



Department of Employee Relations

Tom Barrett
Mayor

Maria Monteagudo
Director

Michael Brady
Employee Benefits Director

Deborah Ford
Labor Negotiator

October 23, 2015

To the Honorable
The Committee on Finance and Personnel
Common Council
City of Milwaukee

Dear Committee Members: Re: Common Council File Number **150860**

The following classification and pay recommendations were approved by the City Service Commission on **October 20, 2015**.

In the Comptroller's Office, one position of Grant-In-Aid Fiscal Coordinator, PR 1GX is recommended for reclassification to Grants Fiscal Manager, PR 1IX; one position of Accounting Manager, PR 1GX was recommended for reallocation to PR 1IX and one position of Auditing Manager, PR 1GX was recommended for reallocation to PR 1IX.

In the Department of Neighborhood Services – Development Center, a footnote is recommended for one position of Plan Examiner III, PR 2JN assigned to the Arena Project.

In the Department of Public Works – Administrative Services Division, one position of Finance and Planning Manager, PR 1HX was recommended for reclassification to Finance and Administration Manager, PR 1IX.

The job evaluation reports covering the above positions, including the necessary Salary and Positions Ordinance amendments, is attached.

Sincerely,

Maria Monteagudo
Employee Relations Director

MM:fcw

Attachments: 3 Job Evaluation Reports
Fiscal Note

C: Mark Nicolini, Dennis Yaccarino, John Ledvina, Deborah Ford, Victoria Robertson, Martin Matson, Glenn Steinbrecher, Aycha Sirvanci, Claudia Orugbani, Christopher Wanty, Stacey Mazmanian, Alderman Nik Kovac, Thomas Mishefske, Lynn Steffen, Maurice Lyles (TEAM), Ghassan Korban, Preston Cole, Dan Thomas, Arvis Williams, Dawn Crowbridge, and Patrick Hartmann



JOB EVALUATION REPORT

City Service Commission Meeting Date: October 20, 2015

COMPTROLLER

Current	Request	Recommended
Grant-in-Aid Fiscal Coordinator PR 1GX (\$66,435-93,010)	Grants Manager Study	Grants Fiscal Manager PR 1IX (\$75,478-105,669)
Accounting Manager PR 1GX (\$66,435-93,010)	Study	Accounting Manager PR 1IX (\$75,478-105,669)
Auditing Manager PR 1GX (\$66,435-93,010)	Study	Auditing Manager PR 1IX (\$75,478-105,669)
Rationale: Salary survey data and a comparison with other related positions from within City government indicates that the pay level of the Accounting Manager and Grant-in-Aid Fiscal Coordinator should be adjusted to recognize the City-wide impact of these positions and bring them more into alignment with the labor market. Major changes in the reporting relationship, authority, and independence of the Auditing Manager, and salary survey information, indicate that a change in the pay level of the position is appropriate.		

Background

The Comptroller requested that three management positions in his Office be reviewed for proper job classification and associated pay level. One reason indicated in the request is that these positions were excluded from a review of positions in the Comptroller's Office some 15 years ago. These positions have consequently not been reviewed for a very long time. These three positions are as follows:

- Grant-in-Aid Fiscal Coordinator - Responsible for fiscal oversight of all grants received by the City and its sub recipients that receive \$90-\$100+ annually. This includes 100 community-based organizations reviewed by a staff of 14. The position reports to the Deputy Comptroller.
- Accounting Manager - Responsible for all accounting systems for the City as a whole and the preparation of the City's Comprehensive Annual Report. Manages a staff of 14. Reports to the Accounts Director.
- Auditing Manager – Responsibilities and duties are established by City Charter Ordinance 3-16.5 Internal Audit and Milwaukee City Ordinance 350-247 Fraud, Waste, and Abuse Hotline. Responsible for all financial and operational audit plans, investigative audits, studies, projects, and reports of the audit division with a staff of seven internal auditors. Oversees the work of outside auditors. Reports to the Chairperson of the Common Council's Finance and Personnel Committee regarding audits. Reports to the Comptroller regarding administrative issues.

In studying this request, the following documents were reviewed:

- Revised job descriptions for each position created by the Comptroller's Office
- A current organization chart for the Office
- Job Analysis Questionnaires completed by managers performing the work and reviewed by their immediate supervisors
- Work products associated with each job

- *Organizational Review of the City of Milwaukee's Comptroller's Office*, McConnell Jones Lanier & Murphy LLP, February 24, 2014
- Reference materials, including announcement sheets, information about internal auditing and accounting processes, job descriptions from other public employers, occupational information, and job advertisements.

