

Strategic Plan for Office of Management & Budget



Mission: To ensure the fiscal integrity of Louisville Metro Government and to provide the highest level of services to our customers.

Vision: OMB will provide excellent customer service through trust, respect, and responsiveness while maintaining our focus on fiscal responsibility, integrity, and transparency.

City Values: Life-Long Learning, Compassion and Health

Fischer Team Values: Integrity and Transparency, Trust and Respect for All, Teamwork and Partnerships, Improvement and Innovation, Positive People Living to Full Potential in a Healthy and Resilient Community, Sense of Urgency

Themes: Our strategic areas of focus

Theme	Definitions
Budget	Refers to the preparation and implementation of Louisville Metro Government’s annual operating and capital budgets as well as long term fiscal planning.
Finance	Refers to operations including accounting, invoice processing and payments, grants management and compliance, treasury functions including cash collections, investments and billing, payroll, risk and financial systems, service level management, and other related administrative functions.
Revenue Commission	Refers to the collection of occupational license fees for individuals and businesses, insurance premiums, truck license fees, and transient room tax on behalf of Louisville Metro Government, the Jefferson County Board of Education, the Anchorage Board of Education, the Transit Authority of River City (TARC), and Louisville Tourism (formerly the Convention and Visitor’s Bureau).
Records Compliance	Refers to the coordination of timely and adequate responses by agencies of Louisville Metro Government to open records requests pursuant to the Kentucky Open Records Act, and the proper storage and maintenance of archived materials.
Procurement	Refers to the management of procurement of all goods and services for Metro operations and managing both the PCard and Travel Services programs for LMG.



Strategic Plan for Office of Management & Budget

Mayoral Goals:

- Louisville Metro Government will identify and remove racial equity barriers in the procurement/contracting process to make it easier for minority businesses to do business with the city so that procurement and contracting resources benefit the community it serves proportionate to the community demographics.
- Achieve a \$6 Million impact by productivity gains, cost avoidance, budget take out and revenue into government each fiscal year

Department Goals:

- Goal 1: Enact Comprehensive Financial Management: Administer Louisville Metro Government's assets and obligations with fiscal integrity, in a reliable, transparent, and consistent manner.
- Goal 2: Increase Revenue Collection: Increase revenue collection rates for billed services and enforcements assessed.
- Goal 3: Implement a Comprehensive Risk Management Model: By March 31, 2022, implement a comprehensive Risk Management model for Louisville Metro Government.
- Goal 4: Improve Customer Service: By June 30, 2022, implement efficiencies in operations and technology to make it easier to do business with OMB for both internal and external customers.
- Goal 5: Meet Equity objectives established by Ordinance, Leadership and the Office of Equity.
- Goal 6: Maximize Revenue Collection for all applicable local taxes
- Goal 7: Achieve a high standard of excellence for Procurement with Louisville Metro Government and serve as an example of best practices among our professional peers

Strategic Action Plan Table (How the goal is accomplished)

Goal 1: Enact Comprehensive Financial Management: Administer Louisville Metro Government's assets and obligations with fiscal integrity, in a reliable, transparent, and consistent manner.

Goal Owner: Monica Harmon, Aaron Jackson

What	Who	Why	When	Check-Step	Resources Needed
1.01 Maintain an unqualified audit opinion for Louisville Metro Government's Annual Financial Report	Monica Harmon	Ensure Fiscal Integrity	12/31/20	Louisville Metro Government's Fiscal Year 2020 annual audit	None

Strategic Plan for Office of Management & Budget



1.02 Increase ending fund balance: Maintain ending fund balance at \$70.9 million of general fund revenues by FY20, maintaining our 1 to 2-month fund balance reserve policy.	Aaron Jackson Monica Harmon	Fiscal responsibility	6/30/20	Fund balance of \$70.9 million as of FY20 year end	None
1.03 Increase the Percentage of Funded Liability in the Risk Fund: Increase the Risk Fund to at least 90% by FY21 through appropriate internal premium charges and the application of risk mitigation strategies across Metro.	Aaron Jackson Monica Harmon	Fiscal responsibility	6/30/21	Risk fund balance of at least 80% as of FY20 year end 90% as of FY21	None
1.04 Re-establish Metro's structurally balanced budget through continuous monitoring of multi-decade agreements (labor, economic, health, etc.) and preservation of infrastructure.	Aaron Jackson Monica Harmon	Fiscal responsibility	6/30/22	Balanced Budget	None
1.05 Match Recurring Expenditures with Recurring Revenues:	Aaron Jackson	Fiscal responsibility	6/30/22	Bring into balance for FY22 the FY21 revenues and expenses	None

