

## **DEPARTMENT OF FINANCE**

**COUNTY OF MAUI  
STATE OF HAWAII**

**ANNUAL REPORT  
JULY 1, 2014 TO JUNE 30, 2015**



**ALAN M. ARAKAWA**  
Mayor



**DANILO F. AGSALOG**  
Director

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COUNTY OF MAUI  
**DEPARTMENT OF FINANCE**  
200 S. HIGH STREET  
WAILUKU, MAUI, HAWAII 96793

September 30, 2015

Honorable Alan M. Arakawa  
Mayor, County of Maui  
Wailuku, HI. 96793

**SUBJECT: FISCAL YEAR 2015 ANNUAL REPORT**

Dear Mayor Arakawa:

The Department of Finance is pleased to submit its fiscal year 2015 Annual Report. This report is being submitted in accordance with Article 13, Section 13-7 of the Maui County Charter.

The report which follows is organized into seven sections with 3 Appendices:

1. Executive Summary
  2. Administration Division
  3. Treasury Division
  4. Accounts Division
  5. Purchasing Division
  6. Division of Real Property Assessment (RPA)
  7. Division of Motor Vehicle & Licensing (DMVL)
- Appendix A: Charter Provisions  
Appendix B: Organizational Charts  
Appendix C: Financial Overview of Operating Funds

We take great pride in the opportunity to serve the County of Maui through efficient and effective management of our taxpayer's financial and physical resources.

A handwritten signature in blue ink, appearing to read "Danilo F. Agsalog", is written over a horizontal line.

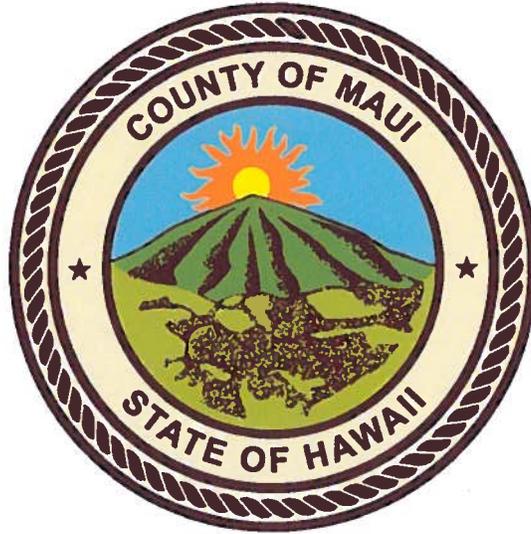
**DANILO F. AGSALOG**  
Director of Finance



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## **DEPARTMENT OF FINANCE**

**COUNTY OF MAUI  
HAWAII**

### **Section I Executive Summary**



## **EXECUTIVE SUMMARY**

### **GENERAL OVERVIEW**

The Department of Finance is comprised of five operating divisions and one staff support section within the Administration division called the Director's Office. The five operating divisions include:

- (1) Treasury
- (2) Accounts
- (3) Purchasing
- (4) Real Property Assessment
- (5) Motor Vehicles & Licensing

In Fiscal Year 2015 (July 1, 2014 to June 30, 2015), the Department of Finance's total equivalent full-time personnel (E/P) count was 162.8 employees which was comprised of 145.8 E/P from the General Fund and 17.0 E/P from Grant Revenue. As approved in the Council Adopted FY2015 budget, the operating divisions and administrative staff are funded through five budgetary programs:

- (1) Administration (includes the Director's Office)
- (2) Accounts
- (3) Purchasing
- (4) Financial Services (includes the Real Property Assessment and Motor Vehicles and Licensing divisions)
- (5) Treasury (includes the Treasury and the Real Property Tax Collection functions)

Additionally, four State grant programs (Motor Vehicle Registration, Periodic Motor Vehicle Inspection, Civil Identification, and Commercial Driver's License) are administered through the Motor Vehicle and Licensing division.

The largest division is the Motor Vehicles & Licensing which is comprised of seventy-two (72) employees representing a combination of General Fund & Grant Revenue funded employees. The smallest division is the Purchasing division with seven (7) employees.

All functional responsibilities of the Department of Finance are managed in full support and alignment with the County's mission statement and Department of Finance's mission statement; and in compliance with the Maui County Charter, Maui County Code, Hawaii Revised Statutes, Government Accounting Standards, all State & Federal laws & regulations and legal mandates.

**The Department of Finance's mission statement is:**

***To continuously strive towards excellence in managing the public's financial and physical resources by providing quality financial services.***

The department is committed to being fully responsive to the needs and requirements of the community and the people of Maui County along with the requirements of the Administration, Federal, State and other County agencies.

**Key Finance Department strategic goals include:**

- Protect County assets by providing appropriate guidance and oversight over the County's financial policy, internal controls, and procedures in order to preserve the County of Maui's financial integrity and to sustain its fiscal and structural balance.
- Provide excellent customer service to the public and all other internal & external customers.
- Provide strategic direction, guidance and support from the Director's Office to all Finance Divisions to allow for their effective deployment of resources in the accomplishment of their goals and objectives.
- Develop and implement appropriate and comprehensive short-term and long term plans, strategies and overall fiscal policies relating to cash, debt and investments.
- Provide accurate, timely, and comprehensive financial reports and services.
- Promote the health, safety, and professionalism of our employees.
- Improve customer service delivery by emphasizing training to develop employee knowledge, skills, and abilities.
- Appraise, assess and collect real property taxes fairly and uniformly, providing timely billing and collection, and ensuring an equitable system of appeals.
- Administer and enforce all real property exemption programs.
- Optimize the value of goods and services purchased with emphasis on fairness to all parties and efficient use of taxpayer dollars.
- Issue licenses & civil identifications, register motor vehicles and bicycles, and oversee motor vehicle safety inspections in a timely and efficient manner.
- Increase efficiency by improving processes and implementing technology solutions when appropriate.

The Department of Finance is committed to responsibly and effectively managing and deploying the resources of the department and to fulfill the duties of the department in accordance with the County of Maui Charter. Each division has established specific goals & measures to help achieve these outcomes. These goals are the driving forces that help guide the division administrators in measuring their success in achieving these outcomes.

**Fiscal Year 2015 Review and Highlights**

The US economy has downshifted into low gear in the aftermath of the financial crisis several years ago. The economy, however, began to recover. The nation's recovery had

Benefited the Maui County in FY 2015. According to the article of Dr. Jack Suyderhoud on the First Hawaiian Bank *Economic Forecast, Maui Edition 2015 – 2016*, "US visitors dominate Maui's tourism market which helped the Maui labor market continue to recover." Specifically, visitor arrivals reached over 2 million which has been the highest since 2007. In the construction industry, it has been strengthened by public infrastructure as well as residential building. Through prudent fiscal and personnel management, the department underran its total budget by 12%. Despite the reduced levels of spending, the Department of Finance achieved most of its stated goals for fiscal year 2015. The department's continued focus on the "Employee" through ongoing training & recognition has improved both employee and customer satisfaction.

The various divisions are proud to report their achievements in these areas:

- The Accounts Division completed and filed the 2014 Comprehensive Annual Financial Report (CAFR) and received the GFOA Certificate of Achievement for Excellence in Financial Reporting for 2014. This represents the 32<sup>nd</sup> consecutive year that the county has received this award.
- The DMVL Division implemented the acceptance of credit and debit card payment options for in-person customer transactions.
- The Real Property Assessment Division's partnership with the State of Hawaii to enforce the homeowner exemption programs resulted in the removal of over 355 unqualified home exemptions.
- The Real Property Assessment Division completed all of the appeals for the 2014-2015 tax year before the Board of Review, thereby reducing the amount of funds in litigated accounts.
- The Real Property Assessment Division had reduced training costs by \$7,000 by having staff members accredited as in-state instructors for the International Association of Assessing Officers (IAAO).
- The Real Property Assessment Division, Appraisal Section completed over 82 agricultural use compliance checks which resulted in an increase in revenue.
- The Purchasing Division identified and implemented a new contacts and grant tracking program. The new system is web based, and as a result it is usable for anyone in the county. The new system is also more intuitive and can store more information. It should serve us well for years to come.
- The Treasury Division successfully completed a \$68.67M General Obligation Bond sale using a competitive bidding process. This was accomplished with the lowest interest rate (2.63%) and the highest bond rating in the state (AA+).
- The Treasury Division improved its cash management processes by fully utilizing the recently developed integrated Cash Flow, Investment, and Debt modeling tool.

## **Fiscal Year 2016 Goals**

Looking forward, the Maui economy is expected to continue for its sluggish growth over the next year, according to the First Hawaiian Bank *Economic Forecast, Maui Edition 2015 – 2016*. Despite the numerous factors that affect the economy, “The economy will be slow going, but growing”, according to the report.

Departmental goals for FY 2016 include:

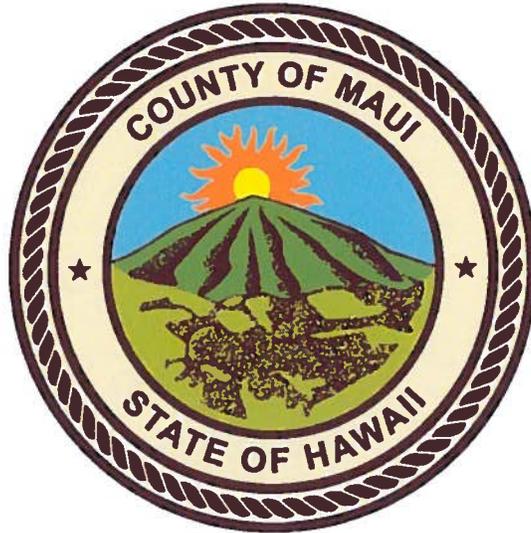
- Ensure that a prudent fiscal policy is maintained in order to sustain financial strength as the economy begins its recovery.
- Ensure the timely issuance and release of financial reports. Provide for adequate resources to ensure the timely completion of the CAFR in accordance with Maui County Code requirements.
- Ensure that effective internal controls are in place over treasury, payroll processing, purchasing, and all other financial processes.
- Work with ADP (vendor for payroll services) to upgrade software version to enhance the ability of the system to efficiently manage different departmental payroll rules in order to more accurately track employee time reporting.
- Upgrade the current financial system to resolve issues such as redundancy in data entries, high overtime costs in maintaining the general ledger in the current system, and lack of real-time data. The current system also lacks business intelligence and dashboards that turn data into actionable information.
- An expansion project for the Kihei DMVL satellite office will increase service capacity at this location which is busiest satellite office representing approximately 23% of total customer volume.
- Pursue development and installation of self-service terminal(s) at the Service Center and selected satellite offices.
- Develop and implement a computerized road appointment system that may be used to reserve advance road test appointments.
- Upgrade present Queuing System to allow for customer convenience modules such as Remote Check-In, SMS Text ability and real time customer feedback.
- Continue to create and maintain the County’s geographic information system (GIS) base layer map to incorporate technological advancements that will improve staff productivity.
- Explore to go paperless to eliminate the need to use and store paper and to reduce data entry and provides users with submission validation.
- Establish community outreach program to educate the taxpayers about the Real Property Assessment’s programs.

- Audit the Real Property Assessment Division's internal processes and procedures in accordance with the Internal Association of Assessing Officers standards.
- The Purchasing Division intends to fully implement the IFAS workflow project which increases efficiency and facilitates the on-line routing & approval of transactions thereby eliminating paper requisitions.
- Continue compliance efforts in the homeowner exemption program, condominium use declaration, and the agricultural use assessments areas are sustained. Update the agricultural valuation program to prevent abuse.
- Complete upgrade of Computer Assisted Mass Appraisal system and integrate new cost valuation system and sketch software.
- Expand the use of Automated Clearing House (ACH) payments to vendors to improve efficiency and reduce cost.
- Implement the countywide cashiering system utilizing Inovah as the countywide platform.
- Decrease the amount of Real Property Tax Accounts Receivable by conducting more tax sale during the fiscal year and more aggressive efforts to pursue RPT collections.

During Fiscal Year 2015, the Department of Finance continued to maintain its standard of delivering high quality services to the County. Prudent management of its expenditure levels resulted in a department savings of \$1,209,399 or 12.1%. The Department's ability to have accomplished this is truly a reflection of its employees' continued commitment and dedication to public service. The Department is fortunate to have employees that are willing to embrace change and take risks. They are open and willing to share ideas and make suggestions, and most important, they recognize and support new improvement opportunities for the betterment and benefit of our County and its citizens.

The employees of the Department of Finance are greatly appreciated and are commended for their commitment to excellence.





## **DEPARTMENT OF FINANCE**

**COUNTY OF MAUI  
HAWAII**

**Section II**  
**Administration Division**



## **ADMINISTRATION – DIRECTOR’S OFFICE**

### **OVERVIEW**

#### **Background**

Administration was reduced from a two-fold program consisting of the Director’s Office and Treasury to a single focused program consisting of the Director’s Office. Currently, the Director’s Office consists of the Director of Finance, the Deputy Director, and a small support staff. It is responsible for (a) the overall financial administration of all County departments including monitoring the compliance of countywide financial policies and the inventory and management of real property assets owned, leased, rented or controlled by the county; (b) providing oversight, direction and support for the development & implementation of policies and procedures, including administrative, personnel, budget management, and internal control support, to all five operating divisions within the Department of Finance; (c) providing a wide range of interdepartmental support including fiscal control, budgeting, economic & strategic planning, internal control, financial analysis, centralized mail services, and Employer-Union Health Benefits Trust Fund (EUTF) single point of contact responsibilities; (d) providing staff support to the Director and Deputy with various special projects and assignments; and (e) acting as the primary liaison with County Council, the Office of the Mayor, and the Management Department.

#### **Program Description**

This section describes the function of the Director’s Office within the Administration program. It includes: (a) an interdepartmental *financial/fiscal management* (“leadership & compliance”) function that monitors each department’s compliance to countywide financial & fiscal policies primarily handled by the Director & Deputy; (b) an intradepartmental *administrative/personnel* (“command & control”) function that focuses on providing the necessary leadership to create/maintain a dedicated workforce focused on efficiently delivering high quality products & services to customers. This function is a shared responsibility among all members of the Director’s Office staff; (c) an *internal controls* function handled by the Internal Control Officer & an Internal Control Analyst I that monitors the effectiveness & efficiency of internal controls related to departmental policies and procedures; and (d) a *real property management* function handled by the Real Property Manager that inventories & administers County leases, negotiates leases, handles acquisitions & dispositions, and researches real property inquiries.

#### **Program Objectives**

- Provide oversight of the fiscal policy and financial procedures of the County.
- Preserve the financial integrity of the County through internal auditing and fiscal control.
- Evaluate and improve service delivery, enhance operational productivity and cost-effectiveness, and identify and strengthen internal control weaknesses.
- Administer intradepartmental management requirements responsibly and effectively.

## **EXTERNAL FACTORS AFFECTING OPERATIONS**

- The delay in filling the Internal Control Officer position slowed down the implementation of a risk assessment process designed to identify those areas where the effectiveness of internal controls could be reviewed and strengthened where appropriate.

## **RESOURCES**

### **Staffing and Personnel Changes**

The Director's Office consists of the following 9.8 positions:

Director of Finance  
Deputy Director of Finance  
Private Secretary  
Internal Control Officer  
Administrative Officer  
Real Property (Asset) Manager  
Internal Control Analyst I  
Personnel Assistant II  
Clerk II  
Clerk I (0.8)

- Funding for an Internal Control Officer position was authorized by County Council in FY13 budget and the position was filled on September 16, 2014.

## **BUDGET VARIANCE ANALYSIS**

<b>Expense</b>	<b>FY 2015 Budgeted</b>	<b>FY 2015 Actuals</b>	<b>FY 2014 Actuals</b>	<b>FY15 Actual vs. Budget (Over) / Under</b>	<b>FY15 Actual vs. Prior Year (Over) / Under</b>
Salaries (\$)	601,850	529,483	519,993	72,367 12.02%	(9,490) (1.83%)
Premium Pay (\$)	4,960	9057	1,164	(4,097) (82.60%)	(7,893) (678.09%)
Operations (\$)	110,962	98,707	85,109	12,255 11.04%	(13,598) (15.98%)
Equipment (\$)	1,500	3,485	1,104	(1,985) (132.33%)	(2,381) (215.67%)
<b>Total (\$)</b>	<b>719,272</b>	<b>640,732</b>	<b>607,370</b>	<b>78,540 10.92%</b>	<b>(33,362) (5.49%)</b>

Note: "Under" variance indicates that actual expenditures in Fiscal 2014 are less than budget or less than prior year expenditures.

## **Explanation of Variances**

The Director's Office actual Salary Pay variance reflects a savings of \$72,367 or 12.02%, due to unspent salaries and wages resulting from delays in filling vacancies.

Premium Pay overrun the forecast by \$4,097 largely due to expenses associated with the Personnel Assistant II who was temporarily assigned to the vacant Administrative Officer position.

The Operations budget savings of \$12,255 or 11.04% was primarily due to a budget adjustment (credit) from the Countywide Terminal pay account.

The overrun in Equipment Expenses of \$1,985 was due to the purchase of new furniture for the new Internal Control Officer position.

## **OPERATIONS AND ACTIVITIES**

### **Accomplishments and Projects (FY 2015)**

The major activities of the Director's Office (within the Administration program) center around the support of the Director & Deputy in fulfilling their leadership & management responsibilities in managing the Finance Department as specified by the Maui County Charter and other governing documents. These activities include a wide range of duties spanning county-wide and department specific activities. County-wide activities include overseeing a system of fiscal & financial controls to ensure sound and effective management of the County's financial and physical resources. Department-wide activities include strategic & operational planning, review of policies & procedures, data analysis, personnel management, budget & expense management, employee training & recognition, and general administrative support. Specific examples include:

- Managed "Open Enrollment" for all the Department of Finance employees for the Employer-Union Health Benefits Trust Fund (EUTF) which occurred from April 1 through April 30, 2015. Coverage will become effective from July 1, 2015 through June 30, 2016. County of Maui contributes sixty (60) percent of the EUTF premium rate based on the prevalent medical benefit plan.
- Managed personnel requests for all Finance divisions to assist them in their efforts to recruit and fill vacancies. Sixty (61) manpower requests were processed to fill vacancies, re-allocate & re-describe positions, and to perform other miscellaneous personnel actions. Fifteen (15) of these were intra-departmental "Promotion Without Examination (PWOE)" requests that demonstrated a continuing commitment to provide promotional opportunities to existing Finance Department employees.
- Initiated four hundred eighty four (484) personnel actions to activate new hires, to terminate employees, to change employees' status, etc. then submitted for Department of Personnel Services to approve.

