

ICMA Members' CAO Salary and Compensation Survey Report 2015

Highlights

- The overall median base salary for chief appointed officials (CAOs) in city-type government is \$125,000; for county CAOs, it's \$140,000.
- 47% of ICMA member CAOs reported that their base salaries are publicly available on the local government website.
- In a majority of cases overall, benefit packages for CAOs are calculated in the same manner as for other employees of the local government.

ICMA's annual CAO Salary and Compensation Survey is now a member benefit. For the last several years the survey was sent to local government managers and chief administrative officers regardless of whether they are ICMA members. In 2014 the survey became a member benefit, sent only to ICMA member CAOs. The 2015 survey, which was conducted in June-August, was an electronic survey sent only to all ICMA members who are chief administrative officers or managers in local governments. We received 31 responses from International members. Of those, two were from Australian and the rest from Canadian members. Unfortunately the number of International responses is too low to analyze. ICMA is pleased to be able to offer our members this exclusive salary and benefit information.

Identifying a "typical" salary and benefits for a city or county manager or chief appointed official is difficult because of the many variables that have an impact on the compensation package. "ICMA Guidelines for Compensation" state that the compensation of local government managers should be "fair, reasonable, transparent, and based on comparable public salaries nationally and regionally."ⁱ

But what is fair and reasonable? If the CAO is a city, county, or town manager, he or she



serves as the chief executive officer (CEO) of a major enterprise, with more lines of business than most comparably sized private companies. If the CAO works for a mayor or county executive, he or she serves as chief operating officer, again with substantial executive responsibilities for a highly complex organization. Additionally, the actual range of services for which the CAO is responsible varies widely.

While ICMA recommends that compensation benchmarks be established in accordance with comparable local government and/or public sector agencies, there is no consensus on what external positions are appropriate for benchmarking CAO pay. ICMA guidelines are broad, stating that “compensation should be based on the position requirements, the complexity of the job reflected in the composition of the organization and community, the leadership needed, labor market conditions, cost of living in the community, and the organization’s ability to pay.”ⁱⁱ

There is no average CAO any more than there is an average city, county, or town. Responses show that pay practices vary widely according to the size, location, and philosophy of each local government. The survey was designed to collect information on compensation for CAOs that would reflect the norms around the country and to examine practices in relation to the principles contained within the “ICMA Guidelines for Compensation.”

Survey Methodology

The 2015 *ICMA CAO Salary and Compensation Survey* was an electronic survey sent to all ICMA members who hold the position of CAO in U.S. and International local governments. This included CAOs in Special Districts and Directors of Councils of Governments. The survey response rate was 31%, with 1,010 surveys submitted from among 3,201 emailed. Among survey respondents 88% are from city-type localities; 11% from counties; and the remaining 1% from COGS or special districts.

Throughout the survey there is variation in the number reporting by population group, geographic region, and form of government. This is because not all local governments have that information associated with the record.



Table 1 Survey Response

	Local governments surveyed with ICMA member CAOs (A)	No. CAOs in each local government responding	
		No.	% of (A)
Total	3,201	1,010	31%
Population group			
Over 1,000,000	10	4	40%
500,000-1,000,000	20	11	55%
250,000-499,999	60	24	40%
100,000-249,999	169	74	44%
50,000-99,999	298	98	33%
25,000-49,999	460	147	32%
10,000-24,999	781	240	31%
5,000-9,999	537	187	35%
2,500-4,999	333	104	31%
Under 2,500	215	61	28%
Geographic division			
New England	260	73	28%
Mid-Atlantic	216	60	28%
East North-Central	584	179	31%
West North-Central	444	131	30%
South Atlantic	683	181	27%
East South-Central	68	24	35%
West South-Central	234	80	34%
Mountain	247	101	41%
Pacific Coast	431	150	35%
Metro status			
Metropolitan Statistical Area	2,046	646	32%
Micropolitan Statistical Area	422	127	30%
NECTA	182	54	30%
Undesignated	516	152	29%
Form of government			
Unavailable	68	38	56%
Mayor-council	626	189	30%
Council-manager	2,062	629	31%
Commission	22	9	41%
Town meeting	93	29	31%
Representative town meeting	21	5	24%
County commission	27	12	44%
Council-administrator (manager)	234	84	36%
Council-elected executive	48	15	31%

The Core Principles of the ICMA Code of Ethics

Compensation and personnel matters should be guided by the core principles of the ICMA Code of Ethics. ICMA affirms that the standard practice for establishing the compensation of local government managers be fair, reasonable, transparent, and based on comparable public salaries nationally and regionally. ICMA members should act with integrity in all personal and professional matters in order to merit the trust of elected officials, the public and employees. Local government managers have an ethical responsibility to be clear about what is being requested and to avoid excessive compensation.

Elected officials perform a critical governance role providing oversight of the management of the organization. To that end, they must be engaged in establishing the process for determining the compensation for all executives appointed by the governing body.

Compensation should be based on the position requirements, the complexity of the job reflected in the composition of the organization and community, the leadership needed, labor market conditions, cost of living in the community, and the organization's ability to pay.

Source: "ICMA Guidelines for Compensation" (2010), 1,
[icma.org/Documents/Document/Document/302085](https://www.icma.org/Documents/Document/Document/302085).

Base Salary

It is not possible to determine from the survey what the base salary benchmark should be for the CAO in any specific jurisdiction. In brief, the "ICMA Guidelines" recommend that the following factors be considered in establishing CAO pay:

- Scope of services provided
- Requirements of the job
- Experience needed to successfully perform
- Market pay for comparable public sector executives
- Local government's financial position
- The individual CAO's credentials, experience, and expertise.



To ensure that respondents reported the same information, survey instructions defined *base salary* as follows: *This amount is not necessarily your taxable income. It is your salary before any pre-tax contributions are deducted to arrive at taxable income. For example, if your salary is \$250,000 and you put \$17,000 in pre-tax dollars into a retirement account, your base salary is \$250,000.*

Base salary is generally related to population size of the local government; however, even within each population category and within the same geographic regions, the specifics are unique. Arguably, in smaller local governments the CAOs may have a breadth of hands-on responsibility uncommon in large communities, and managers in large communities typically bring to their positions extensive experience acquired in smaller communities. A small community may have a strong financial capacity while a large city may have a weak financial position, or vice versa. This reality is reflected in the wide variation in base pay.

Survey results show that the overall median salaries for city and county ICMA member CAOs are \$125,000 and \$140,000, respectively. The median amounts for 2015 by population group are shown in Table 2. They results of the 2014 survey show a median for city CAOs of \$122,925 and for county CAOs of \$135,110. Both positions show an increase in 2015.

Table 2 Median Salary for CAOs

	City CAO Median salary	County CAO Median salary
Total	\$125,000	\$140,000
Over 1 million	\$315,000	\$262,922
500,000-1,000,000	\$231,352	\$186,672
250,000-499,999	\$243,000	\$177,500
100,000-249,999	\$208,575	\$167,682
50,000-99,999	\$175,000	\$138,958
25,000-49,999	\$148,658	\$114,000
10,000-24,999	\$129,854	\$115,800
5,000-9,999	\$105,000	\$114,000
2,500-4,999	\$89,000	\$142,182
Under 2,500	\$72,134	-



Appendix Tables A and B show the mean, median, minimum, and maximum salaries for cities and counties, respectively, within each state by population group.

Base Salary Documentation

Documentation of base salary is important for providing transparency to taxpayers and shielding CAOs from accusations of trying to hide their compensation. Asked whether their base salaries are documented in contracts or letters of agreement with the appointing authority, 80% of respondents overall responded in the affirmative (not shown).

The most notable variation occurs when the data are arrayed by form of government, with 86% of respondents serving in council-manager governments and 69% of those in mayor-council governments reporting base salary documentation. In the former case, the full council is normally responsible for setting compensation, while in the latter case, compensation may be negotiated between only the mayor and the CAO.