In addition, discussions were held with each manager, his or her immediate supervisor, and the Comptroller. Lastly, pay data for comparable positions was collected and analyzed.

The following describes the duties and responsibilities of each job and provides minimum requirements of the job, as stated on each position's job description prepared by the department. These minimum requirements have not been validated for purposes of staffing.

Grant –in-Aid Fiscal Coordinator

The overarching goal of this position is to ensure, to the extent possible, that all grant monies received by the City are properly accounted for, managed, and used for the purpose for which they were intended. Each year the City receives and disburses, through City departments and 100 community-based organizations, approximately \$100 million. This manager directs a staff of 14 employees in analyzing and monitoring financial transactions associated with these grants; directs and oversees on-site audits of community-based organizations; performs all required human resources, budgeting, and employee relations work required for the division; and creates a single report, called the Single Audit Report, for all grant monies received above a specified threshold, as required by the federal government; and counsels and assists staff in other City departments and community based organizations in the financial aspects of grants administration. The minimum requirements for the position are a bachelor's degree in accounting and five years of professional accounting or auditing experience.

A unique aspect of this job is the combination responsibility for accounting/financial oversight and auditing. Due to changing regulations, this manager and the Comptroller's Office has become the sole financial watch guard of an increasingly larger portfolio of community-based organizations. The managerial and financial expertise possessed by community-oriented organizations varies greatly. Those having a longer history have established policies, procedures, and financial controls in place. Newer organizations, however, often lack these structures and the expertise to implement them. In these cases, the grants division staff must assist these community organizations to establish the kinds of policies, procedures, and controls required for financial viability. The same holds true for City departments that receive grants for the first time, of which there are an increasing number. The number of community-based organizations, changing regulations, and inherent complexity of grants administration make this job challenging.

Accounting Manager

Working under the general direction of the Comptroller and Deputy Comptroller, this Manager is responsible for the configuration, implementation, and management of a uniform accounting system for all City government financial transactions and the production of the City's annual *Comprehensive Financial Report* required by City Charter. With a staff of 14 professional and semiprofessional employees, this manager oversees the timeliness and accuracy of all financial transactions; produces the City's annual *Comprehensive Financial Report*; counsels and advises City departments regarding the accounting structure and any accounting issues that arise; manages the accounting systems for the City's debt obligations, which includes financial reports for 100+ Tax Incremental Districts; directs accounts payable processes; and manages the staff and budget of the Accounting Division.

Perhaps the most critical responsibility of this job is the production of the annual *Comprehensive Financial Report* for the City of Milwaukee. This is a large, complex, comprehensive, deadline-driven report that summarizes the

City's financial status for the previous fiscal year. It includes an independent auditor's report of the City's financial statements, components of financial statements, a report of business operations, and reports of major funds, and other funds for the previous fiscal year. Producing this report requires in-depth knowledge of the City's accounting structure, business and fiscal operations, capital assets and projects, and debt obligations. Production of this report also requires working with the independent auditing firm and close coordination with all City departments.

The minimum requirements for the Accounting Manager are a bachelor's degree in accounting and five years of experience as an assistant accounting manager or similar position in a municipal government.

Auditing Manager

The mission of the City's Auditing Division, and the internal auditing operation, is to improve the City's operations and controls through data-driven audit findings and recommendations. The division conducts financial, operational and investigative audits. The Auditing staff, consisting of three Auditors, a Senior Information Systems Auditor, and Lead Auditor work under the direction of the Auditing Manager, who reports to the Chairperson of the Finance and Personnel Committee of the Common Council.

