

Cora Hartshorn Arboretum &

Executive Director / CEO

EIN 226062887
 NJ · NTEE C410
 FY ending 2024-08-31
 June 9, 2026

This analysis benchmarks the total compensation of **Tedor Whitman, Executive Director / CEO** (\$88,400) 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 **88th** percentile of comparable organizations within the typical range

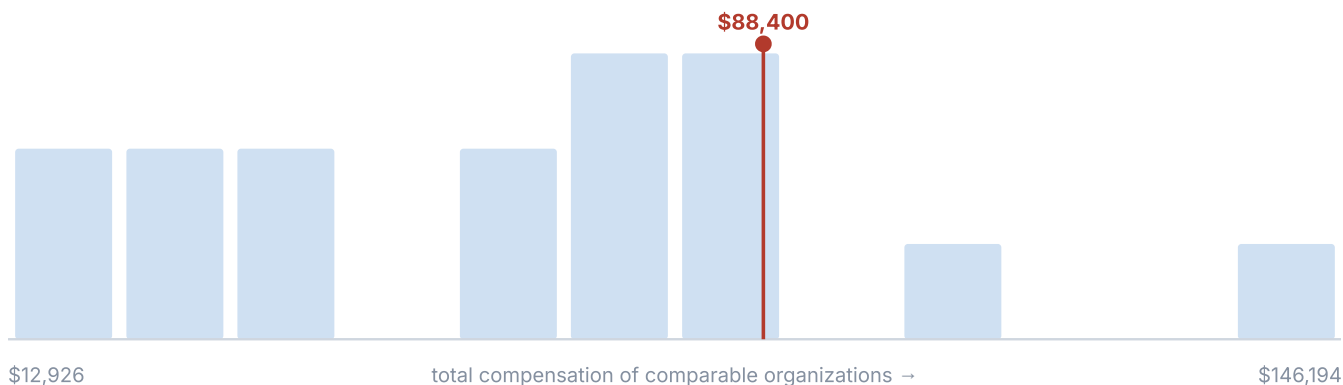
Benchmarked executive: Tedor Whitman — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (C410).
BUDGET	Total revenue between \$314,749 and \$704,662 — 0.67x to 1.50x the subject's \$469,775 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (C41), nationwide + 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



\$25,375	\$34,934	\$68,045	\$82,780	\$95,629	\$88,400
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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 NJ 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
Woodland Arboretum Foundation	OH	\$453,725	Pres/ceo Woodland Cemetery	\$17,906	\$21,241	2024
Plant Select	CO	\$502,587	Treasurer	\$32,772	\$35,196	2024
Leila Arboretum Society	MI	\$401,038	Executive Di	\$67,246	\$77,740	2024
Heathcote Botanical Gardens Inc	FL	\$394,957	Executive Di	\$63,750	\$67,076	2024
Botanical Community	CA	\$393,109	President & Ceo	\$29,637	\$29,509	2023
Paul Bunyan Arboretum	MN	\$546,499	Executive Di	\$30,854	\$34,146	2024
Yakima Area Arboretum & Botanical Garden	WA	\$571,643	Executive Director	\$81,452	\$81,677	2024
America In Bloom	OH	\$573,316	Executive Director	\$87,768	\$104,117	2024
Viles Arboretum	ME	\$360,321	Executive Director	\$61,535	\$69,013	2024
Friends Of Nassau County Bailey	NY	\$339,501	Superintendent	\$83,631	\$87,141	2023
Fruitful Commons	TX	\$329,111	Executive Director	\$33,046	\$37,024	2024
Key West Garden Club Inc	FL	\$325,395	Director	\$12,285	\$12,926	2024
The Calflora Database	CA	\$620,610	Director	\$151,161	\$146,194	2024
Botanical Garden Association Inc	OH	\$632,585	Executive Director	\$48,923	\$58,036	2024
Ithaca Childrens Garden Inc	NY	\$674,927	Interim Executive Director	\$85,062	\$86,090	2024
Western Kentucky Botanical Gardens Inc	KY	\$694,742	Executive Director	\$64,621	\$77,759	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NJ 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 NJ 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 \$12,926–\$146,194; filing years 2023–2024.
SIZE BASIS	Matched on total revenue (\$469,775); for reference, expenses \$400,503 and assets \$4,629,888.
ROLE MATCH	Tedor Whitman, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
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	88 th
Total compensation (D + F), as reported (no adjustments)	94 th
Reportable pay only (column D), adjusted	75 th
All sources (D + E + F), adjusted	75 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 (Tedor Whitman) 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 (C41), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$88,400 is reasonable (approximately the 88th 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.