Strategic Plan for Office of Management & Budget



Match recurring expenditures with recurring revenues for FY21 & FY22					
1.06 Improve reporting and monitoring of fixed assets with development of better reporting tool during FY22 in conjunction with the e-Merge project	Monica Harmon	Fiscal responsibility	3/31/22	Meet with agencies by 12/31/21	None
1.07 Improve Financial Reporting on Component Units: reverification of high-risk, non-compliant reporting by October 31, 2021. Compile financial information for identified units by June 30, 2021. Execute a fiscal agent agreement with each identified unit by December 31, 2021.	Monica Harmon	Mitigate risks	12/31/21	Fiscal agent agreements	None
1.08 Evaluate best practices for Business Continuity Plan (BCP) planning. Propose a recommendation of scope and how to	Christina Britz	Risk Mitigation	12/31/21	None at this time.	Collaboration with IT and consultation with peer cities

Strategic Plan for Office of Management & Budget



develop a business continuity plan for OMB.					
1.09 Maintain GFOA Reporting standards for the CAFR	Monica Harmon Lori Fahringer	To sustain the high-quality financial reporting standards.	6/30/21	Submit application in December 2020	None
1.10 Maintain GFOA reporting standards for the annual Budget Book	Aaron Jackson	To sustain the high-quality budgetary reporting standards.	3/30/21	Submit application in Sep 2020	None
1.11 Monitor rate of invoices paid later than 30 days to reduce the number of invoices not paid within 30 days.	Christina Britz Catina Rivera	Comply with KRS 65.140; vendor satisfaction	6/30/21	None	None
1.12 Maintain Compliance with all Grant reporting requirements as required by Federal Guidelines, funding agencies and GASB. Amount of returned funds due to findings to be less than .25% of total annual grants by 06/30/21.	Chris Swan	Fiscal Responsibility	6/30/21	SEFA	All Agencies Compliance with requirements

Goal 2: Increase Revenue Collection: Increase revenue collection rates for billed services and enforcements assessed.

Strategic Plan for Office of Management & Budget



Goal Owner: Jade Babb

What	Who	Why	When	Check-Step	Resources Needed
2.1 FY21 collections for Code Enforcement Citations: By June 30, 2021, OMB Accounts Receivable will collect \$2.25 million for enforcements assessed through the Codes and Regulations Department.	Jade Babb John Flood	Balance budget	6/30/21	Quarterly revenue analysis	None
2.2 FY21 EMS Billing Collections: maintain lag days to no more than 4.5 from Aug 2018 (72-77).	Jade Babb Evette Hudson	Balance budget	6/30/21	Monthly lag analysis	None
2.3 Build out Accounts Receivable – miscellaneous billing, special events	Jade Babb John Flood	Customer Service	12/31/21	Add two Agency services by December 2021	New staff member
2.4 Complete Special Events Audit Recommendations	Monica Harmon Jade Babb Christina Britz Chris Swan	Compliance with audit	12/31/21	Mitigation plan complete	Cooperation from agencies that generate special events

Goal 3. Implement a Comprehensive Risk Management Model: By March 31, 2022, implement a comprehensive Risk Management model for Louisville Metro Government.

Goal Owner: Richard Champion

Strategic Plan for Office of Management & Budget



What	Who	Why	When	Check-Step	Resources Needed
3.1 Establish a Risk Management Annual Report: By March 31, 2022 develop a Risk Management Annual Report that will provide information on Risk issues for the year.	Richard Champion Robert Wilson	Summarized risk information for LLT and OMB management for decision making related to potential and ongoing risks	3/31/22	Risk Management Annual Report	None
3.2 Claims Review Board Pilot: Create and pilot a Claims Review Board in partnership with Metro Health and Safety to enhance oversight and increase collaboration on risk management by March 31, 2022.	Richard Champion Robert Wilson	Enhance oversight and collaboration. Standardize communication to OMB and out to LMG Leadership.	3/31/22	Claims Review Board Pilot in FY21.	Health and Safety staff assistance
3.3 Report out statistics on Metro wide for LLT to help drive better business decisions	Richard Champion Robert Wilson	Improve Decision Making	3/31/21	None at this time.	None

Goal 4: Improve Customer Service: By June 30, 2022, implement efficiencies in operations and technology to make it easier to do business with OMB for both internal and external customers.

