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Denver, CO – October 4-6, 2018

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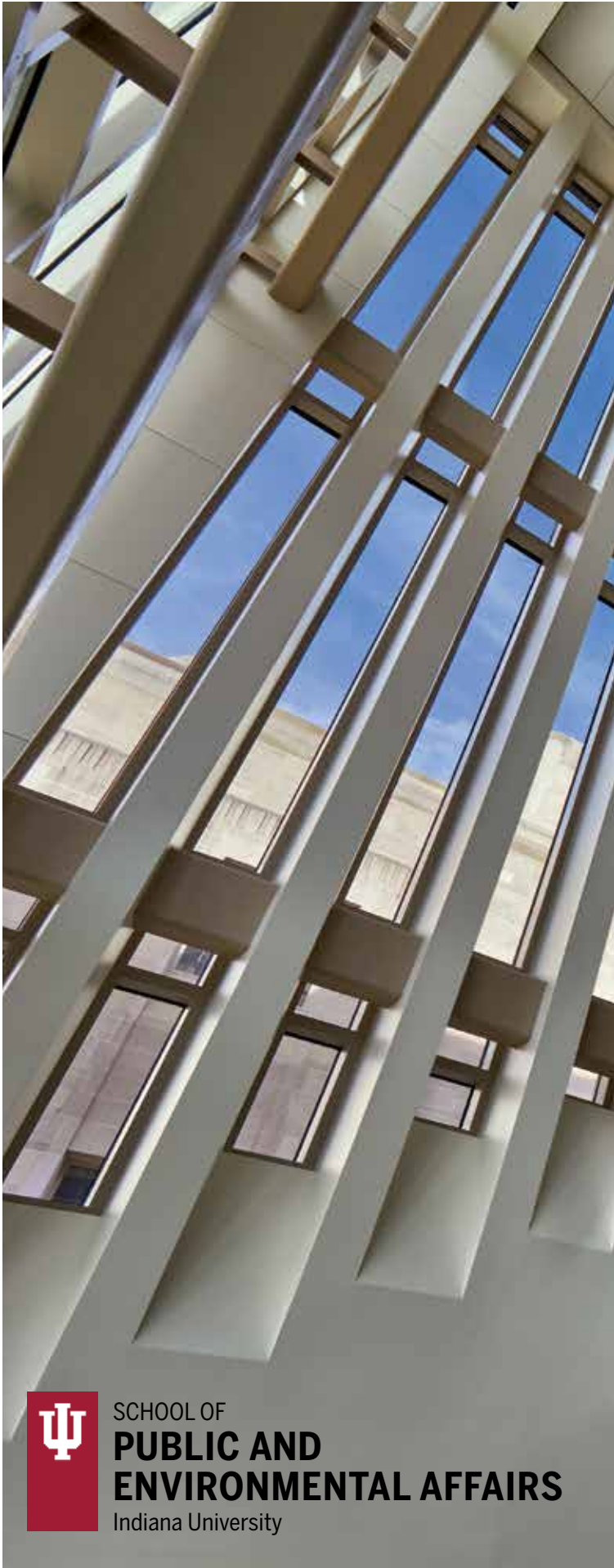
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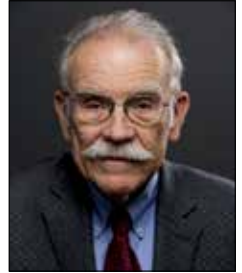
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Congratulations to Ph.D. student Sian Mughan, recipient of ABFM's 2018 Michael Curro Award for "Budget Deficits and Revenue Extracting Activities in the Criminal Justice System."



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- 1. QUARTZ BOARDROOM
- 2. CRIPPLE CREEK BALLROOM
 - 2a. CRIPPLE CREEK SALON 1
 - 2b. CRIPPLE CREEK SALON 2
- 3. SILVERTON BALLROOM
 - 3a. SILVERTON SALON 1
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 - 3c. SILVERTON SALON 3

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 - 4b. ASPEN B
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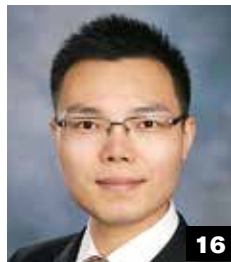
ABFM Conference 2018 Program Denver, CO – October 4-6, 2018

Note: Underline denotes a doctoral student on the job market

Thursday, October 4



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Graduates' Details

- 1 **Kwaw Andam**, Research Fellow, International Food Policy Research Institute
- 2 **Sarah Arnett**, Senior Analyst, Government Accountability Office
- 3 **Shena Ashley**, Vice President, Urban Institute – Center of Nonprofits and Philanthropy
- 4 **Ravtosh Bal**, Postdoctoral Fellow, Center for Engineering in Society, Concordia University, Montreal, Canada
- 5 **Sarah Blake**, Assistant Professor, Director, MSPH and MPH Programs, Department of Health Policy & Management, Rollins School of Public Health, Emory University
- 6 **Jonathan Boyd**, Visiting Assistant Professor, Georgia State University
- 7 **Spencer Brien**, Assistant Professor, Graduate School of Business and Public Policy, Naval Postgraduate School
- 8 **Grace Chikoto-Schultz**, Assistant Professor, Portland State University
- 9 **Amy DeGroff**, Lead Health Scientist, CDC
- 10 **Kelley Ditzel**, Director of Research & Policy, Southern Education Foundation
- 11 **Komla Dzigbede**, Assistant Professor, Binghamton University, SUNY
- 12 **Lauren Edwards**, Assistant Professor, University of Maryland, Baltimore County
- 13 **Mahmoud Elsayed**, Young Professional, World Bank
- 14 **Nevbahar Ertas**, Associate Professor, University of Alabama at Birmingham
- 15 **Lewis Faulk**, Associate Professor, American University
- 16 **Bo Feng**, Research Associate, IMPAQ International, LLC
- 17 **Jim Flowers**, Director of Special Projects, Office of the President, Clayton State University
- 18 **Kevin Fortner**, Associate Professor, Georgia State University
- 19 **Sue Frank**, Supervisory Contract Administrator, General Services Administration (GSA)
- 20 **Reynold Galope**, Assistant Professor, College of Community Studies and Public Affairs, Metropolitan State University
- 21 **Sarah Beth Gehl**, Lecturer; Policy Director, Agnes Scott College; Abrams for Governor Campaign
- 22 **Hai (David) Guo**, Associate Professor, Department of Public Policy and Administration, Florida International University
- 23 **Christopher Horne**, Associate Professor and MPA Program Coordinator, University of Tennessee at Chattanooga
- 24 **Xi Huang**, Assistant Professor, University of Central Florida
- 25 **Taehyun Jung**, Associate Professor, Hanyang University
- 26 **Krishanu Karmakar**, Assistant Professor, Jindal School of Government and Public Policy, OP Jindal Global University, India
- 27 **Jungbu Kim**, Associate Professor, Kyung Hee University, Korea
- 28 **Christian King**, Assistant Professor, University of Central Florida
- 29 **Ric Kolenda**, Professional Lecturer, DePaul University School of Public Service, Chicago, IL
- 30 **Monica LaBelle**, Evaluation Scientist, CDC
- 31 **Jasmine McGinnis Johnson**, Assistant Professor, The George Washington University
- 32 **Ignacio Navarro**, Associate Professor, California State University, Monterey Bay
- 33 **Seong Soo Oh**, Associate Professor of Public Administration, Hanyang University, Korea
- 34 **Gonzalo Ordóñez-Matamoros**, Assistant Professor, Universidad Externado de Colombia and University of Twente (NL)
- 35 **Obed Pasha**, Assistant Professor of Public Administration, Levin College of Urban Affairs, Cleveland State University
- 36 **Rahul Pathak**, Assistant Professor, Baruch College, City University of New York
- 37 **David Rein**, Director, Public Health Analytics Program, National Opinion Research Center, University of Chicago
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- 41 **Cathy Slade**, Associate Professor, Augusta University
- 42 **Jung-In Soh**, Survey Specialist, Nonprofit Finance Fund
- 43 **Rayna Stoycheva**, Lecturer, Department of Political Science, University of Miami
- 44 **Min Su**, Assistant Professor, Louisiana State University
- 45 **Kelechi Uzochukwu**, Assistant Professor, University of Baltimore
- 46 **Eric van Holm**, Post Doctoral Researcher, Arizona State University
- 47 **Chris Wyczalkowski**, Postdoctoral Research Associate, Georgia State University
- 48 **Fang Xiao**, Research Scientist, Amazon
- 49 **Sandy Zook**, Assistant Professor, School of Public Affairs, University of Colorado Denver

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6:45-8:45am – Continental Breakfast

2nd Floor Foyer

7-8:15am – Academic Women in Public Administration Professional Development Session

Silverton 1

8:15-9:30am – Concurrent Sessions

Budget Forecasting: State, Federal, and International

Chair: Thad Calabrese, Associate Professor, New York University

Cripple Creek 1

Over Forecasting of Central Budget Expenditures

Dan Williams, Professor, Baruch College-CUNY

Thad Calabrese, Associate Professor, New York University

Forecasting of Prisons and Jails

Bruce McDonald, Associate Professor, North Carolina State University

Winn Decker, Ph.D. student, North Carolina State University

Matthew Hunt, MPA student, North Carolina State University

Revenue Forecast Accuracy at the Federal Level

James Douglas, Professor, University of North Carolina-Charlotte

Ringa Raudla, Professor, Tallin University of Technology

Revenue Forecasting in Emerging and Low-Income Countries: Intentions, Institutions, and Politics

Rahul Pathak, Assistant Professor, Baruch College-CUNY

Marco Cangiano, Research Fellow, Baruch College-CUNY

Ensemble Methods in Economic and Revenue Forecasting

Kenneth Kriz, Distinguished Professor, University of Illinois-Springfield

Pension Finance Policy: What Shapes It, and Why It Matters

Chair: Jun Peng, Associate Professor, University of Arizona

Cripple Creek 2

Pension Reforms and Public Sector Turnover

Evgenia Gorina, Assistant Professor, University of Texas-Dallas

Trang Hoang, Ph.D. student, University of Texas-Dallas

The Effect of Pension Reforms on State and Local Government Employment

Gang Chen, Assistant Professor, University at Albany-SUNY

Public Pension Funds and Opportunistic Behavior: An Examination of the Impact of Balanced Budget Requirements

Ruth Beaver, MPA Student, Penn State-Harrisburg

Odd Stalebrink, Associate Professor, Penn State-Harrisburg



The Public Finance of Economic Development

Chair: Boris Morozov, Assistant Professor, Lock Haven University of Pennsylvania

Quartz

Growth or Reorganization: How Does Transportation Infrastructure Impact a Local Government's Tax Base?
Michael Overton, Assistant Professor, University of Idaho

