



Department of Employee Relations

Cavalier Johnson
Mayor

Makda Fessahaye
Director

Renee Joos
Employee Benefits
Director

Nicole M. Fleck
Labor Negotiator

Job Evaluation Report

City Service Commission Meeting: January 11, 2022

Department of City Development

Current	Recommended
DCD Accountant Lead PR 2IX (\$58,462 - \$81,844) (Two Positions)	DCD Accountant Lead PR 2KX (\$66,435 - \$93,010) Recruitment is at \$73,078 and may be at any rate in the range with DER approval (Two Positions)
Grant Budget Specialist PR 2IX (\$58,462 - \$81,844) (One Position)	Grant Budget Specialist PR 2KX (\$66,435 - \$93,010) Recruitment is at \$73,078 and may be at any rate in the range with DER approval (One Position)

Note: Residents receive a rate that is 3% higher. The rates in this report are as of Pay Period 1, 2022 (December 26, 2021), the effective date of this report, and will change in Pay Period 2, 2022 (January 9, 2022) due to the 2% across the board increase.

The Department of City Development (DCD) has requested a market study for two positions of DCD Accountant Lead and one position of Grant Budget Specialist due to recruitment and retention difficulties. All three positions are in Pay Range 2IX (\$58,462 - \$81,844). Job descriptions were provided, and discussions were held with David Schroeder, Finance and Administration Manager; David Piedt, Budget and Management Reporting Manager; Robert Efinger, Accounting Manager – City Development; and Vanessa Armstrong, Human Resources Officer.

Current	DCD Accountant Lead	PR 2IX (\$58,462 - \$81,844)	Two Positions
Recommended	DCD Accountant Lead	PR 2KX (\$66,435 - \$93,010) FN: Recruitment at \$73,078/and any rate in the range with DER approval.	Two Positions

These two positions provide professional accounting and related financial management services. One position provides these services for DCD and economic development programs including Tax Increment Districts (TID), Business Improvement Districts (BID), Neighborhood Improvement Districts (NID), Redevelopment Authority of the City of Milwaukee (RACM) bond issues, and Neighborhood Improvement Development Corporation (NIDC) activities. Duties and responsibilities include the following.

45% General Accounting: TID, BID and NID Activities

- Act as Lead Accountant for TID, BID, NID and related City activities; and provide general accounting entries and maintenance of all related accounts.
- Meet all reporting deadlines for TID activities including the Annual Report of Milwaukee's Tax Incremental Finance Districts, Tax Increment Certification, and TID closure reports.
- Meet all reporting deadlines for BID and NID activities including the annual review and payment of BID and NID assessments.
- Prepare the TID annual audit including preparation of work papers, financial statements, and supplementary information; and respond to requests for information as needed.
- Provide interim financial reports to City Development Project Managers for all TID, BID and NID activities; and provide additional analysis on TID, BID and NID activities upon request.
- Take a lead role in the year-end closing of all TID, BID, NID, and related City activities for DCD accounts and the preparation of financial data; prepare closing journal entries; review ledgers; and distribute City account balances to the appropriate ledgers.
- Work with the Comptroller's Office, Treasurer's Office, Assessor's Office, and the Wisconsin Department of Revenue staff to determine and analyze the financial health of the City's TIDs, BIDs, and NIDs.

50% Financial Statements for NIDC

- Prepare year-end financial statements including work papers, "Prepared by Client" documents, notes, statement of activities, statement of financial position, and cash flow statement.
- Work closely with City and external auditors and staff to ensure an efficient audit.
- Take a lead role in the year-end closing of NIDC accounts including preparation of financial data; preparing closing journal entries; reviewing and reconciling ledgers; and providing the Accounting Manager with City account balances for the appropriate ledgers.
- Assist the other DCD Accountant Lead in the preparation of RACM financial statements and audit; and assist, as needed, in the preparation of work papers, "Prepared by Client" documents, notes, etc. and with RACM accounting especially items that impact NIDC finances.
- Maintain a comprehensive knowledge of NIDC accounts and projects, and provide interim financial reports as needed; and maintain all NIDC accounts and provide general accounting entries as needed.
- Take a lead role in reviewing and approving accounting entries related to NIDC; perform monthly closing of loan payment activities; and assist other accountants and managers in the provision of needed NIDC financial information.

