2017 CAO Salary and Compensation Survey
Summary Report of Results

Introduction

Each year, ICMA conducts a survey of member chief administrative officers (CAOs) to collect information on the salary and compensation of public managers across the United States. Launched in November 2017, the 2017 CAO Salary and Compensation Survey was emailed to 3,073 ICMA member CAOs and completed by 1,090 members, yielding a response rate of 35.5%. The survey was administered electronically, via an email invitation containing a hyperlink to the online questionnaire. Of the 1,090 respondents, 88.3% represented cities or city-type governments, 10.7% represented county governments, and 1.0% represented councils of government or special districts. The respondents represent 49 of the 50 states (no responses were received from North Dakota).

Topics covered in this survey include annual base salary, additional compensation, health insurance and other benefits, and compensation decision making and transparency. ICMA is pleased to provide the results of this survey as an exclusive member benefit.

Survey Highlights

The key findings of ICMA's 2017 CAO Salary and Compensation Survey are as follows.

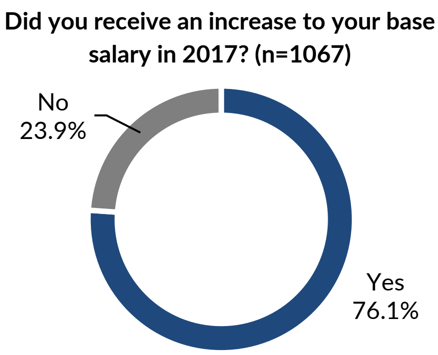
Base Salary

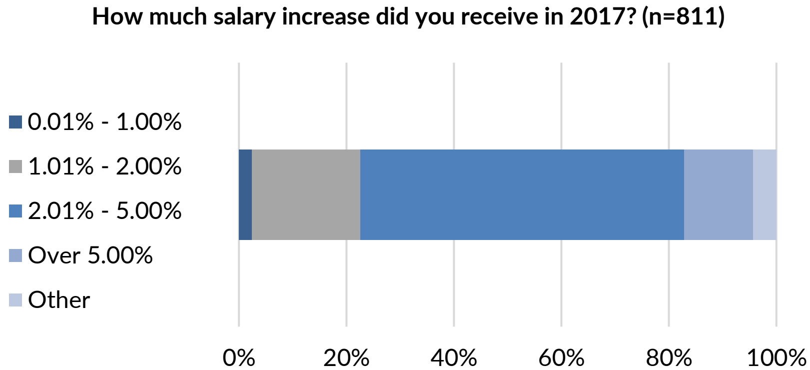
Among all survey respondents, the median annual base salary in 2017 was $135,551, which is a 5% increase from 2016. Among city CAOs, the median base salary was $134,875, an increase of 6.5% over the 2016 city median. Among county CAOs, the median base salary was $145,986, an increase of 0.5% over the 2016 county median.

CAO Median Base Salary by Government Type and Population, 2017 (n=1060)			
Population Group	City	County	All
Total	**$134,875**	**$145,986**	**$135,551**
250,000 and up	**$273,054**	**$212,663**	**$227,900**
100,000 to 249,999	**$224,700**	**$180,000**	**$205,000**
50,000 to 99,999	**$187,300**	**$148,000**	**$177,417**
25,000 to 49,999	**$165,000**	**$115,000**	**$157,202**
10,000 to 24,999	**$139,000**	**$118,500**	**$137,265**
5,000 to 9,999	**$112,731**	**.**	**$112,731**
2,500 to 4,999	**$95,645**	**.**	**$95,790**
Under 2,500	**$75,000**	**.**	**$75,000**

NEW FOR 2017: Results by gender. The median base salary among male CAOs is $136,309, while it is $133,438 among female CAOs. This makes the gender pay gap among these responses 2.11%. In other words, on average, female CAOs were paid 97.89 cents for every dollar earned by male CAOs. This ratio is similar to the 2.2% controlled gender pay gap in the US, which is calculated by comparing salaries of equally qualified women and men in terms of experience, industry, and job level (PayScale, 2018). It should also be noted that there are fewer female CAOs in the profession. According to ICMA database records as of April 2018, 20.4% of US CAOs are identified as female and 74.9% are identified as male (4.7% of records are unreported). Also, 16.8% of member CAOs are female, which is a slight increase from 2016, when 15.4% of member CAOs were female. 85% of respondents to this survey are male.

More than three-fourths (76.1%) of survey respondents reported that they received a salary increase in 2017 and the majority (60%) of increases reported fell between 2.1% and 5%.

