

# Breaking Ground Iii Hdfc

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Brenda E Rosen, Executive Director / CEO** (\$14,471) against **every comparable organization** that fit the selection criteria — **45** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

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

**Benchmarked executive:** Brenda E Rosen — reported title "PRESIDENT & CEO", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (L20).

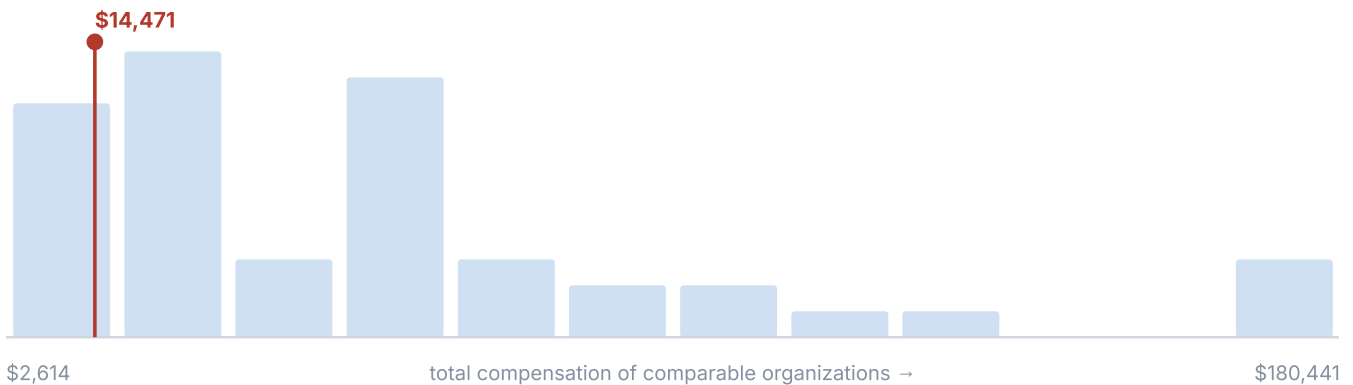
**BUDGET** Total revenue between \$226,245 and \$506,520 — 0.67x to 1.50x the subject's \$337,680 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (L20) + NY + budget 0.67–1.5x revenue.

**45** organizations qualified on sector, size, and geography

→ **45** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$12,253	\$20,444	\$39,317	\$62,774	\$108,580	\$14,471
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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
<a href="#">287 Housing Development Fund Corporation</a>	NY	\$335,560	President (Through 2/23/24)	\$16,551	<b>\$16,551</b>	2024
<a href="#">Brookside Senior Housing Development</a>	NY	\$341,111	Executive Director (To Dec 2023)	\$11,334	<b>\$11,669</b>	2023
<a href="#">Parkway Commons Housing Development</a>	NY	\$332,966	Ceo	\$62,774	<b>\$62,774</b>	2024
<a href="#">Seventeenth Street Housing Development</a>	NY	\$344,346	President & Ceo (Thru 4/23)	\$56,332	<b>\$57,996</b>	2023
<a href="#">St Mark's Terrace Dundee</a>	NY	\$345,142	Administrator	\$60,607	<b>\$60,607</b>	2024
<a href="#">Hrh Neighborhood Hdfe Inc</a>	NY	\$347,636	President &	\$20,444	<b>\$20,444</b>	2024
<a href="#">Senior Citizens Overlook Inc</a>	NY	\$350,254	Manager	\$54,534	<b>\$54,534</b>	2024
<a href="#">Hg Holding Housing Development Fund</a>	NY	\$354,750	President & Ceo	\$34,117	<b>\$33,238</b>	2025
<a href="#">Second Wind Cottages Inc</a>	NY	\$319,875	Executive Director	\$27,100	<b>\$27,900</b>	2023
<a href="#">228 East 46th Street Housing Development</a>	NY	\$363,165	Ceo	\$59,698	<b>\$59,698</b>	2024
<a href="#">Cortland Housing Assistance Council</a>	NY	\$371,424	Executive Dir.	\$51,796	<b>\$51,796</b>	2024
<a href="#">Ws Housing Development Fund Co Inc</a>	NY	\$371,966	Board Member/president & Treasurer	\$25,080	<b>\$25,080</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Loretto O'brien Road Housing Development</a>	NY	\$291,519	Chairperson	\$27,907	<b>\$27,188</b>	2025
<a href="#">573 Warren Street Housing</a>	NY	\$385,815	Secretary	\$13,130	<b>\$13,130</b>	2024
<a href="#">Islandview Housing Development Fund</a>	NY	\$388,257	Cfo	\$23,006	<b>\$23,686</b>	2023
<a href="#">Association To Benefit Children Hdrc</a>	NY	\$285,288	President/ceo	\$109,836	<b>\$113,080</b>	2023
<a href="#">91 Carlton Avenue Housing Development</a>	NY	\$281,966	Ceo	\$59,698	<b>\$59,698</b>	2024
<a href="#">Nassausuffolk Partnership Housing</a>	NY	\$394,170	Exec. Vp/coo	\$66,592	<b>\$66,592</b>	2024
<a href="#">Oh 126th St Housing Development</a>	NY	\$277,143	President	\$87,582	<b>\$90,169</b>	2023
<a href="#">Ler Housing Development Fund Corp</a>	NY	\$277,109	President	\$101,830	<b>\$101,830</b>	2024
<a href="#">Harlem United Supportive</a>	NY	\$276,480	President	\$4,327	<b>\$4,455</b>	2023
<a href="#">New Rochelle Community Housing</a>	NY	\$275,251	Executive Vice President	\$39,301	<b>\$39,301</b>	2024
<a href="#">Housing Opportunities Housing</a>	NY	\$274,875	President	\$2,614	<b>\$2,614</b>	2024
<a href="#">Southern Hills Preservation Corpora</a>	NY	\$267,416	Exec. Direct	\$69,808	<b>\$69,808</b>	2024
<a href="#">Madison Street Housing Development</a>	NY	\$264,150	President/ed	\$61,872	<b>\$61,872</b>	2024

**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](https://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT	45 organizations. Compensation range \$2,614–\$180,441; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$337,680); for reference, expenses \$342,403 and assets \$1,007,716.
ROLE MATCH	Brenda E Rosen, reported title " <i>PRESIDENT &amp; CEO</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	38 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	13 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	82 <sup>nd</sup>

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 (Brenda E Rosen) 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 45 similarly situated organizations (Same NTEE sector (L20) + NY + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$14,471 is reasonable (approximately the 13<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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Sources: IRS Form 990 e-file data ([apps.irs.gov](https://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.