

Activity Based Total Accountability

(ABTA)

By

William J. “Bill” Posey

State Senator

Florida - District 24

The Birth of Common Sense in
Government Accountability

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To Billy, Clarke, and Little Katie - This is for you and your generation.

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**Florida House of Representatives
Committee on Government Operations
April 15, 1998 3:45 PM 413C**

“When Representative Posey, served on the Joint Government Appropriations Committee, he brought this to us many times. At the time, we thought some of those ideas were on the fringe of being radical. But, as we got into it more and more, I can’t tell you how much it has helped our committee in deliberating the budget and how much of a savings we found throughout the agencies. So I want to commend him because for two years we have kind of looked at him, ‘yeah, yeah, yeah,’ but we finally saw the light.”

State Representative Ken Pruitt (R-Port St. Lucie)

“I, too, would like to speak in favor of Mr. Posey’s bill, because I am one of the ones who made fun at Representative Posey on this bill on many occasions. I started reading a lot of his materials and the materials that were presented to us by the agencies. I tried to take that same material and even apply it to my own personal business and I found out he was really on target. I think it will be a good bill that many members even would like to sign on to. I urge members to support his bill.”

State Representative Al Lawson (D-Tallahassee)

*Note: Representatives Pruitt and Lawson were elected to the Florida Senate in 2000.
Both currently serve on the Senate Appropriations Committee,
formerly chaired by Senate President-Designate Pruitt.*

Preface

“With all due respect, your honor, they are all guilty! Guilty! Guilty! Guilty!” roared the prosecutor. “We trusted them and they betrayed us. Every single one of them deserves to be executed. They all promised to find the waste, “cut the fat” or otherwise ensure our resources were wisely spent. However, a preponderance of evidence clearly suggests that gross amounts of waste still exist and there is no documented proof taxes were ever well spent.”

“Yes, each and every one of them could have made a difference,” continued the prosecutor. “So much more could have been done to keep the United States of America a land of opportunity, to eliminate human suffering and protect the futures of our children. However, through their treasonous inattention to accountability, they helped erode citizens’ confidence in our government and cause its demise. Some have tried to escape responsibility by claiming they didn’t know what to do. But ignorance is no excuse, considering the fact that a plan for Activity Based Total Accountability existed for over a decade. The inexcusable near collapse of our representative self government is more the result of their laziness than their stupidity.”

Thousands of men and women are on trial following historic passage of a national citizen-led referendum that criminalized the inaction of government leaders. Local council members, alderman, commissioners and mayors, school board members, county commissioners, state representatives and senators, governors, U S senators and congressmen, even presidents – are now wishing they had not wasted their opportunity to make the American experiment at self government successful. Unfortunately, it is too late for them to escape the judgment of such indictments.

The foregoing scenario may seem surreal, but it illustrates the real danger of apathetic leadership. That is the reason for this book.

Chapter 1

It was a long and painful journey, typically expected to last a week. However, this trip took sixteen days and now he was arriving nine days late. Unlike some less fortunate colleagues of his era, he survived the dangers of bitter cold, howling winds, pelting rains, washed out paths (the highways of the day), hunger, fever, rattlesnakes, robbers and attacks by hostile Indians. He took them all in stride. All were common perils he could face on any given day, at home or on the road. The most difficult part was the separation from the family he left behind in a hostile land, without any direct communications for over two months.

“Whoa, boy” he mumbled as his exhausted horse clopped slowly down the cold and dusty street that winter morning. They stopped in front of the Walker Family’s house. The freshman legislator dismounted and went inside the wood frame home, where the House of Representatives was in session.

With minor differences, this scene could have taken place in almost any state at one time or another. This particular time, January 16, 1839, it involved the Territory of Florida’s Representative William Williams of Mosquito County. Even though Florida would not become a state for another six years, this was the seventeenth legislative session of the House of Representatives and the first for Florida’s Senate.

Once inside the Walker’s home, like many legislators in state capitols today, Williams would have been supplied a generous collection of legislative documents by Joseph Lancaster, chief clerk of the House of Representatives and one of its six paid staff members. Williams’ attention might have then been drawn to committee assignments. On the day of Williams’ arrival, the Speaker appointed twelve House standing committees: Judiciary, Schools & Colleges, State of the Territory, Finance, Banks, Elections, Agriculture, Claims, Accounts, Enrolled Bills, Internal Improvement and

Militia Committees. He was assigned to the latter two.

Serving on the Militia Committee, Williams and his colleagues would confront the most pressing issue of that period: terrorism. Indians, who had been displaced by the settlers, were fighting back. The Indians knew they could not prevail in warfare using conventional battlefield tactics, so they resorted to terrorism. Excerpts from a message the Governor delivered to the Legislature put the matter in clear perspective. “Settlements have been harassed by the marauding bands of the enemy... with all the appalling incidents of savage warfare... in which whole families were murdered by the midnight attacks... inhabitants were kept in a state of perpetual danger and alarm, and... every settlement, and every inhabitant was exposed to massacre,” stated the Governor.

By comparison, the charge to the Internal Improvement Committee would have seemed mild. Still, there were important infrastructure challenges. Legislation was presented to improve public roads, “respecting” stagecoach lines, extending railroads and establishing ferries across many of the region’s inland waterways.

Education was a controversial issue. Numerous bills were filed regarding who should be provided a public education. Some thought only orphans should be afforded a free education. Some thought poor children should also be included. The committee would observe “in the conclusion of their report that the subject of education is one of momentous importance... a well organized system (should) be adopted, by which all classes of youth might, as speedily as possible, have extended to them those advantages which alone can qualify them for the useful employments of life.” Controversy centered on how the plans would be funded.

The Governor described public assistance

provided by the territory as follows: “In compliance with a resolution passed at the last session of the Legislative Council, requiring the Executive to furnish provisions for suffering inhabitants of the frontier, a quantity of corn was purchased and sent to be distributed among the families.”

Many other issues addressed by lawmakers during the session included the incorporation and regulation of banks and political subdivisions, claims bills, several lottery proposals, dozens of resolutions, collecting revenue, approving expenditures, seeking federal financial assistance, gun control, executions, labor laws, housing for prisoners, granting of divorces, and last but not least –government accountability. More than 150 years ago, in a series of messages to legislators, Florida’s Territorial Governor Richard Keith Call made the following observations about government accountability:

- “I believe that the Territory has sustained much injury in the careless or prodigal management of its revenues, by its former agents and the business has been conducted in such a loose and irregular manner, as to require much labor in placing it in a condition to be understood... It will become necessary to adopt more efficient measures to protect it from waste.”

- “I have not seen the (revenue) bill you have under consideration and cannot say how far its provisions are required by the present condition of the country, but of this I am assured, any alteration of our present system, if system it may be called, will be an improvement.”
- “... The irresponsibility of the officers, and the consequent dissipation of the public revenue are evils which demand correction from the representatives of the people. They have reposed their confidence in you and their interest requires your attention.”
- “The revenue collected from the people is, in some cases, squandered by faithless agents.”

“Issues come and go, and come back again. The process is always here, and until we look at changing it, these issues may keep coming back.”

Daniel Webster, Speaker,
Florida House of Representatives,
February 22, 1998
- ORLANDO SENTINEL

Chapter 2

Dr. Mark Rutland once delivered a sermon about Palm Sunday, which I could not help relating to the legislative process.

The Bible story tells about Jesus riding a donkey down the road, a dirt path in those days, to Jerusalem. Along the way, admirers lined both sides of the path. They shouted praises and even took the clothing off their backs to put down in the dirt so that the donkey's hooves did not touch the dirt.

In many legislatures, lawmakers walk through a sea of busy lobbyists, who greet them gleefully by title, as they make their way to their respective legislative chambers. These lawmakers usually enter their chambers through great mahogany or other expensive and imposing wooden doors, opened by employees who recognize the legislators as they approach. "Good morning, Senator or Representative Whoever," these doormen cheerfully declare, greeting the lawmakers with a sound that typically borders between a whistle and a song. After the lawmakers pass through the imposing outer doors, they may be faced by a set of glass doors, that are also cheerfully opened for the lawmakers before they can begin to perform this simple task themselves.

Inside the legislative chamber, a lawmaker will find his or her assigned seat to be an obviously expensive, large, comfortable, and colorful, leather executive swivel chair. Seated comfortably in their seats, lawmakers may find a touch screen computer on their desks, enabling them to conveniently view the day's agenda, proposed legislation, and up-to-the moment amendments, and to communicate privately with colleagues. Additionally, a green button for voting in the affirmative and a red button for doing just the opposite is almost always found. There might also be a blue button, which when illuminated, represents a summons to see the presiding officer. There could also be a yellow button. Pushing the yellow button will immediately

bring a bright-eyed young messenger to a lawmaker's desk. The enthusiastic messenger might perform a variety of duties from making copies of documents to sharpening pencils or even bringing the lawmaker a cup of coffee.

When lawmakers look above the chamber, they often find the galleries are filled with spectators. Often each seat has been taken and people are standing on every available inch of floor space to observe the important business taking place below. These standing-room-only audiences often witness ages old formal traditions and hear an abundant use of protocols and noble sounding titles, as the lawmakers attend to the important business of the people.

Later, when the lawmakers exit their chambers and return to their offices, they again make their way through the sea of friendly back-slapping lobbyists. And, once in their offices, lawmakers have many visitors. They may find lobbyists, constituents and other groups waiting in line for the opportunity to talk. Time has proven it is almost impossible for a lawmaker to tell a joke, even one that is not funny, that does not invoke a hearty knee-slapping reaction.

What does all the foregoing have to do with the Palm Sunday story? The donkey in the story was a servant, not a master. All of the pomp and circumstance was not about him. The question is whether or not the little burro realized it? Some jackasses don't.

