

Greenlawn Centerport Historical Association

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Sarah Brown, Executive Director / CEO** (\$32,800) 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 **50th** percentile of comparable organizations within the typical range

Benchmarked executive: Sarah Brown — 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 (L99).

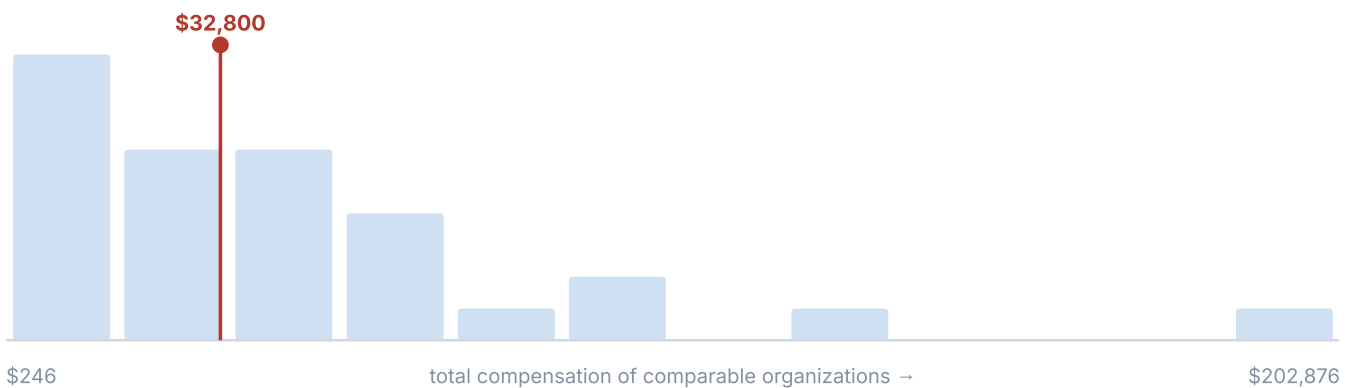
BUDGET Total revenue between \$74,327 and \$166,405 — 0.67x to 1.50x the subject's \$110,937 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (L99), 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



\$4,676	\$14,133	\$33,335	\$60,102	\$97,383	\$32,800
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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
Broward Coalition For The Homeless	FL	\$110,120	Chairman	\$91,015	\$99,993	2023
Metro North Community Development Corp	FL	\$108,340	Executive Dir.	\$60,000	\$64,028	2024
Family Community Housing	GA	\$117,012	Executive Di	\$85,008	\$97,093	2024
Tiny Village Spirit	CA	\$104,151	Executive Director	\$250	\$246	2024
Lss Housing South Willow Inc	WI	\$100,492	President	\$38,239	\$46,704	2023
Auburn Housing Authority Inc	KS	\$121,407	Manager	\$12,000	\$15,161	2023
Champion Place Inc	NY	\$100,442	Treasurer	\$8,287	\$8,506	2024
The Affordable Housing Group	TX	\$121,648	Exec. Director	\$59,412	\$69,503	2023
Pendlove Inc	TN	\$100,148	Executive Director	\$25,360	\$31,175	2023
Housing Opportunités Made Easier	CA	\$97,236	Executive Director	\$61,468	\$60,292	2024
Thi-14 Inc	IL	\$126,596	Chief Executive Officer	\$29,764	\$34,221	2023
Hickernell Homes Inc	MD	\$95,239	President	\$20,272	\$22,165	2023
Valley Of The Sun School Properties Three	AZ	\$93,344	Director	\$19,940	\$22,427	2023
Leeway-scattered Site Housing Inc	CT	\$91,224	Executive Director	\$29,593	\$32,449	2023
Housing Associates Inc	MD	\$133,639	Executive Director	\$4,329	\$4,733	2023
Harambee House Inc	MO	\$133,890	President	\$7,395	\$8,668	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Patriot Community Development Inc	TX	\$84,746	Treasurer	\$173,421	\$202,876	2023
Sunflower Diversified	KS	\$140,625	Member, Exec Dir Sds	\$2,192	\$2,690	2024
Vermont Alliance For Recovery	VT	\$143,188	Executive Di	\$105,326	\$120,424	2024
Willard & Alpha Wiegrefe Foundation	MN	\$77,295	President	\$3,600	\$4,160	2023
Bsdc Neighborhood Homes Hdfc	NY	\$74,983	President And Ceo	\$17,701	\$18,169	2024
Belford Commons Corporation	VA	\$148,577	Ceo/president	\$59,710	\$65,490	2024
Attleboro Enterprises Development	MA	\$149,909	Secretary	\$5,893	\$6,193	2023
Lss Housing North Willow Inc	WI	\$151,848	President	\$40,683	\$48,263	2024
Arroyo Commons Inc	CA	\$152,875	President	\$41,962	\$42,375	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 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 30 organizations. Compensation range \$246–\$202,876; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$110,937); for reference, expenses \$107,394 and assets \$790,984.

ROLE MATCH Sarah Brown, reported title "*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 18 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 1 peer 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	50 th
Total compensation (D + F), as reported (no adjustments)	57 th
Reportable pay only (column D), adjusted	73 rd
All sources (D + E + F), adjusted	13 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 (Sarah Brown) 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 (L99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$32,800 is reasonable (approximately the 50th 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.