

Los Angeles County Fire Department

Executive Director / CEO

EIN 475572995
 CA · NTEE M40
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Stacy Mungo Flanigan, Executive Director / CEO** (\$82,500) against **every comparable organization** that fit the selection criteria — **18** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **100th** percentile of comparable organizations above the 90th percentile — board review recommended

Benchmarked executive: Stacy Mungo Flanigan — reported title “PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (M40).

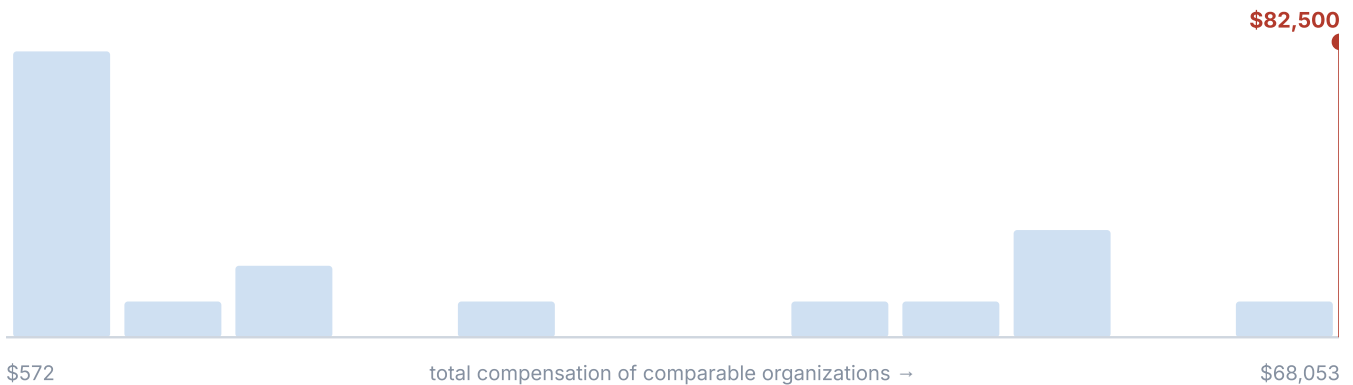
BUDGET Total revenue between \$19,302 and \$43,215 — 0.67x to 1.50x the subject's \$28,810 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (M), nationwide + budget 0.67–1.5x revenue.

18 organizations qualified on sector, size, and geography

→ **18** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$769	\$1,277	\$12,879	\$46,765	\$54,832	\$82,500
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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 CA 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
Signet Disaster Relief Fund Inc	TX	\$28,292	President/secretary	\$58,746	\$68,053	2024
Oakland Police Foundation	CA	\$26,776	Treasurer	\$1,384	\$1,384	2024
Lapaz North Township Fire Dept	IN	\$31,235	Chief	\$1,717	\$2,159	2023
Greater Baytown Area Lepc	TX	\$25,370	Secretary	\$14,400	\$16,681	2024
Koshka Foundation Inc	WA	\$25,060	Executive Director	\$43,000	\$44,584	2024
Altura Fire Relief Association	MN	\$33,229	Gambling Manager	\$19,800	\$23,327	2023
Westbrook Firemens Relief Assoc	MN	\$34,622	Gambling Manager	\$15,200	\$17,393	2024
Mlt LI Inc	HI	\$22,988	President	\$8,503	\$9,076	2023
Dunkirk Volunteer Fire Department Inc	IN	\$34,854	President	\$797	\$1,003	2023
Texas Association Of Realtors Disaster	TX	\$36,381	President/chief Executive	\$45,181	\$53,886	2023
Bound Brook Fire Department	NJ	\$37,283	Treasurer	\$1,200	\$1,241	2024
St Paul Volunteer Fire Department	IN	\$37,444	Fire Chief	\$500	\$629	2023
Remer Volunteer Firemens Relief	MN	\$39,080	Chair	\$3,315	\$3,906	2023
D Disaster Helping Hand Inc	TX	\$40,677	President	\$39,821	\$47,492	2023
Hill City Firemen's Relief Associat	MN	\$42,089	Gambling Man	\$46,050	\$54,252	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Wesley Fire Department Inc	IA	\$42,145	Fire Chief/p	\$635	\$829	2023
Confluent Health Employee	KY	\$42,694	President/director	\$43,862	\$56,186	2023
Silver Bay Firefighters	MN	\$42,906	Treasurer	\$500	\$572	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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	18 organizations. Compensation range \$572–\$68,053; filing years 2023–2024.
SIZE BASIS	Matched on total revenue (\$28,810); for reference, expenses \$1,241,984 and assets \$1,851,563. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Stacy Mungo Flanigan, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	4 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	100 th
Total compensation (D + F), as reported (no adjustments)	100 th
Reportable pay only (column D), adjusted	100 th
All sources (D + E + F), adjusted	78 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 (Stacy Mungo Flanigan) 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 18 similarly situated organizations (Same NTEE major group (M), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$82,500 is reasonable (approximately the 100th 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.