



Budgeting and Fiscal Management Performance Measurement for Decision Making Policy 4.1.0

POLICY. The Incline Village General Improvement District program and service performance measures will be developed and used as an important component of budgeting, financial planning and decision making.

- 1.0 These measures will be linked to the District's budgeting. Performance measures should:
 - 1.1 be based on Long Range Principles that tie to a statement of program mission or purpose;
 - 1.2 measure program outcomes;
 - 1.3 tie to services provided;
 - 1.4 measure efficiency and effectiveness for continuous improvement;
 - 1.5 be verifiable, understandable, and timely;
 - 1.6 be consistent throughout the budget, accounting and reporting systems and to the extent practical, be consistent over time;
 - 1.7 be reported internally and externally;
 - 1.8 be monitored and used in managerial decision-making processes;
 - 1.9 be limited to a number and degree of complexity that can provide an efficient and meaningful way to assess the effectiveness and efficiency of key programs; and
 - 1.10 be designed in such a way to motivate staff at all levels to contribute toward organizational improvement.
- 2.0 The District will use performance measures as an integral part of the budget process. Performance measures should be used to report on the outputs and outcomes of each program and should be related to the mission, Long Range Principles and objectives of each department.
- 3.0 In the final analysis, the District recognizes that the value of any performance measurement program is derived through positive behavioral change. Stakeholders at all levels must embrace the concept of continuous improvement and be willing to be measured against objective expectations.