

# Rocco's Heartland Rescue Inc

Executive Director / CEO

EIN 882373763

SC · NTEE D20

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Sydney E Galley, Executive Director / CEO** (\$7,500) against **every comparable organization** that fit the selection criteria — **331** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 9<sup>th</sup> percentile of comparable organizations**

below the typical range for comparable organizations

**Benchmarked executive:** Sydney E Galley — 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 (D20).
BUDGET	Total revenue between \$161,483 and \$361,530 — 0.67x to 1.50x the subject's \$241,020 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (D20), nationwide + budget 0.67–1.5x revenue.

**331** organizations qualified on sector, size, and geography → **331** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$8,495	\$18,005	\$32,818	\$50,643	\$67,746	<b>\$7,500</b>
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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 SC 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="#">Misfits Of Oz Farm Sanctuary</a>	NM	\$240,982	Executive Dir.	\$27,691	<b>\$28,549</b>	2024
<a href="#">Red Lake Rosie's Rescue Inc</a>	MN	\$240,921	Treasurer	\$15,800	<b>\$15,407</b>	2023
<a href="#">Paws Of Grays Harbor</a>	WA	\$240,779	Executive Director	\$59,378	<b>\$50,958</b>	2024
<a href="#">River Otter Ecology Project</a>	CA	\$241,321	Executive Director	\$97,104	<b>\$80,374</b>	2024
<a href="#">Hawkins County Humane Society Inc</a>	TN	\$240,409	Secretary	\$28,880	<b>\$29,958</b>	2023
<a href="#">Otra-mas Inc</a>	CA	\$241,780	Exe. Director	\$15,360	<b>\$13,089</b>	2023
<a href="#">The Wright Ranch Rescue Inc</a>	FL	\$239,553	President	\$19,200	<b>\$17,289</b>	2024
<a href="#">Purr Partners</a>	NC	\$239,549	Employee	\$17,737	<b>\$18,086</b>	2023
<a href="#">Bad Rap</a>	CA	\$242,664	Ceo	\$100,564	<b>\$83,238</b>	2024
<a href="#">Paws For Life Animal League</a>	WY	\$239,356	Manager	\$37,440	<b>\$37,439</b>	2025
<a href="#">Oconto Area Humane Society &amp; Animal Shelter Inc</a>	WI	\$238,590	Director	\$48,355	<b>\$49,836</b>	2023
<a href="#">Start Over Rover</a>	NE	\$238,528	Program Director	\$55,000	<b>\$56,704</b>	2024
<a href="#">For Pets Sake Rescue</a>	MS	\$243,686	President	\$3,200	<b>\$3,416</b>	2024
<a href="#">Operation Spot Inc</a>	MO	\$238,274	Executive Dir.	\$41,083	<b>\$41,710</b>	2024
<a href="#">Resilient Hearts Animal Sanctuary</a>	WA	\$238,040	Executive Director	\$37,430	<b>\$33,071</b>	2023
<a href="#">Snap Cats</a>	CA	\$244,110	Executive Dir.	\$60,008	<b>\$51,136</b>	2023
<a href="#">Paw Fund</a>	CA	\$244,770	Director	\$60,000	<b>\$49,663</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Chatham Animal Rescue And Education Inc</a>	NC	\$245,038	Executive Dir.	\$34,913	<b>\$35,600</b>	2023
<a href="#">Little Bear Sanctuary</a>	FL	\$245,123	Executive Officer	\$33,000	<b>\$29,716</b>	2024
<a href="#">Rezq Dogs</a>	MT	\$236,801	Shelter Director	\$42,715	<b>\$45,440</b>	2023
<a href="#">Feral Friends Community Cat Alliance</a>	TX	\$245,383	President	\$50,000	<b>\$49,359</b>	2023
<a href="#">Have-a-heart Humane Society</a>	CA	\$245,478	President	\$16,315	<b>\$13,504</b>	2024
<a href="#">The Oh Foundation</a>	OH	\$236,513	Secretary	\$90,000	<b>\$91,373</b>	2024
<a href="#">The Kibble Kitchen Pet Pantry Inc</a>	IN	\$236,512	Organizer	\$31,116	<b>\$31,453</b>	2024
<a href="#">Speak For Animals</a>	SC	\$236,332	President	\$7,262	<b>\$7,476</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to SC 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 SC 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	331 organizations. Compensation range \$1,332–\$554,046; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$241,020); for reference, expenses \$234,337 and assets \$90,394.
ROLE MATCH	Sydney E Galley, reported title " <i>PRESIDENT</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.

**OUTLIERS** 8 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	9 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	8 <sup>th</sup>
Reportable pay only (column D), adjusted	11 <sup>th</sup>
All sources (D + E + F), adjusted	9 <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 (Sydney E Galley) 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 331 similarly situated organizations (Same NTEE sector (D20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$7,500 is reasonable (approximately the 9<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.