

**ABFM 29<sup>th</sup> Annual Conference, Preliminary Draft Conference Schedule, Subject to Change**

Revised 09/03/17

Thursday, September 28, 2017

Registration 7:00 AM to 5:00 PM Metropolitan Foyer

Thursday, September 28, 2017

Continental Breakfast 7:30 AM to 9:00 AM Metropolitan Foyer

Thursday, September 28, 2017

Break out Session #1 8:30 AM to 10:00 AM

**International Panel #1: Comparative Studies on Budgetary Systems and Outcomes [DuPont Gallery 7]**

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

On the Cost of Government Budget Supervision and Its Optimization Based on the Role Stress Theory

*Caichen Ma, Professor, School of Economics, Nankai University*

*Shan Miao, Doctoral Student, School of Economics, Nankai University*

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:*

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*

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### **Everybody into the Pool: Participatory Budgeting [DuPont Gallery 8]**

*Chair:*

How Does Participatory Budgeting Affect Council Member Priorities?

*Dan Williams, Professor, Baruch College-CUNY*

*Thad Calabrese, Associate Professor, New York University*

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*

Communicating Budget Information to the Public through E-Government: The Use of Interactive Budget Data Visualizations (IBDVs)

*Thomas Greitens, Associate Professor, Central Michigan University*

*B. Shine Cho, University of Nebraska-Omaha*

### **Local Government Budget Response to Fiscal Shocks [Metropolitan Gallery 5]**

*Chair:*

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

*Komia Dzigbiede, Assistant Professor, SUNY, Binghamton*

*Sarah Beth Gehl, Temporary Assistant Professor, University of Georgia*

*Katherine Willoughby, Professor, Georgia State University*

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*

Revenue Enhancement Strategies in Response to Local Government Cutbacks: A Survey Experiment

*Min-Hyu Kim, Rutgers University*

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**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*

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 Stabilization Funds to Reduce Fiscal Crises

*Peter Jones, Assistant Professor, University of Alabama at Birmingham*

*Christian Buerger, Postdoctoral Fellow, Tulane University*

*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*

Thursday, September 28, 2017

Refreshment Break 10:00 AM to 10:15 AM Metropolitan Foyer

Thursday, September 28, 2017

Break out Session #2 10:15 AM to 11:45 AM

**International Panel #2: Capital Investment and Infrastructure Finance in China [DuPont Gallery 7]**

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

Inter-Jurisdictional Competition, Land Finance and Redistributive Expenditure across Chinese County-Level Governments

*Huiping Li, Associate Professor, Shanghai University of Finance and Economics*

*Ping Zhang, Assistant Professor, Fudan University, School of International Relations and Public Affairs*

*Chunrong Zheng, Associate Professor, Shanghai University of Finance and Economics, School of Public Economics and Administration*

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

*Kangkang Tong, University of Minnesota*

*Jerry Zhao, Associate Professor, University of Minnesota*

*Richard Feiock, Professor, Florida State University*

*Anu Ramaswami, University of Minnesota*

Information Asymmetry, 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:*

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*

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*

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### **Budgeting Overview: Processes, People and Performance [DuPont Gallery 8]**

*Chair:*

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:*

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*

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*

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**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*

Thursday, September 28, 2017

AWARDS LUNCHEON 12:00 Noon to 1:15 PM Metropolitan Galleries 1 - 3

Aaron Wildavsky Award

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

S. Kenneth Howard Award

Lifetime achievement by a practitioner in the field of budgeting and financial management

Michael Curro Student Paper Award

Best written paper in a class or under faculty supervision

PFP Jesse Burkhead Award

Best article published in Public Budgeting and Finance in 2016

Thursday, September 28, 2017

Break out Session #3 1:30 PM to 3:00 PM

**International Panel #3: Intergovernmental Fiscal Relations and Public Services in China [DuPont Gallery 7]**

*Chair: Wen Wang, Associate Professor, Rutgers University-Newark*

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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, Ph.D. Student, Sun Yat-Sen University*

*Joyce Yanyun Man, Indiana University-Bloomington*

A Study of the Fiscal Transfer Payment System in Ecological Function Area

*Qifei Duan, Post-doctoral Fellow, Renmin University of China*

*Guangjian Xu, Executive Vice Dean and Professor, School of Public Administration and Public Policy, Renmin University of China*

*Qing Li, Associate Professor, Renmin University of China*

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

*Jinzhong 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:*

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*

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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 Dennison, 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*

State and Local Government Finances in the 21<sup>st</sup> 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 (Retired), Indiana University, School of Public Affairs*