Tax Increment Financing, Property Tax Revenues, and Economic Development

Komla Dzigbede, Assistant Professor, SUNY-Binghamton

Rahul Pathak, Assistant Professor, CUNY-Baruch College

Federal Fiscal Policy: Opportunities and Implications for Reform

Chair: Brad Heim, Professor, Indiana University

Silverton 2

High Tax, Low Tax, No Tax: Perceptions, Realities, Implications, and Responses

Michael Peddle, Associate Professor, Northern Illinois University

The Impact of the Cap on Deduction for State and Local Taxes: A State-by-State Estimate

Yonghong Wu, Associate Professor, University of Illinois-Chicago

The Effect of Puerto Rico's Tax Reform on Revenue and Debt Levels: A Synthetic Control Approach

Youngsung Kim, Ph.D. student, University at Albany-SUNY

Addressing the Debt Problem and Preserving Safety Net Programs

Richard F. Keevey, Senior Policy Fellow, Bloustein School of Planning and Policy, Rutgers University

International Panel #1: Growth, Finance, and Fiscal Capacity

Chair: Gang Chen, University at Albany-SUNY

Silverton 1

Does Municipal Management Capacity Matter? Competitive versus Negotiated Procurement in China's Public-Private Partnerships

Hui Li, Assistant Professor, National University of Singapore

Zhirong Jerry Zhao, Associate Professor, University of Minnesota

An Assessment of the Social Security Pension System in China: Transition and Reforms

Qiushi Wang, Associate Professor, Sun Yat-sen University

Jun Peng, Associate Professor, University of Arizona

Financing the Urban Growth in China

Meili Niu, Professor, Sun Yat-sen University

Determinants of Multilateral Support on Infrastructure Public-Private Partnerships: An Empirical Analysis of 45 Countries in One Belt One Road

Janey Qian Wang, Associate Professor, San Francisco State University

Yang He, Associate Professor, School of Taxation and Public Finance, Central University of Finance and Economics

Jerry Zhao, Associate Professor, University of Minnesota



Do Characteristics of Enterprises Influence Their Compliance with Tax Law?

Qing Li, Associate Professor, Renmin University

Tingting Chen, MPA student, Renmin University

9:30-9:45am – Break

9:45-11:00am – Concurrent Sessions

Property Tax Administration: Policy Design, Exemptions, and Reassessment Cycles

Chair: Jeff Chapman, Professor Emeritus, Arizona State University

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Do Property Tax Exemptions Shift the Tax Burden to Other Taxpayers?

Bob Bland, Professor, University of North Texas

Jingran Sun, Ph.D. student, University of North Texas

State Aid, Regular Property Reassessment, and Assessment Outcomes: Evidence from New York State

Yilin Hou, Professor, Syracuse University

Yusun Kim, Ph.D. student, Syracuse University

Equity and Property Tax Policy Design

Geoffrey Propheter, Assistant Professor, University of Colorado Denver

Property Taxation and the Tragedy of Reform: A Path to Ruin?

Daniel Mullins, Professor, American University

John Mikesell, Chancellor's Professor Emeritus, Indiana University

State and Local Fiscal Health in the Aftermath of Natural Disasters

Chair: Justin Theal, Senior Associate, Pew Charitable Trusts

Silverton 2

Fiscal Health Following Disasters: A Case Study of Four Cities

Skip Krueger, Associate Professor, University of North Texas

Julie Winkler, Ph.D. student, University of North Texas

A Spatial Analysis of Local Government Disaster Mitigation Under State Rescaling in the US

Yu Shi, Assistant Professor, University of North Texas

Jingran Sun, Ph.D. student, University of North Texas

What we Don't Know about State Spending on Natural Disasters Could Cost Us: Data Limitations, their Implications for Policymaking, and Strategies for Improvement

Justin Theal, Senior Associate, Pew Charitable Trusts

The Effects of Natural Disasters on Local Government Fiscal Health: Evidence from Florida Counties

Can Chen, Assistant Professor, Florida International University

Qing Miao, Assistant Professor, Rochester Institute of Technology

Isn't a Flood a Rainy Day? Does the Political Nature of Disasters Affect the Use of States' Rainy Day Funds?

JoEllen Pope, Ph.D. student, University of North Carolina-Charlotte

Suzanne Leland, Professor, University of North Carolina-Charlotte



New Research on Debt Issuance

Chair: Christine Martell, Associate Professor, University of Colorado Denver
Cripple Creek 1

Costs of Information Asymmetry in Bond Issuance

Evgenia Gorina, Assistant Professor, University of Texas at Dallas

Trang Hoang, Ph.D. student, University of Texas at Dallas

Jing Wang, Visiting Clinical Assistant Professor, University of Illinois at Chicago

The Effects of Fiscal Decentralization on Local Debt Issuance: Evidence from South Korea

Saerim Kim, Assistant Professor, Columbus State University

Jinsol Park, Ph.D. student, University of Kentucky

Public Finance in Special Districts

Chair: Christopher Goodman, Assistant Professor, University of Nebraska-Omaha
Quartz

District Reliance by Service Function: A Study of Public Financing of American Special-Function Jurisdictions

Yu Shi, Assistant Professor, University of North Texas

HyungGun Park, Ph.D. student, University of North Texas

It's All About the Budget: The Impacts of Regional Decentralization and Spending on Local Public Library Performance in the United States

Zhiwei Zhang, Assistant Professor, Kansas State University

Josephine Gatti Schafer, Director, Center for Public Affairs Research, University of Nebraska at Omaha

Mohri Exline, MPA student, Kansas State University

Wahida Akhtar, MPA student, Kansas State University

The Demand for Special District Financing

Christopher Goodman, Assistant Professor, University of Nebraska-Omaha

Accountability Reforms and Institutional Efforts: New Evidence

Chair: Pengju Zhang, Assistant Professor, Rutgers University, Newark
Cripple Creek 2

The Direct Effects of Accountability-Driven Middle School Closure: Evidence from New York City

Robert Bifulco, Professor, Syracuse University

David J. Schwegman, Ph.D. student, Syracuse University

Does State Takeover of School Districts Make a Difference? Evidence from New Jersey

Pengju Zhang, Assistant Professor, Rutgers University, Newark

Mike Hayes, Assistant Professor, Rutgers University, Camden

Alan Sadovnik, Professor, Rutgers University-Newark

Teacher Accountability Reforms and the Supply of New Teachers

David J. Schwegman, Ph.D. candidate, Syracuse University

Matthew A. Kraft, Assistant Professor, Brown University

Eric J. Brunner, Associate Professor, University of Connecticut

Shaun M. Dougherty, Assistant Professor, University of Connecticut



The Interaction Between School Finance Reforms and Tax and Expenditure Limits
Christian Buerger, Indiana University-Purdue University Indianapolis
Evgenia Gorina, Assistant Professor, University of Texas at Dallas

11-11:15am – Break

11:15am-12:30pm – Concurrent Sessions

Sports and Public Finance: New Insights and New Frontiers

Chair: Geoffrey Propheter, Assistant Professor, University of Colorado Denver
Silverton 1

Getting to Go/No Go: An Interactive Tool to Help Metropolitan Regions Decide Whether to Invest in Professional Sports Facilities

David Swindell, Associate Professor, Arizona State University
Stephanie Gerretsen, Ph.D. student, University of Michigan

Mark S. Rosentraub, Bruce and Joan Bicker Endowed Professor of Sport Management, University of Michigan

First Actor Costs/Benefits and Stalled Negotiations for a Sport Venue: Bargaining Strength and a Road Forward

Mark S. Rosentraub, Bruce and Joan Bicker Endowed Professor of Sport Management, University of Michigan
Sierra Bain, Senior Research Assistant, Center for Sport and Policy, University of Michigan
Mackenzie Zondlak, Research Center Manager, Center for Sport and Policy, University of Michigan

Professional Sports Facilities and the Property Tax Base: A Spatial Economic Case Study of Brooklyn
Geoffrey Propheter, Assistant Professor, University of Colorado Denver

Policies, Practices, and Outcomes in Local Fiscal Health

Chair: Wenli Yan, Associate Professor, Virginia Commonwealth University
Silverton 2

Benchmarking Fiscal Outcomes: The Role of Employee Training

Luke Spreen, Assistant Professor, University of Maryland
Whitney Afonso, Assistant Professor, University of North Carolina-Chapel Hill
Ed Gerrish, Assistant Professor, University of South Dakota

Keeping Up with the Joneses: The Social Learning Effect of Regional Councils of Government on Municipal Fiscal Slack in Suburban Chicago

David Mitchell, Assistant Professor, University of Central Florida
Whitney Davis, Ph.D. student, University of Kentucky
Rebecca Hendrick, Professor, University of Illinois-Chicago

Local Government Internal Professional Management and Fiscal Slack Size

Wenchi Wei, University of Kentucky
Dwight Denison, University of Kentucky



Cumulative and Marginal Effects of Fiscal Stress on Public Service Expenditures: A Study of Florida Counties over 34 Years

Spencer Brien, Assistant Professor, Naval Postgraduate School

Robert Eger, Professor, Naval Postgraduate School

David Matkin, Associate Professor, Brigham Young University

Measuring Governance Risk and Credit Quality

Chair: Joseph Cordes, Professor, George Washington University

Cripple Creek 1

City Management and Credit Ratings: Do Budgeting Best Practices Matter?

Tatyana Guzman, Assistant Professor, Cleveland State University

Obed Pasha, Ph.D. student, Cleveland State University

Ben Clark, Associate Professor, University of Oregon

Management Foci in Credit Ratings: Computational Text Analysis of Credit Reports

Mikhail Ivonchyk, Ph.D. Candidate, University of Georgia

Tima T. Moldogaziev, Associate Professor, University of Georgia

Climate Risk and Credit Risk: Does Local Government Resilience Affect Credit Ratings?

