

CLACKAMAS COUNTY BOARD OF COUNTY COMMISSIONERS
Policy Session Worksheet

Presentation Date: 09/21/21 **Approx. Start Time:** 2 pm **Approx. Length:** 30 min.

Presentation Title: Performance Clackamas Strategic Priority –
Good Government Budget Implementation

Department: Finance Department

Presenters: Elizabeth Comfort, Finance Director

Other Invitees: Christa Wolfe, Deputy Finance Director, and
Sandra Montoya, Budget Manager

WHAT ACTION ARE YOU REQUESTING FROM THE BOARD? N/A update only

EXECUTIVE SUMMARY: Since January of 2020 the Finance department has made continuous improvements in spite of several epic event set-backs. The Board of County Commissioners identified an updated performance goal January 2021: By July 1, 2022, the County's budget will be structurally sound, sustainable, and 100% tied to results. Staff has continued to make incremental improvements towards this goal through improvements in technology, systems and processes.

FINANCIAL IMPLICATIONS (current year and ongoing):

Is this item in your current budget? YES NO

What is the cost? \$ N/A

What is the funding source? N/A

STRATEGIC PLAN ALIGNMENT:

- How does this item align with your Department's Strategic Business Plan goals? Direct correlation with projects identified in the plan bringing technology, systems and processes to best practices.
- How does this item align with the County's Performance Clackamas goals? To build public trust through good government.

LEGAL/POLICY REQUIREMENTS: N/A

PUBLIC/GOVERNMENTAL PARTICIPATION: Involves several departments directly, and all County departments through the budget process and accurate reporting.

OPTIONS: N/A

RECOMMENDATION: N/A

ATTACHMENTS: Performance Clackamas Review Form 09-21-21

SUBMITTED BY:

Division Director/Head Approval _____

Department Director/Head Approval Elizabeth Comfort

County Administrator Approval _____

For information on this issue or copies of attachments, please contact ecomfort@clackamas.us

BCC GOAL: Building Public Trust through Good Government

Strategic Result(s)

<i>By July 1, 2022, the County's budget will be structurally sound, sustainable, and 100% tied to results</i>

Team Members/Department (*Chair)

Elizabeth Comfort*	Nancy Bush	Sandra Montoya
Shari Riedman, Everett Wild	Brian Nava, Nancy Wilson	

Key Strategies

Integrate the new Chart of Accounts (COA) into PeopleSoft modules (i.e. HR, Time & Labor for Payroll, General Ledger, AR, Procurement, etc.)
Increase communication on the budget process (e.g. budget calendar, OpenGov implementation, reporting, etc.)
Improve utilization of monthly financial report monitoring for decisions and accuracy
Engage departments in Performance Clackamas and Budgeting for Outcomes
Provide budget transparency through online reporting in OpenGov (i.e. Budget Stories and Dashboards)

Related Metrics

Maintain Finance staffing levels in order to manage the organization's financial transactions
The ability to close a finance period/month that includes current period data
Departments submit billing and invoices timely to finance
AR module is installed and staff trained to utilize
OpenGov is activated and accessible by all users
New Chart of Accounts (COA) is installed in PeopleSoft for TS, HR and Finance

Activities Completed to Date

Completion and initial implementation of new Chart of Accounts
High level crosswalk from current 8 chart of accounts to the new chart; all agencies/districts on one chart of accounts (excluding HACC)
OpenGov budgeting in MFR Program format
Contracted with ERPA for integration of PeopleSoft financial system and OpenGov budgeting system
Monthly financial reports available on the network each month and information widely communicated to staff
Regular communication on budget calendar, timelines, and trainings during FY21-22

Activities Planned for FY 21

Q1: July-September	Q2: October-December	Q3: January-March	Q4: April-June
Integrate new Chart of Accounts (COA) in modules and systems	Update forecast model based on new COA and strategize for future financial needs	Align and prioritize department programs with Board priorities	Submit budget with recommended priorities
Set-up and test Time and Labor (T&L)	Implement PS Time and Labor (T&L)	Continue with PeopleSoft upgrades (e.g. PS AR module)	
Search for Cost Allocation consultant	Begin update of FY22-23 Cost Allocations	Begin annual rate and fee process	
Train departments on monthly budget monitoring	Begin FY22-23 budget process	Continue FY22-23 budget process	Finalize FY22-23 budget process

Overall Status/Progress

What's Working Well	Barriers/Challenges
Good communication (i.e. Finance Liaison Group, monthly Finance newsletter, periodic budget emails, financial monitoring emails, and Finance System Support trainings)	Several projects going at the same time: new COA, new budget software, audit, cost allocations, updating the forecast model, disaster grant/FEMA reporting for the three declared emergencies
Long-standing system needs are being addressed (i.e. eliminating shadow systems and streamlining use of financial data)	Learning curves of system changes (COA, new budget software, and PeopleSoft upgrades)
Updating of financial policies	Staff shortages, overtime needs, and burn-out
Use of one Chart of Accounts which will enable countywide, uniform reporting	Outcomes-based budgeting was delayed due to inadequate financial systems and lack of financial reporting abilities. Redesigning the County's financial and budgeting systems has required extensive staffing resources and training.
Use of OpenGov for budgeting and budget reports	

Changes recommended due to COVID or other factors

Recommended Change	Reason
The original date for outcomes budgeting was July 1, 2021. This was pushed out until July 1, 2022.	Improving the financial systems and processes is a complex project that affects many at varying times and levels. Due to the complexity and size of the impacts, it is necessary to continually request feedback and remain flexible about dates, scope, and framework.