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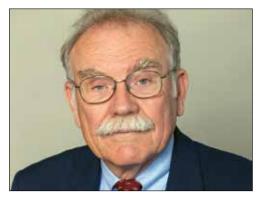


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Craig Johnson

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Current project: Local property tax design and administration in transitioning economies and in the U.S.



**Robert Bifulco** 

Professor, Public Administration and International Affairs

Current project: How participatory budgeting impacts the distribution of capital project spending



Sean O'Keefe

**University Professor** 

Current project: Exploring new strategies for financing the development of commercial technologies for national security applications



Len Burman

Paul Volker Chair in Behavioral Economics

Current project: Developing methodologies to expand access to individual income tax return data while protecting taxpayer confidentiality



**Minchin Lewis** 

Lecturer, Public Administration and International Affairs

Current project: Assisting Montgomery County, New York, in developing their Municipal Consolidation and Efficiency Competition Plan.



**Amy Schwartz** 

Daniel Patrick Moynihan Chair in Public Affairs

Current project: The impact of eliminating fees
for school lunch



### Michah Rothbart

Assistant Professor, Public Administration and International Affairs

Current project: The role of hospital ownership in provision of charity care



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The Association for Budgeting and Financial Management (ABFM) is a section of the American Society for Public Administration (ASPA). ABFM aims to promote the professional development of budgeting and financial management in the public and non-profit sectors. Membership in ABFM is available on its own, or as an affiliation with ASPA.

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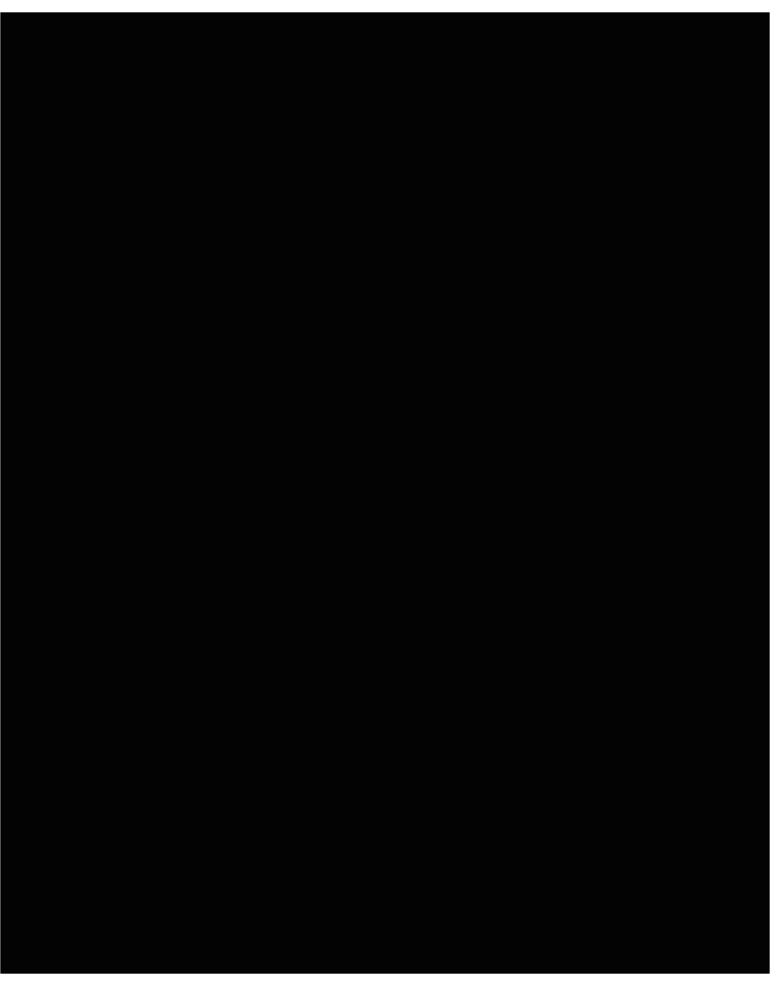
# International Panel Development and Coordination

China-America Association for Public Affairs: Gang Chen, University at Albany-SUNY Wen Wang, Rutgers University-Newark Zhirong (Jerry) Zhao, University of Minnesota Chinese Public Administration Review: Elaine Yi Lu, John Jay College of Criminal Justice-CUNY

### American Association for Budget and Program Analysis (AABPA) Plenary and Panel Development and Coordination

Karen Kunz, West Virginia University

The ABFM 2017 Conference Chair expresses his gratitude and appreciation for the assistance provided by the following persons: Kelsey Burke (Marriott), Thad Calabrese, Deborah Carroll, Gang Chen, Kenneth Hunter, Meagan Jordan, Karen Kunz, Elaine Yi Lu, Marilyn Rubin, Dan Smith, Wen Wang, and Zhirong (Jerry) Zhao. Thank you.



### **CONFERENCE SITE OVERVIEW**

The Washington Marriott has hosted the ABFM on several prior occasions. All conference activities will take place in meeting space located on the second and third floors of the hotel. Quads 1-2 are located on the third floor on the left hand side when you exit the elevator.

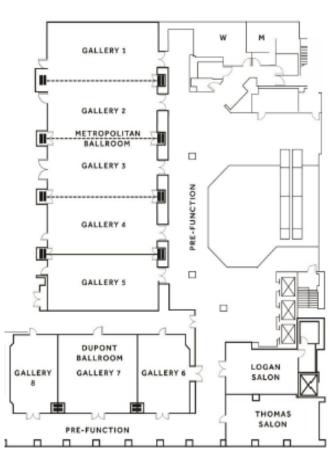
Continental breakfast will be available each morning, 7:30-9 am, in the Metropolitan Ballroom Foyer on the second floor, accessible by elevator or escalator from the first floor. Registration will be located near the elevators. The hotel business center, with computer and copier access, is located on the first floor, near the Fitness Center and women's restroom.

Concurrent Sessions will be held in DuPont 6, 7 & 8, Thomas, Metropolitan Gallery 1-2, & 5.

Plenary activities are scheduled for the Metropolitan Galleries 3-5.

# THIRD FLOOR PRE-FUNCTION QUAD 3 QUAD 2 QUAD 1

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### **SCHEDULE**

### THURSDAY, SEPTEMBER 28

7:30 am–5:00 pm Registration METROPOLITAN FOYER

7:30–9:00 am Continental Breakfast METROPOLITAN FOYER

8:30–10:00 am Breakout Session #1 - Concurrent Sessions

> International Panel #1: Comparative Studies on Budgetary Systems and Outcomes DUPONT GALLERY 7

Chair: Gang Chen, Assistant Professor, University at Albany, SUNY

Budget Information Quality, Government Communication Effectiveness and Citizen Budget

Satisfaction: A Survey Study of the City of Guangzhou, China

Qiushi Wang, Associate Professor, Sun Yat-Sen University

Meili Niu, Professor, Sun Yat-Sen University, School Of Government, Center for Chinese Public Administration Research

Financial Bureaucracies in Europe: Finance Officers Attitudes Regarding

Their Responsibilities and Roles

James Douglas, Professor, University of North Carolina at Charlotte

Ringa Raudla, Tallinn University of Technology

The Fiscal Effects of Participatory Budgeting in South Korea

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

Skip Krueger, Associate Professor, University of North Texas

Debt-Related Governance Ability and the Debt Management of Chinese Local Governments

Zihe Guo, Postdoctoral, Renmin University of China

Performance of Tax Increment Financing Districts

**DUPONT GALLERY 6** 

Chair: Jane Beckett-Camarata, Senior Lecturer, Penn State University—Harrisburg

Assessing the Effectiveness of Tax Increment Financing in Pennsylvania Counties

Jane Beckett-Camarata, Senior Lecturer, Penn State University—Harrisburg

Predicting TIF Success and Failure: A Statistical Analysis of Tax Incremental Financing

in Wisconsin Municipalities

John Kovari, Assistant Professor, University of Wisconsin-La Crosse

An Empirical Assessment of the Link between Local Autonomy and Special District Finance

Yu Shi, Assistant Professor, University of North Texas

The Designation of TIF Boundaries: Case Analysis of Seven TIFs in Illinois

Natalia Ermasova, Assistant Professor, Governors State University

Catherine Wojnarowski, TIF Program Administrator, Village of Alsip

Innovations in Local Finance: Enhanced Infrastructure Finance Districts

Catherine Horiuchi, Associate Professor and MPA Program Director, University of San Francisco

Everybody into the Pool: Participatory Budgeting

**DUPONT GALLERY 8** 

Chair: Thad Calabrese, Associate Professor, New York University

How Does Participatory Budgeting Affect Council Member Priorities?

