

JOB EVALUATION STUDY

City Service Commission Meeting: March 9, 2021

Department of Public Works-Water Works

Current	Recommended
Water Accounting Manager PR 1EX (\$58,462 - \$81,844) (One Position)	Water Accounting Manager PR 1GX (\$66,435 - \$93,010) FN: Recruitment flexibility with approval of DER and the Chair of Finance and Personnel (One Position)

Note: Residents receive rates that are 3% higher

Background

The Department of Employee Relations (DER) has received a request to study the position of Water Accounting Manager in the Department of Public Works - Water Works. Discussions were held with Patrick Pauly, Water Works Administration Manager, and a new job description was provided.

Duties and Responsibilities

The Water Accounting Manager directs, guides, and supervises the operations of the Accounting Services section of the Milwaukee Water Works (MWW), which includes overseeing the operating budget preparation for the entire utility, direct administration of payroll activities, and overseeing expenditure processing and control for the entire utility. This position directs and oversees the utility's accounting process to ensure that Government Accounting Standards Board (GASB), Generally Accepted Accounting Principles (GAAP) and Public Service Commission of Wisconsin (PSC) rules and regulations for accounting methods are followed and documented; oversees the preparation of the MWW annual financial reports and coordinates work with internal and external auditors following set standards and internal control; and manages the MWW ProCard usage. Duties and responsibilities include the following:

- 20% Supervise accounting activities; outline and review office methods and procedures to conform to the Uniform Systems of Accounts prescribed for Public Utilities by the PSC, Generally Accepted Accounting Principles (GAAP) and Government Accounting Standards Board (GASB) requirements; supervise preparation of annual financial and operating reports to the PSC; and supervise preparation of the annual MWW financial reports.
- 15% Coordinate the MWW annual audit conducted by external auditors as well as internal audits by the Comptroller's Office as required; supervise the preparation and submittal of prepared by client (PBC) paperwork and documentation to auditor's (website); conduct internal audits of accounts covering all revenues and expenditures; establish and coordinate accounting and reporting procedures between accounting work unit and all other MWW sections; update MWW chart of accounts; and manage the creation and maintenance of Capital and O&M (Operations and Maintenance) work numbers.
- 15% Coordinate preparation of the MWW budget for submittal to proper authorities; respond to budget inquiries from MWW section managers, management, the Budget Office, and other city departments; consult with the Water Financial Manager on budget issues, variances, and in the preparation of Common Council resolutions requiring extraordinary fund expenditures or transfer funds and carryover requests.
- 10% Supervise and coordinate preparation of debt service documentation including Safe Drinking Water Loan Program (SDWLP) applications and disbursements, issuance of bonds and any other debt instruments; and supervise the accounting for all MWW debt service.

- 10% Maintain procedures, records, statistics, and any other information required for water rate analysis on a certain and projected basis; analyze cash flow projections and rate of returns for use as supporting exhibits in water rate increase requests to the PSC.
- 8% Supervise the Accounting Services work unit and handle all personnel issues within the unit including hiring, training, discipline, performance review, and monitoring leaves.
- 8% Be responsible for all payroll functions including timekeeping and conformance of the City Salary Ordinance; review payroll adjustments/corrections as needed; and process travel reimbursement requests.
- 7% Manage the proper use of ProCards for the department; process requests for new ProCard issuance, deletion, changing transaction/cycle limits, etc.; arrange for training of cardholders; and act as a liaison between departments and the Procurement Service for ProCard administration.
- 7% Furnish information from MWW cost and other records to the City Attorney, consulting engineers and other MWW sections in response to inquiries, studies and special requests; ensure that Common Council resolutions relating to construction programs and funding sources are followed; and perform other related duties as required.

Minimum requirements include a bachelor's degree in business administration, accounting or closely related field; and five years of experience in accounting, preferably in utility accounting. A certified Public Accountant or Certified Management Accountant is preferred. Equivalent combinations of education and experience may be considered. These requirements have not yet been reviewed by the Staffing Division.

Analysis and Recommendation

This position of Water Accounting Manager is located in the Accounting Services Unit of the Business Section. As part of a reorganization in 2014, a new position of Water Business Operations Manager was created. A reorganization of the section in 2016 included the addition, elimination, and reclassification of some positions and the Water Accounting Manager in Pay Range 1GX (\$66,435 - \$93,010) was reallocated downward to the current Pay Range 1EX (\$58,462 - \$81,844).

The reason for these reorganizations was the realignment of managerial and supervisory responsibilities due to retirements and additional work responsibilities. The Water Accounting Manager was downgraded due to an anticipated decrease in duties and responsibilities. The position had previously been the second in command for the Business Section but with the creation of the Water Business Operations Manager, oversight and other auditing and budgeting duties and responsibilities were assigned to the new position.

Over the past few years, the department has found that the Water Business Operations Manager already has a full workload and the Water Accounting Manager kept most of the previous duties and responsibilities. As a result, the department has requested that the position be reallocated back to the original Pay Range 1GX (\$66,435 - \$93,010). The department indicated that the Water Accounting Manager has also taken on additional work including the following.

- Coordinating the annual external financial audit and internal audits
- Performing expanded annual budget preparation duties
- Assembling debt service documentation for debt instruments, including the Safe Drinking Water Loan Program
- Assembling supporting information for rate increase applications to the Public Service Commission of Wisconsin

In studying this position, comparisons were made to other city positions including the following:

Title	Pay Range	Rates
Health Budget and Administration Manager	1HX	\$70,827 - \$99,154
Accounting Manager - City Development	1GX	\$66,435 - \$93,010
Business Finance Manager	1FX	\$62,338 - \$87,270
Pension Accounting Manager	1EX	\$58,462 - \$81,844

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Although none were a direct match, the classification that was most similar is the Accounting Manager – City Development in Pay Range 1GX (\$66,435 - \$93,010), which provides internal control oversight and professional accounting and related financial services for the Department of City Development (DCD), the Redevelopment Authority of the City of Milwaukee (RACM), the Neighborhood Improvement Development Corporation (NIDC) and the Century City Redevelopment Corporation (CCRC). Both this position and the position under study oversee an accounting staff and work primarily with accounting and auditing functions.

With this proposed change, the Water Business Operations Manager and the Water Accounting Manager would be in the same Pay Range 1GX (\$66,435 - \$93,010). This is appropriate as both positions have similar scope and level of responsibility and report directly to the Water Financial Manager in Pay Range 1IX (\$77,743 - \$108,839). The duties and responsibilities of the Water Business Operations Manager include contracts, procurement, damage claims, the Cross Connection Control Program and providing resources to supervisors and managers for the customer service software system enQuesta.

Based on the above analysis and changes in the duties and responsibilities, we recommend that the position of Water Accounting Manager in Pay Range 1EX (\$58,462 - \$81,844) be reallocated to Pay Range 1GX (\$66,435 - \$93,010). To provide the department more flexibility in recruitment, we recommend adding a footnote that provides recruitment at any rate in the pay range with the approval of DER and the Chair of the Committee on Finance and Personnel.

Actions Required – Effective Pay Period 9, 2021 (April 18, 2021)

In the Salary Ordinance

Under Pay Range 1EX, delete the title “Water Accounting Manager”.

Under Pay Range 1GX, add the title “Water Accounting Manager (2) (12)”.


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