In political campaigns, candidates for public office often determine it necessary, either because they believe it to be true or because they believe it will enhance their ability to be elected, to make an issue out of the unwise expenditure of public money. At some point in his or her campaign, almost every candidate alleges that public money was not spent wisely. Candidates often promise, that when elected, they will provide leadership to ensure the most effective and efficient expenditure of taxpayers'

dollars. Once elected, they find it much more difficult to fulfill such campaign promises. As a result, they only heighten the public's skepticism and cynicism about government's resolve to be accountable and efficient in its operations.

Most of America's elected officials, at local, state and federal levels, really would like to improve accountability, and some have tried. Over the years, attempts have been made by many to improve fiscal accountability. Some improvements have been made. However, it appears that despite their efforts to ensure the wisest possible allocations of public resources, most well-intentioned legislators have failed. Worse, they have given up. No one expected them to make things perfect, but they were expected to make a legitimate difference.

Why did they fail? There are many reasons.

Many states have part-time legislators. Most of the year they have the same responsibilities and concerns as the rest of their state's citizens. They go to work, operate businesses, take care of families and spend considerable time assisting constituents and engaging in the numerous activities related to their duties as legislators.

During legislative sessions and interim committee meeting periods prior to the session, a legislator's attention is occupied with a myriad of real and perceived responsibilities. The focus of a typical legislator must extend to the thousands of bills filed by others on every conceivable subject; to efforts aimed at winning passage of personal legislation; to efforts directed toward securing funding for important projects in his or her district; to preparation for attendance at committee meetings and general sessions of the legislature, including those associated with the members, legislative staff, media representatives, visitors and lobbyists.

Considerable amounts of a legislator's time are also consumed by campaigning and other re-election activities.

By contrast, most personnel of the Governor's office, the Legislature and the executive agencies enjoy a wider span of time to focus completely on the budget and appropriations process. There is historical precedence that speaks volumes about how

the process is brought to successful completion year after year, and which variables are considered in budget deliberations. Full-time staff employees also usually control the flow of information available to legislators.

Knowledge, we know, is power, and agency heads routinely demonstrate enough knowledge to gain timely approval of multi-billion dollar budgets in short periods of time.

Legislators, on the other hand, get advance copies of proposed budgets only a day or so before committee meetings at which they are expected to vote on them. During such meetings, legislators are presented, often for the very first time, with dozens of last minute multi-million dollar amendments that they are expected to approve with little or no discussion.

During one of my first Appropriations Committee meetings, I was handed a stack of such amendments. Agencies were justifying the amendments and getting them approved with one-sentence explanations at the rate of about fifteen seconds each.

The first amendment to catch my eye might not have seemed very significant in the current multi-billion dollar grand scheme of things. Nonetheless, I could not help but recognize that the amount of money involved was similar to that in the first Administrative Budget that took weeks to develop, when I was serving my first term as a city councilman. Dialogue concerning the almost \$4.5 million amendment went approximately as follows.

The agency's spokesman explained the amendment as: "adding 23 additional firefighter positions to a forestry division."

Legislator: "Where would someone apply for one of these \$192,000 entry level jobs?"

Agency spokesman: "The jobs don't pay \$192,000, they pay just a little over \$20,000 each. The rest of the money is for equipment the new employees will need, such as tractors, backhoes and the like."

Legislator: "Then, wouldn't it be more appropriate to have two line items—one for salaries and benefits of roughly one half million dollars and the other

for equipment amounting to four million dollars?”

Agency Spokesman: “What is the point?”

Legislator: “I know your agency would not do it, but number one, history shows there could be a deserved skepticism about all of the money being spent exactly as you have described. For example, the way it appears as a single line item, it would technically allow the agency personnel to hire the new entry-level employees and spend the remaining money on increasing their salaries—not on equipment.”

Agency Spokesman: “That is not our intent. We would never do that.”

Legislator: “I know your agency wouldn’t, but as you are certainly aware, there are hundreds, if not thousands, of vacant positions in the budget. Those positions are not vacant because they cannot find qualified employees. The positions are vacant because the agencies spent the money appropriated for those positions by giving it to other employees.”

Agency Spokesman: “Yes, I am aware of that practice, but we would not do that.”

Legislator: “Number two—Although your agency intends to purchase about four million dollars worth of equipment with the remainder of the money—as an indistinguishable part of a single line item appropriated for adding employees, a prudent person not privy to this conversation might conclude the agency could unfairly add the entire amount to its base salary requirement in next year’s budget.”

Agency Spokesman: “That is not our intent.”

Legislator: “Again, I know it is not your intent. And, number three, a single line item commingling salaries and equipment makes it difficult to apportion the amortized cost of the equipment to the agency’s activities.”

Agency spokesman: (silence)

Legislator: “I would like to respectfully request that your agency redraft the amendment to more clearly reflect the purposes for which the agency intends to spend the money.”

Agency Spokesman: (silence)

Committee Chairman: “All in favor of the amendment say “Aye.”

Majority of Committee Members: “Aye.”

Committee Chairman: “Show the amendment adopted.”

State budgets in our time are voluminous and they are not easy to understand for many legislators, much less the average citizen. At the same time, it is a goal of contemporary lawmaking that the law be clearly written so that the average citizen can comprehend.

Given the vast detail and extreme length and complexity of today’s government budgets, it is not difficult to understand why legislators have failed to incorporate greater standards for accountability into the legislative budget process. The obvious reason appears simply to be because they were too busy, or otherwise unwilling or unable to put forth the required effort. Budget accountability, although important, has not been their only responsibility.

It took seven years of relentless effort to get Activity Based Total Accountability (ABTA) passed in Florida, at which point it caught the eye of the American Legislative Exchange Council (ALEC), the nation’s largest nonprofit, bi-partisan membership association of state legislators. ALEC Executive Director, Duane Parde, described ABTA as, “the best piece of legislation to come out of any state capitol in over a decade.” At its 1999 national convention in Nashville, ALEC’s Tax and Fiscal Policy Task Force referred to it as the “Truth in Spending Act.” The Task Force unanimously recommended ABTA as model legislation for adoption by every state. Unfortunately, it has not passed in any other state besides Florida.

The National Conference of State Legislatures (NCSL) also recognized and promoted the importance of ABTA. Ronald K. Snell, director of NCSL’s Economic, Fiscal & Human Resources Division, is perhaps the most well-informed proponent of performance budgeting I have ever met. Snell invited Blaine Liner of The Urban Institute, based in Washington DC, and me to discuss

“Legislatures and Performance Budgets” at the 2000 NCSL national convention in Chicago. Maine’s State Senator Mike Michaud was scheduled to be the moderator.

Ron Snell’s invitation to speak in Chicago left me with mixed emotions. I was engaged in a prolonged campaign and the election would be just 40 days away. Nonetheless, it was impossible to pass up the opportunity to promote ABTA.

Our session was scheduled for a Tuesday from 2:45 to 5:00 pm. I know Tuesdays are good golf days. I also know lectures scheduled between a late lunch and cocktail hour historically are not well attended. Still, I hoped there would be enough interest to justify the effort. Subsequently, it was announced that a presidential candidate would be making a swing through the luncheon and the starting time of our session was delayed further. I began to wonder if there would be enough for Blaine, Mike and I to talk about – to each other.

Because I had minimal expectation of conventioners actually showing up for a late-day session concerning the exciting subject of performance budgets, I did not go to the trouble of locating the meeting room ahead of time. When the time came, I looked at the floor plan provided in the registration packet and made my way down the huge sparse hallway, flanked with meeting rooms on either side. As I approached the area designated for our session, I saw a large crowd of people outside. It reminded me of those high school occasions when someone hollered, “fight” and anyone who was breathing ended up in the same cluster of humanity. As I got closer, a sign on the wall confirmed that this was, in fact, the location of our session. Unless they were ill-informed, this crowd of people was there to hear it. I wondered why they didn’t go inside, and squeezed through the crowd to the doorway. Looking inside, I was shocked to see the room was already filled with people. They were even standing in the aisles. Ron Snell was standing at the front of the room and motioned for me to join him. After introducing me to Michaud and Liner, Snell explained that the number of attendees surprised everyone and the convention center staff were trying to see if they could take down any of the removable sidewall partitions to allow more

people inside the room. Unfortunately, the staff could not accommodate this request. Some of the narrow desk-like tables were removed and replaced with more chairs. Even so, everyone would not fit into the room. When Michaud began speaking, you could see through the open doors there was still a large crowd spilling out into the hall.

Liner and I each spoke for twenty minutes. Then we fielded questions from a bright and surprisingly enthusiastic audience of legislators, staff and agency personnel until 5:15. To my amazement, not a single person appeared to leave the room until the session ended. No other evidence could have better convinced me of the shared desire for greater accountability—except perhaps, a subsequent note Snell sent me. In part, he wrote, “After the session, I learned that there were people listening through the wall in the next room over.”

With the shared knowledge and enthusiasm of so many apparent new proponents, could the use of ABTA still fail to become commonplace? The answer is yes. To my knowledge no other state has passed a comprehensive plan for ABTA. Whose fault is that? Governor Call best explained it in a message to lawmakers more than 150 years ago. “The irresponsibility of the officers and the consequent dissipation of the public revenue are evils which demand correction from the representatives of the people. They have reposed their confidence in you and their interest requires your attention.” That being said, it does not matter whose fault it was yesterday or whose fault it may be tomorrow. Right NOW it is the fault of incumbent legislators.

What will it take for ABTA succeed? Probably *new* leaders, who are better informed and more committed. That is the reason I’ve written this book.