Base Salary Publicly Accessible on the Local Government Website

While salaries are a matter of public record, they are not always easy for the public to access. For maximum transparency, 50% of respondents reported that their base salaries are publicly available on the local government website (Table 3).



Table 3 Base Salary Is Publicly Available on Local Government Website

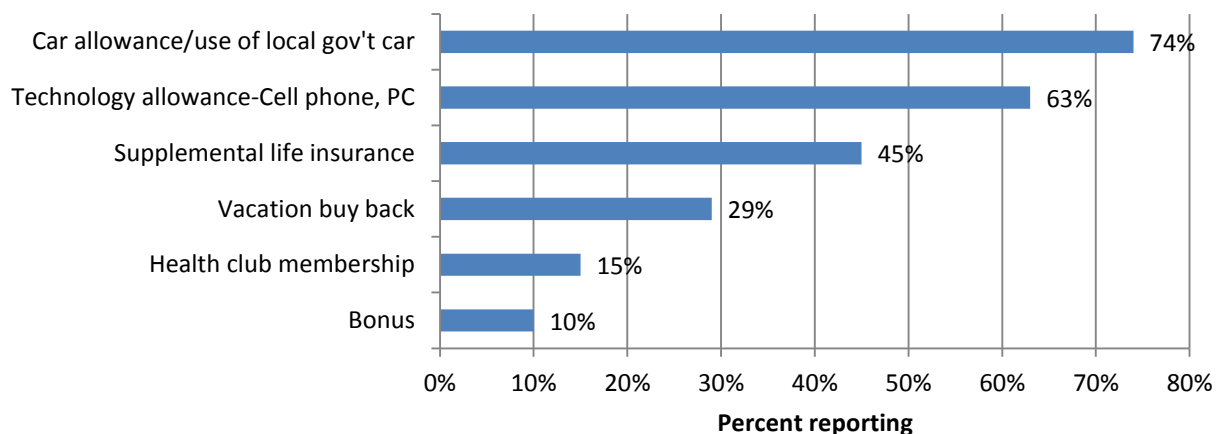
	No. reporting	Yes		No	
		Row N %	Count	Row N %	Count
Population group	923	50.4%	465	49.6%	458
Over 1,000,000	4	100.0%	4	0.0%	0
500,000-1,000,000	11	54.5%	6	45.5%	5
250,000-499,999	24	58.3%	14	41.7%	10
100,000-249,999	72	56.9%	41	43.1%	31
50,000-99,999	93	60.2%	56	39.8%	37
25,000-49,999	146	51.4%	75	48.6%	71
10,000-24,999	234	50.0%	117	50.0%	117
5,000-9,999	181	51.4%	93	48.6%	88
2,500-4,999	98	41.8%	41	58.2%	57
Under 2,500	60	30.0%	18	70.0%	42
Geographic division	952	50.3%	479	49.7%	473
New England	71	53.5%	38	46.5%	33
Mid-Atlantic	59	55.9%	33	44.1%	26
East North-Central	175	57.7%	101	42.3%	74
West North-Central	123	43.1%	53	56.9%	70
South Atlantic	176	31.3%	55	68.8%	121
East South-Central	24	29.2%	7	70.8%	17
West South-Central	78	28.2%	22	71.8%	56
Mountain	101	50.5%	51	49.5%	50
Pacific Coast	145	82.1%	119	17.9%	26
Form of government	945	50.4%	476	49.6%	469
Municipal: Mayor-council	185	47.0%	87	53.0%	98
Municipal: Council-manager	607	51.6%	313	48.4%	294
Municipal: Commission	9	22.2%	2	77.8%	7
Municipal: Town meeting	28	64.3%	18	35.7%	10
Municipal: Rep. town meeting	5	60.0%	3	40.0%	2
County: Commission	12	66.7%	8	33.3%	4
Council-administrator (council-manager)	84	48.8%	41	51.2%	43
County: Council-elected executive	15	26.7%	4	73.3%	11



Compensation beyond Base Salary

Beyond base pay, the only additional compensation that is common practice is car allowance (74% reporting) (Figure 1). A few respondents wrote in other types of compensation, such as civic club membership, educational allowances, country club membership, longevity pay, ICMA membership, housing allowance, conference expenses. The average amount of cash compensation received in 2015 above base salary was \$5,691 (not shown).

Figure 1 Compensation beyond base salary



Salary and Performance Review

Annual performance evaluations of the manager/CAO can benefit both the manager and the governing body, identifying successes and missed opportunities as well as future goals and objectives. The review process offers an occasion for discussion among all parties and can help the governing body avoid some of the pitfalls of unclear direction. A majority of all respondents reported an annual performance evaluation (82%), regardless of whether compensation is considered during that process (Table 4).



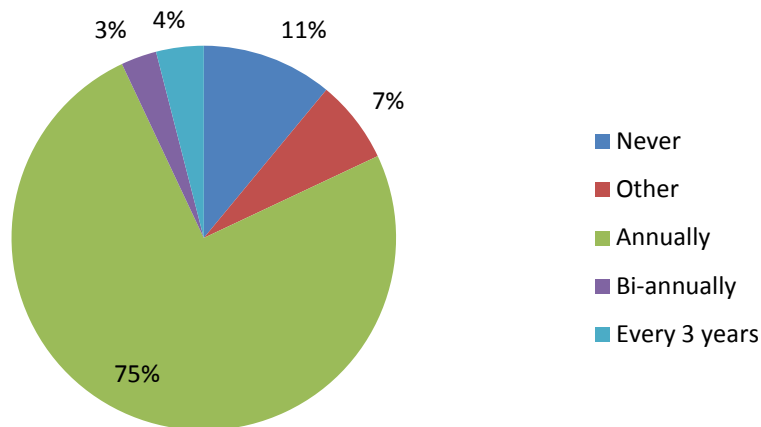
Table 4 Annual Performance Evaluation

	Yes		No		
	Count	Row N %	Count	Row N %	Count
Population group	911	81.8%	745	18.2%	166
Over 1,000,000	3	100.0%	3	0.0%	0
500,000-1,000,000	10	100.0%	10	0.0%	0
250,000-499,999	24	83.3%	20	16.7%	4
100,000-249,999	72	81.9%	59	18.1%	13
50,000-99,999	91	80.2%	73	19.8%	18
25,000-49,999	144	81.3%	117	18.8%	27
10,000-24,999	231	81.0%	187	19.0%	44
5,000-9,999	181	81.2%	147	18.8%	34
2,500-4,999	96	80.2%	77	19.8%	19
Under 2,500	59	88.1%	52	11.9%	7
Form of government	933	82.3%	768	17.7%	165
Municipal: Mayor-council	184	72.8%	134	27.2%	50
Municipal: Council-manager	599	86.8%	520	13.2%	79
Municipal: Commission	8	62.5%	5	37.5%	3
Municipal: Town meeting	27	77.8%	21	22.2%	6
Municipal: Rep. town meeting	5	100.0%	5	0.0%	0
County: Commission	12	58.3%	7	41.7%	5
Council-administrator (council-manager)	83	78.3%	65	21.7%	18
County: Council-elected executive	15	73.3%	11	26.7%	4

While a majority of respondents also reported having annual salary reviews (75%), 7% indicated other frequencies of salary review while 11% reported no salary review at all (Figure 2). Consistent with the “ICMA Guidelines” concerning transparency, 92% of respondents indicated that their total compensation package is available to all members of the governing body (not shown).



Figure 2 Frequency of Salary Review



Transparency

1. Local government managers should provide their total compensation package to the governing body when requesting compensation changes so that the governing body has a comprehensive view of the compensation package.
2. In the interest of fairness and transparency, there should be full disclosure to the governing body, prior to formal consideration and approval, of the potential cost of any benefit changes negotiated during employment.
3. When the terms and conditions of employment are being renegotiated with the employer and at the end when the employment is being terminated, ICMA members have a duty to advise the elected officials to seek legal advice.
4. In the interests of transparency, the salary plan and salary ranges for local government positions, including that of the manager, should be publicly accessible on the agency's website.