- Planned & implemented several department-wide training events designed to build the knowledge, skills, and abilities of supervisory & non-supervisory employees.
- Submitted sixty eight (68) Veterans' Burial plot reimbursement claims; and received \$29,601.00 reimbursement from Veterans Affairs Office in Oahu.
- Managed centralized county-wide mail room facility. Approximately 213,054 pieces of mail were processed which is 1% increase from the previous year.
- Assisted various departments with management of real estate issues including:
  1. Negotiated and acquired 4.101 acres in October 2014 from Alexander & Baldwin to relocate the Service Center and other rent paying departments. In addition, 35.550 acres in Paia were donated for a future regional park.
  2. Executed new 5-year Lease and Concession Agreements for Helene Hall in Hana and the Waiehu Golf Course restaurant.
  3. Negotiated a lease to relocate a Environmental Management Administration office from One Main Plaza to Main Street Promenade in August 2014.
  4. Negotiated office space for Solid Waste Division in the Wells Professional Center in November 2014.
  5. Renegotiated and/or exercised options to extend leases for approximately 17,500 sq. ft. of space for the County of Maui.
  6. Disposed of the personal property/improvements at Montana Beach Condominium, Apt. A.
- Developed a partnership with UH Maui College to create internship opportunities for students. A challenging work environment was provided to enhance their learning experience while providing critical feedback for areas of improvement. In exchange, student interns made a significant operational difference by providing 450 hours of support to Finance Department initiatives in Payroll, Treasury, DMV and Internal Audit.
- Assisted Finance division personnel in documenting various processes involving the management of assets including cash-handling, concession leases, and payroll.

## **Program Measures and Performances**

The Administration Division established 4 major goals with associated objectives & measurements

	<b>FY14 Actual</b>	<b>FY15 Projection</b>	<b>FY15 Actual</b>
<b>Goal # 1: To provide timely, accurate, and comprehensive financial reporting.</b>			
% of reports distributed on time	100%	100%	100%
% of scheduled audits completed on time	50%	100%	50% <sup>1</sup>
% of audits completed with no material findings	100%	100%	0%
<b>Goal #2: To promote professionalism &amp; skills for our employees.</b>			
Improvement in % satisfied on annual Employee Satisfaction Survey	Yes	Yes	Yes
% of documented employee training program	70%	100%	80% <sup>2</sup>
<b>Goal # 3: To protect the County's assets by ensuring that effective internal controls are in place.</b>			
Establish internal controls taskforce	NA	Yes	NA
Develop/implement an internal control review schedule	NA	Yes	NA
% of internal control assessments completed per schedule	NA	100%	NA
<b>Goal #4: To efficiently manage County's assets</b>			
% of County's real property documents abstracted & scanned into database	65%	100%	75% <sup>3</sup>

Note 1: CAFR submittal delayed due to staff vacancies.

Note 2: Objective missed due to gaps in project management.

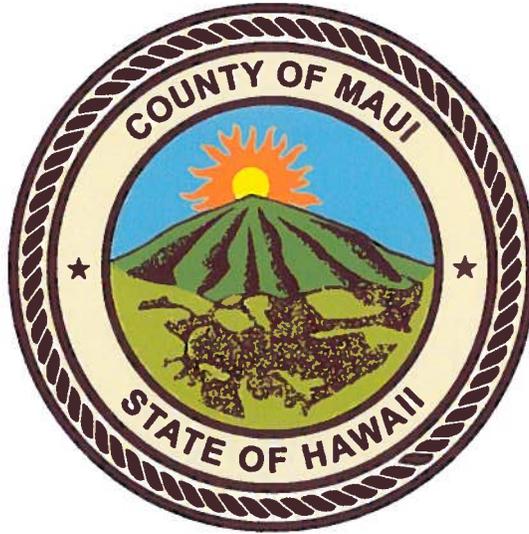
Note 3: Objective missed due to difficulty in obtaining original source documents from departments.

N/A = Goal was either not established or measured in time period cited or was initially established but not measured due to unfilled vacancies.

## **FUTURE GOALS AND EXPECTATIONS (FY 2016)**

- Continue to provide appropriate oversight over the financial procedures of the County, preserve the County's financial integrity through internal audit and fiscal control, and achieve and sustain the County of Maui's fiscal and structural balance.
- Work towards the creation of an Internal Control section within the Administration Division consisting of an Internal Controls Officer, and Internal Control Analyst I to ensure that operational processes are efficient & properly documented and that adequate internal controls are in place.

- Continue the implementation of the countywide electronic payment acceptance platform.
- Continue to improve organizational structure to increase levels of efficiency, productivity, and quality.
- Continue to administer the annual Employee Satisfaction Survey to assess progress in improving employee morale and employee retention.
- Continue to focus on building the functioning capabilities of all employees through an aggressive training program.
- Continue efforts to provide direction to improve county benchmarks for measuring the County's financial health (i.e. credit rating, debt service ratio, investment savings level).
- Continue to update the web-based County property database and index all County-related Governors' Executive Orders. This web-based provides an efficient identification and organization of county-related real property information allowing for cross referencing with Real Property Tax records. Working with the State of Hawaii Department of Land and Natural Resources to create a Public Lands database to comply with Act 54.



## **DEPARTMENT OF FINANCE**

**COUNTY OF MAUI  
HAWAII**

**Section III**  
**Treasury Division**



## **TREASURY DIVISION**

### **OVERVIEW**

#### **Background**

The Treasury program includes: cash management, investment portfolio management, debt management, financing, bond issuance, real property tax collections and miscellaneous billings collections.

#### **Program Description**

Treasury is the division of the Department of Finance which provides the centralized managing and investing of the County's cash, issuing and maintaining bonds, financing projects, managing debt, and ensuring our investments are secure and adequately collateralized. In addition, Treasury bills and collects real property tax and various County charges with the exception of sewer fees, leases, rentals and other miscellaneous revenues. Treasury also coordinates bad check collections with the assistance of a collection agency.

#### **Program Objectives**

The objectives of the Division are to develop, recommend and implement short and long-term plans, strategies and overall policies relating to cash, debt and investments; and to assure the availability of funds authorized for expenditure when required, through the prudent management of its cash and investments.

### **EXTERNAL FACTORS AFFECTING OPERATIONS**

During fiscal year 2015, the federal funds rate had been held steady at 0.00 - 0.25%, a continuation of the Fed's accommodative monetary policy from prior year. At the end of fiscal year, the 3 month, 6 month, 1 year and 2 year Treasury Bills and Notes yielded 0.01%, 0.11%, 0.28% and 0.64% respectively versus the prior year yielding of 0.04%, 0.07%, 0.11% and 0.47%. Although the near-term rates, one year or less, have marginally weakened, it should be noted that the two year rate increased, steepening the yield curve in the intermediate time frame. The County's investment horizon like most other municipalities was less than 2 years, lower interest earnings were the direct results of continuing ultra-low interest rate environment.

In their July 29, 2015 press release, the Federal Open Market Committees (FOMC) stated: "Information received since the Federal Open Market Committee met in June indicates that economic activity has been expanding moderately in recent months. Growth in household spending has been moderate and the housing sector has shown additional improvement; however, business fixed investment and net exports stayed soft. The labor market continued to improve, with solid gains and declining unemployment...Inflation continued to run below the Committee's longer-run objective...longer-term inflation expectations have remained stable.....Consistent with its statutory mandate, the Committee seeks to foster maximum employment and price stability.....The Committee continues to see the risks to the outlook for economic activity and the labor market as nearly balanced...Inflation is anticipated to remain near its recent low level in the near term, but the Committee expects inflation to rise gradually toward 2 percent over the medium term as the labor market improves further and the transitory effects of

earlier declines in energy and import prices dissipate. The Committee continues to monitor inflation developments closely. To support continued progress toward maximum employment and price stability, the Committee today reaffirmed its view that the current 0 to ¼ percent target range for the federal funds rate remains appropriate...the Committee will assess progress—both realized and expected—toward its objectives of maximum employment and 2 percent inflation....The Committee anticipates that it will be appropriate to raise the target range for the federal funds rate when it has seen some further improvement in the labor market and is reasonably confident that inflation will move back to its 2 percent objective over the medium term.”

Given that the federal rates are expected to remain low, the County should expect interest earnings on short-term investments to reflect the ultra-low interest rate environment for another year to two years.

## **RESOURCES**

### **Staffing and Personnel Changes**

The Treasury Division consists of the following thirteen (13) positions:

- Treasurer
- Accountant III
- Accountant II
- Tax Relief & Collection Supervisor
- Account Clerk III
- Tax Clerk I
- Cashier II (4)
- Delinquent Tax Collection Assistant II (2)
- Delinquent Tax Collection Assistant I

## **BUDGET VARIANCE ANALYSIS**

<b>Expense</b>	<b>FY 2015 Budgeted</b>	<b>FY 2015 Actual</b>	<b>FY 2014 Actual</b>	<b>FY15 Actual vs. Budget Under / (Over)</b>	<b>FY15 Actual vs. Prior Year Under / (Over)</b>
Salaries	580,380	538,082	519,455	42,298 7.3%	(18,627) (3.6%)
Premium Pay	6,000	8,074	11,592	(2,074) (34.6%)	3,518 30.35%
Operations	407,977	385,825	263,289	22,152 5.43%	(122,536) (46.5%)
Equipment	0	6,229	9,176	(6,229) (100%)	2,947 32.1%
<b>Total</b>	<b>994,357</b>	<b>938,210</b>	<b>803,512</b>	<b>56,147 5.6%</b>	<b>(134,698) (16.8%)</b>

Note: "Under" variance indicates that actual expenditures in Fiscal 2015 are less than budget or less than prior year actual expenditures.

### **Explanation of Variances**

The Treasury Division actual salaries variance reflects a savings of \$42,298 or 7.3% due to unfilled positions. Hence, overtime pay of \$8,074 was incurred due to the staffing shortage.

The negative variance of \$134,698 between FY2014 and FY2015 is mainly due to salary increases and cost of postage to mail tax bills. In prior years, postage for tax bills were charged to countywide Centralized Postage account.

## **OPERATIONS AND ACTIVITIES**

### **Accomplishments and Projects (FY 2015)**

Treasury Division ensures that all deposits are recorded on our books in a timely fashion. Treasury maximizes efficient money processing by arranging for bank electronic wire transfers (ETFs), bank wires, Automatic Clearing House transactions (ACHs), sweeping excess funds, managing bounced checks, and stop payments; while maintaining strict internal controls over cash, banking and investing. Treasury also prepares the County's daily and annual cash flow analysis to assure funds are available to meet County disbursement needs by utilizing an online Cash Flow Model.

To maximize our investment options, we solicit bids from a pool of banks and broker/dealers. Each investment is reviewed to ensure compliance with our investment policy objectives of safety, liquidity and yield.

The collection of water and refuse bills in the DMVL Service Center in Kahului and all DMVL satellite locations provides accessibility for customers to pay their bills in a timely manner. Collections from last fiscal year for water \$82,698 to \$112,772, for refuse bills from \$51,130 to

\$42,104. MCBRC collections for water is \$86,726 and for refuse is \$18,956. Total collections made by MCBRC for FY 2015 is \$105,682.

#### Grant Reimbursements – ASAP.GOV

Treasury Division collects grants reimbursements from Federal government through Automatic Standard Application for payments from various departments of County of Maui. For Fiscal Year 2015, no collection for reimbursements were made from any of the county departments.

#### RPT Tax Sale

As of July 15, 2014, there were 389 parcels that were on our tax sale list with total amount due of \$3,611,096. There were 17 parcels listed for sale, with total taxes due of \$209,798. Tax sale was held at Kihei Community Center on May 19, 2015. Two parcels were auctioned with upset price of \$3,625.47 & \$1,110.73. The parcels were sold for \$53K and \$40K respectively. The upset price is \$33,083.92 and sold for \$64,000.00.

#### Debt Issuance

In fiscal year 2015, the County of Maui issued new debt in July 2014 in the amount of \$68,670,000.00. The County of Maui received the following ratings for this issuance; Moody's: Aa1, Standard & Poor's: AA+, and Fitch: AA+.

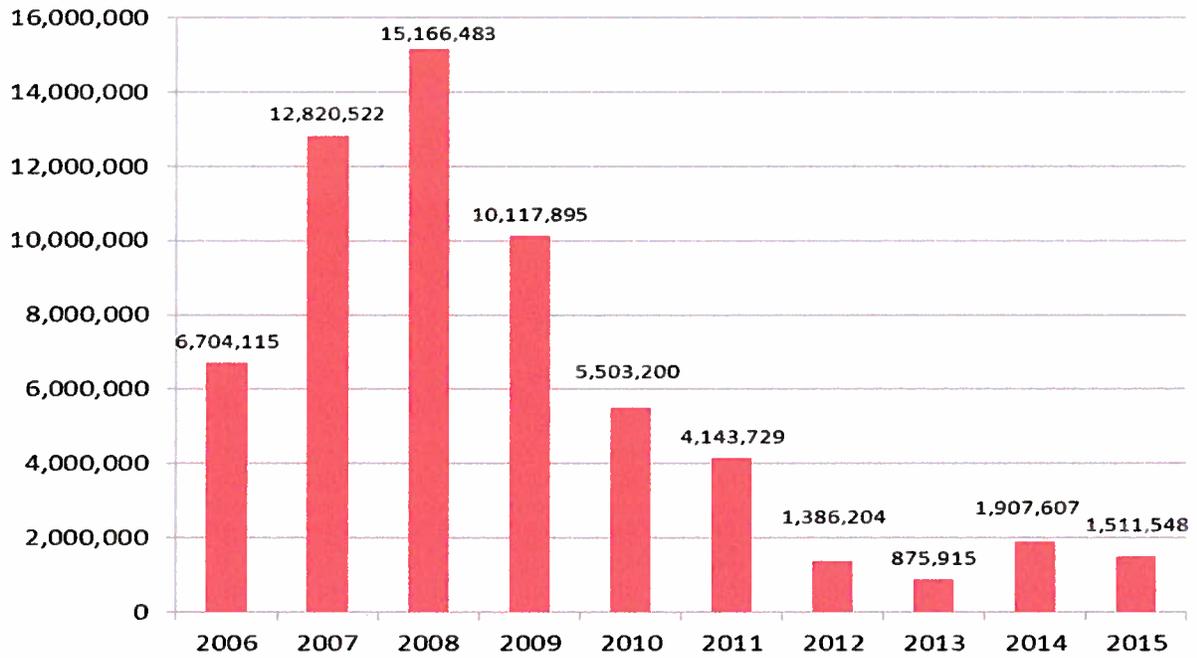
#### Circuit Breaker

Ordinance 4136 was passed on July 22, 2014 to modify the eligibility criteria for the circuit breaker tax credit and to establish an appeal process. Due to these changes, the application deadline was extended to September 15, 2014. Out of 902 applications received, only 594 applicants were qualified. The total circuit breaker credit for FY 2015 is \$442,413.

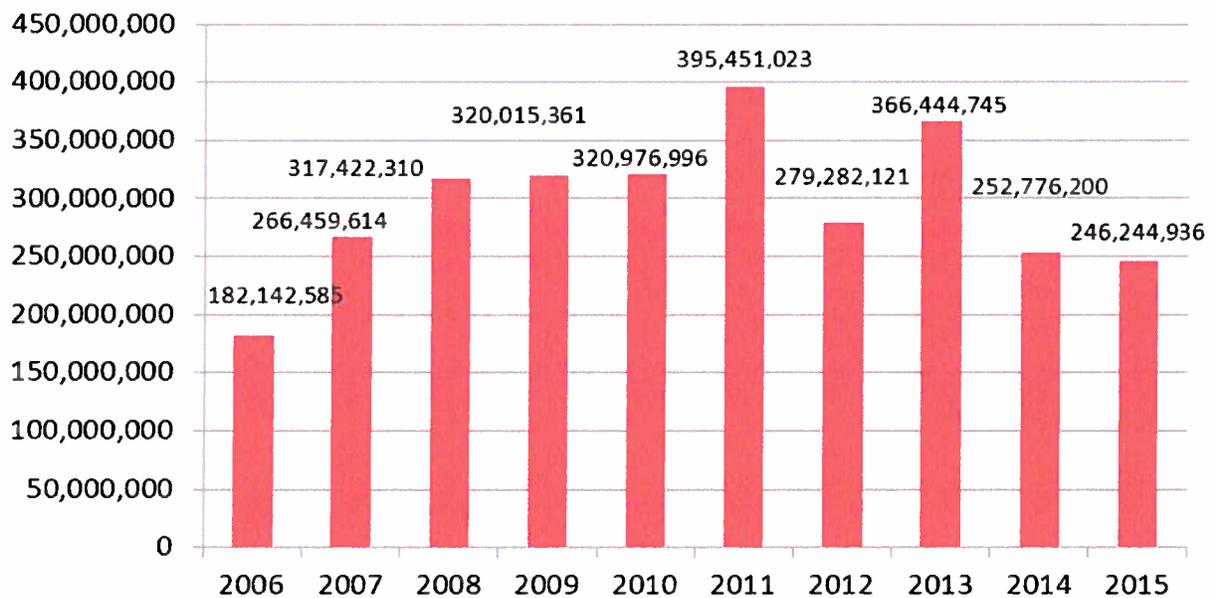
#### Investments

At June 30, 2015, the book value of investments was \$246,244,936.17 with an annual average yield of 0.5523% with an average maturity of 674.69 days. Interest earnings for the fiscal year totaled \$1,511,548.35.

