

DANIEL ROBERT MULLINS

Addresses/Phones/Current Appointments

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Appointments: Associate Professor (with tenure)
Public Finance, Dept. of Public Adm. & Policy
Director, Center for Public Finance Research
Managing Editor, *Public Budgeting & Finance*
(June 1, 2000 – December 31, 2011)

Marital Status: Married, four children

Date of Birth: May 4, 1958

EDUCATION

SYRACUSE UNIVERSITY, MAXWELL SCHOOL OF CITIZENSHIP AND PUBLIC AFFAIRS. Ph.D. in Public Administration (8/89).

Fields of specialization:

- Public Finance, Budgeting and Financial Administration;
- Local Government Administration and Management; and
- Policy Analysis.

Dissertation: "Metropolitan Reform Revisited: The Effect of Local Government Structure on the Economic and Social Development of Urban Areas."

Major Professor: Dr. Jeffrey D. Straussman.

UNIVERSITY OF MICHIGAN. Participant in the Inter-University Consortium for Political and Social Research 1984 Summer Program in Quantitative Methods.

Attendant Sessions: Econometrics and Time Series Analysis.

UNIVERSITY OF GEORGIA. Master of Public Administration (8/83).

Fields of specialization:

- Public Budgeting and Finance; and
 - Policy Analysis.
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CENTRAL MICHIGAN UNIVERSITY. Bachelor of Science (5/81).

Major: Political Science, Public Administration Concentration.

Minors: Sociology; Natural Sciences.

RESEARCH AND TEACHING INTERESTS

RESEARCH INTERESTS: Demographic Change and State and Local Fiscal Structure; Local Government Budgeting; Fiscal and Service Delivery Systems; Economic Development; and General Public Finance and Budgeting.

PRIMARY TEACHING INTERESTS: Public Budgeting (State and Local emphasis); Public Finance (State and Local emphasis); and Financial Administration (State and Local emphasis).

HONORS, AWARDS AND ORGANIZATIONS

Recipient of **Award for Leadership and Commitment to Excellence** as Managing Editor of *Public Budgeting & Finance* from Public Financial Publications Board of Directors, Washington, D.C., October 13, 2011.

Managing Editor, *Public Budgeting and Finance* and ex officio member of the Board of Directors of Public Financial Publications, June 1, 2000 to December 31, 2011 (longest serving managing editor).

Recipient of competitively awarded 1990 and 1992 **Summer Faculty Fellowship**, School of Public and Environmental Affairs, **Indiana University**.

Recipient of competitively awarded **Tuition and Stipend Scholarship** for graduate studies at **Syracuse University**; designated **Graduate Scholar** and **Graduate Fellow**, **Syracuse University**.

Member of Pi Alpha Alpha, **National Honor Society for Public Affairs and Administration**.

Recipient of competitively awarded **University and Departmental Stipend Scholarships** for graduate studies at **The University of Georgia**.

Graduated **Cum Laude**, Central Michigan University.

Recipient of the **Michigan Higher Education Authority Award** and the **Michigan Competitive Scholarship**.

Professional Organizations: American Society for **Public Administration** and the Section on **Budgeting and Financial Management**, **National Tax Association**, **Policies Studies Organization**, Association for **Public Policy Analysis and Management**, Southern Economics Association.

Member of **Consumers Power Co. Citizen Advisory Panel**, Southwest Michigan Region, 1985.

IN-COUNTRY INTERNATIONAL ADVISING EXPERIENCE (country summary)

Republic of Serbia, World Bank 2009 – 2011.
Republic of Croatia, World Bank 2009 – 2011.
Republic of Haiti, CPFR Spring 2009 – 2010.
Republic of the Philippines, World Bank & ADB 2003 – 2006.
Russian Federation, USAID 1998, 2003, 2007.
Republic of Kazakhstan, World Bank 1997 - 1998.
Republic of Turkmenistan, World Bank 1997.
Republic of Azerbaijan, World Bank 1996, 1998.
Kyrgyz Republic, World Bank 1996-1998, 2001 - 2002.
Republic of Uzbekistan, World Bank 1995.
Peoples Republic of China / Hong Kong, 1993.

PUBLICATIONS, PAPERS & REPORTS, PRESENTATIONS

PUBLISHED PAPERS, BOOKS, BOOK CHAPTERS and MONOGRAPHS

“What Shapes Property Tax Rates? An Analysis of Structural Influences on Combined Rates in Large American Counties” (with John Mikesell), *National Tax Journal* (under revision).

“Public Finance Management,” (with Velimie Sonje) in Croatia: Governance Reforms in Support of Competitiveness and Growth (Main Report), Sanja Madzarevic, editor/task team leader (Washington, D.C.: Eastern Europe and Central Asia Region, The World Bank, peer-reviewed forthcoming, 2012), ch 3, pp. 19.

“Reforms for Improved Efficiency in Public Budgeting and Finance: Improvements, Disappointments and Work-in-Progress” (with John Mikesell), *Public Budgeting & Finance*, vol. 31, no. 4 (Winter 2011): 1 – 30 (peer-reviewed).

“Expenditure Management,” (with Sebastian Eckardt and Marvin Ward) in Serbia: Spending for Justice – A Judicial Public Expenditure and Institutional Review, Jens Kristensen, editor/task team leader (Washington, D.C.: Eastern Europe and Central Asia Region, The World Bank, peer-reviewed confidential consultation print, September 6, 2011), ch 3, pp. 32 – 59.

“Financial Management,” (with Sebastian Eckardt and Jovanka Manich) in Serbia: Spending for Justice – A Judicial Public Expenditure and Institutional Review, Jens Kristensen, editor/task team leader (Washington, D.C.: Eastern Europe and Central Asia Region, The World Bank, peer-reviewed confidential consultation print, September 6, 2011), ch 4. pp. 60 – 76.

“Judicial Cost Drivers – Regression Analysis,” (with Marvin Ward) in Serbia: Spending for Justice – A Judicial Public Expenditure and Institutional Review, Jens Kristensen, editor/task team leader (Washington, D.C.: Eastern Europe and Central Asia Region, The World Bank, peer-reviewed confidential consultation print, September 6, 2011), annex 7, pp. 144 – 152. [Also: Annex 1, pp. 109 – 129; Annex 5, pp. 141; Annex 6, pp. 142 – 143; Annex 8, pp. 153.]

“Innovations in Budgeting and Financial Management?,” (with John Mikesell) in The Oxford Handbook of American Bureaucracy, Robert Durant, editor (Oxford University Press, Nov. 2010), ch. 31, pp. 738-765.

“State and Local Revenue Yield and Stability in a Recession: The Virtues of Cyclical versus Secular Adequacy and the Necessity of Policy Responses” (with John Mikesell), Proceedings of the 102nd Annual Conference on Taxation, (Washington, D.C.: National Tax Association, 2010).

“Fiscal Limitations on Local Choice: The Imposition and Effects of Local Government Tax and Expenditure Limitations,” in State and Local Fiscal Policy: Thinking Outside the Box, Sally Wallace, editor (Edward Elgar, April 2010), ch 9, pp. 201-265.

“State and Local Revenue Yield and Stability in the Great Recession” (with John Mikesell), State Tax Notes, vol. 55, no. 4, January 25, 2010, pp. 267-274..

“Structural / Institutional Determinants of Variations in Household Property Burdens and Effective Tax Rates Within and Across Local Governments: The Implications of Classification, Assessment Methods, Revenue Diversity and TELs” (with John Mikesell), Proceedings of the 101st Annual Conference on Taxation, (Washington, D.C.: National Tax Association, 2009).

“Violating the Golden Rule: Fleecing the Next Generation from the Backs of the Past” (with Marvin Ward), Proceedings of the 101st Annual Conference on Taxation, (Washington, D.C.: National Tax Association, 2009).

PUBLISHED PAPERS, BOOKS, BOOK CHAPTERS and MONOGRAPHS (continued)

“The Impacts of Property and Household Characteristics and Property Tax Systems on Household Property Tax Burdens: An Analysis from Individual Property Data” (with John Mikesell), Proceedings of the 100th Annual Conference on Taxation (Washington, D.C.: National Tax Association, 2008).

“The Impacts of Property and Household Characteristics and Property Tax Systems on Household Property Tax Burdens: An Analysis from Individual Property Data” (with John Mikesell), State Tax Notes, vol. 47, no 7, February 18, 2008.

“Local Budget Process,” in Local Government Budgeting and Financial Management, Anwar Shah, editor (Washington, D.C.: World Bank, 2007), ch. 8. (peer-reviewed)

The Evolution of Public Finance and Budgeting: A Quarter Century of Developments, co-editor with John Mikesell (Malden, MA: Blackwell, 2006). ISBN-13: 978-1-4051-5671-4 or 10: 1-4051-5671-6.

“Alligators in the Swamp: Developments in Local Budgeting and Finance” (with Michael A. Pagano), in The Evolution of Public Finance and Budgeting: A Quarter Century of Developments, Mikesell / Mullins, eds. (Malden, MA: Blackwell, 2006) ch. 1, pp. 1-43.

The Tax Revolt and State and Local Governments, co-editor with Bruce Wallin (Information Age Press, delayed in press). ISBN 1-59311-444-3 or 1-59311-444-5.

“Tax and Expenditure Limitations: Introduction and Overview” (with Bruce A. Wallin), in The Tax Revolt and State and local Governments, Mullins / Wallin, eds. (Information Age Press, delayed in press), ch. 1.

“Tax and Expenditure Limitations and the Fiscal Response of Local Government: Asymmetric Intra-Local Fiscal Effects”, in The Tax Revolt and State and local Governments, Mullins / Wallin, eds. (Information Age Press, delayed in press), ch. 7.

“Local Budgeting and Finance: 25 Years of Developments” (with Michael A. Pagano), Public Budgeting and Finance, vol. 25, no. 5 (special issue 2005): 3-45 (peer-reviewed). (Most downloaded PB&F article 2006 & 2007.)

“Tax and Expenditure Limitations: Introduction and Overview” (with Bruce A. Wallin), Public Budgeting & Finance, vol. 24, no. 4 (Winter 2004): 2-15 (peer-reviewed).

“Tax and Expenditure Limitations and the Fiscal Response of Local Government: Asymmetric Intra-Local Fiscal Effects,” Public Budgeting & Finance, vol. 24, no. 4 (Winter 2004): 111-147 (peer-reviewed).

“Popular Processes and the Transformation of State and Local Government Finance,” in State and Local Government Finances at the Beginning of the 21st Century, David L. Sjoquist, ed. (Edward Elgar, 2003), ch. 5, pp. 95 – 162.