Source: "ICMA Guidelines for Compensation" (2010), 3,
[icma.org/Documents/Document/Document/302085](https://www.icma.org/Documents/Document/Document/302085).



Salary Increase

In 2015, a majority (74%) report a salary increase. Among those who reported no increase were some CAOs new to their positions, so they received no increase. One decided to give up the 3% increase so it could be given to other employees.

A majority (54%) report a percentage of increase of 2.1%-5.0%. Only 11% indicated an increase of more than 5%.

Furlough Days

Furlough days were reported by 2% overall, with an average number of eight furlough days, down from 10 in 2014. In 2014 4% reported furlough days. CAOs reporting in localities in the Pacific Coast division show the highest percentage reporting furlough days (9%); this is down from 2014 when 12% in the Pacific Coast division reported furlough days (not shown).

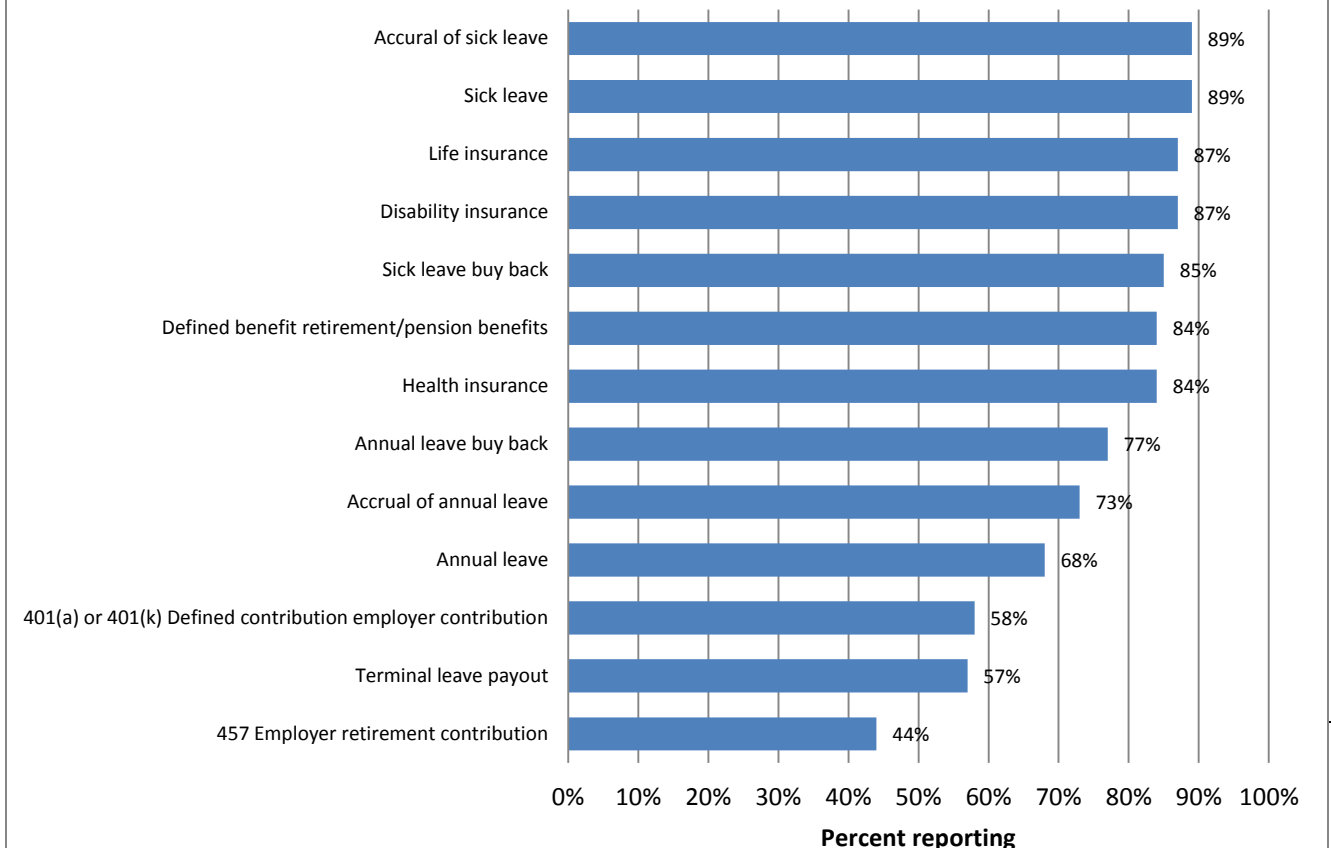
Benefits

The survey collected information on benefits provided to CAOs, with attention given to how those benefits are calculated—that is, whether they are calculated using the same process used to calculate the benefits for other employees. The following definition was provided to survey respondents:

The “same” does not necessarily mean the same dollar amount; it means that the benefit is determined in the same manner, e.g., if health insurance premiums paid by the employee are based on type of coverage, is that how your premium contribution is calculated?

A majority of respondents reported that their benefits are calculated in the same manner as the benefits are calculated for other employees, with the exception of the 457 employer retirement contribution (Figure 3). This mirrors the pattern in 2014.

Figure 3 Benefits calculated the same as for other employees



Employment Contracts/Agreements

Eighty-eight percent of CAOs reported having an employment agreement or contract (not shown), although there is noticeable variation between the percentages reported in mayor-council localities (79%) and those in council-manager (92%) localities. In 91% of the cases the agreement documents the CAO's full compensation. In addition, respondents reported that the agreement

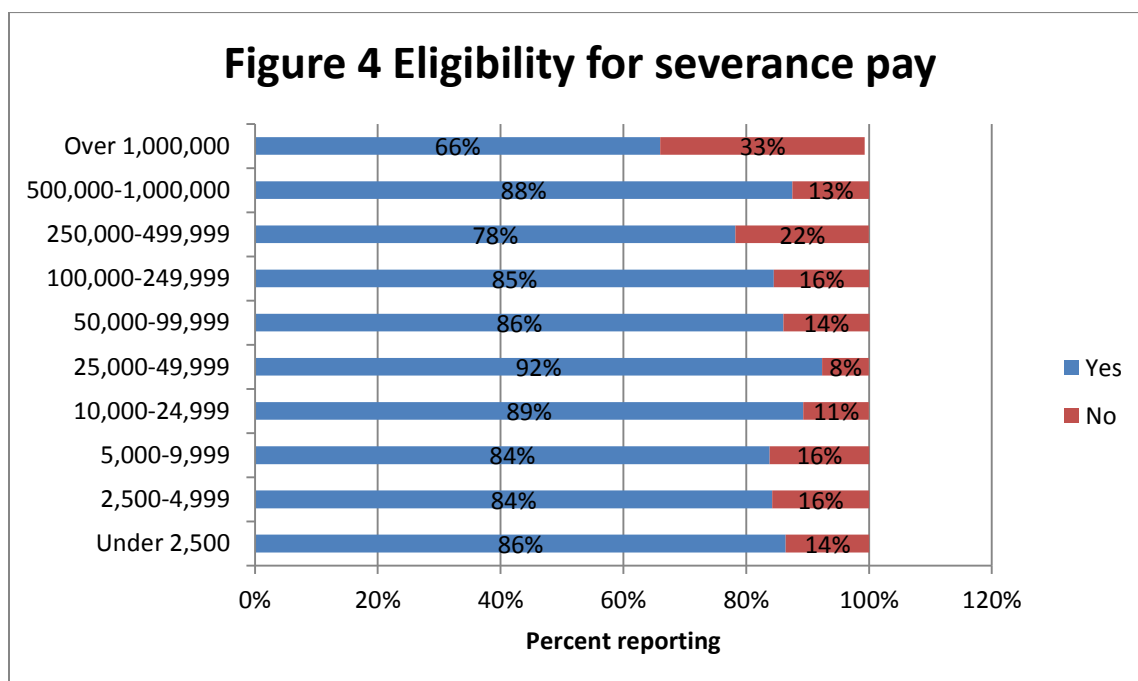
- was approved in a public session (96%)
- is available to the public upon request (99%)
- is posted on the local government website (18%).