Robert A. Greer, Assistant Professor, Texas A&M University

Tyler A. Scott, Assistant Professor, University of California-Davis

Impact of Credit Outlooks on Method of Debt Sale

Jekyung Lee, Ph.D. student, University of Georgia

Politics, Policymaking, and Implications of State Budgeting

Chair: Beverly Bunch, Professor, University of Illinois-Springfield

Quartz

The Political Business Cycle of Revenue Choice

Skip Krueger, Associate Professor, University of North Texas

HyungGun Park, Ph.D. student, University of North Texas

Budgetary Politics and Policymaking in Wisconsin: 2011-2019

James Conant, Professor, George Mason University

State Escheatment and Revenue Volatility

Dan Smith, Associate Professor, University of Delaware

Jonathan Justice, Professor, University of Delaware

Costs of State Budgetary Delays for Local Governments

Kate Yang, Assistant Professor, George Washington University



Subnational Impacts of the Tax Cuts and Jobs Act

Chair: Robert Buschman, Senior Research Associate, Georgia State University

Cripple Creek 2

The Effect of the Tax Cuts and Jobs Act on Individual Income Tax Provisions in the State
Richard Auxier, Senior Fellow, Urban-Brookings Tax Policy Center

Estimated Impact of Federal Tax Legislation on Colorado Income Tax Revenue
Leila Kleats, Chief Economist, Colorado Office of State Planning and Budgeting

Federal Tax Legislation: Effect on DC Taxpayers and DC Revenue
Norton Francis, Director of Revenue Estimation, District of Columbia Office of Revenue Analysis

Tacking with the Windfall: TCJA Impacts on Georgia's Budget and Taxpayers
Robert Buschman, Senior Research Associate, Georgia State University

12:30-1:45pm – Lunch and Student Poster Session

Student Poster Session

2nd Floor Foyers (Silverton and Cripple Creek Foyers)

Fiscal Distress Coping Strategies by Michigan Counties and Cities: An Examination of Deficit Elimination Plans (2006-2015)
Xiao Xing, Michigan State University

Do Personal Remittances Promote or Deter Sound Fiscal Management Among Municipalities in Mexico?
Jennifer Martinez, Portland State University

Non-Tax Revenues Generated at the County Level: How is it Distributed?
JW Decker, North Carolina State University

Fiscal Federalism and Decentralization in Unitary States: The Role of Local Officials
Julio Zambrano-Gutierrez, Indiana University-Bloomington

Effects of Voter Turnout, Approval Rates, and Budget Defeat of Budget Referendum on Budget-Maximizing Behaviors: Evidence from New York School Districts
Youngwan Song

Municipal TELs and Fiscal Health: Evidence from Property Tax Rate Caps
Jason Shumberger, Arizona State University

Fiscal Effects of Natural Disasters on Counties
Romeo Abraham, University of Texas at Dallas

Effects of Fiscal Stress Labeling on Fiscal Management Behaviors: Evidence from Cities, Counties, and School Districts in New York
Hyewon Kang, University at Albany-SUNY



How Natural Disasters Affect State Tax Revenues: Evidence from New York State
Sungyoon Lee, University at Albany-SUNY

Spending on Defense in Korea: Effects of Politics and Economics on the Punctuated Equilibrium
Yongjun Park, University of Texas-Dallas

1:45pm-3:15pm – Featured Panels

Volcker Alliance Truth and Integrity in State Budgeting Research Update: Critical Issues in Fiscal Policy, Debt Management, and Institutional Reform

Chair: William Glasgall, Senior Vice President, Volcker Alliance
Cripple Creek 1 and 2

State Debt Liabilities: Oversight and Management

Merl Hackbart, Professor, University of Kentucky

Rhonda Riherd Trautman, Director, Public Financial Management, University of Kentucky

Rainy Day Funds and Revenue Volatility

Hai Guo, Associate Professor, Florida International University

Daniel Castro, MPA student, Florida International University

Howard Frank, Professor, Florida International University

The Role of Aging Populations and Debt Issuance on Transparency Practices

Alex Hathaway, Research Associate, Georgia State University

Transparency in State Infrastructure Gap Disclosure

Jerry Zhirong Zhao, Associate Professor, University of Minnesota

Beyond Truth and Integrity in State Budgeting: Politics, Institutional Arrangements, and Fiscal Stress

Rebecca Hendrick, Professor, University of Illinois-Chicago

Xiaoyan Hu, Ph.D. student, University of Illinois-Chicago

An Analysis of the State of Illinois Budget and the Need for Reforms

Beverly S. Bunch, Professor, University of Illinois-Springfield

Patricia Byrnes, Professor, University of Illinois-Springfield

Ann L. Schneider, Ph.D. student, University of Illinois-Springfield

The Joint Select Committee on Budget and Appropriations Process Reform: A Roundtable Discussion with Four Wildavsky Award Winners

Chair: Roy Meyers, Professor, University of Maryland-Baltimore County
Silverton 1 and 2

Roy Meyers, Professor, University of Maryland-Baltimore County

Phil Joyce, Professor, University of Maryland

James Savage, Professor, University of Virginia

Joseph White, Professor, Case Western Reserve University

3:15pm-3:30pm – Break

3:30pm-4:45pm – Concurrent Sessions



Cost of Borrowing Factors in Municipal Capital Financing

Chair: Tima Moldogaziev, Associate Professor, University of Georgia

Cripple Creek 1

General Purpose Local Government Defaults: Type, Trend, and Impact

Kate Yang, Assistant Professor, George Washington University

Yulianti Abbas, Assistant Professor, Universitas Indonesia

Exploring Impact of State Credit Quality Changes on Municipal Borrowing Costs

Sharon N. Kioko, Associate Professor, University of Washington

Changes in California TIF Policy and the Cost of TIF Credit

Craig L. Johnson, Associate Professor, Indiana University

Ruth Winecoff, Ph.D. student, Indiana University

Call Optionality: A Missing Component in the Municipal Bond Subsidy Debate

Martin J. Luby, Assistant Professor, University of Texas at Austin

Peter Orr, President, Intuitive Analytics

Richard J. Ryffel, Senior Lecturer, Washington University in St. Louis

GFOA and ABFM: Bridging the Academic-Practitioner Divide

Chair: Shayne Kavanaugh, Senior Manager of Research, Government Finance Officers Association

Quartz

Note: This is an interactive, audience-based session

Assessing Changes in Housing Market Capitalization

Chair: Peter Bluestone, Senior Research Associate, Georgia State University

Silverton 2

The Effect of Start-Up Charter Schools on Nearby Property Values

Peter Bluestone, Senior Research Associate, Georgia State University

Nicholas Warner, Research Associate, Georgia State University

Driverless Cars, Virtual Offices, and the Effects on Local Government Revenues

Nicholas Warner, Research Associate, Georgia State University

Peter Bluestone, Senior Research Associate, Georgia State University

Assessing Market Capitalization of Within-City Special Service District Boundaries

Spencer Brien, Assistant Professor, Naval Postgraduate School

David Swindell, Associate Professor, Arizona State University

Home is Where the Unmitigated Financial Risk and Unfair Tax Liability Is?

Sarah Larson, Assistant Professor, University of Central Florida

Christopher T. Emrich, Associate Professor, University of Central Florida

The Gordian Knot: Disasters, Property Taxes, and Resilience

Catherine Collins, Associate Director, GW Institute for Public Policy



Financial Management as an Antecedent to Fiscal Sustainability and Growth

Chair: Jonathan Justice, Professor, University of Delaware

Cripple Creek 2

Predictive Modeling of Local Government Fiscal Health

Jonathan Justice, Professor, University of Delaware

David Bird, University of Delaware

Helisse Levine, Associate Professor, Long Island University-Brooklyn

Marc Fudge, Assistant Professor, Cal State-San Bernardino

Who Cares for Health Care? Assessing the Financial Conditions of US Hospitals

Helisse Levine, Associate Professor, Long Island University-Brooklyn

Andrew Crosby, Assistant Professor, Pace University

Marc Fudge, Assistant Professor, Cal State-San Bernardino

Life Preservers or Anchors? An Examination of State Intervention in Municipal Pension Funding in Illinois

Andrew Crosby, Assistant Professor, Pace University

Amanda Kass, Associate Director, Government Finance Research Center, University of Illinois-Chicago

The Impact of Eliminating Redevelopment Agencies on the Socioeconomic Condition of California Residents

Marc Fudge, Assistant Professor, Cal State-San Bernardino

Applications of Data Analytics: Visualization and Cluster Analysis of Governmental Data

Zamil Alzamil, Ph.D. Student, Rutgers Business School

Deniz Appelbaum, Assistant Professor, Montclair State University

William Glasgall, Senior Vice President and Director, The Volcker Alliance

Miklos Vasarhelyi, KPMG Distinguished Professor of AIS, Rutgers Business School

State Budget Politics: The View from the Trenches

Chair: Merl Hackbart, Professor, University of Kentucky

Silverton 1

Does it Matter Who Manages? Budget Directors, Budget Agencies, and State Fiscal Performance

Jinhai Yu, Assistant Professor, Shanghai University of Finance and Economics

Saerim Kim, Assistant Professor, Columbus State University

Budgetary Changes and Organizational Performance: Evidence from State Transportation Agencies

Carla Flink, Assistant Professor, American University

Can Chen, Assistant Professor, Florida International University

Mission Change and State Tax Agency Efficiency: Meeting the Mark?

Katherine Willoughby, Golembiewski Professor of Public Administration, University of Georgia

Jekyung Lee, Ph.D. student, University of Georgia

Marilyn Marks Rubin, Professor, Distinguished Research Fellow, Rutgers School of Public Affairs and Administration

The Naked Truth About State Governments' Budget Maneuvers

M. Patrice Bourdeau-Quispe, Florida International University



5-5:45pm – Dr. Wen Wang Memorial Panel

Silverton 1 & 2

This panel is a tribute to Dr. Wen Wang, a productive scholar and active member of this community who passed away this last January. The panel includes several individual speeches, a slide show of Wen's life and scholarly contribution, and a farewell speech to Dr. Wang.

5:30-7:30pm – Reception

Atrium Alcove, 4th Floor

7-8:30pm – Public Financial Productions Board Meeting

Leadville/Colorado Reception Room, 3rd Floor



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12 NAPA Fellows | Co-Editor of the *Journal of Policy Analysis and Management* | Research Associate at the National Bureau of Economic Research | Monroe-Paine Distinguished Lecture in Public Affairs at the University of Missouri | Winner of NASPAA's Outstanding Dissertation Award 2017 | National Academy of Sciences Committee Members | Associate

Editor of *Journal of Public Affairs Education* | Past President, the American Evaluation Association | Fulbright Award: Yangon University of Economics in Myanmar | Conference Host: "Symposium on Behavioral Approaches to Bureaucratic Red Tape and Administrative Burden" | Congressional Briefings | Plenary Remarks Speaker at the European Research Council Starting Grant Project Conference | Invited Presenter, U.S. Department of Labor Chief Evaluation Office | Speaker, Global Forum on Remittances, Investment, and Development at the United Nations | Editor, special issue of *International Public Management Journal* | Associate Editor, *Public Administration Review* | *Structured to Fail? Explaining Regulatory Performance under Competing Mandates* published by Cambridge University Press | Editor, special issue *Journal of Public Affairs Education* | Government Accountability Office Briefings | Host: Government Grant-Making Breakfasts | Associate Editor of *Education Finance and Policy* | Non-Resident Senior Fellow, the Brookings Institution | Editorial Board, *Journal of Research and Educational Effectiveness* | Co-Principal Investigator, National Science Foundation-funded study | Editorial Board, *American Educational Research Journal* | Past President, Society for Benefit Cost Analysis | Editorial Board, *Educational Researcher* | *Nonprofit Management: Principles and Practice* (4th Edition) published by Sage is #1 Bestseller on Amazon | Editorial Board, *Journal of Benefit Cost Analysis* | Society for Benefit-Cost Analysis' Richard Zerbe Distinguished Service Award | Editorial Board, *Public Budgeting and Finance* | Guest Editors, *Public Performance and Management Review* | Conference Hosts: "Public Administration, Public Policy and Nonprofit Studies: Are We All Touching the Same Camel?" | Editorial Board, *Public Administration Review* | Winner, Charles Levine Best Conference Paper Award at the Academy of Management Conference | Associate Editor, *Public Performance and Management*

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FACULTY HIGHLIGHTS



Professor Scott Taitel leads the Social Innovation and Investment Initiative, which serves as a central hub and incubator in the field of social finance. The Initiative recently partnered with the Michael & Susan Dell Foundation, developing a case study on the evolution and impact of the foundation's visionary mission impact investing program.