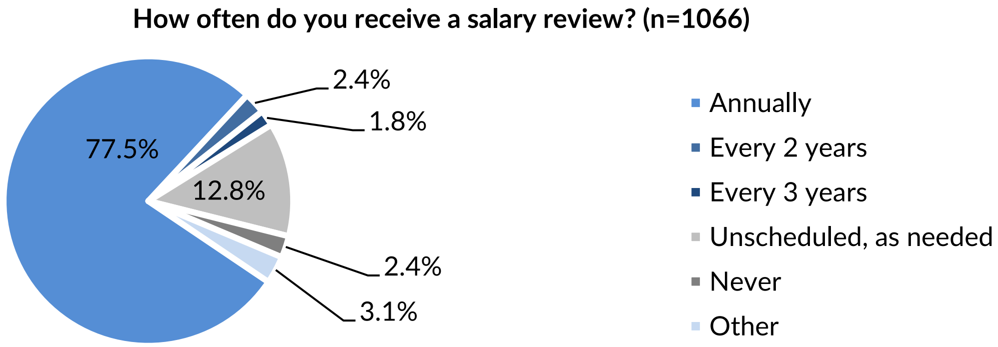




More than half (57.3%) of respondents' base salary information is publicly accessible on their local government's website, which is an increase from the 2016 level of 49.7%. **Appendix A** and **Appendix B** list the average, median, minimum, and maximum salaries for cities and counties, respectively, by population group within each state.

Salary and Performance Review

This year's survey responses maintain that annual salary reviews are far more common than biannual or triannual reviews. The percentages of responding CAOs receiving annual, biannual, or triannual salary reviews are very similar to the last year's numbers. 77.5% of CAOs reported that they received an annual salary review and only 2.4% said that they never received a salary review.



A large majority (81.7%) of responding CAOs received at least an annual performance evaluation. Most also reported that changes to their salary (78.9%) and compensation (68.4%) are linked to the results of their performance evaluation.

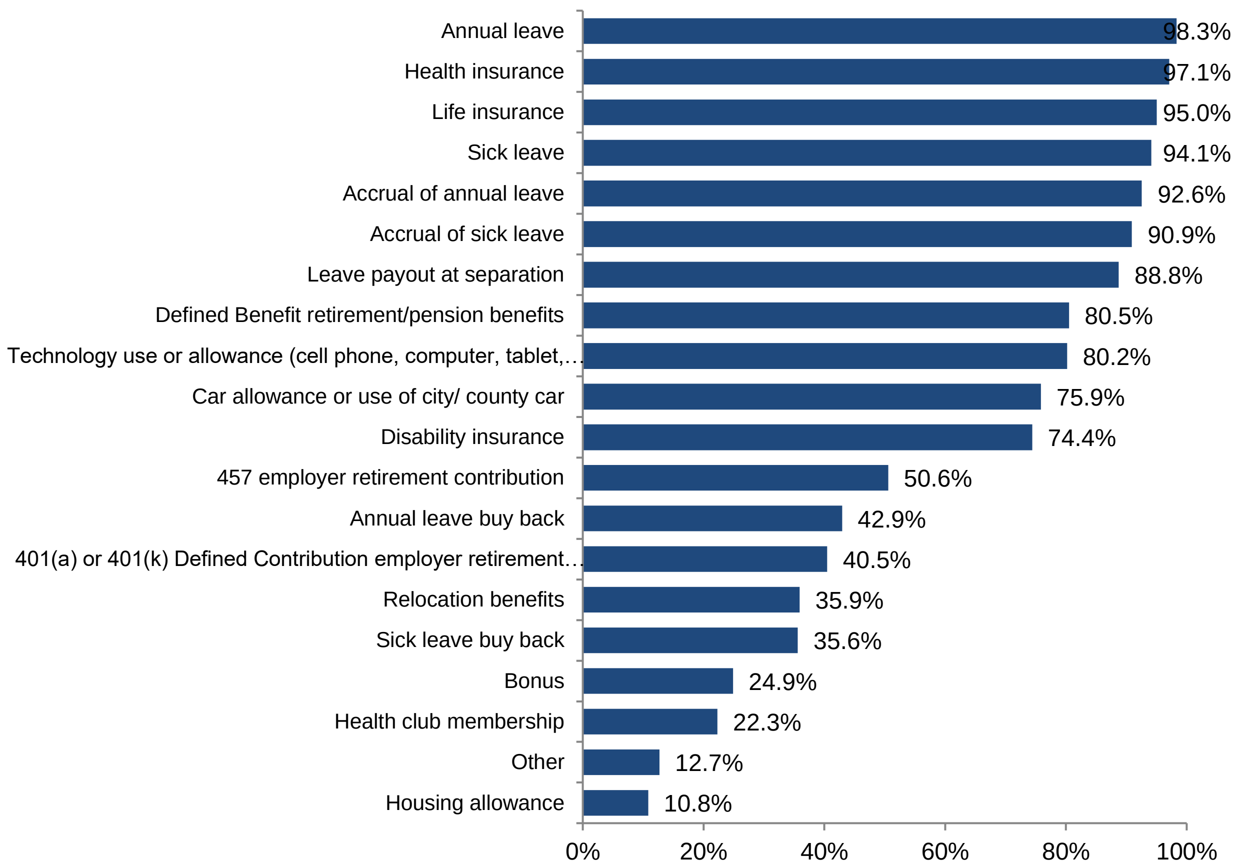
Benefits

With regard to employee benefits, annual leave and health insurance were the most commonly received by responding CAOs. Responses indicate minor changes from 2016 in the types of retirement and pension benefits awarded to CAOs. Defined contribution to 401(a) or 401(k) and contribution plans to 457 plans were less common in 2017, whereas defined benefit retirement plans remained common with a small increase in 2017.