That an employment agreement is typically approved in a public session and is available to the public upon request reflect the value of transparency to the public. These percentages are virtually identical to those reported in 2014.

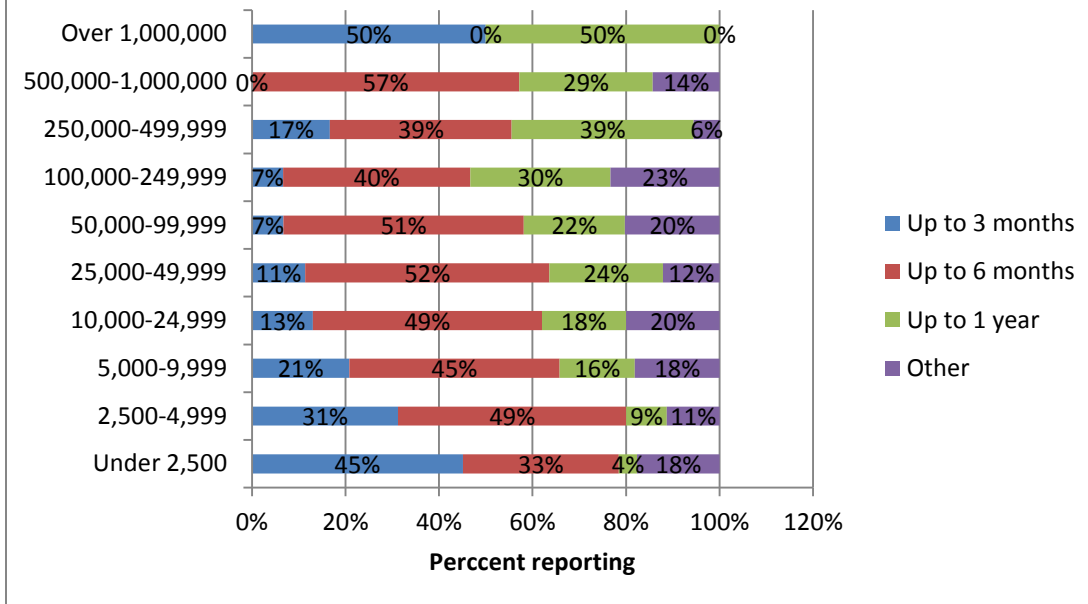
Severance Benefits

Because CAOs serve at the pleasure of elected officials, their positions can be more vulnerable to political shifts than those of other professions. To financially buffer CAOs from the consequences of suddenly finding themselves without a job, severance benefits are particularly important. Overall, 87% of respondents reported that they are eligible to receive severance pay (Figure 4). In 2014, 78% reported eligibility for severance pay.



Of those who have an employment agreement, 95% reported that the severance pay is specified in their contracts (not shown). For the plurality of respondents (47%) and for all population groups except the very smallest, the amount of severance pay reported is typically up to six months (Figure 5), although the ICMA model updated employment agreement recommends one year.

Figure 5 Maximum severance pay



Summary

- Base salaries are generally correlated to the size of the local government, but variations are extremely broad, distorting the value of a calculated mean or average. For this reason the median is used.
- The CAO base salary is documented; the total compensation package is available to all members of the governing body; and, in a majority of jurisdictions with populations of 25,000 or more, the base salary is posted on the local government's website.
- Most CAOs receive an annual salary review and an annual performance review.
- Most CAOs receive a car allowance.



- Typical benefit packages for CAOs, usually calculated for the CAO in the same manner as for other local government employees are reported by a majority with the exception of the 457 employee retirement contribution (47%).
 - health insurance
 - disability insurance
 - annual leave
 - sick leave
 - accrual of annual leave
 - accrual of sick leave
 - annual leave buy-back
 - sick leave buy-back
 - terminal leave payout
 - defined benefit retirement/pension benefits
 - 401(a) or 401(k) defined contribution employer retirement contribution
 - 457 employer retirement contribution.
- CAOs have an employment agreement or contract that is approved in a public session and made available to the public upon request.
- CAOs are eligible to receive severance pay, which is specified in the employment agreement and most commonly, amounts to either six months or a year of pay.

Results of the 2015 *ICMA Compensation Survey for Local Government Chief Appointed Officials* serve several purposes. Survey data demonstrate the impossibility of establishing actual salary benchmarks outside of a specific market; however, survey data do establish the norms for compensation practices across local governments.

There will always be variations based on characteristics of the local government, including its financial condition and service provisions, and on characteristics of the CAO, such as tenure, experience, and education. Nonetheless, with data on what the majority of respondents report, norms can be established, providing a framework for elected officials when determining



compensation packages in conjunction with the “General Compensation Guidelines for all Employees” (see sidebar).

General Compensation Guidelines for all Employees

1. Each local government should establish benchmark agencies which are determined using set criteria, such as, but not limited to
 - Close geographic proximity
 - Similarity with regard to the nature of the services provided
 - Similarity in employer size/population size
 - Similarity in the socio-economic makeup of the population
 - Other similar employers in the immediate area
2. The local government should develop appropriate compensation levels that are in line with their labor market. Doing so will enable the organization to establish and maintain a reputation as a competitive, fair, and equitable employer as well as a good steward of public funds.
3. When considering any salary or benefit changes, the immediate and anticipated long-term financial resources of the organization always should be taken into account.
4. Appropriate financial practices should be followed to both disclose and properly fund any related future liability to the local government.

Source: “ICMA Guidelines for Compensation” (2010), 3
[icma.org/Documents/Document/Document/302085](https://www.icma.org/Documents/Document/Document/302085).



Appendix A: City CAO Base Salaries by State and Population 2015

		Number reporting	Annual base salary			
			Mean	Median	Minimum	Maximum
Alabama	Total	3	\$147,000	\$171,000	\$95,000	\$175,000
	50,000-99,999	2	\$173,000	\$173,000	\$171,000	\$175,000
	25,000-49,999	1	\$95,000	\$95,000	\$95,000	\$95,000
Alaska	Total	4	\$116,500	\$115,500	\$95,000	\$140,000
	2,500-4,999	2	\$115,500	\$115,500	\$115,000	\$116,000
	Under 2,500	2	\$117,500	\$117,500	\$95,000	\$140,000
Arizona	Total	20	\$144,843	\$125,000	\$60,000	\$315,000
	Over 1,000,000	1	\$315,000	\$315,000	\$315,000	\$315,000
	250,000-499,999	1	\$225,000	\$225,000	\$225,000	\$225,000
	100,000-249,999	3	\$208,461	\$211,150	\$195,732	\$218,500
	50,000-99,999	1	\$184,000	\$184,000	\$184,000	\$184,000
	25,000-49,999	4	\$139,469	\$141,500	\$117,875	\$157,000
	10,000-24,999	2	\$127,500	\$127,500	\$118,000	\$137,000
	5,000-9,999	3	\$110,000	\$107,000	\$103,000	\$120,000
	2,500-4,999	4	\$86,150	\$83,300	\$75,000	\$103,000
	Under 2,500	1	\$60,000	\$60,000	\$60,000	\$60,000
Arkansas	Total	1	\$152,000	\$152,000	\$152,000	\$152,000
	50,000-99,999	1	\$152,000	\$152,000	\$152,000	\$152,000
California	Total	79	\$202,073	\$201,480	\$98,336	\$292,520
	250,000-499,999	2	\$229,212	\$229,212	\$190,000	\$268,423
	100,000-249,999	14	\$245,018	\$242,694	\$192,000	\$292,520
	50,000-99,999	21	\$214,965	\$210,000	\$175,086	\$259,000
	25,000-49,999	16	\$200,922	\$200,392	\$155,000	\$234,200
	10,000-24,999	14	\$177,959	\$175,000	\$115,000	\$223,829
	5,000-9,999	8	\$155,011	\$152,931	\$109,800	\$202,650
	2,500-4,999	3	\$136,468	\$136,468	\$98,336	\$174,600
	Under 2,500	1	\$182,500	\$182,500	\$182,500	\$182,500
Colorado	Total	33	\$137,960	\$135,000	\$81,000	\$216,000
	100,000-249,999	2	\$209,000	\$209,000	\$206,000	\$212,000
	50,000-99,999	2	\$203,136	\$203,136	\$190,272	\$216,000
	25,000-49,999	3	\$146,200	\$141,099	\$129,000	\$168,500
	10,000-24,999	12	\$143,250	\$147,500	\$102,000	\$185,410
	5,000-9,999	8	\$116,475	\$114,902	\$88,000	\$150,000
	2,500-4,999	3	\$113,000	\$93,000	\$81,000	\$165,000
	Under 2,500	3	\$100,000	\$100,000	\$90,000	\$110,000



