

# Code Enforcement Officer Safety

Executive Director / CEO

EIN **844175099**  
 CA · NTEE M19  
 FY ending 2023-12-31  
**June 9, 2026**

This analysis benchmarks the total compensation of **Timothy Sun, Executive Director / CEO** (\$1,000) against **every comparable organization** that fit the selection criteria — **288** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **19<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

**Benchmarked executive:** Timothy Sun — reported title “Vice President”, 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 (M19).
BUDGET	Total revenue between \$139,171 and \$311,578 — 0.67x to 1.50x the subject's \$207,719 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (M), nationwide + budget 0.67–1.5x revenue.

**288** organizations qualified on sector, size, and geography → **288** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$523	\$1,341	\$7,002	\$42,327	\$82,118	<b>\$1,000</b>
-------	---------	---------	----------	----------	----------------

10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 19TH
------	------	--------	------	------	-----------------

\$1,000



## ■ 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
<a href="#">North Middleton Township Volunteer</a>	PA	\$207,824	Trustee Thro	\$2,074	<b>\$2,395</b>	2023
<a href="#">Cranbury Fire Company Inc</a>	NJ	\$207,874	Treasurer	\$400	<b>\$402</b>	2024
<a href="#">Monticello Fire Department Inc</a>	NY	\$206,137	Treasurer	\$1,200	<b>\$1,256</b>	2023
<a href="#">Survivors Empowered Inc</a>	CO	\$209,360	Vice-chair	\$43,750	<b>\$48,582</b>	2023
<a href="#">Beverly Hills Cpr</a>	CA	\$209,480	Secretary	\$65,360	<b>\$61,848</b>	2025
<a href="#">Loyal Unified Fire &amp; Ambulance Service Inc</a>	WI	\$205,530	Fire Chief	\$1,420	<b>\$1,668</b>	2024
<a href="#">Flint Police Foundation Inc</a>	MI	\$210,002	Executive Di	\$60,000	<b>\$69,663</b>	2024
<a href="#">Cit Utah Inc</a>	UT	\$205,299	Manager	\$58,774	<b>\$67,664</b>	2024
<a href="#">Orange County Long Term Recove</a>	FL	\$205,014	Exec Dir	\$42,292	<b>\$46,010</b>	2023
<a href="#">The Knox Community Hospital Foundation</a>	OH	\$204,797	President	\$48,233	<b>\$59,162</b>	2023
<a href="#">Georges Creek Ambulance Service Inc</a>	MD	\$210,889	President	\$1,636	<b>\$1,720</b>	2024
<a href="#">Helene Rebuild Collaborative</a>	NC	\$210,920	Executive Director	\$5,198	<b>\$6,042</b>	2024
<a href="#">Security Advisor Alliance Inc</a>	MO	\$204,200	Executive Di	\$49,229	<b>\$62,859</b>	2022
<a href="#">Area Emergency Medical And</a>	IA	\$203,924	President & Ceo	\$20,295	<b>\$25,734</b>	2023
<a href="#">Chautauqua Children's Safety</a>	NY	\$211,744	Executive Di	\$81,073	<b>\$82,406</b>	2024
<a href="#">Bike Walk Macon Inc</a>	GA	\$203,275	Ececutive Di	\$54,600	<b>\$61,754</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Option Independent Fire Company Of</a>	PA	\$212,217	President	\$480	<b>\$554</b>	2023
<a href="#">Shop On State Inc</a>	IA	\$212,753	Manager	\$24,301	<b>\$29,158</b>	2025
<a href="#">Safer Institute</a>	RI	\$202,500	President/exec. Dir.	\$155,769	<b>\$168,012</b>	2024
<a href="#">Branch Volunteer Fire &amp; Rescue Inc</a>	WI	\$202,352	President	\$860	<b>\$1,010</b>	2024
<a href="#">Manor Volunteer Fire Department</a>	PA	\$213,195	President	\$240	<b>\$269</b>	2024
<a href="#">Jot-um-down Vol Fire Dept In</a>	NC	\$202,091	Chief	\$700	<b>\$792</b>	2025
<a href="#">Kauai Sailing Association</a>	HI	\$214,355	Treasurer	\$40,275	<b>\$41,758</b>	2023
<a href="#">Coastal Bend Disaster Recovery Group</a>	TX	\$214,648	Ex Director	\$71,194	<b>\$82,474</b>	2023
<a href="#">Family Assistance Education &amp; Research F</a>	WA	\$214,674	Executive Director	\$84,000	<b>\$84,595</b>	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 2023 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](http://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT	<b>288</b> organizations. Compensation range \$2–\$276,915; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$207,719); for reference, expenses \$181,349 and assets \$55,207.
ROLE MATCH	Timothy Sun, reported title " <i>Vice President</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** 13 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 13 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	19 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	20 <sup>th</sup>
Reportable pay only (column D), adjusted	24 <sup>th</sup>
All sources (D + E + F), adjusted	19 <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 (Timothy Sun) 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 288 similarly situated organizations (Same NTEE major group (M), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$1,000 is reasonable (approximately the 19<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.