“Recommended Budget Practices: 'As Good As it Gets' or 'Form Over Substance,’” Public Budgeting & Finance (forthcoming symposium) (solicited & peer-reviewed).

“The Effect of Political Forces on State and Local Government Finance,” Proceedings of the 94th Annual Conference on Taxation (Washington, D.C.: National Tax Association, 2002).

“Reforming Budget Systems in Countries of the Former Soviet Union” (with John Mikesell), Public Administration Review, vol. 61, no. 5 (September/October 2001): 548-568 (peer-reviewed).

“Reforming Budgetary Processes and Procedures in Countries of the Former Soviet Union: Experiences in Azerbaijan and the Central Asian Republics” (with John Mikesell), Journal of Public Budgeting, Accounting and Financial Management, vol. 13, no. 3 (Fall 2001): 437-474 (solicited & peer-reviewed).

PUBLISHED PAPERS, BOOKS, BOOK CHAPTERS and MONOGRAPHS (continued)

Reforming Budget Structures in Countries of the Former Soviet Union (with John Mikesell), Series in Readings in Comparative and International Affairs, #38, Randall Baker, ed. (Bloomington, Indiana: School of Public and Environmental Affairs, Indiana University, November 1999, printed January 2000).

"Is Activity-Based Costing Up to the Challenge When It Comes to Privatization of Local Government Services?" (with Kurt Zorn), Public Budgeting & Finance, vol. 19, no. 2 (Summer 1999): 37-58 (solicited & peer-reviewed).

"The Solid Waste Crisis: Recycling As A Response" (with Alfred Ho and Chia-Ying Chou) 1997 ICMA Municipal Yearbook (Washington, D.C.: International City Management Association, 1997) (solicited).

"Tax and Expenditure Limitations and State and Local Fiscal Structure" (with Phil Joyce), Public Budgeting & Finance, vol. 16, no. 1 (Spring 1996) (peer-reviewed). (Most cited PB&F article 2007.)

"Changing Demographics and State Fiscal Outlook: The Case of Sales Taxes" (with Sally Wallace), Public Finance Quarterly, vol. 24, no. 2 (April 1996) (peer-reviewed).

"Privatization in Indianapolis: A Closer Look At Savings and the Wastewater Treatment Facility" (with Kurt Zorn), IN-ROADS, Journal of the Sycamore Institute (Indianapolis, Indiana), vol. 1, no. 3 (October 1995), pp. 9-21 (solicited).

"Rebudgeting: The Serial Nature of Municipal Budgetary Processes" (with John Forrester), in Budgeting: Formulation and Evaluation, ed., W. Bartley Hildreth, Jack Rabin, and Gerald J. Miller (Athens, GA: Carl Vinson Institute of Government, University of Georgia, March 1996), [reprint of Public Administration Review, vol. 52, no. 5 (Sept./Oct.): 467-473].

"...And Justice for All: Determining the Size of Child Support Payments," (with Maureen Pirog-Good) National Association for Welfare Research: 34th Annual Workshop Proceedings (Columbia, S.C.: South Carolina Department of Social Services, October 1995), pp. 37-49 (editorially and peer-reviewed).

Tax and Expenditure Limits on Local Governments, M-194, with Kim Cox (Washington, D.C.: Advisory Commission on Intergovernmental Relations, March 1995), (solicited, peer-reviewed).

"Sports and Downtown Development Strategy: If You Build It, Will Jobs Come?" (with M.S. Rosentraub, D.W. Swindell, and M. Przybylski), Journal of Urban Affairs, vol. 16, no. 3, pp. 221-239 (peer-reviewed).

"The Amateur Sports Strategy," (with David Swindell, Mark Rosentraub and Michael Przybylski), The Hudnut Years in Indianapolis, 1976-1991, by William H. Hudnut and others (Bloomington, IN: Indiana University Press, April 1995).

"Financing Local Services--Local Fiscal Resources: The Basics of a Meaningful Local Resource Structure," in Managing Municipal Change, C. F. Bonser, ed. (Bloomington, IN: School of Public and Environmental Affairs, November 1994), ch. 9. A condensed Chinese translation will appear in a volume of the same title published by the Chinese University of Hong Kong (solicited).

"Public and Private Provision of Local Services in a Reform Economy" (with Tom Snyder), in Managing Municipal Change, C. F. Bonser, ed. (Bloomington, IN: School of Public and Environmental Affairs, November 1994), ch. 4. A condensed Chinese translation will appear in a volume of the same title published by the Chinese University of Hong Kong (solicited).

"Fiscal Pressure?: The Impact of Elder Recruitment on Local Expenditures" (with Mark S. Rosentraub), Urban Affairs Quarterly, vol. 28, no. 2 (December 1992): 337-354 (peer-reviewed).

PUBLISHED PAPERS, BOOKS, BOOK CHAPTERS and MONOGRAPHS (continued)

"Rebudgeting in Larger U.S. Municipalities" (with John Forrester), Baseline Data Report, vol. 23, no. 4 (Washington, D.C.: International City/County Management Association, 1992) (solicited).

"Rebudgeting: The Serial Nature of Municipal Budgetary Processes" (with John Forrester), Public Administration Review, vol. 52, no. 5 (Sept./Oct.): 467-473 (peer-reviewed).

"The Changing Fiscal Structure of the State and Local Public Sector" (with Philip G. Joyce), Public Administration Review, vol. 51, no. 2 (May/June): 240-253 (peer-reviewed).

"Addressing the Solid Waste Crisis" (with David Good, John Kissel and Rosemary O'Leary), 1991 ICMA Municipal Yearbook (Washington, D.C.: International City Management Association, 1991), pp. 53-60 (solicited).

"Do Revenue Forecasts Influence Budget Setting? A Small Group Experiment" (with Stuart Bretschneider and Jeffrey Straussman), Policy Sciences, Vol. 21 (1988): 305-325 (peer-reviewed).

OCCASIONAL PAPERS & PUBLISHED REPORTS

Budgeting for Results: Key Issues of Concern (with John Mikesell), final report (Washington, D.C. / Chicago, IL: Center for Public Finance Research / Donor's Forum, February 27, 2012), pp. 78.

Justice at a Glance – Croatia: A Comparative Perspective on Justice in Europe, (with Marvin Ward) Pilot Template Ver. 1.0, Europe and Central Asia, World Bank, May 13, 2011. Final version February 15, 2012, peer-reviewed.

"Technical Note No.3, Court Operational Scale and Cost Drivers" (with Marvin Ward) will be chapter in main report **CROATIA – Resourcing the Justice Sector for Efficiency and Performance: A Justice Sector Public Expenditure and Institutional Review**, Amitabha Mukherjee, ed., Europe and Central Asia Region, World Bank, December 14, 2011, pp. 16 peer-reviewed.

Fiscal Impact Assessment of Legal Aide Legislation (with Sebastian Eckardt), draft concept note (Washington, D.C.: The World Bank, September 23, 2011), pp. 4, peer-reviewed.

"Technical Note No.2, Justice Sector Expenditure Management" (with Marvin Ward) will be chapter in main report **CROATIA – Resourcing the Justice Sector for Efficiency and Performance: A Justice Sector Public Expenditure and Institutional Review**, Amitabha Mukherjee, ed., Europe and Central Asia Region, World Bank, March 14, 2011 (Final Draft September 14, 2011), pp. 25 peer-reviewed.

Serbia: Court Operational Cost Driver and Effectiveness Review, draft concept note (Washington, D.C.: The World Bank, September 9, 2011), pp. 8, peer-reviewed.

Serbian Justice: Empirical Investigation of the Determinants of Court Spending, lead author and investigator (with Marvin Ward), working report (Washington, D.C.: Europe and Central Asia Region, The World Bank, November 19, 2010), pp. 18. (Supported by Multi Donor Trust Fund for Justice Sector Support)

Expenditure Management in The Serbian Judicial Sector, lead author and investigator (with Marvin Ward and Mike Hayes), working report (Washington, D.C.: Europe and Central Asia Region, The World Bank, October 22, 2010), pp. 52. (Supported by Multi Donor Trust Fund for Justice Sector Support)

Serbia: Judicial Public Expenditure and Institutional Review Findings – Financial Management, lead author and investigator (with Jovanka Manich), working report (Washington, D.C.: Europe and Central Asia Region, The World Bank, August 25, 2010), pp. 63. (Supported by Multi Donor Trust Fund for Justice Sector Support)

OCCASIONAL PAPERS & PUBLISHED REPORTS (continued)

Croatia: Resourcing the Justice Sector for Efficiency & Performance (A Justice Sector Public Expenditure and Institutional Review – concept note), Amitabha Mukherjee et. al., Task Team Leader, phase II (Washington, D.C.: Europe and Central Asia Region, The World Bank, Nov./Dec., 2010). pp. 11, peer-reviewed.

Serbia: A Judicial Public Expenditure and Institutional Review (concept note), Jens Kristensen, et. al., Task Team Leader (Washington, D.C.: Europe and Central Asia Region, The World Bank, October 2009), peer-reviewed, pp. 16.

Croatia: Public Sector Governance Reform in Support of Competitiveness and Growth (Budget Systems Review), primary author and investigator (with Velimir Sonje), The World Bank Croatia Resident Mission, October 26, 2009, pp. 53.

Croatia: Resourcing the Judiciary for Independence, Accountability and Performance – A Judicial Expenditure and Institutional Review (concept note), Amitabha Mukherjee et. al., Task Team Leader (Washington, D.C.: Europe and Central Asia Region, The World Bank, September 2009), peer reviewed, pp. 20.

Violating the Golden Rule: Fleecing the Nest Generation from the Backs of the Past (with Marvin Ward), working paper #09-2 (Washington, D.C.: Center for Public Finance Research, November 2008).

External Evaluator's Report: Policy Partnership Project -- Higher School of Economics (Moscow) and Indiana University, Project Number: 118-G-00-05-0066-00, United States Department of State, Bureau of Educational and Cultural Affairs, June 2007.

Subnational Government Finance in the Philippines: Findings on the Efficacy and Distributional Implications of the Internal Revenue Allotment, and Health and Education Spending -- A Subtext for Reformed Intergovernmental Resource Allocation (Detailed Findings), primary author and investigator with Amitabha Mukherjee, Signe Zeikate and Jung-Joo Lee (Washington, D.C.: East Asia and Pacific Region, The World Bank, October 2006), pp. 128. (peer-reviewed)

Decentralization in the Philippines: Strengthening Local Government Financing & Resource Management in the Short Term, Report No. 26104-PH, a joint publication of the World Bank and Asian Development Bank (Washington, D.C. / Manila, Philippines; Poverty Reduction and Economic Management Unit / Philippines Country Office, December 15, 2004 and March 31, 2005).

