

# The Home Builders Charitable Foundation

Executive Director / CEO

EIN 431791055

MO · NTEE T20

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Celeste Banks-rueter, Executive Director / CEO** (\$17,096) against **every comparable organization** that fit the selection criteria — **66** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 21<sup>st</sup> percentile of comparable organizations**

below the typical range for comparable organizations

**Benchmarked executive:** Celeste Banks-rueter — reported title “EXECUTIVE VICE PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (T20).

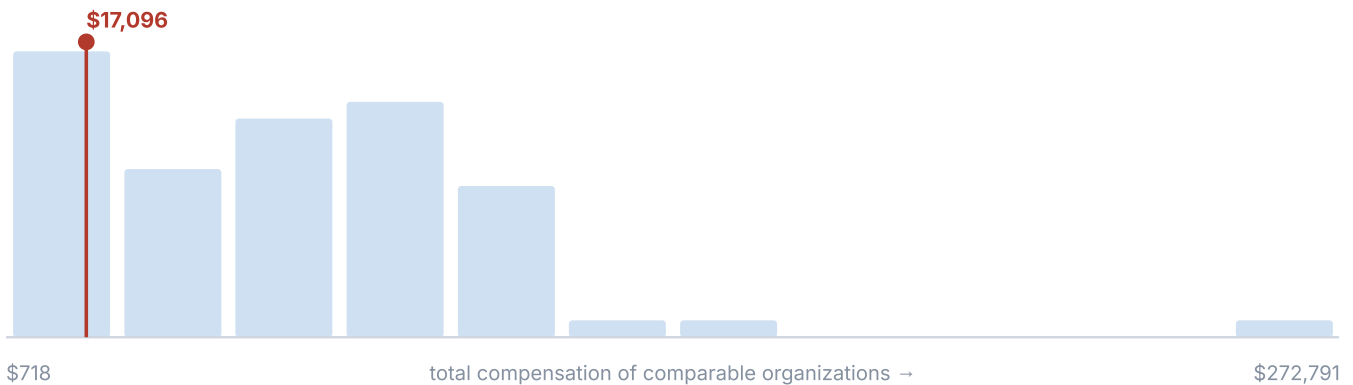
**BUDGET** Total revenue between \$264,741 and \$592,705 — 0.67x to 1.50x the subject's \$395,137 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (T20), nationwide + budget 0.67–1.5x revenue.

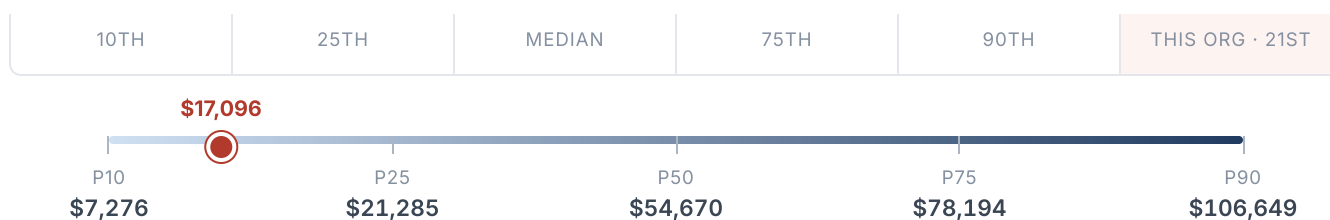
**66** organizations qualified on sector, size, and geography

→ **66** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$7,276	\$21,285	\$54,670	\$78,194	\$106,649	\$17,096
---------	----------	----------	----------	-----------	----------



