

# MICHELLE LYNN LOFTON

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School of Public and International Affairs  
Department of Public Administration and Policy  
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## EDUCATION

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SYRACUSE UNIVERSITY 2018

Ph.D. in Public Administration, Maxwell School of Citizenship and Public Affairs.  
Fields: Public Finance, Budgeting and Financial Administration; Social Policy.

THE UNIVERSITY OF GEORGIA 2013

Master of Public Administration. Field: Public Budgeting and Finance Administration.

TRINITY UNIVERSITY 2011

Bachelor of Science, Business Administration and Economics. *Cum laude*.

## PROFESSIONAL APPOINTMENTS

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ASSISTANT PROFESSOR, THE UNIVERSITY OF GEORGIA 2018 - Present

Department of Public Administration and Policy, School of Public & International Affairs

RESEARCH ANALYST, UNIVERSITY OF WASHINGTON 2016 - 2018

Daniel J. Evans School of Public Policy and Governance

RESEARCH ASSOCIATE, SYRACUSE UNIVERSITY 2013 - 2017

Center for Policy Research, Maxwell School of Citizenship and Public Affairs

PROJECT MANAGER, SYRACUSE UNIVERSITY 2015 - 2016

County of San Diego, CA Project Under the Direction of Dr. Yilin Hou  
Center for Policy Research, Maxwell School of Citizenship and Public Affairs

RESEARCH ASSISTANT, THE UNIVERSITY OF GEORGIA 2011 - 2013

Department of Public Administration and Policy, School of Public & International Affairs

## TEACHING EXPERIENCE

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Public Management (The University of Georgia, Fall 2018, Spring 2020, Fall 2020, Spring 2021, Summer 2022, Fall 2022; Spring 2024)

Public Financial Administration (The University of Georgia, Fall 2018, Fall 2019, Spring 2020, Fall 2020, Spring 2021, Fall 2021, Spring 2022, Fall 2022; Fall 2023)

State and Local Taxation (The University of Georgia, Fall 2021; Spring 2024)

Independent Study in Public Administration – Topic Taxation (The University of Georgia, Fall 2019)

Understanding Organizations (Seattle University, Autumn 2017, Spring 2018)

Economic Analysis (Seattle University, Summer 2017)

Stata Mini-Course (Syracuse University, Co-Instructor, Spring 2016)  
Microsoft Excel Mini-Course (Syracuse University, Co-Instructor, Fall 2015)  
Public Budgeting (Syracuse University, Teaching Assistant, 2014 - 2016)

## PAPERS & REPORTS

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### PUBLISHED

Buerger, C., & **Lofton, M. L.** (2023) The Interplay Between Fiscal Institutions and the Great Recession: Evidence from U.S. School Districts. *American Educational Research Association Open*, 9. <https://doi.org/10.1177/23328584231189176>

Buerger, C., Sandel, R. M., Reitano, V., **Lofton, M. L.**, & Jones, P. (2021). Extending Differences-in-Differences Frameworks to Granger Equations: Evidence from Cutback Management During Three Recessions. *International Journal of Public Sector Management*, 34(6), 688-705. doi:10.1108/IJPSM-09-2020-0257

Kioko, S. N., & **Lofton, M. L.** (2021). Balanced Budget Requirements Revisited. *Public Finance Review*, 49(5), 635-672. doi:10.1177/10911421211054977

**Lofton, M. L.** (2022). The Impact of Excess Taxing Capacity on Short-Term Resources. *Public Budgeting & Finance*, 42(1), 3-27. doi:10.1111/pbaf.12286

**Lofton, M. L.** (2021). What Influences Working Capital Management? A Survey of New York Local Government Financial Officers. *Municipal Finance Journal*, 41(4), 61-86.