## Interest Earnings by Fiscal Year



## Portfolio Book Value at Year End



**Imprest Fund**

The Imprest fund increased by \$3,450 for Fiscal Year 2015. The closing balance in the fund on June 30, 2015 was \$23,154.

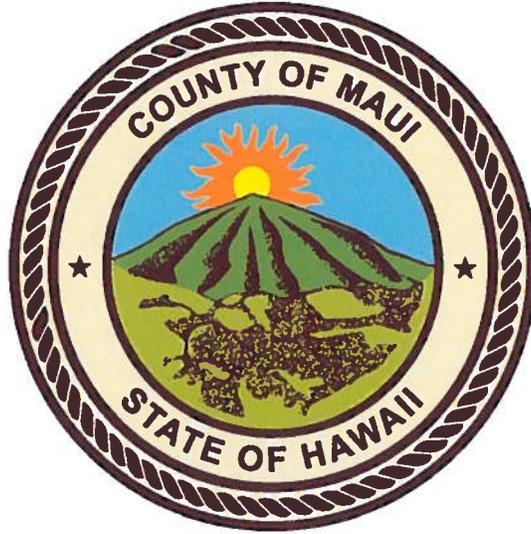
**Program Measures and Performances**

	<b>FY14 Actual</b>	<b>FY15 Projection</b>	<b>FY15 Actual</b>
<b>Goal #1: Deliver high quality cash management services driven by cost effective solutions, creativity and fiduciary responsibility.</b>			
Investments yield meet or exceed two year of U.S. Treasury constant maturity rate	Yes	Yes	Yes
<b>Goal #2: Deliver debt management and issuance services in the most efficient and effective manner.</b>			
% of debt payment obligations that are paid on time	100%	100%	100%
<b>Goal #3: Deliver countywide revenue collections, accounting, budgeting and operational services timely and accurately.</b>			
% of work completed to implement a centralized revenue monitoring system	100%	100%	100%
<b>Goal #4: Collect real property taxes and ensure that all collections are deposited to bank accounts expeditiously.</b>			
% of revenues collected within 30 days the billing statements were sent	100%	90%	90%
<b>Goal #5: Administer tax relief program for the County of Maui.</b>			
% of qualified circuit breaker applicants that are qualified based on total applications	80%	80%	66%
<b>Goal #6: Aggressively collect delinquent taxes by conducting tax sales.</b>			
% of property sold during tax sale	100%	90%	100%

## **FUTURE GOALS AND EXPECTATIONS (FY2016)**

- Implement the countywide cashiering system utilizing Inovah as the countywide platform.
- Expand the use of Automated Clearing House (ACH) payments to vendors to improve efficiency and reduce cost.
- Implement the use of ATM machines in which credit/debit cards can be used to make payments for county services, e.g., Department of Water Supply. Ensure that our cash management processes are efficient by developing an integrated Cash Flow, Investment, & Debt Model.
- Ensure that the County has a successful bond sale in FY 2016 by utilizing the services of an independent financial advisor and bond counsel to assist in the structuring and issuance of bonds through a competitive sale process.
- Decrease the amount of RPT Accounts Receivable by conducting more tax sale during the fiscal year and more aggressive efforts to pursue RPT collections. As of June 30, 2015 the Accounts Receivable balance is \$7,840,092.00, an increase of \$264,000+ from FY2014.





## **DEPARTMENT OF FINANCE**

**COUNTY OF MAUI  
HAWAII**

**Section IV**  
**Accounts Division**



## ACCOUNTS DIVISION

### OVERVIEW

#### Background

The Accounts Division is responsible for the overall financial reporting of the County. The Accounts Division (Accounts) handles all claims (accounts payable) including payments related to contracts, grants and purchase orders. Accounts also handles all payroll processing including working closely with the Departmental Personnel Officers (DPOs) and eTime Super-Users of other departments to address payroll and benefit deductions, workers' compensation payments and garnishments. The Accounts Division also handles and records certain revenue, manages the maintenance of the County's fixed asset reporting including inventory lists, and works with the outside auditors with respect to the annual audit.

#### Program Description

This program consists of the Accounts Division, which is responsible for processing accounts payable, payroll functions, managing the financial reporting for the county, and for the preparation of the Comprehensive Annual Financial Report (CAFR).

#### Program Goals

<i>Goal #1: Provide reliable, accurate and user-friendly financial reports on a timely basis.</i>
<i>Goal #2: Enhance the review and audit of the payroll system's input and output processes to ensure accuracy and reliability of payroll records.</i>
<i>Goal #3: Timely processing of accounts payable transactions.</i>
<i>Goal #4: Convert paper records to electronic records to improve efficiency and reduce off-site storage costs.</i>
<i>Goal #5: Strengthen and support the professionalism and skills of our workforce by broadening the knowledge base of all employees through cross-functional training.</i>

### EXTERNAL FACTORS AFFECTING OPERATIONS

New GASB pronouncements that took effect for the period ending June 30, 2014 such as GASB No. 63, which provides financial statement presentation guidance for the reporting of deferred outflows of resources, deferred inflows of resources and net position and GASB No. 65, which requires debt issuance costs (except for prepaid insurance costs) to be recognized as an expense in the period incurred. As a result of the implementation of GASB No. 65, the County's basic financial statements for Fiscal Year 2013 was restated.

## **RESOURCES**

### **Staffing and Personnel Changes**

The Accounts Division consists of the following eighteen (18) positions:

#### **ADMINISTRATION (3)**

Accounting System Administrator  
Assistant Accounting System Administrator  
Financial System Analyst

#### **ACCOUNTS – GENERAL LEDGER SECTION (6)**

Accountant V  
Accountant III  
Accountant II  
Accountant I  
Control Accounts Clerk  
Control Accounts Clerk

#### **PAYROLL (5)**

Payroll Manager  
Payroll Supervisor  
Accountant I  
Pre-Audit Clerk II  
Pre-Audit Clerk II

#### **INVENTORY & CLAIMS SECTION (4)**

Accountant III  
Pre-Audit Clerk III  
Pre-Audit Clerk II  
Pre-Audit Clerk I

## **BUDGET VARIANCE ANALYSIS**

<b>Expense</b>	<b>FY 2015 Budget \$</b>	<b>FY 2015 Actuals \$</b>	<b>FY 2014 Actuals \$</b>	<b>FY15 Actual vs. Budget Over/(Under) \$ and % Used</b>	<b>FY15 Actual vs. Prior Year Over/(Under) \$ and %</b>
Salaries	958,672	875,701	769,916	(82,971) 91.3%	105,785 13.7%
Premium Pay	75,000	58,868	106,658	(16,132) 78.5%	(47,790) (44.8%)
Operations	394,537	365,373	449,221	(29,164) 92.6%	(83,848) (18.7%)
Equipment	0	2,676	29,360	2,676 N/A	(26,684) (90.9%)
<b>Total</b>	<b>1,428,209</b>	<b>1,302,619</b>	<b>1,355,156</b>	<b>(125,590) 91.2%</b>	<b>(52,537) (3.9%)</b>

### **Explanation of Variances**

Total expenditures for the Accounts Division for Fiscal Year 2015 decreased by \$52,537 or 3.9% from Fiscal Year 2014.

The decrease in total expenditures is primarily due to filling of several vacancies that attributed to lower premium pay. In FY 2014, Premium Pay increased largely due to overtime work to catch-up accounting arising from vacancies at the beginning of the year.

Total expenditures for the Accounts Division for Fiscal Year 2015 were \$125,590 or 8.8% less than the Fiscal Year 2015 budget.

Fiscal Year 2015 budgetary savings resulted primarily due to \$82,971 or 8.7% savings in budgeted salary, primarily vacancies. Total Salaries and Wages (Regular Salary and Premium Pay) comprised slightly over 71.7% of the Division's expenditures for Fiscal Year 2015.

### **Financial Overview of Program Expenditures**

The chart below "*Accounts Division Expenditures - Last Ten Fiscal Years*" reflects the trend in expenditures for the Division for the ten most recent fiscal years, Fiscal Year 2006 to Fiscal Year 2015. The expenditures are presented by three major categories: Regular Salary, Premium Pay, and Other Current Expenditures (OCE) with Equipment.

**Accounts Division Expenditures – Last Ten Fiscal Years**

<b>FY ENDED</b>	<b>REGULAR SALARY</b>	<b>PREMIUM PAY</b>	<b>OCE &amp; EQUIP</b>	<b>TOTAL</b>
2006	657,623	46,564	65,247	769,434
2007	667,211	62,744	58,620	788,575
2008	758,244	76,029	61,477	895,750
2009	888,456	51,297	311,312	1,251,075
2010	889,076	19,587	155,200	1,063,862
2011	872,254	22,423	215,391	1,110,068
2012	857,508	86,617	358,955	1,303,080
2013	688,862	77,754	496,108	1,262,724
2014	769,916	106,658	478,581	1,355,156
2015	875,701	58,868	368,049	1,302,619

## **OPERATIONS AND ACTIVITIES**

### **Accomplishments and Projects (FY2015)**

- **CAFR** - The Accounts Division completed and filed the County's 2014 Comprehensive Annual Financial Report (CAFR) on January 22, 2015 extended due date. Although this is the 2<sup>nd</sup> consecutive year that the submission has been extended beyond the original submission of December 31<sup>st</sup>, the Accounts Division staff worked tremendous hours with the new external auditors to ensure the CAFR submission is not further delayed.
- **GFOA Certificate of Achievement for Excellence in Financial Reporting** – The County received the GFOA Certificate of Achievement for Excellence in Financial Reporting for 2014. This was the 32 consecutive years that the County of Maui received this prestigious award.
- **Payroll** – Because of force shortages in Fiscal Year 2015, the Payroll Section has continuously been challenged to balance the day-to-day payroll operational responsibilities with the need to identify & implement process improvements to enhance the efficiency of the payroll system. In June 23, 2014, a Payroll Policies and Procedures Manual was distributed to the departments for implementation. Payroll audit was conducted through the County departments in April 2015. Periodic Super-User ADP eTime meetings with an average attendance of 40 County personnel were conducted. During these regularly scheduled sessions, a wide variety of issues are discussed including: training, prioritizing problem identification, and implementing fixes to enhance the operational efficiency of the payroll system. Despite these major improvements, the Accounts Division anticipates the same audit findings in Payroll due to employees' timesheets not being submitted and approved properly and historical edits are being done with proper authorization. Without the departments' cooperation to implement the payroll policies and procedures, we will continue to face these findings.
- **ADP software upgrade and process review** – the Department of Finance is currently working with ADP to extend the contract and upgrade the eTime system to a new version at no extra cost to the County. In 2015, all employees in the Department of Parks and Recreation and Department of Public Works were given ADP eTime access so their employees will be able to complete and submit their timesheets electronically. The Department of Finance strongly encourages all departments that are on manual timesheets to transition into electronic timesheet submission especially when the new version has been upgraded for efficiency and to streamline other processes.
- **Staffing** – The Accounts Division's morale is continuously improving although the division lost three personnel in FY 2015. The current staffing has been supportive throughout the transition when positions became vacant.

**Program Measures and Performances**

<b>GOALS/OBJECTIVES</b>	<b>SUCCESS MEASUREMENTS</b>	<b>FY 2014 ACTUAL</b>	<b>FY 2015 ESTIMATE</b>	<b>FY 2015 ACTUAL</b>
<i>Goal #1: Provide reliable, accurate and user-friendly financial reports on a timely basis.</i>				
1. Completion of CAFR by December 31 <sup>st</sup>	CAFR completed on or before the deadline (December 31 <sup>st</sup> )	No <sup>1</sup>	Yes	No <sup>2</sup>
2. Receive GFOA's Certificate of Achievement for Excellence in Financial Reporting award annually	Receipt of GFOA Certificate of Achievement for Excellence in Financial Reporting award	Yes	Yes	Yes
3. Completion of Single Audit Report by March 31 <sup>st</sup>	Single Audit Report completed by March 31 <sup>st</sup>	Yes	Yes	Yes
4. Hold training sessions with all departments with grant management responsibilities to ensure compliance with OMB Circular A-133 by 6/30/16	% of training sessions held	N/A	50%	90%
5. Auditor's findings on the Single Audit Report is free from material weaknesses	No material weaknesses found in the Single Audit Report	Yes	Yes	No
<i>Goal #2: Enhance the review and audit of the payroll system's input and output processes to ensure accuracy and reliability of payroll records.</i>				
1. Create audit standards documentation (i.e. exception reports) to enable payroll staff and departments to validate accuracy of time reporting by 3/31/15	% of documented audit standards (i.e. exception reports) created to enable payroll staff and departments to validate accuracy of time reporting	100%	100%	100%
2. Conduct "user group sessions" to departments quarterly to provide information/training on payroll system issues	% of quarterly "user group" sessions conducted with departments to provide information/training on payroll system issues	100%	100%	75%
3. Conduct annual control reviews for all departments	% of control reviews conducted annually	N/A	100%	50%

<sup>1</sup> Comprehensive Annual Financial Report for the fiscal year ended June 30, 2013 was completed on February 21, 2014.

<sup>2</sup> Comprehensive Annual Financial Report for the fiscal year ended June 30, 2014 was completed on January 22, 2015.

GOALS/OBJECTIVES	SUCCESS MEASUREMENTS	FY 2014 ACTUAL	FY 2015 ESTIMATE	FY 2015 ACTUAL
<i>Goal #3: Timely processing of accounts payable transactions.</i>				
1. Maintain the % of accounts payable transactions processed within 14 calendar days from the date of receipt at 100%	% of accounts payable transactions processed within 14 calendar days from date of receipt	100%	100%	100%
<i>Goal #4: Convert paper records to electronic records to improve efficiency and reduce off-site storage costs.</i>				
1. Increase the % of paper documents eliminated from off-site storage	% of paper document storage eliminated for all records dated 7/1/13 and beyond	N/A	75%	0% <sup>3</sup>
2. Increase the # of paper documents converted into electronic format by one fiscal year annually	# of fiscal years converted (scanned) into an electronic format (a minimum of one prior year of past paper records)	N/A	1	0
<i>Goal #5: Strengthen and support the professionalism and skills of our workforce by broadening the knowledge base of all employees through cross-functional training.</i>				
1. Increase the # of employees cross-trained annually	# of employees cross-trained annually	4	4	4

### **OTHER ACCOUNTS MEASURES AND STATISTICS**

ACCOUNTS DIVISION MEASURES	FY Ended 6/30/13	FY Ended 6/30/14	FY Ended 6/30/15
GFOA Certificate of Achievement	Yes	Yes	NA

ACCOUNTS DIVISION OTHER STATISTICS	FY Ended 6/30/13	FY Ended 6/30/14	FY Ended 6/30/15
A/P-Transaction Count	127,099	129,210	130,210
A/P - # of Checks	42,681	42,402	41,792
Payroll - # of Checks	62,582	63,207	64,658
Vendor Payments - # of days processed	14	14	14
Payroll - # of days processed	7	7	7
<b><u>OTHER STATISTICS</u></b>			
A/P - \$ of checks issued	\$266,641,383	\$293,998,054	\$284,729,445
# of form 1099 issued	1,191	1,084	1,107
\$ Amount of 1099 issued	\$16,581,667	\$16,327,050	\$17,553,316

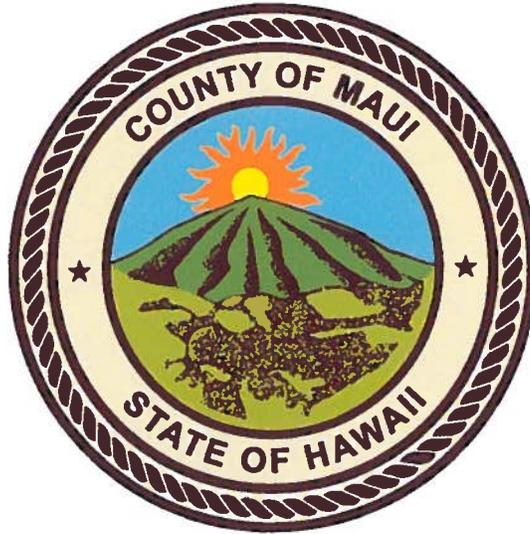
<sup>3</sup> Funding not approved to continue with this project.

\$ Amount of Payroll Distribution:			
Reg. employees/allowances	\$142,149,199	\$148,224,911	\$159,941,899
Pensioners	8,544	6,053	4,797
Total	\$142,157,743	\$148,230,964	\$159,946,696
# of Form W-2 Issued	4,091	3,208	3,178
\$ Amount of Form W-2 Issued	\$117,768,679	\$118,807,123	\$128,003,377
# of Form 1099R Issued (Pensioners)	3	3	2
\$ Amount of 1099R Issued	\$8,660	\$6,504	\$6,288

### **FUTURE GOALS AND EXPECTATIONS (FY2016)**

- As preparation for the FY 2015 audit and CAFR begins, the Accounts Division's goal is to have the 2015 CAFR completed and transmitted to the GFOA on or before December 31, 2015. This will require implementing an aggressive project management schedule combined with effective teaming between the Accounts staff, the external auditors, and other Departments to achieve this objective. Going forward, the division will make the timely filing of the CAFR be the rule rather than the exception.
- The Accounts Division has also improved communications with Department of Water Supply accountants, especially in the CAFR area. This is another plus to the CAFR early completion goal.
- The Payroll Staff will continue to improve the payroll process through increased training of Super-Users and new departmental payroll audits of processes and controls. Full implementation of a countywide end-user group consisting of highly trained departmental representative will enhance the efficiency and accuracy of all aspects of the payroll process.
- ADP is preparing to implement a four level payroll software upgrade and to provide new onsite process reviews to ensure efficient and effective payroll processes in the County of Maui.
- The Accounts Division will continuously develop and implement policies and procedures in response to the audit findings, ensure compliance with new GASB pronouncements and other applicable laws, and streamline workflows.
- The Accounts Division will continue to seek funding to upgrade the current financial system. The vendor, SunGard no longer provides training support with the County's current financial system. The new system, OneSolution will resolve the following issues: redundancy in data entries, high overtime costs in maintaining the general ledger in the current system, and lack of real-time data. The current system lacks business intelligence and dashboards that turn data into actionable information.