## ■ 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 MO 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="#">Truong Buu Diep Foundation</a>	CA	\$398,318	Chief Executive Officer	\$91,000	<b>\$72,277</b>	2025
<a href="#">Ohio Credit Union Foundation</a>	OH	\$398,325	President	\$79,571	<b>\$81,921</b>	2023
<a href="#">Hemophilia Foundation Of Md Inc</a>	MD	\$398,532	Executive Director	\$89,234	<b>\$78,766</b>	2024
<a href="#">Companions In Courage Foundation</a>	NY	\$391,304	Secretary/executive Director	\$106,815	<b>\$91,130</b>	2024
<a href="#">Emmanuel's Hammer Inc</a>	SC	\$390,510	Executive Director	\$72,000	<b>\$70,918</b>	2024
<a href="#">Hope Springs Water</a>	TX	\$383,507	Executive Di	\$3,125	<b>\$2,951</b>	2024
<a href="#">Wesley Towers Foundation</a>	KS	\$379,472	President/ceo	\$15,371	<b>\$16,142</b>	2023
<a href="#">Gasol Foundation</a>	CA	\$416,362	Executive Director (Until	\$87,033	<b>\$70,956</b>	2024
<a href="#">Kendrick Ministries Inc</a>	MS	\$417,235	President	\$108,000	<b>\$113,567</b>	2024
<a href="#">Esba Inc</a>	GA	\$367,469	Pres	\$45,600	<b>\$44,568</b>	2023
<a href="#">Gavilan College Educational Foundation</a>	CA	\$366,665	Director	\$22,661	<b>\$18,475</b>	2024
<a href="#">Friends Of Grace Church School Brooklyn</a>	NY	\$423,755	Director	\$88,697	<b>\$77,908</b>	2023
<a href="#">Nathan Family Supporting Foundation</a>	LA	\$363,146	Secretary/treasurer	\$12,957	<b>\$13,471</b>	2024
<a href="#">The Maurice C La Grua Center</a>	CT	\$360,619	Executive Di	\$82,521	<b>\$71,168</b>	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Robert B Spencer Foundation</a>	NM	\$351,996	Secretary	\$32,419	<b>\$32,072</b>	2025
<a href="#">The United Methodist Retirement</a>	NC	\$350,999	Chief Financial Officer	\$28,807	<b>\$28,103</b>	2024
<a href="#">College Ministries Of Virginia</a>	VA	\$350,231	Executive Campus Minister	\$53,506	<b>\$50,217</b>	2023
<a href="#">Arkansas Methodist Medical Center</a>	AR	\$350,052	Cfo/ceo	\$18,725	<b>\$19,872</b>	2024
<a href="#">The Wanderer Family Foundation</a>	NY	\$350,000	Trustee	\$69,484	<b>\$61,032</b>	2023
<a href="#">Fellows Of The Rsa In The United States</a>	PA	\$340,981	Executive Director	\$147,269	<b>\$138,659</b>	2024
<a href="#">The Tom Ridge Environmental Center</a>	PA	\$336,137	President	\$70,000	<b>\$67,855</b>	2023
<a href="#">Holt Brothers Foundation Inc</a>	NC	\$327,562	Executive Director	\$80,250	<b>\$78,289</b>	2024
<a href="#">The Travelers Foundation</a>	CA	\$324,293	President Director	\$18,000	<b>\$15,109</b>	2023
<a href="#">The Boselli Foundation</a>	FL	\$466,701	Executive Dir.	\$117,969	<b>\$104,633</b>	2024
<a href="#">Equity In The Arts Fund</a>	OH	\$322,812	President	\$42,714	<b>\$42,714</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MO 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 MO 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 **66** organizations. Compensation range \$718–\$272,791; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$395,137); for reference, expenses \$255,710 and assets \$3,106,938.
ROLE MATCH	Celeste Banks-rueter, reported title "EXECUTIVE VICE PRESIDENT", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	20 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	21 <sup>st</sup>
Total compensation (D + F), as reported (no adjustments)	20 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	80 <sup>th</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 (Celeste Banks-rueter) 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 66 similarly situated organizations (Same NTEE sector (T20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$17,096 is reasonable (approximately the 21<sup>st</sup> 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.