ICMA Members' CAO Salary and Compensation Survey Results 2014

Highlights

- The overall median base salary for chief appointed officials (CAOs) in city-type government is $122,925; for county CAOs, it's $135,110.
- 81% percent 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 has been sent to local government managers and chief administrative officers regardless of whether they are ICMA members. The 2014 survey, which was conducted in June-August, was an electronic survey sent only to ICMA members who are chief administrative officers or managers in U.S. local governments. 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 (CAO) 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 2014 *ICMA CAO Salary and Compensation Survey* was sent to all ICMA members who hold the position of CAO in U.S. local governments. This included 49 CAOs in Special Districts and Directors of Councils of Governments. The survey response rate was 33%, with 1,122 surveys submitted from among 3,393 mailed (Table 1).

Table 1 shows the overall totals, including CAOs in special districts and councils of government, but when the responses are arrayed by population, form of government, and metropolitan status, the special districts and councils of government are not included. Of the 49 CAOs in Special Districts and Directors of Councils of Governments who were sent surveys, nine responded.

Table 1 Survey Response

	Local governments surveyed with ICMA member CAOs (A)	No. CAOs in each local government responding	
		No.	**% of (A)**
Total	3,393	1,122	33.1%
Population group			
Over 1,000,000	13	3	23.1%
500,000-1,000,000	23	12	52.2%
250,000-499,999	62	17	27.4%
100,000-249,999	190	78	41.1%
50,000-99,999	347	127	36.6%
25,000-49,999	519	196	37.8%
10,000-24,999	890	289	32.5%
5,000-9,999	621	196	31.6%
2,500-4,999	411	115	28.0%
Under 2,500	268	80	29.9%
Geographic division			
New England	276	81	29.3%
Mid-Atlantic	225	71	31.6%
East North-Central	612	196	32.0%
West North-Central	479	160	33.4%
South Atlantic	726	241	33.2%
East South-Central	72	31	43.1%
West South-Central	250	93	37.2%
Mountain	265	95	35.8%
Pacific Coast	439	145	33.0%
Metro status			
Metropolitan Statistical Area	2,164	706	32.6%
Micropolitan Statistical Area	451	166	36.8%
NECTA	191	65	34.0%
Undesignated	536	176	32.8%
Form of government			
Unavailable	16	3	18.8%
Mayor-council	688	206	29.9%
Council-manager	2,166	723	33.4%
Commission	27	8	29.6%
Town meeting	106	32	30.2%
Representative town meeting	21	7	33.3%
County commission	27	13	48.1%
Council-administrator (manager)	246	102	41.5%
Council-elected executive	47	19	40.4%

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.

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 $122,925 and $135,110, respectively. The median amounts for 2014 by population group are shown in Table 2.

Table 2 Median Salary for CAOs

	City CAO Median salary	County CAO Median salary
Total	$122,925	$135,110
Over 1 million	$357,500	$305,000
500,000-1,000,000	$239,000	$183,016
250,000-499,999	$228,000	$177,000
100,000-249,999	$206,000	$156,275
50,000-99,999	$176,206	$133,149
25,000-49,999	$142,800	$114,000
10,000-24,999	$125,000	$107,500
5,000-9,999	$101,644	$94,295
2,500-4,999	$87,244	-
Under 2,500	$72,000	-

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, 81% of respondents overall responded in the affirmative (not shown).

The most notable variation occurs when the data are arrayed by form of government, with 83% of respondents serving in council-manager governments and 71% 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, 47% of respondents reported that their base salaries are publicly available on the local government website (Table 3).

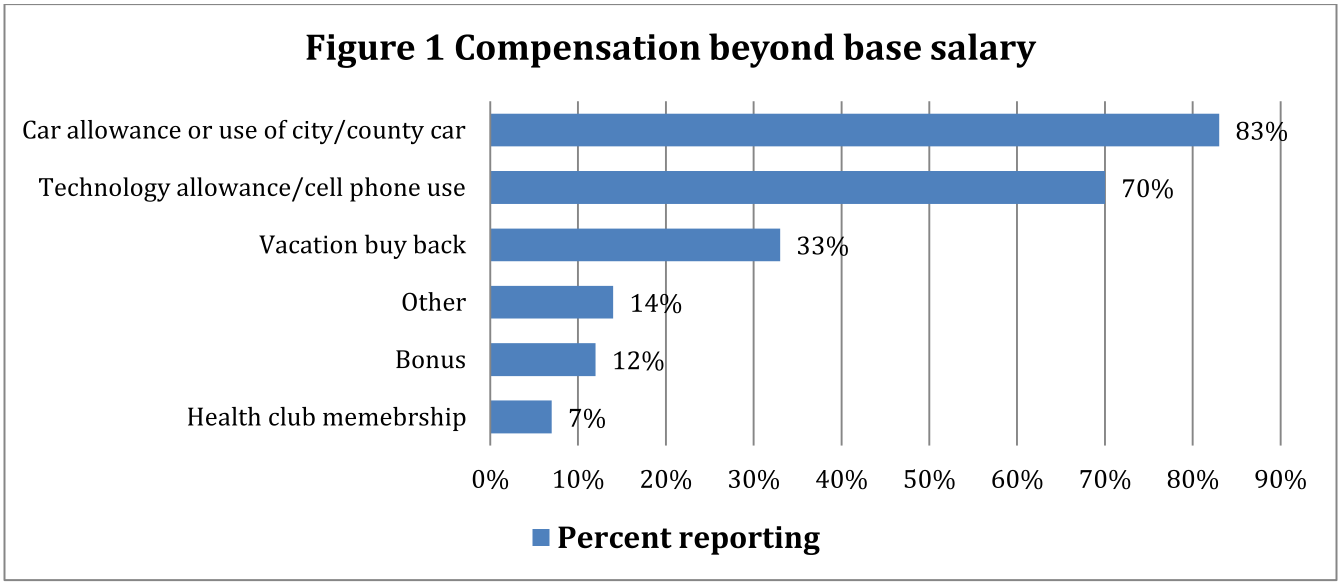
Table 3 Base Salary Publicly Accessible on Local Government Website

