

FISCAL YEAR 2018 BUDGET IMPLEMENTATION REPORT FOR THE QUARTER ENDING SEPTEMBER 30, 2017

Department's Mission	Program Name	Program Goal	Program Objective	Success Measure	FY 2016 Actual	FY 2017 Estimate	FY 2017 Actual	FY 2018 Estimate	FY 2018 1st QTR YTD	FY 2018 2nd QTR YTD	FY 2018 3rd QTR YTD	FY 2018 4th QTR YTD	
To continuously strive toward excellence in managing the County's financial and physical resources by providing quality financial services	Administration Program	Goal #1: Enable all divisions within the department to provide timely, accurate and comprehensive financial reporting.	1. Provide timely and accurate financial reports	% of reports distributed on-time	100%	100%	100%	100%	100%				
			2. Submit timely and complete information to meet external audit requirements	Single Audit completed on-time Single Audit completed with no material findings	Yes No	Yes Yes	Yes Yes	Yes Yes	No No				
		Goal #2: Strengthen and support the professionalism and skills of our workforce.	1. Improve employee satisfaction	Improvement in "% satisfied" results on annual Employee Satisfaction Survey	Yes	Yes	Yes	Yes	No				
			2. Conduct department-wide employee training	Hold annual department-wide employee training workshop	Yes	Yes	No	Yes	No				
		Goal #3: Protect the county's assets by ensuring that effective internal controls are in place through building understanding and awareness, and by identifying & strengthening the effectiveness of internal control systems.	1. Identify and assess high risk processes at department and activity levels	Create and maintain a dynamic list of top high risk processes	N/A	Yes	N/A	Yes	N/A				
			2. Develop/implement an on-going internal control review schedule	Complete scheduled internal control reviews per schedule	N/A	100%	N/A	100%	N/A				
			3. Review FY CAFR findings and assist departments, where necessary, to minimize repeat findings	Meet with affected departments to review CAFR findings & assist in improving internal processes	N/A	Yes	N/A	Yes	N/A				
		Goal #4: Effectively manage county assets through preparation and maintenance of perpetual inventory of all owned, leased, rented or county-controlled lands and equipment.	1. Input and reconcile all real property in the county's database systems	% of real property inputted into the county's database systems	82%	85%	90%	90%	90%				
				Complete real property reconciliation annually	Yes	Yes	Yes	Yes	Yes				
			2. Obtain and scan all supporting real property documentation (i.e. leases, deeds, executive orders, etc.) into the county's database system	% of documents scanned into system	82%	85%	92%	90%	85%				
		Treasury Program	Goal #1: Manage the County's investments to ensure safety, liquidity and yield in conformance with the County's Investment Policy.	1. Maintain safety of county funds	% of funds invested to ensure the preservation of principal	100%	100%	100%	100%	100%			
					% of investments in collateralized CD's, U.S. Treasuries and U.S. Agency Bonds	100%	100%	100%	100%	84%			
	No single investment type exceeds 30% (portfolio diversification)				Yes	Yes	Yes	Yes	Yes				

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To continuously strive toward excellence in managing the County's financial and physical resources by providing quality financial services	Treasury Program	Goal #1: Manage the County's investments to ensure safety, liquidity and yield in conformance with the County's Investment Policy (Cont'd).	2. Maintain fund requests being met within 30 days from the date of request	% of fund requests met within 30 days of the request	100%	100%	100%	100%	100%			
			3. Maintain an average rate of return of ≥ 1 year Treasury bill rate	Average return on County's investment oortfolio is ≥ 1 year Treasury bill rate	Yes	Yes	Yes	Yes	Yes			
			Goal #2: Manage the County's cash in the most efficient and cost-effective manner for collections and payments.	1. Minimize the cost of transactions (average monthly earnings credit is higher than the average monthly total analyzed fess)	Average monthly earnings credit of investable balance	N/A	N/A	N/A	Higher	Lower		
		Average monthly total analyzed fees			N/A	N/A	N/A	Lower	Higher			
		2. Minimize the interval between the time when cash is received and the time it is deposited in a financial institution		# of County agencies participating in electronic check deposits compared to those participating in traditiona deposits annually	N/A	N/A	N/A	10	8			
				% of armored car deposits picked-up on schedule	N/A	N/A	N/A	90%	100%			
		Goal #3: Maintain prudent and conservatove debt management practices.	1. All debt service payments are paid when due	% of General Obligation (G.O.) Bonds debt paid on time	100%	100%	100%	100%	100%			
				% of State Revolving Fund (SRF) and/or USDA debt paid on time	100%	100%	100%	100%	100%			
			2. Meet all statutory requirements and deadlines	Continuing Disclosure Reports are submitted to DAC on or before February 11th.	N/A	N/A	N/A	Yes	N/A			
				Short-term Investments Quarterly Reports submitted on or before deadlines	N/A	N/A	N/A	Yes	Yes			
		Summary of Total Funded Indebtedness Report submitted on or before July 1st	N/A	N/A	N/A	Yes	Yes					
		3. Assess timing of next G.O. Bond Issuance	Monitor amount of General Fund loaned to capital improvement projects is ≤ \$55 million	Yes	Yes	Yes	Yes	Yes				
		Goal #4: Provide for efficient collection of real property tax revenues.	1. Maintain the rate of real property taxes collected, within the same fiscal year as billed, at 90% or higher	% of revenues collected within the same fiscal year as billed	99%	99%	97%	99%	46%			
			2. Maintain the rate of real property taxes recorded within one day from the receipt date at 100%	% of real property tax revenues recorded within one day from the date of receipt	100%	100%	100%	100%	100%			