5% Other Duties

- Act as a mentor to accounting staff and train new employees; and serve as the supervisor of the Section when so designated during the absence of the Manager.
- Perform other professional management responsibilities as required; and perform other duties as assigned.

The other position provides professional accounting and related financial management services for the Redevelopment Authority of the City of Milwaukee (RACM). Duties and responsibilities include the following.

55% General Accounting

- Maintain all RACM accounts and provide general accounting entries necessary for all RACM activities; and function as Lead Accountant for all RACM activities including meeting all reporting and audit deadlines related to RACM's involvement with DCD.

- Maintain a comprehensive knowledge of all RACM accounts and projects and provide City interim financial reports for these activities; and perform all RACM related banking activities including the review of fund transfers, maintenance of RACM cash books and investments, and account reconciliation.
- Assist other Accountants/Managers in the provision of needed RACM financial information; review and reconcile RACM investment accounts and travel advances; analyze and reconcile RACM debt activities; and maintain RACM schedule of fixed assets.

30% Financial Statements

- Take lead role in the year-end closing of RACM accounting including preparation of financial data; prepare closing journal entries; review ledgers; provide Accounting managers with City account balances to the appropriate ledgers including “Due to and Due From”; and prepare work papers necessary for completion of financial statements and audits.
- Assist the Grant Budget Specialist in the preparation of the Single Audit as needed; and review the work papers and schedules before they are finalized and submitted to the auditor.
- Prepare year-end RACM financial statements and related notes; and work closely with City and RACM external auditors and staff to precipitate an efficient audit.

10% City Development and Software

- Reconcile and prepare billing to clear DCD reimbursement activity; and maintain and reconcile DCD donation account activity.
- Direct involvement in any new (future) RACM software systems and upgrades including participation on implementation teams.
- Work with the Budget and Management Reporting Manager in the implementation of the annual RACM budget and tracking of budgeted expenditures.

5% Other Duties

- Act as a mentor to RACM support staff including training of new employees.
- Perform other professional management responsibilities as required; and perform other duties as assigned.

Requirements for both positions include a bachelor’s degree in accounting and three to five years of experience in accounting or financial analysis. A Certified Public Accountant (CPA) designation is preferred. Equivalent combinations of education and experience may also be considered.

These positions were last studied in 2016 when they were reclassified from DCD Accounting Specialist in Pay Range 2HX (\$54,865 - \$76,806) to the current classification of DCD Accountant Lead in Pay Range 2IX (\$58,462 - \$81,844). The report at that time noted that they both served as a lead to other staff, and one was now preparing financial statements for the Neighborhood Development Improvement Corporation and the other was the lead accountant for RACM accounting activities. It was also noted that they were similar in level to the Grant Budget Specialist in Pay Range 2IX (\$54,462 - \$81,844) that also served as a lead.

These and other related positions will be included in an upcoming market study of financial, accounting and business operations positions. One related position that was part of a market study in March of 2021 is the Budget and Fiscal Policy Analyst III in Salary Grade 2KX (\$66,435 - \$93,010) with a recruitment rate of \$73,078 and at any rate in the range with the approval of DER (Department of Employee Relations). A job title series was created with position authority at the top level of Budget and Fiscal Policy Analyst IV in Pay Range 2LX (\$70,827 - \$99,154) with a recruitment rate of \$77,909 and at any rate in the range with the approval of DER. Underfill titles were created at the Budget and Fiscal Policy Analyst I, II and III level.

The Budget and Fiscal Analyst III classification has the basic function of serving as an experienced budget, management, and fiscal policy analyst; performing functions that are critical to developing the Mayor's budget, monitoring the impact of expenditures, and proposing operating and capital annual budgets, revenues, and fiscal policy for at least one operationally or financially complex department, fund, or program, in addition to several other city departments.