Dan Williams, Professor, Baruch College-CUNY

Thad Calabrese, Associate Professor, New York University

### **SCHEDULE**

# Participatory Budgeting in New York City: Illusion of Good Government or the Reality of Good Government?

Cleopatra Charles, Associate Professor, Rutgers University-Newark

Does Participatory Budgeting Really Increase Participation in the Budgeting Process? Chris Kimaru, Professor, North Carolina Central University

Citizen Participation and Revenue Diversification: The Application of Contract Theory

Ji Hyung Park, Assistant Professor, James Madison University

Youngchan Song, Professor, Chung-Ang University

Mingon Kim, Ph.D. Candidate, Chung-Ang University

### Local Government Budget Response to Fiscal Shocks

### **METROPOLITAN GALLERY 5**

Chair: Katherine Willoughby, Golembiewski Professor of Public Administration, University of Georgia, Department of Public Administration and Policy, School of Public and International Affairs

# Public Budgets and Crises: Re-Examination of Punctuated Equilibrium Theory in Local Government Contexts

Komia Dzigbede, Assistant Professor, SUNY, Binghamton

Sarah Beth Gehl, Temporary Assistant Professor, University of Georgia

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

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

# Do Cities Who Share Similar Characteristics Respond Uniformly to Changing Economic Dynamics Al Gourrier, Assistant Professor, University of Baltimore

# Fiscal Institutional Externalities: Tax and Expenditure Limits and the Budgetary Solvency of Municipal Governments during and After the Great Recession

Benedict Jimenez, Associate Professor, Northeastern University

# The Determinants of Municipal General Fund Expenditure Volatility: Evidence from Large American Cities

Yonghong Wu, Associate Professor, University of Illinois at Chicago

Yu Shi, Assistant Professor, University of North Texas

### Developing and Testing Models of Financial Sustainability

**THOMAS SALON** 

Chair: Mark Pisano, Professor of Practice of Public Administration, University of Southern California, Sol Price School of Public Policy

Discussant: Ken Kriz, Kansas Regents Distinguished Professor, Wichita State University, Hugo Wall School of Public Policy

### A Framework for a Financial Sustainability Index

Shayne Kavanagh, Senior Manager of Research, Government Finance Officers Association

Mark Pisano, Professor of Practice of Public Administration, University of Southern California, Sol Price School of Public Policy

Shui Yan Tang, Frances R. and John J. Duggan Professor in Public Administration, University of Southern California, Sol Price School of Public Policy

Michael McGrath, Chief Information Officer, National Civic League

Dough Linkhart, President, National Civic League

Monika Hudson, Associate Professor, University of San Francisco

Erik Colon, former Government Finance Officers Association

### **SCHEDULE**

### Financial Sustainability Leadership Strategies in Local Government

Shui Yan Tang, Frances R. and John J. Duggan Professor in Public Administration, University of Southern California, Sol Price School of Public Policy

Vincent Reitano, Public Finance Associate, Government Finance Officers Association

### Have States Learned How to Use Budget Stablization Funds to Reduce Fiscal Crises

Peter Jones, Assistant Professor, University of Alabama at Birmingham

Christian Buerger, Assistant Professor, Indiana University-Purdue University, Indianapolis, School of Public Environment and Administration

Vincent Reitano, Public Finance Associate, Government Finance Officers Association Michelle Lofton, Ph.D. Candidate, Syracuse University

### The Impact of a State's Authority on Local Financial Sustainability

Theodore Arapis, Assistant Professor of Public Administration, Villanova University

### 10:00–10:15 am Refreshment Break

**METROPOLITAN FOYER** 

### 10:15–11:45 am Breakout Session #2 - Concurrent Sessions

➤ International Panel #2: Capital Investment and Infrastructure Finance in China DUPONT GALLERY 7

Chair: Zhirong (Jerry) Zhao, Associate Professor, University of Minnesota

# Fixed Capital Investment in Urban Infrastructure in Chinese Cities: An Explanation from the Political Market Approach

Kangkang Tong, University of Minnesota

Zhirong (Jerry) Zhao, Associate Professor, University of Minnesota

Richard Feiock, Professor, Florida State University

Anu Ramaswami, University of Minnesota

# Information Asymetry, Agency Cost and Control Rights: Explaining Capital Structure Choices of Local Governments in China

Dan Li, Ph.D. Candidate, Sun Yat-Sen University

# Estimating Local Government Debts in China: A Financial Accounting Approach with Provincial-Level Data

Guocan Su, Ph.D. Candidate, Xiamen University

# Fiscal Federalism in Social Safety Net, China Style: Division of Fiscal Responsibilities between Central and Provincial Governments in Civil Affairs Services

Zhirong (Jerry) Zhao, Associate Professor, University of Minnesota

Hong Yu, Associate Professor, Shanghai University of Finance and Economics

Li Wang, Assistant Professor, Shanghai University of Finance and Economics

### ➤ Local Government: Specific Practices within Specific States

**DUPONT GALLERY 6** 

Chair: Bruce McDonald, Assistant Professor of Public Budgeting and Finance, North Carolina State University

### More Than a Fixer-Upper: Technical Overview of North Carolina Local Revenue Reform

Kenneth Hunter, Budget and Evaluation Manager, City of Rocky Mount, North Carolina

# Local Government Cash Management Practices in Mississippi: State Control for Safety, Liquidity and Yield

Julius Nukpezah, Mississippi State University

Sawsan Abutabejeh, Mississippi State University

### **SCHEDULE**

### A Comparative Analysis of Fiscal Stress in Virginia Local Governments

Charles Hartgrove, Deputy City Manager, Lynchburg, Virginia

Wenli Yan, Associate Professor, Virginia Commonwealth University

### LOSTs in Translation: Yardstick Competition among Florida Counties

Sarah Larson, Assistant Professor, University of Central Florida

Bruce McDonald, Assistant Professor of Public Budgeting and Finance, North Carolina State University

### Financial Management and Budgeting Issues in Local Government Consolidation

Minchin Lewis, Adjunct Professor, Syracuse University, Maxwell School of Citizenship and Public Affairs Yilin Hou, Professor of Public Administration and International Affairs, Syracuse University, Maxwell School of Citizenship and Public Affairs, Center for Policy Research

### Budgeting Overview: Processes, People and Performance

**DUPONT GALLERY 8** 

Chair: Dan Williams, Professor, Baruch College-CUNY

### Rethinking Budgeting

Thomas Ross, Associate Professor, Appalachian State University

### Creating the Arkansas State Budget: An Analysis of Budget Process Changes

Kim Hoffman, Associate Professor of Public Administration, University of Central Arkansas Catherine Reese, Professor of Public Administration, Arkansas State University

# Conflict among Budgetary Actors: Reconciling Roles and Responsibilities for Effective Budgeting and Financial Management

Michael Peddle, Associate Professor of Public Administration, Northern Illinois University

### Budgetary Changes and Organizational Performance: The Conditioning Impact of Clientele Context

Carla Flink, Assistant Professor, American University

Angel Luis Molina, Jr., Assistant Professor, Arizona State University

### The Gathering of Evidence by Executive Budget Analysts in Four States

Claudia Caruso, Ph.D. Candidate, University of Delaware

### State Rules over Local Government Budgets and Finances

**METROPOLITAN GALLERY 5** 

Chair: Dan Smith, Associate Professor, University of Delaware

### The Effects of Fiscal Rules Based on Revenue Structure: Evidence from U.S. State Governments

Soyoung Park, Associate Fellow, Korea Public Finance Information Service

SungChan Kim, Research Fellow, Korea Research Institute for Local Administration

### Municipal Referenda Activity in Colorado Post-TABOR

Craig Maher, Professor, University of Nebraska at Omaha

Sungho Park, Doctoral Candidate, University of Nebraska at Omaha

### The Great Recession, Tax Levy Slack, and Cutback Management Strategies:

### **Evidence from Massachusetts**

Michael Hayes, Assistant Professor, Rutgers University-Camden

### Financial Resilience and Policy Learning in the Aftermath of Natural Disasters:

### A Study of Flood-Affected Communities in Colorado

Todd Ely, Assistant Professor, University of Colorado-Denver

Deserai Crow, Associate Professor, University of Colorado-Denver

Elizabeth Albright, Assistant Professor, Duke University

Elizabeth Koebele, Assistant Professor, University of Nevada-Reno

### **SCHEDULE**

How to Make Fiscal Rules Work? Applying the Game-Theoretic Idea of Institutional Diversity to State-Imposed Municipal Tax and Expenditure Limitations
Sungho Park, Doctoral Candidate, University of Nebraska-Omaha

> Navigating Hospital Financial Management during Challenging, Changing and Uncertain Times THOMAS SALON Chair: Helisse Levine, Associate Professor and MPA Director, Long Island University Discussant: Jonathan Justice, Professor, University of Delaware

Assessment and Tax Burden Implications of Eliminating the Property Tax Exemption for Hospitals Goeffrey Propheter, Assistant Professor, University of Colorado-Denver

### Tax Exemption Hospitals and Community Benefit Expenditures

Young Joo Park, Ph.D. Candidate, University of Albany-SUNY, Rockefeller College of Public Affairs and Policy

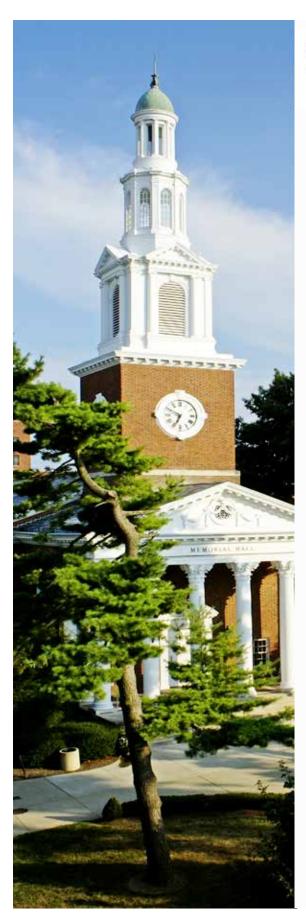
### Is There A Doctor in the House? Using Fiscal Indicators to Predict Hospital Closures