I write not about theoretical methods of privatizing, reinventing or trashing government. Much more comprehensive books on those subjects exist already. This is intended to be a nuts and bolts guide to making government more accountable. Henceforth, ideas will be stated as succinctly as possible, to prevent the text from becoming “too thick” so that it can be picked up and read by busy people who need to read it.

To some “experts” the thoughts expressed herein might seem too elementary—but this was not written for them. On the other hand, novices to the budgeting process might find this material somewhat complex. Others may find the directness of my approach to be heavy handed, extreme, insensitive, insulting and filled with offensive self-important delusions of grandeur. So be it. My attempt will be to anticipate and balance the inevitable differences in the knowledge and experience levels of potential readers. And I will use the simplest language possible to minimize the effort required to absorb this subject matter.

This book is not about me and I regret the frequent references to “I, me, or my.” However, personal experience is the best way to relate my observations of the legislative process. Some explanations would become more wordy and sound more complicated by the time they were converted to third party observations.

This text represents neither brilliance nor extraordinary creativity. To the contrary, it represents what I consider to be a very common sense approach to ABTA. If you were to spend as much time as I have focusing on the same issues, you would probably arrive at many of the same conclusions. If you pursued the matter as long as I have, you would no doubt sooner or later share much of the same experience. Hopefully, the insight you glean from some of my experiences will save you time and frustration as you pursue improved government accountability.

Another one of my goals, when seeking election to the legislature, was to advocate needed reforms to our state’s rule-making process, subsumed in the Administrative Procedures Act. At the time, I began my tenure in the Florida House, bureaucrats were seemingly plundering public resources by promulgating rules –enforceable as laws which clearly exceeded legislative intent. When I filed legislation making such abuse a crime, critics claimed that I belonged in a straight jacket, not in the Legislature. I faithfully fought for the needed reform for four years with very little success.

Around the same time Governor Lawton Chiles, trying to build a little hunting “cook shack” on his

private Chemonie Plantation, got personally caught up in the bureaucratic maze of senseless agency rules. And about that same time, the Governor read Phillip Howard’s wonderful book, THE DEATH OF COMMON SENSE. Now the Governor had the big picture. When he gave his final State of the State address, he wore a back brace so he could lift the enormous stack of insipid rules that did little more than give bureaucrats undeserved and unbridled power and authority to abuse the rights of citizens. So at just about the time my adversaries thought they could finally have me committed to a mental institution, the Governor saved the day.

My views, which just a day earlier were presumed to certify me as a right wing fringe lunatic, suddenly became mainstream thoughts. My stock went from zero to hero, and with State Representative Ken Pruitt leading the charge, the Administrative Procedures Act was reformed.

So, critics, take your best shot.

Chapter 3

Accountability Is a Necessity

The British Prime Minister, Margaret Thatcher, once gave a speech in which she called Americans “the most generous people on the face of the Earth.” Americans will give you the shirt off of their backs if they think you need it. Still, Americans are known to bristle over the thought of increased taxes. Why? It is a matter of accountability, or the lack thereof. Rightly or wrongly, most Americans are not convinced their tax dollars are well spent.

Almost everyone has, at one time or another, channel surfed to discover a heart wrenching plea for money to feed starving children. Some well-known public figure, standing among emaciated children, claims that their hunger and fly infested misery can be eliminated if viewers will send money. Americans are generous and love children, but there is one main reason why every viewer does not reach for a checkbook. It is a matter of accountability, or the lack thereof. Experience has convinced viewers that their contributions never reach the starving children.

Obligated to account for one’s acts; responsible; capable of being accounted for; and explainable – these are all phrases and synonyms your dictionary might use in defining accountability.

A list of examples of accountability would include such things as report cards, time cards, cash register receipts, traffic citations, incarceration terms, and elections. Term limits constitute voters’ response to a perceived lack of accountability.

In one way or another, accountability has always been a significant factor in the way we work or play. Degree of accountability is also the basis for much of government’s successes and failures.

For long-term survival, America’s citizens must respect our experiment at self-government. Many things are necessary for it to be respected. Achieving

reasonable efficiency is one of the requirements. And, efficiency is inextricably tied to accountability.

The Associated Press once reported that 72 percent of respondents polled identified government waste as a “critical concern.” In the same news story, a budget director for two former governors was quoted as saying, “the reality is that certainly dollars can be reallocated from lower to higher priority uses, but that is very difficult for government decision-makers.” “The waste is appalling,” said a health care worker quoted in the same article. “They just throw the money at some problem and it doesn’t get solved.”

Another survey revealed a decline from 48% to just 34% of those surveyed who actually trusted state government to do what was right most of the time. Those surveyed thought 36% of local governments were doing an excellent job. Just 21% thought they could trust the federal government to do the right thing most of the time.

The public has – and should have a good memory for such well publicized government inefficiencies as purchasing \$750 hammers, \$2,000 toilet seats, spending almost a million dollars to train a worker for an entry level job and allocating roughly \$4 million dollars to the goal of preventing the deaths of just 2 manatees! The public perception seems to be that where there is smoke, there is fire. And, to most people, perception constitutes reality.

Accountability in making the wisest possible allocations of public resources is perhaps the best way to help restore public trust in government. Beyond concerns about the public perception, reality assures us the more accountable government is, the more efficiently it will operate. There is no ‘down side’ to improved government accountability.

Achieving improved accountability is no longer an option to be considered—it is a necessity.

Getting rid of rotten apples was cumbersome to impossible before the passage of Governor Jeb Bush's "Service First" reforms in 2001. Prior to that time, poor job performance was not grounds for firing Career Service Employees in Florida. What did it take to get rid of a poorly performing employee? We once passed Amendment 85 to SB 36, effectively abolishing an entire department. Then all the employees, except one, were "transitioned" to a new department.

Chapter 4

What is Activity Based Total Accountability?

“The Missing Link”

ABTA is a method of activity based full cost accounting with three primary functions. It serves as an accountability tool, a budgeting tool and a policy making tool—helping to best understand, plan and utilize financial resources.

Properly executed, ABTA also represents a financial management tool for TOTAL budget accountability using the time proven Unit Cost system as its prime component.

The proverbial “missing link” in the modern day evolution of accountability is ABTA’s provision for measuring the TOTAL cost of “all activities” performed.

ABTA does not focus on goals, outputs, outcomes or benchmarks. Those components may be measured elsewhere. ABTA avoids them for two reasons. First, because even the experts agree that such terms can be confusing and frequently mean different things to different people. Second, because the total amount of money focused on an agency’s goals, outputs, outcomes or benchmarks may not add up to the total amount of its budget. Conversely, the term “activity” is generally acknowledged to refer to *any action to accomplish something*. Thus, ABTA provides a means for measuring everything government does.

Most government budgets are “input based” – meaning that they focus on how much money is allocated to programs and not on what actually gets accomplished or how much it really costs. To most people, looking at a state budget would probably be similar to looking at a large metropolitan city’s telephone directory—written in Chinese. The information is there, but the interrelationships constituted by the information are, as a whole, almost incomprehensible. Sifting through a modern state

budget’s line items, trust funds, pass-through funds, categorical funds, full-time equivalency units, matching funds, federal guidelines, proviso language, reversions, double budgeting, and innumerable other aspects and contingencies of these budgets can be an exasperating experience for legislators too. An agency’s budget may contain a specific appropriation, which the agency cannot or will not adequately explain. The agency might attempt to shift responsibility for expenditures to another agency, that repeats the same rigamarole as the first. Trying to “follow the money” can be like trying to compress a foot long water balloon in your hands. As soon you grip on one section, the balloon’s pressure causes it to expand at the ends. When you grip another section with your other hand, the result is the same. This process can repeat itself over and over – forever. ABTA’s requirement to apportion every dollar an agency receives to a specific activity eliminates such slippage and consequent vagueness.

Legislators receive stacks and stacks of audits telling them that state funds have not been embezzled or otherwise stolen, but nothing actually shows whether or not state funds have been well spent. Programs such as Zero Based Budgeting and Performance Based Budgeting (PB2) may sound impressive and doubtless they have added information to the accountability process. However, while providing additional information for consideration, neither program has tied the TOTAL amount of money spent on various activities to measurable results. ABTA ties dollars spent to specific activities, which can then be measured.

When I was serving in the state House of Representatives, the only time the entire membership was brought together in the chamber, while not in session, was for a briefing on Performance Based Budgeting. One of our agencies, the Florida Department of Law Enforcement, had received a national award for its “leading edge” program. The

presentation revealed a simple laundry list of itemized tasks performed by the agency for the total sum of its budget and a few random goals for the following year.

For example: One component cited locating a certain number of missing children. There was also a stated goal to locate additional missing children the following year. However, there was no way to measure the amount of effort, activity, or cost of this or any other department’s tasks. Did it cost an average of a thousand dollars (through coordinated internet communications with other law enforcement agencies) or an average of millions of dollars (for exhaustive physical searches) to find each child? I asked that question. The agency’s spokesman said they didn’t know the answer. An astonishingly challenged colleague immediately jumped to defend the vagueness. “It wouldn’t matter if one of them was your child,” this bachelor lectured, seeming not to have a clue that improved efficiency would mean finding more children, not fewer.

Privately, I later asked the representative to imagine a supermarket where none of the items are marked with prices. With a cart half-full of groceries, a shopper goes to the check out counter, where the following conversation takes place.

Cashier: “That will be \$400.”

Shopper: “Will you please provide me with an itemized receipt?”

Cashier: “No, but if you insist, I might tell you how much I *think some* of the items cost.”

At that point, the bachelor apologetically interjected that he “got the point.” If the forgoing analogy was good enough to put things in perspective for him, it is probably adequate for anyone reading this.