## **DEPARTMENT OF FINANCE**

**COUNTY OF MAUI  
HAWAII**

**Section V**  
**Purchasing Division**



## **PURCHASING DIVISION**

### **OVERVIEW**

#### **Background**

The Purchasing Division is a staff function, and its customers include all of the operating departments and divisions within the County. Secondary customers include all the contractors and other vendors who do business with the County. Its primary responsibility involves optimizing the values of goods and services purchased with emphasis on fairness to all parties and efficient use of taxpayer dollars. In addition to serving our customers, the division is also responsible for ensuring compliance with State and County Procurement laws.

#### **Program Description**

In our efforts to obtain the maximum efficiency for the taxpayers' dollar, we provide our customers with services which include the following:

- Processing of purchase orders
- Management of the procurement card program
- Managing travel processes and paperwork
- Management of the IFB, RFP, and Professional Services bidding processes
- Writing specifications
- Developing and maintaining price lists
- Handling disputes and protests
- Maintaining the vendor database
- Managing the processing of contracts and grants
- Managing the telephone resources for the County.
- Document management of procurements, contracts, and grants

#### **Program Objective**

- To optimize the use of the taxpayer dollars spent on goods, services, construction, and operations, by providing excellent staff support to all county departments within the constraints of the state procurement law.
- Implement on-line (paperless) requisition processing

### **EXTERNAL FACTORS AFFECTING OPERATIONS**

The most significant external factor involved the changes implemented by the Department of the Corporation Counsel regarding the handling of contracts. Past practices were less restrictive regarding how older contracts would be amended if the time of performance had lapsed. The new requirement was that no contracts could be lapsed.

Department of the Corporation Counsel also implemented new procedures for requiring civil service exemption forms for service contracts. The County is in the process of implementing new forms and the entire county is going to have to rethink our ability to do service contracting, especially in those areas where there are existing civil service positions.

The pCard abuses that occurred on the Big Island and on Maui have caused us to refocus our efforts on training and implementing better preventive measures to minimize theft.

**RESOURCES**

**Staffing and Personnel Changes**

The Purchasing Division consists of the following seven positions:

- Central Purchasing Agent
- Purchasing Specialist III
- Purchasing Specialist II
- Buyer I
- Clerk Typist III
- Contracts Clerks (2)

In FY2015, Bruce Milliken retired, which initiated a series of personnel changes. First, Jared Matsuda was promoted from Purchasing Specialist II to Purchasing Specialist III. Subsequently, Faye Okazaki was promoted from a Buyer II to a Purchasing Specialist II position. The Buyer II position was then re-described to a Buyer I position, and Julie Kawamura was promoted from a Clerk-Typist III to a Buyer I.

**BUDGET VARIANCE ANALYSIS**

<b>Expense</b>	<b>FY 2015 Budgeted</b>	<b>FY 2015 Actuals</b>	<b>FY 2014 Actuals</b>	<b>FY14 Actual vs. Budget Under / (Over)</b>	<b>FY14 Actual vs. Prior Year Under / (Over)</b>
Salaries	381,408	329,913	335,405	51,495 13.50%	5,492 1.64%
Premium Pay	800	3032	0	(2,232) (279%)	(3032) INF %
Operations	87,353	62,796	55,631	24,557 28.11%	(7,165) (12.88%)
Equipment	0	0	0	0 0%	0 0%
<b>Total</b>	<b>469,561</b>	<b>395,741</b>	<b>391,036</b>	<b>73,820 15.72%</b>	<b>(4,705) (1.20%)</b>

Note: "Under" variance indicates that actual expenditures in Fiscal 2015 are less than budget or less than prior year expenditures.

**Explanation of Variances**

Salaries were reduced in FY15 due to the retirement of the Purchasing Specialist III, and subsequent vacancies as we moved personnel around. This is in spite of bargaining rate increases. Premium pay increased dramatically in FY15 for similar reasons. We incurred substantial Temporary Assignment pay as we paid existing personnel to take on new responsibilities in higher level positions pending a permanent move into that position. Operations costs increased from FY15, but were still less than budgeted as we did not attend the national conference and we did not incur any unanticipated expenses for equipment.

**OPERATIONS AND ACTIVITIES**

**Program Measures and Performances**

<b>Program Goal</b>	<b>Program Objective</b>	<b>Success Measure</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Estimate</b>	<b>FY 2015 Actual</b>
<b>Provide excellent customer service to our internal customers</b>	Maintain rate of total requisitions completed within 2 days from receipt date	% of total requisitions completed within 2 days	99%	99%	99%
<b>Provide excellent customer service to our internal customers</b>	Maintain rate of contract documents processed within 2 days from receipt date	% increase in critical internal/external communications on the web	99%	99%	99%
<b>Improve efficiency in procuring goods and services</b>	Implementation of a decentralized requisitioning system by 6/30/2016	% of departments utilizing on-line requisitioning	1%	50%	15%
<b>Improve efficiency in procuring goods and services</b>	Increased utilization of online bidding platform to 20% by 6/30/2016	% of non-construction bids utilizing the Public Purchase online software	n/a	20%	100%

The Purchasing Division processed approximately \$83,773,912 in construction, goods, and services in fiscal year 2015, a 4% decrease of over the \$86,905,381 spent in fiscal year 2014. Following are the primary categories of expenditures:

	<u>FY15</u>	<u>Transactions</u>	<u>FY14</u>	<u>Transactions</u>
Large dollar advertised bids:	\$55,493,444	111	\$59,403,894	132
Purchase orders:	\$24,467,367	16,747	\$23,045,641	17,277
Credit card transactions	\$3,813,101	20,705	\$4,455,846	24,392

The number and volume of CIP expenditures was the reason for the 4% decrease, as the number of large bid projects decreased from 132 to 111.

### **Major Accomplishments and Special Events**

The primary highlights of Fiscal Year 2015 were the continued implementation of the Public Purchase web software, and the implementation of a new contract and grant tracking program. The Public Purchase software that we started using in the latter part of FY2014 was expanded to include all construction contracts in FY2015. In addition, late in the year we started to expand its use to all of our procurement solicitations.

In FY15 we also started using a new contracts and grant tracking program developed in house by Andy Jackson of the IT department. The new system is web based, and as a result it is usable for anyone in the county. The old system could not be used by Police or Council Services due to network access limitations. The new system is also more intuitive and can store more information. It should serve us well for years to come.

Other highlights of the year included:

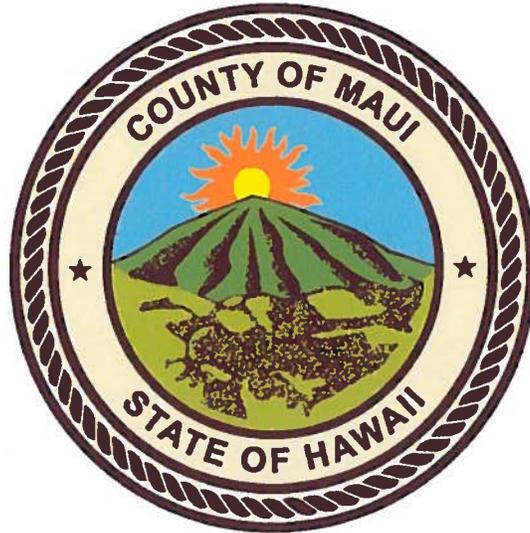
- The Central Purchasing agent gave numerous presentations as follows:
  1. "Purchasing Essentials for Supervisors" twice as part of Personnel's supervisor training series
  2. "Purchasing Essentials" for Public Works Highways Division in response to their procurement violations
  3. "PCard Program" to the Cost of Government Commission in response to the pCard abuse problems
  4. "PCard and Purchase Orders" to the County Council in response to the pCard abuse problems
  5. "Integrity" to the Finance Department annual training program
- Wailea/Alanui Paving protest. Purchasing and Corporation Counsel fought and lost a protest on our acceptance of a bid that was clocked in on time, but not physically in our possession for a few seconds later
- Greg King served another year as chairman of the procurement policy board, and the focus for the year was on trying to find a way to use past performance in the selection of contractors.
- Developed new Vision/Mission/Value Statements as part of Dale Carnegie training
- Participated in the MAPPS (Kiva Replacement) software project

## **FUTURE GOALS AND EXPECTATIONS (FY 16)**

In Fiscal Year 2016, there will be a heavy focus on staff training and work re-alignment in the Purchasing Division. 3 of our staff members were able to be promoted in the last year, and there is one vacancy that will be filled early in FY16. Each of these personnel have been or will be taking on new roles and assuming new responsibilities, and there is a lot of training that needs to be done. The Purchasing Specialist III will be learning more about the legal aspects of the Procurement process, and start getting involved with some of the more complex issues in Procurement. The Central Purchasing Agent and the Purchasing Specialist III will begin pursuing certification from the NIGP (National Institute of Government Procurement). The Specialist III will also be working more on the workflow project. The Purchasing Specialist II will be learning the specifics of the large bid processes, and will assist the Specialist III in all of those duties. The Buyer II will become the primary backup for managing the travel paperwork, and will assist in training the new Clerk-Typist III.

We also will be continuing the workflow project. We had a recent breakthrough in that Accounts is now going to fully assist us on implementing a new background part for the IFAS general ledger, which will allow us to program more workflow approval paths than is currently possible with the existing background parts structure. Also, the Department of Parks and Recreation has indicated that they are very interested in using workflow, so we should be implementing it for their department soon.





**DEPARTMENT OF FINANCE**

**COUNTY OF MAUI  
HAWAII**

**Section VI**  
**Real Property Assessment Division**



## **REAL PROPERTY ASSESSMENT DIVISION**

### **OVERVIEW**

#### **Background**

The County of Maui's Real Property Assessment Division is comprised of three sections; Assessment, Property Technical, and Geographic Information Systems (GIS).

#### **Program Description**

The Assessment Section is comprised of the Appraisal and Appraisal Support Service Branches. This section maintains parcel history and current ownership data, updating tax maps drawn to scale and annually assesses all taxable real property, including defending disputed assessments.

The Property Technical Section provides technical services for the administration of the Real Property Tax program for the County of Maui.

The GIS Section produces a variety of thematic maps using GIS and integrates other computer-aided drafting or mapping technologies into GIS.

#### **Program Objectives**

- To fairly assess all taxable real property.
- Provide accurate information to all taxpayers.
- Ensure access to an equitable system of appeals.
- Administer all of the exemption programs.
- Reduce disputed real property taxes refunded.

### **EXTERNAL FACTORS AFFECTING OPERATIONS**

The County's Real Property Assessment base increased 8.5% to \$36.25 billion. Tax rates were decreased in all ten categories. The increase in assessments can be directly attributed to increasing real estate prices and new construction.

- The County's estimated property tax revenues for Fiscal Year 2015 was certified at \$235,907,609 (less \$297,122 for Circuit Breaker Credits and adding \$2,114,491 for minimum tax).
- The Board of Review accepted 531 assessment appeals with a total (100%) value in dispute of \$369,181,010.

## **RESOURCES**

### **Staffing and Personnel Changes:**

The Real Property Assessment Division consists of the following forty (40) positions:

- Administrator
- Assistant Administrator
- Secretary II
- Sr. Property Technical Officer
- Property Valuation Analyst V
- Property Valuation Analyst IV (2)
- Property Valuation Analyst I
- Appraiser VI (2)
- Appraiser V
- Appraiser IV (2)
- Appraiser III (2)
- Appraiser II (3)
- Appraiser I (3)
- Appraiser Assistant
- Supervising Real Property Tax Clerk
- Tax Clerk II (2)
- Tax Clerk I (7)
- Tax Maps & Records Supervisor II
- Tax Maps and Records Technician III (2)
- Tax Maps and Records Technician II (1)
- Tax Maps and Records Technician I (2)
- GIS Analyst V
- GIS Analyst III

## **BUDGET VARIANCE ANALYSIS\***

<b>Expense</b>	<b>FY 2015 Budget</b>	<b>FY 2015 Actuals</b>	<b>FY 2014 Actuals</b>	<b>FY15 Actual vs. Budget Under / (Over)</b>	<b>FY15 Actual vs. Prior Year Under / (Over)</b>
Salaries (\$)	2,002,716	1,895,915	1,757,046	106,801	(138,869)
Premium Pay (\$)	19,584	6,174	8,698	13,410	2,524
Operations (\$)	416,499	244,278	254,644	172,221	10,366
Equipment (\$)	113,000	125,873	1,549	(12,873)	(124,324)
<b>Total (\$)</b>	<b>2,551,799</b>	<b>2,272,240</b>	<b>2,021,938</b>	<b>279,559</b>	<b>(250,302)</b>

Note 1: "Under" variance indicates that actual expenditures in Fiscal 2015 are less than budget or less than prior year expenditures.

### **Explanation of Variances**

Salaries are under budget due to positions temporarily vacant until recruitment processes could be completed.

Premium Pay is also under budget due to administrator's decision to limit overtime expenses to critical needs.

Operations expenses is under budget, partially due to contract delays and funding could not be encumbered within the fiscal year.

Equipment expense is over the budget and it's for software purchase of Pictometry's Aerial Imagery.

## **OPERATIONS AND ACTIVITIES**

### **Accomplishments and Projects (FY 2015)**

- Assignment of tax keys. The Tax Maps section has made tremendous headway in entering and assigning outstanding subdivisions and condominiums. Effect: Increased revenues, reduced public inquiries, and reduced burden on the division.
- Current mailing addresses to property owners. The staff has been using the NCOA files from the post office improve mailing results. Effect: More owners receiving their tax bills, less public inquiries, and far less complaints to the division.
- GIS Section continues to work on creating the parcel fabric and data driven maps for the County of Maui.
- The Division maintained a zero balance, and there are no outstanding Board of Review cases, therefore reducing the amount of funds in litigated accounts.

- Partnership between RPA and the State of Hawaii – DOTAX to share data, has been a proven program that increases the enforcement of the homeowner exemption program. Over 355 exemptions were removed resulting in over \$689,702 of unbudgeted revenue.
- The division reduced training costs by \$7,000 by having staff members accredited as in-state instructors for the International Association of Assessing Officers (IAAO). Completed 8 in-house training sessions and 1 major IAAO course.
- The second batch of electronic assessment notices were received by tax payers in March 2015. Of the 493 e-notices, 94 were foreign. We expect this to be a growing trend as the public moves toward green practices.
- Implementation of new Assessment software IAS World is complete. This program has enhanced efficiency by integrating aerial imagery, assessment software, GIS maps, a query builder tool, in house photographs and a work flow processor.
- The Appraisal Section completed over 82 agricultural use compliance checks which resulted in an increase in revenue of \$131,789.
- Work has begun on implementing Marshall and Swift costs. This should be completed by June 2016.

## Program Measures and Performances

Program Goal	Program Objective	Success Measure	FY 2014 Actual	FY 2015 Estimate	FY 2015 4th QTR YTD
Goal #1: Increase public awareness by providing educational seminars and enhanced notices.	1. Conduct public sessions annually to educate the public about services provided	# of public sessions completed annually	8	4	6
	2. Conduct public sessions annually to educate the public about exemption programs	# of public sessions completed annually	8	4	3
	3. Convert all forms into online fillable forms by June 2017	% of online fillable forms completed	1%	25%	1%
Goal #2: Improve communication and efficiency through deployment of tablets for all employees within the division and implementation of new communication tracking system.	1. Provide staff with mobile tablet for fieldwork	% implementation of mobile tablet by June 2015	N/A	100%	20%
	2. Installation of iRespond	% implementation of new communication tracking system software by June 2015	80%	100%	100%
Goal #3: Improve the appraisal system by replacing outdated cost manuals by June 2015.	1. Implementation of new cost solution system by June 2015	% completion of the implementation of a new cost solution system	60%	100%	75%
Goal #4: Strengthen and support the professionalism and skills of our workforce by providing education and training opportunities.	1. Increase the % of staff who attend the secondary International Association of Assessing Officers (IAAO) certification course	% of RPA employees who attend the secondary IAAO certification course	90%	100%	98%
	2. Increase the # of "in-house" training sessions conducted annually	# of "in-house" training sessions conducted annually	50	20	35
	3. Increase the # of assessors receiving the status of "IAAO Accredited"	# of assessors with status of "IAAP Accredited"	N/A	3	2