As indicated in the following representative list of audits, the division conducts a variety of audits, both financial and operational, and sometimes investigative, throughout City government. All audits published since 2010 may be found on the Comptroller's website. Representative List of Audits Published Since 2010:

- Fraud, Waste, and Abuse Hotline, 2010, 2011, 2012, 2013, 2014, 2015
- Audit of IS Disaster Recovery, 2010
- Audit of DPW Fleet Services Inventory, 2011
- Audit of Milwaukee Police Department Cash Handling Procedures, 2011
- Port of Milwaukee Billing, Receivables, and Fixed Assets, 2012
- The City Clerk Licensing System, 2012
- DPW, Infrastructure Services Division, Business Process Improvements Review, 2013
- Review of Public Debt, 2013
- Audit of Employee Relations Tuition Reimbursement Program, 2013
- Audit of Department of Administration-Procurement Services-Procurement Program, 2013
- Department of Public Works Contract Administration, 2014

According to the job analysis, the Auditing Manager's responsibilities are divided into the following major areas of responsibility:

- Planning, coordinating, and overseeing audits
- Reviewing audit findings, recommendations, and from staff
- Maintaining the City's audit policies and procedures
- Supervising, coaching, and developing staff
- Presenting audit findings and recommendations to the Finance and Personnel Committee
- Conducting audits

In terms of planning, coordinating, and overseeing audits, one of the critical functions performed by this Manager is to create a work plan for audits on a yearly or other periodic basis, called an audit plan, based upon an enterprise-wide assessment of risks to the organization. A risk assessment is the identification and analysis of risks an organization faces in achieving its goals. From this assessment, an audit plan is developed for a period of time, in this case 12 to 36 months, to audit aspects of programs and processes that present the most risk to the

organization. Once the assessment has been completed, the audit plan is presented to the Committee on Finance and Personnel for approval. Implementation of the plan requires coordination with departmental work schedules, consideration of calendar, time frames, and the availability of staff and other resources.

The Auditing Manager guides the staff through complex portions of audits and ensures that audits are conducted in compliance with professional and ethical standards and work papers meet professional standards. Reviewing audits includes reviewing recommendations and findings as well as editing reports and approving and signing final reports. Staff management includes coaching, guiding, and developing staff, and ensuring that employees complete continuing education courses required by the auditing profession.

The Auditing Manager is also responsible for maintaining the City's written audit policy and is responsible for the City's Fraud, Waste, and Abuse Hotline. Each year the Auditing Manager and her staff conduct a number of investigative audits based upon information reported to this Hotline. Lastly, this Manager works closely with the Finance and Personnel Committee, and is called upon to make informal and formal presentations regarding audits and audit findings on a regular basis. Importantly, as specified in City Charter Ordinance 3-16.5, the Auditing Manager has the final say in what is contained in final audit reports.

During the last year, the independence and authority of the Auditing Manager has increased significantly. Historically, this Manager has reported to the Comptroller, who signed all audit reports. With the adoption of City Charter Ordinance 3-16.5, the Auditing Manager now reports to the Chairperson of the Finance and Personnel Committee and signs all audit reports. This is a major change in the independence of the position and a significant expansion in the responsibility exercised. And, as previously stated, the Auditing Manager has the final say in what is contained in final audit reports.

Comparison to Related Positions in City Government

When jobs are evaluated to establish a pay level, three things are usually taken into consideration: the organization's pay policy, the pay level of other related positions in the organization, and measures of the relevant labor market in relation to the organization's jobs. The third consideration is often referred to as external competitiveness, meaning how competitive the organization compared with the relevant labor market. Due to the fact that rates of pay are a matter of public record in the public sector, considerations of internal equity tend to take on an importance not seen in the private sector. The following table lists positions in City government related to the positions in the Comptroller's Office under consideration.

Job Classifications in City Government with Fiscal Responsibilities

Title	Department	Pay Range	Min	Max
Pension Accounting Manager	Employees' Retirement System	1EX	\$58,462	\$81,844
Water Accounting Manager	Water Works	1GX	\$66,435	\$93,010
Accounting Manager-City Development	City Development	1GX	\$66,435	\$93,010
Accounting Manager	Comptroller	1GX	\$66,435	\$93,010
Grant-in-Aid Fiscal Coordinator	Comptroller	1GX	\$66,435	\$93,010
Police Budget and Administration Manager	Police	1HX	\$70,827	\$99,154
Finance and Planning Manager	City Development	1HX	\$70,827	\$99,154
Assistant Director-Library Operations	Library	1HX	\$70,827	\$99,154
ERS Chief Financial Officer	Employees' Retirement System	1IX	\$75,478	\$105,669
Finance and Administration Manager	City Development	1IX	\$75,478	\$105,669

As illustrated, the Accounting Manager in the Comptroller's Office is at the same pay level as the Accounting Manager for the Department of City Development and Accounting Manager in the Water Works. This placement

implies that the Accounting Manager (and by extension the Grants-in-Aid Fiscal Coordinator) are at a placement that is lower than their actual level of responsibility.