Received Benefits in Addition to Base Salary	2016	2017
Defined benefit retirement/pension benefits	**79.4%**	**80.5%**
457 employer retirement contribution	**52.8%**	**50.6%**
401(a) or 401(k) Defined contribution employer retirement benefit	**42.0%**	**40.5%**

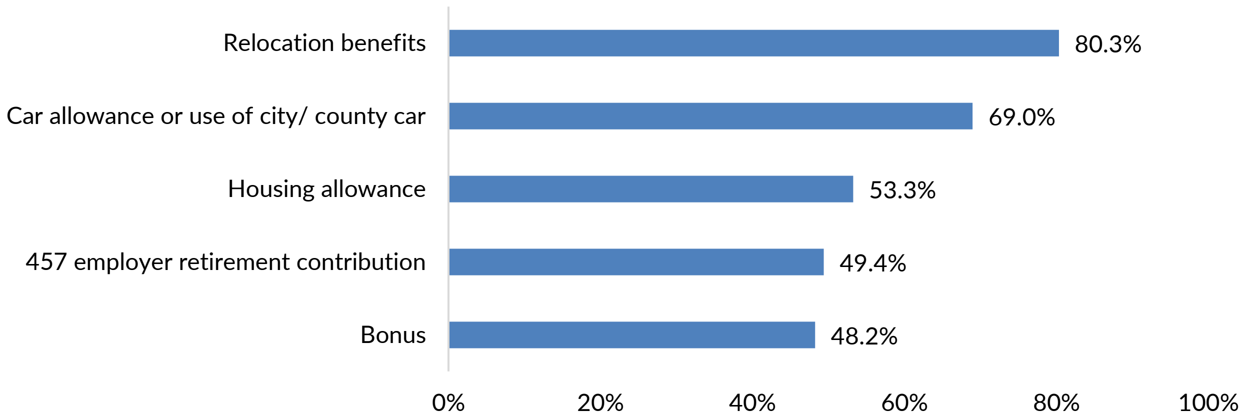
Technology and car allowances were popular benefits provided to CAOs. 4 in 5 responding CAOs received technology use or allowances in 2017, which is a significant increase from 2016. In 2016, 71% of responding CAOs received technology allowance. Health club memberships became a more popular benefit this year. While still only reported by 22.3% of all respondents, more than twice as many CAOs reported receiving health club memberships through their jurisdiction than in 2016. Relocation benefits were less common in 2017 than in 2016, with a decrease from 40.1% to 35.9%.

Please identify which benefits you receive in addition to your base salary. (n=969)



For the majority of CAOs, many benefits including sick leave, disability insurance, accrual of sick leave, defined pension benefits, technology use, and bonus were calculated in the same manner as for other local government employees. The top 3 benefits calculated uniquely for CAOs are relocation benefits, car allowances, and housing allowances.

My benefit is not calculated in the same manner as for other employees (for those with the benefit).



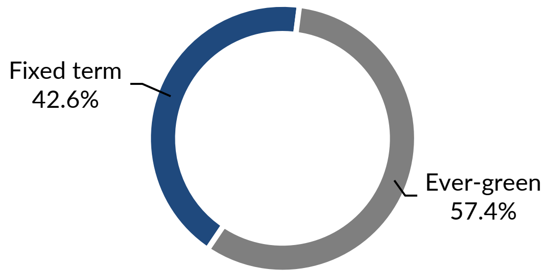
Compensation Decision Making and Transparency

The overwhelming majority of responding CAOs (96.4%) reported that all decisions regarding their compensation package are made by the entire governing body. For two-thirds of respondents (65.8%) the total value of their compensation package has been calculated and presented to the governing body.

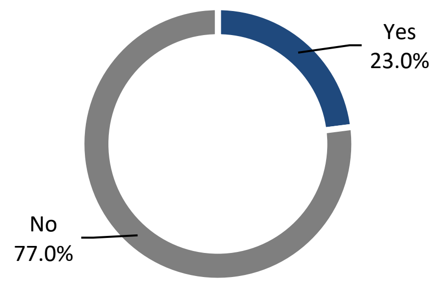
Nearly 9 out of 10 responding CAOs (89.4%) have an employment agreement or contract, and are also eligible for severance pay (89.2%).

57.4% of responding CAOs have evergreen employment agreements/contracts and about one-quarter of have their agreement/contract posted on their local government's website.

Is your employment agreement or contract structured with a fixed term or as an "evergreen" agreement? (n=808)



Is your employment agreement or contract posted on the local government website? (n=822)



For More Information

The results of ICMA CAO Salary and Compensation surveys are available as a benefit of ICMA membership. For more information on this survey, or survey results from previous years, please visit our website or e-mail surveyresearch@icma.org.