		Yes		No	
Classification	No. reporting	No.	% of (A)	No.	% of (A)
Total	1,094	513	46.9%	581	53.1%
Population group					
Over 1,000,000	3	3	100.0%	-	0.0%
500,000-1,000,000	11	7	63.6%	4	36.4%
250,000-499,999	17	10	58.8%	7	41.2%
100,000-249,999	76	45	59.2%	31	40.8%
50,000-99,999	121	66	54.5%	55	45.5%
25,000-49,999	190	94	49.5%	96	50.5%
10,000-24,999	285	134	47.0%	151	53.0%
5,000-9,999	194	92	47.4%	102	52.6%
2,500-4,999	113	35	31.0%	78	69.0%
Under 2,500	75	23	30.7%	52	69.3%
Geographic division					
New England	80	49	61.3%	31	38.8%
Mid-Atlantic	69	41	59.4%	28	40.6%
East North-Central	195	112	57.4%	83	42.6%
West North-Central	156	57	36.5%	99	63.5%
South Atlantic	231	72	31.2%	159	68.8%
East South-Central	30	6	20.0%	24	80.0%
West South-Central	91	23	25.3%	68	74.7%
Mountain	94	43	45.7%	51	54.3%
Pacific Coast	139	106	76.3%	33	23.7%
Form of government					
Unavailable	3	1	33.3%	2	66.7%
Mayor-council	200	76	38.0%	124	62.0%
Council-manager	704	353	50.1%	351	49.9%
Commission	8	3	37.5%	5	62.5%
Town meeting	32	19	59.4%	13	40.6%
Representative town meeting	7	3	42.9%	4	57.1%
County commission	13	5	38.5%	8	61.5%
Council-administrator(manager)	99	41	41.4%	58	58.6%
Council-elected executive	19	8	42.1%	11	57.9%

Compensation beyond Base Salary

Beyond base pay, the only additional compensation that is common practice is car allowance (83% 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, conference expenses. The average amount of cash compensation received in 2014 above base salary was $6,669 (not shown).



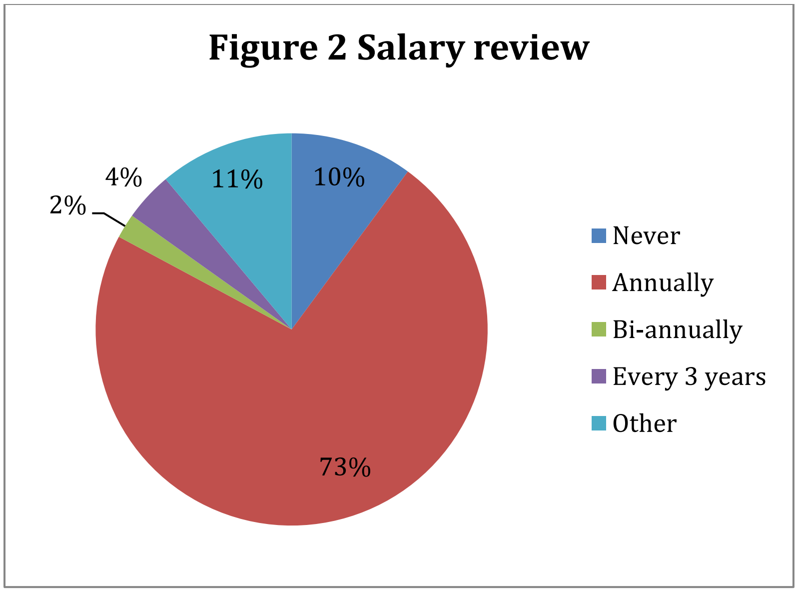
Salary and Performance Review

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 (84%), regardless of whether compensation is considered during that process (Table 4).

Table 4 Annual Performance Evaluation

		Yes		No	
Classification	No. reporting	No.	% of (A)	No.	% of (A)
Total	1,089	919	84.4%	170	15.6%
Population group					
Over 1,000,000	3	3	100.0%	-	0.0%
500,000-1,000,000	11	11	100.0%	-	0.0%
250,000-499,999	17	12	70.6%	5	29.4%
100,000-249,999	76	58	76.3%	18	23.7%
50,000-99,999	121	106	87.6%	15	12.4%
25,000-49,999	187	164	87.7%	23	12.3%
10,000-24,999	283	245	86.6%	38	13.4%
5,000-9,999	194	160	82.5%	34	17.5%
2,500-4,999	112	87	77.7%	25	22.3%
Under 2,500	76	65	85.5%	11	14.5%
Geographic division					
New England	79	67	84.8%	12	15.2%
Mid-Atlantic	69	41	59.4%	28	40.6%
East North-Central	192	158	82.3%	34	17.7%
West North-Central	155	135	87.1%	20	12.9%
South Atlantic	232	194	83.6%	38	16.4%
East South-Central	30	20	66.7%	10	33.3%
West South-Central	90	78	86.7%	12	13.3%
Mountain	95	88	92.6%	7	7.4%
Pacific Coast	138	130	94.2%	8	5.8%
Form of government					
Unavailable	3	2	66.7%	1	33.3%
Mayor-council	201	154	76.6%	47	23.4%
Council-manager	698	612	87.7%	86	12.3%
Commission	8	6	75.0%	2	25.0%
Town meeting	32	27	84.4%	5	15.6%
Representative town meeting	7	6	85.7%	1	14.3%
County commission	13	9	69.2%	4	30.8%
Council-administrator(manager)	99	80	80.8%	19	19.2%
Council-elected executive	19	15	78.9%	4	21.1%

While a majority of respondents also reported having annual salary reviews (73%), 11% indicated other frequencies of salary review while 10% reported no salary review at all (Figure 2). Consistent with the “ICMA Guidelines” concerning transparency, 91% of respondents indicated that their total compensation package is available to all members of the governing body (not shown).



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.

