

Giles County Public Library

Executive Director / CEO

EIN 620490633

TN · NTEE B700

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Cynthia Nesbitt, Executive Director / CEO** (\$46,483) against **every comparable organization** that fit the selection criteria — **72** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **36th** percentile of comparable organizations within the typical range

Benchmarked executive: Cynthia Nesbitt — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (B700).

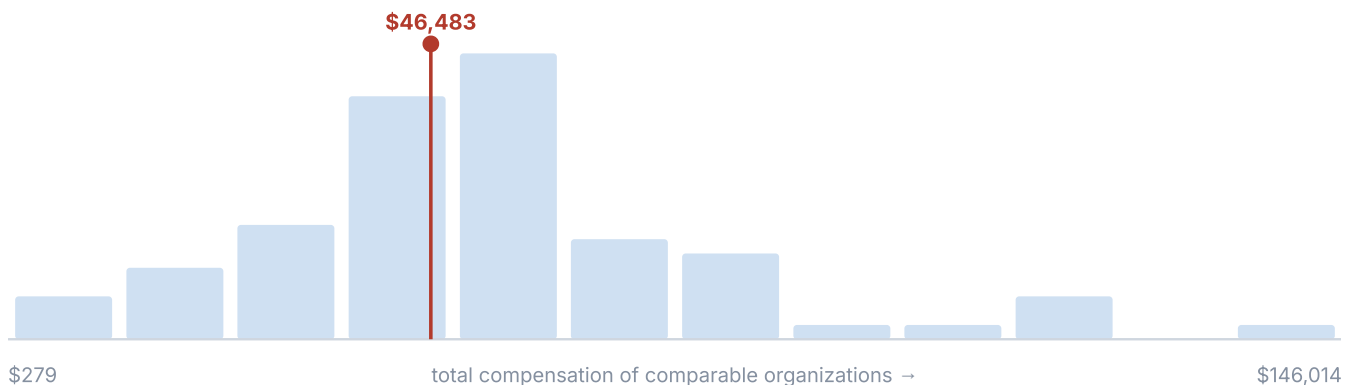
BUDGET Total revenue between \$245,376 and \$549,351 — 0.67x to 1.50x the subject's \$366,234 (the band tightens as size grows).

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

72 organizations qualified on sector, size, and geography

→ **72** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$23,739	\$37,680	\$50,991	\$61,423	\$83,125	\$46,483
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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 TN 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
Joe Barnhart Bee County Library Inc	TX	\$365,327	Library Dir	\$75,000	\$69,326	2024
Addison Township Public Library	MI	\$360,417	Library Director	\$17,320	\$17,007	2023
DeKalb Library Foundation Inc	GA	\$356,619	Executive Di	\$27,932	\$25,953	2024
Dorset Village Public Library	VT	\$355,225	Exec Director	\$68,939	\$64,119	2024
Florida Library Association Inc	FL	\$354,557	Executive Di	\$84,570	\$73,414	2024
Dover Plains Library Association	NY	\$378,034	Director	\$31,204	\$26,825	2023
St Charles District Library	MI	\$354,142	President	\$300	\$279	2025
Plum Borough Community Library	PA	\$353,999	Library Director	\$54,999	\$50,681	2024
Swarthmore Public Library	PA	\$352,098	Library Director (Thru 2024)	\$66,377	\$61,167	2024
Scott Township Public Library	PA	\$349,290	Director	\$57,317	\$54,378	2023
Palmyra Community Library	NY	\$385,898	Director	\$56,116	\$46,857	2024
Eg Fisher Public Library	TN	\$345,453	Executive Director(ended Aug. 2023)	\$36,286	\$35,245	2024
Adamstown Area Library	PA	\$387,663	Interim Exec	\$21,937	\$20,215	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Austin Free-net	TX	\$344,688	Executive Director	\$87,102	\$80,512	2024
Livingston Manor Free Library	NY	\$389,326	Library Dire	\$69,382	\$57,934	2024
Bixby Memorial Free Library	VT	\$391,562	Director	\$61,800	\$55,998	2025
Switzerland County Public Library	IN	\$391,776	Director	\$56,784	\$56,969	2023
Mid-continent Geological Library Inc	OK	\$393,156	Chief Executive Officer	\$79,615	\$83,402	2023
Clyde Savannah Public Library	NY	\$330,980	Director	\$51,500	\$43,002	2024
Lansing Community Library	NY	\$401,521	Library Director	\$69,178	\$57,763	2024
Bedford County Library Inc	PA	\$329,883	Director	\$48,292	\$44,502	2024
Bentonville Library Foundation	AR	\$329,496	Executive Director	\$95,000	\$98,675	2024
The Danish American Archive And Lib	NE	\$322,785	Executive Director	\$59,443	\$59,079	2024
Comfort Public Library Inc	TX	\$322,691	Library Director	\$48,456	\$46,113	2023
Greenwich Free Library	NY	\$413,654	Executive Di	\$55,687	\$46,498	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TN 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 TN 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	72 organizations. Compensation range \$279–\$146,014; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$366,234); for reference, expenses \$363,471 and assets \$1,022,644.
ROLE MATCH	Cynthia Nesbitt, reported title " <i>Executive Dir.</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	6 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	36 th
Total compensation (D + F), as reported (no adjustments)	29 th
Reportable pay only (column D), adjusted	35 th
All sources (D + E + F), adjusted	33 rd

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 (Cynthia Nesbitt) 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 72 similarly situated organizations (Same NTEE sector (B70), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$46,483 is reasonable (approximately the 36th 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.