

Department of Finance

FY 2026 Adopted Budget Plan: Performance Measures

Financial Control and Compliance

Goal

To continually maintain and improve the financial management systems used across the County in accordance with sound principles of internal control, minimizing inefficiencies or redundancies and assuring the integrity of data used by the public, the governing body and County managers.

Objective

To ensure that 100 percent of bank accounts are reconciled within 30 days.

Performance Indicators

Indicator	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimate	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
Output						
Average monthly bank transactions reconciled and resolved within established timeframe	26,715	25,442	25,187	25,549	24,936	24,687
Efficiency						
Staff hours per 100 bank transactions	0.64	0.64	0.64	0.64	0.66	0.64
Service Quality						
Percent change of items requiring additional resolution	0.14%	0.13%	0.11%	0.18%	0.16%	0.14%
Outcome						
Percent of bank accounts reconciled within 30 days	100%	100%	100%	100%	100%	100%

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Investing and Cash Flow Management

Goal

To manage bank and treasury services relationships for County and School agencies in order to ensure continual business operations, minimizing service costs, and manage cash to maximize investable assets.

Objective

To ensure that cash management services used by the departments are 100 percent operative.

Performance Indicators

Indicator	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimate	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
Output						
Banking service transactions processed	410	341	300	297	300	300
Consultative meetings for treasury services, policies, and procedures	109	127	70	156	70	150
Efficiency						
Cost per \$1,000 transacted	\$0.12	\$0.13	\$0.18	\$0.13	\$0.18	\$0.14
Service Quality						
Percent of customer requests processed within the established standards	100%	100%	100%	100%	100%	100%
Outcome						
Percent of time treasury cash management services are operative	100%	100%	100%	100%	100%	100%

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Objective

To earn a rate of return that exceeds the industry standard benchmarks.

Performance Indicators

Indicator	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimate	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
Output						
Annual Return on Liquidity Portfolio	0.29%	3.97%	1.95%	5.26%	2.00%	3.94%
Annual Return on Extended Maturity Portfolio	0.68%	1.79%	2.25%	2.92%	3.00%	3.80%
Efficiency						
Work years per 100 investment transactions	0.4	0.4	0.4	0.4	0.4	0.4
Service Quality						
Percent of investment transactions in compliance with policy requirements.	100%	100%	100%	100%	100%	100%
Outcome						
Percent of industry-standard benchmark achieved in Liquidity Portfolio	130%	107%	108%	96%	108%	105%
Percent of industry-standard benchmark achieved in Extended Maturity Portfolio	213%	84%	105%	66%	105%	109%

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Accounting and Financial Reporting

Objective

To satisfy 100 percent of mandated external audit requirements and produce an Annual Comprehensive Financial Report, eligible to receive the Government Finance Officer's Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting.

Performance Indicators

Indicator	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimate	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
Output						
Number of audit opinions and studies supported	19	19	20	20	19	20
Efficiency						
Staff hours dedicated to Annual Comprehensive Financial Report production and audit support	7,788	7,699	7,900	7,879	7,900	7,800
Service Quality						
Awarded the Government of Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting	Yes	Yes	Yes	Yes	Yes	Yes
Outcome						
Unmodified opinion received from external auditors	Yes	Yes	Yes	Yes	Yes	Yes

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Payment of Countywide Obligations

Goal

To provide guidance and oversight in fiscal management practices in order to maintain the highest level of accountability and to provide accurate and timely financial performance information to County agencies and external customers.

Objective

To ensure payment of countywide obligations, via checks and electronic transfers, are completed in an accurate, timely, and cost effective manner.

Performance Indicators

Indicator	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimate	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
Output						
Checks and electronic payments initiated	201,312	202,487	202,000	197,050	197,100	197,100
Efficiency						
Cost per payment (check or transfer)	\$1.09	\$1.16	\$1.17	\$1.21	\$1.22	\$1.24
Service Quality						
Percent of payments issued by due date	94.0%	94.0%	94.0%	94.0%	94.0%	94.0%
Outcome						
Cost savings achieved through the use of electronic payment initiatives	\$73,689	\$92,695	\$94,237	\$100,530	\$101,744	\$103,842