Furlough Days

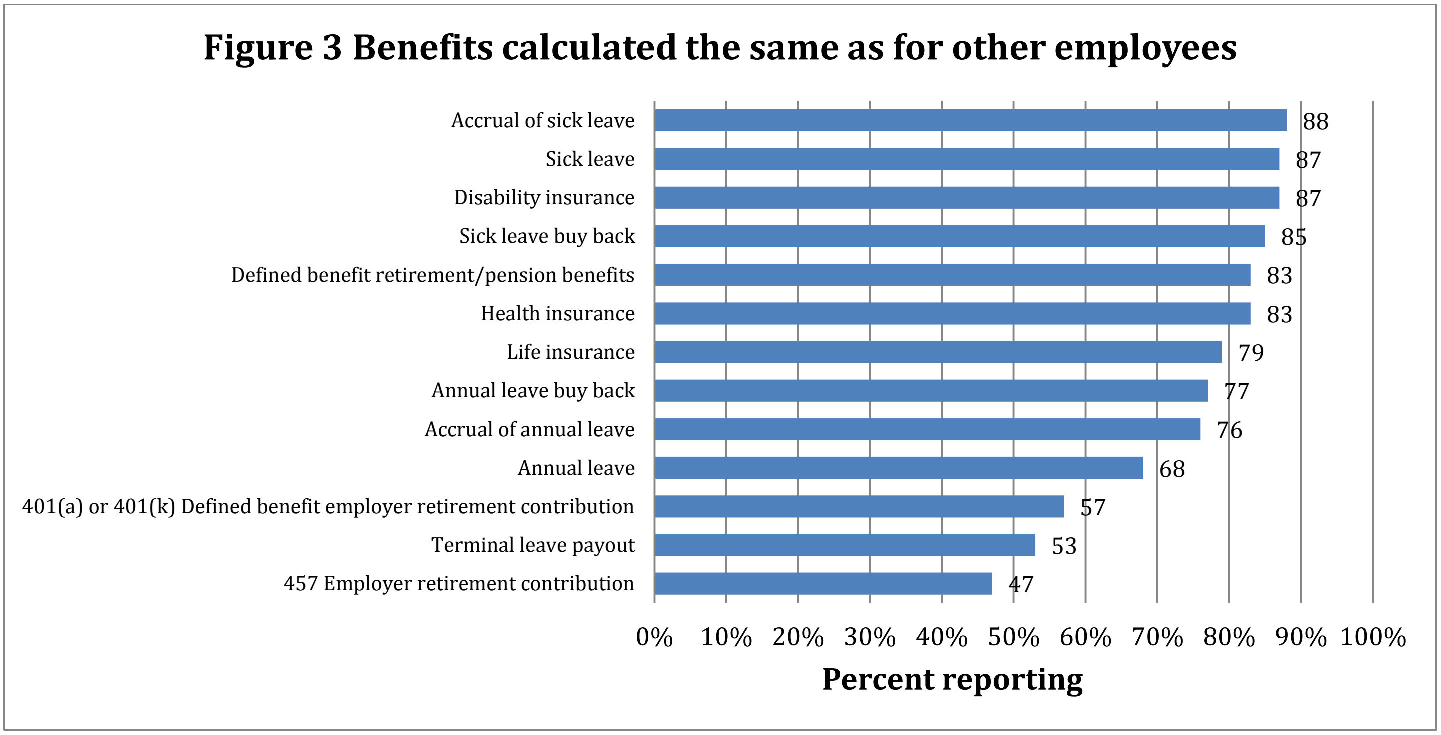
Furlough days were reported by 4% overall, with an average number of ten furlough days. CAOs reporting in localities in the Pacific Coast division show the highest percentage reporting furlough days (12%) (not shown).

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).



Employment Contracts/Agreements

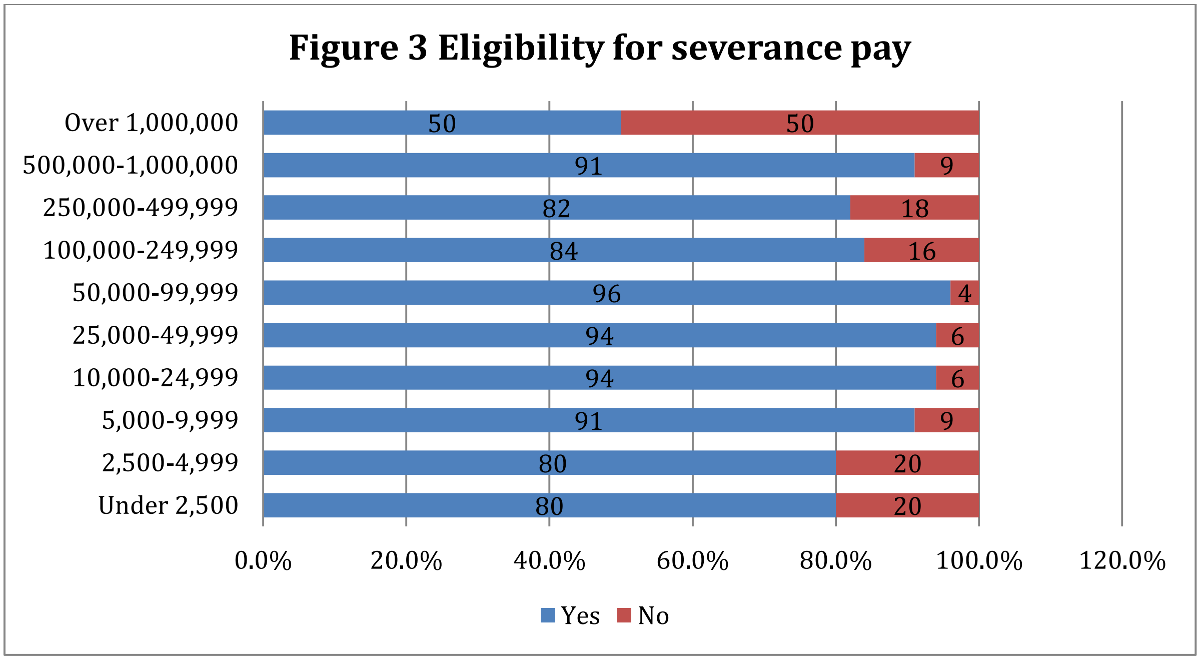
Eighty-nine percent of CAOs reported having an employment agreement or contract (not shown), although there is noticeable variation between the percentages reported in mayor-council localities (80%) and those in council-manager (92%) localities. In 90% of the cases the agreement documents the CAO's full 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%).

The facts 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.

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, 78% of respondents reported that they are eligible to receive severance pay (Figure 3).



Of those who have an employment agreement, 84% reported that the severance pay is specified in their contracts (not shown). For the plurality of respondents (45%) and for all population groups except the very smallest, the amount of severance pay reported is typically up to six months (Figure 4), although the ICMA model employment agreement recommends one year.