Salary Analysis

The organizational review of the Comptroller's Office of February, 2014 by McConnell Jones Lanier & Murphy (MJLM) contained an analysis of salaries for a number of positions. Their analysis rested on three sets of salary information: one from public employers in the Milwaukee area, one from municipalities considered to be comparable, and one from national private sector data. Public employers in the Milwaukee area included Milwaukee Public Schools, Milwaukee Area Technical College, the County of Milwaukee, and Aurora Health Care. Municipalities considered to be comparable were the County of Milwaukee, Baltimore, MD, Memphis, TN, Oklahoma City, OK, and Portland, OR. The greatest numbers of matches for jobs in the Comptroller's Office were found in the set of national private sector data. Although not stated, it is assumed that the salary information reported was from the fourth quarter of 2013 because the study was published in early February of 2014. The following table compares the actual salary of each job in the Comptroller's Office with the midpoint of the range of salaries reported by survey respondents. ("MJLM compared the average salary in each MCO job title to the respondents' midpoint to determine the compa ratio."). Using the Grant-In-Aide Coordinator as an example, this survey indicates that this manager was paid 94% of the midpoint of the range of rates reported by public employers during the fourth quarter of 2013.

Salary Survey Information from Consultant, February of 2014

Title	Milwaukee Public Employers	Other Comparable Municipalities	National Private Sector
Accounting Manager	1.09	.92	.83
Grant-In-Aide Fiscal Coordinator	.94	No Match	.83
Auditing Manager	.86	.79	.81

Source: Salary Analysis in Relation to Respective Markets, *Organizational Review of the City of Milwaukee's Comptroller's Office*, page 150, McConnell Jones Lanier & Murphy, February, 2014.

In the table above, the consultant created a ratio to illustrate how pay for positions in the Comptroller's Office compared with the average rate of pay for Milwaukee public employers, other comparable municipalities, and national private sector organizations. The average rate of pay for each sector is represented as 1.00. If Milwaukee's rate of pay for a particular job was equal to the average, the resulting ratio would be 1.00. If Milwaukee's rate for a particular job was lower than the average, the result would be a number less than 1.00. A standard compensation practice is to consider a rate of pay that falls between .95 and 1.05 as effectively meeting the market.

As may be seen, with one ratio of 1.09 for the Accounting Manager, rates of pay for these three management positions in the fourth quarter of 2013 were below the going rate for the job in three different labor markets. Although there are issues with the comparability of the employers surveyed in each group, these ratios provide a general indication of to the degree to which these three positions failed to meet the labor market in each "sector." It should be noted that the ratio of 1.09 for the Accounting Manager was based upon the salary of a long-term employee who was paid at the maximum of the range. A new Accounting Manager has now been promoted to this position at a rate that is approximately \$13,000 lower than that of the previous manager. Due to the fact that both the Grant-In-Aid Fiscal Coordinator and Accounting Manager have responsibility for the management and oversight of complex accounting systems, information, and transactions, manage the same size staff, and require approximately the same education and experience to perform the job, they may be considered equivalent for salary survey comparison purposes.

The following table provides another way to look at salary information for these positions. The information is from ERI, a salary database service for employers, to which the Department of Employee Relations subscribes. It reflects rates of pay for both the private and public sector.

**Salaries of Top Auditor (Auditing Manager) and Accounting Manager
30-Mile Radius From Milwaukee**

Position	10 th Percentile	25 th Percentile	Survey Mean	75 th Percentile	90 th Percentile
Top Auditor	\$115,466	\$126,107	\$139,114	\$153,199	\$167,013
Accounting Manager	\$76,131	\$82,121	\$89,895	\$97,695	\$105,420
City of Milwaukee Pay Range for both Positions: \$66,435 to 93,010					

Source: ERI - Data as of July 1, 2015 - Annualized Salary Trend: 2.6%

According to this salary information, which is primarily from the private sector, Milwaukee's entry rate of pay for Auditing Manager and Accounting Manager (and Grant-in-Aid Fiscal Coordinator) is inadequate. The following table provides information from the local public sector.