**Lofton, M. L.**, & Ivonchyk, M. (2021). Financial Manager Professionalism and Use of Interfund Transfers: Evidence from Georgia Counties. *Public Budgeting & Finance* 42(2), 171-195. doi:10.1111/pbaf.12301

**Lofton, M. L.**, & Kioko, S. N. (2021). The Use of Short-Term Debt By General Purpose Governments. *Public Budgeting & Finance*, 41(4), 71-93. doi:10.1111/pbaf.12285

**Lofton, M. L.**, & Lueken, M. F. (2022). Distribution of Education Savings Account Usage among Families: Evidence from the Florida Gardiner Scholarship Program. *Journal of School Choice*, 16(4), 649-674. doi:10.1080/15582159.2022.2039434

Lozano-Rojas, F. A. & **Lofton, M. L.** (2023). A Structural Change in the Power to Tax: The COVID-19 Pandemic's Impact on Sales Tax Collections Across Georgia Counties. *Municipal Finance Journal*, 44(1), 3-44.

Yoon, N., & **Lofton, M. L.** (2023). Open for Economic Activities during the COVID-19 Pandemic: Factors Related to State Reopening Policies in a Federal Policy Vacuum. *Public Performance & Management Review*, 46(1), 60-85. doi:10.1080/15309576.2022.2116721

## UNDER REVIEW

Krause, G. A., & **Lofton, M. L.** Fiscal Opportunity Coupled with Political Willingness? Unpacking the Effects of TELs and Partisan Governments on Income Inequality in the American States, 1986-2020. Under review at *Political Science Research and Methods*.

**Lofton, M. L.** & Lozano-Rojas, F. A. Unintended Managerial and Governance Capacity Responses: The COVID-19 Pandemic's Impact on Sales Tax Collections Across Georgia Counties. Under review at *Global Public Policy and Governance* for Special Issue Fiscal Governance and the Covid Pandemic.

## RESEARCH IN PROGRESS

**Lofton, M. L.**, & Choi, S. Y. The Significance of Collaborative Governance and Stakeholder Composition: Evidence from State COVID-19 Policies. Preparing for submission to *The American Review of Public Administration*.

Martínez Guzmán, J. P., & **Lofton, M. L.** Participatory Budgeting: Enhancing the Voices of Underrepresented Minorities. Preparing for submission to *Public Administration Review*.

Lozano-Rojas, F.A. & **Lofton, M. L.** The Laffer Curve Revisited: Evidence from Georgia Counties. Preparing for submission to *National Tax Journal*.

**Lofton, M. L.**, & Kwon, D. The Use of Short-Term Debt by State Governments. Preparing for submission to *Public Budgeting & Finance*.

## REPORTS

Hou, Y., **Lofton, M.**, Thomas, J., Carrier, B., Miao, Q., Zhang, P., and Zhang, P. (2016). Toward Long-Term Fiscal Sustainability: Identifying Successes and Potential Financial Uncertainties. Syracuse University Maxwell School of Citizenship and Public Affairs, Center for Policy Research.

## PRESENTATIONS

1. Martínez Guzmán, J. P. & Lofton, M. L. (2023). Participatory Budgeting: Enhancing the Voices of Underrepresented Minorities. Association for Public Policy Analysis & Management. Atlanta, GA.
2. Krause, G. A. & Lofton, M. L. (2023). Fiscal Opportunity Coupled with Political Willingness: Unpacking the Causal Effects of TELs and Partisan Governments on Income Inequality in the American States, 1986-2018. Association for Public Policy Analysis & Management. Atlanta, GA.
3. Martínez Guzmán, J. P. & Lofton, M. L. (2023). Participatory Budgeting: Enhancing the Voices of Underrepresented Minorities. Association for Budgeting and Financial Management. Denver, CO.