Professor Martha Stark helps lead Tax Equity Now New York, a coalition of homeowners, civil justice organizations, and rental property owners working to reform NYC's property tax system to make it more fair and equitable.



Professor Travis St. Clair recently published work on the link between revenue uncertainty and the performance of local governments, showing that student test scores suffer when school districts experience unexpected revenue shortfalls.



CONGRATULATIONS...

Professor Thad Calabrese for being elected and serving as ABFM's Vice Chair for 2018.

PUBLIC BUDGETING & FINANCE

Edited by

Justin Marlowe & Sharon Kioko

Published on behalf of Public Financial Publications, Inc.

Public Budgeting & Finance serves as a forum for the communication of research and experiences on all facets of government finance and provides meaningful exchange between research from universities, private and non-profit research institutes, practitioners in public financial markets, government agencies, and the experience of those who practice government budgeting and finance.

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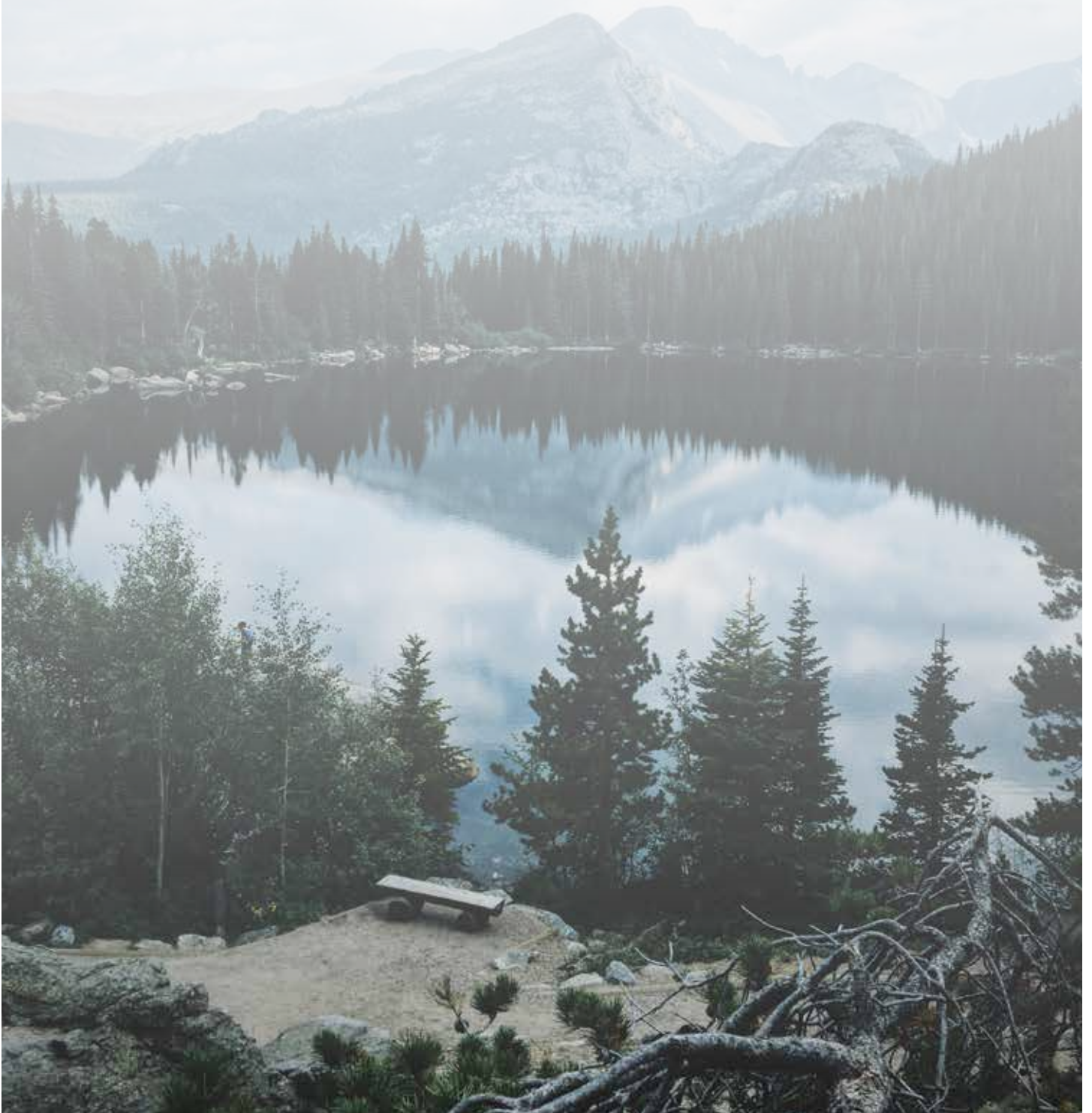


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Friday, October 5



7-8:15am – Executive Committee Meeting and Breakfast
Leadville/Colorado Reception Room, 3rd Floor

7:00-9:00am – Continental Breakfast
2nd Floor Foyer

8:15-9:30am – Concurrent Sessions

Taxation and Social Policy

Chair: Justin Ross, Associate Professor, Indiana University
Cripple Creek 1

Auditing and Enforcement: Evidence from the Recreational Marijuana Industry
Caroline Weber, Assistant Professor, University of Washington
Ben Hansen, Associate Professor, University of Oregon
Keaton Miller, WO Assistant Professor, University of Oregon

Evaluating the Cost-Effectiveness of Individual Income Tax Incentives
Bradley Heim, Professor, Indiana University

The Dynamics of Earned Income Tax Credit Eligibility
Chloe East, Assistant Professor, University of Colorado Denver
Ann Huff Stevens, Assistant Professor, University of California-Davis
Jessamyn Schaller, Assistant Professor, University of Arizona

Do Local Governments Represent Voter Preferences? Evidence from the Affordable Care Act on Local Government Support for Hospitals
Justin Ross, Associate Professor, Indiana University

GASB Update

Chair: Dean Mead, Research Manager, GASB
Quartz

Citizen Engagement in the Budgeting Process: Trends and Results

Chair: Sven Steinmo, Professor, University of Colorado-Boulder
Cripple Creek 2

The Participatory Budgeting Model Versus Other Forms of Budget Participation
Carol Ebdon, Professor, University of Nebraska-Omaha
Wei-Jie Lao, Ph.D. student, University of Nebraska-Omaha
Aimee Franklin, Professor, University of Oklahoma

What Makes Public Participation More “Pro-Poor”? Evidence from Participatory Budgeting
Iuliia Shybalkina, Ph.D. student, Syracuse University
Robert Bifulco, Professor, Syracuse University

Easy to Create Budget Simulations Open New Possibilities
Chris Adams, President, Engaged Public



Citizen Participation in the State Budget Process: Evidence from Alabama
Peter Jones, Assistant Professor, University of Alabama-Birmingham

Examining Budget Method Adoption and Networked Stakeholder Engagement
Vincent Reitano, Public Finance Associate, Government Finance Officers Association
Shayne, Kavanagh, Senior Manager of Research, Government Finance Officers Association,
Craig Maher, Professor and Director, University of Nebraska-Omaha
Theodore, Arapis, Assistant Professor, Villanova University

Bang For the Buck in Education: Trying to Connect Inputs and Outcomes

Chair: Patrick Murphy, Director of Research and Senior Fellow, Public Policy Institute of California
Silverton 3

A New Look at Productivity: Understanding the Costs Associated with Producing a College Degree
Radhika Mehlotra, Research Associate, Public Policy Institute of California
Patrick Murphy, Director of Research and Senior Fellow, Public Policy Institute of California

Federal Law Now Requires School-Level Financials Enabling New ROI Measures
Marguerite Roza, Research Professor, Georgetown University

Doing More With Less: Using an ROI Approach to Strategy Development in the *Resource Constrained *
Context of Public Education
Laura Schick, Principal Associate, Education Resource Strategies

International Panel #2: A Comparative View of Performance Budgeting

Chair: Elaine Yi Lu, Professor, John Jay College-CUNY
Silverton 1

An Experimental Study of Performance Budgeting in China
Elaine Yi Lu, Professor, John Jay College-CUNY
Wensheng He, Dean, Lanzhou University

How Budget Performance Information is Used in China: Evidence from Local Government
Peipei Zhang, Ph.D. Candidate, Sun Yat-sen University
Meili Nu, Professor, Sun Yat-sen University

Budget Reform in China: Exploration from National Budget to Budgeting Country
Caichen Ma, Professor, Nankai University
Shan Miao, Ph.D. student, Nankai University

Budget Uncertainty and Access to Higher Education: Implications for Performance Based Funding in US States
Lilia Silverio Minaya, Ph.D. student, Florida International University

9:30-9:45am – Break

9:45-11am – Concurrent Sessions



What Drives State and Local Financial Health?

Chair: Becca Hendrick, Professor, University of Illinois-Chicago

Cripple Creek 1

Linking Capital Reserves Accumulation to Forecast Bias Over the Business Cycle

Vincent Reitano, Public Finance Associate, Government Finance Officers Association

Jacob Fowles, Associate Professor, University of Kansas

Nate Barrett, Associate Research Director & Senior Fellow, Tulane University

Peter Jones, Assistant Professor, University of Alabama-Birmingham

Projecting State Fiscal Health in 2050: Impacts of Migration and Political, Technological, and Environmental Changes

Katherine Willoughby, Golembiewski Professor of Public Administration, University of Georgia

Andrew Grandage, Ph.D. student, University of Georgia

Robert Hines, Ph.D. student, University of Georgia

Mathew Hauer, Applied Demographer, Carl Vinson Institute of Government, University of Georgia

The Effects of Revenue Diversification on Municipal Budgetary Solvency

Benedict Jimenez, Associate Professor, Northeastern University

Whitney Afonso, Assistant Professor, University of North Carolina

Do State Fund Balance Rules Hinder the Political Manipulation?