		Number reporting	Mean	Median	Minimum	Maximum
Connecticut	Total	9	\$133,073	\$134,300	\$96,855	\$159,500
	25,000-49,999	3	\$141,267	\$134,300	\$130,000	\$159,500
	10,000-24,999	5	\$135,400	\$135,915	\$119,300	\$152,585
	5,000-9,999	1	\$96,855	\$96,855	\$96,855	\$96,855
Delaware	Total	6	\$95,679	\$94,867	\$48,000	\$148,000
	25,000-49,999	2	\$134,770	\$134,770	\$121,540	\$148,000
	5,000-9,999	1	\$101,483	\$101,483	\$101,483	\$101,483
	2,500-4,999	1	\$66,800	\$66,800	\$66,800	\$66,800
	Under 2,500	2	\$68,125	\$68,125	\$48,000	\$88,250
Florida	Total	47	\$142,126	\$138,750	\$66,016	\$287,000
	100,000-249,999	4	\$204,358	\$212,078	\$164,800	\$228,477
	50,000-99,999	5	\$177,760	\$150,000	\$140,000	\$287,000
	25,000-49,999	8	\$173,820	\$165,428	\$145,000	\$238,000
	10,000-24,999	14	\$141,421	\$136,876	\$115,000	\$190,000
	5,000-9,999	6	\$113,906	\$112,719	\$106,000	\$127,000
	2,500-4,999	8	\$89,671	\$84,000	\$66,016	\$123,000
	Under 2,500	2	\$75,000	\$75,000	\$70,000	\$80,000
Georgia	Total	11	\$120,806	\$127,500	\$63,000	\$194,000
	50,000-99,999	1	\$172,000	\$172,000	\$172,000	\$172,000
	25,000-49,999	2	\$129,250	\$129,250	\$127,500	\$131,000
	10,000-24,999	3	\$152,317	\$134,000	\$128,950	\$194,000
	5,000-9,999	2	\$98,000	\$98,000	\$93,000	\$103,000
	2,500-4,999	1	\$105,000	\$105,000	\$105,000	\$105,000
	Under 2,500	2	\$70,207	\$70,207	\$63,000	\$77,414
Idaho	Total	2	\$115,618	\$115,618	\$105,000	\$126,236
	25,000-49,999	1	\$126,236	\$126,236	\$126,236	\$126,236
	10,000-24,999	1	\$105,000	\$105,000	\$105,000	\$105,000
Illinois	Total	49	\$140,727	\$148,108	\$58,195	\$211,346
	100,000-249,999	1	\$188,700	\$188,700	\$188,700	\$188,700
	50,000-99,999	7	\$163,169	\$160,000	\$113,774	\$211,000
	25,000-49,999	10	\$164,251	\$165,873	\$112,304	\$211,346
	10,000-24,999	10	\$149,154	\$151,020	\$122,500	\$196,500
	5,000-9,999	11	\$121,311	\$105,000	\$81,159	\$167,500
	2,500-4,999	9	\$98,366	\$82,400	\$58,195	\$143,000
	Under 2,500	1	\$210,993	\$210,993	\$210,993	\$210,993
Indiana	Total	3	\$80,055	\$80,000	\$72,166	\$88,000
	10,000-24,999	1	\$88,000	\$88,000	\$88,000	\$88,000
	5,000-9,999	2	\$76,083	\$76,083	\$72,166	\$80,000



		Number reporting	Mean	Median	Minimum	Maximum
Iowa	Total	29	\$117,529	\$110,000	\$55,724	\$212,045
	100,000-249,999	1	\$202,000	\$202,000	\$202,000	\$202,000
	50,000-99,999	1	\$212,045	\$212,045	\$212,045	\$212,045
	25,000-49,999	5	\$141,995	\$137,500	\$122,850	\$168,000
	10,000-24,999	7	\$138,080	\$139,360	\$88,000	\$169,167
	5,000-9,999	10	\$96,727	\$95,750	\$75,000	\$117,000
	2,500-4,999	3	\$71,593	\$72,000	\$70,000	\$72,780
	Under 2,500	2	\$67,862	\$67,862	\$55,724	\$80,000
Kansas	Total	25	\$107,293	\$95,859	\$51,000	\$199,300
	100,000-249,999	2	\$185,900	\$185,900	\$172,500	\$199,300
	50,000-99,999	2	\$143,000	\$143,000	\$141,000	\$145,000
	25,000-49,999	2	\$167,077	\$167,077	\$140,854	\$193,300
	10,000-24,999	4	\$122,968	\$126,956	\$95,859	\$142,102
	5,000-9,999	2	\$98,118	\$98,118	\$90,156	\$106,080
	2,500-4,999	5	\$94,518	\$89,000	\$68,016	\$118,000
	Under 2,500	8	\$66,209	\$66,067	\$51,000	\$86,000
Kentucky	Total	6	\$108,788	\$106,350	\$79,010	\$150,000
	50,000-99,999	1	\$150,000	\$150,000	\$150,000	\$150,000
	25,000-49,999	1	\$86,021	\$86,021	\$86,021	\$86,021
	10,000-24,999	2	\$120,850	\$120,850	\$116,699	\$125,000
	5,000-9,999	2	\$87,505	\$87,505	\$79,010	\$96,000
Maine	Total	11	\$96,262	\$92,000	\$62,345	\$128,115
	25,000-49,999	1	\$128,115	\$128,115	\$128,115	\$128,115
	10,000-24,999	2	\$113,650	\$113,650	\$112,300	\$115,000
	5,000-9,999	5	\$97,511	\$92,000	\$80,000	\$123,020
	2,500-4,999	1	\$71,671	\$71,671	\$71,671	\$71,671
	Under 2,500	2	\$72,123	\$72,123	\$62,345	\$81,900
Maryland	Total	9	\$140,544	\$118,750	\$90,000	\$215,958
	50,000-99,999	3	\$199,379	\$211,180	\$171,000	\$215,958
	25,000-49,999	1	\$92,658	\$92,658	\$92,658	\$92,658
	10,000-24,999	3	\$126,917	\$118,750	\$90,000	\$172,000
	5,000-9,999	2	\$96,677	\$96,677	\$91,353	\$102,000
Massachusetts	Total	35	\$140,395	\$143,891	\$81,000	\$182,319
	25,000-49,999	8	\$155,584	\$157,000	\$127,000	\$176,169
	10,000-24,999	15	\$149,113	\$156,000	\$105,000	\$182,319
	5,000-9,999	11	\$119,629	\$117,000	\$81,000	\$163,440
	2,500-4,999	1	\$116,555	\$116,555	\$116,555	\$116,555



