

Use of Performance Measurement and Performance-based Budgeting Concepts by Florida Sheriffs

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With public opinion of government at an all time low, most public officials are struggling to convince constituents that they are good managers and are to be trusted with scarce tax dollars. Taxpayers are angry and often cynical. They are not tied to the status quo. They want results. One way government managers can overcome many of their credibility problems is through greater use of modern performance measurement concepts.

Unlike the traditional line item budget approach, performance-based budgeting focuses on "outcomes," rather than "inputs" of money, equipment, or personnel. This new approach can help better define acceptable standards of operational efficiency and effectiveness, the "bottom line" of government accountability.

The objective of this research was to determine if financial administrators within Florida sheriffs' offices were familiar with performance measurement and performance-based budgeting concepts, and if these concepts were in use at the local level. A survey revealed that over 80% of the respondents have been exposed to the concepts, yet it is clear that performance measurement has not "caught on" in Florida sheriffs' operations, and no significant movement is underway to move away from the traditional line-item budget approach.