

Coeur Dalene Public Library Foundation

Executive Director / CEO

EIN 820485529

ID · NTEE B70

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Holly Stetson, Executive Director / CEO** (\$23,804) against **every comparable organization** that fit the selection criteria — **462** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **48th** percentile of comparable organizations within the typical range

Benchmarked executive: Holly Stetson — reported title “Foundation Mgr.”, 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 \$60,551 and \$135,564 — 0.67x to 1.50x the subject's \$90,376 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (B), nationwide + budget 0.67–1.5x revenue.

462 organizations qualified on sector, size, and geography → **462** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,232	\$10,818	\$25,083	\$44,619	\$69,772	\$23,804
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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 ID 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
Steep Falls Library	ME	\$90,621	Librarian	\$28,080	\$25,011	2025
Easton Library	NY	\$90,634	Director	\$21,731	\$18,459	2023
Waterhouse Guild Inc	CA	\$90,644	President	\$3,000	\$2,435	2023
Maury Seldin Advanced Studies	FL	\$90,703	Chairman/pre	\$10,800	\$9,264	2024
The Portsmouth Schools Foundation	VA	\$89,951	Executive Di	\$43,333	\$39,331	2023
Maxmath Tutoring Online Inc New York Branch	NY	\$89,929	Ceo	\$5,188	\$4,280	2024
Russian School Of Austin	TX	\$90,867	President	\$1,804	\$1,696	2023
The Bearcat Touchdown Club Inc	GA	\$90,878	Secretary	\$5,000	\$4,591	2024
Youth Development Resource Center	CA	\$90,892	Chairman	\$26,725	\$21,071	2024
Greeneville City Schools Foundation	TN	\$90,963	Executive Di	\$34,500	\$33,112	2024
Midwest Institute For International	MI	\$91,018	Director	\$35,970	\$33,025	2025
Interweave Inc	NJ	\$89,713	Executive Di	\$43,750	\$35,666	2024
Nevada Hospitality Foundation	NV	\$91,113	President, Ceo	\$35,000	\$32,033	2024
American University Of Sovereign Nations Inc	AZ	\$91,158	President	\$54,600	\$49,361	2023
Kateri Tekakwitha Fund	CA	\$91,348	Cfo	\$5,640	\$4,332	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Continuing Medical Education Institute	MN	\$89,386	President/director	\$1,500	\$1,393	2023
Matthew J Deluca-dominic Olivo	OH	\$89,306	Co-chairman	\$210,111	\$209,195	2023
California Association Of Realtors	CA	\$91,525	Treasurer	\$56,565	\$44,598	2024
American Holistic Veterinary Medical	MD	\$91,652	Contract Executive Directo	\$63,000	\$52,392	2025
King's Kids Foundation Inc	AL	\$89,077	Executive Di	\$36,000	\$35,511	2024
The Ad Club Foundation Inc	MA	\$88,872	President & Director	\$7,941	\$6,708	2023
Gonzaga University Telecommunications Association	WA	\$88,421	President	\$52,736	\$41,999	2025
Challenge Preparatory Academy	GA	\$92,412	Principal	\$60,064	\$59,099	2022
Titusville Alumni Association	PA	\$92,425	Executive Director	\$24,464	\$22,933	2023
Ekko Worship Alliance	CO	\$92,468	Secretary/tr	\$21,108	\$18,004	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to ID 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 ID 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 462 organizations. Compensation range \$353–\$402,911; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$90,376); for reference, expenses \$135,038 and assets \$747,436. **Revenue and expenses diverge this year — revenue may misrepresent operating size;**

weigh the expense-based view.

ROLE MATCH	Holly Stetson, reported title " <i>Foundation Mgr.</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	124 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	22 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	48 th
Total compensation (D + F), as reported (no adjustments)	44 th
Reportable pay only (column D), adjusted	65 th
All sources (D + E + F), adjusted	38 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 (Holly Stetson) 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 462 similarly situated organizations (Same NTEE major group (B), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$23,804 is reasonable (approximately the 48th 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.