Seeun Ryu, Adjunct Professor, University of North Carolina

Inyoung Cho, Ph.D. student, University of Oxford

Elections Have Consequences: Citizen Oversight of Local Debt Management

Chair: Wie Yusuf, Associate Professor, Old Dominion University

Cripple Creek 2

Does Citizen Oversight Matter for Government Outcomes? Evidence from Municipal Bonds

Todd Ely, Associate Professor, University of Colorado Denver

Debt Outstanding, Capital Investments, and Credit Risks: A Regression Discontinuity Approach

Jinhai Yu, Assistant Professor, Shanghai University of Finance and Economics

Xin Chen, Ph.D. student, University of Kentucky

Experimental Evidence About the Effects of Question Wording on Support for Ballot Referenda

Bill Simonsen, Professor, University of Connecticut

Eric J. Brunner, Associate Professor, University of Connecticut

Mark D. Robbins, Professor, University of Connecticut



Integrating Social Equity Concepts into the Budgeting and Financial Management

Curriculum

Chair: Charles Menifield, Dean and Professor, Rutgers University-Newark

Silverton 1

Social Equity Competencies Required by Budgeting and Financial Management Professionals

Blue Wooldridge, Professor, Virginia Commonwealth University

Heidi Jane Smith, Profesora de Economía y Coordinadora de la Maestría en Política Pública, Universidad Iberoamericana

Moving from Theory to Practice: An Evaluative Assessment of Social Equity Approaches

Marc Fudge, Ph.D., Associate Professor, California State University, San Bernardino

Tia Sherée Gaynor, Ph.D., Assistant Professor, University of Cincinnati

Brandi Blessett, Ph.D., Associate Professor, University of Cincinnati

Linking Social Equity and Performance Measurement: A Practitioner's Roadmap

Samantha Larson, Assistant Professor, University of Wisconsin-Oshkosh

Benoy Jacob, Associate Professor, University of Nevada-Las Vegas

Education Finance and Policy

Chair: Michael Hayes, Assistant Professor, Rutgers University-Camden

Quartz

How Does Expansion of School Meals Affect School Budgets? Evidence on Supplanting and Economies of Scale from New York City

Michah Rothbart, Assistant Professor, Syracuse University

Jeehee Han, Ph.D. student, Syracuse University

Amy Ellen Schwartz, Professor, Syracuse University

Should School Aid to School Districts Include a Matching Component? Effects of State Matching Aid on School District Revenues in Kentucky

John Foster, Assistant Professor, Southern Illinois University-Edwardsville

Eugenia F. Toma, Wendell H. Ford Professor of Public Policy, University of Kentucky

Is it Cost-Effective for School Districts to Switch to a Four-Day School Week? Evidence from Oklahoma

Michael Hayes, Assistant Professor, Rutgers University-Camden

Analyzing Micro-Logic: Why Public Spending on Education Varies Across the Urban-Rural Divide

Kattalina Berriochoa, Ph.D. student, University of Massachusetts-Boston

Federal Budgeting and Finance in the Hollow State

Chair: Philip Joyce, University of Maryland

Silverton 3

Attracting Bidders? An Analysis of the Use of Financial Incentives in Federal Contracting

Benjamin Brunjes, Assistant Professor, University of Washington



Federal Grants Under a Continuing Resolution

*Natalie Keegan, Analyst in American Federalism and Emergency Management Policy,
Congressional Research Service*

James V. Saturno, Specialist on Congress and the Legislative Process, Congressional Research Service

A Push Or Pull? The Impact of Budgetary Pressure on US Federal Contracting Out

Gyeo Reh Lee, Ph.D. student, Indiana University

11-11:15am – Break

11:15am-12:30pm – Concurrent Sessions

Local Property Tax: Fractional Assessment, Interlocal Collaboration, and Competition in Debt Issuance

Chair: Yilin Hou, Professor, Syracuse University

Silverton 3

Fractional Assessment in Property Tax Administration and Tax Inequity

Yilin Hou, Professor, Syracuse University

David Schwegman, Doctoral candidate, Syracuse University

Interlocal Collaboration and Local Property Taxes: Do State Incentives Work?

Craig Maher, Professor, University of Nebraska-Omaha

Carol Ebdon, Professor, University of Nebraska-Omaha

Sungho Park, Assistant Professor, University of Alabama

Are Overlapping Local Governments Competing with Each Other When Issuing Debt?

Spencer Brien, Assistant Professor, Naval Postgraduate School

Wenli Yan, Associate Professor, Virginia Commonwealth University

You Get What You Pay For: The Effects of Special Districts on Property Values

Sarah Larson, Assistant Professor, University of Central Florida

Public Capital Budgeting and Management: Experiences from State, Local, and Country Levels

Chair: Jane Beckett-Camarata, Associate Teaching Professor, Penn State University-Harrisburg

Silverton 1

Assessing the Financial Capacity of Very Small Communities for Water Infrastructure Projects

Kenneth Kriz, University Distinguished Professor, University of Illinois at Springfield

Michelle Pugh, Director, Environmental Finance Center, Wichita State University

Capital Management and Maintenance Practices,

Carol Ebdon, Professor, University of Nebraska-Omaha

Jiseul Kim, Ph.D. student, University of Nebraska-Omaha



Does Corruption Affect State-Local Capital Spending Stability?

Arwiphawee Srithongrungrung, Independent Scholar

Cheol Liu, Assistant Professor, Korea Development Institute of Public Policy

Tima Moldogaziev, Associate Professor, University of Georgia

Public-Private Partnerships and Capital Budgeting in Albania

Jane Beckett-Camarata, Associate Teaching Professor, Penn State University-Harrisburg

“The People’s Money: Pension, Debt, and Government Service

Chair: Michael Pagano, Dean, University of Illinois at Chicago

Cripple Creek 2

Exploring Urban Governments’ Fiscal Challenges: What, Who, When, Where, Why?

David Meriman, Professor, University of Illinois at Chicago

Long-Term Liabilities: Pensions, OPEBs and Infrastructure

Martin Luby, Assistant Professor, University of Texas at Austin

The Contemporary Fiscal Situation of Cities

Yonghong Wu, Associate Professor, University of Illinois at Chicago

Shu Wang, Assistant Professor, Michigan State University

Michael Pagano, Dean, University of Illinois at Chicago

Linking Resources to Government Services

Rebecca Hendrick, Professor, University of Illinois at Chicago

“US Federal Fiscal Sustainability: How Real Are the Fears of Impending Doom?

Chair: James Savage, Professor, University of Virginia

Cripple Creek 1

Does the Federal Budget Process Promote Fiscal Sustainability?

John Mikesell, Chancellor’s Professor Emeritus, Indiana University

Denvil R. Duncan, Associate Professor, Indiana University

Justin M. Ross, Associate Professor, Indiana University

Another Attempt at Federal Budget Reform: Will Anything Come of It?

Philip Joyce, Senior Associate Dean and Professor, University of Maryland

Who is Afraid of the Big Bad Debt? A Modern Money Theory Perspective on Federal Deficits and Debt

James Douglas, Professor, University of North Carolina-Charlotte

Ringa Raudla, Professor, Tallinn University of Technology

The Theory of Budget Constraints: Conditions of Money, Credit, and Federal Finance, or Was Abba Lerner Right?

Bob Kravchuk, Professor, Indiana University



Comparative Performance Budgeting Practices

Chair: Kurt Thurmaier, Presidential Engagement Professor and Department Chair,
Northern Illinois University

Quartz

Performance Measurement and Performance Budgeting in the United States in the 1950s and 1960s
Daniel Williams, Baruch College-CUNY

Are Citizens Heard in Planning and Budgeting Decisions in Kenya's Devolved Governments?
Kurt Thurmaier, Presidential Engagement Professor and Department Chair, Northern Illinois University
Frankline Muthomi, Ph.D. student, Northern Illinois University

Presumed Dead or Alive and Well? Performance Budgeting Reforms Across Countries
Alfred Tat-Kei Ho, Professor, University of Kansas
Maarten De Jong, National Court of Audit of the Netherlands

Analyzing the Impact of Performance Budgeting in US Cities: A Multi-Level Analysis
Alfred Tat-Kei Ho, Professor, University of Kansas
Rashmi Krishnamurthy, Postdoctoral Fellow, Queens University, Canada
Kevin Desouza, Professor, Arizona State University

Performance Budgeting and National Culture of Indonesia: How Good is the Fit?
Basiswanto Wiratama, Ph.D. student, University of Sydney

12:30pm-1:45pm – Luncheon

Silverton 2 and 3

Michael Curro Student Paper Award

"Budget Deficits and Revenue Extracting Activities in the Criminal Justice System"
Sian Mughan, Ph.D. student, Indiana University

Jesse Burkhead Award

"Impact of Bankruptcy Eligibility Requirements and Statutory Liens on Borrowing Costs" (*Public Budgeting & Finance*, Volume 37, No. 4)

Tima T. Moldogaziev, University of Georgia
Sharon N. Kioko, University of Washington
Bart Hildreth, Georgia State University

AND

"Is a Good Normative Model of Public Spending Run Backward a Good Positive Model?" (*Public Budgeting & Finance*, Volume 37, No. 2)

Fred Thompson, Willamette University
Kawika Pierson, Willamette University
Michael Hand, Willamette University
Michael Dothan, Willamette University

Kenneth Howard Award

Lori Raineri, President, Government Financial Strategies, Inc.



Paul Posner Pracademic Award

Carol Ebdon, Regents/Foundation Professor, University of Nebraska-Omaha

Aaron Wildavsky Award

Roy Meyers, Professor of Political Science and Affiliate Professor of Public Policy, University of Maryland-Baltimore County

1:45-3:15pm – Plenary – Local Finance and Economic Development

Cripple Creek 1 and 2

Diane Barrett, Chief Projects Officer, City and County of Denver

Jeff Kraft, Business Funding & Incentives Division Director, Colorado Office of Economic Development and International Trade

Philip Washington, CEO, Los Angeles County Metropolitan Transportation Authority

3:15-3:30pm – Break

3:30-4:45pm – Concurrent Sessions

Pension Performance, Governance, and Financial Disclosure

Chair: David Matkin, Associate Professor, Brigham Young University

Silverton 1

Board Structure and Pension Investment Performance: Evidence from the Common Agency Approach

Trang Hoang, Ph.D. student, University of Texas at Dallas

Kenneth A. Kriz, University Distinguished Professor, University of Illinois at Springfield

Do Not-For-Profit Organizations Manage Accounting Assumptions: Evidence from Defined-Benefit Pensions

Anubhav Gupta, Ph.D. student, New York University

Municipal Reporting Lag, Pension Underfunding, and the Role of Auditor and CFO Expertise

Tammy Waymire, Associate Professor, Middle Tennessee State University

Julia Y. Davidyan, Assistant Professor, University of Wisconsin-Whitewater

Sales and Excise Taxes

Chair: Bryan Sullivan, Office of Management and Budget, State of Delaware

Quartz

Evolution of Excise Taxation in the USA Since the Great Recession

Boris Morozov, Assistant Professor, Lock Haven University of Pennsylvania

The Adoption of Local Sales Taxes: A Citizen Perspective

Whitney Afonso, Assistant Professor, University of North Carolina-Chapel Hill

The American Retail Sales Tax: Depression's Child in the New Economy

John Mikesell, Chancellor's Professor Emeritus, Indiana University



Infrastructure Finance: International, State, and Local Perspectives

Chair: Can Chen, Assistant Professor, Florida International University

Silverton 3

Public Infrastructure Finance in Germany

Natalia Ermasova, Assistant Professor, Governors State University

Arwiphawee Srithongrung, Independent Scholar

Politics, Institutions, and Private Infrastructure Investment: Evidence from US States

Can Chen, Assistant Professor, Florida International University

Contracting in the Transit Industry: Why Monitor Contracts and How Does it Affect Outcomes?