ABTA can most simply be compared to getting a fully itemized receipt for government’s expenditures. This is how it works.

- Each agency or budget entity provides a one-page “snapshot” of its major activities representing the services it provides.
 - Each major activity is expressed as a line item.

- Each line item has four columns – for purposes of explanation let us now refer to them as columns (left to right) **A,B,C,** and **D**.
- Column **A** identifies the activity.
- Column **B** reflects the number of activities performed.
- Column **C** reflects the cost per activity.
- Column **D** reflects the total amount expended for the activity.
- The figure **E** represents the total of all sums in column D and must equal the amount of the agency’s or budget entity’s total revenues.
- The combined **E** totals of all agencies or budget entities must equal the total amount of the entire budget.

As an illustration with the simplest possible explanation, let’s suppose that there exists a Department of Fruit Counting. DoFC has a budget of ten dollars and is responsible for just four activities—counting apples, counting oranges, counting lemons and counting grapefruit. Let us also assume that all of the counters are equally efficient and that each variety of fruit costs the same amount to count. An ABTA “snapshot” of the DoFC could be reasonably expected to resemble the illustration identified as Snapshot 1.

Snapshot 1

DEPARTMENT OF FRUIT COUNTING			
		Total Expenditures	\$10.00(E)
Activity(A)	#(B)	Unit cost(C)	Total(D)
Counting apples	20	@ \$.125 ea.	\$ 2.50
Counting oranges	20	@ \$.125 ea.	\$ 2.50
Counting lemons	20	@ \$.125 ea.	\$ 2.50
Counting grapefruit	20	@ \$.125 ea.	\$ 2.50
		Total (E)	\$ 10.00

If the orange, lemon and grapefruit counters were 100% more efficient than apple counters the “snapshot” would resemble the following illustration identified as Snapshot 2.

Snapshot 2 reflects an obvious need to focus attention on improving the efficiency of the apple

Snapshot 2

DEPARTMENT OF FRUIT COUNTING			
Total Expenditures		\$10.00	
Activity	#	Unit cost	Total
Counting apples	20	@ \$.20 ea.	\$ 4.00
Counting oranges	20	@ \$.10 ea.	\$ 2.00
Counting lemons	20	@ \$.10 ea.	\$ 2.00
Counting grapefruit	20	@ \$.10 ea.	\$ 2.00
Total			\$ 10.00

counters. DoFC may have survived numerous audits of its financial practices and a plethora of its goals, outputs, outcomes, and benchmarks may have been met ranging from meeting desired hiring practices to conserving electricity and making certain that all state counted fruit was indeed counted. However, without ABTA there is no assurance that the deficiencies in the performance of the apple counters would have been recognized. Again, ABTA requires that every activity be reported. Only thus, can every activity be measured.

Agencies occasionally expend funds for substantial capital improvements that would not accurately reflect the cost of specific activities if the entire amounts expended were wholly attributed to specific activities in a single year. Such expenditure is commonly referred to as a “Capital Outlay” expense. There are “Fixed Capital Outlay” and “Operating Capital Outlay” expenses, both of which are treated in the same way. It makes no difference if such expenditures are made in a single year or spread out over two or more budget years. The cost of such capital improvements should be amortized over the useful life of the improvement. If the cost of the capital improvement is thirty million dollars and the improvement has a useful life of thirty years, then one million dollars per year should added to the cost of activities supported by that capital improvement. In such cases, the expense can be shown as normal line item activity with the total expenditure listed in column (D). Some agencies may find it more practical to add an additional column (F), reflecting capital outlay, to their snapshots. Still, the total of all costs—including Capital Outlay must be reflected in the Totals Expenditures (E).

Here is an example. Suppose the DoFC budget

was increased by \$3 to include the cost of constructing a new headquarters building. The Capital Outlay cost could be reflected as a normal line item as shown in Snapshot 3. Note that Totals (E) still equal the total of all funds expended.

Snapshot 3

DEPARTMENT OF FRUIT COUNTING			
Total Expenditures		\$13.00(E)	
Activity(A)	#(B)	Unit cost(C)	Total(D)
Counting apples	20	@ \$.125 ea.	\$ 2.50
Counting oranges	20	@ \$.125 ea.	\$ 2.50
Counting lemons	20	@ \$.125 ea.	\$ 2.50
Counting grapefruit	20	@ \$.125 ea.	\$ 2.50
Capital Outlay			\$ 3.00
Total (E)			\$ 13.00

The DoFC could also reflect the Capital Outlay expense in column (F), as shown in Snapshot 4. Note that Total Expenditures (E) still equal the total of all funds expended.

Snapshot 4

DEPARTMENT OF FRUIT COUNTING				
Total Expenditures		\$13.00(E)		
Activity(A)	#(B)	Unit cost(C)	Total(D)	C.O. (F)
Counting apples	20	@ \$.125 ea.	\$ 2.50	
Counting oranges	20	@ \$.125 ea.	\$ 2.50	
Counting lemons	20	@ \$.125 ea.	\$ 2.50	
Counting grapefruit	20	@ \$.125 ea.	\$ 2.50	
Capital Outlay			\$ 3.00	
Total (E)			\$ 13.00	

If your state has thirty-five agencies, ABTA would provide you with a readily comprehensible thirty-five page document describing every major activity your government performs and the cost of each activity.

What if agencies fudge? What if they don't know what they are doing? What if the actual cost of an activity is underreported? Those questions, and others similar to them, will be addressed in following chapters.

There will never be a perfect system of

accountability any more than there will be perfect legal or medical delivery systems. However, to date, ABTA represents the best possible foundation for government accountability. It will always be a work in progress and will improve with each generation.

Chapter 5

The Practical Application of ABTA

A properly structured plan to make government accountable, like a properly structured plan for a physical structures, needs to be based upon a solid foundation. ABTA provides the necessary solid foundation.

In an effort to help restore citizens' confidence in government, ABTA was developed initially as an accountability tool to help lawmakers better understand how governments spend their money. However, ABTA will do more. ABTA will also serve as a policy making tool by helping lawmakers identify legislative priorities and as a budgeting tool by helping lawmakers ensure that money is appropriated in a manner consistent with legislative priorities.

As an accountability tool, ABTA establishes a firm foundation for accountability by clearly identifying what government does and what it really costs. It adds value to Performance Based Budgets by reconciling direct, indirect and otherwise expended costs. By providing a common managerial framework for support activities, it connects all costs to specific measurable activities. It can also serve as a comparative indicator of efficiency and help identify areas that need management attention. Understand clearly, however, that ABTA does not replace performance budgets, it enhances them.

While ABTA will tell you the true cost of a government activity, it will not tell you the quality of an activity. For example, some people believe the activities performed by government would be more efficiently executed if they were all privatized. Competition, proponents allege, force service providers to be efficient. However, a good argument to the contrary is my experience with security at the state's many highway rest areas. In an effort to cut costs, the state outsourced security to the lowest bidder. As a result, in many cases the security guard

on duty was an obviously out-of-shape retiree in a rusted out sedan with magnetic signs on the sides to identify him as "security." If asked, almost everyone would tell you the lowest bid rent-a-guard did not make him or her feel secure. "Four more just like him wouldn't either," said one frequent traveler. When asked if a State Trooper would make them feel more secure, the response was always a wholehearted, "Yes!" That essential quality of service or performance is the major reason why performance standards, in addition to activity costs, must be considered.

As a policy-making tool, ABTA will provide the foundation for establishing realistic performance measurements such as goals, standards, outcomes, benchmarks, and so forth, by identifying what government needs to do and what it costs. It enables legislators, staff members, agencies and their employees to better understand their resources and their missions. Of course, that will result in making them better decision makers. It will also encourage creativity and help provide information with which to measure and reward the performance of employees. The following is a transcript of an unsolicited comment from a member of the audience during discussions about ABTA at NCSL's Chicago session on Performance Based Budgeting.

"I'm Sandy Milner from the State of Florida. I'm with the Legislative Administrations Office. During this (ABTA implementation) process I was with the Department of Corrections and Justice Department. Staff from its prospective, at first we were really fighting it and didn't want to do it. But, once you do it from a State agency's perspective—for instance I work on Probation and Parole, you realize you are going to go out to see this probationer so many times a month. That would have gone on forever.

And then all of a sudden you realize what it costs and you're thinking, how could we have done it better? Then we realized these people were spending too much time in the office inputting data rather than seeing probationers and making more visits. And for what a laptop would cost, that little bit of extra cost, they were making a lot more contacts every month. And then, when we were told to see a probationer six more times, we knew exactly how much more money was needed for that to happen. So, you know, we got competitive within the agency to try and do a better job. The employees were doing their job better and it was really good."

As a budgeting tool, ABTA provides the basis for prioritizing spending and can be used to ensure that provisions of its accountability and policy-making components are implemented. The following anecdote concerning highway safety improvements is an example of how all three of these components work together to result in greater accountability and efficiency.

When I was first elected, in addition to implementing better government accountability, I wanted to initiate improvements to a dangerous two-lane state highway known as "Bloody SR 520." Necessary improvements had been ignored for years because the legislature could not or would not fund any part of the \$40+ million dollar project.

State Road 520 intersects a four-lane toll road. The toll road had long been paid for, but DOT's 20-cent tollbooths remained in place to generate seed money for other toll roads elsewhere in the state. But, existing statutes do allow revenue from toll roads to be used for improvements to local roads that intersect or service toll roads, such as two-lane SR 520.