**Salary Information for Auditing Manager and Accounting Manager
For Milwaukee Public Sector Employers**

Source: Employers and Milwaukee Journal Sentinel

Auditing Manager

Jurisdiction	Job Title	Minimum	Maximum	Actual	Date Eff.
Milwaukee County	Director of Audits	\$101,188	\$131,545	\$123,371	1/1/14
Milwaukee Public Schools	Audit Manager	\$69,338	\$100,615	\$100,318	7/1/15
Milwaukee Area Technical College	No Match				
Milwaukee Metro Sewerage District	No Match				1/1/15
City of Milwaukee	Auditing Manager	\$66,435	\$93,010	\$68,950	

Accounting Manager

Jurisdiction	Job Title	Minimum	Maximum	Actual	Date Eff.
Milwaukee County	Manager of Accounting	\$71,180	\$92,534	\$88,085	1/01/14
Milwaukee Public Schools	General Accounting Manager	\$76,293	\$110,721	\$98,862	7/01/15
Milwaukee Area Technical College	Supervisor of Payroll and Accounts Payable*	\$70,316	\$99,793		1/01/15
Milwaukee Metro Sewerage District	Comptroller			\$98,236	1/5/2015
City of Milwaukee	Accounting Manager	\$66,435	\$93,010	\$80,258	
City of Milwaukee	Grant-In-Aid Fiscal Coordinator	\$66,435	\$93,010	\$96,637**	

*Not a good match: Exercises less responsibility than City's Accounting Manager. MATC's Comptroller reports to the Vice President of Finance who is compensated \$186,122 annually.

**Rate due to pension offset

Analysis

Accounting Manager and Grant-in-Aid Fiscal Coordinator

These positions have not been reviewed for a very long time and were not included in a review of positions in the Comptroller's Office that occurred some 15 years ago that resulted in a number of upward reclassifications. The Accounting Manager and Grants-in-Aid Fiscal Coordinator exercise approximately the same degree of responsibility, require the same degree of knowledge and skill to perform the work, and manage a staff of the same size (14 employees). The positions are therefore considered equivalent for salary comparison purposes.

In light of the salary information collected and analyzed, the current minimum of the pay range (\$66,435) for these positions is too low to attract a well-qualified individual for either of these jobs. If the City is to be competitive, this rate will have to be significantly increased.

Compared with other related positions in City departments, the pay range of the Accounting Manager and Grant-in-Aid Fiscal Coordinator does not reflect the true impact of their responsibilities across all City departments. This is particularly true of the Accounting Manager whose pay range is slightly above that of the Pension Accounting Manager and at the same level as the Water Accounting Manager. The pay range that appears to be the most appropriate for these two positions is Pay Range 11X which has a minimum of \$75,478 and a maximum of \$105,669 annually.

In terms of titles, the title of Accounting Manager is appropriate. The title of the Grants-in-Aid Fiscal Coordinator, however, should be changed to reflect its management responsibilities and incorporate the term "Fiscal." The term "Fiscal" clearly identifies the job as having responsibility for the fiscal management of grants, as opposed to other aspects of grant administration, such as grant writing or grant research.

Auditing Manager

Of the three positions studied, the Auditing Manager's pay level is the most out of alignment with the labor market. Although it may not be possible to meet the labor market of the private sector for this position, which reported a mean rate of \$139,000 in the Milwaukee area according to ERI, it would seem advisable to meet the labor market for local public employers. The pay range for Auditing Manager for one local public sector organization is \$69,338 to \$100,615; another public sector organization pays \$101,188 to \$131,545. In contrast, the City of Milwaukee's pay range is currently \$66,435 to \$93,010. In order for the City to recruit and retain a well-qualified individual for this position, the pay level must be increased.

Specifically, the Auditing Manager's pay level should reflect its new level of authority and autonomy and, as far as possible, meet the local public sector labor market. It would be appropriate to recommend elevating this position two pay levels, to Pay Range 11X, which has a minimum of \$75,478 and a maximum of \$105,669 annually.

Recommendations

It is recommended that the position of Accounting Manager be reallocated to Pay Range 1IX. It is also recommended that the position of Grants-in-Aid Fiscal Coordinator be reclassified to Grants Fiscal Manager in Pay Range 1IX. It is recommended that the position of Auditing Manager be reallocated to Pay Range 1IX.

Action Required

In the Salary Ordinance, under Pay Range 1GX, delete the titles "Grant-In-Aid Fiscal Coordinator", "Accounting Manager" and "Auditing Manager"; under Pay Range 1IX, add the titles "Grants Fiscal Manager", "Accounting Manager", and "Auditing Manager".