Wie Yusuf, Associate Professor, Old Dominion University

Olga Smirnova, Associate Professor, East Carolina University

Suzanne Leland, Professor, University of North Carolina-Charlotte

An Empirical Analysis of Local Government Investment in Capital Assets: The Case of Florida Counties

Xiaoheng Wang, Ph.D. student, University of Illinois at Chicago

Can Chen, Assistant Professor, Florida International University

“I’ll take a Speed Bump for \$3,000!” An Analysis of the Use of Crowdfunding for Local Infrastructure

Nancy Hudspeth, Assistant Professor, Cal State-Stanislaus

Performance Budgeting: Policies, Practices, and Outcomes

Chair: Alfred Tat-Kei Ho, Professor, University of Kansas

Cripple Creek 1

Data-Driven Decisions Through Priority-Based Budgeting in Kalamazoo, MI

Chris Fabian, Co-Founder, ResourceX

Erik Fabian, Chief Creative Officer, ResourceX

Jim Ritsema, City Manager, City of Kalamazoo, MI

The Travel of Participatory Budgeting Across Time and Space: A Longitudinal and Multi-Disciplinary Literature Review

Giuseppe Grossi, Professor, Kristianstad University and Nord University

Luca Bartocci, Associate Professor, University of Perugia

Sara Giovanna Mauro, Post-Doctoral Fellow, Scuola Superiore Sant’Anna

The Powers and Perils of Performance Budgeting: An In-Depth Study of the Agency Perspective

Elaine Yi Lu, Professor, CUNY-John Jay College

Katherine Willoughby, Golembiewski Professor of Public Administration, University of Georgia



Charities, Chippers, and Chronic: Alternative State and Local Revenue Sources

Chair: Deborah Carroll, Associate Professor, University of Central Florida

Cripple Creek 2

The Role of Non-Tax Revenues as a Substitute for Property Taxes in Florida

Rayna Stoycheva, Lecturer, University of Miami

Budgetary Implications/Outcomes of Legalizing Recreational Marijuana in New Jersey

Charles Menifield, Dean and Professor, Rutgers University-Newark

Sassi Rajput, Ph.D. student, Rutgers University-Newark

4:45-5:30pm – ABFM Annual Members Meeting

Silverton 1

5:30-7:30pm – Reception

Atrium Alcove, 4th Floor





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Administrative Services Officer, Budget Manager – *City of Olathe, Kansas*

Chief Data Officer, Office of Performance Management in the City Manager's Office - *Kansas City, Missouri*

THE ROMNEY INSTITUTE IS PLEASED TO ANNOUNCE TWO NEW ADDITIONS TO THE BYU MPA TEAM

DAVID
MATKIN

- Appointed as Associate Professor in Fall 2018
- Ph.D. in Public Administration, University of Kansas
- Engaged member of ABFM for 15 years
- Associate Editor of *Journal of Public Budgeting, Accounting & Financial Management*



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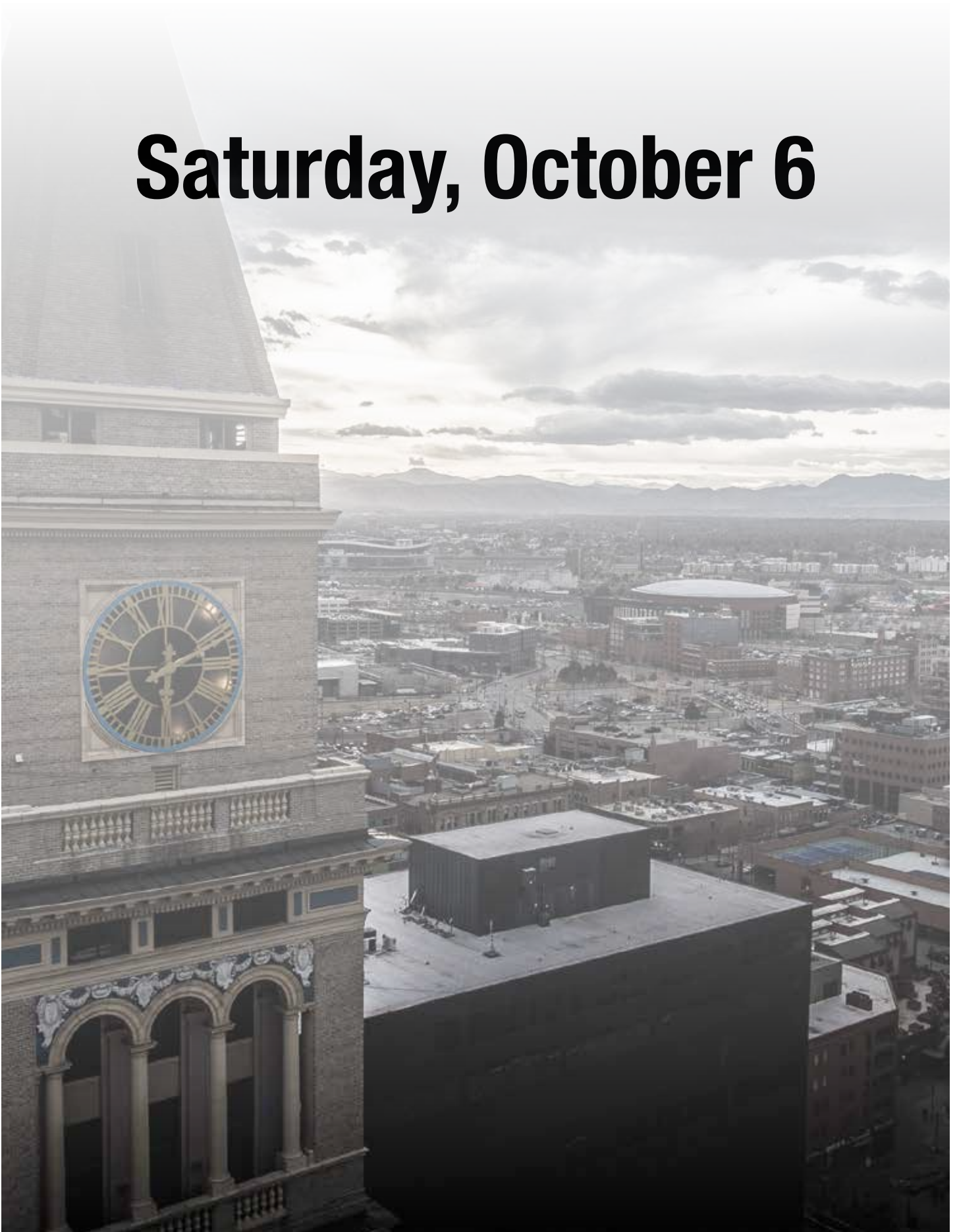
- Incoming Dean and jointly appointed in the Romney Institute
- Aetna Professor of Public Policy and Corporate Management - Harvard Kennedy School
- Ph.D. in Economics, Massachusetts Institute of Technology
- Co-Director of the Household Finance Working Group at the National Bureau of Economic Research

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- MBA (Accounting) - ranked 4th - US News & World Report



Saturday, October 6



6:45-8:45am – Continental Breakfast

2nd Floor Foyer

7-8:15am – Connecting Assistant Professors with Mentors through ABFM Session

Silverton 1

8:15-9:30am – Concurrent Sessions

Parking and Pigou: Local Fines, Fees, and Sin Taxes

Chair: Bruce McDonald, Associate Professor, North Carolina State University

Silverton 1

What Institutional and Community Characteristics Affect Pressure on Law Enforcement Agencies to Generate Revenue through Fines and Forfeitures

Samuel Stone, Associate Professor, Cal State-Fullerton

Christie Gardner, Associate Professor, Cal State-Fullerton

Taxation by Citation? Exploring Local Governments' Revenue Motive for Traffic Fines

Min Su, Assistant Professor, Louisiana State University

On the Emergence and Influence of Fiscal Incentives on Judicial Decision Making: Evidence from Drivers' License Suspensions in Indiana

Sian Mughan, Ph.D. student, Indiana University

Fines, Fees, and Fiscal Illusion

David Copeland, Ph.D. student, Georgia State University

Bart Hildreth, Professor, Georgia State University

An Inquiry on the Heterogeneous Effects of Sin Taxes Levied on Soda

Felipe Lozano-Rojas, Ph.D. student, Indiana University

Dynamics of Debt Management

Chair: Bill Simonsen, Professor, University of Connecticut

Silverton 2

Governance Matters in Subnational Borrowing: Evidence from a Cross-Country Study

Rui Sun, Associate Professor, Cal State-Dominguez Hills

Gao Liu, Assistant Professor, Florida Atlantic University

Does the Charter Form Lead to Lower Borrowing? Examining the Case of County Governments

Junghack Kim, Assistant Professor, Wichita State University

Bruce McDonald, Associate Professor, North Carolina State University

Jongmin Shon, Assistant Professor, Rutgers University-Newark

Short-Term Debt Obligations and the Effects of a Policy Shock on State and Local Governments

Konul Amrahova Riegel, Assistant Professor, Naval Postgraduate School

Municipal Debt Management Network Formation and Borrowing Costs

Adam Hayes, Ph.D. student, University of Washington



Helping or Hurting? The Benefits and Costs of Municipal Bankruptcy
Akheil Singla, Assistant Professor, Arizona State University

Normative and Comparative Perspectives on Budget Reform

Chair: James Douglas, Professor, University of North Carolina-Charlotte
Cripple Creek 1

Present a Holistic Budget Format

Thomas Lynch, Professor Emeritus, Louisiana State University

Jinping Sun, Cal State-Bakersfield

Robert Smith, Professor and Dean, University of Illinois at Springfield

How Can Experiences from Abroad Shape US Federal Budgeting? The Case of Fiscal Rules and Multi-Year Budgeting

Juan Pablo Martinez Guzman, Assistant Research Professor, University of Maryland

Philip Joyce, Associate Dean and Professor, University of Maryland

A Budget Process Without an Effective Constraint and Relevant Prices is Not a Budget Process

Marvin Phaup, Lecturer and Research Scholar, George Washington University

Program Time Budgeting

Andrew Grandage, Ph.D. student, University of Georgia

Outcome Budgeting: Case Study from Baltimore

Andrew Kleine, President, Andrew Kleine Consulting

Local Budget Politics

Chair: Carol Ebdon, Professor, University of Nebraska-Omaha
Quartz

Guns or Butter...or Elections?