When the Department of Transportation compiled an ABTA snapshot, it revealed an average cost of 19-cents to collect each toll. And, the Department's work plan that revealed a \$5 million plan was in the works to improve the safety and efficiency of the 20-cent tollbooth. When I objected

to this proposal as not cost effective, I was advised that the toll was scheduled for an increase to 25-cents, which still would not amortize the improvements plus the labor-intensive operations necessary to run the toll booths 24 hours a day, seven days a week.

The Orange County Expressway Authority was operating a safe, modern, efficient, and almost completely automated \$1.00 toll collection facility several miles away. I negotiated a deal to have the Expressway Authority collect the 25-cent toll for the Department of Transportation and earmark the revenue to bond the addition of two additional lanes for SR 520.

Today the Expressway Authority collects \$1.25 per toll of which it remits 25 cents to be used locally for bonding the cost of widening SR 520 to four lanes, eliminating another demand on the state's budget. Now travelers will be safer. Additionally, the old, inefficient, and dangerous 25-cent tollbooths have been torn down, eliminating a huge inconvenience for motorists and a waste of taxpayers' money.

Playing telephone tag with a bureaucrat's voice mail added several months to the implementation of the aforementioned project. It was the last straw in a litany of similar experiences that led to the passage of Florida Statute 110.1082, which outlaws the abusive use of voicemail by state employees.

Many other benefits have resulted from ABTA.

Money saved through efficiency can be used for more important purposes such as improving education and thus reducing drug abuse, crime, the need for welfare and other forms of human suffering.

Every state agency claims to be the most efficient and best at what it does. ABTA will make it easy for every agency of your state to provide the evidence that such claims are true.

ABTA creates something heretofore seldom seen in government: competition. The cost of common activities performed by similar agencies can finally be compared on a level playing field. Those with lower activity costs will serve as models for others. The benefits will be profound and magnified as more states adopt ABTA.

Similarities in the order and nomenclature of line activities reflected by snapshots of agencies in every state will one day be commonplace. States will also adopt common codes for line item activities to maximize the access and benefits of shared information. Whether states physically link all of their databases, or if data from each state is gathered individually through a third party, accessing the shared information will be effortless.

For example, 6000 could be the universally dedicated numerical series code for each state agency performing activities related to “Transportation.” Entering the hypothetical code number 6001 in a database search could instantly yield the cost of maintaining a lane-mile of road in every state. While different highways have different levels or intensities of traffic, and a northern state’s weather conditions can have a more dramatic effect on the cost of maintaining roads than that of a southern state, neighboring states should reflect similar regional characteristics and thus common standards of adjustments can be developed for comparisons.

Unlike surveys frequently provided for legislative decision making, which are too often subjectively driven by proponents of one special interest or another, ABTA will ensure the objectivity and reliability of shared data. No more comparing apples to oranges. Apples will be compared to Apples.

Similarly, gone will be the days when your state, and others, were ranked last in their funding of A, B or C by the X, Y, or Z organizations because they manipulated unreliable data.

One major caveat must be remembered. The purpose of ABTA is to make government more accountable—not to beat people over the head with data. As is the case with most *power tools*, improper usage of ABTA can be very harmful.

Chapter 6

The Top Ten Reasons Bureaucrats Oppose ABTA

I've heard a multitude of objections to Activity Based Total Accountability. A few objections have been voiced by our so-called performance budgeting experts. Other objections have spilled from the lips of fellow legislators. However, the overwhelming majority of objections have come from the mouths and pens of bureaucrats.

A definition of a bureaucrat can be found in any dictionary. In order to do its work, government requires the services of bureaucrats to perform necessary functions. However, some bureaucrats obstinately put their private agendas of personal security and wished for superiority above the best interests of the public, their fellow employees, their agency and its mission. We will hereafter refer to such people as problematic bureaucrats or PBs. The ten most frequently heard reasons PBs oppose ABTA are listed below.

REASON NUMBER 10

“It is A Great Idea. We’re Just Not Ready To Do It Now.”

This is the most frequent reason I've heard PBs use to stonewall ABTA.

ABTA is a change, and governments are slow to change. Change is seldom embraced. More often, change is feared. We are not talking about a conspiracy theory; this is a fact of life.

Most bureaucrats enjoy the advantage of an institutional knowledge accumulated over many years of familiarity with the same limited subject matter that exceeds that of many legislators. Knowledge is power. Nowhere does such power appear to reign more supreme than in the legislative

process. It is logical that PBs believe the more powerful they are, and the less powerful legislators are, the better their bureaucracies are protected.

More than one state agency staff member has confided in me that his boss considers legislators to be “temporary obstructionists” to his or her personal agenda. Such bureaucrats claim that “Legislators and their ideas come and go, but the institution and the people who run it full-time remain, and ultimately their will is done.” The term limits adopted by many states have provided PBs of this stripe with even greater assurance.

If you detect forthrightness and the courage to speak his or her convictions, chances are you are not in the presence of a PB. The most problematic bureaucrats I have encountered are gutless. They may be highly intelligent, charming, cunning, and possess a plethora of other skills, but they are gutless and will generally avoid confrontation at almost any cost. They are almost always insecure and fear rejection. Of course they fear the loss of their jobs, which could result from actions that are inconsistent with those espoused by their superiors. This is why they find the non-confrontational tactics of dilly-dallying, doing nothing and stalling to be their weapons of choice to fight against greater accountability.

Administrators of all sorts of organizations know that one of the best ways to prevent change is to delay change until proponents forget about it. The theory is based upon the reality that if one successfully stalls change long enough, the perceived threat will eventually dissipate. The reality is that PBs don't usually have to delay change very long before the attention of their perceived enemy is diverted to other more pressing issues or they leave office. Either way, the PBs win the battle through attrition. Time is definitely on their side. A good example is illustrated by bureaucratic lip service in support of ABTA, which they have stealthy

overshadowed by their efforts to endlessly delay its implementation.

It is an undeniable fact that most PBs feel threatened by change. While they feel particularly threatened by changes that might come from outside of their agencies, they can usually be expected to discourage change from the inside as well.

Recently, a friend recalled his first day on the job of a legislative appropriations staff thirty years ago. The then young college graduate's first conversation with his staff director was as follows:

Staff Director: "Randy, do you know why I called you into my office first thing this morning?"

Randy: "No, Sir."

Staff Director: "Randy, you are a very bright young man with a lot of promise. That is why we hired you."

Randy: "Thank you, sir."

Staff Director: "I am sure someone as bright as you will recognize a lot of ways we can do things better and will have a lot of good ideas on how to improve this process."

Randy: "Yes sir."

Staff Director: "Keep them to yourself."

Randy: "Yes sir."

The national reputation enjoyed by many Florida voters for their inability to execute a simple ballot is not hard to comprehend if you glance at the results produced by their public education system over the past thirty years. Before Jeb Bush was elected Governor, the statewide graduation rate was below 58% and half of the graduates could not even read on a third-grade level – statistics no one disputed.

Bush succeeded at getting legislation passed which, among such things as ending social promotions for children who could not read, provided for standardized testing of children to see how much they were learning in their schools. Funding for individual schools was then tied to actual student performance.

The testing resulted in about eighty schools

failing to earn a passing grade. As a result, the failing schools received smaller increases in their funding than schools that received passing grades or better. During the next year, the failing schools involved more parents in their programs, began to tutor low-performing students and did whatever else they could to teach children more. Within one year, the number of schools in the state that failed to receive passing grades plummeted.

The point is not to gloat or debate the Governor's plan. The point is that the failing schools said they always planned to get parents more involved and tutor those students in need. However, those good intentions were never turned into activities until there was direct accountability—and improved funding depended upon it.

Anytime someone tells you that you have a great idea, but now is not the time to implement it, it usually means they feel threatened. Be prepared to go around, over, or through them.

REASON NUMBER 9

"Our Accounting System Is Not Set Up To Handle It."

I have been told that the budget of every state legislature in the nation is input-based and their computers are not equipped to accommodate ABTA. This brings to mind a number of questions that demand answers. Who decided or on whose advice were decisions made, to create systems without proper consideration for accountability? When were the accounting systems established? How could their designers have been so short sighted? Could they be upgraded to accommodate better accountability? Are they currently being upgraded without any provisions for tracking activities? The answers to these and similar questions will appear obvious after reading the other eight reasons.

Every agency should know what it does and what it costs, with or without the assistance of state-of-the-art computer software. Certainly, utilization of compatible software would make the job easier. However, the lack of software is no excuse for the failure to be accountable. Some of the largest state

agencies in the nation have developed ABTA snapshots, in short periods of time, without using specialized software to tell them what they should already know. Good managers already know most everything needed to produce an accurate ATBA snapshot of their agencies.

REASON NUMBER 8

“We Are Not Accustomed To Doing It That Way”

This excuse is usually a classic understatement.

Besides a good example and all the love possible, literacy is one of the best gifts we can give to our children and their generation. State Senator Steve Wise agrees. The former community college administrator, while serving as chairman of the House Education Appropriations Committee, attempted to address illiteracy. He asked the administration of the school district with the highest rate of illiteracy which resources would be required to ensure that every child with the functional ability to read actually learned to do so. The administrators took a year to study the question before giving Wise an answer. They essentially said, “We have no idea. Give us all you’ve got and we’ll try our best.” Unfortunately, this is the way most PBs are accustomed to functioning. Fortunately, things are changing.

Similar to many who may read this, I married above myself. My spouse is a wonderful person and one of the most personally secure people I have ever known. Since she made me promise I would never again seek office when I left the city council, she shocked me by suggesting I seek election to the legislature seven years later. Katie and I have witnessed the destruction of many legislators’ marriages, in large part due to the misperceptions alluded to in the story about Palm Sunday. We agreed we would not allow the legislature to put distance between us physically or intellectually. When I travel to the capitol city, Katie almost always accompanies me. While I do legislative work, she spends time with other legislative spouses and local friends she has developed. One of Katie’s friends, who has been a fixture in the legislature for years,

repeated the following conversation she had with a staff attorney.