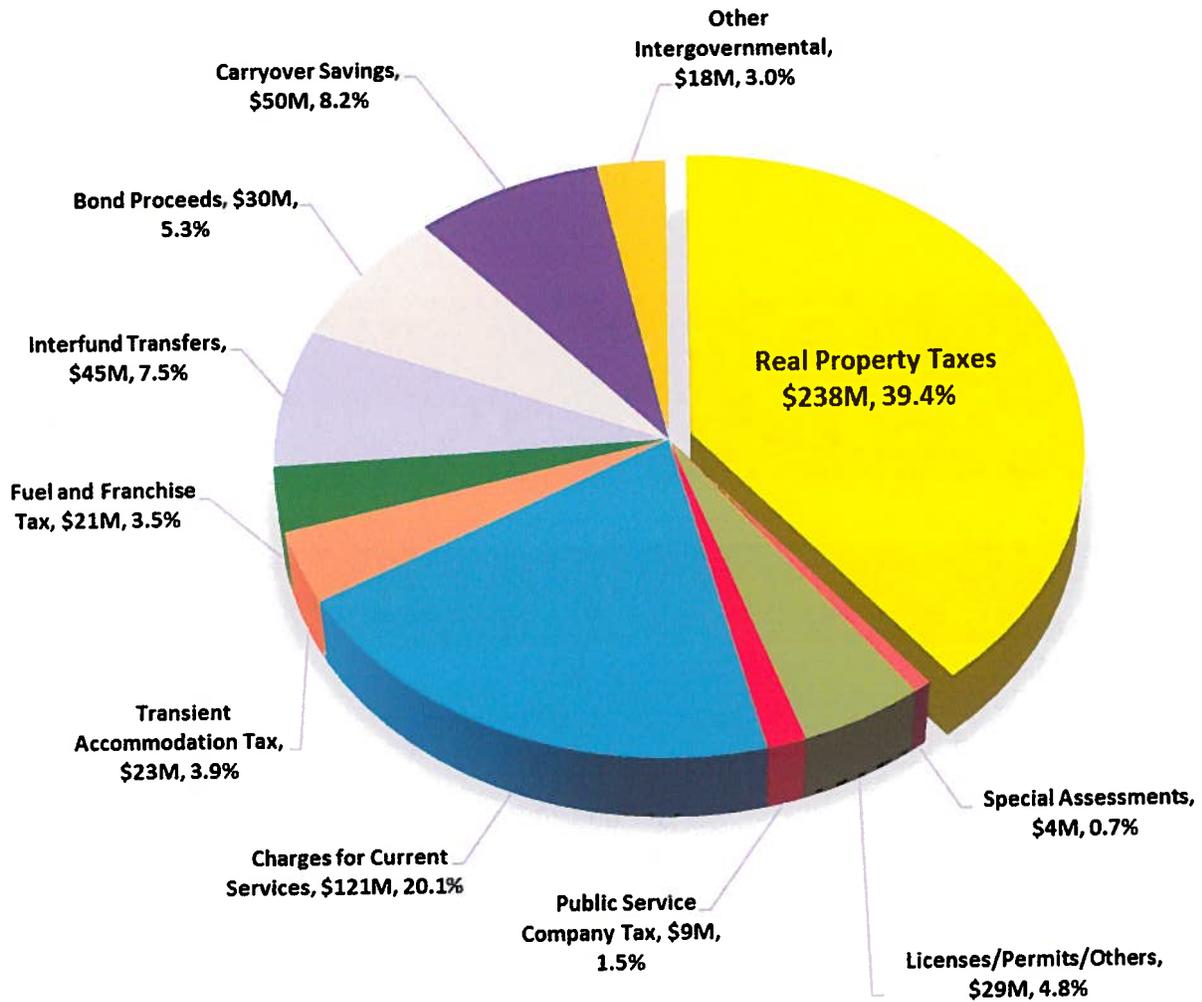
### Program Measures and Performances

Program Goal	Program Objective	Success Measure	FY 2014 Actual	FY 2015 Estimate	FY 2015 4th QTR YTD
Goal #5: Focus on enforcement and compliance efforts for home exemption and condominium use programs, agricultural dedication and agricultural use.	1. Increase the rate of accounts reviewed against the state for the home exemption program	% of accounts reviewed against State of Hawaii records	N/A	100%	50%
	2. Increase the rate of homeowners association responses reviewed for compliance relating to condominium use program	% of homeowners association responses reviewed for compliance	N/A	100%	100%
	3. Increase the rate of physical inspections completed for parcels receiving agricultural dedication	% of all parcels receiving agricultural dedication that were physically reviewed	N/A	75%	7%
	4. Increase the rate of 1/6 <sup>th</sup> of all parcels receiving agricultural use that were physically inspected	Rate of 1/6 <sup>th</sup> of all parcels receiving agricultural use that were physically inspected	N/A	100%	31%
Goal #6: Maximize tax revenues by accurately identifying and assessing all parcels.	1. Increase the rate of all taxable real property certified annually	% of all taxable property that are certified on an annual basis	N/A	99%	100%
	2. Increase the rate of appeals reviewed by the board and fees not returned to the taxpayers	% of cases reviewed and fees not returned to taxpayers	N/A	80%	45%
	3. Maintain a ratio performance of "good" or higher and conform to the IAAO Standard	County's ratio performance is "good" and conforms to the IAAO Standard	Yes	Yes	Yes

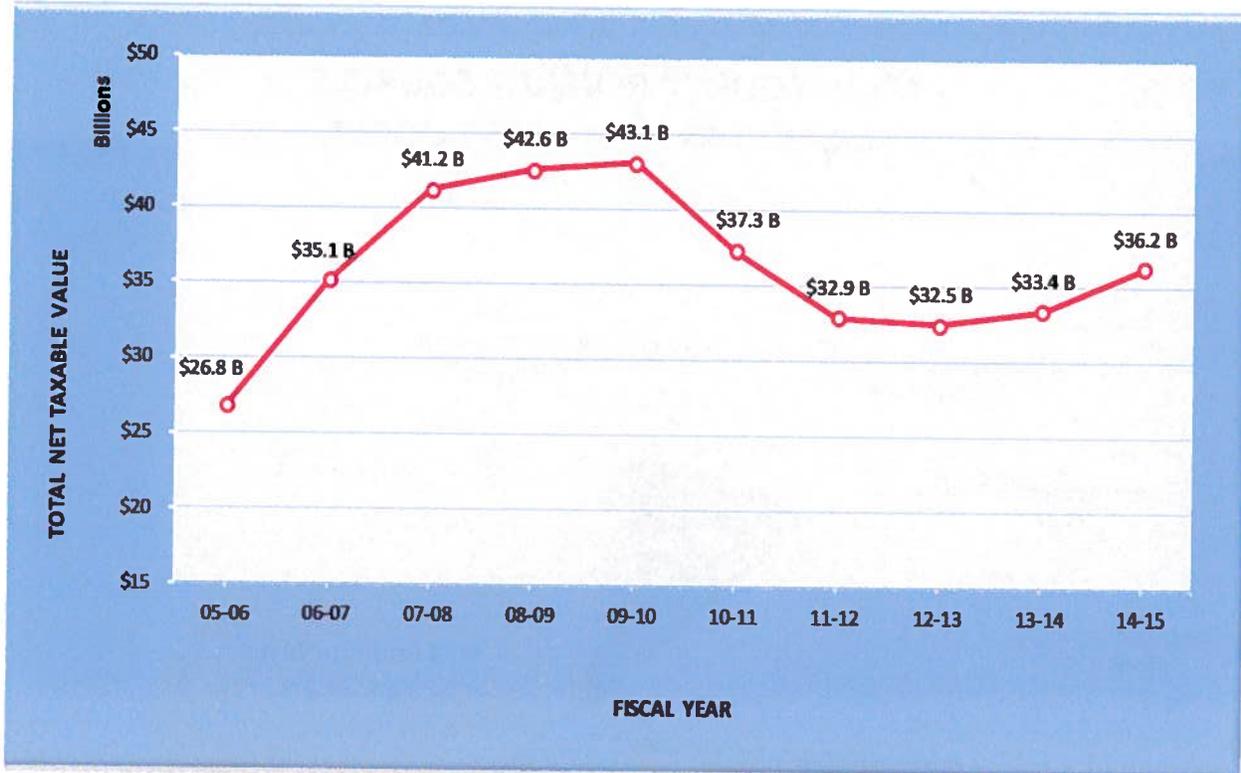
## SUMMARY

Real property taxes continue to be the most significant source of revenue for the County of Maui and an integral part of sustaining adequate public services for the people of our community.

### MAUI COUNTY REVENUE SOURCES FISCAL YEAR 2014-2015 BUDGET



## COUNTY OF MAUI REAL PROPERTY ASSESSMENT CERTIFIED VALUE FOR TAX RATE PURPOSES

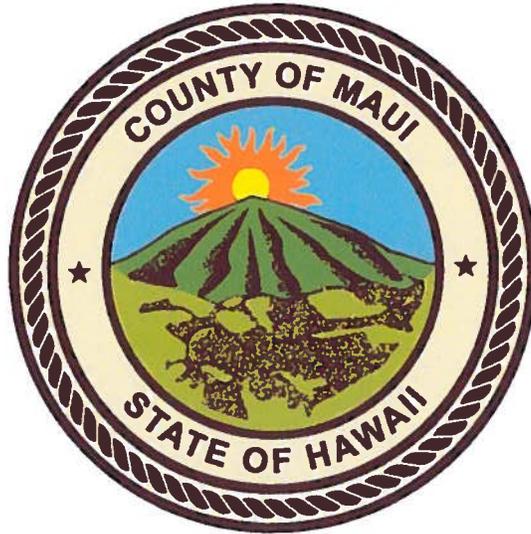


FISCAL YEAR	VALUATION FOR TAX RATE	PERCENT CHANGE FROM PRIOR YEAR
05-06	\$26,803,476,000	20.59%
06-07	\$35,123,548,000	31.04%
07-08	\$41,167,721,000	17.21%
08-09	\$42,579,099,000	3.43%
09-10	\$43,068,281,000	1.15%
10-11	\$37,256,860,000	-13.49%
11-12	\$32,920,593,000	-11.64%
12-13	\$32,473,303,000	-1.36%
13-14	\$33,411,557,400	2.89%
14-15	\$36,249,111,595	8.49%

## **FUTURE GOALS AND EXPECTATIONS (FY2016)**

- Audit internal process and procedures and apply for Certificate of Excellence in Assessment Administration Award from the IAAO.
- Establish pilot project using ESRI Canada's Assessment Analysis software. Project is to ensure compliance with IAAO standards for reassessment cycle.
- Continue to maintain the County's Geographic Information System (GIS) base layer map to incorporate technological advancements that will improve staff productivity.
- Update rules of procedure for real property assessment programs to provide clear definition and minimize confusion and misinterpretation.
- Review professional service contracts to identify if expenses can be reduced.
- Explore options to go paperless. We are currently researching providers who convert paper forms to online forms that systematically transmit data to our data base. This not only eliminates the need to use and store paper, it reduces data entry and provides users with submission validation.
- Continue compliance efforts in the homeowner exemption program, condominium use declaration, and the agricultural use assessments.
- E-record liens and notices with the Bureau of Conveyances.
- Promote paperless assessment notice via email.
- Complete upgrade of Computer Assisted Mass Appraisal software and integrate new cost valuation and sketch software.
- Establish community outreach program to educate the taxpayers about the Division's programs.





## **DEPARTMENT OF FINANCE**

**COUNTY OF MAUI  
HAWAII**

**Section VII**  
**Motor Vehicle & Licensing Division**



## **DIVISION OF MOTOR VEHICLE & LICENSING**

### **OVERVIEW**

#### **Background**

The Division of Motor Vehicles & Licensing (DMVL) provides direct service to the citizens of Maui County by issuing a variety of services: (1) new and renewal driver licenses, (2) motor vehicle registration, (3) various county business licenses, (4) disabled parking placards, (5) taxi driver's permits, (6) dog licenses, and (7) bicycle licenses. Additionally, the following programs are administered on behalf of the State of Hawaii: Commercial Driver Licensing, Periodic Motor Vehicle Inspection, Civil Identification, and the collection of Motor Vehicle Registration fees.

#### **Program Description**

As part of the Financial Services Program, the DMVL is funded by two separate sources. The DMVL program is funded by the County General Fund and four (4) programs are funded by the State of Hawaii through grant revenue. The organizational structure of DMVL supports the various ways it interacts with and delivers services to customers. The Front Office services walk in customers requesting services in person at seven offices. The Back Office provides customer services transacted by mail, electronic mail, telephone, and facsimile. The Fiscal Program is responsible for all DMVL accounting functions.

#### **Program Objectives**

- To provide effective motor vehicle and licensing services at the various County population centers.
- To register motor vehicles and bicycles in a timely and consistent manner in compliance with pertinent laws and regulations.
- To efficiently administer four (4) State of Hawaii grant funded programs including: Commercial Driver Licensing, Periodic Motor Vehicle Inspection, Civil Identification, and the collection of Motor Vehicle Registration fees.

### **EXTERNAL FACTORS AFFECTING OPERATIONS**

#### **Legislative Changes that impact DMV:**

**Act 128, 2015 SLH** - Waive payment of state motor vehicle registration fee for 100% disabled veteran. Apply to initial and renewals beginning 01/01/2016.

**Act 145, 2015 SLH** - Specially designed organizational license plates for Haleakala National Park and Hawaii Volcanoes National Park. Effective date 07/01/15.

**Act 47, 2015 SLH** – Authorizes the County Director of Finance entering into a contract for car dealers to process transfers of ownership. Effective date 07/1/15

**Act 131, 2015 SLH** - Allows waiver of road test for applicants of foreign countries that the Director DOT has determined that the foreign country's standards of issuing DLs correspond

substantially to Hawaii and the country extends the same privileges to Hawaii licensed drivers. Requires applicant to have a current and valid foreign country DL and a means of verifying the validity of the foreign DL. Length of valid period depends upon passage of the limited purpose DLs – HB1007 which has an effective date of 01/01/2016. Effective date 07/01/15 – only for applicants who meet all REAL ID requirements.

**Act 40, 2015 SLH** - Allows revoked licensees with a valid ignition interlock permit to take the written and road tests 30 days prior to the expiration of the revocation period. The act facilitates the issuance of a valid DL upon completion of all remaining relicensing requirements. Effective date 1/01/2016.

**Act 172, 2015 SLH** - Creates a limited purpose driver's license, limited purpose provisional driver's license, and limited purpose instruction permits. Limited purpose driver's licenses, limited purpose provisional driver's licenses, and limited purpose instruction permits shall not be acceptable for federal identification and voting purposes. Applicants are required to submit satisfactory proof of identity and Hawaii residency. Effective 01/01/2016.

## **RESOURCES**

### **Staffing and Personnel**

The DMVL is staffed with 55 equivalent full time personnel funded through the County General fund:

- 1 Motor Vehicle & Licensing Administrator
- 1 Assistant Motor Vehicle & Licensing Administrator
- 1 Secretary I
- 1 DMVL Operations Supervisor
- 3 Assistant Operations Supervisors
- 1 Supervising Driver License Examiner
- 8 DMVL Service Representative III
- 6 Driver License Examiners I
- 28 DMVL Service Representative II
- 3 DMVL Service Representative I
- 2 Clerk III

The DMVL is staffed with 17 equivalent full time personnel funded through State of Hawaii Grants:

- 1 Supervising Motor Vehicle Control Inspector
- 2 Motor Vehicle Control Inspector
- 1 DMVL Service Representative III
- 9 DMVL Service Representative II
- 1 DMVL Service Representative I
- 2 Driver License Examiners II
- 1 Clerk III

**BUDGET VARIANCE ANALYSIS**

<b>Expense</b>	<b>FY 2015 Budgeted</b>	<b>FY 2015 Actuals</b>	<b>FY 2014 Actuals</b>	<b>FY15 Actual vs. Budget Under / (Over)</b>	<b>FY15 Actual vs. Prior Year Under / (Over)</b>
Salaries	2,213,136	2,087,253	1,896,501	125,883 5.7%	(190,752) (10.1%)
Premium Pay	50,591	49,460	35,731	1,131 2.2%	(13,729) (38.4%)
Operations	1,032,874	594,948	782,811	437,926 42.4%	187,863 24.0%
Equipment	0	4,144	126,118	(4,144) N/A	121,974 96.7%
<b>Total</b>	<b>3,296,601</b>	<b>2,735,805</b>	<b>2,841,161</b>	<b>560,796</b> 17.0%	<b>105,356</b> 3.7%

Note: "Under" variance indicates that actual expenditures in Fiscal 2015 are less than budget or less than prior year expenditures.

**Explanation of Variances**

The Division of Motor Vehicles & Licensing realized \$560,796 in savings on an expense budget of \$3,296,601.

Salaries were below budget by \$125,883 reflecting savings due to the length of recruitment time in filling vacancies.

Premium Pay was below budget by \$1,131 reflecting increased operating efficiencies.

Operating Expenses were under budget by \$439,926 due to savings in computer services and auto plates & tags.

**OPERATIONS AND ACTIVITIES**

**Accomplishments and Projects (FY 2015)**

**Credit Card & Debit Card** – Implemented acceptance of credit and debit card payment options for in-person customer transactions.

DMVL services are provisioned to the various population centers throughout the County. During Fiscal Year 2015 approximately 149,700 walk in customers conducted transactions at the four primary offices on the island of Maui.

Office Location	Customer Count	Percentage
<b>Service Center</b>	66,015	44.1%
<b>Kihei</b>	34,893	23.3%
<b>Lahaina</b>	24,998	16.7%
<b>Pukalani</b>	23,794	15.9%
<b>Total</b>	149,700	100.0%

### Driver Licensing

Maui County's total number of licensed drivers as of June 30, 2015 increased by 1.8% from 110,983 to 112,970 licensed drivers.

### Motor Vehicle Registration

Maui County's total registered vehicle count decreased by 12.1%, from 206,553 vehicles in Fiscal Year 2014 to 181,587 vehicles in Fiscal Year 2015.