Helisse Levine, Associate Professor and MPA Director, Long Island University
Andrew Crosby, Assistant Professor, Pace University
Hilary Knepper, Associate Professor and Chair, Pace University, Department of Public Administration

The Inequity of User Fees: The Overreliance by Poor Communities to Generate Revenue Marc Fudge, Associate Professor, California State University-San Bernardino

### Do Minimum Community Benefit Laws Work? Evidence from Illinois

Michah Rothbart, Assistant Professor, Syracuse University, Public Administration and International Affairs Nara Yoon, Ph.D. Student, Syracuse University, Public Administration and International Affairs





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### **SCHEDULE**

12:00-1:15 pm Awards Luncheon

**METROPOLITAN GALLERIES 1-3** 

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### > PFP JESSE BURKHEAD AWARD

Best article published in Public Budgeting and Finance in 2016

Richard Allen, Yasemin Hurcan and Maximilien Queyranne, all from the IMF Fiscal Affairs Department

"The Evolving Functions and Organization of Finance Ministries," Public Budgeting and Finance (Vol. 36.4)

### > MICHAEL CURRO STUDENT PAPER AWARD

Best written paper in a class or under faculty supervision

Thomas Luke Spreen, Ph.D. Graduate, Indiana University-Bloomington, School of Public and Environmental Affairs

"Bad Medicine? The Effect of Illinois Income Tax Increase on Municipal Borrowing Costs"

### > AARON WILDAVSKY AWARD

Lifetime achievement by an academic in the field of budgeting and financial management

Jeffrey Chapman, Professor Emeritus of Applied Public Finance, Arizona State University

Over his academic career, Jeffrey Chapman has made a number of contributions to public finance and budgeting through his work on property taxation, land use, debt finance, fiscal stress and sustainability. From 1971 to 2017, he has published seventy-four articles and book chapters, twenty research reports, four books (three edited volumes), carried out thirteen externally funded research projects, designed and taught twenty courses, chaired over thirty dissertation committees and served as a member of over forty dissertation committees, cumulatively advising over seventy students. He has also actively engaged in professional communities (he has been an ABFM member for most of his career, presented and facilitated discussions at ABFM conferences as well as chaired ABFM and ASPA regional chapters and participated in an ABFM working group on core skills and curriculum design) and mentored young faculty.\*

### Paul Posner, Director, George Mason University, Schar School of Policy and Government

Paul Posner has made especially valuable contributions to understanding the budgetary aspects of federalism; the interaction of budgeting with government performance (including performance budgeting); international comparisons of budgeting systems, especially in regard to roles of legislatures and the political challenge of responding to fiscal stress; and efforts to reform U.S. federal budgeting. As Managing Director for strategic issues at GAO, he led a long line of research and testimony that has greatly informed the work of many budget scholars. As an academic, his authorship or co-authorship of four books, twenty-two academic journal articles, and seventeen book chapters provides a rich source of scholarly contributions that deeply influence research and teaching. Paul has served as Chair of ABFM, President of ASPA and Chair of the Board of Directors of NAPA. It should be noted that Paul received ABFM's S. Kenneth Howard Award that honors lifetime achievement by a practitioner. In his 2009 PB&F article, "The Pracademic: An Agenda for Re-engaging Practitioners and Academics," Paul considered the challenges and importance of engaging academics and practitioners, which in his own career he was able to combine both kinds of work in the most productive way imaginable.\*

<sup>\*</sup> Awardee biographical information from nomination letters.

### **SCHEDULE**

### 1:30–3:00 pm Breakout Session #3 - Concurrent Sessions

### International Panel #3: Intergovernmental Fiscal Relations and Public Services in China

**DUPONT GALLERY 7** 

Chair: James Douglas, Professor, University of North Carolina at Charlotte

Chinese Counties' Fiscal Pressure: Who is to Blame?

Hui Li, Assistant Professor, National University of Singapore

Yiping Wu, Associate Professor, Shanghai University of Finance and Economics

### Local Fiscal Autonomy and the Pattern of Public Spending in China

Wen Wang, Associate Professor, Rutgers University-Newark

Pengju Zhang, Assistant Professor, Rutgers University-Newark

Joyce Yanyun Man, Indiana University-Bloomington

### Public Educational Expenditure, Human Capital and Household's Vulnerability to Poverty in China

Jinzhi Tong, Professor, Xiamen University, School of Economics

Dishan Lin, Ph.D. Student, Xiamen University, School of Economics

# Incentives, Constraints, and Performance: A Multi-Case Study of Fiscal Special Fund for Basic Public Health Service in China

Peipei Zhang, Ph.D. Student, Sun Yat-Sen University Shaolong Wu, Assistant Professor, Sun Yat-Sen University

### Non-Governmental Entities: Not-For-Profit Organizations and Private Sector Fiscal Management

**DUPONT GALLERY 6** 

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

### The Use of Nonprofits for Achieving Public Budget Goals

Thad Calabrese, Associate Professor, New York University

Anubhav Gupta, Doctoral Candidate, New York University

### An Exploration of Church Indebtedness in the United States

Min Su, Assistant Professor, Louisiana State University

Nicholas Harvey, Visiting Assistant Professor, Georgia State University

### Revenue Generating Strategies for Charitable Tax Exempt Property

Rayna Stoycheva, University of Miami

# The New Criteria for Public Private Partnerships: Promoting Community Engagement, Social Responsibility, and Citizenship of Corporations

Joshua Steinfeld, Assistant Professor and Director of Public Procurement and Contract Management Graduate Certificate Program, Old Dominion University, School of Public Service

# Volatility Risk and Portfolio Structure in Nonprofit Financial Management: Applying Value-at-Risk and Portfolio Variance Index

Saerim Kim, Doctoral Student, University of Kentucky

Dwight Denison, Professor of Public and Nonprofit Finance, University of Kentucky, Martin School of Public Policy

### Recognizing Responsible Revenues

**DUPONT GALLERY 8** 

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

### **SCHEDULE**

### State and Local Government Finances in the 21st Century: How Difficult are the Challenges?

Daniel Mullins, National Director, State and Local Tax Policy Economics,

Ernst and Young/American University

John Mikesell, Chancellor's Professor of Public and Environmental Affairs (Emeritus),

Indiana University, Bloomington

### What's Past is Prologue: A Positive Theory of Tax Evolution

John Bartle, Dean, University of Nebraska at Omaha

Dale Crane, Professor Emeritus, University of Nebraska at Omaha, School of Public Administration

### Income Distribution and Revenue Diversity: A Theoretical and Empirical inquiry

Cole Rakow, Visiting Assistant Professor, University of Kentucky

### Evaluating Fiscal Stewardship When Creating Revenue Funds: Estimating Intergenerational Equity

Aimee Franklin, Presidential Professor, University of Oklahoma

# Georgia's Special Purpose Local Option Sales Tax for Education: Review of Trends and Policy Implications

Ross Rubenstein, Professor and Dan E. Sweat Distinguished Chair in Educational and Community Policy, Georgia State University

Nick Warner, Research Associate, Georgia State University, Center for State and Local Finance Youngwan Song, Ph.D. Student, Georgia State University

### ➤ The Volcker Alliance's Truth and Integrity in Government Finance Project THOMAS SALON

Discussants: Katherine Barrett, Special Project Consultant, Barrett and Green, Inc. and William Glasgall, Director, State and Local Program, The Volcker Alliance

### Revenue Forecasting Practices: Accuracy, Transparency and Political Acceptance

Emily Franklin, Public Finance Fellow, Georgia State University, Center for State and Local Finance Carolyn Bourdeaux, Associate Professor, Georgia State University

### Truth and Integrity in State Debt Issuance and Management

Merl Hackbart, Professor, University of Kentucky, Martin School of Public Policy

Rhonda Riherd Trautman, Faculty Member, University of Kentucky, Martin School of Public Policy

### An Assessment of State Governments' Structural Balance

Hai (David) Guo, Associate Professor, Florida International University

Howard Frank, Professor, Florida International University

Merlene-Patrice Quispe, Florida International University

Daniel Castro, MPA Student, Florida International University

### Fiscal Transparency and Accountability

Alex Hathaway, Research Associate, Georgia State University, Center for State and Local Finance Carolyn Bourdeaux, Associate Professor, Georgia State University

Emily Franklin, Public Finance Fellow, Georgia State University, Center for State and Local Finance

### Municipal Bond Issuer Creditworthiness, Rating and Borrowing Costs METROPOLITAN GALLERY 5

Discussant: Tima Moldogaziev, Assistant Professor, University of Georgia

### The Effect of Governance Structure on Municipal Default Rates

Robert Greer, Assistant Professor, Texas A&M University

### Risk Clusters in the Municipal Market: Dissecting the Contagion Effect of Municipal Bankruptcy

Lang (Kate) Yang, Assistant Professor, George Washington University

### **SCHEDULE**

Crime and Credit: The Empirical Study of Large U.S. Cities

Tatyana Guzman, Assistant Professor, Cleveland State University

Benjamin Clark, Assistant Professor, University of Oregon

Determinants of City Credit Outlooks: An Examination of the Role of Fiscal Strength