Goal Owner: Monica Harmon

What	Who	Why	When	Check-Step	Resources Needed
------	-----	-----	------	------------	------------------

Strategic Plan for Office of Management & Budget



OFFICE OF
**MANAGEMENT
AND BUDGET**

4.1 Update and periodic review of all OMB Policies and Procedures: Receive approval of recommended revised policies and procedures.	OMB Policy Committee	To stay in compliance with best business practices, provide clarity and guidance for staff and a baseline for evaluation of process performance and audits.	6/30/21	Complete 75% of updated policies & procedures by June 2021.	None
4.7 Rollout to enterprise training for new Open Records Tracking System	Robin Berry		12/31/20		
4.4 Research Feasibility of a New Library/Archives Records Management System as a possible replacement for the Eloquent Collections Management System.	Robin Berry	Eloquent is outdated with little technical support from the vendor and limited capabilities.	2/1/21	Create RFI	Assistance with RFI/RFQ from CIT
4.5 Reevaluate monitoring tools for agency compliance with OMB cash policy	Jade Babb Matt Abner	Improved services and cash control	3/31/21	Improved reporting outcomes	Agency cooperation and technology tools.
4.6 Implement the new ERP system	Richard Champion	Improved functionality; better data analytics	3/31/22	New system implemented by 3/31/22. Phases: Strategy, Plan, Architect, Configure & Prototype, Test, Deploy, Post-Production	CIT, HR support.

Strategic Plan for Office of Management & Budget



Goal 5: Meet Equity objectives established by Ordinance, Leadership and the Office of Equity.

Goal Owner: Joel Neaveill and Christal Bouknight

What	Who	Why	When	Check-Step	Resources Needed
5.1 Evaluate and train OMB personnel to mitigate implicit bias in OMB hiring practices.	Christal Bouknight Keisha Allen	To meet expectations in LMG's Racial Equity Plan.	6/30/19	Completed Metro wide training as of 6/30/19 but continuing ongoing updates.	Office of Equity
5.4 Establish Structural Racism Cohorts to improve internal agency staffs' understanding of structural inequities	Christal Bouknight Keisha Allen	To meet expectations in LMG's Racial Equity Plan.	6/30/21	Evaluation after first cohort	Office of Equity
5.2 Strategic Procurement Review: Review purchasing policy for equity barriers.	Joel Neaveill Tracey Neathery	To meet expectations in LMG's Racial Equity Plan.	6/30/21	12/31/20 – assess recommendations from Contract and Procurement Equity Task Force	Office of Equity
5.3 Review all OMB Policies & Procedures through an Equity lens	Monica Harmon	To meet expectations in LMG's Racial Equity Plan	12/31/21	None	None

Goal 6: Maximize Revenue Collection for all applicable local taxes

Goal Owner: Angie Dunn

What	Who	Why	When	Check-Step	Resources Needed
6.1 Develop baselines to maximize business operations and enforcement	Amit Sarkar	Improve operational functionality and oversight	12/31/20	The Revenue Commission has developed a Performance Measurement and Quality Management (PMQM) program that will utilize data analysis to	None

Strategic Plan for Office of Management & Budget



<p>productivity and efficiencies.</p>					<p>inform management decisions on how to approach and accomplish work. Developing baselines and performance measurements are a component of the program. The program has been rolled out to 4 of the Agency's 9 operating divisions. The program rolls out quarterly to a new division.</p>
<p>6.2 Enhance the customer experience through electronic access, quality communication and updated Regulations.</p>	<p>Lisa Finegan Amit Sarkar Amanda Baker</p>	<p>Establish the Revenue Commission as a customer service centered organization</p>	<p>12/31/20</p>	<p>Increase the taxpayers ability to electronically file returns through Modernized E-File. LMRC has successfully partnered with one tax software company for the 2019 filing season and will continue to onboard additional tax software companies through the end of the year. A Communications Coordinator position has been filled with a primary objective of building a communication strategy for consistent and effective information dissemination to our taxpayers. The Governance Team has started drafting updated Regulations.</p>	<p>None</p>
<p>6.3 Develop a comprehensive audit program to close the</p>	<p>Tracey Goranflo</p>	<p>Improve taxpayer compliance to the local tax laws</p>	<p>12/31/20</p>	<p>Procedures to improve taxpayer compliance through the utilization of federal tax</p>	<p>None</p>