Appendix A: City CAO Base Salaries by State and Population, 2017

Please provide the amount of your annual base salary. This amount is not necessarily your taxable income. It is your salary before any pre-tax contributions are deducted to arrive at taxable income.		**No. responding**	**Mean**	**Median**	**Maximum**
Alabama	Total	5	$182,023	$175,115	$195,000
	50,000 - 99,999	3	$181,667	$175,000	$195,000
	25,000 - 49,999	1	$190,000	$190,000	$190,000
	10,000 - 24,999	1	$175,115	$175,115	$175,115
Alaska	Total	6	$117,332	$120,000	$130,000
	5,000 - 9,999	2	$123,500	$123,500	$130,000
	2,500 - 4,999	2	$120,500	$120,500	$121,000
	Under 2,500	2	$107,996	$107,996	$120,000
Arizona	Total	18	$142,292	$125,500	$315,000
	100,000 - 1,000,000	3	$260,333	$248,000	$315,000
	25,000 - 49,999	5	$152,656	$157,281	$195,000
	10,000 - 24,999	1	$137,383	$137,383	$137,383
	5,000 - 9,999	3	$106,536	$114,608	$125,000
	2,500 - 4,999	4	$92,894	$92,725	$103,000
	Under 2,500	2	$94,200	$94,200	$126,000
Arkansas	Total	2	$124,795	$124,795	$126,402
	50,000 - 99,999	1	$126,402	$126,402	$126,402
	10,000 - 24,999	1	$123,188	$123,188	$123,188
California	Total	85	$209,764	$212,500	$425,000
	100,000 - 249,999	10	$269,954	$261,036	$425,000
	50,000 - 99,999	18	$224,068	$228,614	$260,000
	25,000 - 49,999	23	$213,015	$220,000	$280,000
	10,000 - 24,999	19	$188,557	$188,482	$247,017
	5,000 - 9,999	7	$157,708	$175,100	$209,726
	2,500 - 4,999	6	$183,917	$190,000	$235,000
	Under 2,500	2	$203,891	$203,891	$305,282
Colorado	Total	36	$149,582	$150,000	$256,087
	250,000 - 499,999	2	$198,453	$198,453	$206,222
	100,000 - 249,999	3	$226,612	$223,749	$256,087
	50,000 - 99,999	1	$252,000	$252,000	$252,000
	25,000 - 49,999	6	$168,825	$170,000	$185,000
	10,000 - 24,999	8	$151,679	$155,340	$181,000
	5,000 - 9,999	8	$120,876	$115,620	$150,000
	2,500 - 4,999	2	$130,500	$130,500	$155,000
	Under 2,500	6	$100,305	$98,915	$118,000
Connecticut	Total	7	$132,468	$130,000	$168,921
	25,000 - 49,999	2	$137,875	$137,875	$140,750
	10,000 - 24,999	2	$148,861	$148,861	$168,921
	5,000 - 9,999	3	$117,934	$123,844	$130,000
Delaware	Total	5	$101,808	$107,661	$141,261
	5,000 - 9,999	2	$124,461	$124,461	$141,261
	2,500 - 4,999	2	$95,000	$95,000	$110,000
	Under 2,500	1	$70,120	$70,120	$70,120

Florida	Total	59	$149,571	$140,000	$336,749
	100,000 - 249,999	3	$209,406	$199,000	$256,183
	50,000 - 99,999	13	$197,537	$186,000	$336,749
	25,000 - 49,999	7	$174,947	$188,475	$206,000
	10,000 - 24,999	17	$139,000	$137,200	$182,000
	5,000 - 9,999	8	$122,252	$120,541	$168,000
	2,500 - 4,999	6	$105,689	$105,068	$148,000
	Under 2,500	5	$85,748	$84,000	$100,000
Georgia	Total	19	$146,951	$150,654	$235,000
	50,000 - 99,999	3	$183,333	$175,000	$235,000
	25,000 - 49,999	6	$161,493	$162,877	$185,657
	10,000 - 24,999	5	$158,800	$160,000	$184,000
	5,000 - 9,999	3	$103,800	$85,000	$145,000
	2,500 - 4,999	1	$75,705	$75,705	$75,705
	Under 2,500	1	$92,000	$92,000	$92,000
Idaho	Total	3	$100,129	$103,000	$130,345
	10,000 - 24,999	1	$103,000	$103,000	$103,000
	Under 2,500	2	$98,693	$98,693	$130,345
Illinois	Total	69	$153,172	$151,840	$232,863
	100,000 - 249,999	1	$206,353	$206,353	$206,353
	50,000 - 99,999	10	$194,153	$188,490	$232,863
	25,000 - 49,999	15	$164,826	$160,000	$221,722
	10,000 - 24,999	24	$153,132	$150,448	$212,000
	5,000 - 9,999	9	$125,295	$110,000	$195,125
	2,500 - 4,999	7	$104,022	$85,581	$149,940
	Under 2,500	3	$139,206	$120,390	$226,847
Indiana	Total	3	$89,145	$92,000	$99,990
	25,000 - 49,999	1	$99,990	$99,990	$99,990
	5,000 - 9,999	1	$92,000	$92,000	$92,000
	2,500 - 4,999	1	$75,444	$75,444	$75,444
Iowa	Total	29	$124,265	$107,120	$221,692
	50,000 - 99,999	4	$190,751	$182,780	$221,692
	25,000 - 49,999	3	$178,833	$178,500	$189,000
	10,000 - 24,999	5	$145,071	$144,200	$173,500
	5,000 - 9,999	7	$108,275	$105,877	$123,600
	2,500 - 4,999	7	$85,845	$86,500	$98,430
	Under 2,500	3	$73,333	$90,000	$90,000
Kansas	Total	24	$102,682	$99,055	$223,687
	100,000 - 249,999	2	$179,594	$179,594	$223,687
	25,000 - 49,999	2	$145,491	$145,491	$156,231
	10,000 - 24,999	3	$118,527	$102,939	$150,785
	5,000 - 9,999	2	$112,911	$112,911	$120,000
	2,500 - 4,999	8	$96,441	$95,127	$123,000
	Under 2,500	7	$65,898	$65,000	$82,180
Kentucky	Total	4	$128,075	$125,000	$159,848
	25,000 - 99,999	2	$131,152	$131,152	$159,848
	10,000 - 24,999	1	$130,000	$130,000	$130,000
	5,000 - 9,999	1	$120,000	$120,000	$120,000
Louisiana	Total	1	$67,000	$67,000	$67,000
	10,000 - 24,999	1	$67,000	$67,000	$67,000

