

# Strategic Plan for Office of Management & Budget



OFFICE OF  
**MANAGEMENT  
AND 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

<b>Theme</b>	<b>Definitions</b>
<b>Budget</b>	Refers to the preparation and implementation of Louisville Metro Government's annual operating and capital budgets as well as long term fiscal planning.
<b>Finance</b>	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.
<b>Revenue Commission</b>	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.
<b>Records Compliance</b>	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.
<b>Procurement</b>	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.

**Mayoral Goals:**

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- 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 October 3, 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: Richard Champion, Aaron Jackson

What	Who	Why	When	Check-Step	Resources Needed
<b>1.01 Maintain an unqualified audit opinion for Louisville Metro Government's Annual Financial Report</b>	Richard Champion	Ensure Fiscal Integrity	12/31/22	Louisville Metro Government's Fiscal Year 2022 annual audit	None
<b>1.02 Increase ending fund balance: Maintain ending fund balance at</b>	Aaron Jackson Richard Champion	Fiscal responsibility	6/30/22	Fund balance of \$71.4 million as of FY22 year end	None

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<p><b>\$71.4 million of general fund revenues by FY22, maintaining our 1 to 2-month fund balance reserve policy.</b></p>					
<p><b>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.</b></p>	<p>Aaron Jackson Richard Champion</p>	<p>Fiscal responsibility</p>	<p>6/30/22</p>	<p>Risk fund balance of at least 80% as of FY22 year end 90% as of FY23</p>	<p>None</p>
<p><b>1.04 Re-establish Metro's structurally balanced budget through continuous monitoring of multi-decade agreements (labor, economic, health, etc.) and preservation of infrastructure.</b></p>	<p>Aaron Jackson Richard Champion</p>	<p>Fiscal responsibility</p>	<p>6/30/24</p>	<p>Balanced Budget</p>	<p>None</p>
<p><b>1.05 Match Recurring Expenditures with Recurring Revenues: Match recurring expenditures with</b></p>	<p>Aaron Jackson</p>	<p>Fiscal responsibility</p>	<p>6/30/23</p>	<p>Bring into balance for FY23 the FY22 revenues and expenses</p>	<p>None</p>

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recurring revenues for FY22 & FY23					
<b>1.06 Improve reporting and monitoring of fixed assets with development of better reporting tool during FY22 in conjunction with the e-Merge project</b>	Richard Champion	Fiscal responsibility	3/31/22	Meet with agencies by 12/31/21	None
<b>1.07 Improve Financial Reporting on Component Units: reverification of high-risk, non-compliant reporting by October 31, 2022. Compile financial information for identified units by June 30, 2022. Execute a fiscal agent agreement with each identified unit by December 31, 2022.</b>	Richard Champion	Mitigate risks	12/31/22	Fiscal agent agreements	None
<b>1.08 Evaluate best practices for Business Continuity Plan (BCP) planning. Propose a recommendation of scope and how to develop a business</b>	Christina Britz	Risk Mitigation	12/31/22	None at this time.	Collaboration with IT and consultation with peer cities

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<b>continuity plan for OMB.</b>					
<b>1.09 Maintain GFOA Reporting standards for the ACFR</b>	Richard Champion Ron Cox Lori Fahringer	To sustain the high-quality financial reporting standards.	6/30/22	Submit application in December 2020	None
<b>1.10 Maintain GFOA reporting standards for the annual Budget Document</b>	Aaron Jackson	To sustain the high-quality budgetary reporting standards.	3/30/22	Submit application in Sep 22	None
<b>1.11 Monitor rate of invoices paid later than 30 days to reduce the number of invoices not paid within 30 days.</b>	Christina Britz Lindsay Fouts	Comply with KRS 65.140; vendor satisfaction	6/30/22	None	None
<b>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 06/30/22.</b>	Sarah Heck	Fiscal Responsibility	6/30/22	SEFA	All Agencies Compliance with requirements

