

Brooks Senior Center

Executive Director / CEO

EIN 112329979

NY · NTEE P81

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Stella Languine, Executive Director / CEO** (\$90,453) against **every comparable organization** that fit the selection criteria — **147** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **80th** percentile of comparable organizations within the typical range

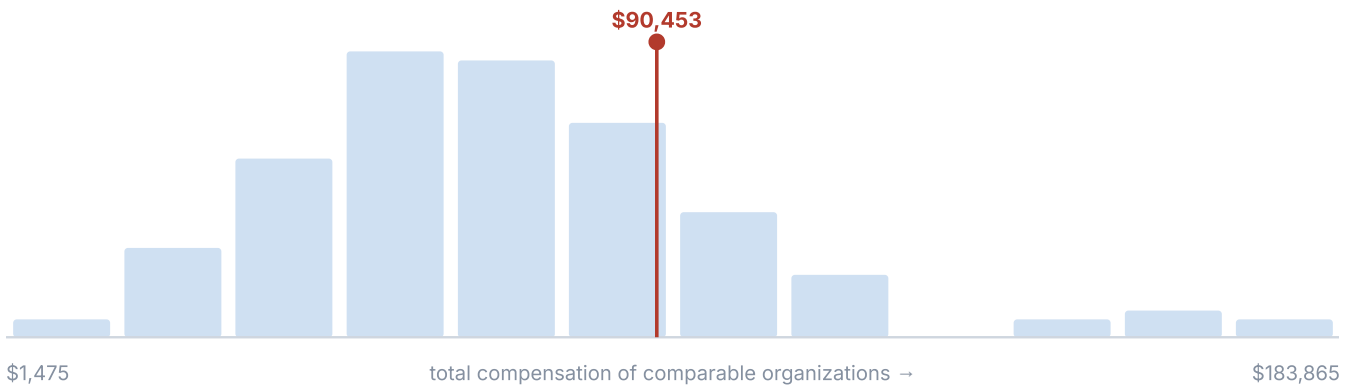
Benchmarked executive: Stella Languine — reported title “PROGRAM DIRECTOR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P81).
BUDGET	Total revenue between \$332,376 and \$744,126 — 0.67x to 1.50x the subject's \$496,084 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P81), nationwide + budget 0.67–1.5x revenue.

147 organizations qualified on sector, size, and geography → **147** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$35,337	\$49,507	\$67,262	\$84,910	\$104,490	\$90,453
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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 NY 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
Holbrook Senior Citizens Association	AZ	\$495,796	Acting Ex Dir	\$48,706	\$50,502	2025
Marion County Council On Aging	SC	\$496,417	Executive Director	\$49,395	\$57,027	2024
Cadre Inc Communities Aligned For	GA	\$496,889	Executive Dir.	\$74,491	\$82,888	2024
Westerly Senior Citizens Center	RI	\$494,316	Executive Di	\$81,782	\$84,546	2025
Jewish Older Adult Services	NJ	\$493,781	Executive Di	\$78,072	\$77,140	2024
Friends Of Estacada Community Center Inc	OR	\$493,163	Director	\$35,220	\$36,196	2024
Verde Valley Senior Citizens	AZ	\$499,693	Executive Di	\$71,416	\$78,252	2023
Silver Lake Annex Multi-purpose Community Center	RI	\$491,278	Board Member	\$23,887	\$25,348	2024
Broken Arrow Seniors Inc	OK	\$486,051	Executive Dir.	\$76,536	\$96,020	2023
Life Eldercare Inc	CA	\$506,607	Executive Director	\$157,687	\$150,685	2024
Bees Senior Citizens Inc	AR	\$507,043	Executive Di	\$66,737	\$80,877	2025
Claiborne Voluntary Council On Aging Inc	LA	\$483,767	Executive Director	\$47,840	\$58,297	2024
Ashland County Aging Unit	WI	\$483,070	Executive Di	\$45,000	\$53,545	2023
Saline Area Senior Council Inc	MI	\$510,131	Drector	\$58,037	\$66,293	2024
Kennett Area Senior Center Inc	PA	\$481,912	Executive Di	\$80,000	\$86,012	2025
Plum Senior Community Center	PA	\$510,512	Executive Director	\$76,320	\$84,226	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Meridian Area Senior Citizens	ID	\$477,088	Center Director	\$79,940	\$94,109	2024
Bell County Senior Citizens	KY	\$476,055	Executive Director	\$39,960	\$46,286	2025
Oxford Senior Center Inc	PA	\$475,631	Executive Di	\$92,169	\$99,095	2025
Clarence Senior Citizens Inc	NY	\$519,974	Executive Dir.	\$39,050	\$40,203	2023
Project Concern Inc	KS	\$472,106	Executive Director	\$52,949	\$63,303	2024
Covenant Place Foundation	MO	\$470,877	President And Ceo	\$17,274	\$20,247	2024
Murphys Senior Center	CA	\$467,574	Schetzline	\$35,631	\$34,049	2024
Inter-church Council Of Greater	MA	\$464,599	Director	\$87,721	\$87,235	2024
Madison County Elderly Services Inc	IA	\$464,189	Executive Director	\$66,893	\$78,966	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY cost of living and 2024 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 NY 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 147 organizations. Compensation range \$1,475–\$183,865; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$496,084); for reference, expenses \$493,308 and assets \$207,265.

ROLE MATCH Stella Languigne, reported title "*PROGRAM DIRECTOR*", 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	6 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	7 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	80 th
Total compensation (D + F), as reported (no adjustments)	84 th
Reportable pay only (column D), adjusted	83 rd
All sources (D + E + F), adjusted	76 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 (Stella Languaine) 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 147 similarly situated organizations (Same NTEE sector (P81), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$90,453 is reasonable (approximately the 80th 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.