

Viles Arboretum

Executive Director / CEO

EIN 010387300
 ME · NTEE C410
 FY ending 2024-12-31
June 9, 2026

This analysis benchmarks the total compensation of **David Greenham, Executive Director / CEO** (\$61,535) against **every comparable organization** that fit the selection criteria — **761** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **43rd** percentile of comparable organizations within the typical range

Benchmarked executive: David Greenham — 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 (C410).
BUDGET	Total revenue between \$241,415 and \$540,481 — 0.67x to 1.50x the subject's \$360,321 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (C), nationwide + budget 0.67–1.5x revenue.

761 organizations qualified on sector, size, and geography → **761** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$19,477	\$44,240	\$67,058	\$88,802	\$112,822	\$61,535
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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 ME 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
The Pomperaug River Watershed	CT	\$360,277	Executive Di	\$67,628	\$63,324	2024
The Japanese Garden Foundation	OR	\$360,398	Board President	\$21,568	\$20,002	2024
Keep North Fulton Beautiful Inc	GA	\$360,232	Former Executive Director	\$85,800	\$92,336	2022
Vibe Tribe Adventures	CO	\$360,098	Ceo	\$57,791	\$56,975	2023
The Crest	OR	\$360,557	Executive Director	\$66,333	\$61,518	2024
Watershed Alliance Of	WA	\$360,058	Executive Director	\$88,609	\$79,226	2024
Craters Of The Moon Natural History Asso	ID	\$360,693	Executive Director	\$62,538	\$66,438	2024
The Public Trust Environmental Legal Institute Of Florida Inc	FL	\$359,868	Executive Director	\$111,950	\$105,027	2024
E Inc	MA	\$359,622	Executive Di	\$58,556	\$51,195	2025
Grow Native Massachusetts Inc	MA	\$359,550	Executive Di	\$111,000	\$99,613	2024
Coachella Valley Irrigated Lands Coalition Inc	CA	\$361,310	Executive Director	\$13,839	\$11,934	2024
Corkscrew Regional Ecosystem Watershed Land & Wate	FL	\$361,353	Executive Director	\$91,491	\$85,834	2024
Association Of Nature Center	UT	\$361,700	Executive Dir.	\$72,315	\$76,097	2023
Center For Climate Strategies Inc	DC	\$358,854	President	\$196,830	\$172,493	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
High Desert Horticultural Center	OR	\$358,304	Nursery Manager	\$31,603	\$29,309	2024
Oregon Physicians For Social	OR	\$358,036	Executive Dire	\$61,270	\$56,823	2024
International Rocky Mountain Stage Stop	WY	\$363,097	Race Director	\$35,333	\$38,901	2023
Piilsen Enviromental Rights And Reform Organization	IL	\$363,375	President	\$1,950	\$1,915	2024
Skagit Watershed Council	WA	\$363,757	Executive Director	\$103,647	\$90,282	2025
Living Observatory Inc	MA	\$364,058	Director	\$42,388	\$38,040	2024
Friends Of The Delaware Canal Inc	PA	\$364,269	Executive Di	\$81,900	\$81,564	2024
Little River Wetlands Project Inc	IN	\$364,403	2023 Exec Di	\$71,023	\$77,007	2023
Eastern Region Association Of Forest And Nature Schools	MD	\$364,438	Executive Director	\$76,916	\$73,934	2023
Billings Trailnet	MT	\$364,583	Executive Director	\$75,323	\$83,480	2023
Alliance For The Wild Rockies Inc	MT	\$364,633	Executive Director/treasur	\$105,808	\$113,902	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to ME 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 ME 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 **761** organizations. Compensation range \$304–\$865,468; filing years 2020–2025.

SIZE BASIS	Matched on total revenue (\$360,321); for reference, expenses \$364,039 and assets \$1,458,882.
ROLE MATCH	David Greenham, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	34 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	19 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	43 rd
Total compensation (D + F), as reported (no adjustments)	40 th
Reportable pay only (column D), adjusted	40 th
All sources (D + E + F), adjusted	40 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 (David Greenham) 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 761 similarly situated organizations (Same NTEE major group (C), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$61,535 is reasonable (approximately the 43rd 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.