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, PhD 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*



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**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*

**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*

Thursday, September 28, 2017

Refreshment Break 3:00 PM to 3:15 PM Metropolitan Foyer

Thursday, September 28, 2017

Break out Session #4 3:15 PM to 4:45 PM

**International Panel #4: Public Debt and Fiscal Health in China [DuPont Gallery 7]**

*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*

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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*

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

*Marilyn Rubin, Professor, John Jay College of Criminal Justice, CUNY*

*Katherine Willoughby, University of Georgia*

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:*

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*

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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*

*Maarten DeJong, Netherlands, Ministry of Finance*

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

*Alfred Ho, Professor, University of Kansas*

*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:*

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*

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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*

Thursday, September 28, 2017

Special Session #1 5:00 PM to 6:00 PM DuPont Ballroom

### **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*

Thursday, September 28, 2017

Reception #1 6:00 PM to 8:00 PM Metropolitan Galleries 1 - 3

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Meeting: PFP Board Meeting 7:30 PM to 9:00 PM Thomas Salon

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Friday, September 29, 2017

Registration 7:00 AM to 5:00 PM Metropolitan Foyer

Friday, September 29, 2017

Continental Breakfast 7:30 AM to 9:00 AM Metropolitan Foyer

Friday, September 29, 2017

Meeting ABFM Executive Committee 7:30 AM to 8:30 AM Quads 1 - 2

Friday, September 29, 2017

Breakout Session #5 8:30 AM to 10:00 AM

**AABPA Panel #1: Appropriations: Back to Basics [DuPont Gallery 7]**

*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, Significance of Jurisdiction*

**The Federal Experiment: What Worked, Is Working and May Not Be Working [DuPont Gallery 6]**

*Chair:*

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,*

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

*James Conant, Professor, George Mason University*

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### **Budget Implications of Policy and Programmatic Changes in the States [DuPont Gallery 8]**

*Chair:*

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

*Alea 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:*

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

*Craig Johnson, Associate Professor, Indiana University, Bloomington, School of Public and Environmental Affairs*

*Yulianti Abbass,*

*Chantelle LaFontant*

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*

### **Performance Budgeting: Practices and Pitfalls [Metropolitan Galleries 1 – 2]**

*Chair:*

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, University of Georgia*

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Factors Affecting Cost Effectiveness in Performance Budgeting for Municipal Service Delivery  
*Kenneth Klase, Associate Professor of Political Science, University of North Carolina, Greensboro*

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*

Friday, September 29, 2017

Refreshment Break 10:00 AM to 10:15 AM Metropolitan Foyer

Friday, September 29, 2017

General Session #1 10:15 AM to 11:45 AM

**Plenary Session: Tax Reform and the Debt: A Brief History of Debt Limit as a Vehicle to Effect Budgetary Change [Metropolitan Galleries 3 – 5]**

*Maya MacGuineas, President, Citizens for a Responsible Federal Budget*

Friday, September 29, 2017

Graduate Student Poster Session 12:00 Noon to 1:15 PM Metropolitan Foyer

Friday, September 29, 2017

Special Session 12:00 Noon to 1:15 PM

**Meet and Greet with the New Editors of Public Budgeting and Finance [Metropolitan Galleries 3 – 5]**

*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*

Friday, September 29, 2017

Break Out Session #6 1:30 PM to 3:00 PM

**AABPA Panel #2: The DATA Act: After the First Round of Implementation, Where Are We? [DuPont Gallery 7]**

*Moderator: Patrick Washington, Adjunct Faculty, George Mason University*

*Peter Del Toro, Assistant Director, Strategic Issues, Government Accountability Office*  
*[Others TBD]*

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### **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:*

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 [Thomas Salon]**

*Chair:*

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*



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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*

Reputational Effect of Financial Performance Information: The Case of Fiscal Stress Management System in Korea

*Il Hwan Chung, Assistant Professor, Soongsil University*

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]**

*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

*Jungback Kim, Assistant Professor, International University of Japan*

*Jongmin Shon, Assistant Professor, Rutgers University, Newark*

The Secondary Market for State Government Bonds

*Craig Johnson, Associate Professor, Indiana University, Bloomington*

*Yulianti Abbas, Indiana University, Bloomington*

*Ruth Winecoff, Doctoral Student, Indiana University, Bloomington*

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

*Rahul Pathak, Assistant Professor, Baruch College, CUNY*

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

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*

Friday, September 29, 2017

Refreshment Break 3:00 PM to 3:15 PM Metropolitan Foyer

Friday, September 29, 2017

Break Out Session #7 3:15 PM to 4:45 PM

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**AABPA Roundtable Panel #3: Doing Performance Measurement in a Fiscal Federalism Environment  
[DuPont Gallery 7]**