		Number reporting	Mean	Median	Minimum	Maximum
Michigan	Total	39	\$98,351	\$100,048	\$52,000	\$159,500
	100,000-249,999	1	\$159,500	\$159,500	\$159,500	\$159,500
	50,000-99,999	2	\$136,000	\$136,000	\$125,000	\$147,000
	25,000-49,999	3	\$110,134	\$118,500	\$90,000	\$121,901
	10,000-24,999	12	\$105,474	\$103,839	\$90,000	\$127,000
	5,000-9,999	10	\$97,931	\$104,883	\$66,000	\$129,251
	2,500-4,999	7	\$83,292	\$80,986	\$65,000	\$100,048
	Under 2,500	4	\$65,000	\$69,000	\$52,000	\$70,000
Minnesota	Total	30	\$114,740	\$121,299	\$52,000	\$170,284
	100,000-249,999	1	\$170,284	\$170,284	\$170,284	\$170,284
	50,000-99,999	3	\$145,936	\$149,950	\$137,102	\$150,756
	25,000-49,999	4	\$129,201	\$131,670	\$116,219	\$137,244
	10,000-24,999	9	\$127,450	\$129,681	\$120,000	\$135,472
	5,000-9,999	5	\$104,201	\$104,500	\$97,802	\$110,000
	2,500-4,999	2	\$109,750	\$109,750	\$98,500	\$121,000
	Under 2,500	6	\$69,868	\$70,774	\$52,000	\$85,660
Missouri	Total	17	\$121,022	\$123,000	\$56,000	\$178,215
	100,000-249,999	1	\$154,103	\$154,103	\$154,103	\$154,103
	50,000-99,999	2	\$129,000	\$129,000	\$123,000	\$135,000
	25,000-49,999	2	\$162,485	\$162,485	\$146,754	\$178,215
	10,000-24,999	3	\$131,860	\$126,081	\$112,000	\$157,500
	5,000-9,999	5	\$120,643	\$107,150	\$95,170	\$162,702
	2,500-4,999	4	\$80,375	\$75,000	\$56,000	\$115,500
Montana	Total	4	\$123,918	\$123,139	\$119,394	\$130,000
	100,000-249,999	1	\$130,000	\$130,000	\$130,000	\$130,000
	50,000-99,999	1	\$119,394	\$119,394	\$119,394	\$119,394
	25,000-49,999	1	\$123,492	\$123,492	\$123,492	\$123,492
	5,000-9,999	1	\$122,786	\$122,786	\$122,786	\$122,786
Nebraska	Total	5	\$98,842	\$98,084	\$91,834	\$111,440
	5,000-9,999	2	\$104,762	\$104,762	\$98,084	\$111,440
	2,500-4,999	3	\$94,895	\$94,000	\$91,834	\$98,850
Nevada	Total	1	\$220,517	\$220,517	\$220,517	\$220,517
	500,000-1,000,000	1	\$220,517	\$220,517	\$220,517	\$220,517



		Number reporting	Mean	Median	Minimum	Maximum
New Hampshire	Total	11	\$98,305	\$97,500	\$72,400	\$132,299
	10,000-24,999	2	\$128,650	\$128,650	\$125,000	\$132,299
	5,000-9,999	7	\$93,079	\$94,426	\$72,400	\$112,200
	2,500-4,999	1	\$97,500	\$97,500	\$97,500	\$97,500
	Under 2,500	1	\$75,000	\$75,000	\$75,000	\$75,000
New Jersey	Total	8	\$137,774	\$136,430	\$97,060	\$178,000
	50,000-99,999	1	\$178,000	\$178,000	\$178,000	\$178,000
	25,000-49,999	3	\$144,349	\$142,859	\$121,189	\$169,000
	10,000-24,999	2	\$132,042	\$132,042	\$115,000	\$149,084
	5,000-9,999	1	\$97,060	\$97,060	\$97,060	\$97,060
	2,500-4,999	1	\$130,000	\$130,000	\$130,000	\$130,000
New Mexico	Total	4	\$115,443	\$106,150	\$103,247	\$146,224
	25,000-49,999	1	\$146,224	\$146,224	\$146,224	\$146,224
	10,000-24,999	1	\$103,247	\$103,247	\$103,247	\$103,247
	5,000-9,999	2	\$106,150	\$106,150	\$105,000	\$107,300
New York	Total	8	\$146,286	\$164,924	\$89,250	\$192,268
	25,000-49,999	2	\$181,000	\$181,000	\$172,000	\$190,000
	10,000-24,999	2	\$146,134	\$146,134	\$100,000	\$192,268
	5,000-9,999	4	\$129,004	\$128,383	\$89,250	\$170,000
North Carolina	Total	25	\$113,817	\$103,813	\$50,477	\$245,000
	500,000-1,000,000	1	\$245,000	\$245,000	\$245,000	\$245,000
	100,000-249,999	2	\$192,795	\$192,795	\$183,456	\$202,134
	25,000-49,999	2	\$133,680	\$133,680	\$122,359	\$145,000
	10,000-24,999	5	\$125,268	\$123,143	\$106,000	\$144,526
	5,000-9,999	9	\$94,988	\$94,000	\$72,828	\$136,000
	2,500-4,999	2	\$71,187	\$71,187	\$65,374	\$77,000
	Under 2,500	4	\$80,969	\$74,700	\$50,477	\$124,000
North Dakota	Total	3	\$130,667	\$140,000	\$102,000	\$150,000
	25,000-49,999	1	\$150,000	\$150,000	\$150,000	\$150,000
	10,000-24,999	2	\$121,000	\$121,000	\$102,000	\$140,000
Ohio	Total	41	\$115,100	\$116,688	\$57,885	\$245,000
	250,000-499,999	1	\$245,000	\$245,000	\$245,000	\$245,000
	50,000-99,999	3	\$143,489	\$133,736	\$132,766	\$163,966
	25,000-49,999	8	\$119,563	\$127,691	\$66,300	\$151,100
	10,000-24,999	9	\$119,606	\$118,000	\$110,000	\$130,911
	5,000-9,999	9	\$112,993	\$110,000	\$80,000	\$145,223
	2,500-4,999	9	\$96,504	\$97,500	\$70,000	\$127,754
	Under 2,500	2	\$62,593	\$62,593	\$57,885	\$67,301



		Number reporting	Mean	Median	Minimum	Maximum
Oklahoma	Total	16	\$114,048	\$103,500	\$70,000	\$242,187
	500,000-1,000,000	1	\$242,187	\$242,187	\$242,187	\$242,187
	250,000-499,999	1	\$157,000	\$157,000	\$157,000	\$157,000
	10,000-24,999	4	\$110,750	\$105,000	\$103,000	\$130,000
	5,000-9,999	6	\$106,565	\$104,650	\$82,500	\$127,000
	2,500-4,999	4	\$85,796	\$86,350	\$70,000	\$100,485
Oregon	Total	28	\$111,571	\$114,675	\$56,016	\$190,000
	100,000-249,999	1	\$190,000	\$190,000	\$190,000	\$190,000
	25,000-49,999	2	\$148,500	\$148,500	\$145,000	\$152,000
	10,000-24,999	8	\$128,101	\$126,500	\$110,000	\$153,329
	5,000-9,999	6	\$113,416	\$110,934	\$99,500	\$131,950
	2,500-4,999	8	\$87,824	\$85,872	\$77,481	\$114,675
	Under 2,500	3	\$68,444	\$72,000	\$56,016	\$77,316
Pennsylvania	Total	35	\$112,553	\$110,475	\$55,000	\$175,000
	100,000-249,999	1	\$118,000	\$118,000	\$118,000	\$118,000
	50,000-99,999	1	\$175,000	\$175,000	\$175,000	\$175,000
	25,000-49,999	7	\$129,039	\$136,581	\$100,000	\$156,000
	10,000-24,999	16	\$117,317	\$114,925	\$99,663	\$150,800
	5,000-9,999	8	\$86,796	\$89,942	\$55,000	\$105,000
	2,500-4,999	2	\$85,815	\$85,815	\$72,000	\$99,630
Rhode Island	Total	3	\$141,839	\$130,000	\$108,500	\$187,016
	25,000-49,999	1	\$187,016	\$187,016	\$187,016	\$187,016
	10,000-24,999	1	\$130,000	\$130,000	\$130,000	\$130,000
	5,000-9,999	1	\$108,500	\$108,500	\$108,500	\$108,500
South Carolina	Total	10	\$125,691	\$110,456	\$87,165	\$197,000
	25,000-49,999	2	\$175,560	\$175,560	\$175,203	\$175,917
	10,000-24,999	4	\$126,269	\$110,456	\$87,165	\$197,000
	5,000-9,999	2	\$95,500	\$95,500	\$90,000	\$101,000
	2,500-4,999	1	\$114,712	\$114,712	\$114,712	\$114,712
	Under 2,500	1	\$95,000	\$95,000	\$95,000	\$95,000
	Total	4	\$103,130	\$104,146	\$77,230	\$127,000
	10,000-24,999	3	\$111,764	\$107,350	\$100,941	\$127,000
	Under 2,500	1	\$77,230	\$77,230	\$77,230	\$77,230



