

ALAN M. ARAKAWA
MAYOR



KEITH A. REGAN
MANAGING DIRECTOR

OFFICE OF THE MAYOR

Ke'ena O Ka Meia
COUNTY OF MAUI – Kalana O Maui

March 29, 2017

RECEIVED
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OFFICE OF THE
COUNTY COUNCIL

Honorable Alan M. Arakawa
Mayor, County of Maui
200 South High Street
Wailuku, Hawaii 96793

For Transmittal to:

Honorable Riki Hokama
Chair, Budget and Finance Committee
Maui County Council
200 South High Street
Wailuku, Hawaii 96793

Dear Chair Hokama:

SUBJECT: FISCAL YEAR (“FY”) 2018 BUDGET (BF-1)

It was discovered that there was error with the Department of Finance’s Accounts Division Performance Measures that were included in the FY 2018 Mayor’s Proposed Program Budget. Please replace the pages with those provided herewith.

Thank you for your attention to this matter. Should you have any questions, please feel free to contact me at Ext. 7212.

Sincerely,

LYNN ARAKI-REGAN
Budget Director

Attachment
xc: Mayor Alan M. Arakawa

APPROVED FOR TRANSMITTAL
Alan Arakawa 3/29/17
Mayor Date



ACCOUNTS PROGRAM

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).

The Accounts Program Supports the Following Countywide Outcomes:



Strong and Diversified Economy



Responsive, Effective and Effective Government

POPULATION SERVED

The Accounts Program serves county vendors, employees, citizens of the County of Maui, county bondholders and banking institutions.

SERVICES PROVIDED

The Accounts Program provides centralized accounting and financial reporting for all county operations, accounts payable, fixed assets, and payroll processing and administration.

PROGRAM DASHBOARD			
KEY DATA	FY 2016	FY 2017 Estimate	FY 2018 GOAL
1. Number of findings of "material weakness" in the annual CAFR	0	0	0
2. Percent of departments audited annually (payroll audits)	95%	In Process	100%
3. Percent of accounts payable transactions processed within 14 calendar days from date of receipt	100%	100%	100%



KEY PERFORMANCE MEASURES

GOALS/OBJECTIVES	KEY PERFORMANCE INDICATORS	FY 2016 ACTUAL	FY 2017 ESTIMATE	FY 2018 ESTIMATE
<i>Goal #1: Using appropriate accounting procedures, prepare timely, reliable, accurate and user friendly financial reports/documents employing best-recognized accounting principles and standards.</i>				
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
	Complete annual CAFR by December 31 st	Yes	Yes	Yes
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
	# of findings of "material weakness" in the annual CAFR	0	0	0
3. Timely completion of the Single Audit Report	Single Audit Report completed by March 31 st	Yes	Yes	Yes
4. No "material weaknesses" found in the Auditor's findings on the Single Audit Report	# of "material weaknesses" found in the Single Audit Report	0	0	0
<i>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.</i>				
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%
	% of month-end financial reports completed and accessible within ten business days of the month end	100%	100%	100%
1. 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%	95%



KEY PERFORMANCE MEASURES (CONT'D)

GOALS/OBJECTIVES	KEY PERFORMANCE INDICATORS	FY 2016 ACTUAL	FY 2017 ESTIMATE	FY 2018 ESTIMATE
<i>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. (Cont'd)</i>				
2. 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%
<i>Goal #3: Enhance the internal control processes of the payroll system to ensure accuracy and reliability of payroll records.</i>				
1. Process payroll by established pay dates while reducing payroll transaction error rates	% of payroll processed within the established pay dates	100%	100%	100%
	% of payroll checks processed with error (voided checks) is ≤ 1% annually	≤ 1%	≤ 1%	≤ 1%
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%	0%	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%
	% of manual checks cut vs. system generated checks	≤ 1%	≤ 1%	≤ 1%
4. Conduct department-wide payroll audits	% of departments audited annually	95%	In process	100%
5. Timely processing of Workers Compensation claims	Avg. number of claims processed per month	N/A	30	30
<i>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.</i>				
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%
2. Prepare and file year-end tax information returns timely	% of 1099-Misc/Interest Forms completed prior to due date	100%	100%	100%
3. Reconcile all fixed assets in the county's database system	Complete fixed asset reconciliation annually	Yes	Yes	Yes



KEY PERFORMANCE MEASURES (CONT'D)