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To continuously strive toward excellence in managing the County's financial and physical resources by providing quality financial services	Treasury Program	Goal #4: Provide for efficient collection of real property tax revenues (Cont'd).	3. Increase the rate of delinquent taxes collected within one year of original billing date	% of delinquent taxes collected within one year of billing date	70%	80%	87%	90%	21%				
	Accounts Program	Goal #1: Using appropriate accounting procedures, prepare timely, reliable, accurate and user friendly financial reports/ documents employing best-recognized accounting principles and standards.	1. Prepare the CAFR consistent with the criteria established by the GFOA for its Certificate of Achievement for Excellence in Financial Reporting Program	Receive the Certification of Achievement for Excellence in Financial Reporting	In process	Yes	Yes	Yes	N/A				
				Complete annual CAFR by December 31st	Yes	Yes	Yes	Yes	N/A				
			2. Ensure that the CAFR accurately reports the financial condition of the County of Maui	Receive a "clean" auditor opinion on the CAFR	Yes	Yes	Yes	Yes	N/A				
				# of findings of "material weakness" in the annual CAFR	0	0	0	0	N/A				
			3. Timely completion of the Single Audit Report	Single Audit Report completed by March 31st	Yes	Yes	Yes	Yes	N/A				
			4. No "material weaknesses" found in the Auditor's finding on the Single Audit Report	# of "material weaknesses" found in the Single Audit Report	0	0	0	0	N/A				
			Goal #2: Maintain the integrity of the county accounting system to ensure that accurate and timely financial and accounting information is provided to all county departments.	1. Complete the monthly closing process within ten business days of the month-end	% of monthly closing processes completed within ten business days of the month-end	100%	100%	100%	100%	100%			
					% of month-end financial reports completed and accessible within ten business days of the month-end	100%	100%	100%	100%	100%			
				2. Reconcile all bank accounts (excluding payroll), including identifying and resolving all general ledger reconciliation discrepancies within 30 days from completion of the bank reconciliation report	% of bank accounts reconciled within a month from receipt of bank statement	93%	95%	100%	95%	100%			
				3. Transmit quarterly reports to the County Council by the deadlines set by the Maui County Code (MCC) Chapter 3.08	% of quarterly reports completed and transmitted within the deadlines set by the MCC	100%	100%	100%	100%	100%			
	Goal #3: Enhance the internal control processes of the payroll system to ensure accuracy and reliability of payroll records.	1. Process payroll by established pay dates while reducing payroll transaction error rates	% of payroll processed within the established pay dates	100%	100%	100%	100%	100%					
			% of payroll checks processed with error (voided checks) is ≤ 1% annually	≤ 1%	≤ 1%	≤ 1%	≤ 1%	≤ 1%					