In the Positions Ordinance, under Comptroller, Revenue and Cost Division, delete one position of "Grant-In-Aid Fiscal Coordinator" and add one position of "Grants Fiscal Manager".

Prepared by: Laura Sutherland
Laura Sutherland, Human Resources Representative

Reviewed by: Andrea Knickerbocker
Andrea Knickerbocker, Human Resources Manager

Reviewed by: M. Monteagudo
Maria Monteagudo, Employee Relations Director

JOB EVALUATION REPORT

City Service Commission Meeting: October 20, 2015

DEPARTMENT OF NEIGHBORHOOD SERVICES – Development Center

Current	Request	Recommendation
Plan Examiner III PR 2JN (\$70,334 - \$87,270)	Project Rate of Pay	Plan Examiner III PR 2JN (\$70,334 - \$87,270) FN: Additional 7% task rate for employee assigned to the Arena Project.

Action Required

In the Salary Ordinance, under Pay Range 2JN, add the footnote designation "(4)" to the title "Plan Examiner III" with the footnote to read: "(4) An employee selected as the Team Leader for the Arena Project by the DNS Commissioner will receive an additional 7% while holding that position."


Analysis and Recommendation

The Department of Neighborhood Services (DNS) has requested a special pay footnote for one position of Plan Examiner III assigned to the Arena Project. Discussions were held with Art Dahlberg, Commissioner of Neighborhood Services, and Thomas Mishefske, Neighborhood Services Operations Director.

A new position of Plan Examiner III was recently approved to work as a Team Leader for the Arena Project. In addition to the Plan Examiner III this dedicated work team includes a Building Construction Inspector, Electrical Inspector, Plumbing Inspector, and Office Assistant III

In recognition of the additional lead duties and responsibilities related to a project of this scope, a 7% task rate is recommended for the employee who is selected for the position.

Prepared by: 
Sarah Trotter, Human Resources Representative

Reviewed by: 
Andrea Knickerbocker, Human Resources Manager

Reviewed by: 
Maria Monteagudo, Employee Relations Director

JOB EVALUATION REPORT

City Service Commission Meeting: October 20, 2015

DEPARTMENT OF PUBLIC WORKS-ADMINISTRATIVE SERVICES DIVISION

Current	Request	Recommendation
Finance and Planning Manager PR 1HX (\$70,827-\$99,154)	Finance and Administration Manager PR 1IX (\$75,478-\$105,669)	Finance and Administration Manager PR 1IX (\$75,478-\$105,669)

Background

The Commissioner of Public Works has requested a classification study and review of the position of Finance and Planning Manager in Pay Range 1HX (\$70,827 - \$99,154). The request stems from the fact that this position functions as the Department of Public Work's (DPW) Chief Financial Advisor as a result of a number of departmental reorganizations and the consolidation of a number of functions. In assessing the justification for a reclassification, the Department of Employee Relations reviewed a new job description prepared for the position and a Job Analysis Questionnaire completed by the incumbent. Discussions were also held with the incumbent of the position and with Ghassan Korban, Commissioner of Public Works.

Duties and Responsibilities

This position is responsible for all financial support functions within the DPW including budget preparation and monitoring, accounting activities, inventory management, and procurement administration. Specific duties and responsibilities identified in the job description include:

- Planning and overseeing the preparation of the DPW operating, capital and special projects budgets and providing technical assistance to DPW Divisions with budget preparation.
- Monitoring DPW expenditures and revenue accounts.
- Providing regular updates to the Administrative Services Director and Commissioner of Public Works as to the status of DPW operating budgets.
- Working with the Comptroller's Office and Budget Office on year-end activity.
- Assisting in policy recommendations and the implementation of goals established by the Mayor and the Common Council.
- Providing assistance to the Administrative Services Director and the Commissioner of Public Works relative to budget presentations before the Mayor and Common Council.
- Providing information to the Budget Office and Common Council relative to departmental budget requests.
- Coordinating and preparing departmental responses to requests from other city agencies or external entities.
- Monitoring accounts payable, accounts receivable, inventory, and purchasing activities.

The position requires a Bachelor's Degree in Public Administration, Business Administration or closely related field and a Master of Public Administration, Business Administration or other related field is highly desirable. The position also requires five years of progressively responsible experience in budget preparation, financial management and/or policy analysis.

