

# Regent Development Corporation

Executive Director / CEO

EIN 450304611  
 ND · NTEE S99  
 FY ending 2024-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Brenda Wiseman, Executive Director / CEO** (\$4,572) against **every comparable organization** that fit the selection criteria — **20** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **25<sup>th</sup>** percentile of comparable organizations within the typical range

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

## How comparable organizations were selected

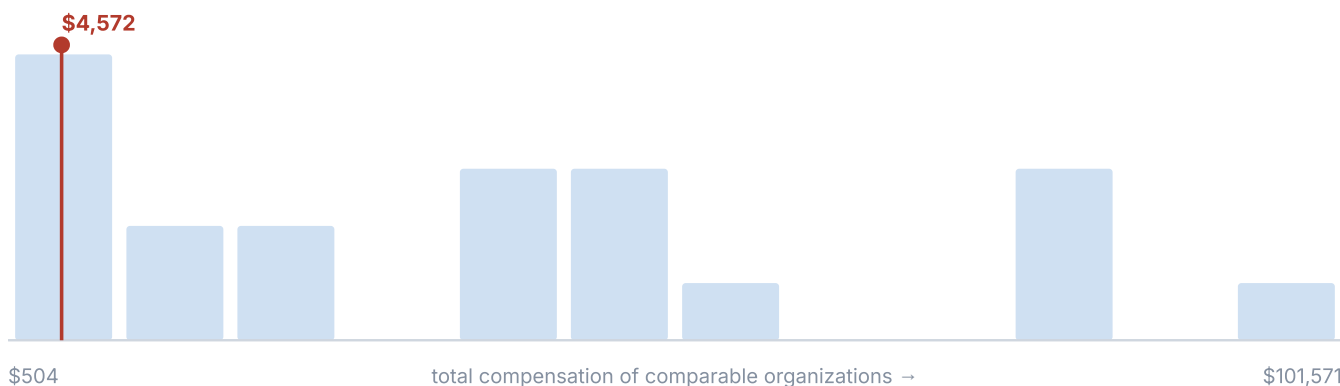
**SECTOR** Organizations sharing the subject's NTEE classification (S99).

**BUDGET** Total revenue between \$76,955 and \$172,288 — 0.67x to 1.50x the subject's \$114,859 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (S99), nationwide + budget 0.67–1.5x revenue.

**20** organizations qualified on sector, size, and geography → **20** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$1,091	\$8,782	\$35,326	\$52,032	\$78,484	\$4,572
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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 ND 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="#">Steam Ahead Inc</a>	MA	\$115,166	President/clerk	\$60,000	<b>\$50,582</b>	2023
<a href="#">Mbi Industry Advocacy Fund</a>	IA	\$110,721	President	\$21,070	<b>\$21,023</b>	2024
<a href="#">Moffett Park Business Group</a>	CA	\$119,560	Executive Dir.	\$107,539	<b>\$84,618</b>	2024
<a href="#">Family Peace Project Inc</a>	TX	\$109,386	Executive Dir.	\$39,226	<b>\$35,755</b>	2024
<a href="#">Benevolent Society</a>	MI	\$122,836	Cfo	\$550	<b>\$504</b>	2025
<a href="#">Ibew Local 180 Holding Company</a>	CA	\$124,206	Business Manager	\$58,320	<b>\$47,245</b>	2023
<a href="#">American Freedom Assembly Inc</a>	AL	\$125,058	President	\$76,764	<b>\$77,802</b>	2023
<a href="#">Friends Of Honolulu City Lights</a>	HI	\$104,371	Executive Director	\$16,754	<b>\$13,669</b>	2024
<a href="#">Forrest And Doris Sensenich Foundation</a>	MO	\$103,999	Director, President & Trea	\$1,000	<b>\$994</b>	2023
<a href="#">Asset Based Community Development Institute</a>	IL	\$129,371	Vice President/director	\$3,000	<b>\$2,767</b>	2023
<a href="#">Linda Vista Mutual Water Company</a>	CA	\$130,193	President	\$1,400	<b>\$1,102</b>	2024
<a href="#">Center For The Advancement Of The Steady</a>	VA	\$135,130	Executive Director	\$112,131	<b>\$101,571</b>	2023
<a href="#">Sprocket Mural Works Inc</a>	PA	\$86,249	Executive Dir	\$11,475	<b>\$10,428</b>	2024
<a href="#">Erie Basin Rc&amp;d Council Inc</a>	OH	\$143,697	Coordinator	\$38,640	<b>\$37,293</b>	2024
<a href="#">Idaho Second Amendment Alliance</a>	ID	\$143,870	President	\$36,000	<b>\$34,897</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Doctors Park Professional Assoc Inc</a>	MO	\$147,753	President/ad	\$24,000	<b>\$23,848</b>	2023
<a href="#">Laguna Community Foundation</a>	NM	\$149,059	Executive Di	\$76,188	<b>\$76,876</b>	2023
<a href="#">Emerge Alliance</a>	MD	\$77,600	Chairman	\$4,510	<b>\$3,842</b>	2024
<a href="#">Main Street Lexington</a>	VA	\$161,200	Executive Di	\$64,080	<b>\$56,380</b>	2024
<a href="#">Chittenden County Senior Citizens Alliance Inc</a>	VT	\$163,408	Executive Director	\$47,840	<b>\$43,878</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to ND 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 ND 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	20 organizations. Compensation range \$504–\$101,571; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$114,859); for reference, expenses \$93,090 and assets \$469,378.
ROLE MATCH	Brenda Wiseman, reported title " <i>TREASURER</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	2 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	<b>25<sup>th</sup></b>

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), as reported (no adjustments)	25 <sup>th</sup>
Reportable pay only (column D), adjusted	35 <sup>th</sup>
All sources (D + E + F), adjusted	25 <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 (Brenda Wiseman) 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 20 similarly situated organizations (Same NTEE sector (S99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$4,572 is reasonable (approximately the 25<sup>th</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.