

Friends Of The San Rafael Public Library

Executive Director / CEO

EIN 680319825
 CA · NTEE B11
 FY ending 2025-06-30
 June 9, 2026

This analysis benchmarks the total compensation of **Tom Koerber, Executive Director / CEO** (\$2,310) against **every comparable organization** that fit the selection criteria — **30** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **13th** percentile of comparable organizations below the typical range for comparable organizations

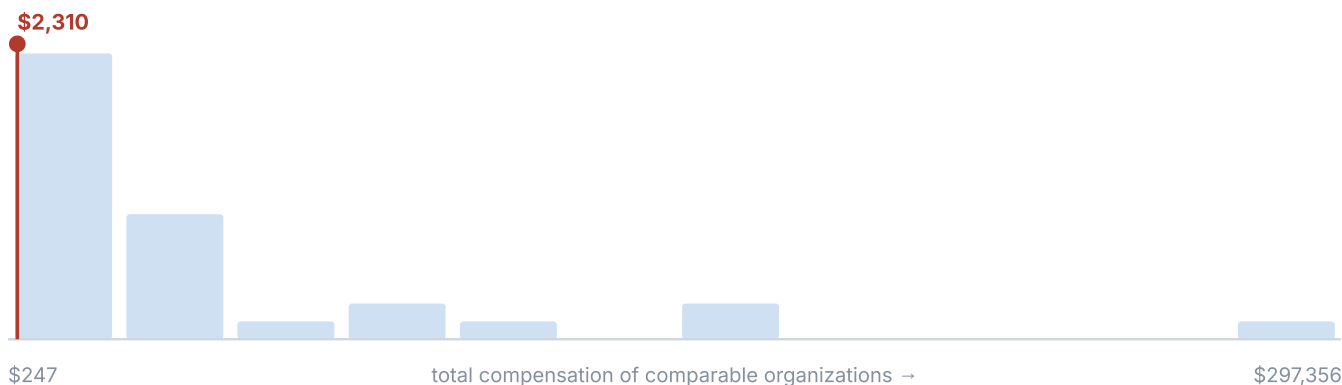
Benchmarked executive: Tom Koerber — reported title “Director”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

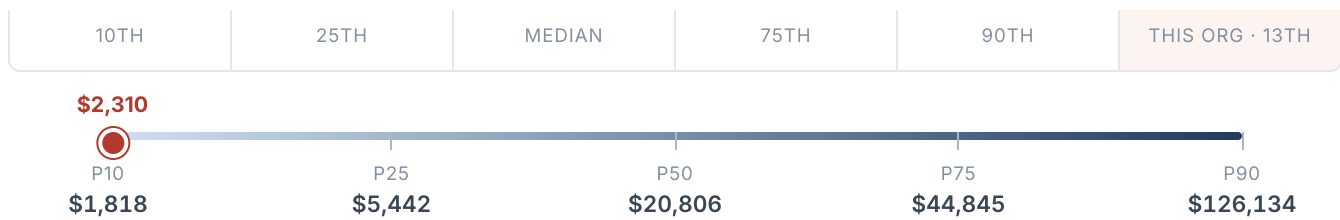
SECTOR	Organizations sharing the subject's NTEE classification (B11).
BUDGET	Total revenue between \$40,209 and \$90,021 — 0.67x to 1.50x the subject's \$60,014 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B11), nationwide + budget 0.67–1.5x revenue.

30 organizations qualified on sector, size, and geography → **30** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$1,818	\$5,442	\$20,806	\$44,845	\$126,134	\$2,310
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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 CA 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
Susquehanna University And	PA	\$60,368	Trustee	\$30,266	\$34,953	2025
Wood Colony Christian School	CA	\$61,546	President	\$7,475	\$7,899	2023
St Hope Endowment	CA	\$58,061	Ceo	\$234	\$247	2023
Berea College Leverage Lender Inc	KY	\$57,546	President/as President Of Berea College/director	\$57,401	\$75,473	2023
Maurice River Education Foundation	NJ	\$62,775	Secretary	\$19,539	\$20,203	2025
Charles Henry Leach Ii Fund For Duquesne University	PA	\$57,036	Pres/director	\$134,644	\$159,610	2024
Wilson Area Partners In Education Founda	PA	\$57,003	Executive Director	\$29,446	\$35,937	2023
Westerville Rotary Foundation	OH	\$63,485	Treasurer	\$1,500	\$1,889	2024
Honorable Character	TX	\$64,308	Director	\$990	\$1,177	2024
Cardinal Education Foundation Inc	TX	\$64,486	President	\$16,005	\$19,031	2024
Mbbs-us Inc	CA	\$64,801	University President (Part Year)	\$38,809	\$41,012	2023
Junior Achievement Of Eastern Iowa	IA	\$54,804	Authorized Agent	\$8,616	\$11,214	2024
The Ivy Foundation	VA	\$54,330	Executive Director	\$104,004	\$122,897	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Eastern New Mexico University Ruidoso Foundation	NM	\$66,380	Executive Director	\$62,602	\$80,038	2024
Barat Education Foundation	IL	\$52,959	Treasurer	\$3,000	\$3,416	2025
Bill And Vieve Gore Endowment Fund	UT	\$67,313	Trustee	\$123,960	\$155,267	2023
The Drost Family Foundation	NY	\$52,606	Trustee	\$2,860	\$3,162	2023
Denver Christian Schools Foundation Inc	CO	\$67,909	Head Of School	\$17,985	\$21,105	2023
Mississippi 8 Conference	MN	\$69,671	Executive Secretary	\$16,958	\$20,507	2023
The 506 Foundation Inc	KS	\$73,052	Treasurer	\$3,600	\$4,623	2024
Nymc - School Of Medicine Faculty	NY	\$73,745	President, Ceo And Trustee	\$268,885	\$297,356	2023
Go Topeka Etlc Support Corporation	KS	\$45,915	President	\$34,884	\$46,122	2023
Schuylkill Valley Athletic Boosters Inc	PA	\$75,214	Treasurer	\$599	\$710	2024
Glen Ellyn Library Foundation	IL	\$75,278	Development Dir	\$29,861	\$34,897	2024
Jakc Foundation	KS	\$43,884	Chief Executive Officer	\$14,942	\$19,188	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA cost of living and 2025 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 CA 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	30 organizations. Compensation range \$247–\$297,356; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$60,014); for reference, expenses \$40,538 and assets \$584,680.
ROLE MATCH	Tom Koerber, 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	18 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	4 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	13 th
Total compensation (D + F), as reported (no adjustments)	17 th
Reportable pay only (column D), adjusted	70 th
All sources (D + E + F), adjusted	10 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 (Tom Koerber) 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 30 similarly situated organizations (Same NTEE sector (B11), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$2,310 is reasonable (approximately the 13th 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.