Empirical Overview of the Efficacy of Existing Internal Resource Allotments and a Framework for A Revised Intergovernmental Transfer System for the Philippines, working paper, East Asia and Pacific Region (Washington, D.C.: The World Bank, December 2004).

Accountability and Coordination In a Decentralized Context: Institutional, Fiscal and Governance Issues, working paper, East Asia and Pacific Region (Washington, D.C.: The World Bank, October 10, 2003, final version January 10, 2004), pp. 75, prepared for Second Regional Conference on Poverty Reduction Strategies, Phnom Penh, Cambodia. Foundation paper for World Bank training course entitled “Poverty Reduction Strategies in Decentralized Contexts: Comparative Lessons in Local Planning and Fiscal Dimensions.” Portions may be contributed to The World Bank “flagship” study of decentralization in the East Asia and Pacific region. <http://www1.worldbank.org/publicsector/decentralization/June21seminar/>

External Evaluator's Report: Public Administration Partnership Program—Northwest Academy of Public Administration & School of Public and Environmental Affairs, USAID project number: ASKS – 1350, St. Petersburg, Russia and Bloomington, Indiana, November – December 2003.

Philippines Decentralization and Service Delivery -- From Promise To Performance: Cross-Cutting Themes in Local Government Functioning, Vol. 1: Main Report (with Amitabha Mukherjee), a joint document of the World Bank and the Asian Development Bank (Washington D.C.: The World Bank, June 13, 2003), primary author ch. 3, “Intergovernmental Finances” and contributor to ch. 1 & ch. 6.

OCCASIONAL PAPERS & PUBLISHED REPORTS (continued)

Philippines Decentralization and Service Delivery -- From Promise To Performance: Cross-Cutting Themes in Local Government Functioning, Vol. 2: Annexes (with Amitabha Mukherjee), a joint document of the World Bank and the Asian Development Bank (Washington D.C.: The World Bank, June 1, 2003).

Kyrgyz Republic, Public Expenditure Review: Fiscal Policies for Growth and Poverty Reduction, Vol. 1: Main Report (with Pedro Rodriguez, et al.), Poverty Reduction and Economic Management Unit (Washington, D.C.: The World Bank, December 16, 2002), ch. 7c.

Kyrgyz Republic, Public Expenditure Review: Fiscal Policies for Growth and Poverty Reduction, Vol. 2: Reform Priorities and Sector Strategies (team member but not direct author, with Pedro Rodriguez, task team leader), Poverty Reduction and Economic Management Unit (Washington, D.C.: The World Bank, November 13, 2002).

Intergovernmental Finances and Reform in the Kyrgyz Republic (with the assistance of Natalia Pisareva), working paper, Poverty Reduction and Economic Management Unit, Europe and Central Asia Region (Washington, D.C.: The World Bank, June 25, 2002).

Fiscal Analysis: City of Cleveland Ohio (with research assistance from Dmitry Eremin, Natsliya Biletska and Tim Foust), School of Public Affairs, The American University, Washington, D.C., August 2001.

The Effects of Tax and Expenditure Limitations on the Fiscal Structure of Local Government, School of Public Affairs, The American University, Washington, D.C., July 2001 (Prepared by invitation for Lincoln Land Institute invitational conference on "Tax and Spending Limits," Denver Colorado, July 2001).

Reforming Budgetary Processes and Procedures in Countries of the Former Soviet Union: A Focus on Central Asia, (with John Mikesell) report of the U.S. Government Technical Assistance Team for Tax Reform in the Russian Federation, United States Agency for International Development, Moscow, February 1999.

Saratov Budgeting and Intergovernmental Finance Systems, (primary author) report of the U.S. Government Technical Assistance Team for Tax Reform in the Russian Federation, United States Agency for International Development, Moscow, January 1999.

Proceedings of the International Conference on Central Asian Structural Reform, working title, Economic Development Institute (external reviewer), Confidential Draft (Washington, D.C.: The World Bank, October 1998).

Azerbaijan: Public Sector Reform Strategies, working title, Report Number (not yet available) (with Helga Muller, et al.), Confidential Draft (Washington, D.C.: The World Bank, September 1998).

Dashkhovuz: Regional Development Priorities, Report Number 17737-TM (with Helga Muller, et al.), Confidential (Washington, D.C.: The World Bank, April 30, 1998).

Indiana Fact Book: Indiana Local Taxes, (with Alfred Ho and Chia-Yin Chou), Center for Urban Policy and the Environment (Indianapolis/Bloomington, IN: School of Public and Environmental Affairs, 1998).

"Expenditure and Tax Levels in East Chicago: A Comparative Analysis," (project supervisor, final draft by Alfred Ho, Jamie Palmer and Mark Rosentraub), Center for Urban Policy and the Environment (Indianapolis, IN: School of Public and Environmental Affairs, December 1997).

"Fiscal Centralization of Indiana State and Local Government," (with Alfred Ho), IACIR White Paper #4 (Indianapolis, IN: Indiana Advisory Commission on Intergovernmental Relations, March 1997).

"Demographic Shifts and State and Local Fiscal Pressure: Escalation or Relaxation," (with Sally Wallace), Center for Urban Policy and the Environment, Government Finance Division Working Paper 95-U11 (Indianapolis/Bloomington, IN: School of Public and Environmental Affairs, December 1995).

OCCASIONAL PAPERS & PUBLISHED REPORTS (continued)

"The Effects of Changing Demographics on State Sales Taxes," (with Sally Wallace), Center for Urban Policy and the Environment, Government Finance Division Working Paper 95-U12 (Indianapolis/Bloomington, IN: School of Public and Environmental Affairs, December 1995).

"Tax and Expenditure Limitations and State and Local Fiscal Structure" (with Phil Joyce), Center for Urban Policy and the Environment, Government Finance Division Working Paper 95-U07 (Indianapolis/Bloomington, IN: School of Public and Environmental Affairs, December 1995).

"Determining the Size of Child Support Payments," Center for Urban Policy and the Environment, Government Finance Division Working Paper 95-U10 (Indianapolis/Bloomington, IN: School of Public and Environmental Affairs, December 1995).

UZBEKISTAN: Reforming Intergovernmental Finances, Report Number 14494-UZ (with Helga Muller, et al.), Confidential Draft (Washington, D.C.: The World Bank, May 26, 1995).

"A Profile of Tax and Expenditure Limitations in the Fifty States" (with Kimberly Cox), Center for Urban Policy and the Environment, Government Finance Division Working Paper 94-U33 (Indianapolis/Bloomington, IN: School of Public and Environmental Affairs, November 1994).

"Migrating Dollars?: Elders, Taxes and Local Budgets" (with Mark S. Rosentraub), Agedata Special Issues Report #7 for the Heartland Center on Aging, Disability and Long Term Care, under contract with the U.S. Administration on Aging, U.S. Department of Health and Human Services (Indianapolis/Bloomington, IN: School of Public and Environmental Affairs, November 1990).

"Tax Expenditure Concepts and an Analysis of Sales and Property Tax Expenditures" (with Michael Wasylenko), in Nebraska Comprehensive Tax Study: Final Report, Michael Wasylenko and John Yinger, Project Co-Directors, Metropolitan Studies Program, The Maxwell School (Syracuse, NY: Syracuse University, July 1988), chapter 8.

"Tax Expenditure Concepts and an Analysis of Sales and Property Tax Expenditures" (with Michael Wasylenko), Nebraska Comprehensive Tax Study Staff Paper No. 13, Metropolitan Studies Program, The Maxwell School (Syracuse, NY: Syracuse University, March 1988).

"City of Grand Rapids Boards and Commissions Study" (with Susan Essex), The Guide, ICMA Report Clearing House, 1984, 65 pp.

PRESENTED PAPERS / PANELS / PROFESSIONAL CONFERENCE CONTRIBUTIONS

"Justice Sector Expenditure and Institutional Reviews (JSEIP) – A Tool to Measure Justice Sector Performance," presented at American Society of Criminology, 63rd Annual Meeting entitled *Breaking the Mold: Innovations and Bold Ventures in Criminology*, presenter, session entitled Criminal Justice Work at the World Bank, Panel II: Strengthening Criminal Justice Institutions and Measuring Results, Washington, D.C., November 16 – 19, 2011.

Transatlantic Policy Consortium Annual Colloquium, "Public Administration, Management, and Policy Programs in the EU and US: How Do they Fit into Society and the Academy?," discussion and annual board meeting participant, George Mason University, Arlington, VA, October 30 – November 1, 2011.

Recipient of Award for Leadership and Commitment to Excellence as Managing Editor of *Public Budgeting & Finance* from June 2000 – December 2011 from Public Financial Publications Board of Directors at the Association for Budgeting and Financial Management, 24th Annual Conference, Washington, D.C., October 13 – 15, 2011.

Association for Budgeting and Financial Management, 24th Annual Conference, Scheduled as Chair for Comparative Book Review Luncheon, Washington D.C., October 13, 2011.

PRESENTED PAPERS / PANELS / PROFESSIONAL CONFERENCE CONTRIBUTIONS (continued)

Wiley-Blackwell Publishing Executive Seminary, participated in discussion regarding directions and issues in academic publishing, National Press Club, Washington D.C., December 10, 2010.

Transatlantic Policy Consortium, Research Colloquium Planning Meetings. Represented the School of Public Affairs, American University in outlining cooperative research, research dissemination and design of the substantive themes for the 2011 conference, “Public Policy Programs in Universities: How Do They Fit within Academe and is their Work Valued in Society,” University of Birmingham, Birmingham, England, September 23-24, 2010.

“State and Local Revenue Yield and Stability in a Recession: The Virtues of Cyclical versus Secular Adequacy and the Necessity of Policy Responses” (with John Mikesell), presented at the 102nd Annual Conference on Taxation, National Tax Association, presenter, concurrent session entitled “Fiscal Shocks and Policy Responses,” Denver, November 12 – 14, 2009.

“What Shapes Property Tax Rates? An Analysis of Structural Influences on Combined Rates in Large American Counties” (with John Mikesell), presented at the 21st Annual Conference on Budgeting and Financial Management themed “Democracy Equality and Responsibility: Budget Expectations versus Fiscal Realities,” Association for Budgeting and Financial Management, presenter, session entitled “Local Public Finance Issues” (September 24-26, 2009, Washington, D.C.).