Sandra: “Katie and I went to Monticello and did...”

Attorney: “Katie who?”

Sandra: “Katie Posey.”

Attorney: “The Representative’s wife?”

Sandra: “Yes.”

Attorney: “What is she like?”

Sandra: “She is very nice.”

Attorney: “That’s a surprise.”

Sandra: “Why do you say that?”

Attorney: “I always figured she would have to be a brow-beaten woman or a raging bitch.”

Sandra: “Why would you think that?”

Attorney: “Because he is so mean. We had to draw straws to see who would have to carry the water in his office. Everyone is afraid of him.”

Sandra: “Well, I’ve never seen that side of him and find that hard to believe.”

When I heard the story retold, one of my daughters was present. She remarked that her dad had been called a lot of things, but she could not recall “mean” being one of them. How could that be explained she wondered? I asked if she remembered her early teenage years, when she wanted to hang out at the mall and I wouldn’t let her? She remembered. “Well,” I said, “at the time you thought I was mean because I refused to let you have your way.” I then explained to her that Sandra’s friend was probably one of the attorneys who expected me to sign documents without reading them, which was apparently the custom of my predecessor. Or, she may have been the one who was chagrined at my desire to set my own agendas. In either case, my refusal to act in the desired manner was perceived as a sign that I was mean. Any time you seek better accountability, you can expect to be perceived as mean.

REASON NUMBER 7

“We Don’t Have The Time To Do It.”

Half-way through my four terms in the Florida House, I was assigned to the General Government Appropriations Committee, which had dominion over the budgets of thirteen state agencies. I asked each of the agencies to prepare an ABTA “snapshot” of their agency. To say they blew me off would be an understatement. They almost totally ignored my requests. To make matters worse, they were able to gloat at least for a while, at the good-natured ribbing I was receiving from my colleagues over my “strange” request.

All of the agencies knew what I wanted inasmuch as I had previously filed legislation to implement ABTA. Despite my in-flight pleas to the Speaker and Senate President—as we often commuted back and forth to the Capitol in the same plane, the legislation never progressed very far in either chamber. Thus, the agencies were comfortable stalling compliance with my request indefinitely. “We’ll be delighted to get you the information you want. However, our staff members are all under a lot of pressure to get our budgets out and just don’t have the time to do it right now,” they would say.

After their budgets passed, they said they were all “working on” fulfilling my requests. Unfortunately, as the year passed, they were again all focused on passing their agency’s budget for the next year. My request did not appear to be on the radar screen of any of the agencies.

During the next legislative session, I again filed an ABTA bill. This one included a provision to reduce the budget of noncompliant agencies. The newest legislation essentially said that agencies that failed to submit an ABTA “snapshot” would have their budgets reduced by an amount equal to ten percent of the funding they received the previous year. “I might never pass an ABTA bill,” I thought, “but if I ever do, it will sober up a few PBs.”

The sixty-day legislative session was past the halfway mark and I was sitting in an Appropriations Committee meeting when the young messenger handed me a note. It said, “The Speaker would like to see you ASAP.”

Speaker Webster was standing behind his desk when I arrived in his office. “Posey, I just re-read your unit cost bill. It is awesome. It’s the best thing since sliced bread. We’ve got to pass it” he said. “What took you so long to figure that out?” I asked. His response was similar to others I had heard before. “I don’t know,” replied Webster, “I was sitting there reading something totally unrelated and suddenly, out of nowhere, the light turned on.”

Within a couple of hours, word had spread that my ABTA bill was now a priority of the Speaker and was immediately being placed on the agenda of its next committee of reference. The message was clear that ABTA would pass out of the House that year. When I arrived at my office, there appeared to be representatives from thirteen agencies waiting to see me. They all asked the same question, “Exactly how is it you would like the form completed?”

Reasons numbered 9, 8, 6, 5, 4, 3, 2 and 1 notwithstanding, within just a few days, all thirteen agencies developed fairly accurate ABTA snapshots thus nullifying reason number 7.

ABTA passed the House that year, but not the Senate. The following year former Speaker Dan Webster was elected to the Senate. Working together, we passed an ABTA bill (HB1) in both chambers. Now it was only a matter of the Governor signing the bill for ABTA to become law.

REASON NUMBER 6

“It Will Cost Too Much.”

“Hello, Bill?” asked the voice on the other end of the telephone, “This is Jeb.” After a few minutes of yada, yada, yada, the Governor apologetically proclaimed, “I’m sorry, but I am afraid I will have to veto HB 1. The agencies claim it will cost them each ninety thousand dollars a year to be in compliance.”

Fortunately, the bureaucrats’ last minute banzai charge to defeat ABTA by misleading the Governor fell apart when the Governor learned that he had been misinformed. The fact many agencies had just demonstrated the ability to comply within a matter of days helped convince him not to veto HB 1. ABTA saves money. It does not cost money.

REASON NUMBER 5

“You Can’t Really Measure What We Do.”

Translation – we don’t want anyone to measure what we do. We’re afraid it might be held against us.

We have developed the ability to measure just about anything. Men have accurately measured tiny atomic particles, which are too small to be seen by the unaided human eye. Men have accurately measured the Sun, which is 1.3 million times larger than Earth. Men have accurately measured Vega, the smallest of the two eclipsing stars—yet still a million times larger than our Sun in the constellation of Lyra. Men and women have mastered the ability to measure almost anything we think it important to measure. However, some PBs claim we cannot accurately measure the functioning government.

We’ve sent men to the moon and returned them safely to earth. But, still there are bureaucrats claiming it is not possible to quantify what government does and what it actually costs.

I remember purchasing my first financial calculator, a hot new model that was sold in the mid 1970s. It was three or four inches tall, four inches wide and six inches long—resembling the size and weight of a small brick. It cost \$325. In recent years, technology has advanced to the point where I could buy a calculator that can perform many more functions, yet is the size of a credit card, and costs less than five dollars. People with apparent Stone Age mentalities nonetheless still claim it is impossible to make government accountable.

Even the performance of the media can be measured. One South Florida newspaper annually rates the effectiveness of legislators. Most of my colleagues perceive it to be fifty percent accurate and fifty percent sham –seemingly intended to promote favored local underachievers. Turn about should be fair play. One year I compiled the names of every member of the Capitol press corps. Beside each name were five blocks, within which a grade of one to twenty could be entered to rate their performance in the following categories.

- Integrity – Do you feel his or her material is generally factual and accurate?

- Style – Is his or her approach objective and nonpartisan?
- Content – Does his or her material seem to describe the same meeting or session you attended?
- Informed – Does he or she appear to be generally well informed about the process or issue?
- Decorum – Does he or she represent the media in a professional manner?

Over 50% of my colleagues participated in the study. Tabulated results revealed that the most respected member of the press corps received a surprisingly high average grade of 98%. Legislators gave the lowest scoring member of the corps an average grade of 8%.

I’ve already drafted a similar survey for lawmakers to use in rating rate the performance of lobbyists and expect it to be equally illuminating.

As stated previously—anything can be measured.

Like it or not, ABTA will soon make it possible to measure every government activity and cost. The absence of ABTA is the only reason this has not happened already.

REASON NUMBER 4

“It Will Never Work. Other Agencies Will Cheat.”

This excuse represents more evidence many PBs feel threatened by ABTA. It may also reveal a bureaucrat’s expectation that other agencies will perform better than his -not a legitimate reason to avoid ABTA.

Actually, of all the excuses for opposing the implementation of ABTA, this is one of the lamest.

For reasons we have discussed, it would be much easier to manipulate information used to measure goals, outputs, outcomes, or benchmarks. Beyond the confusion over the meanings of such terms, measuring them could easily include innumerable subjective determinations that could skew the results dramatically. Obviously, inaccurate or misleading information are probable consequences.

Conversely, ABTA makes manipulations difficult. The TOTAL of all activities is confined to a single page. That is the basis for Activity Based TOTAL Accountability. In effect, we could say that the previously mentioned water balloon is now confined to a single page. As a result, it is more difficult for the balloon to escape our grasp. That is the beauty, and the necessity, of using a one-page snapshot.

The final budget, even though it may be amended numerous times, will ultimately tell you how much money has been appropriated for each agency. Audits will ultimately confirm how much money each agency actually spent. The first function of ABTA is simply to make it clear which activities are performed and the cost of each activity.

This does not mean, however, that all agencies will automatically submit accurate snapshots when they are mandated to do so. There is no guarantee that agency reports will not be, intentionally or unintentionally, misleading. However, with ABTA errors are relatively easy to notice and it will become possible for legislators to help lead agency budget managers on the correct path

Lets again use the fictitious Department of Fruit Counting for an illustration. Figure 1 has been reprinted below. If you recall, it reflected the costs associated with the activities performed by an agency we presumed to be efficient.

Figure 1

DEPARTMENT OF FRUIT COUNTING.				
Total Expenditures \$10.00(E)				
Activity(A)	#(B)	Unit cost(C)	Total(D)	
Counting apples	20	@ \$.125 ea.	\$	2.50
Counting oranges	20	@ \$.125 ea.	\$	2.50
Counting lemons	20	@ \$.125 ea.	\$	2.50
Counting grapefruit	20	@ \$.125 ea.	\$	2.50
Total (E)			\$	10.00

But, the first snapshot submitted by the DoFC probably would not have looked like Figure 1. Based on my experience, the DoFC's first attempt to compile an ABTA snapshot would have resembled figure 1X.