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

The Effect of Secondary Market on Future Cost of Borrowing for Municipal Debt Issuers

Konul Amrahova, Ph.D. Candidate, Georgia State University, Andrew Young School of Policy Studies and Georgia Institute of Technology, School of Public Policy

3:00–3:15 pm Refreshment Break

**METROPOLITAN FOYER** 

3:15–4:45 pm Breakout Session #4 - Concurrent Sessions

**DUPONT GALLERY 7** 

### ➤ International Panel #4: Public Debt and Fiscal Health in China

Chair: Elaine Yi Lu, Associate Professor, John Jay College of Criminal Justice, CUNY

### Managing Sub-National Liabilities in China: The Role of Local Balance Sheets

Ehtisham Admad, Senior Fellow, Bonn and London School of Economics and Pao Yu-Kong Professor, Zhejiang University

Xiaorong Zhang, Professor, Fudan University

### An Analysis of the Municipal Bond Market for Four Cities in China:

### A Profile of Its Impact on Municipal Operations

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

Qing Li, Associate Professor, Renmin University of China

Jingran Sun, Doctoral Candidate, University of North Texas

Shan Wu, Doctoral Candidate, Renmin University of China

### Natural Disaster Shocks and Sub-National Fiscal Responses: Evidence from China

Qing Miao, Associate Professor, Rochester Institute of Technology

Can Chen, Assistant Professor, Florida International University

Elaine Yi Lu, Associate Professor, John Jay College of Criminal Justice, CUNY

### Fiscal Sustainability in China: A Look at the History and a Proposal of Future Research Agenda

Quanshe Yang, Capital University of Economics and Business, School of Public Finance and Taxation Janey Qian Wang, Capital University of Economics and Business, School of Public Finance and Taxation and San Francisco State University, School of Public Affairs and Civic Engagement

Elaine Yi Lu, Associate Professor, John Jay College of Criminal Justice, CUNY

Hang Qi, Capital University of Economics and Business, School of Public Finance and Taxation

Manman Zhong, Capital University of Economics and Business, School of Public Finance and Taxation

### Inter-City Competition and Local Government Debts in China: A Spatial Econometric Analysis

Shaoming Chen, Associate Professor, Florida International University

Hai Guo, Associate Professor, Florida State University

Richard Feiock, Professor, Florida State University

### ➤ Federal Tax Reform: Implications for State and Local Governments

**DUPONT GALLERY 6** 

Chair: Marilyn Rubin, Professor of Public Administration and Economics, John Jay College, City University of New York

Discussant: Michelle Sager, Director, National Governor's Association Center for Best Practices, Economic Opportunity Division

### **SCHEDULE**

### Trumped or Not: Effect of Federal Tax Reform in Georgia and New York

Marilyn Rubin, Professor of Public Administration and Economics, John Jay College,

City University of New York

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

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

Here We Go Again: Eliminating the Deductibility of Local Property Taxes for Federal Income Taxes

Catherine Collins, Associate Director, George Washington University, Institute of Public Policy

Tax Code Connections: How Changes to Federal Policy Affect State Revenue

Mark Robyn, Officer, The Pew Charitable Trusts

Federal Tax Reform: Other Options for States

Lucy Dadayan, Senior Policy Analyst, University at Albany, SUNY, Rockefeller Institute of Government

### ➤ Making the Grade: School Financing Challenges

**DUPONT GALLERY 8** 

Chair: TBD

# Cooperation Through Authorization: Do Traditional Public School Districts That Authorize Their Competitors Experience Less Fiscal Stress Than Those Who Do Not?

Peter Jones, Assistant Professor, University of Alabama at Birmingham

Theodore Arapis, Assistant Professor of Public Administration, Villanova University

Vincent Reitano, Public Finance Associate, Government Finance Officers Association

### Scholarship Tax Credits and Public versus Private School Enrollment

Robert Buschman, Senior Research Associate, Georgia State University, Fiscal Research Center Nicholas Warner, Research Associate, Georgia State University, Fiscal Research Center

### Education Funding Disparities: The Case of Washington School Districts

Olha Krupa, Assistant Professor, Seattle University

Sharon Kioko, Associate Professor, University of Washington

# Displacement Effects of School Aid on Property Tax Rates under the Interaction between School Aid and Property Valuation

Jay Ryu, Professor of Public Policy and Administration, Ohio University

### School Finance Reforms, Teachers Unions, and the Allocation of School Resources

Eric Brunner, Associate Professor, University of Connecticut

Josh Hyman, University of Connecticut

Andrew Ju, University of Connecticut

### > Performance Budgeting: An International Comparison

**METROPOLITAN GALLERY 5** 

Chair: James Savage, Professor, University of Virginia

Discussant: Phil Joyce, Professor and Dean, University of Maryland

### Performance Budgeting in Kenya

Kurt Thurmaier, Professor, Northern Illinois University

Frankline Muthomi, Northern Illinois University

### Performance Budgeting Experiences: An International Comparison

Alfred Ho, Professor, University of Kansas, School of Public Affairs and Administration

Maarten DeJong, Senior Budget Specialist, Ministry of Finance of the Netherlands and affiliated with VU University Amsterdam

### **SCHEDULE**

### Performance Budgeting in U.S. Cities: A Multi-Level Analysis

Alfred Ho, Professor, University of Kansas, School of Public Affairs and Administration

Kevin DeSouza, Arizona State University

Gregory Dawson, Arizona State University

### Performance Budgeting and the Use of Performance Information at the Line Ministry Level:

### The Case of Chile

Juan Martinez Guzman, Ph.D. Student, University of Maryland

### Local Government Income: Choices, Choices, Choices

**THOMAS SALON** 

Chair: Chris Goodman, Assistant Professor, University of Nebraska-Omaha

### Income Inequality and Local Government Revenues

Michael Overton, Assistant Professor, University of Idaho

Julius Nukpezah, Assistant Professor of Public Policy and Administration, Mississippi State University

### Internet Taxation and Local Government Sales Tax Capacity

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

### Sales Tax Holidays: Evidence on Incidence

Justin Ross, Associate Professor, Indiana University Bloomington

Felipe Lozano-Rojas, Indiana University Bloomington

# When to Opt In? How Neighbor Adoption, Tax Exportation, and Property Tax Limits Affect the Decision to Adopt a Local Option Tax

Bo Zhao, Senior Economist, Federal Reserve Bank of Boston

# Transit Agency Specialization and Revenue Choices: The Relationship between Form of Government and Taxation

Suzanne Leland, Professor, University of North Carolina-Charlotte

Chris Goodman, Assistant Professor, University of Nebraska-Omaha

Olga Smirnova, Associate Professor, East Carolina University

### 5:00–6:00 pm Special Session

**METROPOLITAN GALLERY 1** 

### Celebrating the Pracademic Life of Paul Posner

Paul Posner, Chair of ABFM in 2000-2001, passed away on July 5, 2017. This special session will celebrate his significant contributions to public budgeting and financial management as a practitioner and as an academic.

Moderator: Marilyn Rubin, Professor of Public Administration and Economics, John Jay College, City University of New York

### Speakers:

Gene Dodaro, Comptroller General of the United States and head of the U.S.

Government Accountability Office (GAO). Introduced by Susan Irving, GAO

Alice Rivlin, Senior Fellow at the Brookings Institution and former Director of the White House Office of Management and Budget and the Congressional Budget Office. Introduced by Phil Joyce, Professor and Dean, University of Maryland

Irene Rubin, Professor Emeritus of Public Administration, Northern Illinois University

F. Stevens Redburn, Professorial Lecturer, George Washington University, Trachtenberg School of Public Policy and Public Administration

Alfred Tat-Kei Ho, Professor, University of Kansas, School of Public Affairs & Administration Maarten de Jong, Senior Budget Specialist, Ministry of Finance of the Netherlands and affiliated with VU University Amsterdam



### **SCHEDULE**

6:00–8:00 pm Reception #1

**METROPOLITAN GALLERIES 1-3** 

Sponsored by:

University of Connecticut, Department of Public Policy

George Washington University, Trachtenberg School of Public Policy and Public Administration

Public Financial Publications, Inc.

Northern Illinois University, School of Public and Global Affairs Syracuse University, Maxwell School of Citizenship and Public Affairs University of Kentucky, Martin School of Public Policy and Administration

7:30–9:00 pm PFP Meeting THOMAS SALON

### FRIDAY, SEPTEMBER 29

7:30 am–5:00 pm Registration METROPOLITAN FOYER

7:30-8:30 am ABFM Executive Committee Breakfast QUADS 1-2

7:30-9:00 am Continental Breakfast METROPOLITAN FOYER

8:30-10:00 am Breakout Session #5 - Concurrent Sessions

### AABPA Panel #1: Appropriations: Back to Basics

**DUPONT GALLERY 7** 

A series of possible options that could strengthen the role of the appropriation process. These include changes in the authorization process, the categorization of spending (discretionary, mandatory, etc.) and broader changes in House Rules.