*Moderator:*

*Jon Stehle, Enterprise Transformation Strategist, MITRE Corporation*

*Dona Donnella, Enterprise Transformation Strategist, MITRE Corporation*

*Patrick Washington, Adjunct Faculty, George Mason University*

*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*

*Jessica Short, Research Associate, Rice University, Kinder Institute for Urban Research*

**Infrastructure Finance: Protecting Capital Outlays [DuPont Gallery 6]**

*Chair:*

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, Syracuse University,*

*Ping Zhang, Assistant Professor, Fudan University (China)*

**State Budgeting and Options for Addressing and Minimizing the Impacts of Fiscal Shocks [DuPont Gallery 8]**

*Chair:*

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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*

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*

Slow Tax Revenue Growth, Rising Pension Contributions and Medicaid Growth Lead Stat and Local Governments to Reshape Finances

*Don Boyd, Director of Fiscal Studies, Rockefeller Institute of Government*

Friday, September 29, 2017

ABFM Annual Member Meeting 4:45 PM to 5:30 PM Quads 1 - 2

Friday, September 29, 2017

Reception #2 5:30 PM to 7:00 PM

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Saturday, September 30, 2017

Registration 7:00 AM to 10:00 AM Metropolitan Foyer

Saturday, September 30, 2017

Continental Breakfast 7:30 AM to 9:00 AM Metropolitan Foyer

Saturday, September 30, 2017

Breakout Session #8 8:30 AM to 10:00 AM

**Cross Country Analysis of Budgeting and Financial Management [DuPont Gallery 6]**

*Chair:*

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 Territoriale*

*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*

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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*

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 Cogburn, North Carolina State University*

### **The Politics of Budgeting: Elections, Public Health and Higher Education [DuPont Gallery 8]**

*Chair:*

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*

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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*

*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*

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:*

*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*

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

*Christian Buerger, Postdoc, Tulane University*

*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*

Saturday, September 30, 2017

Refreshment Break 10:00 AM to 10:15 AM Metropolitan Foyer

Saturday, September 30, 2017

Break Out Session #9 10:15 AM to 11:45 AM

### **Not-for-Profit Organization Financial Reporting [DuPont Gallery 6]**

*Chair:*

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*

Informed Giving: The Impact of Financial Performance, Transparency and Accountability on Nonprofit Organization Donations

*Zhang, Assistant Professor, Kansas State University*

*Josephine Gatti Schafer, Assistant Professor, Kansas State University, Department of Political Science*

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

*Meagan Jordan, Associate Professor, Old Dominion University*

*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*

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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*

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*

**Fiscal Federalism and Local Government Finances after the Great Recession [Metropolitan Galleries 1 – 2]**

*Chair: Eric Scorson, 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*



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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:*

How Does Debt management Affect Budget Volatility of Local Governments?

*Zihe Guo, Postdoctoral, Renmin University of China*

*Dwight Dennison, 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

*Gyeong Lee, Doctoral Student, 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*

Budgetary Slack, Transparency, and the Municipal Securities Market

*Min Su, Assistant Professor, Louisiana State University*

*Bart Hildreth, Professor, Georgia State University*

Thank you for participating in ABFM's 2017 Annual Conference. We look forward to seeing you at the 2018 Annual Conference in Denver, October 4, 2018 through October 6, 2018.

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**Graduate Student Poster Session Papers (Poster Session Friday @ 12:00 Noon):**

*Committee Chair: Wie Yusuf, Associate Professor, Old Dominion 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*

Comparative Analysis of Environmental Budgets of SAABC Nations: IS a South Asian Regional Energy Security Possible?

*Suparna Dutta, Virginia Commonwealth University, L. Douglas Wilder School of Government and Public Affairs*

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*

Medicaid Local Mandate Relief and the Impact on Property Tax Relief in New York

*Yusun Kim, Syracuse University, Maxwell School, Department of Public Administration*

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*

The Effect of Participatory Budgeting on the Geographic Distribution of Capital Funds in New York City

*Luliia Shybankina, Syracuse University, Maxwell School, Department of Public Administration*

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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*

The Effect of General Sales Tax on Property Tax Burdens and General Fund Expenditures: A Propensity Score Matching Analysis for U.S. Large Cities  
*Nisa Yazici Aydemir, University of Illinois at Chicago*