Transatlantic Policy Consortium, Policy Colloquium / Research Conference on “Repositioning Europe and America for Growth: Policy Frameworks for Innovative and Competitive Societies,” chairperson, panel on “Liberalization of energy markets: the role of governments and private actors,” Jönköping International Business School (JIBS), Jönköping University, Sweden, May 28-30, 2009.

Conference on “Structuring a Federal VAT: Design and Coordination Issues,” one of 120 invited international participants, sponsored by the American Tax Policy Institute (Washington D.C., February 18 – 19, 2009).

101st Annual Conference on Taxation, National Tax Association, discussant, concurrent session entitled “State and Federal Retirement Security Policy” (Philadelphia, November 21, 2008).

“Structural / Institutional Determinants of Variations in Household Property Burdens and Effective Tax Rates Within and Across Local Governments: The Implications of Classification, Assessment Methods, Revenue Diversity and TELs” (with John Mikesell), presented at the 101st Annual Conference on Taxation, National Tax Association, presenter, concurrent session entitled “Property Tax Administration and Property Tax Data” (Philadelphia, November 20, 2008).

“Violating the Golden Rule: Fleecing the Next Generation from the Backs of the Past” (with Marvin Ward), presented at the 101st Annual Conference on Taxation, National Tax Association, concurrent session entitled “Property Tax Administration and Property Tax Data” (Philadelphia, November 20, 2008).

Transatlantic Policy Consortium, Research Colloquium Planning Meetings. Represented the School of Public Affairs, American University in outlining cooperative research, research dissemination and design of the substantive themes for the 2009 and 2010 research conference, “Repositioning Europe and America for Growth: Policy Frameworks for Innovative and Competitive Societies,” Erfurt, Germany, June 1 – 3, 2008.

“The Imposition and Effects of Local Government Tax and Expenditure Limitations,” presented at conference entitled “State and Local Tax Policy—Out of the Box.” One of ten invited presenters at conference convened by the Andrew Young School of Policy Studies directed toward issues of state and local public finance. Georgia State University, Atlanta, May 14, 2008.

“What Shapes Property Tax Rates? An analysis of Structural Influences on Combined Rates in Large American Counties” (with John Mikesell), presented at the 50th Annual Conference of the Western Social Science Association, presenter, concurrent session entitled “State and Local Tax Structure” (April 23-26, 2008, Denver).

PRESENTED PAPERS / PANELS / PROFESSIONAL CONFERENCE CONTRIBUTIONS (continued)

“The Impact of Local Government Tax and Expenditure Limitations,” invited speaker, policy conference convened by the Georgia Budget and Policy Institute entitled Tax Reform: A Reality Check (January 9, 2008, Atlanta).

“The Impacts of Property and Household Characteristics and Property Tax Systems on Household Property Tax Burdens: An Analysis from Individual Property Data” (with John Mikesell), presented at the 100th Annual Conference on Taxation, National Tax Association, presenter, concurrent session entitled “Property Tax Incidence Studies” (Columbus, November 15-17, 2007).

19th Annual Conference on Budgeting and Financial Management, Association for Budgeting and Financial Management, chair/discussant, session entitled “Assessing the Effects of Tax and Expenditure Limitations,” and chair, session entitled “Budgeting, Finance and Service Delivery in Developing and Undeveloped Countries” (October 25-27, 2007, Washington, D.C.).

“Performance Budgeting & Management: Fundamental Elements of Measurement and Context,” Russian Federation, Peer Learning and Knowledge Sharing Tour, BDFID Trust Fund: Public Administration and Civil Service Reform (TF 090575), September 30 – October 14, 2007, United States and Canada, presenter/moderator mid-tour U.S. wrap-up session (World Bank H-Building, October 6, 2007).

“Provincial / Local Budgeting: Fundamentals of Process, Participation & Performance” USAID/World Bank Workshop on Budgeting and Public Financial Management, Ministry of Finance, Afghanistan, session leader/presenter, session entitled “Provincial / Local Budgeting” (World Bank Headquarters, Washington, D.C., September 10 – 14, 2007).

Policy Partnership Research Conference, State Department External Observer, Higher School of Economics, Moscow, June 14, 2007.

68th National Conference of the Association for Public Administration entitled “Monumental Possibilities: Capitalizing on Collaboration, participant, editors luncheon roundtable discussion, March 24 and general conference participant (Washington D.C., March 23-27, 2007).

“Public Expenditure Management Reform,” program on Fiscal Reform in Support of Trade Liberalization, Session 3 lead session presenter, sponsored by United States Agency for International Development, Georgia State University (February 27 – 31, 2006, Atlanta).

98th Annual Conference on Taxation, National Tax Association, discussant, session entitled "Local Public Finance" (November 17 - 19, 2005, Miami).

“Intergovernmental Finance Reform in the Philippines,” 17th Annual Conference on Budgeting and Financial Management, Association for Budgeting and Financial Management, presenter, session entitled “Comparative Budgeting (November 11-12, 2005, Washington, D.C.).

Transatlantic Policy Consortium, Research Colloquium Planning Meetings. Represented the School of Public Affairs, American University in outlining potentials for cooperative research, research dissemination and design of the substantive theme for the 2006 research conference, “*Transatlantic Perspectives on Security Imperatives: Implications for Civil Liberties and Intergovernmental / Transnational Relations.*” Madrid, Spain, May 22 – 25, 2005.

International Conference on Local Development. Participant. Invitation only attendance of 550 individuals from 89 countries. Sponsored by The World Bank, German Development Bank, German Federal Ministry for Economic Cooperation and Development, and Inter-American Foundation (June 16-18, 2004, Omni Shoreham Hotel, Washington, D.C.).

PRESENTED PAPERS / PANELS / PROFESSIONAL CONFERENCE CONTRIBUTIONS (continued)

“Accountability and Coordination In a Decentralized Context: Institutional, Fiscal and Governance Issues,” lead presenter and workshop participant, Poverty Reduction Strategies in Decentralized Contexts: Comparative Lessons in Local Planning and Fiscal Dimensions, sponsored by The Decentralization and Subnational Regional Economics Thematic Group, The World Bank (June 21, 2004, Washington D.C.). <http://www1.worldbank.org/publicsector/decentralization/June21seminar/>

Public Sector Day, Poverty Reduction and Economic Management network, The World Bank. Participant (invitation only) public sector reform and governance (April 26, 2004, Windham City Center Hotel, Washington, D.C.).

“Intergovernmental Finances in the Philippines: Imbalance and Reform,” lead presenter and workshop participant for intergovernmental fiscal reform in the Republic of the Philippines, Consultative Workshops II, presented jointly by the World Bank and the Asian Development Bank for Philippine Government and non-government officials in conjunction with phase II of the Decentralization and Service Delivery Study, February 10 – 11, 2004, Manila.

“Accountability and Coordination In a Decentralized Context: Institutional, Fiscal and Governance Issues,” presented and distributed (by Stephen Ndegwa and Robert Taliencio) at the Second Regional Conference on Poverty Reduction Strategies, Phnom Penh, Cambodia, October 16-18, 2003. Conference was sponsored by The World Bank, International Monetary Fund, United Nations Development Program and the Asian Development Bank, participation was by invitation and included approximately 250 regional government officials and development organization representatives.

15th Annual Conference on Budgeting and Financial Management, Association for Budgeting and Financial Management, participated in capacity of Managing Editor of Association sponsored journal, *Public Budgeting & Finance*, evaluating and soliciting potential contributions (September 18 - 20, 2003, Washington, D.C.).

“Intergovernmental Finances in the Philippines,” lead presenter and workshop participant on intergovernmental fiscal patterns and reforms for the Republic of the Philippines, Consultative Workshops I, presented jointly by the World Bank and the Asian Development Bank for Philippine Government and non-government officials in conjunction with phase I of the Decentralization and Service Delivery Study, May 21 – 23, 2003, Manila.

“Evaluating the Fiscal Status of the City of Cleveland,” invited speaker, Maxine Goodman Levin College of Urban Affairs, Cleveland State University (January 2002, Cleveland).

“The Effect of Political Forces on State and Local Government Finance,” 94th Annual Conference on Taxation, National Tax Association, general session entitled “Pressure and Prospects for State and Local Government Finance” (November 9, 2001, Baltimore).

94th Annual Conference on Taxation, National Tax Association, general discussant, session entitled “Financing for State and Local Governments Under Economic and Demographic Tension” (November 8, 2001, Baltimore).

“Tax and Expenditure Limitations and the Transmutation of Local Governance and Public Finance,” 13th Annual Conference on Budgeting and Financial Management, Association for Budgeting and Financial Management, session entitled “Fiscal Transparency in Public Resource Management Systems: Some New Issues in the United States” (September 28-30, 2001, Washington, D.C.--conference postponed to January 2002).

“Building Fiscal Systems in the States of the Former Soviet Union: The Difficult Tasks for Revenue and Expenditure Policy and Administration in the Political and Economic Transformation,” 13th Annual Conference on Budgeting and Financial Management, Association for Budgeting and Financial Management, presenter and chair, session entitled “The Fiscal Structure of Developing Countries” (September 28-30, 2001, Washington, D.C.--conference postponed to January 2002).

PRESENTED PAPERS / PANELS / PROFESSIONAL CONFERENCE CONTRIBUTIONS (continued)

"The Effects of Tax and Expenditure Limitations on the Fiscal Structure of Local Government," Invitational Conference on Tax and Spending Limits, sponsored by the Lincoln Land Institute and the Graduate School of Public Affairs, University of Denver, Franklin James convener (July 19-20, 2001, Denver, Colorado).

"Reforming Budget Systems in Countries of the Former Soviet Union," 2000 Association for Public Policy Analysis & Management (APPAM) Annual Research Conference, session entitled "Public Management and Citizen Satisfaction: International Perspectives" (scheduled November 2, 2000, Seattle, WA).

12th Annual Conference on Public Budgeting and Financial Management entitled "Public Budgeting, Finance, and Accountability in the Era of Devolution.," panel participant, session entitled "Editorial Roundtable: *Public Budgeting & Finance*" (October 5-7, 2000, Kansas City, MO).

Georgetown Policy and Administration Journal Editor's Symposium, invited participant (September 28-29, 2000, Washington, D.C.).

"Intergenerational Transfers in Education Finance: A Re-Estimation," 10th Annual Conference on Public Budgeting and Financial Management, session entitled "The Effect of an Aging Population on State and Local Finance" (November 7, 1998, Washington, D.C.).