The duties and responsibilities of the classification include the following

- Improve the management of city services by ensuring that the Mayor, Common Council, Budget and Management Director and city managers understand the cost of services, the relationships between expenditure levels and service levels, and the opportunities (and related challenges) to improve productivity and service quality.
- Take responsibility for assigned departments and issues in the Accountability in Management (AIM) process and focus that process on the effective management of city services by reporting on productivity, service quality and results.
- Improve city operations by monitoring and projecting departmental operational expenditures on a quarterly and year-end basis and by recommending strategies to achieve departmental budget targets.
- Conduct research and analyses on issues that affect service capacity, quality, and productivity.
- Perform budget analysis responsibilities for assigned departments and issues, including development of proposed budgets that meet expenditure targets for assigned departments. Recommendations should demonstrate an understanding of the assigned department's services and how they relate to the needs of the community.
- Work with the Budget Director and city departments on coordinating their fiscal requests and budgetary recommendations with the City of Milwaukee's short and long-term goals in mind.
- Analyze how changes in the assigned department's budget and personnel affect service levels and reflect these changes by developing pertinent performance measures.
- Prepare and present oral and written communications to the Mayor, Common Council, and other public officials.

Requirements include a bachelor's degree in public administration, business administration, political science, finance or related field and two years of experience as a budget and management analyst or an equivalent position performing fiscal and management analysis functions.

While the positions under study focus more on accounting, the classifications of DCD Accountant Lead and Budget and Fiscal Analyst III both require experienced fiscal, budget, management and/or accounting professionals who will have significant or lead responsibility for specific budgets, grants and/or financial accounts and statements. It has been difficult to recruit and retain employees in these types of positions due to market demand. To assist with immediate recruitment needs, we recommend that these two positions of DCD Accountant Lead be reallocated to the same Pay Range 2KX (\$66,435 - \$93,010) with a recruitment rate of \$73,078. We further recommend recruitment flexibility anywhere in the range with the approval of DER.

This report therefore recommends two positions of DCD Accountant Lead in Pay Range 2IX (\$58,462 - \$81,844) be reallocated to Pay Range 2KX (\$66,435 - \$93,010) with a recruitment rate of \$73,078 and recruitment flexibility at any rate in the range with the approval of DER.

Current	Grant Budget Specialist	PR 2IX (\$58,462 - \$81,844)	One Position
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Recommended	Grant Budget Specialist	PR 2KX (\$66,435 - \$93,010) Recruitment at \$73,078/and any rate in the range with DER approval.	One Position
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The Grant Budget Specialist is responsible for the planning, development, preparation, accounting, and control of budgets for all DCD, RACM, and Neighborhood Improvement Development Corporation (NIDC) grants. Duties and responsibilities include the following:

50% Budget Management

- Plan and implement budget development schedules for all DCD, RACM and NIDC grant programs.
- Coordinate budget development activities with operating divisions and sections of DCD, other City departments, and state and federal agencies.
- Prepare preliminary and final budgets and applications for funds in accordance with city, state and federal guidelines including verification of budget availability related to matching requirements; facilitate program review and communicate decisions regarding approval or not with requesting parties.
- Develop, design, and implement procedures to monitor grant budget performance and compliance with regulations; and create and maintain a variety of grant databases and financial information for analysis and forecasting.
- Prepare and implement proper budget, accounting, and audit functions to ensure financial controls and systems are in place to support the grant function including ensuring proper spending authority exists (grant match), proper accounting controls and coding are created, and proper implementation controls are in place to ensure grant compliance.
- Prepare budget revisions/amendments as required; maintain knowledge of all city, state and federal procedures and regulations concerning grant awards to the department; and assist in the preparation of DCD and RACM annual budgets.
- Audit Common Council resolutions, grant analysis forms, grant budget forms, contracts, and agreements prior to final signature; and prepare resolutions for consideration by Common Council and RACM Board when required.
- Provide supervisory, technical, and administrative assistance to DCD and RACM staff; coordinate and implement various administrative and financial policies and procedures; and respond to questions from other divisions, departments, grantors, and auditors.