4. Lofton, M. L. & Lozano-Rojas, F. A. (2023). Unintended Managerial and Governance Capacity Responses: The COVID-19 Pandemic's Impact on Sales Tax Collections Across Georgia Counties. Association for Budgeting and Financial Management. Denver, CO.
5. Krause, G. A. & Lofton, M. L. (2023). Unpacking TEL and Partisan Government Effects on Income Inequality: Causal Decomposition Evidence from the American States. Association for Budgeting and Financial Management. Denver, CO.
6. Lofton, M. L. & Buerger, C. (2023). Precautionary Savings as a Countercyclical Fiscal Tool During the Great Recession. Association for Budgeting and Financial Management. Denver, CO.
7. Lofton, M. L. & Lozano-Rojas, F. A. (2023). Unintended Managerial and Governance Capacity Responses: The COVID-19 Pandemic's Impact on Sales Tax Collections Across Georgia Counties. American Society for Public Administration – Georgia Chapter. Morrow, GA.
8. Lofton, M. L. & Lozano-Rojas, F. A. (2023). Unintended Managerial and Governance Capacity Responses: The COVID-19 Pandemic's Impact on Sales Tax Collections Across Georgia Counties. Southeastern Conference for Public Administration. Atlanta, GA.
9. Lofton, M. L. & Choi, S. Y. (2023). Collaborative Governance in Times of Crisis: Evidence from State COVID-19 Policies. Southeastern Conference for Public Administration. Atlanta, GA.
10. Krause, G. A. & Lofton, M. L. (2023). Fiscal Opportunity Coupled with Political Willingness: Unpacking the Causal Effects of TELs and Partisan Governments on Income Inequality in the American States, 1986-2018. American Political Science Association 2023 Annual Meeting. Virtual Presentation.
11. Krause, G. A. & Lofton, M. L. (2023). Unpacking the Effects of De Jure and De Facto Policymaking: Understanding How TELs and Partisan Regimes Shape Income Inequality in the American States, 1986-2018. State Politics and Policy Conference. Pittsburgh, PA.
12. Krause, G. A. & Lofton, M. L. (2023). Policymaking Complements or Substitutes? Unpacking the Consequences of TELs and Partisan Government Regimes on Income Inequality in the American States, 1986-2018. Spring Public Finance Conference on Current Public Finance Challenges. College Park, MD.
13. Lofton, M. L. & Buerger, C. (2023). Precautionary Savings as a Countercyclical Fiscal Tool during the Great Recession. Spring Public Finance Conference on Current Public Finance Challenges. College Park, MD.
14. Lofton, M. L. & Buerger, C. (2023). Precautionary Savings as a Countercyclical Fiscal Tool during the Great Recession. World Social Science Association Conference. Tempe, AZ.
15. Lofton, M. L., & Kwon, D. (2022). The Use of Short-Term Debt by State Governments. Association for Budgeting and Financial Management Conference. Miami, FL.

16. Buerger, C., & Lofton, M. L. (2022). Testing Countercyclical Fiscal Instruments: The Case of Budget Stabilization Funds and the Great Recession. Association for Budgeting and Financial Management Conference. Miami, FL.
17. Lozano-Rojas, F. A., & Lofton, M. L. (2022). The COVID-19 Pandemic as a Revenue Equalizer: Differential Sales Tax Collections Across Georgia Counties. Next-Gen Public Finance Conference. Atlanta, GA.
18. Lozano-Rojas, F. A., & Lofton, M. L. (2022). The Inequality Implications of the Local Option Sales Tax (LOST): Evidence from Georgia Counties. Association for Public Policy Analysis & Management Conference. Austin, TX.
19. Lozano-Rojas, F. A., & Lofton, M. L. (2021). The Inequality Implications of the Local Option Sales Tax (LOST): Evidence from Georgia Counties. National Tax Association Conference. Virtual Conference.
20. Lofton, M. L. & Lozano-Rojas, F. A. (2021). Heterogeneous Responses of Collections to Changes in Local Sales Taxes: Evidence from Georgia Local Governments. Indiana University Public Administration Public Finance Workshop. Virtual Presentation.
21. Lofton, M. L. & Lozano-Rojas, F. A. (2021). Heterogeneous Responses of Collections to Changes in Local Sales Taxes: Evidence from Georgia Local Governments. Association for Budgeting and Financial Management Conference. Washington D.C.
22. Burger, C., & Lofton, M. L. (2021). The Interplay Between Fiscal Institutions and the Great Recession: Evidence from U.S. School Districts. Association for Budgeting and Financial Management Conference. Washington D.C.
23. Lofton, M. L., & Choi, S. Y. (2021). Policy Influencers: Who Decided to Establish State Reopening Business Policies? Public Management Research Conference. Virtual Conference.
24. Lozano-Rojas, R. A. & Lofton, M. L. (2021). The Inequality Implications of the Local Option Sales Tax (LOST): Evidence from Georgia Counties. World Social Science Association Conference. Virtual Conference.
25. Lofton, M. L. & Choi, S. Y. (2021). Policy Influencers: Who Decided to Establish State Reopening Business Policies? American Society for Public Administration Conference. Virtual Conference.
26. Yoon, N. Lofton, M. L., & Brudney, J. L. (2021). Open for Business: Determinants of State Reopening Policies in a Federal Policy Vacuum. American Society for Public Administration Conference. Virtual Conference.
27. Lofton, M. L. & Choi, S. Y. (2021). Policy Influencers: Who Decided to Establish State Reopening Business Policies? Conference of Minority Public Administrators. Virtual Conference.