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To continuously strive toward excellence in managing the County's financial and physical resources by providing quality financial services	Accounts Program	Goal #3: Enhance the internal control processes of the payroll system to ensure accuracy and reliability of payroll records (Cont'd).	2. Reconcile payroll bank account within 30 days from receipt of the bank statement	% of payroll bank account reconciled within 30 days from receipt of bank statement	0%	10%	0%	100%	100%			
			3. Process payroll checks accurately by reducing payroll transaction error rate and manual payroll payments generated	% of payroll overpayment checks processed annually	≤ 1%	≤ 1%	≤ 1%	≤ 1%	≤ 1%			
				% of manual checks cut vs. system generated checks	<1%	≤1%	≤ 1%	≤ 1%	≤ 1%			
			4. Conduct department-wide payroll audits	% of departments audited annually	95%	In process	87%	100%	85%			
			5. Timely processing of Workers Compensation claims	Average # of claims processed per month	N/A	30	N/A	30	43			
		Goal #4: Ensure timely, accurate and efficient disbursement of payments, maintenance of payment archival records & inventory system, and preparation and filing of year-end tax information returns.	1. Maintain the % of accounts payable transactions processed within 14 calendar days from the date of receipt	% of accounts payable transactions processed within 14 calendar days from date of receipt	100%	100%	100%	100%	100%			
			2. Prepare and file year-end tax information returns timely	% of 1099-Misc/Interest Forms completed prior to due date	100%	100%	100%	100%	N/A			
			3. Reconcile all fixed assets in the county's database system	Complete fixed asset reconciliation annually	Yes	Yes	N/A	Yes	N/A			
		Goal #5: Improve customer satisfaction through strengthened delivery of accounting and payroll services.	1. Conduct departmental payroll "Super User" meetings quarterly	# of quarterly "Super User" meetings held	3	4	3	4	1			
			2. Respond to customer inquiries and complaints timely	% of payroll inquiries and/or complaints resolved within two business days	95%	95%	95%	95%	95%			
				% of accounts payable inquiries and/or complaints resolved within an average of three business days	100%	100%	100%	100%	100%			
				% of general ledger inquiries and/or complaints resolved within two business days	100%	100%	100%	100%	100%			
		3. Increase timeliness of turn-around time for contract/grant certifications	Average # of days for processing of contract/grant certifications ≤ five business days	N/A	≤ 5	N/A	≤ 5	≤ 5				
		Goal #6: Develop and advocate polices, procedures, standards and practices that promote improved countywide fiscal management.	1. Provide departments with training on fiscal, accounting, compliance, and internal controls to improve and promote sound business practices	Provide quarterly departmental training sessions		2	2	0	2	0		

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To continuously strive toward excellence in managing the County's financial and physical resources by providing quality financial services	Accounts Program	Goal #6: Develop and advocate policies, procedures, standards and practices that promote improved countywide fiscal management (Cont'd).	2. Provide departments and agencies with access to financial management, accounting guidelines and regulations	# of accounting policies and procedures published in the county's Intranet annually	2	2	0	2	0			
			3. Review divisional staff workload/processes to identify areas where strategic changes can be implemented to reduce overtime	# of process areas identified for improvement annually	3	2	2	3	0			
		Goal #7: Focus on recruiting, training, and retaining a diverse workforce of employees to work in a welcoming environment that promotes trust, recognition, and accountability.	1. Reduce the annual employee turnover rate	Divisional employee turnover rate	11%	10%	6%	10%	5%			
			2. Improve efficiency by annually evaluating staffing levels and positions	% of position descriptions reviewed annually	72%	90%	60%	100%	0%			
			3. Increase employee satisfaction through enhanced employee recognition program	Improvement in "% satisfied" results on annual Employee Satisfaction Survey	Yes	Yes	Yes	Yes	Yes			
			5. Ensure that all employee performance appraisals are current	% of employees for whom performance appraisals are current	96%	100%	67%	100%	67%			
	Purchasing Program	Goal #1: Provide excellent customer service to our internal customers through efficiency.	1. Maintain rate of total requisitions completed within two days from receipt date	% of total requisitions completed within two days	99%	99%	99%	99%	99%			
			2. Maintain rate of contract documents processed within two days from receipt date	% of contract documents processed within two days of receipt date	99%	99%	99%	99%	99%			
		Goal #2: Improve efficiency in processing bids and procurement of goods and services.	1. Increase utilization of decentralized requisitioning	% of non-construction bids utilizing online platform	30%	50%	100%	70%	70%			
		Goal #3: Strengthen and support the professionalism and skills of our workforce.	1. Cross training of all new staff	% of workload that can be completed by at least 2 personnel within the division	70%	80%	N/A	90%	80%			
			2. Develop a 5 year succession planning schedule including developing a project list to comply with all best practices	% of succession planning schedule completed	N/A	N/A	N/A	100%	20%			
	Financial Services Program - RPA	Goal #1: Increase public awareness by providing educational seminars and enhanced notices.	1. Conduct at least eight public sessions annually to educate the public about services provided	# of public sessions completed annually	4	4	8	4	2			
% of satisfaction survey results returned as useful				N/A	N/A	N/A	100%	100%				