Maine	Total	10	$97,396	$101,295	$124,000
	10,000 - 49,999	3	$121,333	$120,000	$124,000
	5,000 - 9,999	3	$107,530	$102,000	$120,000
	2,500 - 4,999	3	$73,125	$76,000	$80,375
	Under 2,500	1	$68,000	$68,000	$68,000
Maryland	Total	13	$132,779	$125,000	$190,000
	50,000 - 99,999	2	$177,059	$177,059	$190,000
	25,000 - 49,999	3	$131,333	$135,000	$167,000
	10,000 - 24,999	3	$153,408	$146,771	$189,000
	5,000 - 9,999	1	$125,000	$125,000	$125,000
	2,500 - 4,999	3	$90,798	$86,923	$105,000
	Under 2,500	1	$120,393	$120,393	$120,393
Massachusetts	Total	38	$153,678	$153,680	$204,250
	25,000 - 49,999	9	$179,909	$183,306	$204,000
	10,000 - 24,999	19	$152,830	$152,360	$204,250
	5,000 - 9,999	9	$133,620	$140,039	$157,235
	2,500 - 4,999	1	$114,240	$114,240	$114,240
Michigan	Total	52	$98,202	$93,179	$215,000
	100,000 - 249,999	2	$190,000	$190,000	$215,000
	50,000 - 99,999	2	$140,450	$140,450	$146,432
	25,000 - 49,999	7	$120,931	$120,000	$150,000
	10,000 - 24,999	11	$110,968	$111,150	$138,224
	5,000 - 9,999	12	$89,469	$90,500	$124,887
	2,500 - 4,999	8	$80,773	$83,216	$94,000
	Under 2,500	10	$65,865	$64,650	$81,600
Minnesota	Total	38	$124,849	$124,723	$173,356
	50,000 - 99,999	3	$165,661	$168,626	$173,356
	25,000 - 49,999	7	$150,412	$148,526	$173,356
	10,000 - 24,999	11	$128,960	$128,752	$146,868
	5,000 - 9,999	8	$110,383	$109,510	$124,610
	2,500 - 4,999	8	$99,345	$97,655	$120,700
	Under 2,500	1	$98,000	$98,000	$98,000
Mississippi	Total	1	$138,000	$138,000	$138,000
	25,000 - 49,999	1	$138,000	$138,000	$138,000
Missouri	Total	24	$128,330	$123,700	$205,000
	100,000 - 249,999	2	$184,500	$184,500	$205,000
	50,000 - 99,999	2	$159,500	$159,500	$172,000
	25,000 - 49,999	4	$155,713	$161,425	$170,000
	10,000 - 24,999	7	$108,814	$113,300	$125,000
	5,000 - 9,999	4	$135,547	$132,062	$176,064
	2,500 - 4,999	5	$93,038	$93,500	$128,035
Montana	Total	3	$133,748	$133,619	$137,000
	50,000 - 99,999	2	$135,310	$135,310	$137,000
	5,000 - 9,999	1	$130,625	$130,625	$130,625
Nebraska	Total	11	$109,228	$104,087	$150,000
	10,000 - 99,999	4	$122,639	$125,278	$150,000
	5,000 - 9,999	2	$91,544	$91,544	$104,087
	2,500 - 4,999	4	$110,876	$112,471	$120,000
	Under 2,500	1	$84,365	$84,365	$84,365
Nevada	Total	2	$222,500	$222,500	$245,000
	100,000 - 1,000,000	2	$222,500	$222,500	$245,000