Vehicle Class	FY 2015 TOTAL	FY 2014 TOTAL	Increase (Decrease)	
<b>Passenger</b>	163,492	186,810	(23,318)	-12.5%
<b>Motorcycle</b>	4,383	5,269	(886)	-16.8%
<b>Truck</b>	9,695	9,890	(195)	-2.0%
<b>Trailer</b>	4,017	4,584	(567)	-12.4%
<b>Total</b>	181,587	206,553	(24,966)	-12.1%

**Program Measures and Performances**

	<b>FY14 Actual</b>	<b>FY15 Estimate</b>	<b>FY15 Actual</b>
<b>Goal #1: Strengthen and support the professionalism and skill of our workforce.</b>			
1. Increase the rate of training conducted annually:			
a. % of supervisory developmental training plans completed	N/A	100%	100%
b. % of employee's developmental training plans completed	N/A	100%	100%
<b>Goal #2: Improve services to major population centers by efficiently allocating the provisioning of DMVL services between the main and other satellite offices and providing convenient portals for citizens to access DMVL services.</b>			
1. Efficiently allocate the provisioning of DMVL services between the main & satellite offices to improve services to major population centers:			
a. % of total customers served by the main office	44%	45%	44%
b. % of total customers served by satellite offices	56%	55%	56%
2. Increase the rate of vehicle registrations completed through alternative service portals - % of online vehicle registration transactions.	8%	11%	12%
<b>Goal #3: Ensure that vehicle documents and driver credentials are issued in an accurate, secure and efficient manner through proper verification of applicant identities, authentication of documents and employees completion of annual fraudulent document recognition training.</b>			
1. Increase the # of applicant identities verified through the Identity Management System (IMS) annually	41,622	50,000	41,219
2. Maintain the rate of employees who completed the annual fraudulent document recognition training at 100%	100%	100%	100%
<b>Goal #4: Enhance the delivery of services to our customers.</b>			
1. Reduce customer wait time - Achieve the proper balance of force & process efficiency to load to implement a 30-			

minute average wait time (AWT) standard at all DMVL locations.			
a. Service Center	30 min AWT	30 min AWT	23 min AWT
b. Kihei	30 min AWT	30 min AWT	14 min AWT
c. Lahaina	40 min AWT	30 min AWT	24 min AWT
d. Pukalani	38 min AWT	30 min AWT	31 min AWT
2. Increase the customer satisfaction rating based on survey results - % of customers satisfied	N/A	80%	94%
<b>Goal #5: Strengthen security and safety measures at all DMVL offices through safety awareness training and compliance with the Social Security Administration (SSA) and privacy requirements and safeguards.</b>			
1. Complete Safety Awareness training annually	100%	100%	100%
2. Complete SSA compliance and certification - % of employees who completed the annual SSA certification and compliance	100%	100%	100%
3. Comply with Department of Transportation (DOT) "Access Control Standards" - % of offices in compliance with DOT "Access Controls Standards"	N/A	100%	50%
<b>Goal #6: Promote traffic safety by ensuring new drivers are qualified and competent to operate motor vehicles on public roadways.</b>			
1. Increase the # of new driver licenses issued annually based on knowledge and road skills test - # of new driver licenses issued annually	N/A	7,500	7,605

### **FUTURE GOALS AND EXPECTATIONS (FY2016)**

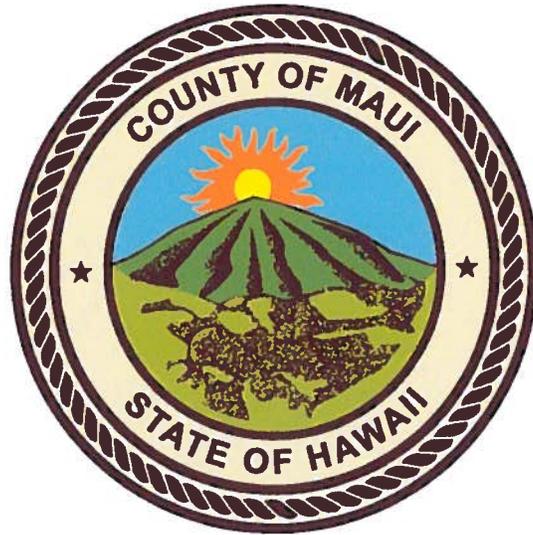
**Self Service Terminals** – Pursue development and installation of self-service terminal(s) at the Service Center and selected satellite offices.

**Implement Limited Purpose Driver License (Act 172, 2015 SLH)** - Creates a limited purpose driver's license, limited purpose provisional driver's license, and limited purpose instruction permits. Limited purpose driver's licenses, limited purpose provisional driver's licenses, and limited purpose instruction permits shall not be acceptable for federal identification and voting purposes. Applicants are required to submit satisfactory proof of identity and Hawaii residency. Implementation date of 01/01/2016.

**Develop & Implement Road Appointment systems** – *Develop and implement a computerized appointment system that may be used to reserve advance road test appointments.*

**Queuing System** – Upgrade present system to allow for customer convenience modules such as Remote Check-in, SMS Text ability and real time customer feedback.





## **DEPARTMENT OF FINANCE**

**COUNTY OF MAUI  
HAWAII**

**Appendix A  
(Charter Provisions)**



**ARTICLE 8, CHAPTER 4**  
**DEPARTMENT OF FINANCE**

**Section 8-4.1. Organization.** There shall be a department of finance consisting of the director of finance and the necessary staff.

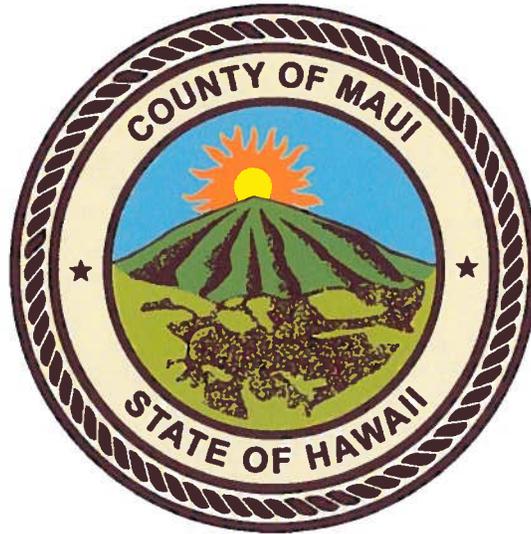
**Section 8-4.2. Director of Finance.** The director of finance shall be appointed and may be removed by the mayor. The director of finance shall have had a minimum of five years of experience in a public or private financial position, at least three years of which shall have been in an administrative capacity.

**Section 8-4.3. Powers, Duties and Functions.** The director of finance shall:

1. Prepare bills for the collection of money due the county, or authorize the preparation thereof, by other departments of the county government, under the director's general supervision.
2. Collect and receive moneys due to or receivable by the county and issue receipts therefor, or authorize other departments to do so under conditions prescribed by the finance director.
3. Keep accurate and complete account of receipts and disbursements.
4. Maintain and manage the treasury and deposit moneys belonging to the county in depositories and instruments authorized by law which fulfill all conditions prescribed for them by law.
5. Contract for services of independent contractors, including contractors for public works and county physicians, and permit disbursements to be made pursuant to policies established by the council.
6. Be responsible for issuing and selling, paying interest on and redeeming bonds of the county.
7. Prepare and issue warrants and checks.
8. Prepare payrolls and pension rolls.
9. Sell real property upon which improvement assessments or real property taxes are not paid within the period prescribed and dispose of real property or personal property not needed by any department of the county pursuant to policies established by ordinance, provided that all deeds and other conveyances shall be executed by the mayor.
10. Rent or lease county property and award concessions pursuant to policies established by the council.
11. Prepare and maintain a perpetual inventory of all lands and equipment or other personally owned, leased, rented or controlled by the county.
12. Review assessment rolls for assessable public improvements prior to approval by the council and issue bills therefor after such approval has been given.
13. Have custody of all official's surety bonds, except the surety bond of the director of finance, which shall be in the custody of the county clerk.
14. Each quarter submit through the mayor to the council a statement of the revenues and expenditures for the preceding quarter and for the fiscal year up to and including the preceding quarter. Such statement shall be sufficiently detailed as to appropriations, allotments and funds to show the exact financial condition of the county and of each of its agencies and executive departments. A copy of the statement shall be filed with the county clerk and shall be a public record.
15. Administer the real property taxation function of the county.
16. Perform such other duties and functions as shall be assigned by the mayor.

(Amended 1992)





## **DEPARTMENT OF FINANCE**

**COUNTY OF MAUI  
HAWAII**

**Appendix B  
(Organization Charts)**

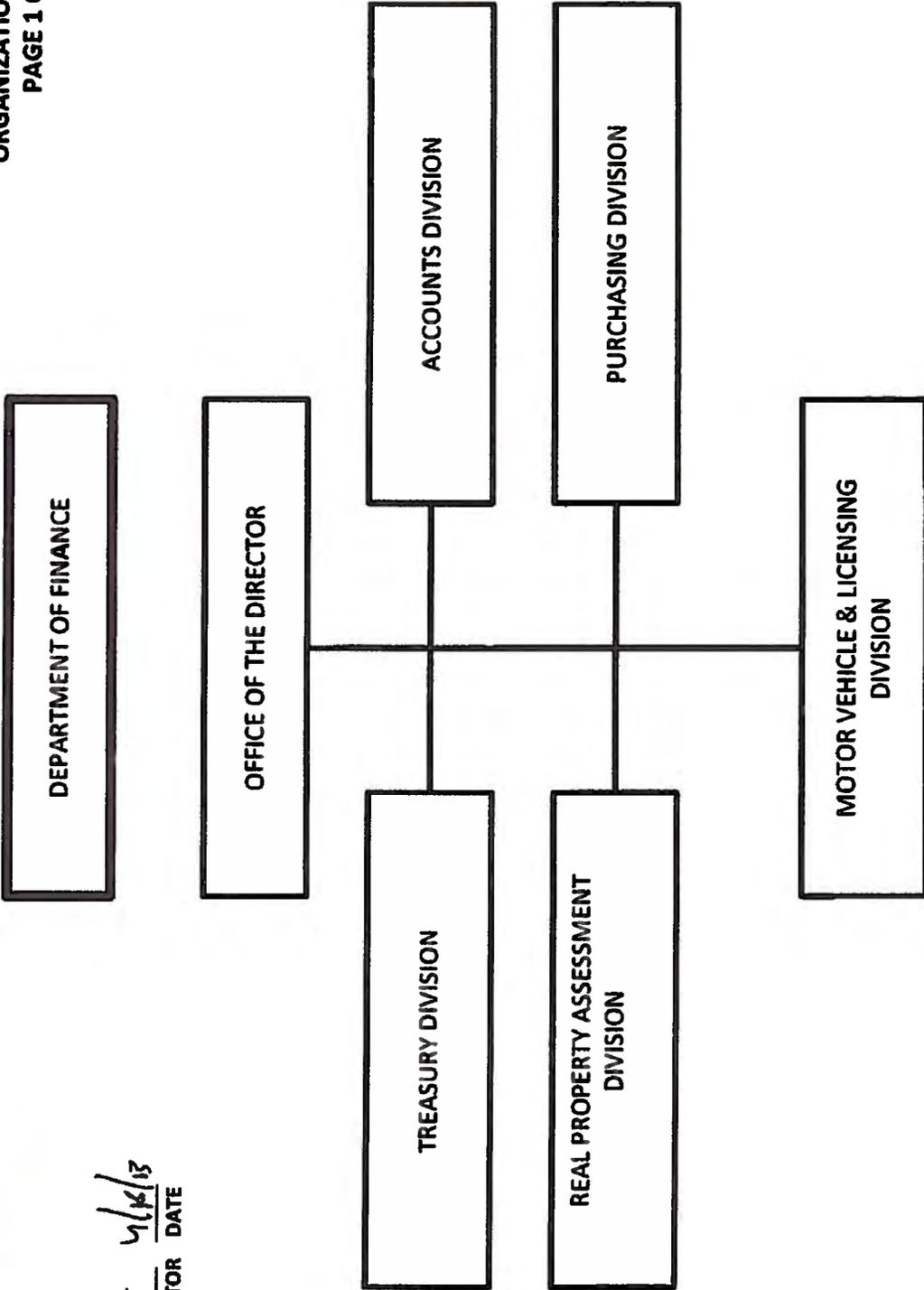


DEPARTMENT OF FINANCE  
COUNTY OF MAUI

ORGANIZATIONAL CHART  
PAGE 1 OF 10

PREPARED BY [Signature] DATE 2/24/15  
DEPARTMENT HEAD

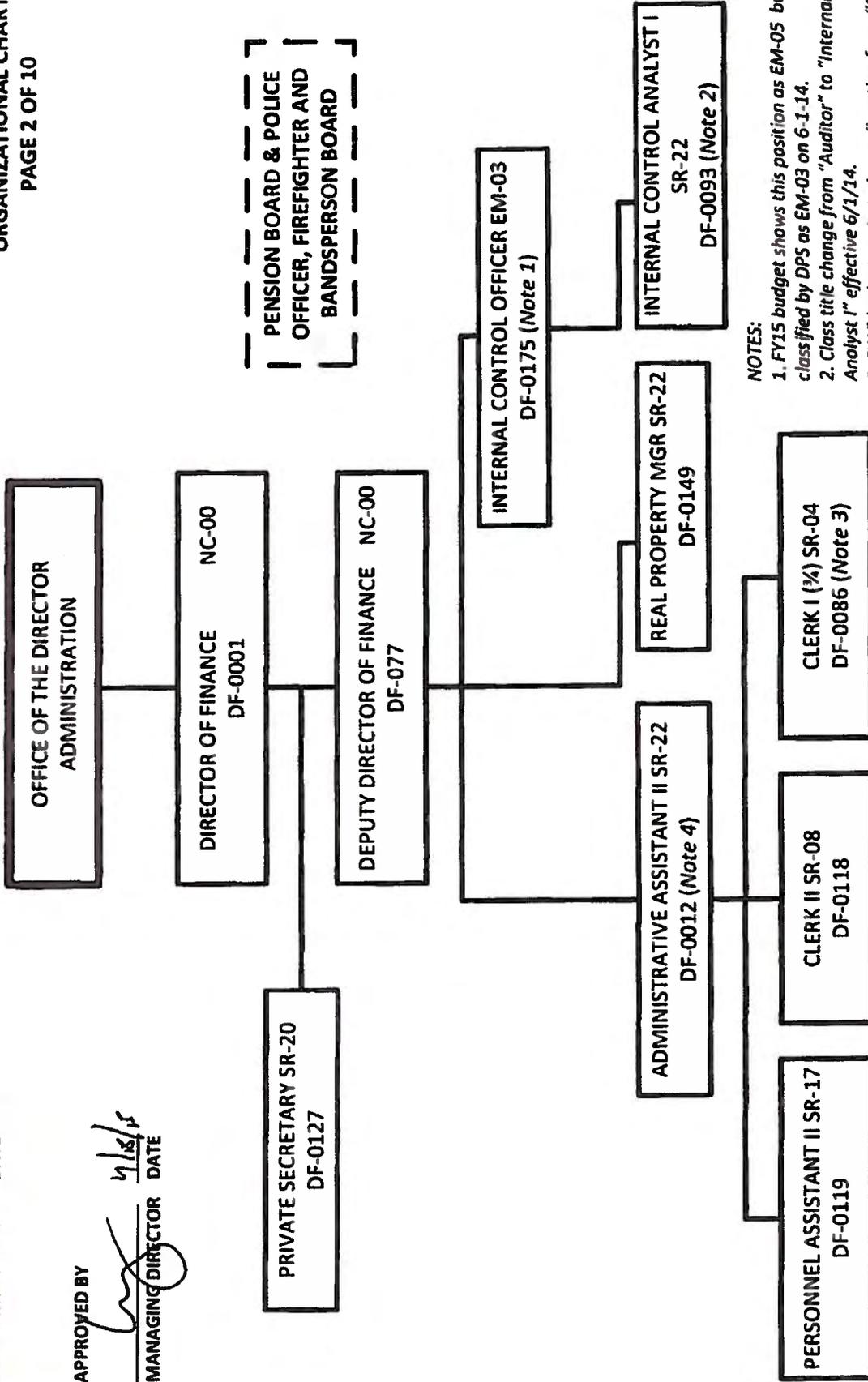
APPROVED BY [Signature] DATE 4/16/13  
MANAGING DIRECTOR



DEPARTMENT OF FINANCE  
COUNTY OF MAUI

ORGANIZATIONAL CHART  
PAGE 2 OF 10

PENSION BOARD & POLICE  
OFFICER, FIREFIGHTER AND  
BANDSPERSON BOARD



NOTES:

1. FY15 budget shows this position as EM-05 but classfied by DPS as EM-03 on 6-1-14.
2. Class title change from "Auditor" to "Internal Control Analyst I" effective 6/1/14.
3. FY15 budget projected a reallocation from "Clerk I" SR-04 to "Clerk III" SR-10 did not occur.
4. FY15 budgeted this position as "Administrative Officer" SR-24 but was reallocated to "Administrative Assistant II" SR-22 effective 11/01/14.

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DATE 5/26/15

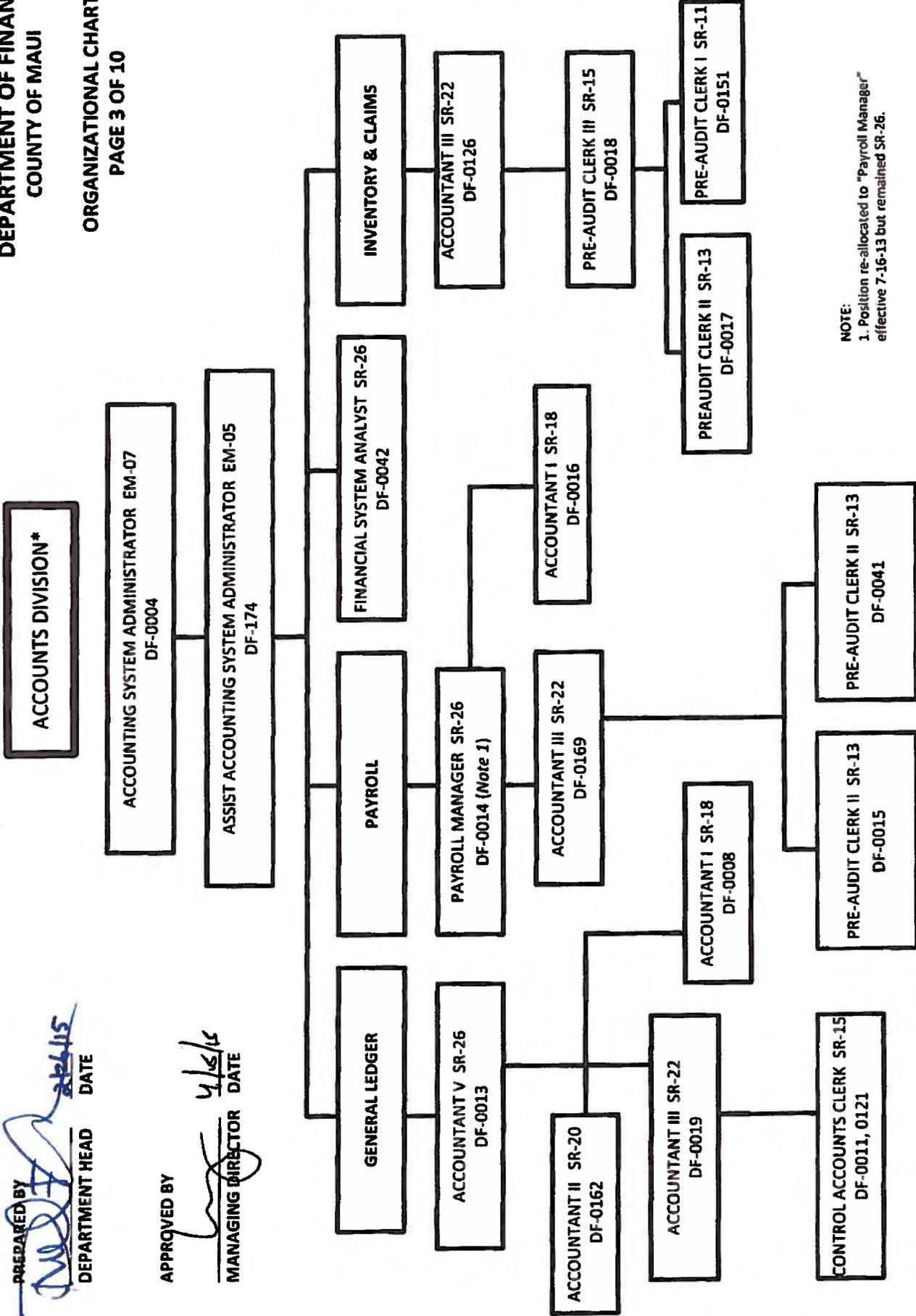
APPROVED BY [Signature]  
MANAGING DIRECTOR DATE 5/18/15

DEPARTMENT OF FINANCE  
COUNTY OF MAUI

ORGANIZATIONAL CHART  
PAGE 3 OF 10

PREPARED BY [Signature] DATE 2/15/15  
DEPARTMENT HEAD

APPROVED BY [Signature] DATE 4/15/15  
MANAGING DIRECTOR



NOTE:  
1. Position re-allocated to "Payroll Manager" effective 7-16-13 but remained SR-26.