Understand, the DoFC did not purposely submit

Figure 1x

DEPARTMENT OF FRUIT COUNTING				
Total Expenditures \$10.00(E)				
Activity(A)	#(B)	Unit cost(C)	Total(D)	
Counting apples	20	@ \$.05 ea.	\$	1.00
Counting oranges	20	@ \$.05 ea.	\$	1.00
Counting lemons	20	@ \$.05 ea.	\$	1.00
Counting grapefruit	20	@ \$.05 ea.	\$	1.00
Cost of Rent		N/A	\$	1.50
Utilities		N/A	\$.25
Telephone		N/A	\$.40
Travel		N/A	\$	1.15
Management and overhead		N/A	\$	2.70
Total (E)			\$	10.00

a deficient report. They simply did not know how to submit a more accurate one. So it would become a matter of sitting down with the good folks at the DoFC and trying to help them put things in perspective. The conversation might go something like this.

ABTA Person: "How did you determine the line item costs to count each variety of fruit?"

DoFC Person: We added up the salaries and benefits of all of the counters. Then we added in the cost of their equipment and supplies.

ABTA Person: "You did a great job at your first attempt at putting together a snapshot of the DoFC, but it will require a few minor adjustments."

DoFC Person: "O.K. I'm listening."

ABTA Person: "Did the \$1.50 rent you paid in any way relate to the counting of fruit?"

DoFC Person: "Yes, of course it did. That is the only reason we rent our building."

ABTA Person: "What proportion of your rent or building was used for counting each of the four varieties of fruit?"

DoFC Person: "Our space is about evenly divided among the four of them."

ABTA Person: "Alright. Does it make sense to you that the item you have listed separately as \$1.50 for rent can be divided by four--representing the four groups of fruit counters that use the space, in

reality adding 37 ½ cents to the total cost of counting each variety of fruit? Or, that, if you divide the amount of the rent by eighty – representing the entire number of items of fruit measured in the building, it would add a cost of 1.875-cents to each piece counted?”

DoFC Person: “Yes, that makes perfect sense to me.”

ABTA Person: “OK. So we can mutually agree to amend the snapshot to reflect that the cost previously assigned to ‘rent’ will be reassigned to the unit cost of performing the agency’s activity. That sum will now be included in the actual activity costs of measuring fruit, and we will identify the new snapshot as Figure 2X.

Figure 2x

DEPARTMENT OF FRUIT COUNTING			
Total Expenditures		\$10.00(E)	
Activity(A)	#(B)	Unit cost(C)	Total(D)
Counting apples	20	@ \$.06875 ea.	\$ 1.375
Counting oranges	20	@ \$.06875 ea.	\$ 1.375
Counting lemons	20	@ \$.06875 ea.	\$ 1.375
Counting grapefruit	20	@ \$.06875 ea.	\$ 1.375
Utilities		N/A	\$.20
Telephone		N/A	\$.80
Travel		N/A	\$ 1.00
Management and overhead		N/A	\$ 2.50
Total (E)			\$ 10.00

DoFC Person: “OK”

ABTA Person: “How about the Utility cost of 20 cents?”

DoFC Person: “Same as the rent.”

ABTA Person: “Alright. 20 cents divided by 80 units equals .0025-cents. That per unit amount can be added to the cost of each individual fruit counted. The new total cost of measuring each piece of fruit now becomes 7.125-cents each.

We can double-check our math by dividing the 20 cents by the number of activities involved (4), which equals 5 cents. That is the amount we will add to the total cost of each activity for a new total of \$1.425 each. Correct?”

DoFC Person: “Correct. Don’t forget to delete the line item previously identified as utilities now that we have included the cost in the activities.”

ABTA Person: “Done. Let’s call it new snapshot Figure 3X.”

Figure 3x

DEPARTMENT OF FRUIT COUNTING.			
Total Expenditures		\$10.00(E)	
Activity(A)	#(B)	Unit cost(C)	Total(D)
Counting apples	20	@ \$.07125 ea.	\$ 1.425
Counting oranges	20	@ \$.07125 ea.	\$ 1.425
Counting lemons	20	@ \$.07125 ea.	\$ 1.425
Counting grapefruit	20	@ \$.07125 ea.	\$ 1.425
Telephone		N/A	\$.80
Travel		N/A	\$ 1.00
Management and overhead		N/A	\$ 2.50
Total (E)			\$ 10.00

DoFC Person: “OK. And you can do the same with the telephone service. We make each group of counters log all long distance calls and on an annual basis, they all average out about the same. Let me see if I’ve got it right. Eighty pieces of fruit divided by 80 cents is simply a matter of adding 1 cent to the cost of counting each piece of fruit. So the cost of counting each piece of fruit has now increased to .08125 cents. And by splitting 80 cents among the 4 activities it results in an increased cost to them of 20 cents each and the total cost of each activity now becomes \$1.625. Now all I have to do is delete the old line item for the telephone expenses and Figure 4X will be complete.”

Figure 4x

DEPARTMENT OF FRUIT COUNTING			
Total Expenditures		\$10.00(E)	
Activity(A)	#(B)	Unit cost(C)	Total(D)
Counting apples	20	@ \$.08125 ea.	\$ 1.625
Counting oranges	20	@ \$.08125 ea.	\$ 1.625
Counting lemons	20	@ \$.08125 ea.	\$ 1.625
Counting grapefruit	20	@ \$.08125 ea.	\$ 1.625
Travel		N/A	\$ 1.00
Management and overhead		N/A	\$ 2.50
Total (E)			\$ 10.00

ABTA Person: “What about travel expenses? Did all the counters do the same amount of travel?”

DoFC Person: “No, not really, the apple counters did twice as much traveling as the others. Out of the dollar budgeted for travel, the receipts would show the apple counters spent 40 cents and the others spent 20 cents each. That means 2 cents must be added to the cost of counting each apple for a unit cost of 10.125 cents each and a total of \$2.025. The others need only to add a penny to the cost of counting each piece of fruit, which makes their costs 9.125 cents each and brings their total activity costs to \$1.825 to be reflected in Figure 5x.”

Figure 5x

DEPARTMENT OF FRUIT COUNTING			
Total Expenditures		\$10.00(E)	
Activity(A)	#(B)	Unit cost(C)	Total(D)
Counting apples	20	@ \$.10125 ea.	\$ 2.025
Counting oranges	20	@ \$.09125 ea.	\$ 1.825
Counting lemons	20	@ \$.09125 ea.	\$ 1.825
Counting grapefruit	20	@ \$.09125 ea.	\$ 1.825
Management and overhead		N/A	\$ 2.50
		Total(E)	\$ 10.00

ABTA Person: “Now, what exactly does the figure for management and overhead expenses represent?”

DoFC Person: “It basically represents the salaries and fringe benefits of all our management employees, who do not count fruit. But, because the apple counters traveled to so many seminars for training, they did not need as much supervision as the other three groups. That is why we can’t just divide this cost equally among the activities.

ABTA Person: “What we need to know is how many management employees you have at the DoFC?”

DoFC Person: “Exactly 100.”

ABTA Person: “How would you relate the activities of the employees to the various activities?”

DoFC Person. We have 8 administrators who oversee all four activities. And we have 20 assistant administrators, with 5 assigned to each

activity. Of the 72 remaining managers, 12 are assigned to oversee the apple counters, and the other activities have 20 each assigned to them. The salaries of the employees in the 3 categories are all similar. How do we split that up?”

ABTA Person: Allocate ¼ of the 8 administrators = 2 people, to each activity. Allocate ¼ of the 20 assistants = 5 people, to each activity. Then add them to the number of managers assigned to each activity. The numbers indicate management that focuses 19% of its resources on the apple counters and 27% of its resources on each of the other three activities. Use the same method to calculate the prorations as you did for the travel expenses and the snapshot illustrated in Figure-6x will be complete.

Figure 6x

DEPARTMENT OF FRUIT COUNTING			
Total Expenditures		\$10.00(E)	
Activity(A)	#(B)	Unit cost(C)	Total(D)
Counting apples	20	@ \$.125 ea.	\$ 2.50
Counting oranges	20	@ \$.125 ea.	\$ 2.50
Counting lemons	20	@ \$.125 ea.	\$ 2.50
Counting grapefruit	20	@ \$.125 ea.	\$ 2.50
		Total (E)	\$ 10.00

Would it still be possible for bureaucrats to attempt to cheat by underreporting the cost of their activities? No.

The total sum of the agency’s expenditures listed on the top line (D) and the total cost of activities listed at the bottom (E) must match—Period. The amount of line item activities must also add up to the same total amounts shown as (E & D).—Period. That means every expenditure must be accounted for by some line item activity appearing on the one page snapshot.—Period. If a bureaucrat in charge of apple counting tried to underreport the cost of those activities by 20 % the snapshot would show the unit cost of counting 20 apples was 10 cents instead of the actual 12½ cents. Thus, instead of the actual \$2.50, the total activity cost would be shown as \$2.00 as shown in Figure-7x.

In the above case the discrepancy would be obvious. We know the agency received \$10 but the

Figure 7x

DEPARTMENT OF FRUIT COUNTING			
Total Expenditures		\$10.00(E)	
Activity(A)	#(B)	Unit cost(C)	Total(D)
Counting apples	20	@ \$.100 ea.	\$ 2.00
Counting oranges	20	@ \$.125 ea.	\$ 2.50
Counting lemons	20	@ \$.125 ea.	\$ 2.50
Counting grapefruit	20	@ \$.125 ea.	\$ <u>2.50</u>
Total (E)			\$ 9.50

snapshot only justifies activities that account for \$9.50. The DoFC would not attempt to submit a snapshot that did not balance and would flush out the problem itself. However, if the agency supported the underreporting of apple counting costs, the underreported costs would have to appear in one of the other activities. If the underreported cost of counting apples was shifted to the orange counters, the DoFC snapshot would resemble Figure-8x.