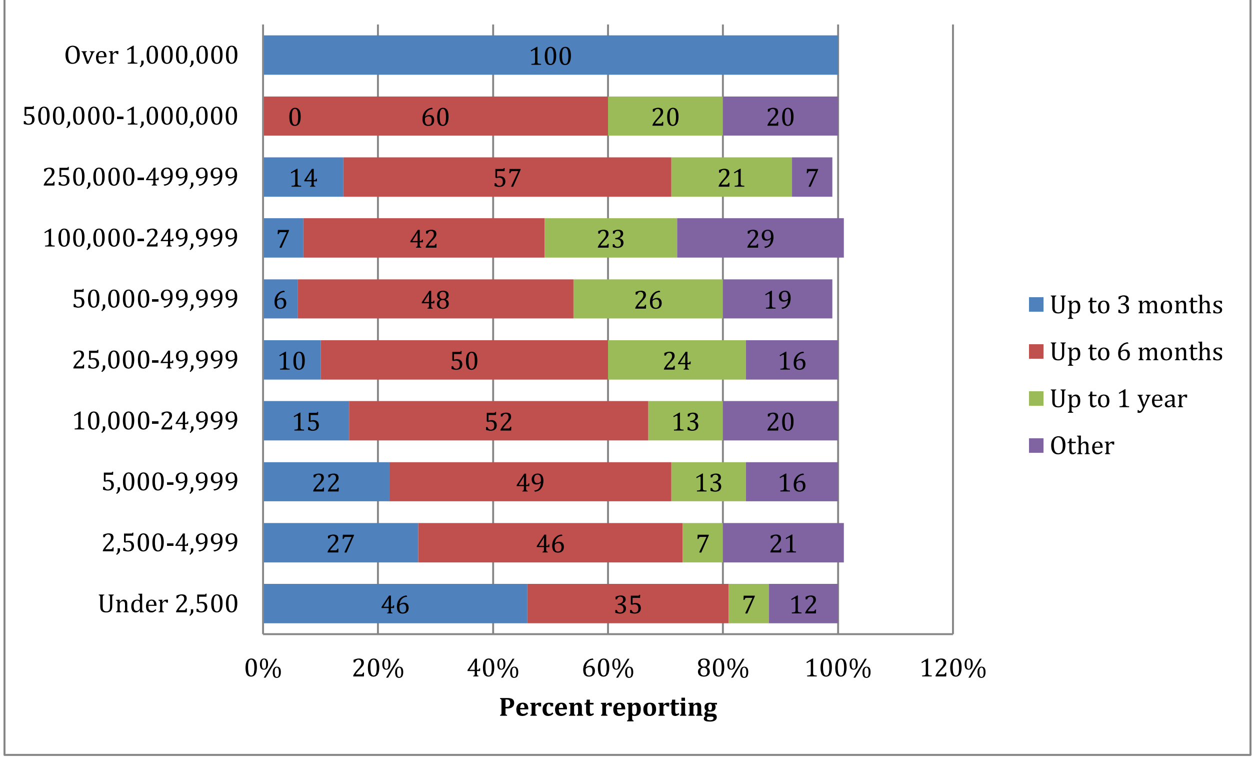


Figure 4 Maximum Severance Pay

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.
- 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 2014 *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.

Appendix A: City CAO Base Salaries by State and Population

		2014 City CAO Base Salaries				
		Total N	**Minimum**	**Mean**	**Median**	**Maximum**
Overall total		**978**	**$45,000**	**$130,327**	**$122,925**	**$400,000**
Alabama	Total	5	$82,400	$147,500	$161,100	$175,000
	50,000-99,999	2	$169,000	$172,000	$172,000	$175,000
	10,000-24,999	2	$150,000	$155,550	$155,550	$161,100
	Under 2,500	1	$82,400	$82,400	$82,400	$82,400
Alaska	Total	3	$108,000	$135,333	$135,000	$163,000
	5,000-9,999	1	$163,000	$163,000	$163,000	$163,000
	2,500-4,999	1	$108,000	$108,000	$108,000	$108,000
	Under 2,500	1	$135,000	$135,000	$135,000	$135,000
Arizona	Total	19	$60,000	$140,180	$132,500	$315,000
	Over 1 million	1	$315,000	$315,000	$315,000	$315,000
	100,000-249,999	1	$189,000	$189,000	$189,000	$189,000
	50,000-99,999	2	$154,000	$171,225	$171,225	$188,449
	25,000-49,999	5	$115,000	$137,700	$137,500	$157,000
	10,000-24,999	5	$111,525	$129,295	$132,500	$138,470
	5,000-9,999	3	$107,000	$115,667	$120,000	$120,000
	2,500-4,999	1	$75,000	$75,000	$75,000	$75,000
	Under 2,500	1	$60,000	$60,000	$60,000	$60,000
Arkansas	Total	3	$72,000	$112,167	$112,000	$152,500
	50,000-99,999	2	$112,000	$132,250	$132,250	$152,500
	10,000-24,999	1	$72,000	$72,000	$72,000	$72,000
California	Total	87	$97,500	$200,347	$206,000	$285,577
	250,000-499,999	1	$255,000	$255,000	$255,000	$255,000
	100,000-249,999	15	$206,000	$241,910	$237,931	$285,577
	50,000-99,999	22	$175,086	$214,503	$212,694	$247,876
	25,000-49,999	18	$175,000	$212,415	$217,935	$285,000
	10,000-24,999	17	$110,000	$173,289	$161,300	$225,393
	5,000-9,999	9	$104,000	$142,054	$140,000	$187,541
	2,500-4,999	3	$97,500	$143,092	$161,124	$170,653
	Under 2,500	2	$167,805	$175,153	$175,153	$182,500
Colorado	Total	34	$65,000	$126,252	$130,000	$212,000
	100,000-249,999	1	$206,128	$206,128	$206,128	$206,128
	50,000-99,999	2	$180,996	$196,498	$196,498	$212,000
	25,000-49,999	2	$130,000	$131,500	$131,500	$133,000
	10,000-24,999	10	$105,000	$144,982	$149,250	$174,000
	5,000-9,999	9	$95,000	$120,881	$117,961	$150,000
	2,500-4,999	2	$75,000	$120,295	$120,295	$165,590
	Under 2,500	8	$65,000	$81,512	$81,500	$102,000

		2014 City CAO Base Salaries				
		Total N	Minimum	Mean	Median	Maximum
Connecticut	Total	12	$94,000	$134,367	$131,352	$192,000
	50,000-99,999	1	$192,000	$192,000	$192,000	$192,000
	25,000-49,999	5	$120,000	$136,536	$134,258	$155,399
	10,000-24,999	3	$125,000	$132,117	$131,352	$140,000
	5,000-9,999	2	$94,000	$103,500	$103,500	$113,000
Delaware	Total	6	$80,030	$107,899	$109,250	$139,000
	25,000-49,999	2	$121,540	$130,270	$130,270	$139,000
	5,000-9,999	1	$98,500	$98,500	$98,500	$98,500
	Under 2,500	3	$80,030	$96,117	$88,322	$120,000
Florida	Total	56	$60,000	$138,371	$131,070	$266,737
	100,000-249,999	4	$180,000	$197,841	$198,000	$215,362
	50,000-99,999	7	$139,194	$176,446	$165,000	$266,737
	25,000-49,999	9	$130,906	$166,316	$163,729	$225,000
	10,000-24,999	16	$113,000	$140,260	$133,035	$191,500
	5,000-9,999	7	$87,500	$117,929	$103,000	$220,000
	2,500-4,999	8	$71,739	$96,544	$93,723	$129,400
	Under 2,500	5	$60,000	$82,280	$80,000	$109,500
Georgia	Total	27	$63,000	$125,727	$125,000	$183,400
	100,000-249,999	2	$140,020	$161,710	$161,710	$183,400
	50,000-99,999	3	$165,000	$167,208	$167,208	$169,416
	25,000-49,999	5	$123,000	$137,900	$140,000	$152,000
	10,000-24,999	9	$105,525	$131,725	$125,000	$162,000
	5,000-9,999	3	$98,500	$107,065	$100,296	$122,400
	2,500-4,999	4	$64,386	$87,959	$93,000	$101,450
	Under 2,500	1	$63,000	$63,000	$63,000	$63,000
Idaho	Total	4	$85,000	$111,046	$115,954	$127,275
	25,000-49,999	1	$117,800	$117,800	$117,800	$117,800
	10,000-24,999	1	$114,109	$114,109	$114,109	$114,109
	5,000-9,999	1	$85,000	$85,000	$85,000	$85,000
	Under 2,500	1	$127,275	$127,275	$127,275	$127,275
Illinois	Total	62	$58,195	$140,208	$144,840	$240,000
	50,000-99,999	9	$111,000	$167,336	$174,100	$205,000
	25,000-49,999	16	$105,000	$159,186	$158,875	$240,000
	10,000-24,999	16	$106,015	$142,262	$144,840	$196,500
	5,000-9,999	12	$78,795	$123,318	$116,150	$159,640
	2,500-4,999	8	$58,195	$85,661	$80,921	$140,700
	Under 2,500	1	$200,660	$200,660	$200,660	$200,660
Indiana	Total	5	$56,000	$84,000	$85,000	$126,000
	10,000-24,999	3	$85,000	$99,000	$86,000	$126,000
	5,000-9,999	1	$67,000	$67,000	$67,000	$67,000
	Under 2,500	1	$56,000	$56,000	$56,000	$56,000