		Number reporting	Mean	Median	Minimum	Maximum
Tennessee	Total	13	\$114,552	\$100,000	\$69,000	\$160,680
	100,000-249,999	1	\$160,654	\$160,654	\$160,654	\$160,654
	50,000-99,999	1	\$135,000	\$135,000	\$135,000	\$135,000
	25,000-49,999	3	\$136,788	\$158,600	\$91,084	\$160,680
	10,000-24,999	5	\$105,772	\$100,000	\$97,000	\$124,000
	5,000-9,999	1	\$69,000	\$69,000	\$69,000	\$69,000
	2,500-4,999	1	\$90,300	\$90,300	\$90,300	\$90,300
	Under 2,500	1	\$95,000	\$95,000	\$95,000	\$95,000
Texas	Total	58	\$153,127	\$150,075	\$62,000	\$279,500
	500,000-1,000,000	1	\$109,000	\$109,000	\$109,000	\$109,000
	250,000-499,999	2	\$264,750	\$264,750	\$250,000	\$279,500
	100,000-249,999	4	\$207,161	\$215,921	\$156,800	\$240,000
	50,000-99,999	5	\$219,774	\$211,554	\$200,000	\$255,990
	25,000-49,999	9	\$172,268	\$179,000	\$128,000	\$204,115
	10,000-24,999	14	\$149,437	\$150,579	\$98,000	\$220,500
	5,000-9,999	11	\$135,794	\$134,250	\$100,000	\$165,000
	2,500-4,999	9	\$111,588	\$115,000	\$71,000	\$174,589
	Under 2,500	3	\$74,704	\$77,112	\$62,000	\$85,000
Utah	Total	15	\$113,085	\$120,000	\$65,000	\$146,000
	100,000-249,999	1	\$138,000	\$138,000	\$138,000	\$138,000
	50,000-99,999	1	\$146,000	\$146,000	\$146,000	\$146,000
	25,000-49,999	4	\$128,767	\$130,034	\$120,000	\$135,000
	10,000-24,999	4	\$112,072	\$110,000	\$106,787	\$121,500
	5,000-9,999	4	\$95,980	\$86,380	\$70,000	\$141,161
	Under 2,500	1	\$65,000	\$65,000	\$65,000	\$65,000
Vermont	Total	3	\$96,501	\$100,002	\$85,000	\$104,500
	10,000-24,999	1	\$104,500	\$104,500	\$104,500	\$104,500
	5,000-9,999	1	\$100,002	\$100,002	\$100,002	\$100,002
	2,500-4,999	1	\$85,000	\$85,000	\$85,000	\$85,000



		Number reporting	Mean	Median	Minimum	Maximum
Virginia	Total	22	\$147,479	\$149,175	\$64,400	\$255,000
	250,000-499,999	1	\$241,000	\$241,000	\$241,000	\$241,000
	100,000-249,999	3	\$226,768	\$227,100	\$198,205	\$255,000
	50,000-99,999	2	\$174,455	\$174,455	\$168,522	\$180,388
	25,000-49,999	4	\$163,088	\$163,675	\$145,000	\$180,000
	10,000-24,999	5	\$144,740	\$142,850	\$115,000	\$179,998
	5,000-9,999	2	\$99,610	\$99,610	\$86,700	\$112,519
	2,500-4,999	2	\$74,403	\$74,403	\$70,555	\$78,250
	Under 2,500	3	\$83,413	\$90,000	\$64,400	\$95,840
Washington	Total	20	\$148,499	\$141,276	\$115,000	\$235,373
	100,000-249,999	1	\$235,373	\$235,373	\$235,373	\$235,373
	50,000-99,999	3	\$170,044	\$169,900	\$167,000	\$173,232
	25,000-49,999	1	\$152,000	\$152,000	\$152,000	\$152,000
	10,000-24,999	9	\$141,654	\$141,276	\$115,000	\$163,000
	5,000-9,999	6	\$129,819	\$130,000	\$123,996	\$140,051
West Virginia	Total	1	\$65,000	\$65,000	\$65,000	\$65,000
	2,500-4,999	1	\$65,000	\$65,000	\$65,000	\$65,000
Wisconsin	Total	28	\$102,025	\$105,674	\$63,000	\$142,000
	50,000-99,999	1	\$137,700	\$137,700	\$137,700	\$137,700
	25,000-49,999	2	\$130,500	\$130,500	\$119,000	\$142,000
	10,000-24,999	9	\$115,877	\$113,645	\$91,250	\$139,000
	5,000-9,999	8	\$96,975	\$93,655	\$81,200	\$117,300
	2,500-4,999	3	\$99,686	\$80,000	\$77,057	\$142,000
	Under 2,500	5	\$68,052	\$67,275	\$63,000	\$72,500
Wyoming	Total	2	\$128,517	\$128,517	\$109,033	\$148,000
	10,000-24,999	1	\$109,033	\$109,033	\$109,033	\$109,033
	5,000-9,999	1	\$148,000	\$148,000	\$148,000	\$148,000

Appendix B: County CAO Base Salaries by State and Population 2015

		Annual base salary				
		Number reporting	Mean	Median	Minimum	Maximum
Alaska	Total	2	\$166,591	\$166,591	\$142,182	\$191,000
	50,000-99,999	1	\$191,000	\$191,000	\$191,000	\$191,000
	2,500-4,999	1	\$142,182	\$142,182	\$142,182	\$142,182
Arizona	Total	1	\$168,000	\$168,000	\$168,000	\$168,000
	100,000-249,999	1	\$168,000	\$168,000	\$168,000	\$168,000
California	Total	6	\$215,232	\$207,663	\$154,119	\$305,000
	Over 1,000,000	1	\$305,000	\$305,000	\$305,000	\$305,000
	250,000-499,999	1	\$230,000	\$230,000	\$230,000	\$230,000
	100,000-249,999	2	\$208,473	\$208,473	\$172,380	\$244,566
	50,000-99,999	2	\$169,722	\$169,722	\$154,119	\$185,325
Colorado	Total	5	\$155,950	\$150,420	\$140,000	\$175,000
	500,000-1,000,000	1	\$164,500	\$164,500	\$164,500	\$164,500
	250,000-499,999	1	\$149,831	\$149,831	\$149,831	\$149,831
	50,000-99,999	1	\$175,000	\$175,000	\$175,000	\$175,000
	10,000-24,999	1	\$150,420	\$150,420	\$150,420	\$150,420
	5,000-9,999	1	\$140,000	\$140,000	\$140,000	\$140,000
Florida	Total	7	\$154,977	\$170,000	\$100,000	\$203,000
	500,000-1,000,000	1	\$186,672	\$186,672	\$186,672	\$186,672
	250,000-499,999	1	\$180,000	\$180,000	\$180,000	\$180,000
	100,000-249,999	2	\$186,500	\$186,500	\$170,000	\$203,000
	50,000-99,999	1	\$131,867	\$131,867	\$131,867	\$131,867
	25,000-49,999	1	\$113,300	\$113,300	\$113,300	\$113,300
	10,000-24,999	1	\$100,000	\$100,000	\$100,000	\$100,000
Georgia	Total	7	\$127,627	\$132,138	\$78,250	\$170,000
	100,000-249,999	2	\$143,000	\$143,000	\$116,000	\$170,000
	50,000-99,999	3	\$141,379	\$140,000	\$132,138	\$152,000
	25,000-49,999	1	\$105,000	\$105,000	\$105,000	\$105,000
	10,000-24,999	1	\$78,250	\$78,250	\$78,250	\$78,250
Idaho	Total	1	\$145,700	\$145,700	\$145,700	\$145,700
	10,000-24,999	1	\$145,700	\$145,700	\$145,700	\$145,700
Illinois	Total	4	\$147,818	\$143,500	\$61,873	\$242,400
	500,000-1,000,000	1	\$242,400	\$242,400	\$242,400	\$242,400
	250,000-499,999	1	\$170,000	\$170,000	\$170,000	\$170,000
	100,000-249,999	1	\$117,000	\$117,000	\$117,000	\$117,000
	50,000-99,999	1	\$61,873	\$61,873	\$61,873	\$61,873
Iowa	Total	1	\$187,200	\$187,200	\$187,200	\$187,200
	100,000-249,999	1	\$187,200	\$187,200	\$187,200	\$187,200



