



To: Ms. Jennifer Palmbos, Human Resources / Labor Relations Director
From: Joel Palladini, Analyst
Sheena Horton, Director
Date: 10/30/2024
Re: Pay Grade Evaluation

This memo responds to your request for a pay grade evaluation of the following classifications:

1. Senior Accountant – Treasurer
 2. Chief Deputy Treasurer
- It is our understanding that the **Senior Accountant – Treasurer** position is responsible for complex accounting work in compliance with all accounting standards, laws, and regulations, including auditing, analyzing, and managing financial transactions related to the countywide centralized accounting system, supervising the general ledger reconciliation and bank accounts of the county, preparing financial reports, directing county departments regarding accounting practices and procedures, preparing year-end audit schedules and footnotes, and providing support to the Chief Deputy Treasurer and Treasurer.

MGT reviewed several potential benchmark positions to determine the best match for the specific duties and responsibilities for the given position. MGT selected the benchmark, “Senior Accountant” (100%) from Salary.com’s CompAnalyst database (Michigan (State) | All Industries | All FTEs, base average: \$91,900).

Based on our assessment of position duties, Livingston County’s 2024 pay grade scale, and relevant external market data obtained from Salary.com CompAnalyst, we recommend the following:

- Grade Placement –MGT recommends **Grade 11** of Livingston County’s 2024 pay grade scale to ensure market competitiveness. The minimum salary for this recommended group is \$81,120.00, the midpoint salary is \$91,312.00 and the maximum salary is \$102,772.80. After further market analysis, the average salary of \$91,900 fits in the recommended pay grade range of Livingston County’s 2024 pay scale.

MGT believes this recommendation will appropriately reflect the level of skill, responsibility, and duties of the Senior Accountant – Treasurer.

- It is our understanding that the **Chief Deputy Treasurer** position is responsible for the daily management and operations of the Treasurer’s Office including accounting and finance functions of the County. This position directs the County’s centralized accounting and financial reporting in compliance with all accounting standards, laws and regulations. This position also performs various complex supervisory, professional,



analytical, and technical duties related to the countywide general ledger, bank administration, annual audit, cash management, revenue forecasting, and departmental budgeting, and manages the County’s investment portfolio. This position oversees and directs property tax administration including the reconciliation of all local unit collections, disbursements, and delinquencies, and assists in special projects as assigned. The Chief Deputy Treasurer performs the duties of the County Treasurer in the absence of the incumbent.

MGT reviewed several potential benchmark positions to determine the best match for the specific duties and responsibilities for the given position. MGT selected a hybrid benchmark that includes, “Senior Financial Reporting Accountant (50%)” and “Treasury Manager (50%)” from Salary.com’s CompAnalyst database (Michigan (State) | All Industries | All FTEs, base average: \$117,900).

Based on our assessment of position duties, Livingston County’s 2024 pay grade scale, and relevant external market data obtained from Salary.com CompAnalyst, we recommend the following:

- Grade Placement –MGT recommends **Grade 13** of Livingston County’s 2024 pay grade scale to ensure market competitiveness. The minimum salary for this recommended group is \$93,313.06, the midpoint salary is \$105,024.67 and the maximum salary is \$118,206.20. After further market analysis, the average salary of \$117,900 fits in the recommended pay grade range of Livingston County’s 2024 pay scale.

MGT believes this recommendation will appropriately reflect the level of skill, responsibility, and duties of the Chief Deputy Treasurer.

Sources:
<https://companalyst.salary.com/>

Senior Accountant – Treasurer
Salary.com CompAnalyst

Title	Description	Base Average Salary	Weight
Senior Accountant	Maintains financial records and ensures that financial transactions are properly recorded. Ensures the accuracy of entries to ledger accounts and reconciles subsidiary ledger accounts to the general ledger. Prepares complex balance sheets, profit and loss statements and other financial reports. Analyzes current costs, revenues, financial commitments, and obligations incurred to predict future revenues and expenses. May guide or review the work of support staff. Requires a bachelor's degree in accounting or finance. May require Certified Public Accountant (CPA) credentials.	\$91,900	1.0



	Typically reports to a manager or head of a unit/department. P03-Senior (Career Level) : Work is generally independent and collaborative in nature. Contributes to moderately complex aspects of a project. Typically requires 4 -7 years of related experience.		
	Michigan (State) All Industries All FTEs	\$91,900	1.0

SCOPE ↑	BASE(000s)			
	25TH	50TH	75TH	AVG.
Ann Arbor,MI (Metro) All Industries All FTEs	84.8	93.7	103.7	94.5
Lansing,MI (Metro) All Industries All FTEs	81.0	89.4	98.8	90.1
Michigan (State) All Industries All FTEs	82.2	91.1	101.4	91.9

Sources:

<https://companalyst.salary.com/>

Chief Deputy Treasurer
Salary.com CompAnalyst

Title	Description	Base Average Salary	Weight
Senior Financial Reporting Accountant	Prepares periodic financial statements required for external reporting. Collects and analyzes financial data, ensuring that all reporting is in compliance with SEC and GAAP reporting guidelines. Consolidates entries and accounts to be utilized in financial statements. Prepares internal reports as required. Researches accounting rules and regulations and makes recommendations regarding company policy. May provide support and assistance to external auditors. Requires a bachelor's degree of Accounting or Finance. Typically reports to a supervisor or manager. P03-Senior (Career Level) : Contributes to moderately complex aspects of a project. Work is generally independent and collaborative in nature. Typically requires 4 to 7 years of related experience.	\$100,900	.5
Treasury Manager	Manages all aspects of daily treasury operations to meet the financial obligations of the organization. Monitors cash reporting and forecasting, credit administration, lender compliance requirements, administration of business insurance programs, and	\$134,500	.5

	<p>debt facility modeling. Allocates cash balances, maintains investment records, and prepares expense and earnings forecasts. Develops and implements department policies, procedures, and internal controls. Ensures policies and procedures meet the organization's objectives, needs, and regulatory body requirements. Requires a bachelor's degree. Typically reports to a director.</p> <p>M02-Manager (True 1st level Manager) : Manages subordinate staff in the day-to-day performance of their jobs. True first level manager. Ensures that project/department milestones/goals are met and adhering to approved budgets. Has full authority for personnel actions. Typically requires 5 years experience in the related area as an individual contributor. 1 - 3 years supervisory experience may be required. Extensive knowledge of the function and department processes.</p>		
	Michigan (State) All Industries All FTEs	\$117,900	1.0

SCOPE ↑	BASE(000s)			
	25TH	50TH	75TH	AVG.
Ann Arbor,MI (Metro) All Industries All FTEs	108.3	121.6	136.3	123.3
Lansing,MI (Metro) All Industries All FTEs	102.9	115.6	129.6	117.3
Michigan (State) All Industries All FTEs	103.8	116.3	130.7	117.9