Second Conference on Public Sector Management in Transitional and Developing Societies, presenter and panel participant, session entitled "Public Budgeting: Fiscal Transparency and Priorities for Improving Budget Systems," sponsored by Development Alternatives, Inc. and American Consortium for International Public Administration (November 6, 1998, Bethesda, MD).

Conference on "Managed Competition" sponsored by the Maxwell School of Citizen Ship and Public Affairs, Syracuse University, invited participant on feature panel (with Indianapolis Mayor Stephen Goldsmith), Syracuse and Washington (tel-video link), October 23, 1998.

"Conditions of Collective Delusion: Fragmented Public Responsibility in Economic Development Decision Making" (with and presented by Alfred T. Ho), Annual Conference of the American Society for Public Administration (59th National Training Conference, May 1998, Seattle, WA).

"The Impact of Tax and Expenditure Limitations on the Fiscal Role of Special Districts in the Local Public Sector" (with and presented by Yu-Che Chang), 19th Annual Research Conference of the Association for Public Policy Analysis and Management (November 1997, Washington, D.C.)

Eighth Annual Conference on Public Budgeting and Finance, presenter and panel participant, session entitled "Budgeting for Economic Development" (October 1996, Washington, D.C.).

"Understanding State Legislation Limiting Local Tax and Spending Authority: An Overview and Typology," invited presentation made at the 1996 NEA State Education Finance Workshop, General Session entitled "Trends in State Revenue and Expenditure Limits" (May 1996, Washington, D.C.).

1995 Meetings of the American Political Science Association, discussant, session entitled "Current Issues in Public Finance" (September 1995, Chicago).

"Legislated Inequities: 1993 Child Support Guidelines" (with Maureen Pirog-Good), presented at the 70th annual conference of the Western Economic Association, session entitled "Child Support and Welfare Reform" (July 1995, San Diego).

"Legislated Inequities: 1993 Child Support Guidelines" (with Maureen Pirog-Good), invited presentation at the Econometrics Workshop, Economics Department, Indiana University, February 1995.

PRESENTED PAPERS / PANELS / PROFESSIONAL CONFERENCE CONTRIBUTIONS (continued)

"Collecting Child Support from Low-Income Obligor" (with Maureen Pirog-Good), presented at the 34th Annual Meetings of the National Association for Welfare Research and Statistics (August 1994, Austin TX).

"Legislated Inequities: 1993 Child Support Guidelines" (with Maureen Pirog-Good), presented at the annual meetings of the Association for Public Policy Analysis and Management (November 1994, Chicago).

Sixth Annual Conference on Public Budgeting and Financial Management, Association for Budgeting and Financial Management, American Society for Public Administration, Chair and discussant, session entitled "Revising V.O. Key: The Reinvention of the Theory of Budgeting" (October 1994, Washington, D.C.).

"Tax, Expenditure and Debt Limitations and State and Local Fiscal Structure" (with Phil Joyce), Presented at the Annual Meetings of the Southern Economic Association, Panel entitled "Topics in State and Local Finance" (session 104G), (New Orleans, November 21-23, 1993).

1993 Annual Meetings of the Southern Economic Association, Discussant, session entitled "Growth of State Governments and Economics" (session 46C) and Chairperson, session entitled "Economics of Drugs, Violence and Gambling" (session 156K), (New Orleans, November 21-23, 1993).

"The Public Failure of Privatization: The Diseconomies of Incentives," Presented at the Annual Conference of the American Society for Public Administration (54th National Training Conference), Session entitled "Privatization and Entrepreneurial Government (8-4)" (San Francisco, July 17-21, 1993).

"Local Fiscal Resources: The Basics of a Meaningful Local Resource Structure," Presented at the International Conference on Managing Municipal Change (Sponsored by The Chinese University of Hong Kong, the Academy of Social Sciences of Guangzhou Municipality and the School of Public and Environmental Affairs, Indiana University), Session entitled "Public Service Delivery and Urban Development" (Hong Kong and Guangzhou, June 1993).

"Public and Private Provision of Local Services in a Reform Economy" (with Tom Snyder), Presented at the International Conference on Managing Municipal Change (Sponsored by The Chinese University of Hong Kong, the Academy of Social Sciences of Guangzhou Municipality and the School of Public and Environmental Affairs, Indiana University), Session entitled "Public Service Delivery and Urban Development" (Hong Kong and Guangzhou, June 1993).

"Laboratories of Budgeting?: Lessons of Spending Limits and Balanced Budget Requirements in the States" (with Phil G. Joyce), Presented at the Annual Conference of the Section on Budgeting and Financial Management, American Society for Public Administration, Session entitled "Balanced Budgets and Spending Limits: Federal Budget Policy in the 1990s" (Arlington, October 1992).

1992 Annual Conference of the Section on Budgeting and Financial Management, American Society for Public Administration, Chairperson, session entitled "Budgeting Process Impacts and Determinants" (Arlington, October 1992).

"Rebudgeting in U.S. Cities" (with John P. Forrester), Presented (by Forrester) at the 1992 Southeastern Conference on Public Administration (Montgomery, October 1992).

"Migrating Dollars?: The Impact of Elders on Local Resource Base & Public Expenditures" (with Mark Rosentraub), Presented at the Annual Meetings of the Southern Economic Association, Panel on Issues in State and Local Public Finance (session 63), (Nashville, November 1991).

1991 Annual Meetings of the Southern Economic Association, Discussant, session entitled "Lotteries" (Nashville, November 1991).

PRESENTED PAPERS / PANELS / PROFESSIONAL CONFERENCE CONTRIBUTIONS (continued)

"Rebudgeting: The Serial Nature of Local Government Budgetary Processes" (with John Forrester), Presented at the 1991 National Conference of the American Society of Public Administration, Session entitled "Rebudgeting: State and Local Government Mid-Year Revenue Changes" (Washington, March 1991).

1990 Meetings of the American Economic Association, Presider/Chair and Discussant, session entitled "Tax Policy and the Distribution of Income" (Washington, December 1990).

"Demographic Shifts and State and Local Fiscal Pressure: Escalation or Relaxation" (with Sally Wallace), Presented at the Annual Meetings of the Southern Economic Association, Panel on State and Local Government (New Orleans, November, 1990).

"Migrating Dollars?: Elders, Taxes and Local Budgets" (with Mark S. Rosentraub), Presented at 1990 Meetings of the Gerontological Society of America (Boston, November 1990).

"The Changing Fiscal Structure of the State and Local Public Sector" (with Philip G. Joyce), Presented at the 1990 Southeastern Conference on Public Administration (Clearwater Beach, October 1990).

"Metropolitan Reform Revisited: The Effect of Local Government Structure on the Economic and Social Development of Urban Areas," Presented to The Workshop in Political Theory and Policy Analysis, Indiana University (Spring, 1990) and to The Institute of Development Studies, Indiana University (Fall 1990).

"The Effects of Changes in Demographics on State Fiscal Structure" (with Sally Wallace), Presented at the Annual Meetings of the Southern Economic Association, Panel on State and Local Taxes I (Orlando, November 1989).

FUNDED / CONTRACTED PROJECTS / ACTIVITIES

Haitian Central Bank, Technical Assistance and Policy Training (with Rene Aubourg, Bob Carroll and George Guess), Spring 2009 – Winter 2010, \$300,000 (see details under training section).

Donor's Forum, Chicago II, "Budgeting for Results: Key Issues of Concern" (with John Mikesell and Marvin Ward), August 2011 – March 2012, \$38,000.

Surinam Central Bank, Technical Assistance and Policy Training (with Rene Aubourg), in negotiation for Summer 2012 – Summer 2013, \$900,000 proposed.

Haitian Central Bank, Technical Assistance and Policy Training : Wave II of Training Program (with Rene Aubourg), in negotiation for Fall 2012 – Summer 2013, \$500,000 proposed.

REFeree / REVIEWER / EDITORIAL EXPERIENCE

Managing Editor, Public Budgeting & Finance, 2000 to present

National Tax Journal

Economic Development Institute, The World Bank

Public Budgeting and Finance

Public Administration Review

Journal of Public Administration Research and Theory

State and Local Government Review

Journal of Public Budgeting, Accounting & Financial Management

Urban Affairs Review (formerly Urban Affairs Quarterly)

Journal of Public Works Management

Public Finance Review

Journal of Politics

NOTABLE UNIVERSITY SERVICE

Rank and Tenure Committee, School of Public Affairs, The American University, nearly continuously, 2002 – present (with two terms as chair).

Budget and Benefits Committee, Faculty Senate, The American University, 2002 – present. Chair 2010 – 2011.

University Budget Committee, President's Office, The American University, May 2010 – May 2011.

Senator, Faculty Senate, The American University, May 2010 – May 2011.

Executive Committee, Faculty Senate, The American University, May 2010 – May 2011.

PROFESSIONAL ASSOCIATION NEWS LETTER & MEDIA CONTRIBUTIONS

Utica's Municipal Debt Burden, Utica Observer-Dispatch, interviewed by Dan Miner, February 27, 2012.

"Maneuvering the Muni Crisis: Weak Sector Offers Strong Opportunity," American Banker, quoted (with institutional affiliation) in article by Sara Lepro, February 24, 2011.

"State Move to Limit Rising Property Taxes," Wall Street Journal, quoted (with institutional affiliation) in article by Ray Smith, June 9, 2005. (Available via ReaEstateJournal.com, as element of The Wall Street Journal On Line).

"Hitting the Roof: Homeowners Push for Limits as Property-Tax Bills Soar," Wall Street Journal, quoted (with institutional affiliation) in article by Ray Smith, June 8, 2005, page B1. (Available via The Wall Street Journal On Line).

"Measures to Cap Property Taxes Fail at Ballot Box," Wall Street Journal, quoted (with institutional affiliation) in article by Ray Smith, November 4, 2004.

"Rising Property Taxes Across U.S. Lead to a Slew of Ballot Initiatives," Wall Street Journal, quoted (with institutional affiliation) in article by Ray Smith, October 25, 2004.

"Privatizing Public Services" KERA National Public Radio Affiliate, Dallas Texas, November 13, 1999.

"Crisis in Russia" WSYR, News Radio on air interview, Syracuse New York, August 27, 1998, 5:30-5:35 pm.

"'Welcome Stranger' Assessment Prevails," ASPA, SBFM section newsletter, News & Views, Winter 1992.

MEMBERSHIPS

American Association for Public Administration.
Association for Budgeting and Financial Management.
Association for Public Policy Analysis and Management.
National Tax Association.