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

*Goal Owner: Ebony Harris*

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What	Who	Why	When	Check-Step	Resources Needed
<b>2.1 FY22 collections for Code Enforcement Citations: By June 30, 2022, OMB Accounts Receivable will collect \$2.9 million for enforcements assessed through the Department of Codes and Regulations.</b>	Ebony Harris John Flood	Balance budget	6/30/22	Quarterly revenue analysis	None
<b>2.3 Build out Accounts Receivable – miscellaneous billing, special events</b>	Ebony Harris John Flood	Customer Service	12/31/22	Add two Agency services by December 2021	New staff member
<b>2.4 Complete Special Events Audit Recommendations</b>	Richard Champion Ebony Harris Christina Britz Sarah Heck	Compliance with audit	12/31/22	Mitigation plan complete	Cooperation from agencies that generate special events

**Goal 3. Implement a Comprehensive Risk Management Model: By June 30, 2022, implement a comprehensive Risk Management model for Louisville Metro Government.**

*Goal Owner: Richard Champion*

What	Who	Why	When	Check-Step	Resources Needed
<b>3.1 Establish a Risk Management Annual Report: By December 31, 2022 develop a Risk Management Annual Report that will provide</b>	Catina Rivera Robert Wilson	Summarized risk information for LLT and OMB management for decision making related to potential and ongoing risks	12/31/22	Risk Management Annual Report	None

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<b>information on Risk issues for the year.</b>					
<b>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 December 31, 2022.</b>	Catina Rivera Robert Wilson	Enhance oversight and collaboration. Standardize communication to OMB and out to LMG Leadership.	12/31/22	Claims Review Board Pilot in FY21.	Health and Safety staff assistance
<b>3.3 Report out statistics on Metro wide for LLT to help drive better business decisions</b>	Catina Rivera Robert Wilson	Improve Decision Making	12/31/22	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: Richard Champion*

What	Who	Why	When	Check-Step	Resources Needed
<b>4.1 Update and periodic review of all OMB Policies and Procedures: Receive approval of recommended revised</b>	OMB Policy Committee	To stay in compliance with best business practices, provide clarity and guidance for staff and a baseline for evaluation of process	6/30/22	Complete 75% of updated policies & procedures by June 2022.	None

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policies and procedures.		performance and audits.			
<b>4.7 Rollout to enterprise training for new Open Records Management System</b>	Robin Berry	No SOP for NextRequest and handling of Open Records Requests across LMG.	3/31/22	Training document complete	Open records staff and Open Records liaison staff. 1 month of working time.
<b>4.4 Research Feasibility of a New Library/Archives Records Management System as a possible replacement for the Eloquent Collections Management System.</b>	Robin Berry	Eloquent is outdated with little technical support from the vendor and limited capabilities.	8/1/22	Create RFI	Assistance with RFI/RFQ from CIT and OMB Purchasing
<b>4.5 Reevaluate monitoring tools for agency compliance with OMB cash policy</b>	Ebony Harris Robyn Dickerson	Improved services and cash control	12/31/22	Improved reporting outcomes	Agency cooperation and technology tools.
<b>4.6 Implement the new ERP system</b>	Richard Champion	Improved functionality; better data analytics	10/3/22	New system implemented by 3/31/22. Phases: Strategy, Plan, Architect, Configure & Prototype, Test, Deploy, Post-Production	CIT, HR support.

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

*Goal Owner: Joel Neaveill, Angela Dunn, and Christal Bouknight*

What	Who	Why	When	Check-Step	Resources Needed
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<b>5.1 Evaluate and train OMB personnel to mitigate implicit bias in OMB hiring practices.</b>	Christal Bouknight	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
<b>5.2 Establish Structural Racism Cohorts to improve internal agency staffs' understanding of structural inequities</b>	Christal Bouknight	To meet expectations in LMG's Racial Equity Plan.	6/30/21	Evaluation after first cohort	Office of Equity
<b>5.3 Strategic Procurement Review: Review purchasing policy for equity barriers.</b>	Joel Neaveill	To meet expectations in LMG's Racial Equity Plan.	6/30/22	Assess recommendations from Contract and Procurement Equity Task Force	Office of Equity
<b>5.4 Review all OMB Policies &amp; Procedures through an Equity lens</b>	OMB Policy Review Committee	To meet expectations in LMG's Racial Equity Plan	12/31/22	None	None
<b>5.5 Reduce barriers for taxpayers to conduct business with the Revenue Commission</b>	Amanda Baker Katie Larid	Revenue Commission written correspondence, forms, and instructions are produced in English. The Agency interacts with many taxpayers that do not speak or understand English as their primary language.	12/31/22	Develop a plan to identify resources and tools necessary to provide translated information and utilize translation services. 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.	Hire a Communications Coordinator to lead the project.