		2014 City CAO Base Salaries				
		Total N	**Minimum**	**Mean**	**Median**	**Maximum**
Iowa	Total	29	$55,070	$112,723	$106,000	$208,910
	50,000-99,999	3	$150,000	$176,303	$170,000	$208,910
	25,000-49,999	3	$122,850	$147,459	$144,527	$175,000
	10,000-24,999	8	$95,936	$131,708	$129,710	$174,715
	5,000-9,999	6	$75,000	$95,015	$96,802	$106,000
	2,500-4,999	5	$69,122	$80,745	$72,000	$106,000
	Under 2,500	4	$55,070	$67,547	$66,370	$82,378
Kansas	Total	32	$55,000	$106,563	$95,000	$190,000
	100,000-249,999	3	$172,500	$180,167	$178,000	$190,000
	50,000-99,999	2	$135,653	$140,327	$140,327	$145,000
	25,000-49,999	3	$125,000	$130,876	$130,876	$136,751
	10,000-24,999	5	$93,888	$118,355	$115,000	$139,316
	5,000-9,999	6	$82,000	$96,230	$93,687	$115,350
	2,500-4,999	8	$67,433	$90,337	$90,834	$117,000
	Under 2,500	5	$55,000	$65,740	$69,630	$74,855
Kentucky	Total	5	$79,050	$99,870	$96,000	$121,600
	25,000-49,999	1	$86,000	$86,000	$86,000	$86,000
	10,000-24,999	2	$116,699	$119,150	$119,150	$121,600
	5,000-9,999	2	$79,050	$87,525	$87,525	$96,000
Maine	Total	10	$74,160	$98,709	$96,410	$121,290
	25,000-49,999	2	$119,800	$120,545	$120,545	$121,290
	10,000-24,999	2	$110,320	$114,660	$114,660	$119,000
	5,000-9,999	3	$80,000	$94,173	$82,500	$120,020
	2,500-4,999	2	$74,160	$77,080	$77,080	$80,000
	Under 2,500	1	$80,000	$80,000	$80,000	$80,000
Maryland	Total	16	$72,000	$125,150	$116,000	$209,936
	50,000-99,999	2	$207,040	$208,488	$208,488	$209,936
	25,000-49,999	2	$132,048	$139,428	$139,428	$146,808
	10,000-24,999	3	$90,000	$117,067	$115,000	$146,200
	5,000-9,999	5	$90,002	$118,672	$117,000	$154,620
	2,500-4,999	2	$80,000	$92,500	$92,500	$105,000
	Under 2,500	2	$72,000	$88,500	$88,500	$105,000
Massachusetts	Total	39	$81,600	$144,918	$146,930	$330,000
	100,000-249,999	1	$330,000	$330,000	$330,000	$330,000
	25,000-49,999	8	$137,000	$152,066	$149,000	$171,995
	10,000-24,999	17	$96,735	$147,995	$157,292	$175,786
	5,000-9,999	11	$81,600	$127,387	$131,500	$163,440
	2,500-4,999	2	$86,000	$97,621	$97,621	$109,242

		2014 City CAO Base Salaries				
		Total N	Minimum	Mean	Median	Maximum
Michigan	Total	42	$50,000	$100,167	$98,628	$159,000
	100,000-249,999	1	$145,000	$145,000	$145,000	$145,000
	50,000-99,999	5	$123,500	$141,300	$137,000	$159,000
	25,000-49,999	7	$85,000	$111,349	$115,000	$122,600
	10,000-24,999	9	$89,000	$102,245	$99,286	$118,000
	5,000-9,999	7	$66,000	$93,078	$88,280	$123,000
	2,500-4,999	9	$70,000	$83,590	$80,000	$98,684
	Under 2,500	4	$50,000	$63,000	$66,000	$70,000
Minnesota	Total	36	$51,000	$107,827	$112,675	$149,699
	50,000-99,999	1	$149,699	$149,699	$149,699	$149,699
	25,000-49,999	5	$115,602	$131,133	$131,064	$148,000
	10,000-24,999	12	$109,000	$121,576	$115,875	$143,000
	5,000-9,999	5	$92,997	$107,455	$108,000	$121,280
	2,500-4,999	8	$66,500	$92,641	$95,799	$115,000
	Under 2,500	4	$51,000	$64,691	$62,500	$82,764
Mississippi	Total	1	$138,000	$138,000	$138,000	$138,000
	25,000-49,999	1	$138,000	$138,000	$138,000	$138,000
Missouri	Total	32	$75,000	$121,085	$120,000	$187,500
	100,000-249,999	1	$151,000	$151,000	$151,000	$151,000
	50,000-99,999	2	$131,000	$159,250	$159,250	$187,500
	25,000-49,999	7	$115,000	$138,216	$132,000	$174,400
	10,000-24,999	8	$91,000	$121,516	$116,500	$160,963
	5,000-9,999	8	$88,580	$116,197	$112,396	$158,000
	2,500-4,999	6	$75,000	$89,333	$84,750	$115,500
Montana	Total	3	$117,000	$122,889	$121,668	$130,000
	100,000-249,999	1	$130,000	$130,000	$130,000	$130,000
	50,000-99,999	1	$117,000	$117,000	$117,000	$117,000
	25,000-49,999	1	$121,668	$121,668	$121,668	$121,668
Nebraska	Total	6	$68,000	$98,294	$98,209	$131,506
	25,000-49,999	1	$131,506	$131,506	$131,506	$131,506
	5,000-9,999	2	$97,918	$102,959	$102,959	$108,000
	2,500-4,999	2	$85,842	$92,171	$92,171	$98,500
	Under 2,500	1	$68,000	$68,000	$68,000	$68,000
Nevada	Total	3	$85,000	$165,497	$190,000	$221,490
	500,000-1,000,000	1	$221,490	$221,490	$221,490	$221,490
	50,000-99,999	1	$190,000	$190,000	$190,000	$190,000
	25,000-49,999	1	$85,000	$85,000	$85,000	$85,000
New Hampshire	Total	12	$70,500	$102,884	$98,250	$135,000
	25,000-49,999	2	$133,017	$134,009	$134,009	$135,000
	10,000-24,999	3	$103,000	$113,500	$112,500	$125,000
	5,000-9,999	5	$70,500	$87,997	$92,123	$110,160
	2,500-4,999	1	$93,500	$93,500	$93,500	$93,500
	Under 2,500	1	$92,602	$92,602	$92,602	$92,602