ACADEMIC/RESEARCH APPOINTMENTS

SCHOOL OF PUBLIC AFFAIRS, AMERICAN UNIVERSITY, Washington, D.C., 4400 Massachusetts Avenue, N.W., 20016.

Position: Associate Professor (with tenure);

Director, Center for Public Finance Research (Fall 2009 – present);

Co-Director, Center for Public Finance Research (spring 2008 – summer 2009).

Responsibilities: Full-time, tenured appointment. Member of the faculty of the Department of Public Administration. Responsible for public finance and budgeting program and course offerings in the School's graduate programs in Public Administration and Public Policy at both the Master and Ph.D. levels. Chairperson, SPA Rank and Tenure Committee, Spring 2002, committee member through 2011. Member of SPA Education Policy Committee, 2001 - 2003. Member of Faculty Senate Budget and Benefits Committee, 2002 – 2010, committee chair, 2010-11. Faculty Senate and Senate Executive Committee, 2010-2011.

Founding co-director of CPFR. Responsible for project and team selection, staff supervision and project acquisition, design and delivery.

Term of Employment: September 1997 through present.

SCHOOL OF PUBLIC AND ENVIRONMENTAL AFFAIRS, INDIANA UNIVERSITY, Indianapolis and Bloomington, IN 46204 / 47405.

Position: Senior Research Scientist (June 1996 to August 1997), Assistant Professor (August 1988 to May 1996).

Responsibilities: June 1996 to August 1997. Director of Governmental Finance Research, Center for Urban Policy and the Environment. Responsible for establishing and coordinating center's finance research program, overseeing contracted research projects dealing with fiscal and economic analysis, coordinating research activities with external agencies, establishing international consulting and training activities. Responsibilities also include direct supervision of several Ph.D. and master students and nominal supervision of the work of three full-time professional staff members. Member of Faculty of Finance and Economics (Bloomington Campus), with personal course responsibilities in public finance and budgeting at the Ph.D., Master and undergraduate levels.

August 1988 to May 1996. Full-time, tenure-track appointment. Member of Faculty of Finance and Economics; Faculty of Policy and Administration; and Faculty of Urban, Regional Analysis and Planning. Courses taught included Urban Management (focusing on urban public finance), Budgeting, Public Finance and Financial Administration and Analytical Methods in Planning and Policy Analysis, at the graduate level, and Urban Structure and Policy, a Management Applications Seminar (a capstone course on the intellectual history of Public Administration), Economic Development, and Budgeting, Public Finance and Financial Administration, at the undergraduate level.

Concurrent Position: Co-Director, Governmental Finance Research, Center for Urban Policy and the Environment (June 1992 through May 1996). On full-time leave with the Center, September 1994 through May 1995.

Responsibilities: Establish working agenda, coordinate and carry-out research program of the public finance division of Center operations, including supervising graduate assistants and coordinating with outside agencies such as the Advisory Commission on Intergovernmental Relations.

Concurrent Position: Acting Director, Public Affairs Ph.D. Program (February 1993 to August 1993).

Responsibilities: Administrative and Admission activities, including program design, required in order to deliver the first year of the program curricula (acting during the absence of program director during her sabbatical leave).

Term of Employment: August 1988 through August 1997.

ACADEMIC/RESEARCH APPOINTMENTS (continued)

METROPOLITAN STUDIES PROGRAM, MAXWELL SCHOOL OF CITIZENSHIP AND PUBLIC AFFAIRS, SYRACUSE UNIVERSITY, Syracuse, NY 13244.

Position: Research Associate.

Responsibilities: Conduct of research on questions concerning local government administration and policy. Research projects included a comprehensive study of the financing and service delivery systems of Nebraska local government, under contract with the Nebraska State Legislature and the use of local revenue forecast information in budgetary expenditure determinations. Duties included all phases of the empirical research process.

Term of Employment: September 1985 through July 1988.

UNIVERSITY OF GEORGIA, Athens, GA 30602.

Position: Research Assistant (University and Departmental).

Responsibilities: Departmental research assistant to three members of the Political Science Department faculty, including the Director of the Survey Research Center (SRC), Institute of Behavioral Research, the Director of the Political Science Data Analysis Center, and university research assistant to the SRC. Duties included data analysis, data collection (instrument construction and testing, coding, collection and collection supervision), modeling, research design, data maintenance and programming. Research included local government finance.

Term of Employment: September, 1981 through June, 1983.

CENTRAL MICHIGAN UNIVERSITY, Mt. Pleasant, MI 48859.

Position: Private Research Assistant.

Responsibilities: Private research assistant to three faculty members. Research concerned the use of Physician's Assistants relative to Michigan Health Care needs. Duties included modeling, research design, instrument construction, data analysis and interpretation, and programming.

Term of Employment: May, 1980 through July, 1981.

PROFESSIONAL EXPERIENCE

CITY OF PORTAGE (population: 40,193), 7800 Shaver Rd., Portage, MI 49081.

Positions: Assistant City Manager (acting assignment--Oct. 1984 through Aug. 1985)/ Administrative Assistant to the City Manager (Aug. 1984 through Oct. 1984).

Responsibilities: Assist the City Manager in the general administration and management of city operations. Responsibilities included the conducting of management and policy studies and analyses, advising City Manager on administrative and policy issues, preparation of reports for and on behalf of City Manager, acting as liaison between City Manager and City Departments, monitoring and reviewing of department operations, assisting in budget formulation, grant research, public information/relations, promotion of economic development, representation of the Office of the City Manager on various internal managerial and project planning task-forces and external panels and commissions, and representing the City Manager in his absence.

Term of Employment: August, 1984 through August, 1985.

CITY OF GRAND RAPIDS (population: 185,000), 300 Monroe, N.W., Grand Rapids, MI 49003.

Position: Management Intern, Administrative Services Office.

Responsibilities: Provision of administrative assistance to the Executive Office and the various divisional units of the City, and to assist in management analyses, studies, and special projects directed at improving organizational effectiveness.

Term of Employment: July, 1983 through June, 1984.

INTERNATIONAL EXPERIENCE

SERBIA.

March 9 – March 19, 2010, Belgrade. Judicial Public Expenditure and Institutional Review (JPEIR) field work. Following preparation work beginning July, 2009, scheduled participated as a member of an 8 person World Bank team focused on the design of justice sector reform in Serbia. The JPEIR is intended to facilitate Serbia's eventual accession to the EU and improve the performance of justice sector services to Serbian citizens. It: (i) assessed reforms undertaken over the last five years and identify key reform gaps; (ii) assess expenditures, revenues and performance of the justice sector; (iii) assessed financial management including budget formulation, budget execution including procurement, internal control, external control, and reporting; and (iv) assessed human resources management including recruitment, career management, remuneration, pensions, and training. Resources supporting this review and justice sector reforms were derived from a multi-donor trust fund for justice sector support. Specific responsibility was to design and lead the expenditure management and financial management components of the review.

June 5 – June 12, 2010, Belgrade. Judicial Public Expenditure and Institutional Review, follow-up field work. Participated as a member of a 7 person World Bank team studying justice sector reform in Serbia. Role was to lead the financial management and expenditure management components of the review. The primary focus of my individual effort was to present initial findings/recommendations, verify and extend the review of justice sector financial management processes, procedures and institutions, assess public expenditure management conditions and to supervise the collection of data required to perform an empirical assessment of justice sector performance. This led to the preparation of a comprehensive report funded by a multi nation trust fund in support of justice sector reform.

September 17 – September 24, Belgrade and Pancevo. Follow-up and extension of work begun under the JPEIR. Participated as a member of nine person World Bank team to supervise Multi Donor Trust Fund for Justice Sector Support (MDTF-JSS) to Serbia and assess next steps for justice sector reform in Serbia. The primary task was to review the implementation of activities under MDTF-JSS and establish a process for follow-on actions. Specific role was to lead study design, data definition and collection initiative in response to a government request to expand the JPEIR assessment of court effectiveness and cost driver analysis to individual jurists in the reformed court network (Serbia: Court Operational Cost Driver and Effectiveness Review). A second role was to lay the ground work and assess the feasibility of performing a Legal Aide Cost Effectiveness Assessment to assist in informing the government's adoption of a legal aide program. Counterparts included Supreme Court Justices and Assistant Ministers of Justice. The primary objective was justice sector reform in support of Serbia's accession to the EU.

CROATIA.

June 12 – June 19, 2009, Zagreb and Spilt. Justice Sector Support Project field work. Participated as a member of 14 person World Bank pre-appraisal team to assess the status of justice sector operations and procedures and reach agree with the Ministry of Justice on all project parameters. This project is intended to support Croatia's accession to the EU. Included was an assessment of requirements and establishment of a timeline for completion of project preparation activities and establishment of tentative dates for appraisal. The project provides resources to implement the 2008 Law on Court Rationalization (which envisions the consolidation of 108 municipal court locations into 67 court seats during 2009-2019) and is focused on improving the efficiency of the court system and State Attorney's Office, strengthening management of the Ministry of Justice, and supporting project management. Specific responsibilities included establishing justice sector caseload and data requirements and preparation of the draft Concept Note Croatia: Resourcing the Judiciary for Independence, Accountability and Performance) for the proposed Judicial Public Expenditure and Institutional Review. Total credit amount is \$36.3 million.

Concurrent was participation on an 11 person team focused on the study of *Public Sector Governance Reforms in Support Of Competitiveness and Growth*. The intent of this study was to: (i) to assess the governance reform efforts taken to date in the areas of judiciary, public finance management, public administration and public sector oversight functions; (ii) provide recommendations for strengthening and accelerating progress on key governance challenges; and (iii) provide the government with measurable benchmark indicators to assist in measuring governance improvements.

INTERNATIONAL EXPERIENCE (continued)

CROATIA (continued).

Spring 2011. Preparatory work on Justice Sector Public Expenditure and Institutional Review. Lead responsibility on Expenditure Management and Financial Management elements.

March 30 – April 7, 2011, Zagreb, Pula and Varazdin. Justice Sector Public Expenditure and Institutional Review (JSPEIR). Participated as a member of a six person World Bank team for preliminary field work related to JSPEIR and follow-on activities related to public sector governance reforms. Lead responsibility for expenditure management and financial management elements. Review conducted in coordination with Croatian government and European Union under the umbrella of the EU-Croatia justice sector policy dialogue. The JSPEIR budgeting and expenditure management element was to (i) assess key issues relating to justice sector public expenditures in Croatia and needed actions; (ii) developed options for a fiscally sustainable medium-term expenditure framework linked to the achievement of strategic performance benchmarks and the effective absorption of likely EU funds; (iii) assess the policy and institutional arrangements for accountability, transparency, efficiency and effectiveness of justice sector policy, management and expenditures; (iv) identify policy, institutional, capacity and financing issues to be addressed to facilitate the achievement of performance benchmarks and the absorption of EU funds; and (iv) recommend short term and medium term actions to achieve the above. Technical notes on report elements were completed during the Fall of 2011.