28. Lofton, M. L., Lueken, M. F., & Burke, L. (2021). How Florida Families Use Their Educational Savings Accounts. International School Choice and Reform Conference. Virtual Conference.
29. Lofton, M. L. & Ivonchyk, M. (2020). Financial Manager Professionalism and Use of Interfund Transfers: Evidence from Georgia Counties. Invited Presentation at New York University Wagner Graduate School.
30. Burger, C., Sandel, R., Reitano, V., Lofton, M. L., & Jones, P. (2020). Examining State Cutback Management Strategies Over Time. Conference of Minority Public Administrators. Peachtree City, GA.
31. Lofton, M. L. & Ivonchyk, M. (2019). Managerial Quality and Use of Interfund Transfers: Evidence from Georgia Counties. Association for Budgeting and Financial Management Conference. Washington, D.C.
32. Burger, C. & Lofton, M. L. (2019). The Impacts of the Great Recession on School District Finances. Association for Budgeting and Financial Management Conference. Washington, D.C.
33. Lofton, M. L. (2018). The Impact of Excess Taxing Capacity on Short-Term Resources. Association for Budgeting and Financial Management Conference. Denver, CO.
34. Lofton, M. L. (2017). The Impacts of a New Tax and Expenditure Limit on New York Local Government Finances. Association for Public Policy Analysis & Management Conference. Chicago, IL.
35. Jones, P., Burger, C., Reitano, V., & Lofton, M. L. (2017). Have States Learned How to Use Budget Stabilization Funds to Reduce Fiscal Crises? Association for Budgeting and Financial Management Conference. Washington, DC.
36. Lofton, M. L. & Kioko, S. N. (2017). The Use of Short-Term Debt by General Purpose Governments. Western Social Science Association Conference. San Francisco, CA.
37. Lofton, M. L. (2017). What Influences Working Capital Management. Western Social Science Association Conference. San Francisco, CA.
38. Lofton, M. L. & Hou, Y. (2016). Benefit Generosity and Pension Obligation Bond Use: Evidence from California Local Governments. Association for Budgeting and Financial Management Conference. Seattle, WA.
39. Lofton, M. L. & Kioko, S. N. (2015). The Use of Short-Term Debt by General Purpose Governments. Association for Budgeting and Financial Management Conference. Washington, DC.
40. Lofton, M. L. & Kioko (2014). The Impacts of Deficits of Fund Balances and Liquidity: A Panel Study of New York County Governments. Association for Budgeting and Financial Management Conference. Grand Rapids, MI.