New Hampshire	Total	12	$105,859	$99,142	$169,949
	25,000 - 49,999	2	$152,475	$152,475	$169,949
	10,000 - 24,999	4	$112,500	$117,000	$133,500
	5,000 - 9,999	3	$94,858	$92,000	$115,260
	2,500 - 4,999	2	$81,642	$81,642	$94,283
	Under 2,500	1	$67,500	$67,500	$67,500
New Jersey	Total	8	$156,988	$157,250	$180,000
	50,000 - 99,999	1	$180,000	$180,000	$180,000
	25,000 - 49,999	2	$158,468	$158,468	$175,000
	10,000 - 24,999	3	$159,333	$160,000	$163,500
	5,000 - 9,999	1	$135,968	$135,968	$135,968
	2,500 - 4,999	1	$145,000	$145,000	$145,000
New Mexico	Total	7	$120,995	$116,600	$172,890
	25,000 - 99,999	3	$163,275	$162,776	$172,890
	10,000 - 24,999	1	$112,539	$112,539	$112,539
	5,000 - 9,999	1	$116,600	$116,600	$116,600
	Under 2,500	2	$64,000	$64,000	$70,000
New York	Total	7	$159,925	$173,000	$205,456
	25,000 - 49,999	1	$173,000	$173,000	$173,000
	10,000 - 24,999	1	$202,000	$202,000	$202,000
	5,000 - 9,999	3	$167,325	$187,000	$205,456
	2,500 - 4,999	2	$121,250	$121,250	$170,000
North Carolina	Total	44	$120,517	$109,808	$249,107
	100,000 - 499,999	3	$224,702	$230,000	$249,107
	50,000 - 99,999	2	$203,015	$203,015	$205,029
	25,000 - 49,999	5	$165,829	$159,863	$198,283
	10,000 - 24,999	11	$123,019	$121,400	$146,000
	5,000 - 9,999	6	$110,218	$109,808	$128,000
	2,500 - 4,999	9	$92,090	$88,000	$140,031
	Under 2,500	8	$68,768	$66,577	$95,000
Ohio	Total	30	$117,940	$117,689	$200,000
	50,000 - 249,999	4	$140,371	$139,792	$179,400
	25,000 - 49,999	7	$136,125	$140,000	$200,000
	10,000 - 24,999	6	$125,580	$123,443	$141,703
	5,000 - 9,999	5	$110,926	$115,378	$142,147
	2,500 - 4,999	6	$96,151	$102,395	$135,633
	Under 2,500	2	$69,415	$69,415	$69,510
Oklahoma	Total	11	$102,632	$120,200	$135,000
	25,000 - 49,999	2	$129,000	$129,000	$135,000
	10,000 - 24,999	4	$119,538	$122,600	$125,950
	5,000 - 9,999	1	$109,840	$109,840	$109,840
	2,500 - 4,999	3	$91,920	$102,000	$125,000
	Under 2,500	1	$7,200	$7,200	$7,200
Oregon	Total	21	$119,211	$120,000	$220,500
	50,000 - 249,999	2	$195,250	$195,250	$220,500
	25,000 - 49,999	1	$166,088	$166,088	$166,088
	10,000 - 24,999	5	$133,745	$137,329	$148,720
	5,000 - 9,999	6	$116,062	$116,195	$141,410
	2,500 - 4,999	3	$108,790	$104,635	$123,986
	Under 2,500	4	$63,845	$64,010	$68,500

