

Sandstone Housing Corporation

Executive Director / CEO

EIN 237300248
 NY · NTEE L22Z
 FY ending 2025-03-31
 June 9, 2026

This analysis benchmarks the total compensation of **Rebecca Delles, Executive Director / CEO** (\$69,056) against **every comparable organization** that fit the selection criteria — **16** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **63rd** percentile of comparable organizations within the typical range

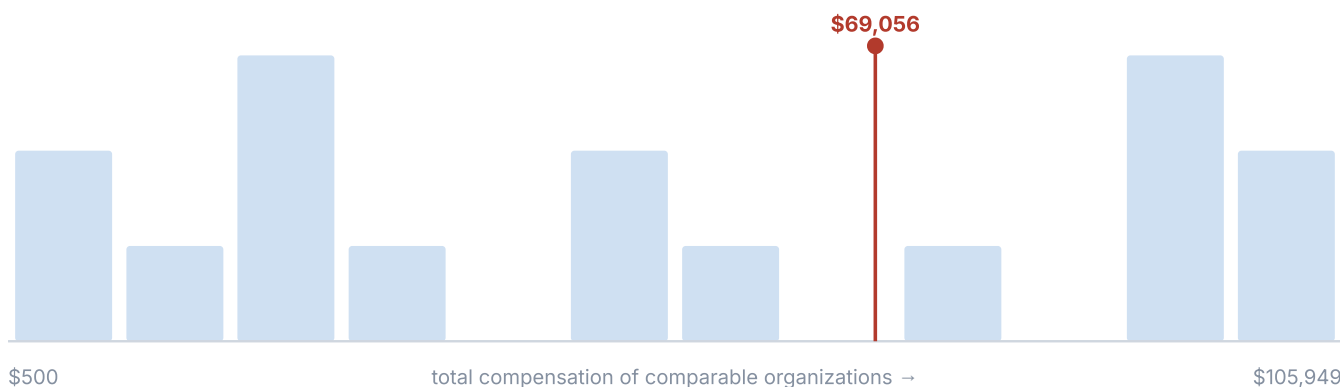
Benchmarked executive: Rebecca Delles — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (L22Z).
BUDGET	Total revenue between \$319,840 and \$716,061 — 0.67x to 1.50x the subject's \$477,374 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L22) + NY + budget 0.67–1.5x revenue.

16 organizations qualified on sector, size, and geography → **16** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,426	\$23,708	\$51,195	\$90,124	\$99,222	\$69,056
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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
Rph-east Inc	NY	\$490,556	Financial Officer (Through 4/24)	\$487	\$500	2024
Chv Buckingham Housing Development Fund	NY	\$445,249	President	\$87,526	\$92,495	2023
Schoharie County Housing Development	NY	\$442,055	Executive Director	\$23,474	\$24,095	2024
Menorah Park Group Residences Inc	NY	\$514,650	Ceo	\$10,848	\$11,135	2024
Brocton Housing Development Fund	NY	\$408,983	Board Member/president	\$7,518	\$7,717	2024
Syracuse Ymca Senior Citizen Housing	NY	\$370,973	Secretary	\$28,992	\$29,759	2024
Meadow Lane Housing Development Fund	NY	\$585,313	President & Ceo	\$87,060	\$89,363	2024
Apple Valley Senior Housing Corp Inc	NY	\$366,054	Manager	\$48,984	\$50,280	2024
Upper South Street Housing Dev Fund	NY	\$363,246	President/ceo	\$49,310	\$52,110	2023
The Wartburg Residential Community Inc	NY	\$349,539	President	\$90,025	\$92,407	2024
Buffalo Mercy Housing Development Fund	NY	\$339,655	Board Member/board President	\$25,080	\$26,504	2023
Jawonio Residential Opportunities Iii Inc	NY	\$322,555	Chief Executive Officer	\$72,553	\$74,473	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Good Samaritan Senior Housing	NY	\$321,830	Ceo	\$57,200	\$58,713	2024
Fellowship Fund For The Aged Housing Co	NY	\$321,011	President/ceo/director	\$103,218	\$105,949	2024
Brothers Of Mercy Housing Company Inc	NY	\$664,783	Non-voting Board Member/corp Ceo	\$21,964	\$22,545	2024
United Helpselfhelp Sheltered	NY	\$700,101	President/ceo/director	\$103,218	\$105,949	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 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	16 organizations. Compensation range \$500–\$105,949; filing years 2023–2024.
SIZE BASIS	Matched on total revenue (\$477,374); for reference, expenses \$474,974 and assets \$1,744,101.
ROLE MATCH	Rebecca Delles, reported title <i>"EXECUTIVE DIRECTOR"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	15 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	63rd

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), as reported (no adjustments)	63 rd
Reportable pay only (column D), adjusted	100 th
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 (Rebecca Delles) 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 16 similarly situated organizations (Same NTEE sector (L22) + NY + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$69,056 is reasonable (approximately the 63rd 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.