Moderator: Karen Kunz, Associate Professor, West Virginia University

- S. Anthony (Tony) McCann, Adjunct Faculty, University of Maryland, School of Public Policy
- G. William Hoagland, Senior Vice President, Bipartisan Policy Center

Douglas Farrar, Senior Manager for Communications and Public Affairs, Aspen Institute

Ed Brigham, Executive Consultant, Federal Consulting Alliance

The Federal Experiment: What Worked, Is Working and May Not Be Working

Output

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

Kennedy's Keynesian Budgetary Politics and the 1962 Public Works Acceleration Act

Nick Jacobs, Doctoral Student, University of Virginia

James Savage, Professor, University of Virginia

### Process and Policy: Effects of the Federal Credit Reform Act on Federal Credit Policies

Marvin Phaup, Professorial Lecturer and Research Scholar, George Washington University, Trachtenberg School of Public Policy and Public Administration

# Comparing U.S. Department of Treasury Plans to (Delayed) Results: Carter's Taxable Bond Option Analysis and Obama's Build America Bond Experiment

Bart Hildreth, Professor, Georgia State University

Komla Dzigbede, Assistant Professor, Binghamton University, SUNY, Department of Public Administration

### Did the Program Assessment Rating Tool (PART) Work?

Stuart Kasdin, Mayor Pro Tempore, City of Goleta, California

# The Environmental Protection Agency's (EPA) Budget from 1970 – 2021: Can the EPA Survive in a Trumpian Universe?

James Conant, Professor, George Mason University

### **SCHEDULE**

### > Budget Implications of Policy and Programmatic Changes in the States

**DUPONT GALLERY 8** 

Chair: Dan Smith, Associate Professor, University of Delaware

Drug Testing and Budget Implications: The Cost of Policy Change in D.C. to States

Aleea Perry, Assistant Professor, Indiana University of Pennsylvania

A Regional Analysis of Proposed Changes to Medicaid in Georgia

Peter Bluestone, Senior Research Associate, Georgia State University, Center for State and Local Finance Carla Willis, Georgia State University, Georgia Health Policy Center

Evaluating Iowa's High Quality Jobs Program: The Benefit and Cost of State Economic Development Tax Incentive

Zhong Jin, Senior Fiscal and Policy Analyst, Iowa Department of Revenue

Governing by Deadlines: The Impact of Time Pressure on New York State Budget Negotiation

Gang Chen, Assistant Professor, University at Albany, SUNY

Elaine Yi Lu, Associate Professor, John Jay College of Criminal Justice, CUNY

Causes and Consequences of Budgetary Slack in Organizations

Abhisekh Ghosh Moulick, Assistant Professor, University of Oklahoma

Lori Taylor, Associate Professor, Texas A&M University, Bush School of Government

### Municipal Securities Markets: The Impact of External Factors

**THOMAS SALON** 

Chair: Christine Martell, Associate Professor, University of Colorado, Denver

The Secondary Market for State Government Bonds

Craig Johnson, Associate Professor, Indiana University, Bloomington,

School of Public and Environmental Affairs

Yulianti Abbass, Indiana University, Bloomington

Ruth Winecoff, Doctoral Student, Indiana University, Bloomington

Management of City Credit Risk: A Comparative Assessment of Underlying Credit Fundamentals

Tima Moldogaziev, Assistant Professor, University of Georgia

Christine Martell, Associate Professor, University of Colorado, Denver

Salvador Espinosa, Associate Professor, San Diego State University

What Effect do New Accounting Standards Have on Municipal Debt Issuance:

Evidence from GASB 43/45

Travis St. Clair, Assistant Professor, New York University

Bad Medicine? The Effect of Illinois Income Tax Increase on Municipal Borrowing Costs

Thomas Luke Spreen, Ph.D. Graduate, Indiana University, Bloomington, School of Public and Environmental Affairs. (Michael Curro Student Paper Award)

### Performance Budgeting: Practices and Pitfalls

**METROPOLITAN GALLERIES 1-2** 

Chair: TBD

Revisit the Agency Perspective of Performance Budgeting: The Use of Performance in Budgeting for Juvenile Correction among U.S. States

Elaine Yi Lu, Associate Professor, John Jay College of Criminal Justice, CUNY Katherine Willoughby, Golembiewski Professor of Public Administration, University of Georgia, Department of Public Administration and Policy, School of Public and International Affairs

Factors Affecting Cost Effectiveness in Performance Budgeting for Municipal Service Delivery

Kenneth Klase, Associate Professor of Political Science, University of North Carolina, Greensboro

### **SCHEDULE**

Immigration Enforcement Governance and the Performance of Detention Facilities

Jocelyn Johnston, Professor, American University

Zachary Bauer, Ph.D. Student, American University

Stephen Holt, Ph.D. Candidate, American University

A Reflection of Changing Priorities? The Reallocative and Performance Impact of Priority Based Budgeting in US Municipalities during an Era of Fiscal Stress

David Mitchell, Assistant Professor, University of Central Florida

10:00-10:15 am Refreshment Break

**METROPOLITAN FOYER** 

10:15-11:45 am Plenary

**METROPOLITAN GALLERIES 3-5** 

Tax Reform and the Debt: A Brief History of Debt Limit as a Vehicle to Effect Budgetary Change What Does Prioritizing Payment Mean and Why Does It/Does It Now Work?

Maya MacGuineas, President, Citizens for a Responsible Federal Budget

12:00-1:15 pm Graduate Student Poster Session

**METROPOLITAN FOYER** 

Graduate Student Poster Session Papers:

Committee: Wie Yusuf, Associate Professor, Old Dominion University, School of Public Service, Chair Tima Moldogaziev, Assistant Professor, University of Georgia Olga Smirnova, Associate Professor, East Carolina University

An Analysis of the Impact of the Council-Manager Form of Government on the Productivity of City Governments

Bernard Boadu, University of North Texas

Local Response to School Finance Equalization: The Importance of Place

Alex Combs, University of Kentucky

How do the Tax-Deferred Plans Affect Savings? Evidence from the Adoption of Catchup Provision Ngoc Dao, Indiana University, School of Public and Environmental Affairs

Methodology for a Two-Case Study on Fiscal Impact of Whistleblowing

Daniel Dunchack, Cleveland State University

Municipal Coupon Structure: Discretion, Purpose and Process

Andrew Grandage, University of Georgia

Unfunded Liabilities Volatility and Public Pension Reform: A New Way to Manage Debt?

Trang Hoang, University of Texas at Dallas

Local Government Revenue during and after Disasters: Examination of Sales and Property Taxes

Orkhan Ismayilov, University of North Texas

Who Are Following the Best Practices in Financial Reporting? Evidence from Local Governments in California

Hyewon Kang, University at Albany, SUNY, Rockefeller College of Public Affairs and Policy

Fiscal Stress and Revenue Structures in U.S. Local Governments

Youngsung Kim, University of Albany, SUNY

What Influences Working Capital Management? A Survey of New York

Local Government Financial Officers

Michelle Lofton, Syracuse University, Maxwell School, Department of Public Administration

### **SCHEDULE**

The Effect of Participatory Budgeting on the Geographic Distribution of Capital Funds in New York City Luliia Shybalkina, Syracuse University, Maxwell School, Department of Public Administration

The Role of Unionization in the Investment Management of State-Sponsored Public Pension Systems Hao Sun, University at Albany, SUNY, Rockefeller College of Public Affairs and Policy, Department of Public Administration and Policy

Determinants of Video Gaming Terminal Adoption and Revenue. Evidence from Illinois Saied Toossi, Syracuse University, Maxwell School, Department of Public Administration

Investigation of Determinants of Financial Condition: An Empirical Study of Michigan Counties Xiaoheng Wang, University of Illinois at Chicago

### 12:00-1:15 pm Special Session

**METROPOLITAN GALLERIES 3-5** 

Meet and Greet with the New Editors of Public Budgeting and Finance

Justin Marlowe, Endowed Professor of Public Finance and Civic Engagement and Associate Dean for Executive Education, University of Washington, Daniel J. Evans School of Public Policy and Governance Sharon Kioko, Associate Professor, University of Washington

1:30-3:00 pm Breakout Session #6 - Concurrent Sessions

> AABPA Panel #2: The DATA Act: After the First Round of Implementation, Where Are We? DUPONT GALLERY 7
Discussion on the heels of their September report.