20% Financial Management – Grant Programs

- Prepare and submit financial and expenditure reports for DCD and RACM grant programs; prepare and process all RACM, City and CDBG grant reimbursements; and provide bank wire verification authority on behalf of DCD and RACM.
- Monitor grants, resolve accounting and reporting issues, and prepare budget-versus-actual status reports; act as primary point of contact for all staff receiving grant funding; participate in negotiating terms and conditions of agreements with grantors; estimate cash needs and prepare cash requisitions; and manage the loan portfolios for the Neighborhood Stability Program (NSP) loan and the Brownfield revolving Loan fund (BRLF).

20% General Accounting

- Assist in the development of accounting policies and procedures and cost overhead distribution methods for all programs related to DCD, and RACM grants.
- Coordinate and supervise all phases of the RACM single audit engagement and prepare draft and final Single Audit report; and act as primary point of contact in support to Comptroller's Office for the Single Audit engagement as it relates to DCD grants.
- Oversee proper accounting functions in support of Common Council and RACM board policy and objectives, state and federal guidelines, and City, RACM and CDBG grants

including the establishment of general ledger accounts, and monitoring analysis and reconciliation of grant transactions to ensure timeliness, accuracy, consistency, and completeness.

- Prepare grant reimbursements; assist with RACM accounting and approval of all payment requests; and take a lead role in year-end closing of RACM grant programs.

10% Oversight Responsibilities and Other Duties

- Act as a mentor and resource to accounting staff and train new employees; and provide specific work direction, review and sign-off for grant required reporting and accounting.
- Be directly involved with new software systems and upgrades including participation on implementation teams.
- Perform other duties as assigned.

Requirements include a bachelor's degree in business, economics, accounting or closely related field and four years of government accounting or financial experience. Knowledge of federally assisted program requirements is desired. Equivalent combinations of experience may be considered.

This position of Grant Budget Specialist in Pay Range 2IX (\$58,462 - \$81,844) was created as a City position in 2014. It was part of the department's budget strategy to eliminate certain RACM positions that performed work related to or in support of real estate, redevelopment, and economic development activities on behalf of the City and recreate them in DCD. It was noted that the position had some duties and responsibilities that were similar to the classification of Budget and Management Special Assistant in Pay Range 2IX (\$58,462 - \$81,844) located in the Budget Office of the Department of Administration.

These similar duties and responsibilities included developing an annual executive budget proposal, management analysis, fiscal policy analysis, and operating budget administration. The classification of Budget and Management Specialist Assistant was eliminated as part of the market study in March of 2021 and became part of the Budget and Fiscal Policy Analyst I, II, III and IV job title series.

As indicated earlier in the report, the duties and responsibilities of this position are similar in level to the duties and responsibilities of the DCD Accountant Lead positions and they all serve as a lead to other staff members. We recommend that this position also be reallocated to the higher level of Pay Range 2KX ((\$66,435 - \$93,010) with a recruitment rate of \$73,078. We further recommend recruitment flexibility anywhere in the range with the approval of DER.

This report therefore recommends one position of Grant Budget Specialist in Pay Range 2IX (\$58,462 - \$81,844) be reallocated to Pay Range 2KX (\$66,435 - \$93,010) with a recruitment rate of \$73,078 and recruitment flexibility at any rate in the range with the approval of DER.

Action Required – Effective Pay Period 1, 2022 (December 26, 2021)

In the Salary Ordinance:

Under Pay Range 2IX:

- Delete the title 'DCD Accountant Lead'
- Delete the title 'Grant Budget Specialist'

Under Pay Range 2KX:

- Add the title 'DCD Accountant Lead' and apply footnotes (4) (5) (9) and (10).
- Add the title 'Grant Budget Specialist' and apply footnotes (4) (5) (9) and (10).

Prepared by: Sarah Trotter
Sarah Trotter, Human Resources Representative

Reviewed by: Andrea Knickerbocker
Andrea Knickerbocker, Human Resources Manager



Reviewed by: _____
Makda Fessahaye, Employee Relations Director

DCD Accountant Lead
Grant Budget Specialist

DCD

January 11, 2022

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