		2014 City CAO Base Salaries				
		Total N	Minimum	Mean	Median	Maximum
New Jersey	Total	9	$118,000	$140,940	$144,000	$181,000
	25,000-49,999	2	$146,000	$163,500	$163,500	$181,000
	10,000-24,999	6	$118,000	$136,104	$142,000	$154,000
	5,000-9,999	1	$120,000	$120,000	$120,000	$120,000
New Mexico	Total	6	$80,000	$120,990	$112,515	$172,910
	50,000-99,999	2	$153,000	$162,955	$162,955	$172,910
	10,000-24,999	2	$80,000	$100,500	$100,500	$121,000
	5,000-9,999	1	$104,030	$104,030	$104,030	$104,030
	2,500-4,999	1	$95,000	$95,000	$95,000	$95,000
New York	Total	14	$87,500	$147,696	$164,046	$198,400
	50,000-99,999	1	$188,589	$188,589	$188,589	$188,589
	25,000-49,999	3	$108,000	$153,006	$168,185	$182,832
	10,000-24,999	3	$182,173	$190,947	$192,268	$198,400
	5,000-9,999	5	$87,500	$118,146	$93,000	$165,000
	2,500-4,999	1	$163,092	$163,092	$163,092	$163,092
	Under 2,500	1	$93,480	$93,480	$93,480	$93,480
North Carolina	Total	45	$48,000	$111,616	$98,500	$245,000
	500,000-1,000,000	1	$245,000	$245,000	$245,000	$245,000
	250,000-499,999	1	$215,000	$215,000	$215,000	$215,000
	100,000-249,999	4	$170,222	$195,359	$201,567	$208,080
	50,000-99,999	1	$180,633	$180,633	$180,633	$180,633
	25,000-49,999	2	$135,000	$137,500	$137,500	$140,000
	10,000-24,999	6	$78,000	$114,384	$119,434	$141,235
	5,000-9,999	9	$80,550	$95,896	$94,000	$132,000
	2,500-4,999	11	$65,374	$85,343	$83,300	$115,865
	Under 2,500	10	$48,000	$83,751	$80,750	$118,000
North Dakota	Total	1	$120,000	$120,000	$120,000	$120,000
	10,000-24,999	1	$120,000	$120,000	$120,000	$120,000
Ohio	Total	36	$64,300	$119,434	$118,000	$240,000
	250,000-499,999	1	$240,000	$240,000	$240,000	$240,000
	100,000-249,999	1	$152,000	$152,000	$152,000	$152,000
	50,000-99,999	2	$133,736	$147,437	$147,437	$161,138
	25,000-49,999	7	$111,000	$136,919	$133,000	$185,436
	10,000-24,999	10	$106,500	$117,636	$119,000	$125,000
	5,000-9,999	7	$75,820	$108,478	$104,021	$141,682
	2,500-4,999	7	$64,300	$93,461	$88,000	$123,760
	Under 2,500	1	$64,375	$64,375	$64,375	$64,375

		2014 City CAO Base Salaries				
		Total N	Minimum	Mean	Median	Maximum
Oklahoma	Total	24	$62,000	$110,596	$110,653	$156,570
	250,000-499,999	1	$145,000	$145,000	$145,000	$145,000
	50,000-99,999	1	$156,570	$156,570	$156,570	$156,570
	25,000-49,999	3	$117,000	$132,820	$132,861	$148,600
	10,000-24,999	8	$103,000	$113,094	$111,500	$125,000
	5,000-9,999	8	$76,000	$98,277	$98,231	$120,750
	2,500-4,999	3	$62,000	$87,768	$90,000	$111,305
Oregon	Total	23	$49,000	$103,788	$102,000	$170,000
	50,000-99,999	1	$145,000	$145,000	$145,000	$145,000
	25,000-49,999	3	$140,000	$151,667	$145,000	$170,000
	10,000-24,999	5	$119,025	$127,436	$129,717	$135,000
	5,000-9,999	3	$95,160	$107,553	$97,500	$130,000
	2,500-4,999	7	$60,000	$85,282	$87,632	$106,180
	Under 2,500	4	$49,000	$57,577	$55,154	$71,000
Pennsylvania	Total	41	$45,000	$105,210	$104,000	$175,000
	100,000-249,999	1	$96,420	$96,420	$96,420	$96,420
	25,000-49,999	6	$107,380	$126,926	$129,378	$139,548
	10,000-24,999	20	$75,000	$119,584	$112,875	$175,000
	5,000-9,999	10	$59,600	$82,750	$82,274	$102,000
	2,500-4,999	2	$64,715	$68,216	$68,216	$71,717
	Under 2,500	2	$45,000	$49,998	$49,998	$54,995
Rhode Island	Total	5	$113,465	$119,073	$120,000	$126,000
	25,000-49,999	2	$113,465	$117,733	$117,733	$122,000
	10,000-24,999	3	$113,900	$119,967	$120,000	$126,000
South Carolina	Total	8	$85,455	$129,960	$111,645	$175,917
	50,000-99,999	1	$153,000	$153,000	$153,000	$153,000
	25,000-49,999	2	$175,203	$175,560	$175,560	$175,917
	10,000-24,999	3	$85,455	$98,550	$98,550	$111,645
	5,000-9,999	1	$101,000	$101,000	$101,000	$101,000
	Under 2,500	1	$107,500	$107,500	$107,500	$107,500
South Dakota	Total	4	$75,347	$92,110	$88,244	$116,604
	10,000-24,999	2	$90,000	$103,302	$103,302	$116,604
	5,000-9,999	1	$86,488	$86,488	$86,488	$86,488
	Under 2,500	1	$75,347	$75,347	$75,347	$75,347
Tennessee	Total	20	$46,872	$124,883	$129,726	$205,000
	100,000-249,999	1	$160,652	$160,652	$160,652	$160,652
	50,000-99,999	2	$135,297	$150,861	$150,861	$166,424
	25,000-49,999	7	$91,084	$143,745	$134,000	$205,000
	10,000-24,999	7	$89,000	$107,823	$106,971	$131,589
	2,500-4,999	2	$46,872	$89,659	$89,659	$132,445
	Under 2,500	1	$95,000	$95,000	$95,000	$95,000