Pennsylvania	Total	34	$128,161	$133,750	$187,300
	50,000 - 99,999	1	$187,300	$187,300	$187,300
	25,000 - 49,999	6	$139,955	$142,250	$157,732
	10,000 - 24,999	17	$138,703	$145,000	$173,700
	5,000 - 9,999	7	$97,592	$92,465	$165,267
	2,500 - 4,999	3	$96,452	$103,452	$105,372
Rhode Island	Total	3	$122,374	$125,600	$126,896
	10,000 - 24,999	2	$126,248	$126,248	$126,896
	5,000 - 9,999	1	$114,625	$114,625	$114,625
South Carolina	Total	16	$123,452	$120,565	$203,874
	25,000 - 49,999	3	$174,692	$175,203	$203,874
	10,000 - 24,999	4	$144,346	$146,400	$159,452
	5,000 - 9,999	4	$102,625	$106,250	$110,000
	2,500 - 4,999	4	$86,817	$78,750	$129,768
	Under 2,500	1	$116,000	$116,000	$116,000
South Dakota	Total	4	$104,286	$104,110	$125,756
	10,000 - 24,999	2	$121,374	$121,374	$125,756
	Under 2,500	2	$87,198	$87,198	$91,229
Tennessee	Total	16	$137,555	$138,303	$180,000
	100,000 - 249,999	1	$130,000	$130,000	$130,000
	50,000 - 99,999	2	$161,803	$161,803	$180,000
	25,000 - 49,999	6	$149,300	$156,538	$170,456
	10,000 - 24,999	4	$125,612	$124,500	$149,500
	5,000 - 9,999	3	$116,340	$114,000	$156,702
Texas	Total	73	$175,097	$161,000	$450,000
	500,000 - over 1 million	3	$315,833	$375,000	$450,000
	250,000 - 499,999	2	$304,174	$304,174	$311,348
	100,000 - 249,999	6	$238,233	$231,500	$266,000
	50,000 - 99,999	6	$232,601	$212,000	$300,452
	25,000 - 49,999	13	$192,705	$190,000	$255,000
	10,000 - 24,999	16	$154,371	$150,000	$230,000
	5,000 - 9,999	11	$141,596	$153,700	$198,500
	2,500 - 4,999	9	$121,625	$115,000	$179,837
	Under 2,500	7	$110,569	$95,000	$189,814
Utah	Total	14	$124,162	$128,500	$170,000
	50,000 - 99,999	1	$170,000	$170,000	$170,000
	25,000 - 49,999	3	$142,956	$139,869	$155,000
	10,000 - 24,999	4	$129,960	$127,527	$147,077
	5,000 - 9,999	4	$113,480	$105,210	$158,000
	2,500 - 4,999	1	$95,645	$95,645	$95,645
	Under 2,500	1	$70,000	$70,000	$70,000
Vermont	Total	5	$89,172	$90,993	$105,768
	5,000 - 9,999	3	$97,920	$97,000	$105,768
	2,500 - 4,999	2	$76,050	$76,050	$80,000
Virginia	Total	15	$152,878	$150,000	$259,000
	50,000 - 249,999	3	$228,000	$225,000	$259,000
	25,000 - 49,999	2	$180,022	$180,022	$195,044
	10,000 - 24,999	4	$147,870	$149,439	$157,000
	5,000 - 9,999	4	$119,660	$120,000	$150,000
	2,500 - 4,999	1	$97,000	$97,000	$97,000
	Under 2,500	1	$82,000	$82,000	$82,000

Washington	Total	17	$167,070	$172,190	$272,975
	100,000 - 249,999	1	$272,975	$272,975	$272,975
	50,000 - 99,999	2	$185,309	$185,309	$193,000
	25,000 - 49,999	4	$183,400	$179,300	$210,000
	10,000 - 24,999	7	$157,713	$159,504	$182,000
	5,000 - 9,999	3	$119,667	$108,000	$144,000
West Virginia	Total	4	$81,056	$78,750	$132,725
	25,000 - 49,999	1	$132,725	$132,725	$132,725
	2,500 - 4,999	1	$107,500	$107,500	$107,500
	Under 2,500	2	$42,000	$42,000	$50,000
Wisconsin	Total	30	$104,851	$101,405	$153,749
	50,000 - 99,999	2	$142,500	$142,500	$145,000
	25,000 - 49,999	1	$153,749	$153,749	$153,749
	10,000 - 24,999	9	$116,484	$120,000	$134,000
	5,000 - 9,999	7	$97,720	$93,091	$123,839
	2,500 - 4,999	7	$97,002	$86,066	$142,099
	Under 2,500	4	$73,844	$74,439	$80,000
Wyoming	Total	2	$68,031	$68,031	$75,000
	2,500 - 4,999	1	$75,000	$75,000	$75,000
	Under 2,500	1	$61,061	$61,061	$61,061

Appendix B: County CAO Base Salaries by State and Population, 2017

Please provide the amount of your annual base salary. This amount is not necessarily your taxable income. It is your salary before any pre-tax contributions are deducted to arrive at taxable income.		No. responding	Mean	Median	Maximum
Alaska	Total	1	$107,500	$107,500	$107,500
	2,500 - 4,999	1	$107,500	$107,500	$107,500
Arizona	Total	2	$179,110	$179,110	$186,000
	100,000 - 249,999	2	$179,110	$179,110	$186,000
California	Total	4	$245,244	$269,236	$279,302
	250,000 - 499,999	3	$272,591	$279,000	$279,302
	10,000 - 24,999	1	$163,200	$163,200	$163,200
Colorado	Total	3	$154,000	$155,000	$185,000
	500,000 - 1,000,000	1	$155,000	$155,000	$155,000
	250,000 - 499,999	1	$185,000	$185,000	$185,000
	10,000 - 24,999	1	$122,000	$122,000	$122,000
Florida	Total	8	$192,847	$212,663	$228,800
	500,000 - 1,000,000	1	$227,000	$227,000	$227,000
	250,000 - 499,999	3	$218,042	$213,000	$228,800
	100,000 - 249,999	1	$220,000	$220,000	$220,000
	50,000 - 99,999	1	$177,216	$177,216	$177,216
	25,000 - 49,999	2	$132,217	$132,217	$134,725
Georgia	Total	8	$149,689	$150,408	$237,700
	100,000 - 499,999	3	$190,880	$186,439	$237,700
	50,000 - 99,999	2	$161,158	$161,158	$170,000
	25,000 - 49,999	1	$100,000	$100,000	$100,000
	10,000 - 24,999	2	$101,277	$101,277	$108,000
Hawaii	Total	1	$141,551	$141,551	$141,551
	100,000 - 249,999	1	$141,551	$141,551	$141,551
Idaho	Total	1	$173,000	$173,000	$173,000
	10,000 - 24,999	1	$173,000	$173,000	$173,000
Illinois	Total	4	$151,190	$143,000	$185,400
	250,000 - 499,999	1	$185,400	$185,400	$185,400
	100,000 - 249,999	2	$136,681	$136,681	$140,000
	2,500 - 4,999	1	$146,000	$146,000	$146,000
Iowa	Total	1	$190,000	$190,000	$190,000
	100,000 - 249,999	1	$190,000	$190,000	$190,000
Kansas	Total	2	$133,515	$133,515	$164,278
	100,000 - 249,999	1	$164,278	$164,278	$164,278
	25,000 - 49,999	1	$102,752	$102,752	$102,752
Kentucky	Total	1	$145,972	$145,972	$145,972
	100,000 - 249,999	1	$145,972	$145,972	$145,972
Maine	Total	1	$88,000	$88,000	$88,000
	50,000 - 99,999	1	$88,000	$88,000	$88,000
Maryland	Total	2	$124,038	$124,038	$132,076
	100,000 - 249,999	1	$132,076	$132,076	$132,076
	25,000 - 49,999	1	$116,000	$116,000	$116,000