Zachary Mohr, Assistant Professor, University of North Carolina-Charlotte

Mary Jo Shepherd, Lecturer, University of North Carolina-Charlotte

Martha Kropf, Professor, University of North Carolina-Charlotte

JoEllen Pope, Ph.D. student, University of North Carolina-Charlotte

Evaluation of Current and Potential Uses of Technology in Budget Development: The Path Forward

Kenneth Hunter, Budget & Evaluation Manager, City of Rocky Mount, NC

John Stehle, Business Director, Performa Group

Put Your Money Where Your Mouth Is: The Influence of Budgeting Upon Strategic Implementation in US Municipalities

David Mitchell, Assistant Professor, University of Central Florida

Participatory Budgeting and Taxpayer Morale and Compliance

Joseph Cordes, Professor, George Washington University

Yaerin Park, George Washington University



TELEs and Their Implications

Chair: Sharon Kioko, Associate Professor, University of Washington

Cripple Creek 2

The Impact of Excess Taxing Capacity on Short-Term Resources
Michelle Lofton, Assistant Professor, University of Georgia

Fiscal Responsibility Shifting Between State and Local Governments: The Role of Tax and Expenditure Limits
Hai Guo, Associate Professor, Florida International University
Yonghong Wu, Associate Professor, University of Illinois at Chicago

Fiscal Rules and Budget Outcomes
Quishi Yang, Assistant Professor, Sun Yat-sen University
Jun Peng, Associate Professor, University of Arizona

The Effects of Tax and Expenditure Limits on Municipal Financial Condition: Evidence from Large American Cities
Xiaoheng Wang, Ph.D. student, University of Illinois at Chicago

9:30-9:45am – Break

9:45-11:00am – Concurrent Sessions

Macro Forces and Local Fiscal Dynamics

Chair: John Bartle, Dean and Professor, University of Nebraska-Omaha

Silverton 1

An Exploration of Rural Local Government Public Finance in Colorado
Geoffrey Propher, Assistant Professor, University of Colorado Denver
Emily Brixey, Ph.D. student, University of Colorado Denver

How will Autonomous Vehicles Change Local Government Budgeting and Finance?
A Case Study of Solid Waste Collection
Benjamin Clark, Associate Professor, University of Oregon

Voting With Their Feet: Do People Choose Residential Destinations Based on Naturally Occurring Advantages or Man-Made Advantages of Locations?
Kristine Laura Canales, Ph.D. student, University of North Carolina-Charlotte

The Impact of Local Households' Housing Tenure on Public Debt Levels
Danny Woodbury, Visiting Professor, Dickinson College

New Research on Fiscal Federalism

Chair: Bart Hildreth, Professor, Georgia State University

Silverton 2

Revisiting the Tax Base Sharing Program in the Twin Cities Metropolitan Area: A Synthetic Control Analysis
Soomi Lee, Associate Professor, University of LaVerne
Weinie Yang, Ph.D. student, University of LaVerne



The Realities of Fiscal Federalism: Local Government Budgeting in the 21st Century
J. Edward Benton, Professor, University of South Florida

How Reduction in State Mandated Medicaid Spending Affect County Fiscal Behaviors:
A Study of New York Counties
Yusun Kim, Ph.D. student, Syracuse University

Effect of Grant Recipient Density on Homeless Outputs and Outcomes
Andrew Sullivan, Ph.D. student, University of Kentucky
Saerim Kim, Assistant Professor, Columbus State University

An Exploratory Analysis of the Joint Flypaper Effect of Intergovernmental Revenue on Operating and Capital Spending by City Governments
Bob Bland, Endowed Professor of Local Government, University of North Texas
Bernard Boadu, Ph.D. student, University of North Texas

Non-Profit Financial Health

Chair: Meagan Jordan, Associate Professor, Old Dominion University
Cripple Creek 1

Non-Profit Financial Sustainability: An Analysis of Membership Associations
Suzette Myser, Assistant Professor, University of Central Florida

Do Audit Committees Elevate the Impact of Governance on Human Service Nonprofits' Fiscal Health?
Marina Saitgalina, Assistant Professor, Old Dominion University
Lien Nguyen, Ph.D. student, Old Dominion University
Meagan Jordan, Associate Professor, Old Dominion University

Starting from Scratch: Endowment Building in Charitable Nonprofits
Todd Ely, Associate Professor, University of Colorado Denver
Thad Calabrese, Associate Professor, New York University

A Debt By Any Other Name? Conceptualizing Debt in Non-Profit Management
Kellie McGiverin-Bohan, Ph.D. student, Indiana University

Accounting for Combinations of Non-Profit Hospitals After SFAS 164: Has the FASB Achieved Its Objectives?
Elizabeth Searing, Assistant Professor, University at Albany-SUNY
Dan Tinkelman, Associate Professor, Brooklyn College-CUNY

Higher Education Budgeting, Finance, and Performance

Chair: Robert Smith, Dean and Professor, University of Illinois-Springfield
Quartz

Are State Subsidies in Higher Education Driving a Divergence in Institutional Expenditures?
Alex Combs, Ph.D. student, University of Kentucky

The Motivation and Mechanics of Matching, Applied to Performance Funding in Higher Education
Douglas Carr, Associate Professor, Oakland University
Roger Larocca, Associate Professor, Oakland University



Measuring, Managing, and Monitoring Local Fiscal Health

Chair: Craig Maher, Professor, University of Nebraska-Omaha

Cripple Creek 2

Spatial Analysis of Local Government Fiscal Condition in Nebraska

Craig Maher, Professor, University of Nebraska-Omaha

Wei-Jie Liao, Ph.D. student, University of Nebraska-Omaha

A Conceptual Framework of Financial Indicators

Young Joo Park, Fiscal Analyst, Rockefeller Institute of Government

Economic Resilience: A Re-Conceptualization of Fiscal Condition

Shu Wang, Assistant Professor, Michigan State University

Eric Scorsone, Associate Professor, Michigan State University

Mary Schulz, Associate Director, Center for Local Government Finance and Policy, Michigan State University

Municipal Structure and Government Fiscal Condition: A Perspective from the Management-Performance Linkage

Wenchi Wei, University of Kentucky

County Fiscal Reserve Policies and Practices: A National Perspective

Angie Flick, Ph.D. student, Arizona State University

11-11:15am – Break

11:15am-12:30pm – Concurrent Sessions

Behavioral and Experimental Public Finance: A Conversation About Trends, Challenges, and Opportunities for Scholarly Research

Chair: Wie Yusuf, Associate Professor, Old Dominion University

Silverton 1

Panelists:

Salvador Espinosa, Associate Professor, San Diego State University

Kenneth Kriz, University Distinguished Professor, University of Illinois-Springfield

Wie Yusuf, Associate Professor, Old Dominion University

Non-Profit Finance and Its Implications

Chair: Thad Calabrese, Associate Professor, New York University

Cripple Creek 1

The New Federal Minimum Wage Mandates on Homecare Workers: Its Impact on Cost of Homehealth Services

Ngoc Dao, Ph.D. student, Indiana University

An Examination of the Substitution Effect of Nonprofits on County Government Expenditures: Evidence from Florida Counties

Bob Bland, Endowed Professor of Local Government, University of North Texas

Jingran Sun, Ph.D. student, University of North Texas

Xiangyu Li, Assistant Professor, West Texas A&M University



Feeding the Flock: Revenue Portfolio and the Etiology of Growth in Congregations and Religious Organizations

Elizabeth Searing, Assistant Professor, University at Albany-SUNY

Nate Grasse, Assistant Professor, Carleton University

Nonprofit Death Spirals: Assessing the Consequences of Fiscal Distress for Donation-Dependent Nonprofit Organizations

Luke Spreen, Assistant Professor, University of Maryland

Travis St. Clair, Assistant Professor, New York University

International Panel #3: How Do They Tax and Transfer? A Comparative Perspective

Chair: Hai Guo, Associate Professor, Florida International University

Silverton 1

The Effect of the Shared Property Tax System on Government Expenditure of Seoul's Autonomous Districts: Using DID and DDD Analysis

Minhee Kim, Ph.D. student, University of Delaware

Jonathan Justice, Professor, University of Delaware

Fiscal Councils: Assessment and Potential Use in Developing and Emerging Countries for Enhancing Fiscal Sustainability

Imtiaz Bhatti, Institute of Business Administration, Karachi, Pakistan

Do Property Tax Exemptions Lead to More Diversified Revenue Structure?

Bob Bland, Endowed Professor, University of North Texas

Jingran Sun, Ph.D. student, University of North Texas

Results-Based Intergovernmental Transfers: Race to the Top Program

Nga Le, Ph.D. student, Florida International University

Hai Guo, Associate Professor, Florida International University

Tax Rate Design and Support for Mileage User Fees

Denvil Duncan, Professor, Indiana University

Danyang Li, Professor, Hofstra University

John Graham, Dean, Indiana University

Panel Discussion on Local Tax Expenditures

Chair: Laura Wheeler, Senior Research Associate, Georgia State University

Quartz

Panelists:

Spencer Brien, Assistant Professor, Naval Postgraduate School

Laura Wheeler, Senior Research Associate, Georgia State University

Lori Metcalf, Office of the Chief Financial Officer, District of Columbia

John Hamman, Associate, Pew Charitable Trusts



Digital Financial Reporting for CAFRs

Chair: Marc Joffe, Senior Policy Analyst, Reason Foundation

Cripple Creek 2

Developing a Government Reporting Taxonomy

Neal Snow, Assistant Professor, Lehigh University

Jacqueline Reck, Professor and Associate Dean, University of South Florida

Determinants of Bifurcated Local Government Reporting Lag: The Potential for XBRL to Improve Timeliness

Shannon Sohl, Senior Research Associate, Northern Illinois University

Tammy R. Waymire, Associate Professor, Middle Tennessee State University

Thomas Z. Webb, Clinical Assistant Professor, University of Mississippi

Will Governments Adopt XBRL Financial Reporting?

Shannon Sohl, Senior Research Associate, Northern Illinois University

Marc Joffe, Senior Policy Analyst, Reason Foundation

Hao Sun, Ph.D. student, University at Albany-SUNY

Applying XBRL to Local Government CAFRs

Marc Joffe, Senior Policy Analyst, Reason Foundation

Jacqueline Reck, Professor and Associate Dean, University of South Florida





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#14 PUBLIC FINANCE AND BUDGETING

- #5 Information & Technology Management**
- #10 Nonprofit Management**
- #15 Public Management**
- #23 Overall Public Affairs**
- #34 Public Policy Analysis**

ROCKEFELLER NEWS



Gang Chen was elected to ABFM's Executive Committee.



Young Joo Park, recent Ph.D. graduate, was appointed assistant professor at the University of New Mexico.



Lucy Sorensen received a grant from the Howard J. Samuels State and City Policy Center for a project on "Foundation Aid Formulas and Educational Equity in New York State."



