

Comfort Public Library Inc

Executive Director / CEO

EIN 742241745

TX · NTEE B70

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Kim Evans, Executive Director / CEO** (\$48,456) against **every comparable organization** that fit the selection criteria — **69** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **38th** percentile of comparable organizations within the typical range

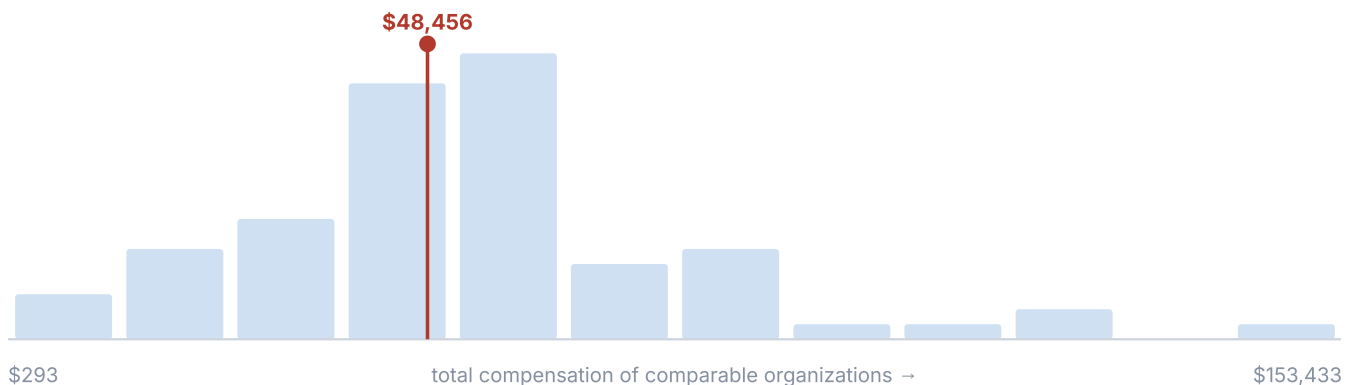
Benchmarked executive: Kim Evans — reported title “LIBRARY DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B70).
BUDGET	Total revenue between \$216,202 and \$484,036 — 0.67x to 1.50x the subject's \$322,691 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B70), nationwide + budget 0.67–1.5x revenue.

69 organizations qualified on sector, size, and geography → **69** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$22,255	\$38,732	\$52,203	\$62,081	\$84,686	\$48,456
----------	----------	----------	----------	----------	----------



■ 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 TX 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
The Danish American Archive And Lib	NE	\$322,785	Executive Director	\$59,443	\$62,081	2024
Whitefield Library	ME	\$316,853	Manager	\$6,675	\$6,682	2023
Bentonville Library Foundation	AR	\$329,496	Executive Director	\$95,000	\$103,688	2024
Bedford County Library Inc	PA	\$329,883	Director	\$48,292	\$46,763	2024
Clyde Savannah Public Library	NY	\$330,980	Director	\$51,500	\$45,187	2024
Dr Evarts Library District	NY	\$312,398	Director	\$9,231	\$8,339	2023
The Heritage Library Foundation Inc	SC	\$311,475	Executive Director	\$59,834	\$62,402	2023
Red Jacket Community Library	NY	\$310,159	Director	\$50,766	\$43,396	2025
Heermance Memorial Library	NY	\$309,965	Director	\$65,557	\$59,221	2023
The Sherburne Public Library	NY	\$308,932	Trustee-nonvoting	\$37,077	\$32,532	2024
Hill House Ministries	TX	\$306,113	Executive Director	\$81,525	\$81,525	2023
Sykesville Public Library	PA	\$300,986	Director	\$17,191	\$17,138	2023
Austin Free-net	TX	\$344,688	Executive Director	\$87,102	\$84,603	2024
Eg Fisher Public Library	TN	\$345,453	Executive Director(ended Aug. 2023)	\$36,286	\$37,036	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Way Public Library Foundation And	OH	\$297,502	Administrato	\$23,315	\$24,686	2023
Scott Township Public Library	PA	\$349,290	Director	\$57,317	\$57,141	2023
Swarthmore Public Library	PA	\$352,098	Library Director (Thru 2024)	\$66,377	\$64,275	2024
Plum Borough Community Library	PA	\$353,999	Library Director	\$54,999	\$53,257	2024
St Charles District Library	MI	\$354,142	President	\$300	\$293	2025
Florida Library Association Inc	FL	\$354,557	Executive Di	\$84,570	\$77,144	2024
Dorset Village Public Library	VT	\$355,225	Exec Director	\$68,939	\$67,377	2024
Ellwood City Area Public Library	PA	\$289,774	Director	\$40,000	\$38,732	2024
DeKalb Library Foundation Inc	GA	\$356,619	Executive Di	\$27,932	\$27,271	2024
Brunswick Community Library	NY	\$286,139	Library Director	\$70,246	\$61,636	2024
Addison Township Public Library	MI	\$360,417	Library Director	\$17,320	\$17,872	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX 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 TX 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	69 organizations. Compensation range \$293–\$153,433; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$322,691); for reference, expenses \$263,888 and assets \$2,079,215.
ROLE MATCH	Kim Evans, reported title " <i>LIBRARY DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	3 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	38 th
Total compensation (D + F), as reported (no adjustments)	35 th
Reportable pay only (column D), adjusted	43 rd
All sources (D + E + F), adjusted	35 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 (Kim Evans) 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 69 similarly situated organizations (Same NTEE sector (B70), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$48,456 is reasonable (approximately the 38th 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.