Figure 8x

DEPARTMENT OF FRUIT COUNTING			
Total Expenditures		\$10.00(E)	
Activity(A)	#(B)	Unit cost(C)	Total(D)
Counting apples	20	@ \$.100 ea.	\$ 2.00
Counting oranges	20	@ \$.150 ea.	\$ 3.00
Counting lemons	20	@ \$.125 ea.	\$ 2.50
Counting grapefruit	20	@ \$.125 ea.	\$ <u>2.50</u>
Total (E)			\$10.00

Unlike current procedures, ABTA’s somewhat self-balancing mandate that every expenditure must relate to a specific activity would make it easy for an auditor to discover such a manipulation. Of course, when the information eventually caught the eye of the orange counters, they would become very vocal about the inference that they were less efficient—especially if there were any financial incentives in place.

Doubtless, some bureaucrats might attempt to manipulate ABTA data anyway. However, as agencies adopt ABTA policies, it will become more difficult to perpetuate such fraud. An embezzler’s worst nightmare is a competent auditor. The ability

to balance the books of accountability is something to be feared by bureaucrats. Sooner or later, when the books of accountability are balanced, bureaucrats who manipulate data will be discovered!

ABTA is not a silver bullet that will instantly create an accountable government. But it is the foundation for better accountability.

REASON NUMBER 3

“We Don’t Need It.”

Problematic Bureaucratic Translation: “We just don’t want to do it because greater accountability threatens our senses of superiority and security.”

Appropriate response: “I accept your resignation.”

Such bureaucratic logic is understandable, although it does not pass the straight face test. Few people want to be held more accountable. Government bureaucrats are not exceptions. The fact is, the only agencies that do not need ABTA are those that already employ such practices.

You should enthusiastically assist any bureaucrat, who is blissfully arrogant and disrespectful enough to oppose ABTA, to find somewhere else to obstruct progress.

REASON NUMBER 2

“It’s Micro Management!”

ABTA is a lot of things, but it is not micro management. It is a tool to assist management and decision makers. It also serves as a way to ensure that management and decision-makers understand how money is spent. It is also the evidence that assures citizens their government is well managed, but it is not micro management.

One of my first challenges in local government was to understand the city budget. To assist my better understanding of the city’s budgets, I obtained copies of those adopted in three preceding years. They were not easy to assimilate. The order of line items was subject to change from year to year and so was the nomenclature. In one budget an activity might be called a “pot hole fund.” The next year the same activity might be identified elsewhere as “street

repaving.” In the third, it was referred to as “Road R & R.” The only way I could put everything in perspective was to cut out each of the line items with scissors and tape them around my family room wall, where I could adjust the order into a logical sequence. In the process, I discovered an enterprise fund for the Waste Water Treatment Plant that provided for a substantial transfer of funds, for administrative and legal services, to the Administrative Budget. However, it never appeared as revenue in the Administrative Budget - an anomaly that was never disclosed in any of the annual audits. The first ordinance I proposed required management to use the same order and nomenclature for all future budgets, and to include all revenues. The term ‘micro Management’ did not enjoy widespread usage at the time. So the bureaucrat opposed to my new policy had to settle for accusing me of “Interfering with Management.”

REASON NUMBER 1

“Not Enough People Care About It.”

As this is being written, it appears there are more outspoken advocates for pregnant pigs than there are proponents of ABTA. In 2002 a total of 488,722 registered voters petitioned to have the treatment of pregnant pigs regulated in Florida’s state constitution. Over 2,553,140 (or 54.6 %) of the voters approved the measure. There were no petitions filed to make government more accountable.

There are lobbyists for every special interest imaginable. In the unlikely event someone claimed they were not a member of a special interest group, there are public interest groups who would claim to represent them. However, before the passage of ABTA, there was no overt support to promote it from a single lobbyist or organization.

As one of our greatest leaders has expressed it many times, America is an experiment at representative self-government. The survival of our nation is not guaranteed. Our government is a work in progress. Visiting Denmark, my family and I dined in a restaurant four times older than our nation. On the timescales of many nations, ours is an infant.

The reality of “representative self-government”

reminds me of the newly elected lawmaker, who looked around the Capitol in awe, was moved by the beauty and splendor of opening day ceremonies, and wondered how he, Joe Blow, from Podunk, had actually been elected to such an august body. After a couple months, however, he began to wonder how most of his colleagues had been elected. He was surprised by the reality of representative self-government.

Most simply stated, representative self-government means that everyone should be represented. In the same sense ABTA serves to provide “snapshots” of government agencies, legislators provide “snapshots” of the people who elected them. Without a doubt, our experiment at self-government has succeeded in producing lawmakers who represent the wide spectrum of our citizens from one extreme to another.

There are bright lawmakers and some are not. There are tall lawmakers and shorter ones. There are thick lawmakers and thin ones. Some are males and some are females. They come in all colors. Some are wealthy and some are not. Some work hard and some do not. Some are conservative and some are liberal. Some are honest and some are not. For example, the House Speaker during my first term was sent to prison. The first legislator to tell me I wasn’t very bright was also sent to the same prison. In contrast, it was in the Legislature that I met Dan Webster, the most honorable person I know. Lawmakers do share one thing in common. They all have agendas. The agenda of some seems simply to amount to being or becoming something. The agenda for others is to *do* something and for some that includes opposing ABTA.

Some legislators oppose ABTA because they fear it will also make them more accountable and it will. Others apparently feel it is acceptable for government to spend two dollars, when one dollar will do.

“State work force wanes” read the caption above a front-page newspaper story. The text contained an illuminating quote by a local legislator. “Our worst fears have come true,” she said. “The population of Florida is getting larger and the state work force is getting smaller.”

Chapter 7

What can you do?

History clearly proves that widespread adoption and implementation of ABTA will not occur simply because it is the right thing to do. Too much time and public resources have already been wasted waiting for that to happen. It will take a fight – a revolution if you will, by committed proponents for whom this book was written.

Join a Challenger Candidate Revolution. It has been reported that since 9-11-02, every state is suffering a budget crisis. Some of them are massive. The need to maximize government efficiency has never been greater. It is time for the next generation of responsible citizens to step forward and enlist in this important “solution revolution.”

Join a Tax Payers Revolution. State Representative Rob Wallace (R-Tampa) is perhaps the best friend Florida’s taxpayers have ever had. With tireless abandon, Wallace has fought to limit government’s insatiable appetite to extract every last ounce of revenue possible from the people who earn it. Arrogant legislators by the dozens openly snickered at his attempts to make government live within the same means as its working families.

Join a Common Ground Revolution. It does not matter if you are a Democrat, a Republican or an Independent – a conservative, a moderate or a liberal. Government inefficiency, caused by a lack of accountability, is probably shortchanging your constituency. Unless you desire more government, simply for the sake of more government, you should recognize that the need for ABTA rests on common ground.

How do you join these revolutions? There is no formal application or approval. You simply decide it is time for you to do something for the cause and you respond. Call your lawmakers to find out if they have ever sponsored or cosponsored legislation

to implement ABTA. If they have, they deserve all the support you can give them. If they haven’t, let them know of your intention to hold them accountable. You can volunteer to work in the campaign of a challenger candidate or financially support one with a contribution. If you have fire in your belly, you can position yourself to be more effective.

You cannot pass ABTA on the golf course, at the Garden Club, in the local pub, or from your easy chair. However, you might be able to pass ABTA if you were elected to your state’s legislature. Obviously, this is no small task. There are countless books, tapes, seminars and consultants that can help you get elected. However, understanding ABTA is an advantage money cannot buy. There is no limit to the political advantage you could gain over an opponent – presumably an incumbent legislator, who does not understand ABTA. You will discover many places to “slash waste” your opponent seems to find acceptable – inasmuch as he or she probably has made no effort to improve accountability. How can someone claim to care about the needs of children, working families, veterans and seniors while wasting money that could be used to help them? While accountability is not an exciting, sexy, sensational or urgent front page issue such as Education, Crime, Health Care or the Environment, it is the underlying solution to effectively funding or otherwise dealing with such issues and is the best ammunition for soldiers of the solution revolution.

Remember, you are not just another critic. You are not just another candidate with good intentions. Voters want to elect leaders “with a plan” and you have one. The more relentless, focused and free from the fear of rejection that you are the greater are your chances for success.

Once elected, you will need to ensure that your staff understands ABTA. Hopefully, you will have the support of many other freshmen legislators who

will share your interest in making a difference. If enough people have joined the revolution, by the time you are elected, your Governor and legislative leaders should also be more knowledgeable and enthusiastic about implementing ABTA. Being an effective legislator is much like being an effective candidate. If you are relentless, stay focused and don't fear criticism, you will be successful.

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Nashville, TN – The nation's largest nonprofit, bipartisan membership association of state lawmakers –the American Legislative Exchange Council, named Florida State Representative Bill Posey "Legislator of the Year" at its 26th Annual Meeting. ALEC described Posey's strategic plan for Activity Based Total Accountability as "The best legislation to come out of any state capitol in over a decade." Shown presenting Posey with his award is Arizona Senate President Brenda Burns, ALEC's National Chair.



Former Florida House Speaker Dan Webster was prime sponsor of ABTA legislation after his election to the Florida Senate



Florida Governor Jeb Bush signs legislation implementing provisions of Activity Based Total Accountability



Author removes a crown presented to him by Senate colleagues after the historic passage of the Florida Elections Reform Act of 2001, which has been used as a guide by many states following the 2000 presidential election debacle.