Moderator: Patrick Washington, Adjunct Professor, George Mason University, Schar School of Policy and Government

Peter Del Toro, Assistant Director, Strategic Issues, Government Accountability Office Victoria Collin, Senior Policy Analyst, Office of Management and Budget

### Nonprofit Resiliency through Financial Management

**DUPONT GALLERY 8** 

Chair/Discussant: Sarah Larson, Assistant Professor, University of Central Florida

Managing Nonprofit Mission Drift in a Sea of Federal Contracts

Deborah Carroll, Associate Professor, University of Central Florida Suzette Myser, Assistant Professor, University of Central Florida

Nonprofit Resiliency and the State of Illinois Budget Crisis

Kimberly Wiley, Assistant Professor, University of Illinois, Springfield

Elizabeth Searing, Assistant Professor, University at Albany, SUNY, Rockefeller College of Public Affairs and Policy

Sarah Young, The Florida State University, Askew School of Public Administration and Policy

Why Do Government Want to Tax Nonprofit Property? Nonprofit-Government Relationships, Economics and Politics

Kellie McGiverin-Bohan, Doctoral Student, Indiana University Bloomington Hannah Martin, Graduate Student, Indiana University Bloomington

Uniting on Mission and Money: How Nonprofit Borrowers and their Leaders Decide on Debt Kellie McGiverin-Bohan, Doctoral Student, Indiana University Bloomington

State Revenue Forecasting: A View from the Inside

**DUPONT GALLERY 6** 

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

### **SCHEDULE**

### Often Wrong, Never Uncertain: Lessons from Forty Years of State Revenue Forecasting

John Mikesell, Chancellor's Professor of Public and Environmental Affairs (Emeritus), Indiana University, Bloomington

### Forecasting State Revenue in the Face of the Great Recession

Joseph Cordes, Professor of Economics, Public Policy and Public Administration and International Affairs, George Washington University, Trachtenberg School of Public Policy and Public Administration Melissa McShea, Ph.D. Candidate, George Washington University, Trachtenberg School of Public Policy and Public Administration

### Maryland's Spending Affordability Committee: The Non-Binding TEL That Works

David Juppe, Senior Operating, Maryland Department of Legislative Services

### Financial Reporting and Financial Transparency

Chair: Jonathan Justice, Professor, University of Delaware

### The Fudge Factor in Public Organizations' Financial Reporting

David Matkin, Assistant Professor, University at Albany, SUNY Hao Sun, Doctoral Candidate, University at Albany, SUNY Youngsung Kim, Doctoral Student, University at Albany, SUNY

# Key Determinants of Online Fiscal Transparency: Organizational, Environmental and Technological Factors

Gang Chen, Assistant Professor, University at Albany, SUNY Luis Felipe Luna-Reyes, Associate Professor, University at Albany, SUNY Hyewon Kang, Doctoral Student, University at Albany, SUNY

### What Are Fiscal Monitoring Systems Monitoring?

Dan Smith, Associate Professor, University of Delaware Jonathan Justice, Professor, University of Delaware

### Piloting the U.S. Governmental GAAP Taxonomy (UGGT)

Shannon Sohl, Senior Research Associate, Northern Illinois University, Center for Governmental Studies Marc Joffe, Senior Policy Analyst, Reason Foundation

### State Debt Markets and the Factors That Impact Them

### **METROPOLITAN GALLERIES 1-2**

**THOMAS SALON** 

Chair: Justin Marlowe, Endowed Professor of Public Finance and Civic Engagement and Associate Dean for Executive Education, University of Washington, Daniel J. Evans School of Public Policy and Governance

### The Impact of Fiscal Volatility on State Debt Levels

Junghack Kim, Doctoral Candidate, University of Nebraska at Omaha Jongmin Shon, Assistant Professor, Rutgers University, Newark

### The Impact of Dodd-Frank on Credit Ratings: The Municipal Securities Case

Craig Johnson, Associate Professor, Indiana University, Bloomington Yulianti Abbas, Indiana University, Bloomington Chantelle LaFontant

### Do State Tax Cuts Influence Debt Market Outcomes? Evidence from Kansas

Rahul Pathak, Assistant Professor, Baruch College, CUNY

Komia Dzigbede, Assistant Professor, SUNY, Binghampton, College of Community and Public Affairs

### **SCHEDULE**

### Does the Wording of Bond Referenda Make A Difference?

Bill Simonsen, Professor, University of Connecticut, Department of Public Policy Mark Robbins, Professor, University of Connecticut, Department of Public Policy Eric Brunner, Associate Professor, University of Connecticut, Department of Public Policy

3:00-3:15 pm Refreshment Break METROPOLITAN FOYER

3:15-4:45 pm Breakout Session #7 - Concurrent Sessions

### ➤ AABPA Roundtable Panel #3: Doing Performance Measurement in a Fiscal Federalism Environment

**DUPONT GALLERY 7** 

How do agencies do performance budgeting without resources? How do we actually measure performance? How do we measure time lag?

Jon Stehle, Business Director, North American, Performa

Donna Donella, Enterprise Transformation Strategist, MITRE Corporation

Lauren DiCristofaro, Software Systems Engineer, MITRE Corporation

Patrick Washington, Adjunct Professor, George Mason University, Schar School of Policy and Government

Karen Kunz, Associate Professor, West Virginia University

Carolyn Brock, President, Matrix

### Funding Public Finance and Budgeting Research: Sources and Strategies for Obtaining Grants

### **METROPOLITAN GALLERIES 1-2**

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

Michael Overton, Assistant Professor, University of Idaho

Daphne Kenyon, Fellow, Lincoln Institute of Land Policy

Nancy Lutz, Program Director, National Science Foundation

John Kamensky, Senior Fellow, IBM Center for the Business of Government

Don Spencer, Contracts Administration, Urban Institute

Carolyn Bourdeaux, Associate Professor, Georgia State University

Jesseca Short, Research Associate, Rice University, Kinder Institute for Urban Research

### Infrastructure Finance: Protecting Capital Outlays

**DUPONT GALLERY 6** 

Chair: David Swindell, Associate Professor, Arizona State University

# An Investigation of Capital Spending and Financial in Municipal Governments: Institutions and Fiscal Policy Space

Rebecca Hendrick, Professor, University of Illinois, Chicago, Department of Public Administration Farhad Omeyr, University of Illinois, Chicago, Department of Public Administration

### Capital Management Practices in U.S. Counties

Carol Ebdon, Professor, University of Nebraska at Omaha Jiseul Kim, Ph.D. Student, University of Nebraska at Omaha

### Outside the Box: Thinking About the Deployment and Upkeep of Public Capital

Edward Lehan, Consultant

### Innovative Infrastructure: An Investigation into Alternative Mechanisms of Infrastructure Finance

Akheil Singla, Assistant Professor, Arizona State University

David Swindell, Associate Professor, Arizona State University

### Effects of Infrastructure on Housing and Land in Urban Versus Rural Localities

Yilin Hou, Professor of Public Administration and International Affairs, Syracuse University,

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

Ping Zhang, Assistant Professor, Fudan University (China)

### **SCHEDULE**

### State Budgeting and Options for Addressing and Minimizing the Impacts of Fiscal Shocks

**DUPONT GALLERY 8** 

Chair: TBD

Reaction or Proaction: Responses of U.S. States to Fiscal Stress during the Great Recession

Ed Gibson, Associate Professor, University of Baltimore

Laura Wilson-Gentry, Associate Dean, University of Baltimore, College of Public Affairs

Soyoung Park, Research Analyst, Korea Public Finance Information Service

Fiscal Limits and Fiscal Shocks: Examining Impacts during the Great Recession

Tucker Staley, Assistant Professor, Eastern Michigan University

Following a Recession, Have States Learned How to Use Budget Stabilization Funds to Reduce Fiscal Crises?

Peter Jones, Assistant Professor, University of Alabama at Birmingham

Christian Buerger, Assistant Professor, Indiana University-Purdue University Indianapolis, School of Public Environment and Administration

Michelle Lofton, Ph.D. Student, Syracuse University, Maxwell School of Citizenship and Public Affairs

An Empirical Analysis of Budget Stabilization Funds and Cutback management: Which Strategy is More Effective for U.S. State Governments?

Sungchan Kim, Associate Research Fellow, Korea Research Institute for Local Administration Soyoung Park, Research Analyst, Korea Public Finance Information Service

State Revenue Shortage in Good Economic Times: Another Lesson for Avoiding Structural Deficits Yuhua Qiao, Professor, Missouri State University

### > GASB's Going Concern and Fiscal Distress Research

**THOMAS SALON** 

Discussant: Dean Mead, Senior Research Manager, Government Accounting Standards Board (GASB)

Going Concern, Financial Stress, and Their Implications for Financial Reporting

Dean Mead, Senior Research Manager, Government Accounting Standards Board (GASB)

Preventing Fiscal Emergencies and Maintaining the Going Concern: Michigan's Early Warning System Eric Scorsone, Associate Professor and Director, Michigan State University

Fiscal Health Monitoring for Cities and Counties: Revisited and jump Started

Marc Joffe, Senior Policy Analyst, Reason Foundation

Evgenia Gorina, Assistant Professor, University of Texas, Dallas

Craig Maher, Professor, University of Nebraska at Omaha

4:45–5:30 pm ABFM Annual Member Meeting

**QUADS 1-2** 

5:30–7:00 pm Reception #2

**METROPOLITAN GALLERIES 3-5** 

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SATURDAY, SEPTEMBER 30

7:00-10:00 am Registration METROPOLITAN FOYER



### **PhD Candidates**

### **Jiseul Kim**

Dissertation: "Why Pay More? Capital Budgeting Institutions for State Public Highway Maintenance"

Publications in: Journal of Public Budgeting, Accounting, and Financial Management

### **Junghack Kim**

Dissertation: "Fiscal Institutions and Borrowing Costs: Examining the Case of School Districts in the U.S."

