

# Golden Isles Leadership

Executive Director / CEO

EIN 461057428

GA · NTEE N6A

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Tammy Palmer, Executive Director / CEO** (\$63,500) against **every comparable organization** that fit the selection criteria — **23** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **35<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Tammy Palmer — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (N6A).

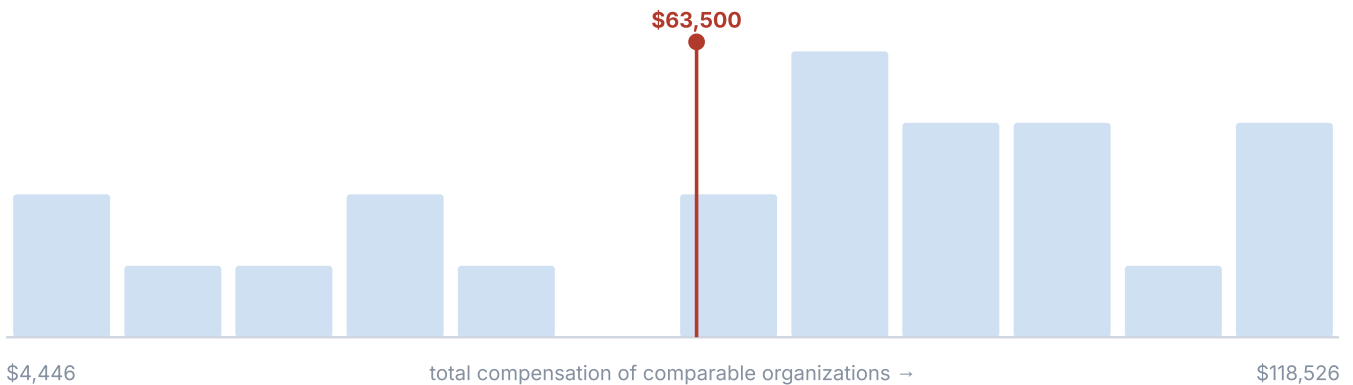
**BUDGET** Total revenue between \$325,800 and \$729,405 — 0.67x to 1.50x the subject's \$486,270 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (N6A), nationwide + budget 0.67–1.5x revenue.

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

→ **23** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$24,222	\$43,857	\$75,730	\$95,840	\$113,356	\$63,500
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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 GA 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="#">Greater Wilmington Youth Initiative Inc</a>	NC	\$512,645	Executive Director	\$78,505	<b>\$80,674</b>	2024
<a href="#">Youth Development Corp Of Sw Ohio</a>	OH	\$439,977	Ceo	\$98,850	<b>\$104,126</b>	2024
<a href="#">Life Skills Fore The Youth Of</a>	CO	\$532,877	Chief Executive Officer	\$123,236	<b>\$117,524</b>	2024
<a href="#">Iowa Pga Foundation</a>	IA	\$542,276	Executive Director	\$26,886	<b>\$29,278</b>	2024
<a href="#">Okanogan Valley Golf Club</a>	WA	\$430,009	Manager	\$39,650	<b>\$35,305</b>	2024
<a href="#">Womens South Carolina Golf Association</a>	SC	\$543,558	Exec Dir/ Cfo	\$74,852	<b>\$77,663</b>	2024
<a href="#">Glendive Municipal Golf Course</a>	MT	\$425,804	Manager	\$66,335	<b>\$73,215</b>	2023
<a href="#">Watson Links Mentors Foundation</a>	KS	\$423,064	Executive Director	\$107,650	<b>\$115,664</b>	2024
<a href="#">Upstate Youth Development Foundation</a>	SC	\$551,808	Executive Director	\$110,959	<b>\$118,526</b>	2023
<a href="#">Westfield Golf Club Inc</a>	MN	\$402,215	Trustee	\$4,394	<b>\$4,446</b>	2023
<a href="#">Fresno Youth Golf Association Inc</a>	CA	\$395,609	Executive Dir.	\$84,000	<b>\$72,139</b>	2024
<a href="#">Morton Golf Foundation</a>	CA	\$387,297	Executive Director	\$25,966	<b>\$22,958</b>	2023
<a href="#">Cityswing Foundation Inc</a>	DC	\$385,469	Chief Programs And Ops Officer	\$100,832	<b>\$88,000</b>	2024
<a href="#">Tip Of The Mitt Junior Golf Association</a>	MI	\$385,067	Executive Director	\$92,643	<b>\$95,102</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">North County Junior Golf Association</a>	CA	\$376,676	President	\$42,000	<b>\$36,069</b>	2024
<a href="#">The Yakima Youth Golf Organization</a>	WA	\$372,775	Program Director	\$58,000	<b>\$51,645</b>	2024
<a href="#">Aiken Junior Golf Foundation</a>	SC	\$351,994	Exec. Director	\$65,727	<b>\$68,195</b>	2024
<a href="#">A Better Shot Foundation Inc</a>	FL	\$338,260	Secretary	\$5,000	<b>\$4,810</b>	2023
<a href="#">The First Tee Of Greater New Orleans</a>	LA	\$682,046	Executive Dir.	\$90,700	<b>\$99,328</b>	2024
<a href="#">Eagle Ridge Management Company</a>	MN	\$682,682	Director	\$61,738	<b>\$62,464</b>	2023
<a href="#">Mississippi Golf Association Inc</a>	MS	\$688,295	Executive Dir.	\$84,689	<b>\$96,578</b>	2023
<a href="#">Washington Junior Golf Association</a>	WA	\$709,727	Executive Dir.	\$85,049	<b>\$75,730</b>	2024
<a href="#">Greater Salida Recreation</a>	CO	\$710,623	Groundskeeper	\$86,818	<b>\$80,660</b>	2025

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to GA 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 GA 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** 23 organizations. Compensation range \$4,446–\$118,526; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$486,270); for reference, expenses \$373,494 and assets \$898,098.

**ROLE MATCH** Tammy Palmer, reported title "*EXECUTIVE DI*", benchmarked as Executive Director / CEO. The title maps directly to this role.

**RELATED-ORG PAY** 1 peer 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	35 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	35 <sup>th</sup>
Reportable pay only (column D), adjusted	35 <sup>th</sup>
All sources (D + E + F), adjusted	30 <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 (Tammy Palmer) 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 23 similarly situated organizations (Same NTEE sector (N6A), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$63,500 is reasonable (approximately the 35<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.