

ABFM ANNOUNCES 2026 ANNUAL AWARD WINNERS

Each year, ABFM recognizes students, faculty, researchers, and practitioners for their contributions to public sector budgeting and financial management. Nominations for each of our annual awards are reviewed by Committees, with annual recipients recognized at during the Awards Luncheon at ABFM's Annual Conference.

Each of these recipients has made a noticeable impact in their work to the continued advancement of our sector, and we look forward to recognizing them in Atlanta during our 2026 ABFM Annual Conference on Friday, October 24th.

Aaron Wildavsky Award for Lifetime Scholarly Achievements **Kurt Thurmaier, Northern Illinois University**

Kurt Thurmaier's scholarly accomplishments demonstrate a long, consistent record of publications with both depth and breadth in public budgeting, financial management, and local governance. He has published over 40 peer-reviewed journal articles and authored or edited at six books, including the influential *Policy and Politics in State Budgeting* (2001). His early experimental work on decision-making by local budget examiners helped launch the multiple rationalities model of budgeting, a framework now foundational in the study of micro-budgeting and adopted by other scholars to explain how political, technical, legal, and economic rationalities shape budget analyst behavior. He has published in top-tier journals in the field—*Public Administration Review*, *Public Budgeting & Finance*, and *American Review of Public Administration*—and made novel theoretical contributions to intergovernmental collaboration, participatory budgeting, and performance measurement. His empirical research on interlocal agreements introduced the “picket-fence regionalism” concept, which shifted the discourse on metropolitan cooperation. Thurmaier's work is also notable for its global reach: he has conducted field research in Kenya, Poland, Ukraine, and Thailand, publishing on participatory transparency and fiscal decentralization in developing countries, and founding Tanzania Development Support, a nonprofit funding educational opportunities for youth, especially girls, in the Mara Region of Tanzania.

Paul Posner Pracademic Award

Dan Williams, The City University of New York

Dr. Daniel Williams exemplifies the qualities celebrated by the Paul Posner Pracademic Award through a distinguished 45-year career spanning public service and academia. His early work as an eligibility worker and later as budget director for the Virginia Department of Medical Assistance Services established his practical expertise in public budgeting and social equity. He served on multiple influential state and national task forces, including the U.S. Health Care Financing Administration Task Force on State Budgeting, reflecting his high-level contributions to policy and fiscal governance.

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nsitioning into academia, Williams became a leading scholar in budget forecasting and performance management, producing over 25 peer-reviewed articles and four major books, including *Budget Tools* and *The Palgrave Handbook of Government Budget Forecasting*, which are now standard references in the field. His scholarship has earned top honors, including the Jesse Burkhead Award and the Outstanding Paper Award from the International Institute of Forecasters. Beyond his publications, Williams has actively shaped practice through ongoing service on the Government Finance Officers Association's Forecasting and Performance Measurement Committees and advisory roles in New York City's participatory budgeting efforts. His career demonstrates a rare integration of rigorous scholarship, ethical leadership, and practical innovation, making him a compelling and richly deserving recipient of the Posner Award.

S. Kenneth Howard Award for Lifetime Achievement by a Practitioner

Gregory Scott Allison, University of North Carolina

ABFM recognizes Gregory Scott Allison as the recipient of the 2025 S. Kenneth Howard Award. Greg is an expert on topics that include governmental accounting, budgeting, financial reporting, cash management and investment practices, and internal controls and auditing requirements. He is recognized for his extensive, impactful, and ongoing professional contributions that range from city auditor; to finance director of Morganton, North Carolina; to Assistant Director of Technical Services of the Government Finance Officers Association (GFOA) where he conducted national seminars. Greg has authored multiple publications, including the textbook *Governmental and Nonprofit Accounting: Theory and Practice*, that now stands in its 10th edition. He created a financial condition benchmarking tool for local governments and has been a go-to resource for practitioners and scholars for issues of governmental accounting. Greg currently serves as a Teaching Professor at the University of North Carolina's School of Government.

Scholarly Engagement Award

Zachary Mohr, University of Kansas

Dr. Zachary Mohr is the recipient of the 2025 ABFM Scholarly Engagement Award in recognition of his outstanding contributions to bridging public budgeting and finance scholarship with real-world impact. A nationally recognized expert on the cost of election administration, Dr. Mohr has advanced public budgeting and financial management through rigorous research, practitioner engagement, and public service. His recent book, *A Republic If You Can Afford It*, offers a groundbreaking analysis of the true costs of administering elections, reshaping how policymakers and local governments understand budgeting for democracy. In 2024, Dr. Mohr testified before the U.S. House Committee on Administration, contributing data-driven insights that

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irmed federal funding decisions on election security. Beyond the national stage, Dr. Mohr has worked directly with local governments—including counties in Kansas and California—to improve transparency and efficiency in election budgeting. He has organized interdisciplinary conferences, advised journalists, mentored students and practitioners, and served as a trusted resource for public officials navigating complex fiscal tradeoffs. Dr. Mohr exemplifies the mission of ABFM through his sustained, impactful, and inclusive engagement. We are proud to recognize his contributions with the 2025 Scholarly Engagement Award.

Michael Curro Best Student Paper Award

Marc Plooster, Indiana University. *GASB 68 and the Cost of States' Debt: The Role of Disclosure Timing and Cost-Sharing Design.*

Best Book Award in Public Budgeting & Finance

Craig Maher, Sungho Park, Bruce McDonald III, and Steven Deller. *Understanding Municipal Fiscal Health: A Model for Local Governments in the USA.* (Routledge, 2023)

Understanding Municipal Fiscal Health (2023) is high-quality, award worthy, and topically relevant. First, it connects well to the extensive literature on the subject and clearly identifies the gap that their own book fills. The book's main contribution lies in its framework for examining the fiscal condition of municipal governments in an open-systems model that considers the fiscal environment. Second, it differentiates several confusing concepts: fiscal trends, fiscal health, fiscal stress, and fiscal condition, and makes the findings relevant for policy making. The part on municipal responses to fiscal stress and state responses to municipal fiscal stress is insightful and useful for governments and policymakers to think about fiscal stress in a holistic way. Third, the diversity and depth of the cases are impressive. Cases give "stories" to fiscal conditions and brilliantly tie together the concepts and measures covered in the previous sections of the book.