Strategic Plan for Office of Management & Budget



<p>gap between voluntary and involuntary compliance.</p>				<p>information to discover non-registered and non-filing taxpayers have been developed. Progress continues to be made in the development of recurring audit plans for the review of filed returns.</p>	
<p>6.4 Maintain an unqualified audit opinion for the Revenue Commission's Annual Financial Report</p>	<p>Josh Steele</p>	<p>Ensure Fiscal Integrity</p>	<p>12/31/20</p>	<p>The Revenue Commission's Fiscal Year 2020 audit began in August 2020 and is scheduled to conclude around November 2020.</p>	<p>None</p>
<p>6.5 Maintain security standards as required by the IRS Sharing Agreement.</p>	<p>Amit Sarkar</p>	<p>To ensure LMRC's continued receipt of Federal Tax Information.</p>	<p>12/31/20</p>	<p>The yearly IRS Internal Inspection report was completed by Metro Internal Audit per LMRC request in February 2020. The annual IRS Safeguard Security Report and Corrective Action Plan was completed in May 2020. A follow up Corrective Action Plan will be submitted to the IRS in November 2020. The IRS On-site audit has been tentatively scheduled for October 2021.</p>	<p>None</p>
<p>6.6 Promote employee development through implementation of Governance initiatives.</p>	<p>Amanda Baker</p>	<p>To ensure continued career growth opportunities to LMRC employees and to secure highly skilled future leaders for the organization</p>	<p>12/31/20</p>	<p>The Governance Team is focused on developing and updating internal policies and procedures as well as external regulations that will aid in the training and development of staff to assist taxpayers and address customer</p>	<p>None</p>

Strategic Plan for Office of Management & Budget



service issues. As of August 31, 2020, eight updated policies and procedures have been issued, six are completed and awaiting final approval and issuance, and thirty-one drafts are actively in process.

Goal 7: Achieve a high standard of excellence for Procurement with Louisville Metro Government and serve as an example of best practices among our professional peers.

Goal Owner: Joel Neaveill

What	Who	Why	When	Check-Step	Resources Needed
7.8 Implement Procurement Basic Training	Joel Neaveill Tracey Neathery	To provide basic instruction on purchasing	12/31/2020	Pilot Group Training completion and feedback	
7.9 Develop Procurement 200 Training	Tracey Neathery Joel Neaveill	To provide secondary level purchasing instruction	6/30/2021	Completion of Basic Training	None
7.10 Develop Procurement 300 Training	Tracey Neathery Joel Neaveill	To provide advanced purchasing instruction	9/30/2021	Completion of 200 level training	None
7.11 Begin Department Implementation of	Tracey Neathery Joel Neaveill	To enable departments to manage contracts	3/30/2021		

Strategic Plan for Office of Management & Budget



Contract Administration Plans		according to best practices			
7.6 Making Metro contract information publicly available	Joel Neaveill	Transparency; reduced time spent on ORRs	3/31/2022	Identify publicly facing information	e-Merge team, Records Compliance, Legal
7.7 Increase by 20% conversion of low dollar, high volume vendors to PCard	Joel Neaveill Sheryl Powell Catina Rivera	Quick Payment to vendors, reduced staff time, increased rebate	6/30/2021	Baseline PCard spend (highest monthly spend in FY18); identify targeted vendors	None

Consider Creating Action Plan Tables for the following:

- A. Learning and Growth (training and skill development)
- B. Employee Engagement
- C. LouieStat Enterprise Measures if Appropriate
- D. the Customer Experience
- E. Capital Project Delivery if Appropriate
- F. Health in all Policies
- G. and Core City/County Services.

Any Questions? Contact Your Office of Performance Improvement and Innovation Point of Contact

See the List of Points of Contact located on OPI's SharePoint Site.