Michigan	Total	9	$109,403	$100,000	$146,175
	250,000 - 499,999	1	$146,175	$146,175	$146,175
	100,000 - 249,999	1	$132,000	$132,000	$132,000
	50,000 - 99,999	3	$114,845	$115,000	$130,686
	25,000 - 49,999	3	$93,972	$99,416	$100,000
	10,000 - 24,999	1	$80,002	$80,002	$80,002
Minnesota	Total	6	$135,356	$124,500	$173,000
	50,000 - 499,999	2	$166,653	$166,653	$173,000
	25,000 - 49,999	4	$119,708	$117,500	$129,000
Mississippi	Total	1	$108,297	$108,297	$108,297
	100,000 - 249,999	1	$108,297	$108,297	$108,297
New Hampshire	Total	2	$105,950	$105,950	$110,000
	25,000 - 249,999	2	$105,950	$105,950	$110,000
New Jersey	Total	1	$180,000	$180,000	$180,000
	100,000 - 249,999	1	$180,000	$180,000	$180,000
New Mexico	Total	5	$162,825	$180,700	$203,000
	100,000 - 249,999	1	$185,000	$185,000	$185,000
	50,000 - 99,999	2	$140,350	$140,350	$180,700
	25,000 - 49,999	1	$145,427	$145,427	$145,427
	10,000 - 24,999	1	$203,000	$203,000	$203,000
New York	Total	5	$122,160	$123,000	$145,000
	50,000 - 99,999	3	$136,933	$142,800	$145,000
	25,000 - 49,999	2	$100,000	$100,000	$100,000
North Carolina	Total	9	$148,589	$154,000	$205,000
	100,000 - 249,999	4	$190,723	$186,445	$205,000
	50,000 - 99,999	2	$135,754	$135,754	$154,000
	25,000 - 49,999	2	$106,250	$106,250	$110,000
	10,000 - 24,999	1	$90,405	$90,405	$90,405
Oregon	Total	2	$203,500	$203,500	$207,000
	250,000 - 499,999	2	$203,500	$203,500	$207,000
Pennsylvania	Total	2	$112,450	$112,450	$122,400
	250,000 - 499,999	1	$122,400	$122,400	$122,400
	100,000 - 249,999	1	$102,500	$102,500	$102,500
South Carolina	Total	4	$134,162	$93,323	$275,000
	250,000 - 499,999	1	$275,000	$275,000	$275,000
	25,000 - 49,999	2	$93,323	$93,323	$106,646
	10,000 - 24,999	1	$75,000	$75,000	$75,000
Utah	Total	1	$153,000	$153,000	$153,000
	25,000 - 49,999	1	$153,000	$153,000	$153,000
Virginia	Total	16	$179,228	$165,268	$274,000
	250,000 - over 1 million	3	$262,985	$264,000	$274,000
	100,000 - 249,999	1	$208,000	$208,000	$208,000
	50,000 - 99,999	5	$170,017	$175,000	$205,000
	25,000 - 49,999	5	$155,222	$154,700	$170,000
	10,000 - 24,999	2	$122,250	$122,250	$126,000
Wisconsin	Total	7	$133,551	$124,000	$185,700
	100,000 - 249,999	2	$159,184	$159,184	$185,700
	50,000 - 99,999	1	$150,013	$150,013	$150,013
	25,000 - 49,999	1	$115,000	$115,000	$115,000
	10,000 - 24,999	3	$117,158	$117,473	$124,000
Wyoming	Total	1	$140,381	$140,381	$140,381
	10,000 - 24,999	1	$140,381	$140,381	$140,381