Analysis

The Finance and Planning Manager serves as a key advisor to the Commissioner of Public Works in relation to financial, accounting and budgetary matters of the department. As such this position is expected to be involved in

strategic discussions regarding new or changed initiatives, allocation of resources, and monitoring of outcomes and performance measures designed to assess the department's effectiveness.

The position regularly advises all DPW managers on budget, expenditure, revenue, operational analysis, in addition to administrative procedures pertaining to procurement, inventory and staffing. The position contributes to the majority of the department's budget request preparation and provides the final review of the entire budget request prior to submittal. This includes a budget consisting of 19 separate service sections, approximately 2,000 FTEs (Full Time Equivalents) and over \$450 million dollars, including capital projects.

The position serves as an administrative advisor for accounting and budgeting relating to various initiatives such as: the service costs for GPS vehicle mapping, retirement of the Hartung Park clean fill site, and establishing performance metrics for DPW activities such as pot-hole patching. For example, the position recently created the cost analysis that advised the performance evaluation of DPWs two year old in-rem housing demolition program to determine its cost feasibility compared to privatizing the service.

In determining the appropriate classification and pay range for this position the Department of Employee Relations reviewed other positions within the city service with comparable budget/financial/operations responsibilities. Maintaining internal equity within the City's classification structure is one of the key principles we observe when reviewing classification levels and making recommendations for changes. The following table identifies the relevant positions reviewed in conjunction with this analysis.

Classification	Pay Range	Department
Business Operations Mgr.-Health	PR 1FX/2JX	Health
Business Finance Manager	(Former SG 9)	Fire Department
Business Operations Mgr.-DNS	\$62,338 - \$87,270	DNS
Port Finance Officer		Port
Asst. Director-Library Operations	PR 1HX	Library
Budget & Mgmt. Reporting Mgr.	(Former SG 11)	DCD
Finance and Planning Manager	\$70,827 - \$99,154	DPW
Police Budget & Admin Manager		Police
Finance and Administration Manager	PR 1IX (Former SG 12) \$75,478 - \$105,669	DCD
Financial Services Director	PR 1KX (Former SG 14) (\$85,757 - \$120,064)	Comptroller's Office

A review of the scope of responsibility and complexity of the positions listed above reveals that the strategic financial responsibilities and the involvement in policy recommendations and implementation responsibilities of the position under study are comparable to the Finance and Administration Manager position in the Department of City Development.

The DCD position devotes approximately 60% of the time to performing general accounting, cash and investment management functions as summarized below:

- supervising all of the components of accounting, investments & banking, accounts payable, special program accounting, servicing of loans, and general and subsidiary ledger maintenance;

- supervising the preparation, analysis and distribution of financial audit reports for RACM & NIDC Boards, external customers and regulatory agencies;
- supervising the maintenance of all books of accounts and supporting documentation, and supervise the preparation of year-end adjusting and closing entries and work closely with external auditors in preparing annual RACM, NIDC and TID financial statements.

The Finance and Planning Manager in DPW is responsible for all financial support functions within the Department of Public Works including budget preparation and monitoring, accounting activities, inventory management and procurement administration. This position directly oversees the work of ten employees including a DPW Inventory and Purchasing Manager, a Business Operations Managers , a Management and Accounting Officer, two Business Services Specialists, four Accounting Assistants, and one Program Assistant.

In addition, this position is responsible for establishing accounting policies for DPW and in conjunction with City, Federal and State changes; supervising the management of cash flow, including setting fees for service, managing deposits and reconciling revenues to expenditures.

Recommendation

The request from the Commissioner of Public Works to reclassify this position to Finance and Administration Manager is justified on the basis the level of responsibility in relation to other City of Milwaukee positions serving as chief financial advisors to a Department Head. We therefore recommend that this Finance and Planning Manager in Pay Range 1HX (\$70,827-\$99,154) be reclassified to Finance and Administration Manager in PR 1IX (\$75,478-\$105,669).

Action Required

In the Salary Ordinance, under Pay Range 1HX, delete the title "Finance and Planning Manager".

In the Positions Ordinance, under the Department of Public Works – Administrative Services Division, Administrative Services, Finance & Planning Section, delete one position of "Finance and Planning Manager" and add one position of "Finance and Administration Manager".

Prepared by:


Maria Monteagudo, Employee Relations Director