HAITI.

Spring 2009 – Winter 2010. Cooperation program between the Central Bank and Government of Haiti and the Center for Public Finance Research. Program to provide in-country training and technical assistance to select group government officials. The primary intent is to strengthen institutional capacity through customized on-site training and technical assistance. Substantive training fields include financial programming, fiscal sustainability, external debt sustainability and management, expenditure analysis and control, intergovernmental fiscal relations and design of transfer, capital budgeting and financing, principles of revenue generation, micro- / macro-economics and methods. Partial university credit may be awarded toward completion of a graduate degree. Initial contract, \$300,000.00. January 2010, program was suspended due to Haitian earthquake.

PHILIPPINES.

February 21 – March 1, 2003, Manila, Kalibo, Katiclan/Boracay, Cebu, Dipolog. Decentralization and Service Delivery Study (DSDS) field work. Participated as member of an eleven person joint World Bank / Asian Development Bank project team studying the status and effects of decentralization in the Philippines (Amit Mukherjee, project team leader). Mission was divided into to groups of northern and southern site visits. Responsibilities entailed intergovernmental fiscal system, and local revenue and expenditure system / administration review in southern sites including Panay, Cebu and Mindanao island groups. This is a multi-year, three phase project to assess local government service delivery performance, illustrate innovative and dysfunctional practices, and provide recommendations to policy makers and stakeholders for reforms. Phase I focuses on identifying cross cutting features which contribute or inhibit success. Phase II will focus on sector specific issues and policy actions. Phase III will provide integrated recommendations for restructuring.

May 18-27, 2003, Manila. DSDS Consultative Workshops. Participant in joint World Bank / Asian Development Bank workshops to disseminate phase I findings and receive additional input. Workshops were held with approximately two hundred national government elected and appointed officials, local government officials and NGO stakeholders and development partners. Responsibilities included crafting and delivering the intergovernmental fiscal elements of the study findings, drafting this section of the report and contributing to the report overview, and revenue and expenditure sections.

INTERNATIONAL EXPERIENCE (continued)

PHILIPPINES (continued).

February 6-14, 2004, Manila. Beginning DSDS Phase II with Consultative Workshops. Participated in joint World Bank / Asian Development Bank dissemination and information gathering workshops. Responsibilities included highlighting the need for intergovernmental fiscal reforms in presentation and discussions with national and local government officials and NGO representatives, and leading the team developing a revised intergovernmental transfer simulation for the nation based on these consultations.

Fall 2003 through Fall 2006. Team leader of group studying Philippine intergovernmental fiscal systems. Focus of study is an assessment of present conditions and implications of intergovernmental fiscal arrangements, development of simulations of alternatives and proposed recommendations for reform. Team members / contributors include World Bank Washington staff (Signe Zeikate), Philippine resident mission consultants (Rosario Manasan and Merwin Salazar, affiliated with Philippine Institute of Development Studies, University of the Philippines) and American University Ph.D student, Jung-Joo Lee. Project supervisor is Amitabha Mukherjee, East Asia and the Pacific unit.

RUSSIA.

August 1-22, 1998, Moscow and Saratov. Participated as adviser on intergovernmental fiscal and budgetary reform in the US-AID sponsored Fiscal Reform Project. This project provides, review, advice and technical assistance to the government of the Russian Federation and its regional units in the areas of tax policy, tax administration, intergovernmental finance and budgeting and financial management systems. Responsibilities include review of tax assignment between levels of government, regional budget autonomy and processes, and regional intergovernmental finance, including regional site visits and consultation with regional government and legislative officials. This project is being administered under contract with US-AID by Georgia State University.

November 15-26, 2003, St. Petersburg. Served as U.S. State Department external evaluator, Public Administration Partnership Program (project number: ASKS – 1350). Evaluated progress toward satisfying the objectives of a partnership between Indiana University's School of Public and Environmental Affairs and the Northwest Academy of Public Administration. The partnership was funded through approximately \$300,000.00 in grants from US-AID intended to assist the Northwest Academy (serving more than 20,000 students in Northwest Russia) modernize its public administration curricula, teaching methods and research materials.

June 11 – 17, 2007, Moscow. Served as U.S. State Department external evaluator, Policy Partnership Project (project number 118-G-00-05-00066-00). Evaluated progress toward satisfying the objectives of a public policy applied research partnership between the School of Public and Environmental Affairs at Indiana University and the State University-Higher School of Economics (HSE) Institute and School of Public Administration and Municipal Management in Moscow. The partnership began September, 2005, and was funded through approximately \$290,000 in grants from US-AID intending to strengthen the institutional capacity of HSE by (i) improving application of applied policy analysis tools; (ii) conducting policy evaluations; (iii) and disseminating findings.

INTERNATIONAL EXPERIENCE (continued)

KAZAKHSTAN.

November 1997. Public Sector Resource Management Adjustment Loan (PSRMAL) and reform program. Member of a two week, three person World Bank post-preparation/supervisory mission charged with the responsibility of reviewing progress to date on (and proposing necessary modifications to) the public sector resource management reform program underway in Kazakhstan. This reform program has been modeled after the program piloted in the Kyrgyz Republic (see below) and includes reforms of budgetary processes and procedures, accounting and auditing controls, procurement practices, public finance and intergovernmental fiscal systems. The total credit amount is \$230,000,000.00 and is scheduled to be released over at least three separate tranche. Specific responsibilities include review of the budgeting and intergovernmental finance components of the reform program.

March 1998. Member of a four person World Bank supervisory mission reviewing the progress to date on the PSRMAL program (see above). Primary responsibilities involved reviewing progress on and compliance with conditionality and program objectives regarding budgetary, financial control, tax administration and fiscal reporting requirements of the government's reform program.

KYRGYZ REPUBLIC.

January 1996. Member of a two week World Bank pre-preparation mission to organize a comprehensive study of the intergovernmental finance and budgetary systems of the Republic. Included a review of expenditure responsibility and revenue assignments between levels of governments, expenditure and revenue estimation methods, budgetary and treasury control systems, tax administration responsibilities and procedures, and the local fiscal implications of divestiture of non-production (social) assets from previously state owned enterprises.

March 1996. Member of a follow-up (two week) World Bank preparation mission to establish the operating parameters of a Public Sector Resource Management Adjustment Credit (PSRMAC). The purpose of this mission was to refine the scope of fiscal reforms to be undertaken by the Government as a condition for the receipt of a balance-of-payment (adjustment) credit (to be provided by the World Development Bank) in the amount of \$43,000,000.00. The issue areas of concern were the same as those addressed during the previous January mission. Specific responsibilities included the review of existing intergovernmental fiscal and budgetary relationships and national budgetary procedures, and the design of a model intergovernmental finance system.

July 1996. Member of a (three week) World Bank mission charged with the responsibility of precisely defining the conditions of the PSRMAC. Responsibilities included development of the credit conditions in the areas of intergovernmental finance and budgeting, including the establishment of a reformed intergovernmental transfer system, a refined definition of intergovernmental expenditure responsibilities, reforms in local revenue instruments, minimum service level grants in the areas of health and education, and reforms to national and local budgetary processes and procedures. Each condition was negotiated with (and agreed to by) the government. The results of this missions was a finalization of the working terms/conditions to be attached to the adjustment credit. The actual receipt of this credit by the government will be dependent on its implementation of the mission's specified reforms in the Republic's fiscal and service delivery systems. A follow-up mission appraising the Government's compliance with these conditions is scheduled for November.

November 1996. Member of the preparation team and participant in field mission work for appraisal activities regarding the PSRMAC project described above. This mission evaluated progress made on the conditionalities established as a result of the July pre-appraisal mission. The results of this mission will heavily influence future negotiations between the World Bank and the Government regarding the timing and ultimate decisions concerning the release of funds from the structural adjustment credit. The amount of the credit is also expected to be increased to \$63,000,000.00.

June 1997. Member of three person supervisory mission investigating the degree to which sufficient progress had been made on the PSRMAC projects to warrant release of the first tranche of the credit. Substantial progress was indicated on budgetary system and intergovernmental finance reforms.

INTERNATIONAL EXPERIENCE (continued)

KYRGYZ REPUBLIC (continued).

October/November 1997. Member of three person supervisory mission investigating progress on the PSRMAC reform program in order to establish compliance and requirements and timing for second tranche release. Remaining issues areas include implementation of treasury warrant systems and continued formalization of intergovernmental finance reform structure.

February/March 1998. Member of a three person World Bank supervisory mission confirming progress made to date and identifying issues (reform program components) remaining to be resolved as a condition of and prior to the second tranche release of PSRMAC funds.

November 2001. Member of a five person World Bank preparation team establishing base-line status and requirements for a Government Structural Adjustment Credit (GSAC) of approximately \$35,000,000.00 and a Government Technical Assistance Credit (GTAC) of approximately \$5,000,000.00 to support continued reform of civil service, functional government structure, budgetary systems and intergovernmental finances (co-task team leaders, Alma Kanani and Jit Gill). Primary responsibility was for design of intergovernmental finance components, reinforcing and extending government reforms begun under PSRMAC.

May/June 2002. Member of a five person preparation team establishing the scope of reforms and technical assistance requirements under the GSAC and GTAC (task team leader, Mr. Jit Gill). The purpose of this mission also included investigation of regional and sub-regional fiscal systems as a member of the Kyrgyz Public Expenditure Review team (task team leader Pedro Rodriguez). Primary responsibility was for intergovernmental finance components.

TURKMENISTAN.

April/May 1997. Member of six person World Bank mission reporting on the fiscal and social conditions of the Dashkhovuz region as a component of the United Nations Aral Sea disaster relief zone. The mission included a review of agriculture, irrigation, privatization, health facilities and public finance. Specific responsibilities were for the public finance review, including revenue and expenditure distribution, intergovernmental fiscal relations and an assessment of relative revenue capacity and service financing abilities and budget processes and procedures. The end product was a World Bank regional economic report to be discussed with the government and preliminary groundwork for a full public expenditure review.

AZERBAIJAN.