Elizabeth Searing and David Matkin completed a grant-funded study on indirect rates used in contracts between New York State and nonprofit organizations.

ROCKEFELLER ABFM CONFERENCE PRESENTERS

The Effect of Pension Reforms on State and Local Government Employment
Gang Chen
Assistant Professor, Rockefeller College

Accounting for Combinations of Non-Profit Hospitals After SFAS 164: Has the FASB Achieved Its Objectives?
Elizabeth Searing
Assistant Professor, Rockefeller College
Dan Tinkelman
Brooklyn College-CUNY

Feeding the Flock: Revenue Portfolio and the Etiology of Growth in Congregations and Religious Organizations
Elizabeth Searing
Assistant Professor, Rockefeller College
Nate Grasse
Carleton University

The US Teacher Shortage and Institutional Settings of Teachers' Retirement Systems
Hao Sun
Ph.D. student, Rockefeller College
David Matkin
Brigham Young University

The Effect of Puerto Rico's Tax Reform on Revenue and Debt Levels: A Synthetic Control Approach
Youngsung Kim
Ph.D. student, Rockefeller College

Effects of Fiscal Stress Labeling on Fiscal Management Behaviors: Evidence from Cities, Counties, and School Districts in New York
Hyewon Kang
Ph.D. student, Rockefeller College

How do Natural Disasters Affect State Revenues: Evidence from New York State
Sungyoon Lee
Ph.D. student, Rockefeller College

Will Governments Adopt XBRL Financial Reporting?
Shannon Sohl
Northern Illinois University
Marc Joffe
Reason Foundation
Hao Sun
Ph.D. student, Rockefeller College

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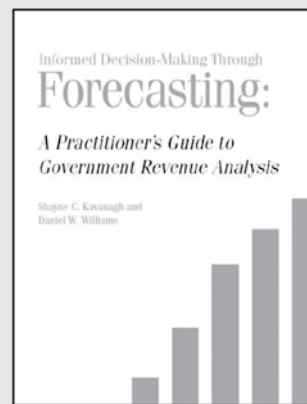


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The MPA Directors



Elaine Yi Lu, PhD
 MPA Director



Bill Pammer, PhD
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Warren Eller, PhD



Henry Smart, PhD



Melissa McShea, PhD

Welcome our New Faculty!



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Rutgers SPAA – Public Finance and Budgeting Faculty



Cleopatra Charles, PhD
Associate Professor

Recently Published:
"Nonprofit Arts Organizations: Debt Ratio Does Not Influence Donations – Interest Expense Ratio Does," *The American Review of Public Administration*



Charles E. Menifield, PhD
Dean

Recently Published:
The Basics of Public Budgeting and Financial Management: A Handbook for Academics and Practitioners (3rd Edition)



Jongmin Shon, PhD
Assistant Professor

Recently Published:
"State-Local Sales Tax, Spillover, and Economic Activity: Examining County Governments in the U.S.," *Local Government Studies*



Pengju Zhang, PhD
Assistant Professor

Recently Published:
"The Unintended Impact of Tax and Expenditure Limitations on the Use of Special Districts: the Politics of Circumvention," *Economics of Governance*

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13th in Public Management & Leadership: *U.S. News & World Report*

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Catherine Guarino
Administrative
Program Director



Claude Joseph
Visiting Assistant
Professor



Robert Wilson
Distinguished
Visiting Professor

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Master of Public Policy

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Survey Research (online)

Public Financial Management

Leadership and Public Management

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Welcoming



Katie Fitzpatrick

Katie Fitzpatrick studies the causes and consequence of economic hardship, with the goal of improving the well-being of low- and moderate-income families. Her research centers on financial decision-making: how the use of financial services affect economic well-being; how participation in government assistance programs affects economic behavior; and, how families make decisions about spending and building assets. Her current work investigates how the Affordable Care Act affects the use of payday loans, pawn loans, and other nonbank financial products; how child savings accounts affect parental spending; and how state policies contribute to the growth of the Supplemental Nutrition Assistance Program.

WE ALSO WELCOME

Gregory Dobler
Assistant Professor

Data science to explore urban communities

Stephen Metraux
Associate Professor of Practice

Housing, homelessness, and mental health

Kalim Shah
Assistant Professor

Environmental policy

Casey Taylor
Assistant Professor

Wildlife management policy

Federica Bianco
Assistant Professor

Data science, urban science, prosecutorial justice

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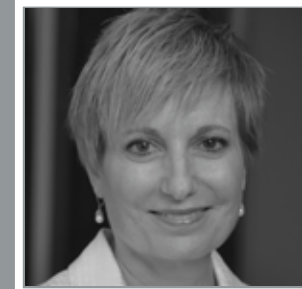
Assistant Professor

Congratulations to



Tima Moldogaziev

for his promotion to
Associate Professor & winning
the 2018 Jesse Burkhead Award



Katherine Willoughby

on her new book with Dr. Yi Lu
“Public Performance Budget:
Principles and Practice”

2018 US News & World Report

#2 Public Management
& Leadership

#3 Public Finance
& Budgeting



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The College of Public Affairs and Administration is dedicated to the belief that effective public affairs education, significant public affairs scholarship, and active service to the community will improve government and public policy in Illinois, the nation and the world.

CPAA is pleased to welcome Dr. Kenneth Kriz to our faculty as a Distinguished Professor of Public Administration. Dr. Kriz is a nationally-recognized scholar in the field of Public Finance, with areas of research in municipal debt policy and management, public pension fund management, public financial risk management, and economic development finance. Dr. Kriz has consulted with several states, cities, and nonprofit organizations, and has served on the board of trustees for numerous pension funds. Dr. Kriz has published more than 40 peer-reviewed academic journal articles and book chapters, has published a textbook on quantitative methods, edited a forthcoming book on tax increment finance, and been a Fulbright Scholar and Fulbright Senior Specialist. Dr. Kriz is looking forward to joining the CPAA faculty, which has strong record of academic achievement in Public Finance.



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The University of Maryland School of Public Policy welcomes **Assistant Professor Luke Spreen** to its faculty. Spreen, whose research focuses on state and local public finance, joins the School from Indiana University Bloomington followed by postdoctoral work at the University of Florida.



Spreen

The School has a long history of leadership in public finance and budgeting. Our faculty members are accomplished and well-known in these areas. **Distinguished University Professor Allen Schick** and **Senior Associate Dean and Professor Philip Joyce** have been awarded the Association for Budgeting and Financial Management's Aaron Wildavsky Lifetime Achievement Award for their work in budgeting and financial management.

#10
**Public Finance
and Budgeting**
U.S. News and World Report

In addition to Schick, Joyce and Spreen, the School is home to several faculty members who are focused on public finance and budgeting and have been active in ABFM, including **Juan Pablo Martinez Guzman** and **Anthony McCann**.

Students from the School have pursued careers in public finance and budgeting by working or interning with the Office of Management and Budget, the U.S. Congressional Budget Office, the U.S. Government Accountability Office, the Maryland Department of Budget and Management, the Congressional Research Service and the District of Columbia Fiscal Policy Institute.



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Joining the Evans School, Fall 2018

Caroline Weber

Assistant Professor
Ph.D., Economics,
University of Michigan
Specializing in public finance
and applied microeconometrics



The Evans School is proud to hold the editorship for *Public Budgeting & Finance*,

led by Endowed Professor Justin
Marlowe, Editor-in-Chief, and Associate
Professor Sharon Kioko, Managing Editor.



Congratulations, Evans School Associate Professor Sharon Kioko

and her co-authors, winners of the Jesse
Burkhead Award for best article published
in *Public Budgeting & Finance*:

"Impact of Bankruptcy Eligibility Requirements
and Statutory Liens on Borrowing Costs."



Open-Source for Maximum Impact

Evans is proud of Professors Sharon Kioko and
Justin Marlowe on the success of their open-source
textbook, "Financial Strategy for Public Managers,"
the first textbook of its kind.



**The Evans School
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WELCOMING KEN MEIER SPA DISTINGUISHED SCHOLAR



SPA is pleased to welcome Ken Meier, Inaugural Distinguished Scholar in Residence. Meier uses a multi-disciplinary approach combining empirical and normative questions. Common themes in his studies include representation, institutional governance, equity, and institutional interaction. He has researched these themes in a wide variety of policy areas including education, insurance regulation,

access to abortion and family planning, gay rights, drug and alcohol policy, government corruption, agricultural policy, political patronage, public health policies, antitrust policy, child support enforcement, gun control, tobacco, sexual assault, gender and bureaucracy. He was recently named the most productive political science researcher in a study of nearly 50,000 scholars published by *Political Science & Politics*.



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Administration and Government
ABFM Executive Committee member*

Our **18 Faculty** influencing the future of public administration

Whitney Afonso	Ricardo S. Morse
Maureen M. Berner	C. Tyler Mulligan
Leisha DeHart-Davis	Kimberly L. Nelson
Margaret F. Henderson	William C. Rivenbark
Michele M. Hoyman	Dale J. Roenigk
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Kara A. Millonzi	Charles A. Szypszak
Jonathan Q. Morgan	Shannon H. Tufts



As your conference hosts,
we welcome you to Denver!

CU Denver School of Public Affairs Public Finance Faculty
Associate Professor Todd Ely, Assistant Professor Geoffrey Propheter, Associate Professor Christine Martell & Dean Paul Teske

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New: Vicki Mattox Public Finance Fellowship

Beginning fall 2019, this fellowship will support a CU Denver School of Public Affairs doctoral student who studies public finance. The fellowship honors our MPA alumna who dedicated her entire career to public finance in the Denver area. For more information, send an email to christine.martell@ucdenver.edu.

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Public Finance Areas of Expertise

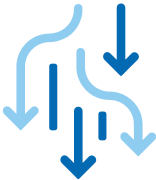
- Urban/Local Finance
- Developing Credit Markets
- Education Finance
- Debt Policy Issues
- Capital Finance
- Local Political Economy
- Municipal Debt
- Fiscal Federalism
- International Development
- Public & Nonprofit Financial Management
- Tax & Expenditure Limitations



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WHY DOES OUR DEBT MATTER?

America's national debt is historically high and on an unsustainable trajectory. According to the International Monetary Fund, the United States will be the only advanced economy in the world to see its debt-to-GDP ratio grow over the next 5 years. Rising debt is a significant risk to our economy, affecting every American's future.



Lower productivity, certainty and economic opportunity.



Higher likelihood of a fiscal crisis in the United States.



Crowding out public and private investments, which will reduce future economic growth.



Spending more on interest than on children in less than five years.



Less fiscal flexibility to respond to unforeseen challenges.



Reduction in 4-person family income by \$16,000 in 2047.

The Peter G. Peterson Foundation is dedicated to increasing public awareness of the nature and urgency of key fiscal challenges threatening America's future and accelerating action on them.

Learn more at pgpf.org