PREPARED BY  
  
 DEPARTMENT HEAD DATE

DEPARTMENT OF FINANCE  
 COUNTY OF MAUI

ORGANIZATIONAL CHART  
 PAGE 4 OF 10

REAL PROPERTY ASSESSMENT DIVISION

CUSTOMER SERVICE PROGRAM

COUNTY REAL PROPERTY TAX ADMINISTRATOR EM-07  
 DF-0062 ( NOTE 1)

BOARD OF REVIEW	EXPIRES
CHAIR: BRUCE EFFER	03/31/17
VICE CHAIR: BERNICE LU	03/31/16
MEMBER: BRYAN ESMERALDA	03/31/18
MEMBER: STEPHANIE STUCKY	03/31/19

SECRETARY II SR-16  
 DF-0072

ASSISTANT COUNTY REAL PROPERTY  
 TAX ADMINISTRATOR EM-05  
 DF-0052 (NOTE 1)

PROPERTY TECHNICAL SECTION

SENIOR COUNTY REAL PROPERTY TECHNICAL  
 OFFICER SR-28  
 DF-0102

PROPERTY VALUATION ANALYST V SR-24  
 DF-0143

PROPERTY VALUATION ANALYST IV SR-22  
 DF-0176, 0177

PROPERTY VALUATION ANALYST I SR-16  
 DF-0185

GIS SECTION

GIS ANALYST V SR-24  
 DF-0173

GIS ANALYST III SR-20  
 DF-0182 (Note 2)

ASSESSMENT SECTION

- NOTES:
1. FY15 Budget includes position names that depict reorganization to "Real Property Assessment" division.
  2. FY15 Budget incorrectly listed position as "GIS Analyst V" SR-20 instead of "GIS Analyst III" SR-20.

REAL PROPERTY ASSESSMENT DIVISION

CUSTOMER SERVICE PROGRAM

ASSESSMENT SECTION

APPRAISAL

REAL PROPERTY APPRAISER VI SR-26  
DF-0051, 0081 (Note 1)

REAL PROPERTY APPRAISER V SR-24  
DF-0070 (Note 2)

REAL PROPERTY APPRAISER IV SR-22  
DF-0171, 0083,  
0084, 0142

REAL PROPERTY APPRAISER III SR-20  
DF-0049 (Note 3), 0050 (Note 10),  
0063 (Note 4)

REAL PROPERTY APPRAISER II SR-18  
DF-0164, 0186 (Note 5)

REAL PROPERTY APPRAISER I SR-16  
DF-0082 (Note 6)

REAL PROPERTY APPRAISER ASST SR-14  
DF-0163

APPRAISAL SUPPORT SERVICES

INFORMATION SERVICES UNIT

SPVQ REAL PROPERTY TAX CLERK SR-18  
DF-0054

TAX CLERK II SR-13  
DF-0061, 0179

TAX CLERK I SR-12  
DF-0044, 0055, 0057, 0166, 0170,  
0060 (MOLOKAI)

TAX MAPS UNIT

TAX MAPS & RECORDS SUPERVISOR II SR-22  
DF-0112

TAX MAPS & RECORDS TECH III SR-17  
DF-0131, 0056 (Note 7)

TAX MAPS & RECORDS TECH II SR-15  
DF-0114

TAX MAPS & RECORDS TECH I SR-13  
DF-0048 (Note 8), 0058

TAX CLERK I SR-12  
DF-0134 (Note 9)

NOTES:  
See page 5A

PREPARED BY *[Signature]* 4/15/15

DEPARTMENT HEAD DATE

APPROVED BY *[Signature]* 4/15/15  
MANAGING DIRECTOR DATE

DEPARTMENT OF  
  
DEPARTMENT HEAD  
4/15/15  
DATE

APPROVED BY  
  
MANAGING DIRECTOR  
4/17/15  
DATE

**NOTES**

1. FY15 budgeted this position as "Real Property Appraiser V" (SR-24) but was reallocated to "Real Property Appraiser VI" (SR-26) effective 1-16-15.
2. FY15 budgeted this position as "Real Property Appraiser VI" (SR-26) but was reallocated to "Real Property Appraiser V" (SR-24) effective 1-16-15.
3. FY15 budgeted this position as "Real Property Appraiser IV" incorrectly listed as SR-16 but was reallocated to "Real Property Appraiser III" (SR-20) effective 2-1-15.
4. FY15 budgeted this position as "Real Property Appraiser IV" (SR-22) but was reallocated to "Real Property Appraiser III" (SR-20) effective 12-16-13.
5. FY15 budgeted this position as "Real Property Appraiser I" (SR-16) but was reallocated to "Real Property Appraiser II" (SR-18) effective 2-16-14.
6. FY15 budgeted this position as "Real Property Appraiser IV" (SR-22) but was reallocated to "Real Property Appraiser I" (SR-16) effective 8-1-14.
7. FY15 budgeted this position as "Tax Maps & Records Technician II" incorrectly listed SR-17 but was reallocated to "Tax Maps & Records Technician III" (SR-17) effective 3-1-13.
8. FY15 budgeted this position as "Tax Maps & Records Technician II" (SR-15) but was reallocated to "Tax Maps & Records Technician I" (SR-13) effective 11-1-13.
9. FY15 budgeted this position as "Tax Maps & Records Technician II" incorrectly listed SR-13 but was reallocated to "Tax Clerk I" (SR-12) effective 10-1-13.
10. FY15 budgeted this position as "Real Property Appraiser III" incorrectly listed as SR-18; it should have been listed as SR-20.

DEPARTMENT OF FINANCE  
COUNTY OF MAUI

ORGANIZATIONAL CHART  
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MOTOR VEHICLE & LICENSING DIVISION

CUSTOMER SERVICE PROGRAM

MVL ADMINISTRATOR EM-05  
DF-0033

MVL ASSIST ADMINISTRATOR EM-03  
DF-0160

SECRETARY I SR-14  
DF-0103

DRIVER LICENSE HEARING BOARD

PMVI

CUSTOMER SERVICE

FISCAL

SUPERVISING MV CONTROL INSPECTOR SR-20  
DF-0046 \*\*

DMVL OPERATIONS SUPERVISOR SR-22  
DF-0025 (Note 1)

DMVL SERVICE REPRESENTATIVE III SR-15  
DF-0079

MV CONTROL INSPECTOR SR-18  
DF-0089 \*\*, DF-0097 \*\*

DMVL SERVICE REPRESENTATIVE II SR-13  
DF-0099 \*\*, DF-0110 \*, DF-0124

FRONT OFFICE OPERATIONS

BACK OFFICE OPERATIONS

ROAD TESTING OPERATIONS

PREPARED BY  
DEPARTMENT HEAD  
DATE 2/24/15

APPROVED BY  
MANAGING DIRECTOR  
DATE 4/15/15

STATE FUNDED  
\*MVR \*\*PMVI \*\*\*CDL \*\*\*\*SID

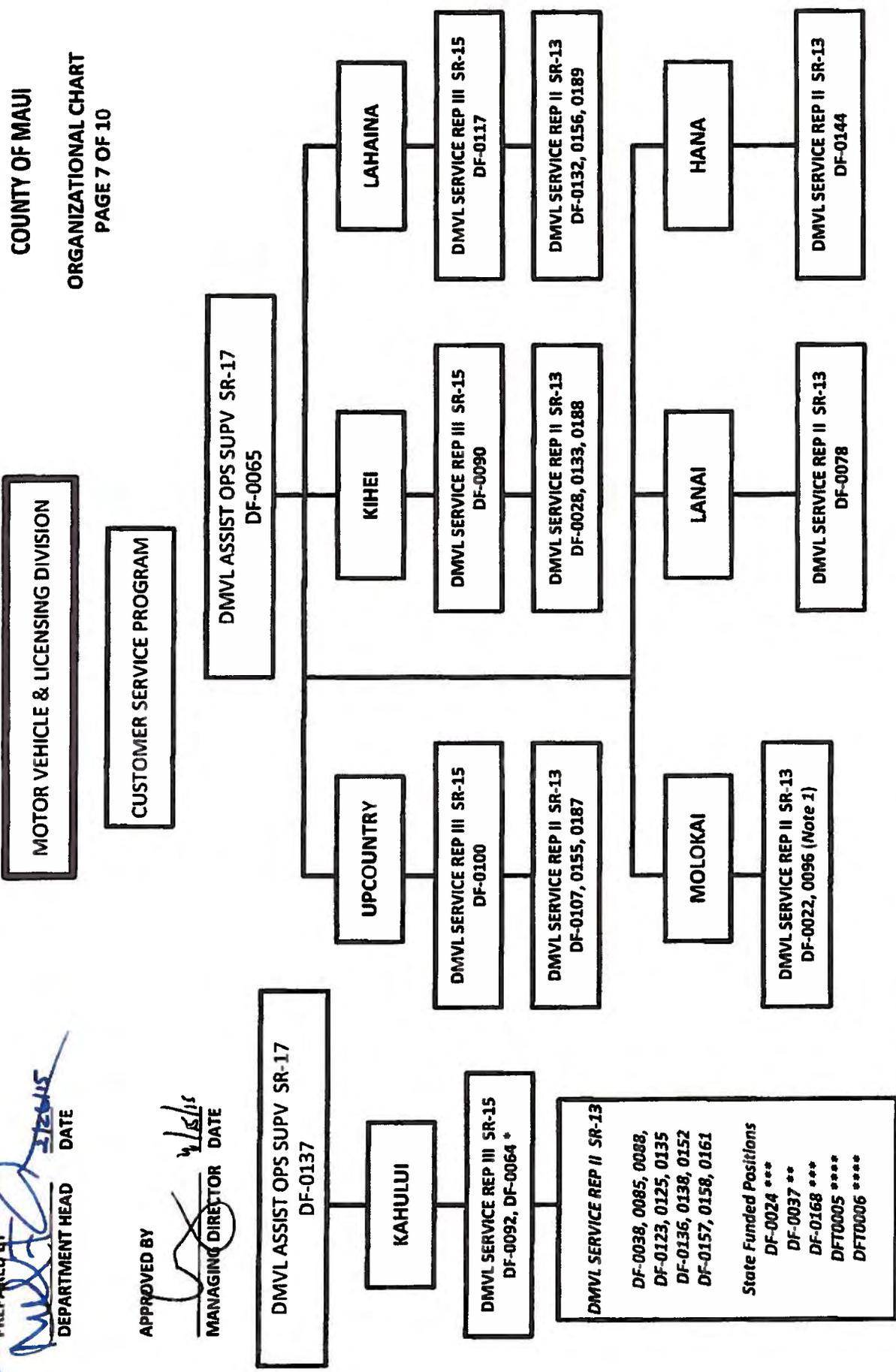
Note:  
1. FY15 budget incorrectly shows this position title as "Customer Service Supervisor", it should be "DMVL Operations Supervisor"

DEPARTMENT OF FINANCE  
COUNTY OF MAUI

ORGANIZATIONAL CHART  
PAGE 7 OF 10

PREPARED BY  
*[Signature]*  
DEPARTMENT HEAD DATE

APPROVED BY  
*[Signature]*  
MANAGING DIRECTOR DATE



NOTE:  
1. FY15 budget incorrectly listed this position as "Service Representative II" (SR 13)  
but should be "Service Representative II" (SR-13).  
STATE FUNDED  
\*MVR \*\*PMVI \*\*\*CDL \*\*\*\*SID

DEPARTMENT OF FINANCE  
COUNTY OF MAUI

ORGANIZATIONAL CHART  
PAGE 8 OF 10

MOTOR VEHICLE & LICENSING DIVISION

CUSTOMER SERVICE PROGRAM

ROAD TESTING OPERATIONS

DRIVER LICENSE EXAMINER SUPERVISOR SR-20  
DF-0031

DRIVER LICENSE EXAMINER II  
SR-17  
DF-0145 \*\*\*  
DF-0146\*\*\*

DRIVER LICENSE EXAMINER I  
SR-16  
DF-0034 (Kahului)  
DF-0091 (Kahului)  
DF-0032 (Kihei)  
DF-0153 (Kihei)  
DF-0104 (Upcountry)  
DF-0140 (Lahaina)

BACK OFFICE OPERATIONS

DMVL ASSISTANT OPERATIONS SUPERVISOR SR-17  
DF-0066

MAIL CENTER & RECORDS

DMVL SERVICE REP III SR-15  
DF-0030

DMVL SERVICE REP I SR-11  
DF-0021\*, DF-0068  
DF-0141, DF-0154

CLERK III SR-10  
DF-0098, DF-0147  
DF-0105 \*\*\*

FINANCIAL RESPONSIBILITY

DMVL SERVICE REP III  
SR-15  
DF-0159

DMVL SERVICE REP II  
SR-13  
DF-0111  
DF-0109 \*\*\*

CALL CENTER

DMVL SERVICE REP III  
SR-15  
DF-0023

DMVL SERVICE REP II  
SR-13  
DF-0101 \*  
DF-0139

STATE FUNDED  
\*MVR \*\*PMVI \*\*\*CDL \*\*\*\*SID

PREPARED BY: *[Signature]* DATE: 2/26/15

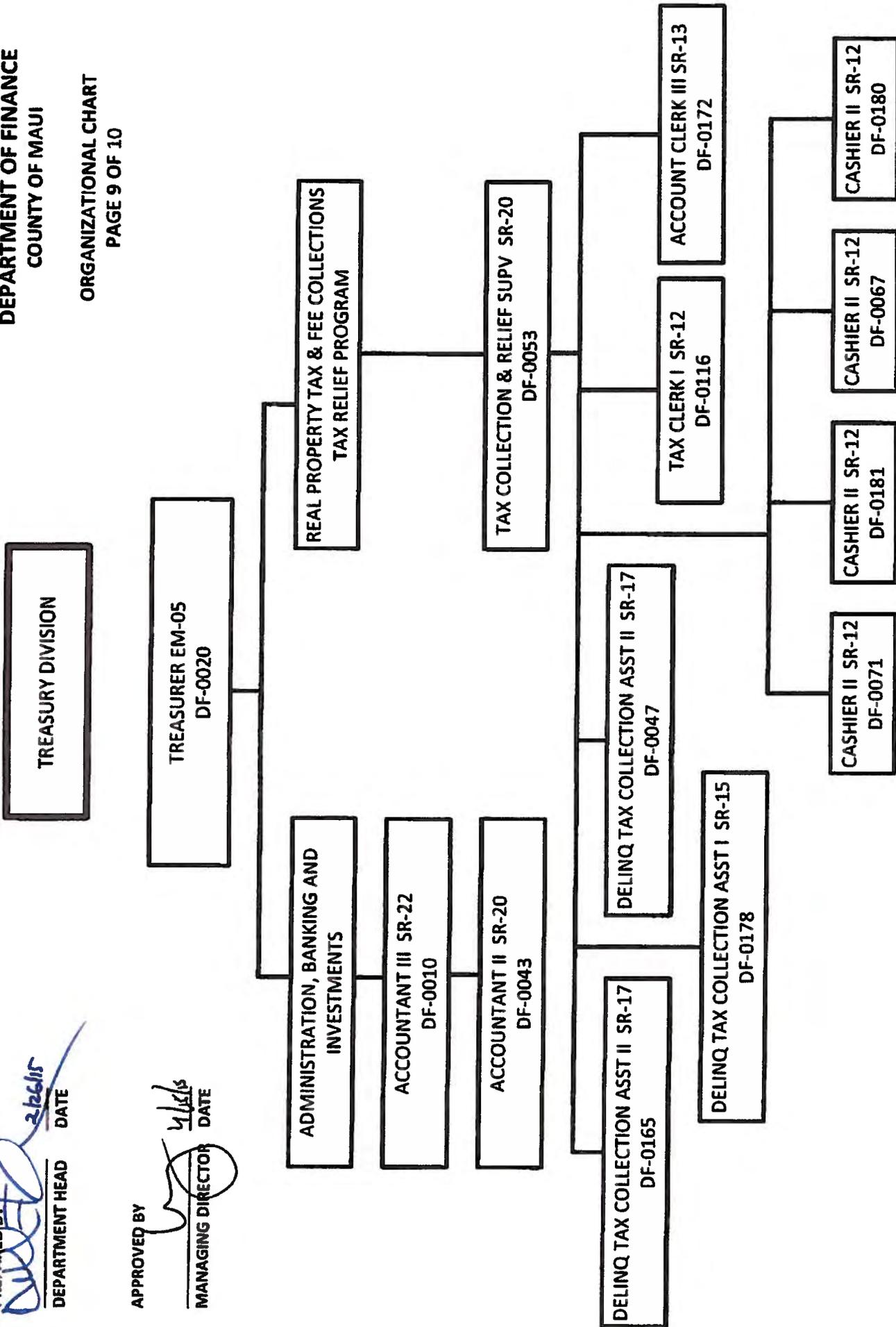
APPROVED BY: *[Signature]* DATE: 2/15/15  
MANAGING DIRECTOR