		2014 City CAO Base Salaries				
		Total N	Minimum	Mean	Median	Maximum
Texas	Total	65	$60,000	$156,029	$150,000	$400,000
	Over 1 million	1	$400,000	$400,000	$400,000	$400,000
	500,000-1,000,000	1	$239,000	$239,000	$239,000	$239,000
	250,000-499,999	1	$228,000	$228,000	$228,000	$228,000
	100,000-249,999	3	$177,400	$201,845	$185,685	$242,451
	50,000-99,999	9	$152,000	$197,067	$200,000	$248,000
	25,000-49,999	13	$149,795	$176,117	$165,000	$250,000
	10,000-24,999	16	$102,156	$141,321	$139,879	$210,000
	5,000-9,999	12	$78,254	$130,782	$135,000	$165,000
	2,500-4,999	6	$71,000	$87,333	$82,500	$117,000
	Under 2,500	3	$60,000	$83,912	$70,000	$121,737
Utah	Total	14	$65,500	$118,718	$122,000	$187,058
	100,000-249,999	2	$140,000	$163,529	$163,529	$187,058
	50,000-99,999	1	$143,000	$143,000	$143,000	$143,000
	25,000-49,999	4	$118,000	$125,843	$122,000	$141,372
	10,000-24,999	1	$133,150	$133,150	$133,150	$133,150
	5,000-9,999	5	$75,448	$97,993	$96,140	$131,000
	Under 2,500	1	$65,500	$65,500	$65,500	$65,500
Vermont	Total	1	$85,000	$85,000	$85,000	$85,000
	5,000-9,999	1	$85,000	$85,000	$85,000	$85,000
Virginia	Total	17	$64,200	$128,700	$115,000	$181,000
	50,000-99,999	1	$178,602	$178,602	$178,602	$178,602
	25,000-49,999	4	$153,350	$169,218	$171,761	$180,000
	10,000-24,999	5	$115,000	$142,982	$140,049	$181,000
	5,000-9,999	4	$85,000	$94,868	$92,080	$110,313
	2,500-4,999	1	$78,000	$78,000	$78,000	$78,000
	Under 2,500	2	$64,200	$80,020	$80,020	$95,840
Washington	Total	20	$114,400	$149,533	$142,800	$236,000
	100,000-249,999	1	$236,000	$236,000	$236,000	$236,000
	50,000-99,999	3	$165,000	$166,336	$165,000	$169,008
	25,000-49,999	3	$142,800	$160,680	$159,300	$179,940
	10,000-24,999	9	$114,400	$139,880	$140,454	$155,400
	5,000-9,999	3	$115,158	$121,719	$124,000	$126,000
West Virginia	Total	1	$92,450	$92,450	$92,450	$92,450
	10,000-24,999	1	$92,450	$92,450	$92,450	$92,450
Wisconsin	Total	32	$61,000	$94,864	$93,983	$150,000
	50,000-99,999	2	$134,000	$142,000	$142,000	$150,000
	25,000-49,999	2	$116,847	$127,755	$127,755	$138,663
	10,000-24,999	9	$81,342	$102,878	$102,336	$127,265
	5,000-9,999	13	$70,741	$88,715	$90,000	$105,390
	2,500-4,999	1	$92,016	$92,016	$92,016	$92,016
	Under 2,500	5	$61,000	$64,987	$65,000	$68,934

		2014 City CAO Base Salaries				
		Total N	Minimum	Mean	Median	Maximum
Wyoming	Total	3	$106,000	$145,457	$143,370	$187,000
	50,000-99,999	1	$187,000	$187,000	$187,000	$187,000
	10,000-24,999	1	$106,000	$106,000	$106,000	$106,000
	5,000-9,999	1	$143,370	$143,370	$143,370	$143,370

Appendix B: County CAO Base Salaries by State and Population

		2014 County CAO Base Salaries				
		Total N	**Minimum**	**Mean**	**Median**	**Maximum**
Overall total		**134**	**$58,785**	**142,194**	**$135,110**	**$305,000**
Alaska	Total	2	$130,000	$155,500	$155,500	$181,000
	50,000-99,999	1	$181,000	$181,000	$181,000	$181,000
	10,000-24,999	1	$130,000	$130,000	$130,000	$130,000
Arizona	Total	2	$155,000	$159,000	$159,000	$163,000
	100,000-249,999	2	$155,000	$159,000	$159,000	$163,000
California	Total	5	$160,000	$196,776	$172,380	$305,000
	Over 1 million	1	$305,000	$305,000	$305,000	$305,000
	100,000-249,999	1	$172,380	$172,380	$172,380	$172,380
	50,000-99,999	1	$176,500	$176,500	$176,500	$176,500
	25,000-49,999	1	$170,000	$170,000	$170,000	$170,000
	10,000-24,999	1	$160,000	$160,000	$160,000	$160,000
Colorado	Total	5	$129,000	$140,195	$142,476	$154,500
	500,000-1,000,000	1	$154,500	$154,500	$154,500	$154,500
	250,000-499,999	1	$144,000	$144,000	$144,000	$144,000
	100,000-249,999	1	$131,000	$131,000	$131,000	$131,000
	10,000-24,999	2	$129,000	$135,738	$135,738	$142,476
Florida	Total	8	$110,000	$163,221	$177,500	$190,556
	500,000-1,000,000	3	$180,000	$184,524	$183,016	$190,556
	250,000-499,999	2	$175,000	$181,340	$181,340	$187,680
	50,000-99,999	2	$129,282	$139,757	$139,757	$150,232
	25,000-49,999	1	$110,000	$110,000	$110,000	$110,000
Georgia	Total	13	$90,200	$131,143	$132,800	$178,500
	100,000-249,999	5	$132,800	$151,040	$144,000	$178,500
	50,000-99,999	4	$127,500	$135,837	$135,563	$144,720
	25,000-49,999	3	$90,200	$97,937	$98,611	$105,000
	10,000-24,999	1	$112,500	$112,500	$112,500	$112,500
Idaho	Total	1	$142,181	$142,181	$142,181	$142,181
	10,000-24,999	1	$142,181	$142,181	$142,181	$142,181
Illinois	Total	4	$58,785	$142,704	$135,416	$241,200
	500,000-1,000,000	1	$241,200	$241,200	$241,200	$241,200
	100,000-249,999	2	$114,281	$135,416	$135,416	$156,550
	50,000-99,999	1	$58,785	$58,785	$58,785	$58,785
Iowa	Total	1	$187,000	$187,000	$187,000	$187,000
	100,000-249,999	1	$187,000	$187,000	$187,000	$187,000
Kansas	Total	9	$93,000	$130,878	$115,856	$201,000
	500,000-1,000,000	1	$201,000	$201,000	$201,000	$201,000
	250,000-499,999	1	$190,000	$190,000	$190,000	$190,000
	100,000-249,999	1	$136,000	$136,000	$136,000	$136,000
	50,000-99,999	2	$94,000	$103,271	$103,271	$112,542
	25,000-49,999	4	$93,000	$111,089	$108,178	$135,000