## **GRANTS & AWARDS**

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Busbee Endowment Seed Grant for Co-Authored Project \$13,200, University of Georgia: 2021  
 Busbee Endowment Seed Grant for Individual Project \$1,760, University of Georgia: 2021  
 Graduate Student Poster Award, Association for Budgeting & Financial Management: 2017

Dissertation Fellowship, Department of Public Administration & International Affairs, Maxwell School of Citizenship & Public Affairs, Syracuse University: 2016-2017  
Roscoe-Martin Fund Dissertation and Thesis Research Grant Award, Maxwell School of Citizenship & Public Affairs, Syracuse University: 2016  
Summer Research Grant, Department of Public Administration & International Affairs, Maxwell School of Citizenship & Public Affairs, Syracuse University: 2015, 2016  
Graduate Student Organization Travel Grant, Syracuse University: 2014  
Minority in Government Finance Scholarship, Government Finance Officers Association: 2011

## **PROFESSIONAL ACTIVITIES**

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### **PROFESSIONAL LEADERSHIP AND SERVICE**

American Society for Public Administration Georgia Chapter Treasurer: 2021-2024  
Association for Budgeting and Financial Management Executive Committee Member: 2022-2025  
Michael Curro Student Paper Award Committee Chair, Association for Budgeting and Financial Management: 2022; 2023  
Association for Public Policy Analysis & Management Annual Research Conference Program Committee Reviewer – Public and Non-Profit Management and Finance Sub-committee: 2023  
World Social Science Association Public Finance and Budgeting Section Co-Chair: 2023-2024  
Graduate Poster Award Committee, Association for Budgeting and Financial Management: 2018

### **PROFESSIONAL AFFILIATIONS**

American Society for Public Administration (ASPA)  
ASPA – Georgia Chapter  
ASPA – Section on Intergovernmental Administration & Management (SIAM)  
Association for Budgeting and Financial Management (ABFM)  
Association for Public Policy Analysis & Management (APPAM)  
Conference of Minority Public Administrators (COMPA)  
Government Finance Officers Association (GFOA)  
World Social Science Association (WSSA)

### **PROFESSIONAL DEVELOPMENT ACTIVITIES**

Faculty Success Program - National Center for Faculty Development and Diversity: 2023  
Lilly Teaching Fellow: 2021 – 2023  
Diversity, Equity, and Inclusion Conference, University of Georgia: 2022  
Faculty Women of Color in the Academy National Conference Attendee: 2021  
Active Learning Summer Institute: 2019  
Teaching Academy Fellows Program: 2018 - 2019  
New Faculty Tour: 2018

### **ACADEMIC SERVICE**

The University of Georgia's Public Administration and Policy Faculty Executive Committee Member: 2019-2020; 2020-2021; 2021-2022  
The University of Georgia's Facilities Committee: 2021-2022; 2022-2023; 2023-2024  
The University of Georgia's School of Public and International Affairs' Curriculum Committee: 2021-2022  
Footsteps Review Committee, University of Georgia: 2022

Faculty Group Participant for Southern Association of Colleges and Schools Commission on Colleges on-site reaffirmation committee discussing active learning: 2022  
Doctoral Committee Member (Yoon Cho (2021), Adam Burchfield (2022), and Su Young Choi (2022))  
Doctoral Oral Examination Committee Member (Adam Burchfield (2020), Su Young Choi (2021), and Robert Hines (2020))  
Trinity University's 2021 Reunion Committee Member: 2020-2021  
The University of Georgia's Search Committee for Assistant Professor in De-Carbonization: 2022-2023  
The University of Georgia's Search Committee for Assistant or Associate Professor of Public Budgeting and Finance: 2019-2020  
Georgia 4-H Program District Project Achievement Contest Judge: Feb. 2, 2019; Feb. 8, 2020; Feb. 12, 2022  
Syracuse University's Search Committee for the Assistant to the Chair of the Public Administration & International Affairs Department: 2016  
Trinity University's Seattle Alumni Chapter Board Member: 2017-2018  
Trinity University's New York Alumni Chapter Board Member: 2014 – 2016

#### MEDIA ENGAGEMENT

Atlanta Journal-Constitution (2022; 2023)  
The Red & Black (2018; 2020; 2022)  
WUGA Athens News Matters (2020)  
UGA Today and Columns (2019)

*March 2024*