Publications in: American Review of Public Administration, and Public Money and Management

### **Sungho Park**

Dissertation: "Game-theoretic Thinking of State-imposed Tax and Expenditure Limitations: Rule Design, Institutional Diversity, and Municipal Fiscal Outcomes"

Publications in: American Review of Public Administration; Public Finance and Management; Journal of Public Budgeting, Accounting and Financial Management; Public Policy and Administration; Public Administration Quarterly; and Journal of Public and Nonprofit Affairs

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### **SCHEDULE**

7:30-9:00 am Continental Breakfast METROPOLITAN FOYER

8:30-10:00 am Breakout Session #8 - Concurrent Sessions

### Cross Country Analysis of Budgeting and Financial Management

**DUPONT GALLERY 6** 

Chair: TBD

### The Level of Corruption and Ethics Perception among Public Sector Employees in Russia

Natalia Ermasova, Assistant Professor, Governors State University

Polina Ermasova, Student, DePaul University

# Testing a New Framework for NGO-Local Government Relations and Co-Production of Municipal Services in Developing Countries

Jocelyn Johnston, Professor, American University

Khaldoun AbouAssi, Assistant Professor, American University

Ann Bowman, Professor, Texas A&M University

Long Tran, Ph.D. Student, American University

Zachary Bauer, Ph.D. Student, American University

# National Context and Individual Strategies in Local Reactions to Financial Crisis: Comparing Italy, France and the State of Michigan (USA)

Emanuele Padovani, Associate Professor, University of Bologna, Italy

Celine DuBoys, Associate Professor, Aix Marseille University, Institut de Management Public et Gouvernance Territoiale

Alice Monti, Research Fellow, University of Bologna, Italy

### The Quality of Public Governance and Sub-sovereign Borrowing: A Cross-Country Analysis

Rui Sun, Assistant Professor, California State University, Dominguez Hills

Gao Liu, Assistant Professor, Florida Atlantic University

Alexandru Roman, Associate Professor, California State University, College of Business and Public Administration, Department of Public Administration

# Increasing Decision Making Capacities of Local Governments: Mexico's Quest for Economic Growth Heidi Smith, Public Policy Coordinator, Universidad Iberoamericana

### The Ticking Time-Bomb: Public Pension Funds

**DUPONT GALLERY 7** 

Chair: David Matkin, Assistant Professor, University of Albany, SUNY

### Formal Governance Structures and Public Pension Fund Investment Performance:

### A Conceptual Framework

Odd Stalebrink, Associate Professor of Public Policy and Administration, Penn State University—Harrisburg

### Public Pension Board Composition and Its Effect on Pension Funding

Qiushi Wang, Associate Professor, Sun Yat-Sen University

Jun Peng, Associate Professor, University of Arizona

### Pension Plan Governance and Investment Practices

Evgenia Gorina, Assistant Professor, University of Texas, Dallas

Kenneth Kriz, Regents Distinguished Professor of Public Finance, Wichita State University, Hugo Wall School of Public Affairs

### **SCHEDULE**

### Determinants of Local Government Pension Funding: Illinois Police Pension Plans

Beverly Bunch, Professor of Public Administration, University of Illinois, Springfield Patricia Byrnes, Associate Professor of Economics, University of Illinois, Springfield Glenn Cassidy, Visiting Assistant Professor of Economics, University of Illinois, Springfield

### An Empirical Exploring of the Effect of Collective Bargaining on State Pension Costs

Yan Xiao, Assistant Professor, California State University, Fullerton Myungjung Kwon, Associate Professor of Public Administration and Policy, California State University, Fullerton

# The Determinants and Opportunity Costs of External Management Fees for State Administered Pension Plans

Jeffrey Diebold, Assistant Professor, North Carolina State University Jerrell Coggburn, North Carolina State University

### > The Politics of Budgeting: Elections, Public Health and Higher Education

**DUPONT GALLERY 8** 

Chair: Douglas Carr, Associate Professor, Oakland University

# Political Symbolism of Selected Budget Messages 2016-2017: A Content Analysis of Federal, State and Local Government Trends in Public Financial Management

Robert Smith, Professor, University of Illinois-Springfield

### Election Administration Financing and Its Determinants in North Carolina Counties

Zachary Mohr, Assistant Professor, University of North Carolina-Charlotte JoEllen Pope, Doctoral Candidate, University of North Carolina-Charlotte Martha Kropf, Professor, University of North Carolina-Charlotte Mary Jo Shephard, Instructor, University of North Carolina-Charlotte

### Do Federal Air Quality Regulations Mitigate Local Fiscal Stress from Public Health Expenditures?

Douglas Carr, Associate Professor, Oakland University Ben Clark, Assistant Professor, University of Oregon

# Ethnic Fractionalization, Group Affinity, and the Privatization of Higher Education Costs: An Analysis with Campus-Level Data

John Foster, Assistant Professor, Southern Illinois University Edwardsville Jacob Fowles, Associate Professor, University of Kansas, School of Public Affairs and Administration

### Transportation Finance: Theory and Practice

### **METROPOLITAN GALLERIES 1-2**

Chair: Can Chen, Assistant Professor, Florida International University Discussant: John Bartle, Dean, University of Nebraska at Omaha

# A First Look at the Time to Adoption of Local option Fuel Taxes: An Examination of Florida Counties Can Chen, Assistant Professor, Florida International University

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

### Tolls and the Liability of Newness: Analysis of Driver Perceptions before and after Toll Implementation

Wie Yusuf, Associate Professor, Old Dominion University, School of Public Service Meagan Jordan, Associate Professor, Old Dominion University, School of Public Service David Chapman, Master Lecturer, Old Dominion University, School of Public Service Khairul Anuar, Doctoral Student, Old Dominion University, Civil Engineering Department Lenahan O'Connell, Research Associate, University of Kentucky, Kentucky Transportation Center

#### **SCHEDULE**

#### Urban Scale, Spatial Forms, and Fiscal Capacity: Explaining Public Transit Provision in U.S. Urbanized Areas

Zhirong (Jerry) Zhao, Associate Professor, University of Minnesota

Shengnan Lou, Doctoral Student, University of Minnesota, Humphry School of Public Affairs Richard Feiock, Professor, Florida State University

#### Fiscal Impacts of Urban Transportation Infrastructure Investment: Evidence from U.S. Cities

Can Chen, Assistant Professor, Florida International University

Kenneth Kriz, Regents Distinguished Professor of Public Finance, Wichita State University, Hugo Wall School of Public Affairs

Arwiphawee Srithongrung, Associate Professor, Wichita State University, Hugo Wall School of Public Affairs

Yanbing Han, Ph.D. Student, Florida International University, Steven J. Green School of International and Public Affairs

#### The Impacts of Autonomous Vehicles on Local Government Budgeting and Finance

Benjamin Clark, Assistant Professor, University of Oregon

Nico Larco, Associate Professor of Architecture, University of Oregon

Roberta Mann, Professor of Law, University of Oregon

#### Issues in Education Finance II

**THOMAS SALON** 

Chair: Todd Ely, Assistant Professor, University of Colorado-Denver Discussant: Robert Bifulco, Professor, Syracuse University

#### Fiscal Gain or Drain? Examining the Impact of Charter Competition on Pennsylvania School Districts

Theodore Arapis, Assistant Professor of Public Administration, Villanova University

Vincent Reitano, Public Finance Associate, Government Finance Officers Association

#### Comparing the Allocative and Productive Efficiency of New Orleans Charter Schools and Traditional Public Schools in Louisiana

Christian Buerger, Assistant Professor, Indiana University-Purdue University, Indianapolis,

School of Public Environment and Administration

Ian Wright, Assistant Professor of Economics, University of Massachusetts, Boston

#### Does State Aid Improve School District Performance? Evidence Using Exogenous Variation from New York Foundation Aid Formulas

Philip Gigliotti, Ph.D. Student, University at Albany, SUNY

Lucy Sorenson, Assistant Professor, University at Albany, SUNY

#### The Effect of New Jersey's Superintendent Salary Cap on Superintendent Retention Rates

Michael Hayes, Assistant Professor, Rutgers University, Camden

#### Paying for College: The Effect of Access to State Financial Aid for Foreign-Born Non-Citizens on College Enrollments

Raymond Zuniga, Assistant Professor, Virginia Tech

Stephen Holt, Assistant Professor, University at Albany, SUNY

10:00-10:15 pm Refreshment Break

**METROPOLITAN FOYER** 

#### **SCHEDULE**

#### 10:15-11:45 pm Breakout Session #9 - Concurrent Sessions

#### Not-for-Profit Organization Financial Reporting

**DUPONT GALLERY 6** 

Chair: Christian Buerger, Assistant Professor, Indiana University-Purdue University, Indianapolis, School of Public Environment and Administration

#### The Truth about Honesty in the Nonprofit Sector

Bruce McDonald, Associate Professor, North Carolina State University Chris Goodman, Assistant Professor, University of Nebraska at Omaha

#### Misreporting Charitable Lobbying Engagement and Expenses

Christopher Prentice, Assistant Professor, University of North Carolina, Wilmington

#### Does the Independence of the Audit Committee Matter? An Assessment of Virginia Nonprofits

Meagan Jordan, Associate Professor, Old Dominion University, School of Public Service Martina Saitgalina, Assistant Professor, Old Dominion University Lien Nguyen, Doctoral Student, Old Dominion University