## Goal 6: Maximize Revenue Collection for all applicable local taxes

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Goal Owner: Angie Dunn

What	Who	Why	When	Check-Step	Resources Needed
<b>6.1 Enhance the customer experience through electronic access and, quality communication.</b>	Amit Sarkar Katie Laird	Establish the Revenue Commission as a customer experience centered organization	12/31/22	Increase the taxpayers' ability to electronically file returns through Modernized E-file, bulk filing, and the online customer portal.  Upgrade the tax system to a version that promotes increased use of benchmark metrics and supports an omnichannel approach to the customer experience.	Approved funding to upgrade the tax system to the latest version.
<b>6.2 Develop a comprehensive audit program to close the gap between voluntary and involuntary compliance.</b>	Tracy Goranflo	Improve taxpayer compliance to the local tax laws	12/31/22	Procedures to improve taxpayer compliance through the utilization of federal tax 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.	None
<b>6.3 Maintain an unqualified audit opinion for the Revenue Commission's Annual Financial Report</b>	Josh Steele	Ensure Fiscal Integrity	12/31/22	The Revenue Commission's Fiscal Year 2022 audit will begin in August 2022 and should conclude by December 31, 2022	None
<b>6.4 Maintain security standards as required</b>	Charles Paisley Scott Baker	To ensure LMRC's continued receipt of	6/30/2022	The yearly IRS Internal Inspection report will be	None

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<b>by the IRS Sharing Agreement.</b>		Federal Tax Information.		performed by Metro Internal Audit in February 2021. The IRS On-site audit and Safeguards Review has been scheduled for April 2022.	
<b>6.5 Promote employee development through implementation of Governance initiatives.</b>	Amanda Baker	To ensure continued career growth opportunities to LMRC employees and to secure highly skilled future leaders for the organization	12/31/22	The Governance Team is focused on maintaining updated Regulations as well as developing and updating internal policies and procedures to aid in the training and development of staff. As of December 31, 2021 the Regulations were updated and adopted by the Commissioners, updated policies and procedures have been issued, 21 are actively in process, and 4 Agency-wide trainings have been conducted on complex issues.	None

**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
<b>7.6 Making Metro contract information publicly available</b>	Joel Neaveill	Transparency: reduced time spent on ORRs	10/31/2022	Identify publicly facing information	e-Merge team, Records Compliance, Legal

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<b>7.7 Implement Contract Lifecycle Management</b>	Joel Neaveill Jackie Banks-Lewis	Create a central repository and workflow for LMG contracts	5/30/22 – Pilot Project (ARP contracts)		Commitment from stakeholder groups for implementation team
<b>7.8 Achieve NIGP Accreditation for Quality Public Procurement Departments</b>	Joel Neaveill Carol Miller	Acknowledgement that Procurement Department is a leader in implementing best practices	6/30/2023		None
<b>7.9 Develop Procurement 200 Training</b>	Tracey Neathery Joel Neaveill	To provide secondary level purchasing instruction	12/31/2022	Completion of Basic Training	None
<b>7.10 Develop Procurement 300 Training</b>	Tracey Neathery Joel Neaveill	To provide advanced purchasing instruction	5/31/2023	Completion of 200 level training	
<b>7.11 Begin Department Implementation of Contract Administration Plans</b>	Jackie Banks-Lewis Joel Neaveill	To enable departments to manage contracts according to best practices	12/31/2022		