October/November 1996. Participated in a World Bank adjustment operation in Baku, Azerbaijan. The predominant focus of this mission was adjustments to the functioning of the banking and finance sector and progress made in the privatization of previously state owned enterprises. My responsibilities entailed a review of Central Government budgeting processes and procedures, including the establishment of sectoral expenditure priorities, financial management, budget preparation and execution controls. The anticipated structural adjustment credit (SAC) amount is \$78,000,000.00.

April/May 1998. Member of a World Bank mission investigating the possibility of initiating a public sector resource management reform program as conditionality for a balance of payments credit to the Government of Azerbaijan. Reform program components include civil service and justice system reforms, budgeting and financial systems reforms and possible reforms to systems of intergovernmental finance. Responsibilities included reporting on and discussing with the government findings regarding budgeting, finance and intergovernmental components of the possible reform program. The anticipated amount of the credit (SACII) is \$100,000,000.00.

INTERNATIONAL EXPERIENCE (continued)

UZBEKISTAN.

Tashkent, April 1995. Member of World Bank mission reporting on intergovernmental finance in Uzbekistan. Mission included a review of intergovernmental governance systems and structure, specifically budgetary processes and structures, revenue systems, expenditure responsibilities and local governance. Specific responsibilities included reviewing/reporting on local governance structure, budgeting procedures and intergovernmental revenue systems.

GUANGZHOU, CHINA.

June 1993. Member of an international team organized to consult with representatives of the provincial government of Guangdong and the municipal government of Guangzhou regarding methods of finance and service delivery in a transitioning economic/political structure. Team membership included several members of the School of Public and Environmental Affairs, Indiana University, the Chinese University of Hong Kong and the Guangzhou Academy of Social Sciences. Field consultation, June 4 through June 18, 1993, Hong Kong and China.

INTERNATIONAL EXPERIENCE (continued)

INTERNATIONAL TRAINING.

Department of State, International Visitor Leadership Program, State and Local Governments: A Multi-Regional Project, February 3, 2012, Washington, D.C. Provided workshop on the US Intergovernmental Systems and Structure and Public Finance to a visiting delegation from 19 different countries (Algeria, Bangladesh, Bhutan, Croatia, Denmark, Egypt, India, Iraq, Israel, Maldives, Mexico, Namibia, Nepal, Nigeria, Philippines, South Sudan, Turkey, UAE, and Zimbabwe).

Department of State, International Visitor Leadership Program, Transparency in Government: A Project for Tunisia, September 7, 2011, Washington, D.C., Provided workshop on US Intergovernmental Structure and Public Finance to visiting delegation. Delegation was comprised of persons of leadership in the 2011 Tunisian Arab Spring movement.

Center for Public Finance Research, cooperation program between the Central Bank and Government of Haiti and the Center for Public Finance Research. Spring 2009 – 2010 (see Haiti under international experience, above).

World Bank, Russian Federation, Peer Learning and Knowledge Sharing Tour, October 6, 2007, Washington, D.C.. BDFID Trust Fund: Public Administration and Civil Service Reform (TF 090575). Lead presenter / moderator of mid-tour wrap up session, entitled “Performance Budgeting & Management: Fundamental Elements of Measurement and Context.” Participants included officials of the Russian MoF and regional governments. Knowledge sharing tour provided site visits to U.S. and Canadian, state/provincial and local jurisdictions and national legislative and executive budget and accounting agencies, focused on issues of performance measurement, budgeting and management. Tour included the United States and Canada, September 30 – October 14, 2007.

USAID/World Bank, Workshop on Budgeting and Public Financial Management, September 13, 2007. Joint workshop of the the World bank and USAID to provide technical / governance training to officials of the Afghan government. Session participants included senior officials of the Budget Department of the Ministry of Finance (MoF), Afghanistan. Workshop intended to inform MoF officials on best practices of budgeting and budgetary institutions in the world and its implications for Afghanistan. Session leader/presenter, session entitled “Provincial / Local Budgeting,” presentation entitled “Provincial / Local Budgeting: Fundamentals of Process, Participation & Performance.” Workshop held at Wold Bank Headquarters, Washington, D.C., September 10 – 14, 2007.

USAID, program on Fiscal Reform in Support of Trade Liberalization, February 28, 2006. Program to provide training to internal staff of the United States Agency for International Development under auspices of the Andrew Young School of Public Policy. Participated as workshop convener / ½ day instructor, session 3, “Public Expenditure Management Reform,” Georgia State University (February 27 – 31, 2006, Atlanta).

World Bank, Decentralization and Intergovernmental Fiscal Reform, June 21, 2004. Served as lead presenter/instructor for training course entitled 'Poverty Reduction Strategies in decentralized Contexts: Comparative Lessons in Planning and Fiscal Dimensions,’ sponsored by World Bank Decentralization and Subnational Regional Economics and Thematic Group. Provided overview session , “General Good Principles in Integrated Planning and Budgeting.” Training was conducted at the World Bank headquarters in Washington. Participants included World Bank headquarters and field/in-country staff. This training program is scheduled to be reproduced internationally and for multiple audiences <http://www1.worldbank.org/publicsector/decentralization/June21seminar/> .

INTERNATIONAL EXPERIENCE (continued)

INTERNATIONAL TRAINING (continued).

Russian Leadership Initiative. October 29 / November 6, 2002, May 2003, June 2003, September 2003, October 2003, May 2004, September 2004, November 2004, Spring 2005, September 2005, November 2005, December 2005. Conducted seminars on budgeting, governance and fiscal systems in the United States for Open World program participants. The focus of this element of the program is study tours for emerging Russian civic and academic leaders. Seminars were held for two groups. Participants included Russian Federation Duma staff, Federation department heads, republic and oblast ministers and deputy ministers, mayors and administrators of municipal formations, joint stock bank managers and academics. The program is sponsored by USAID and administered by the U.S. Library of Congress under contract with the Transnational Crime and Corruption Center at American University. An additional study groups are scheduled.

Contemporary Issues Fellowship Program. Served as host / advisor to a contemporary issues fellow from the Kyrgyz Republic in the of intergovernmental finance, Fall 1999. Served as a member of the first round selection committee reviewing fellowship applicants from the Republic of Uzbekistan, January 2000. The program is sponsored by the U.S. State Department's Bureau of Educational and Cultural Affairs (Freedom Support ACT), is administered by the International Research & Exchange Board (IREX), is open only to citizens of the newly independent states of the former Soviet Union, and is intended for policy makers and individual with leadership potential in support of transition to democracy, free markets and civil society.

Bosnian Government (Republika Srpska), October 18, 1999. Conducted training session entitled "Concepts of Intergovernmental Finance and Tax Harmonization" for high ranking study tour of republic ministerial finance and tax officials, including deputy minister of finance. Training was sponsored by U.S. Department of Treasury and conducted, through ITE and World Learning (Washington, D.C.).

Bosnian Regional and Local Governmental Officials, October 25, 1998. Conducted wrap-up training session on intergovernmental components of tax structures for high ranking study tour of tax administrators and legislators. Training was sponsored by U.S. Department of Treasury and conducted, through ITE and World Learning (Washington, D.C.).

Central Asian (FSU) Government Officials, July 4-10, 1998 "Senior Policy Seminar: Tax and Expenditure Reform." Conducted the four day intergovernmental finance, budgeting and tax administration components of a World Bank **Economic Development Institute** (EDI) sponsored training program for selected high level governmental officials and parliamentarians from Central Asia. Participants included a delegation from Kazakhstan, the Kyrgyz Republic and Uzbekistan. The training program was intended to introduce participants to intergovernmental finance, budgeting and tax administration systems and issues relevant to the context of restructuring and to provide a forum to familiarize them with reform programs underway in various FSU and CIS nations. Training was conducted in Vienna, Austria at the Joint (World Bank/IMF) Vienna Institute.

Kyrgyz Government Officials, November 21-26, 1997 "Senior Policy Seminar: Public Sector Reform." Conducted the three day intergovernmental finance component of a World Bank **Economic Development Institute** (EDI) sponsored training program for high level finance officials from the central, oblast and local governmental levels of the Kyrgyz Republic. This training programs was intended to familiarize officials at all levels with the objectives and logic of the PSRMAC reform program. Training was conducted in Vienna, Austria at the Joint (World Bank/IMF)Vienna Institute.

Bosnia-Herzegovina Federation Officials, May 1997. Conducted training portion (along with John Mikesell and Kurt Zorn) of a study tour of officials from the Bosnia-Herzegovina Federation. Training included an introduction to tax policy in a market based economy, legislative processes and intergovernmental finance. Participants included high ranking legislative and administrative officials (and legislative staff) from the federation, regional and local governments. The study tour was sponsored by US-AID and supervised by the U.S. Department of Treasury. Subsequent training session were conducted in September for small business proprietors and October for a tax administrators.

INTERNATIONAL EXPERIENCE (continued)

INTERNATIONAL TRAINING (continued).

Russian Federation Tax Officials, July 1996. Conducted the training portion (along with John Mikesell and Kurt Zorn) of a three week study tour of officials from the Russian Federation. The content of the training was similar to that of the May training sessions. While more specific in subject interest, this group range widely in the level of government represented. Participants include a range of operative tax officials from regional governments and semi autonomous republics, representative of regional legislative tax committees, high ranking representatives of and staff to committees of the Moscow and Federal Duma, and a representative of the Office of the Russian President. The study tour was sponsored by US-AID.

Russian Federation Fiscal Officers, May 1996. Conducted the training portion (along with John Mikesell and Kurt Zorn) of a three week study tour of officials from the Russian Federation. Training included familiarizing them with the U.S. state, local and national governmental systems, with focus on expenditure assignment, taxation and tax administration, budgeting systems, and intergovernmental finance. Onsite demonstrations of actual local tax, budgetary and business tax compliance systems were also provided. Participants included representatives of local and regional Dumas, high level ministerial officials from national and regional governments, and high level legislative staff. The study tour was sponsored by the US-AID.

HOST INTERNATIONAL CONSULTING. Participant in primarily single day consulting panels with academic and government officials from China, Japan, Korea, the Netherlands, Sweden, Russia and the Ukraine. Bloomington, Indiana.

LEIDEN, THE NETHERLANDS. Guest lecturer, United States local government fiscal and spatial structure, Rijksuniversiteit te Leiden, January 1993.

DOMESTIC CONSULTING

Participant in numerous forms of voluntary and paid consulting and training for national, state and local governments, non-profit associations, and service organizations.

March 28, 2012

Date

Signature