

## MEMORANDUM NO. M16-059

**TO:** Buildings and Grounds Committee  
**FROM:** Dean R. Bostrom, Executive Director  
Craig Talsma, Deputy Director/Director A&F  
Mike Kies, Director of Recreation  
John Giacalone, Director Park Services/Dev & Risk Mgmt  
Gary Buczkowski, Director Planning & Development  
Brian Bechtold, Director Golf Operations  
**RE:** Balanced Scorecard  
**DATE:** April 29, 2016

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### **Background**

According to the definition from Wikipedia, “*the **Balanced Scorecard (BSC)** is a strategy performance management tool - a semi-standard structured report, supported by design methods and automation tools, that can be used by managers to keep track of the execution of activities by the staff within their control and to monitor the consequences arising from these actions*”

*The phrase 'Balanced scorecard' is commonly used in two broad forms:*

- 1. As individual scorecards that contain measures to manage performance, those scorecards may be operational or have a more strategic intent; and*
- 2. As a Strategic Management System, as originally defined by Kaplan & Norton.*

*Key components in utilizing the Balanced Scorecard methodology*

- its focus on the strategic agenda of the organization concerned*
- the selection of a small number of data items to monitor*
- a mix of financial and non-financial data items.”*

### **Implications**

The District continues to refine our Balanced Scorecard and have made certain adjustments to ensure that the measurement values that we utilize are relevant and functional. The goal is to provide a snapshot view of these key components at a specific point in time and to have an annual year to year comparison. This allows us to determine on a very broad spectrum the direction in which the District is moving.

These key components are not being analyzed on a valuation to current budgets or forecasts as much as to the same time period in previous years. Those types of evaluations are provided in the monthly Recreation Committee participation reports and the financial statements in the A&F Committee reports. The Balanced Scorecard comparison gives us a broad overview as to the direction the District is moving with regard to our overall mission, values and goals. The Balanced Scorecard has been updated to report quarterly numbers and compare these numbers to previous quarters. This is then done for the year to date (YTD) totals as well.

Certain numbers that are included may have changed and if significant we have included a small note under the measurement definition.

**Recommendation**

Staff recommends the Board approve the Balanced Scorecard for the first quarter 2016.