		Number reporting	Mean	Median	Minimum	Maximum
Kansas	Total	3	\$158,065	\$151,340	\$115,800	\$207,055
	500,000-1,000,000	1	\$207,055	\$207,055	\$207,055	\$207,055
	100,000-249,999	1	\$151,340	\$151,340	\$151,340	\$151,340
	25,000-49,999	1	\$115,800	\$115,800	\$115,800	\$115,800
Kentucky	Total	1	\$140,000	\$140,000	\$140,000	\$140,000
	100,000-249,999	1	\$140,000	\$140,000	\$140,000	\$140,000
Louisiana	Total	1	\$177,000	\$177,000	\$177,000	\$177,000
	100,000-249,999	1	\$177,000	\$177,000	\$177,000	\$177,000
Maine	Total	2	\$113,500	\$113,500	\$112,000	\$115,000
	250,000-499,999	1	\$112,000	\$112,000	\$112,000	\$112,000
	100,000-249,999	1	\$115,000	\$115,000	\$115,000	\$115,000
Maryland	Total	3	\$120,592	\$123,000	\$110,000	\$128,775
	100,000-249,999	1	\$123,000	\$123,000	\$123,000	\$123,000
	25,000-49,999	2	\$119,388	\$119,388	\$110,000	\$128,775
Michigan	Total	7	\$114,345	\$120,000	\$60,000	\$160,709
	500,000-1,000,000	1	\$160,709	\$160,709	\$160,709	\$160,709
	250,000-499,999	1	\$124,958	\$124,958	\$124,958	\$124,958
	100,000-249,999	2	\$122,000	\$122,000	\$120,000	\$124,000
	50,000-99,999	1	\$112,750	\$112,750	\$112,750	\$112,750
	25,000-49,999	2	\$79,000	\$79,000	\$60,000	\$98,000
Minnesota	Total	4	\$115,412	\$111,810	\$102,247	\$135,782
	50,000-99,999	1	\$135,782	\$135,782	\$135,782	\$135,782
	25,000-49,999	2	\$111,810	\$111,810	\$106,620	\$117,000
	10,000-24,999	1	\$102,247	\$102,247	\$102,247	\$102,247
Missouri	Total	1	\$105,060	\$105,060	\$105,060	\$105,060
	100,000-249,999	1	\$105,060	\$105,060	\$105,060	\$105,060
North Carolina	Total	9	\$160,029	\$173,191	\$90,270	\$217,768
	250,000-499,999	2	\$190,116	\$190,116	\$189,600	\$190,632
	100,000-249,999	3	\$187,923	\$176,000	\$170,000	\$217,768
	50,000-99,999	3	\$126,154	\$115,000	\$90,270	\$173,191
	10,000-24,999	1	\$117,800	\$117,800	\$117,800	\$117,800
Nevada	Total	3	\$214,867	\$210,000	\$172,000	\$262,600
	Over 1,000,000	1	\$262,600	\$262,600	\$262,600	\$262,600
	250,000-499,999	1	\$210,000	\$210,000	\$210,000	\$210,000
	25,000-49,999	1	\$172,000	\$172,000	\$172,000	\$172,000
New Jersey	Total	1	\$178,000	\$178,000	\$178,000	\$178,000
	100,000-249,999	1	\$178,000	\$178,000	\$178,000	\$178,000



		Number reporting	Mean	Median	Minimum	Maximum
New Mexico	Total	1	\$167,682	\$167,682	\$167,682	\$167,682
	100,000-249,999	1	\$167,682	\$167,682	\$167,682	\$167,682
New York	Total	6	\$124,237	\$129,334	\$99,751	\$145,000
	100,000-249,999	1	\$133,668	\$133,668	\$133,668	\$133,668
	50,000-99,999	4	\$128,000	\$130,000	\$107,000	\$145,000
	25,000-49,999	1	\$99,751	\$99,751	\$99,751	\$99,751
North Dakota	Total	1	\$125,000	\$125,000	\$125,000	\$125,000
	10,000-24,999	1	\$125,000	\$125,000	\$125,000	\$125,000
Ohio	Total	2	\$142,829	\$142,829	\$100,000	\$185,657
	500,000-1,000,000	1	\$185,657	\$185,657	\$185,657	\$185,657
	100,000-249,999	1	\$100,000	\$100,000	\$100,000	\$100,000
Oregon	Total	1	\$175,000	\$175,000	\$175,000	\$175,000
	250,000-499,999	1	\$175,000	\$175,000	\$175,000	\$175,000
Pennsylvania	Total	2	\$103,300	\$103,300	\$96,600	\$110,000
	250,000-499,999	1	\$110,000	\$110,000	\$110,000	\$110,000
	100,000-249,999	1	\$96,600	\$96,600	\$96,600	\$96,600
South Carolina	Total	5	\$148,934	\$138,811	\$92,358	\$256,500
	250,000-499,999	2	\$206,750	\$206,750	\$157,000	\$256,500
	100,000-249,999	1	\$138,811	\$138,811	\$138,811	\$138,811
	50,000-99,999	1	\$100,000	\$100,000	\$100,000	\$100,000
	10,000-24,999	1	\$92,358	\$92,358	\$92,358	\$92,358
Texas	Total	2	\$227,961	\$227,961	\$193,000	\$262,922
	Over 1,000,000	1	\$262,922	\$262,922	\$262,922	\$262,922
	500,000-1,000,000	1	\$193,000	\$193,000	\$193,000	\$193,000
Utah	Total	1	\$140,000	\$140,000	\$140,000	\$140,000
	25,000-49,999	1	\$140,000	\$140,000	\$140,000	\$140,000
Virginia	Total	15	\$158,559	\$140,000	\$112,750	\$259,819
	250,000-499,999	2	\$244,837	\$244,837	\$229,855	\$259,819
	100,000-249,999	1	\$176,000	\$176,000	\$176,000	\$176,000
	50,000-99,999	5	\$165,582	\$170,000	\$137,917	\$177,000
	25,000-49,999	3	\$136,949	\$135,846	\$135,000	\$140,000
	10,000-24,999	4	\$118,490	\$117,254	\$112,750	\$126,703
Washington	Total	1	\$137,696	\$137,696	\$137,696	\$137,696
	250,000-499,999	1	\$137,696	\$137,696	\$137,696	\$137,696



		Number reporting	Mean	Median	Minimum	Maximum
West Virginia	Total	1	\$119,995	\$119,995	\$119,995	\$119,995
	100,000-249,999	1	\$119,995	\$119,995	\$119,995	\$119,995
Wisconsin	Total	4	\$123,002	\$111,235	\$92,000	\$177,538
	100,000-249,999	1	\$177,538	\$177,538	\$177,538	\$177,538
	25,000-49,999	2	\$111,235	\$111,235	\$101,000	\$121,470
	10,000-24,999	1	\$92,000	\$92,000	\$92,000	\$92,000

ⁱ “ICMA Guidelines for Compensation” (2010), 1, icma.org/Documents/Document/Document/302085.

ⁱⁱ Ibid.