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
ABFM 29th Annual Conference, Preliminary Draft Conference Schedule, Subject to Change
Revised 09/03/17

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 Dzigbede, 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
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
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 Asymetry, Agency Cost and Control Rights: Explaining Capital Structure Choices of Local Governments in China
*Dan Li, Ph.D. Candidate, Sun Yat-Sen University*

*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*

*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*
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 Koebel, 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
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
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
Pengiu 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
Jinzi 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

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 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 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 (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
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*
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
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
ABFM 29th Annual Conference, Preliminary Draft Conference Schedule, Subject to Change
Revised 09/03/17

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 Nukpezhah, 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

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:


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
Thursday, September 28, 2017
Meeting: PFP Board Meeting 7:30 PM to 9:00 PM Thomas Salon

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

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
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
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

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
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]
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

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
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

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, Binghampton, 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
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
Jesseca 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:
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**

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**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**
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 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*

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:*

*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*
ABFM 29th Annual Conference, Preliminary Draft Conference Schedule, Subject to Change
Revised 09/03/17

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
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

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

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 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:

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
Gyeoreh 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.
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

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
Lulia 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

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