		2014 County CAO Base Salaries				
		Total N	**Minimum**	**Mean**	**Median**	**Maximum**
Kentucky	Total	1	$134,000	$134,000	$134,000	$134,000
	100,000-249,999	1	$134,000	$134,000	$134,000	$134,000
Louisiana	Total	1	$169,000	$169,000	$169,000	$169,000
	100,000-249,999	1	$169,000	$169,000	$169,000	$169,000
Maryland	Total	1	$102,500	$102,500	$102,500	$102,500
	25,000-49,999	1	$102,500	$102,500	$102,500	$102,500
Michigan	Total	6	$72,315	$121,890	$124,109	$160,709
	500,000-1,000,000	1	$160,709	$160,709	$160,709	$160,709
	250,000-499,999	1	$116,400	$116,400	$116,400	$116,400
	100,000-249,999	1	$123,000	$123,000	$123,000	$123,000
	50,000-99,999	2	$125,218	$129,458	$129,458	$133,697
	10,000-24,999	1	$72,315	$72,315	$72,315	$72,315
Minnesota	Total	5	$89,440	$108,489	$108,000	$132,600
	50,000-99,999	1	$132,600	$132,600	$132,600	$132,600
	25,000-49,999	2	$108,000	$111,000	$111,000	$114,000
	10,000-24,999	1	$98,404	$98,404	$98,404	$98,404
	5,000-9,999	1	$89,440	$89,440	$89,440	$89,440
Missouri	Total	1	$101,439	$101,439	$101,439	$101,439
	100,000-249,999	1	$101,439	$101,439	$101,439	$101,439
Nebraska	Total	1	$130,000	$130,000	$130,000	$130,000
	100,000-249,999	1	$130,000	$130,000	$130,000	$130,000
Nevada	Total	1	$195,000	$195,000	$195,000	$195,000
	250,000-499,999	1	$195,000	$195,000	$195,000	$195,000
New Hampshire	Total	2	$95,000	$100,500	$100,500	$106,000
	50,000-99,999	1	$106,000	$106,000	$106,000	$106,000
	25,000-49,999	1	$95,000	$95,000	$95,000	$95,000
New Jersey	Total	1	$175,574	$175,574	$175,574	$175,574
	100,000-249,999	1	$175,574	$175,574	$175,574	$175,574
New Mexico	Total	1	$180,000	$180,000	$180,000	$180,000
	50,000-99,999	1	$180,000	$180,000	$180,000	$180,000
New York	Total	4	$93,725	$119,348	$119,334	$145,000
	100,000-249,999	1	$133,668	$133,668	$133,668	$133,668
	50,000-99,999	2	$105,000	$125,000	$125,000	$145,000
	25,000-49,999	1	$93,725	$93,725	$93,725	$93,725
North Carolina	Total	17	$98,802	$149,361	$156,000	$228,000
	500,000-1,000,000	1	$228,000	$228,000	$228,000	$228,000
	250,000-499,999	1	$179,000	$179,000	$179,000	$179,000
	100,000-249,999	7	$156,000	$175,027	$171,000	$217,768
	50,000-99,999	5	$101,675	$117,531	$115,028	$134,000
	25,000-49,999	1	$121,337	$121,337	$121,337	$121,337
	10,000-24,999	1	$98,802	$98,802	$98,802	$98,802
	5,000-9,999	1	$99,150	$99,150	$99,150	$99,150

		2014 County CAO Base Salaries				
		Total N	Minimum	Mean	Median	Maximum
North Dakota	Total	1	$103,000	$103,000	$103,000	$103,000
	10,000-24,999	1	$103,000	$103,000	$103,000	$103,000
Ohio	Total	2	$97,376	$136,188	$136,188	$175,000
	500,000-1,000,000	1	$175,000	$175,000	$175,000	$175,000
	100,000-249,999	1	$97,376	$97,376	$97,376	$97,376
Oregon	Total	4	$120,500	$142,030	$141,310	$165,000
	250,000-499,999	1	$165,000	$165,000	$165,000	$165,000
	100,000-249,999	1	$147,400	$147,400	$147,400	$147,400
	25,000-49,999	1	$120,500	$120,500	$120,500	$120,500
	10,000-24,999	1	$135,220	$135,220	$135,220	$135,220
Pennsylvania	Total	2	$94,000	$102,000	$102,000	$110,000
	250,000-499,999	1	$110,000	$110,000	$110,000	$110,000
	100,000-249,999	1	$94,000	$94,000	$94,000	$94,000
South Carolina	Total	4	$92,358	$165,215	$156,500	$255,500
	250,000-499,999	2	$158,000	$206,750	$206,750	$255,500
	50,000-99,999	1	$155,000	$155,000	$155,000	$155,000
	10,000-24,999	1	$92,358	$92,358	$92,358	$92,358
Tennessee	Total	1	$200,000	$200,000	$200,000	$200,000
	50,000-99,999	1	$200,000	$200,000	$200,000	$200,000
Virginia	Total	21	$89,500	$150,347	$152,863	$260,998
	250,000-499,999	1	$236,747	$236,747	$236,747	$236,747
	100,000-249,999	2	$176,000	$218,499	$218,499	$260,998
	50,000-99,999	5	$155,615	$170,933	$160,000	$199,800
	25,000-49,999	7	$115,808	$139,525	$140,000	$157,000
	10,000-24,999	6	$89,500	$108,702	$107,250	$126,703
West Virginia	Total	1	$120,000	$120,000	$120,000	$120,000
	100,000-249,999	1	$120,000	$120,000	$120,000	$120,000
Wisconsin	Total	6	$86,500	$114,531	$103,897	$175,654
	100,000-249,999	1	$175,654	$175,654	$175,654	$175,654
	50,000-99,999	2	$102,000	$112,640	$112,640	$123,280
	25,000-49,999	2	$93,960	$99,877	$99,877	$105,794
	10,000-24,999	1	$86,500	$86,500	$86,500	$86,500

[i] "ICMA Guidelines for Compensation" (2010), 1, icma.org/Documents/Document/Document/302085.

[ii] Ibid.