DEPARTMENT OF FINANCE  
COUNTY OF MAUI

ORGANIZATIONAL CHART  
PAGE 9 OF 10

PREPARED BY [Signature] DATE 2/26/15  
DEPARTMENT HEAD

APPROVED BY [Signature] DATE 4/16/15  
MANAGING DIRECTOR

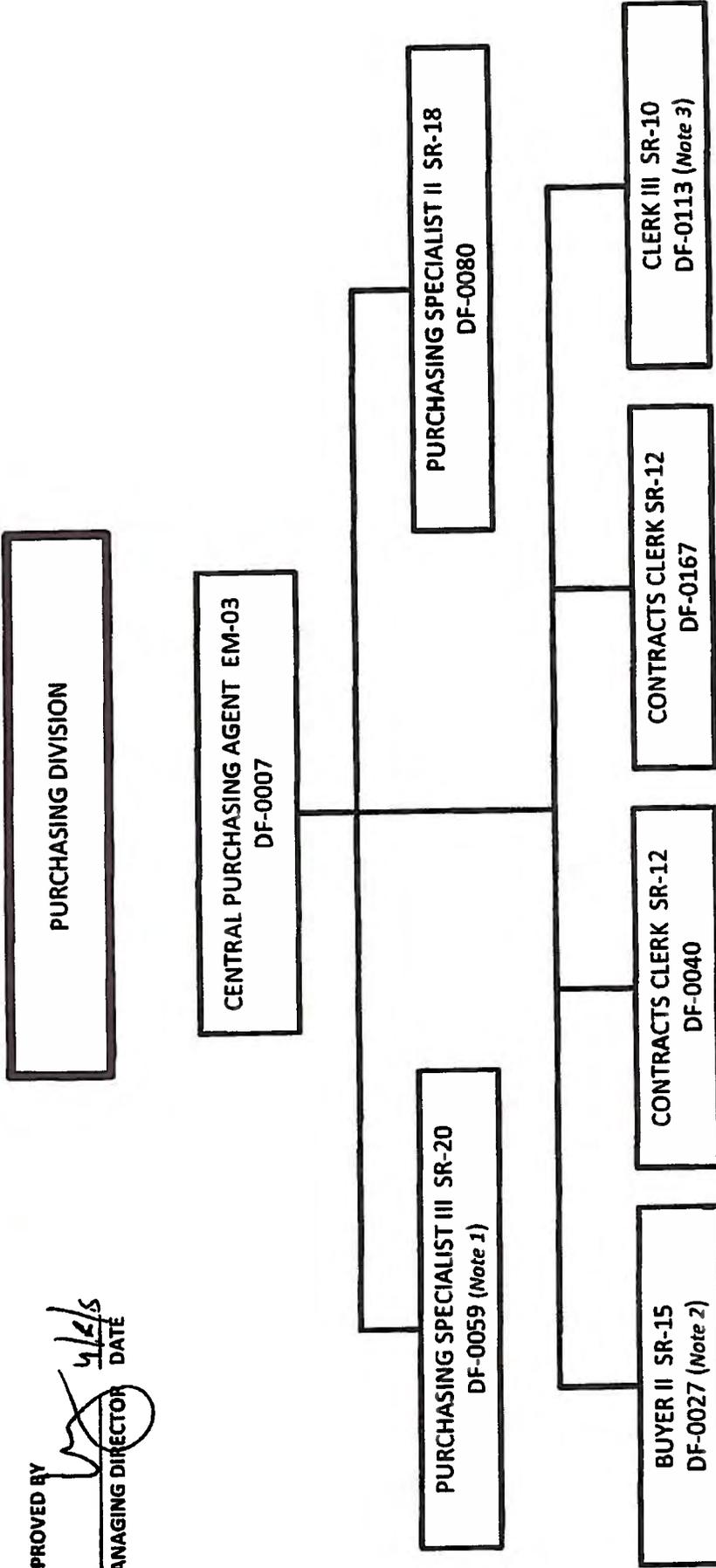


DEPARTMENT OF FINANCE  
COUNTY OF MAUI

ORGANIZATIONAL CHART  
PAGE 10 OF 10

PREPARED BY [Signature] DATE 2/26/15  
DEPARTMENT HEAD

APPROVED BY [Signature] DATE 4/2/15  
MANAGING DIRECTOR



- NOTES:**
1. FY15 Budget projected a reallocation from "Purchasing Specialist III" (SR-20) to "Purchasing Specialist IV" (SR-22) that did not occur. Position remained a SR-20.
  2. FY15 Budget projected a reallocation from "Buyer II" (SR-15) to "Purchasing Technician" (SR-17) that did not occur. Position remained SR-15.
  3. FY15 Budget projected a reallocation from "Clerk III" (SR-10) to "Buyer I" (SR-13) that did not occur. Position remained SR-10.





**DEPARTMENT OF FINANCE  
COUNTY OF MAUI**

**FUNCTIONAL CHART  
PAGE 2 OF 2**



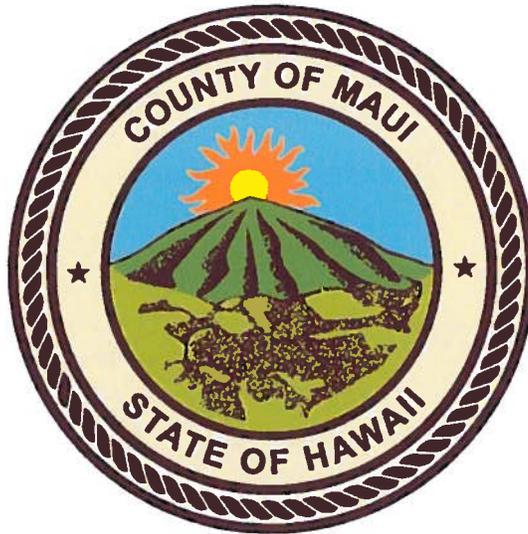
PREPARED BY [Signature] DATE 4/18/15  
DEPARTMENT HEAD

APPROVED BY [Signature] DATE 4/21/15  
MANAGING DIRECTOR

**POLICE OFFICER, FIRE FIGHTER AND BANDS PERSON BOARD**  
Makes investigations necessary to grant pensions to former members of the police force, fire department, or band who comply with certain requirements as stipulated in Sec 88-151 HRS.

**MOTOR VEHICLE & LICENSING DIVISION (72 EP)**  
Coordinates, manages, and administers all functions relative to motor vehicle registration, driver licensing and driver license examinations; the issuance of business licenses, handicap placards, and taxi permits and licenses county-wide. Maintains the updates complete Motor Vehicle & Licensing records. Administers the Abandon Vehicle Program. Enforces state and county laws regarding the Motor Vehicle Inspection Program.  
(Maui County Charter: Sec 8-4.3; Maui County Code: Ch 10; HRS: Title 17, Ch 249, 286, 287)  
[General Funded = 55 EP & State Funded = 17 EP]

**REAL PROPERTY ASSESSMENT DIVISION (40 EP)**  
Discovers and inventories all taxable and non-taxable real property within the County of Maui. Appraises and assesses all real property uniformly and equitably on an annual basis for tax purposes. Maintains and updates detailed property records for operational and general public use. Monitors exemption, dedication, and condominium use declaration programs for compliance and enforcement. Maintains accurate inventory of assessed properties and records of assessment. Develops uniform standards and guidelines for appraisal and assessment and reviews and comments on new legislation and proposed changes in the law. Provides tax maps drawn to appropriate scale designated in a systematic manner for identification, valuation, and assessment. Develops and maintains the county's geographic information systems base map and provides updates to the State of Hawaii. Maintains and updates ownership of each division of land. Conducts hearings to resolve disputes in the valuation of properties between the assessor and the taxpayer through the Board of Review and State Tax Appeal Court. Provides property assessment information to tax payers and the public.  
(Maui County Charter: Sec 8-4.3 §15; Maui County Code: Ch 3.48; HRS Title 14, Ch 246 §1-46)



## **DEPARTMENT OF FINANCE**

**COUNTY OF MAUI  
HAWAII**

### **Appendix C (Financial Overview of Operating Funds)**



# DEPARTMENT OF FINANCE - Fiscal Year 2015

Financial Overview of Operating Funds<sup>1</sup>  
Budget vs Actuals vs Prior Year Actuals

	Regular Salaries		Premium Pay		Operations	
	FY 2015 Budget	Prior Year Expended	FY 2015 Budget	FY 2015 Expended	FY 2015 Budget	Prior Year Expended
Finance Admin	601,850	529,483	519,993	1,164	110,962	85,109
Risk Management <sup>2</sup>	0	0	0	0	0	2,791
Treasury <sup>3</sup>	580,380	538,082	519,455	8,074	407,977	263,289
Service Center	0	0	0	0	506,800	494,259
Accounts	958,672	875,701	769,916	58,868	394,537	449,221
Purchasing	381,408	329,913	335,405	3,032	87,353	62,796
Real Property Tax	2,002,716	1,895,915	1,757,046	6,174	416,499	254,644
MVR/DL	2,213,136	2,087,253	1,896,501	49,460	1,032,874	782,811
<b>Total</b>	<b>6,738,162</b>	<b>6,256,347</b>	<b>5,798,317</b>	<b>156,935</b>	<b>2,957,002</b>	<b>2,223,781</b>

	Equipment		Total		Comparison	
	FY 2015 Budget	Prior Year Expended	FY 2015 Budget	FY 2015 Expended <sup>4</sup>	% of Budget Expended	% of Budget Remaining
Finance Admin	1,500	3,485	1,104	607,371	89%	11%
Risk Management <sup>2</sup>	0	0	0	2,791	NA	NA
Treasury <sup>3</sup>	0	6,229	9,176	938,210	94%	6%
Service Center	0	0	0	506,800	NA	NA
Accounts	0	2,676	29,360	1,302,619	91%	9%
Purchasing	0	0	0	391,036	84%	16%
Real Property Tax	113,000	125,873	1,549	2,272,240	89%	11%
MVR/DL	0	4,144	126,118	2,735,804	83%	17%
<b>Total</b>	<b>114,500</b>	<b>142,407</b>	<b>167,308</b>	<b>8,757,200</b>	<b>88%</b>	<b>12%</b>

<sup>1</sup>Notes: <sup>1</sup>Reflects operating expenditures and encumbrances for salaries, premium pay, operations and equipment (as referred to in the Budget Ordinance Section 3). Grants and CIP are not included.

<sup>2</sup>In FY 2013, the Risk Management Section transferred to the Department of Corporation Counsel; these expenditures are for encumbrances made prior to the movement of this section.

<sup>3</sup>In FY 2013, a new program called "Treasury Program" has been adopted by the County Council. The expenditures shown under this new program may also include those expenditures that were posted while this section was under the Finance Administration Program.

<sup>4</sup>May be subject to change pending completion of the annual CAFR audit.

## DEPARTMENT OF FINANCE - Fiscal Year 2015

### Financial Overview of Operating Funds Budget vs Actuals vs Prior Year Actuals

		Regular Salaries					
	<b>FY 2015</b>	<b>Over/</b>	<b>Expended/</b>	<b>FY 2015</b>	<b>Over/</b>	<b>Expended/</b>	<b>Prior Year</b>
	<b>Budget</b>	<b>(Under)</b>	<b>Budget</b>	<b>Expended</b>	<b>(Under)</b>	<b>Prior Year</b>	<b>Expended</b>
Finance Admin	601,850	-72,367	88.0%	529,483	9,490	1.8%	519,993
Risk Management <sup>2</sup>	0	0	NA	0	0	NA	0
Treasury <sup>3</sup>	580,380	-42,298	92.7%	538,082	18,628	3.6%	519,455
Accounts	958,672	-82,971	91.3%	875,701	105,785	13.7%	769,916
Purchasing	381,408	-51,495	86.5%	329,913	-5,492	-1.6%	335,405
Real Property Tax	2,002,716	-106,801	94.7%	1,895,915	138,869	7.9%	1,757,046
MVR/DL	2,213,136	-125,883	94.3%	2,087,253	190,751	10.1%	1,896,501
<b>Total</b>	<b>6,738,162</b>	<b>-481,815</b>	<b>92.8%</b>	<b>6,256,347</b>	<b>458,031</b>	<b>7.9%</b>	<b>5,798,317</b>

		Premium Pay					
	<b>FY 2015</b>	<b>Over/</b>	<b>Expended/</b>	<b>FY 2015</b>	<b>Over/</b>	<b>Expended/</b>	<b>Prior Year</b>
	<b>Budget</b>	<b>(Under)</b>	<b>Budget</b>	<b>Expended</b>	<b>(Under)</b>	<b>Prior Year</b>	<b>Expended</b>
Finance Admin	4,960	4,097	182.6%	9,057	7,892	677.8%	1,164
Risk Management <sup>2</sup>	0	0	N/A	0	0	N/A	0
Treasury <sup>3</sup>	6,000	2,074	134.6%	8,074	-3,519	-30.4%	11,593
Accounts	75,000	-16,132	78.5%	58,868	-47,790	-44.8%	106,658
Purchasing	800	2,232	379.0%	3,032	3,032	N/A	0
Real Property Tax	19,584	-13,410	31.5%	6,174	-2,524	-29.0%	8,698
MVR/DL	50,591	-1,131	97.8%	49,460	13,729	38.4%	35,731
<b>Total</b>	<b>156,935</b>	<b>-22,271</b>	<b>85.8%</b>	<b>134,664</b>	<b>-29,180</b>	<b>-17.8%</b>	<b>163,844</b>

		Operations					
	<b>FY 2015</b>	<b>Over/</b>	<b>Expended/</b>	<b>FY 2015</b>	<b>Over/</b>	<b>Expended/</b>	<b>Prior Year</b>
	<b>Budget</b>	<b>(Under)</b>	<b>Budget</b>	<b>Expended</b>	<b>(Under)</b>	<b>Prior Year</b>	<b>Expended</b>
Finance Admin	110,962	-12,255	89.0%	98,707	13,598	16.0%	85,109
Risk Management <sup>2</sup>	0	-34,945	N/A	-34,945	-37,736	-1352.1%	2,791
Treasury <sup>3</sup>	407,977	-22,152	94.6%	385,825	122,537	46.5%	263,289
Service Center	506,800	0	100.0%	506,800	12,541	2.5%	494,259
Accounts	394,537	-29,164	92.6%	365,373	-83,848	-18.7%	449,221
Purchasing	87,353	-24,557	71.9%	62,796	7,165	12.9%	55,631
Real Property Tax	416,499	-172,221	58.7%	244,278	-10,366	-4.1%	254,644
MVR/DL	1,032,874	-437,926	57.6%	594,948	-187,863	-24.0%	782,811
<b>Total</b>	<b>2,957,002</b>	<b>-733,221</b>	<b>75.2%</b>	<b>2,223,781</b>	<b>-163,973</b>	<b>-6.9%</b>	<b>2,387,754</b>

## DEPARTMENT OF FINANCE - Fiscal Year 2015

### Financial Overview of Operating Funds Budget vs Actuals vs Prior Year Actuals

	Equipment						Prior Year Expended
	FY 2015 Budget	Over/ (Under)	Expended/ Budget	FY 2015 Expended	Over/ (Under)	Expended/ Prior Year	
Finance Admin	1,500	1,985	232.3%	3,485	2,381	215.7%	1,104
Risk Management <sup>2</sup>	0	0	N/A	0	0	N/A	0
Treasury <sup>3</sup>	0	6,229	N/A	6,229	-2,947	-32.1%	9,176
Service Center	0		N/A	0	0	N/A	0
Accounts	0	2,676	N/A	2,676	-26,684	-90.9%	29,360
Purchasing	0	0	N/A	0	0	N/A	0
Real Property Tax	113,000	12,873	111.4%	125,873	124,324	8024.7%	1,549
MVR/DL	0	4,144	N/A	4,144	-121,975	-96.7%	126,118
<b>Total</b>	<b>114,500</b>	<b>27,907</b>	<b>124.4%</b>	<b>142,407</b>	<b>-24,901</b>	<b>-14.9%</b>	<b>167,308</b>

	Total						Prior Year Expended
	FY 2015 Budget	Over/ (Under)	Expended/ Budget	FY 2015 Expended <sup>4</sup>	Over/ (Under)	Expended/ Prior Year	
Finance Admin	719,272	-78,540	89.1%	640,732	33,361	5.5%	607,371
Risk Management <sup>2</sup>	0	-34,945	NA	-34,945	-37,736	-1352.1%	2,791
Treasury <sup>3</sup>	994,357	-56,147	94.4%	938,210	134,698	16.8%	803,512
Service Center	506,800	0	100.0%	506,800	-443,518	NA	494,259
Accounts	1,428,209	-125,590	91.2%	1,302,619	-52,537	-3.9%	1,355,156
Purchasing	469,561	-73,820	84.3%	395,741	4,705	1.2%	391,036
Real Property Tax	2,551,799	-279,559	89.0%	2,272,240	250,302	12.4%	2,021,938
MVR/DL	3,296,601	-560,797	83.0%	2,735,804	-105,357	-3.7%	2,841,162
<b>Total</b>	<b>9,966,599</b>	<b>-1,209,399</b>	<b>87.9%</b>	<b>8,757,200</b>	<b>-216,082</b>	<b>-2.5%</b>	<b>8,517,223</b>

	Comparison		FY 2014 / FY 2015
	% of Budget Expended	% of Budget Remaining	
Finance Admin	89.1%	10.9%	94.8%
Risk Management <sup>2</sup>	NA	NA	NA
Treasury <sup>3</sup>	94.4%	5.6%	85.6%
Service Center	NA	NA	NA
Accounts	91.2%	8.8%	104.0%
Purchasing	84.3%	15.7%	98.8%
Real Property Tax	89.0%	11.0%	89.0%
MVR/DL	83.0%	17.0%	103.9%
<b>Total</b>	<b>87.9%</b>	<b>12.1%</b>	<b>97.3%</b>