Property Taxes as a Source of Revenue for Local Government: Practices and Pitfalls DUPONT GALLERY 7 Chair: Spencer Brien, Assistant Professor, Naval Postgraduate School, Graduate School of Business and Public Policy

#### Forecasting and Budgeting Dynamics of the Property Tax in New York City

Geoffrey Propheter, Assistant Professor, University of Colorado, Denver

Evolving Municipal Reliance on Property Tax: An Empirical Exploration of Large Cities in the U.S. Yonghong Wu, Associate Professor, University of Illinois at Chicago

#### The Impact of Property Tax Exemptions on Local Budgets on Taxpayers: A Longitudinal Analysis of 41 Texas Cities

Bob Bland, Endowed Professor of Local Government, University of North Texas Jingran Sun, Doctoral Candidate, University of North Texas

#### The Impact of Land Use Planning and Zoning on Property Values

Wes Clarke, Senior Public Service Associate, University of Georgia, Carl Vinson Institute of Government Mara Shaw, Public Service Assistant and Leadership Development Program Manager, University of Georgia, Carl Vinson Institute of Government

#### > International Public Capital Budgeting Process

**DUPONT GALLERY 8** 

Chair: Arwiphawee Srithongrung, Associate Professor, Wichita State University,

Hugo Wall School of Public Affairs

Discussant: Wie Yusuf, Associate Professor, Old Dominion University, School of Public Service

#### Public Capital Budgeting Process in Thailand

Arwiphawee Srithongrung, Associate Professor, Wichita State University, Hugo Wall School of Public Affairs

#### Public Capital Budgeting and Management Process in Russia

Natalia Ermasova, Assistant Professor, Governors State University

Polina Ermasova, Student, DePaul University

#### From Behind the Iron Curtain and Onto the European Stage:

#### The Capital Budgeting Process of Moldova

Erica Ceka, Ph.D. Student, Northern Illinois University, Department of Public Administration

#### Capital Budgeting Practices of Local Governments in South Korea

Jiseul Kim, Instructor, University of Nebraska at Omaha, School of Public Administration

#### **SCHEDULE**

#### Fiscal Federalism and Local Government Finances after the Great Recession

#### **METROPOLITAN GALLERIES 1-2**

Chair: Eric Scorsone, Associate Professor, Michigan State University Discussant: Rebecca Hendrick, Professor, University of Illinois at Chicago

Intergovernmental Finance in the Trump Era: A View from the Fiscal Policy Space Framework

Michael Pagano, Professor, University of Illinois at Chicago Shu Wang, Assistant Professor, Michigan State University

#### State Austerity Policies and Pragmatic Local Government Responses

Yunji Kim, Assistant Professor, University of Wisconsin—Madison Austin Aldag, Master's Student, Cornell University

Mildred Warner, Professor, Cornell University

How Decentralization Affects Economic Growth? The Structure of Local Public Expenditure Can Tell

Yuanshuo Xu, Ph.D. Candidate, Cornell University

Mildred Warner, Professor, Cornell University

#### Fiscal Autonomy and Stabilization: An Empirical Analysis of U.S. State Governments

Sungchan Kim, Associate Research Fellow, Korea Research Institute for Local Administration Soyoung Park, Research Analyst, Korea Public Finance Information Service

#### The Impact of Assessments on Budget Volatility, Outsourcing, Enrollments and Employment

**THOMAS SALON** 

Chair: Wenli Yan, Associate Professor, Virginia Commonwealth University

#### How Does Debt Management Affect Budget Volatility of Local Governments?

Zihe Guo, Postdoctoral, Renmin University of China

Dwight Denison, Professor of Public and Nonprofit Finance, University of Kentucky, Martin School of Public Policy

#### Property Assessment Regressivity and Contracting Out: A Lesson from Property Assessment Outsourcing in Virginia Local Governments

Gyeo Reh Lee, Ph.D. Candidate, Indiana University, Bloomington

Public School Responses to Fiscal Burdens: The Unintended Effects of Charter School Enrollments Eric Shannon, Doctoral Candidate, University of Kansas

#### The Clean Air Act and Sensitivity of the Local Employment Base-Impact Assessment through Difference-In-Differences Approach

Wenli Yan, Associate Professor, Virginia Commonwealth University Douglas Carr, Associate Professor, Oakland University

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- Megan Hatch, Assistant Professor
- Sanda Kaufman, Professor
- Nancy Meyer-Emerick, Associate Professor Emerita
- Obed Pasha, Assistant Professor
- Meghan Rubado, Assistant Professor
- Michael Spicer, Professor Emeritus
- Jeffrey Snyder, Assistant Professor
- Clayton Wukich, Associate Professor
- Nicholas Zingale, Program Director and Associate Professor



Dr. Tatyana Guzman, faculty member, is attending the ABFM conference. t.guzman@csuohio.edu.

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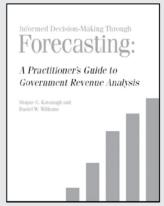


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#### **ROCKEFELLER NEWS**



#30

**Elizabeth Searing, PhD** was appointed as director of the Institute of Nonprofit Leadership and Community Development.



**James Fossett, PhD** retired after 28 years of service to the University.



**David Matkin, PhD** was awarded tenure and promoted to associate professor.



**Gang Chen, PhD** and **David Matkin, PhD** will be speaking at the Harvard Pension Conference: "The Substantial Risks of State Pension Underfunding," on Oct. 19-20.



**Young Joo Park,** recent PhD graduate, was appointed as a fiscal policy analyst at the Rockefeller Institute of Government.

#### **ROCKEFELLER ABFM CONFERENCE PRESENTERS**

Does State Aid Improve School District Performance? Evidence Using Exogenous Variation from New York Foundation Aid Formulas

**Philip Gigliotti**, PhD Student **Lucy Sorenson**, Assistant Professor

Governing by Deadlines: The Impact of Time Pressure on New York State Budget Negotiation **Gang Chen**, Assistant Professor Flaine Yi Lu. John, Jay College of Criminal Justice

Elaine Yi Lu, John Jay College of Criminal Justice, CUNY

Nonprofit Resiliency and the State of Illinois Budget Crisis

**Elizabeth Searing**, Assistant Professor Kimberly Wiley, University of Illinois, Springfield Sarah Young, The Florida State University, Askew School of Public Administration and Policy

The Fudge Factor in Public Organizations' Financial Reporting

David Matkin, Associate Professor Hao Sun, PhD Candidate Youngsung Kim, PhD Student Key Determinants of Online Fiscal Transparency: Organizational, Environmental and Technological Factors

Gang Chen, Assistant Professor Luis Felipe Luna-Reyes, Associate Professor Hyewon Kang, PhD Student

Paying for College: The Effect of Access to State Financial Aid for Foreign-Born Non-Citizens on College Enrollments

**Stephen Holt**, Assistant Professor Raymond Zuniga, Assistant Professor, Virginia Tech

#### **GRADUATE STUDENT POSTERS**

Who Are Following the Best Practices in Financial Reporting? Evidence from Local Governments in California

**Hyewon Kang**, PhD Student

Fiscal Stress and Revenue Structures in U.S. Local Governments

Youngsung Kim, PhD Student

The Role of Unionization in the Investment Management of State-Sponsored Public Pension Systems

Hao Sun, PhD Candidate

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#### Congratulations!





Endowed Professor and Associate Dean **Justin Marlowe** has been appointed Editor-In-Chief and Associate Professor **Sharon Kioko** has been appointed Managing Editor of *Public Budgeting & Finance*, effective with Volume 38 (2018).

Kioko and Marlowe also published an opensource textbook, *Financial Strategy for Public Managers*, to help future public service leaders make informed decisions about policies and budget allocations. Our MPA concentration in public financial management prepares students for careers at leading organizations across the country. Recent placements include:

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Budget & Evaluation Analyst, City of Winston-Salem, NC

Senior Analyst, City of Pittsburgh, PA

Hatfield Fellow Public Involvement Specialist, Portland Bureau of Transportation

Analyst, U.S. GAO

Business & Finance Officer, King County, WA

Fiscal Analyst, South Dakota Legislative Research Council

Fiscal & Policy Analyst, City of Seattle Budget Office

Associate Performance Auditor, Washington State Auditor's Office

Local Government Management Fellow, City of Mountain View, CA

ICMA Local Government Management Fellow, Catawba County Government

Management Auditor, King County Auditor's Office

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total enrolled students in MPA (386); Executive MPA (77); PhD (29)

current faculty

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average for incoming MPA students

average GRE Q/V of incoming MPA students

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#### **CONGRATULATIONS WHITNEY AFONSO** for being elected to ABFM's Executive Committee

#### Research being presented:

Internet Taxation and Local Government Sales Tax Capacity A First Look at the Time to Adoption of Local option Fuel Taxes: An Examination of Florida Counties

#### Other Carolina MPA faculty specializing in budget and finance:



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Suzanne Leland



James Douglas



JoEllen Pope

#### Presenting at Conference:

Suzanne Leland, Professor (Ph.D., University of Kansas)

James Douglas, Professor (Ph.D., University of Georgia)

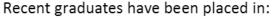
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