GOALS/OBJECTIVES	KEY PERFORMANCE INDICATORS	FY 2016 ACTUAL	FY 2017 ESTIMATE	FY 2018 ESTIMATE
<i>Goal #5: Improve customer satisfaction through strengthened delivery of accounting and payroll services.</i>				
1. Conduct departmental payroll "Super User" meetings quarterly	# of quarterly "Super User" meetings held	3	4	4
2. Respond to customer inquiries and complaints timely	% of payroll inquiries and/or complaints resolved within two business days	95%	95%	95%
	% of accounts payable inquiries and/or complaints resolved within an average of three business days	100%	100%	100%
	% of general ledger inquiries and/or complaints resolved within two business days	100%	100%	100%
3. Increase timeliness of turn-around time for contract/grant certifications	Average number of days for processing of contract/grant certifications ≤ five business days	N/A	≤ 5	≤ 5
<i>Goal #6: Develop and advocate policies, procedures, standards and practices that promote improved countywide fiscal management.</i>				
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	2
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	2
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	3
<i>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.</i>				
1. Reduce the annual employee turnover rate	Divisional employee turnover rate	11%	10%	10%

**KEY PERFORMANCE MEASURES (CONT'D)**

GOALS/OBJECTIVES	KEY PERFORMANCE INDICATORS	FY 2016 ACTUAL	FY 2017 ESTIMATE	FY 2018 ESTIMATE
<i>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. (Cont'd)</i>				
2. Improve efficiency by annually evaluating staffing levels and positions	% of position descriptions reviewed annually	72%	90%	100%
3. Increase employee satisfaction through enhanced employee recognition program	Improvement in "% satisfied" results on annual Employee Satisfaction Survey	Yes	Yes	Yes
4. Ensure that all employee performance appraisals are current	% of employees for whom performance appraisals are current	96%	100%	100%



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BUDGET AND STAFF RESOURCES - GENERAL FUND

CHARACTER/ OBJECT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 AS AMENDED*	2018 PROPOSED	CHANGE AMOUNT	CHANGE PERCENT
Salaries and Wages						
OTHER PREMIUM PAY	\$58,868	\$97,602	\$38,250	\$41,050	\$2,800	7.3%
WAGES & SALARIES	\$875,701	\$848,431	\$1,042,300	\$1,004,632	-\$37,668	-3.6%
Salaries and Wages Total	\$934,569	\$946,033	\$1,080,550	\$1,045,682	-\$34,868	-3.2%
Operations						
MATERIALS & SUPPLIES	\$25,418	\$7,014	\$23,350	\$15,850	-\$7,500	-32.1%
OTHER COSTS	\$27,168	\$24,689	\$26,250	\$26,250	\$0	N/A
SERVICES	\$304,834	\$331,811	\$502,200	\$357,200	-\$145,000	-28.9%
TRAVEL	\$6,424	\$8,412	\$8,100	\$8,100	\$0	N/A
UTILITIES	\$1,530	\$1,210	\$2,000	\$2,000	\$0	N/A
Operations Total	\$365,373	\$373,136	\$561,900	\$409,400	-\$152,500	-27.1%
Equipment						
MACHINERY & EQUIPMENT	\$2,676	\$2,837	\$3,000	\$0	-\$3,000	-100.0%
Equipment Total	\$2,676	\$2,837	\$3,000	\$0	-\$3,000	-100.0%
Program Total	\$1,302,619	\$1,322,006	\$1,645,450	\$1,455,082	-\$190,368	-11.6%

*Includes FY 2017 approved budget amendments through February 28, 2017

EQUIVALENT PERSONNEL SUMMARY - GENERAL FUND

POSITION TITLE	2015 ADOPTED	2016 ADOPTED	2017 AS AMENDED*	2018 PROPOSED	CHANGE AMOUNT	CHANGE PERCENT
Accountant I	3.0	3.0	3.0	3.0	0.0	N/A
Accountant II	1.0	1.0	1.0	1.0	0.0	N/A
Accountant III	2.0	2.0	2.0	2.0	0.0	N/A
Accountant III	1.0	1.0	1.0	1.0	0.0	N/A
Accountant V	1.0	1.0	1.0	1.0	0.0	N/A
Accounting System Administrator	1.0	1.0	1.0	1.0	0.0	N/A
Assistant Accounts System Administrator	1.0	1.0	1.0	1.0	0.0	N/A
Control Accounts Clerk	2.0	2.0	2.0	2.0	0.0	N/A
Financial System Analyst	1.0	1.0	1.0	1.0	0.0	N/A
Payroll Manager	1.0	1.0	1.0	1.0	0.0	N/A
Pre-Audit Clerk I	1.0	1.0	1.0	1.0	0.0	N/A
Pre-Audit Clerk II	3.0	3.0	3.0	3.0	0.0	N/A
Program Total	18.0	18.0	18.0	18.0	0.0	N/A

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<i>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. (Cont'd)</i>				
2. Improve efficiency by annually evaluating staffing levels and positions	% of position descriptions reviewed annually	72%	90%	100%
3. Increase employee satisfaction through enhanced employee recognition program	Improvement in “% satisfied” results on annual Employee Satisfaction Survey	Yes	Yes	Yes
4. Ensure that all employee performance appraisals are current	% of employees for whom performance appraisals are current	96%	100%	100%