
 FY ending 2023-06-30
 June 9, 2026

This analysis benchmarks the total compensation of **Sarah Drennan, Executive Director / CEO** (\$17,500) against **every comparable organization** that fit the selection criteria — **41** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 7th percentile of comparable organizations

below the typical range for comparable organizations

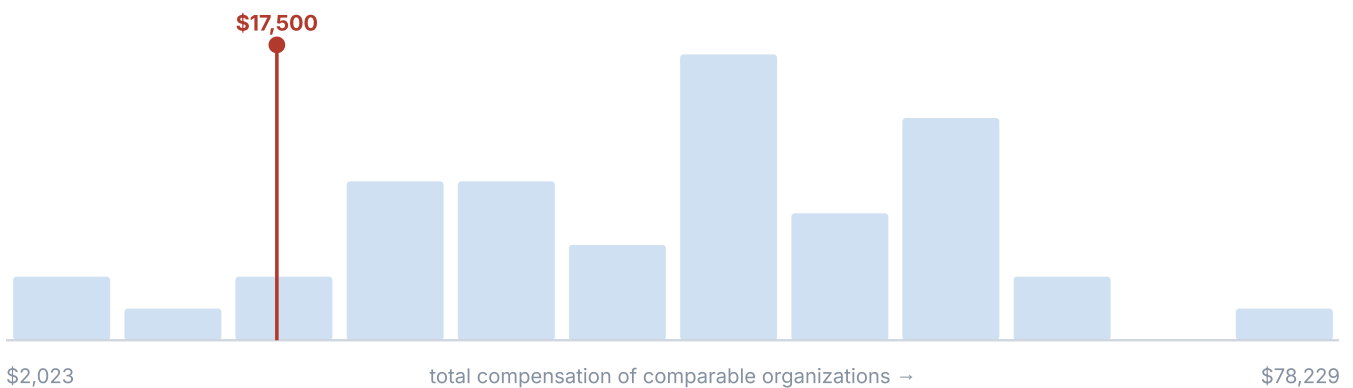
Benchmarked executive: Sarah Drennan — reported title "DIRECTOR", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B70).
BUDGET	Total revenue between \$119,051 and \$266,533 — 0.67x to 1.50x the subject's \$177,689 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B70), nationwide + budget 0.67–1.5x revenue.

41 organizations qualified on sector, size, and geography → **41** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$20,795	\$28,490	\$40,705	\$48,820	\$56,352	\$17,500
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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 WV 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
Lincoln Library Inc	VT	\$171,285	Managing Librarian	\$31,905	\$29,659	2023
Schuylkill Valley Community Library Inc	PA	\$188,282	Library Director	\$35,101	\$32,329	2023
Raymond Library Company	CT	\$166,584	Treasurer	\$2,405	\$2,023	2024
Morrisville Public Library	NY	\$166,367	Executive Director	\$56,701	\$47,321	2023
Bookleggers Library Inc	FL	\$191,195	President, C	\$64,779	\$54,592	2024
Avalon Public Library	PA	\$195,374	Executive Dir.	\$45,000	\$40,257	2024
Ellicottville Memorial Library	NY	\$196,797	Library Director	\$58,175	\$48,551	2023
Godfrey Memorial Library	CT	\$197,012	Executive Di	\$55,600	\$46,766	2024
Brown Public Library	VT	\$157,280	Library Director	\$59,105	\$53,368	2024
Brandywine Community Library	PA	\$198,852	Director	\$46,688	\$41,768	2024
Vista Grande Public Library	NM	\$155,104	Library Director	\$57,188	\$56,808	2023
Monroe County Public Library	AL	\$154,495	Director	\$41,791	\$40,502	2024
Ella Library	TN	\$202,719	President	\$24,481	\$23,766	2023
Chester Springs Library	PA	\$204,014	Executive Director	\$61,685	\$55,183	2024
Choctaw County Public Library Inc	AL	\$204,057	Library Director	\$26,400	\$25,586	2024
Living Learning Libraries	FL	\$205,111	Treasurer	\$49,340	\$41,580	2024
Medina Community Library	TX	\$205,509	Library Director	\$45,360	\$40,705	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Martinsburg Community Library	PA	\$149,379	Library Director	\$36,290	\$31,628	2025
Schoharie Free Library Association	NY	\$206,050	Director	\$52,127	\$42,255	2024
Hepburn Library Of Norfolk	NY	\$207,538	Director	\$22,880	\$19,095	2023
Frankfort Free Library	NY	\$210,950	Director	\$51,750	\$41,950	2024
Gowanda Free Library	NY	\$141,283	Director	\$28,426	\$23,043	2024
The Heritage Public Library	PA	\$139,270	Library Dire	\$38,094	\$34,079	2024
Moores Memorial Library	PA	\$138,050	Executive Di	\$48,107	\$43,037	2024
Arapahoe Library Friends Foundation Inc	CO	\$217,330	President	\$56,754	\$48,820	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WV 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 WV 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	41 organizations. Compensation range \$2,023–\$78,229; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$177,689); for reference, expenses \$189,319 and assets \$524,883.
ROLE MATCH	Sarah Drennan, reported title " <i>DIRECTOR</i> ", 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	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	7 th
Total compensation (D + F), as reported (no adjustments)	7 th
Reportable pay only (column D), adjusted	10 th
All sources (D + E + F), adjusted	7 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 (Sarah Drennan) 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 41 similarly situated organizations (Same NTEE sector (B70), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$17,500 is reasonable (approximately the 7th 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.