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To continuously strive toward excellence in managing the County's financial and physical resources by providing quality financial services	Financial Services Program - RPA	Goal #1: Increase public awareness by providing educational seminars and enhanced notices (Cont'd).	2. Convert all forms to online fillable forms by June 2018	% of online fillable forms completed	1%	40%	35%	50%	45%				
		Goal #2: Improve the efficiency and accuracy of assessments.	1. Conform to International Association of Assessing Officers (IAAO) standard for annual review	Complete review of 6,000 parcels	Yes	Yes	N/A	Yes	No				
			2. 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	Yes	N/A				
		Goal #3: Strengthen and support the professionalism and skills of our workforce by providing education and training opportunities.	1. Provide staff with IAAO continuing education classes	% who complete IAAO continuing education classes	100%	100%	100%	100%	10%				
			2. Provide at least eight (8) "in-house" staff training sessions annually	# of training sessions completed	21	10	17	8	3				
				% of participants survey the class as useful	N/A	N/A	N/A	100%	100%				
		3. Provide staff with continuing education course to maintain their IAAO designations (14 hours per year)	# of course hours completed	N/A	N/A	N/A	28	N/A					
			Goal #4: Focus on enforcement and compliance efforts for home exemption and condominium use programs, agricultural dedication and agricultural use.	1. Increase the rate of compliance reviews for the home exemption program	Amount of enforcement revenue	N/A	N/A	N/A	\$200,000	\$91,936			
				2. Increase the rate of compliance reviews relating to the condominium use program	Amount of condo classification revenue	N/A	N/A	N/A	\$100,000	\$15,000			
				3. Meet rules and regulations requirement for all parcels receiving an agricultural dedication to be inspected each year	% of 653 parcels that were inspected	5%	25%	16%	100%	18%			
		4. Meet IAAO standard for property characteristics verification of agricultural parcels that receive "agricultural use" which is at least once every six (6) years		% of 680 parcels that were inspected	29%	25%	28%	100%	7%				
		Financial Services Program - DMVL	Goal #1: Strengthen and support the professionalism and skills of our workforce.	1. Increase the rate of trainings conducted annually	% of supervisory developmental training plans completed	100%	100%	100%	100%	75%			
					% of employee's developmental training plans completed	100%	100%	100%	100%	50%			

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To continuously strive toward excellence in managing the County's financial and physical resources by providing quality financial services	Financial Services Program - DMVL	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.	1. Efficiently allocate the provisioning of DMVL services between the main & satellite offices to improve service to major population centers	% of total customers served by the main office	N/A	44%	40%	44%	53%					
				% of total customers served by satellite offices	N/A	56%	60%	44%	47%					
			2. Increase the rate of vehicle registrations completed through alternative service portals	% of vehicle registrations completed using self-service terminals	N/A	10%	N/A	10%	N/A					
				% of online vehicle registration transactions	15%	15%	15%	15%	14%					
			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.	1. Increase the # of applicant identities verified through the Identity Management System (IMS) annually	# of applicant identities verified through the Identity Management System (IMS)	29,091	60,000	34,126	65,000	11,258				
					2. Maintain the rate of employees who completed the annual fraudulent document recognition training at 100%	% of employees who completed the annual fraudulent document recognition training	100%	100%	100%	100%	97%			
		Goal #4: Enhance the delivery of services to our customers.	1. Reduce customer wait times	Achieve the proper balance of force & process efficiency to load to implement a 30-minute average wait time (AWT) standard at all DMVL locations.										
				Service Center	N/A	45 min AWT	31 min AWT	45 min AWT	23 min AWT					
				Kihei	N/A	30 min AWT	25 min AWT	40 min AWT	28 min AWT					
				Lahaina	N/A	45 min AWT	14 min AWT	40 min AWT	18 min AWT					
				Pukalani	N/A	45 min AWT	26 min AWT	45 min AWT	34 min AWT					

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To continuously strive toward excellence in managing the County's financial and physical resources by providing quality financial services	Financial Services Program - DMVL	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.	1. Complete Safety Awareness training annually	% of employees who completed the annual Safety Awareness training	100%	100%	100%	100%	94%			
			2. Complete SSA compliance and certification	% of employees who completed the annual SSA certification and compliance	100%	100%	100%	100%	94%			
			3. Comply with Department of Transportation (DOT) "Access Control Standards"	% of offices in compliance with DOT "Access Controls Standards"	100%	100%	100%	100%	95%			
		Goal #6: Promote traffic safety by ensuring new drivers are qualified and competent to operate motor vehicles on public roadways.	1. Increase the # of new driver licenses issued annually based on knowledge and road skills tests	# of new driver licenses issued annually	8,044	8,000	9,411	9,000	2,458			
		Goal #7: Expand service capabilities of satellite offices.	1. Complete expansion of Kihei satellite office	% of construction completed	N/A	100%	Started 7/3/2017	100%	100%			