

ABFM Conference 2018 Tentative Program

Denver, CO – October 4-6, 2018

Draft – July 19, 2018

Note: Underline denotes a doctoral student on the job market

Thursday, October 4

8:15-9:30am – Concurrent Sessions

Budget Forecasting: State, Federal, and International

Chair: Thad Calabrese, Associate Professor, New York University
Cripple Creek 1

Over Forecasting of Central Budget Expenditures

Dan Williams, Professor, Baruch College-CUNY

Thad Calabrese, Associate Professor, New York University

Forecasting of Prisons and Jails

Bruce McDonald, Associate Professor, North Carolina State University

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

Matthew Hunt, MPA student, North Carolina State University

Revenue Forecast Accuracy at the Federal Level

James Douglas, Professor, University of North Carolina-Charlotte

Ringa Raudla, Professor, Tallin University of Technology

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

Rahul Pathak, Assistant Professor, Baruch College-CUNY

Marco Cangiano, Research Fellow, Baruch College-CUNY

Ensemble Methods in Economic and Revenue Forecasting

Kenneth Kriz, Distinguished Professor, University of Illinois-Springfield

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

Chair: Jun Peng, Associate Professor, University of Arizona
Cripple Creek 2

Pension Reforms and Public Sector Turnover

Evgina Gorina, Assistant Professor, University of Texas-Dallas

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

The Effect of Pension Reforms on State and Local Government Employment
Gang Chen, Assistant Professor, University at Albany-SUNY

The US Teacher Shortage and Institutional Settings of Teachers' Retirement Systems
Hao Sun, Ph.D. student, University at Albany-SUNY
David Matkin, Associate Professor, University at Albany-SUNY

Public Pension Funds and Opportunistic Behavior: An Examination of the Impact of
Balanced Budget Requirements
Ruth Beaver, MPA Student, Penn State-Harrisburg
Odd Stalebrink, Associate Professor, Penn State-Harrisburg

The Public Finance of Economic Development

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

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

Tax Increment Financing, Property Tax Revenues, and Economic Development
Komla Dzigbede, Assistant Professor, SUNY-Binghamton
Rahul Pathak, Assistant Professor, CUNY-Baruch College

The TFP Growth Effect of Expenditure Stabilization: The Role of Human Capital
Lin Gao, Assistant Professor, Shanghai University of Finance and Economics

Federal Fiscal Policy: Opportunities and Implications for Reform

Chair: Brad Heim, Professor, Indiana University
Silverton 2

High Tax, Low Tax, No Tax: Perceptions, Realities, Implications, and Responses
Michael Peddle, Associate Professor, Northern Illinois University

The Impact of the Cap on Deduction for State and Local Taxes: A State-by-State
Estimate
Yonghong Wu, Associate Professor, University of Illinois-Chicago

The Effect of Puerto Rico's Tax Reform on Revenue and Debt Levels: A Synthetic
Control Approach
Youngsung Kim, Ph.D. student, University at Albany-SUNY

Addressing the Debt Problem and Preserving Safety Net Programs
Richard F. Keevy, Senior Policy Fellow, Bloustein School of Planning and Policy, Rutgers University

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

Chair: Gang Chen, University at Albany-SUNY
Silverton 1

Does Municipal Management Capacity Matter? Competitive versus Negotiated Procurement in China's Public-Private Partnerships
Hui Li, Assistant Professor, National University of Singapore
Zhirong Jerry Zhao, Associate Professor, University of Minnesota

Fiscal Councils: Assessment and Potential Use in Developing and Emerging Countries for Enhancing Fiscal Sustainability
Imtiaz Bhatti, Institute of Business Administration, Karachi, Pakistan

An Assessment of the Social Security Pension System in China: Transition and Reforms
Qiushi Wang, Associate Professor, Sun Yat-sen University
Jun Peng, Associate Professor, University of Arizona

Financing the Urban Growth in China
Meili Niu, Professor, Sun Yat-sen University

Determinants of Multilateral Support on Infrastructure Public-Private Partnerships: An Empirical Analysis of 45 Countries in One Belt One Road
Janey Qian Wang, Associate Professor, San Francisco State University

9:30-9:45am – Break

9:45-11:00am – Concurrent Sessions

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

Chair: Jeff Chapman, Professor Emeritus, Arizona State University
Silverton 1

Do Property Tax Exemptions Shift the Tax Burden to Other Taxpayers?
Bob Bland, Professor, University of North Texas
Jingran Sun, Ph.D. student, University of North Texas

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

Yilin Hou, Professor, Syracuse University

Yusun Kim, Ph.D. student, Syracuse University

Equity and Property Tax Policy Design

Geoffrey Propheter, Assistant Professor, University of Colorado-Denver

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

Daniel Mullins, Professor, American University

John Mikesell, Chancellor's Professor Emeritus, Indiana University

State and Local Fiscal Health in the Aftermath of Natural Disasters

Chair: Justin Theal, Senior Associate, Pew Charitable Trusts

Silverton 2

Fiscal Health Following Disasters: A Case Study of Four Cities

Skip Krueger, Associate Professor, University of North Texas

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

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

Yu Shi, Assistant Professor, University of North Texas

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

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

Justin Theal, Senior Associate, Pew Charitable Trusts

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

Can Chen, Assistant Professor, Florida International University

Qing Miao, Assistant Professor, Rochester Institute of Technology

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

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

Suzanne Leland, Professor, University of North Carolina-Charlotte

New Research on Debt Issuance

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

Costs of Information Asymmetry in Bond Issuance

Evgina Gorina, Assistant Professor, University of Texas at Dallas

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

Strategic Underpricing in the Municipal Debt Markets: Are State and Local Governments Leaving Money on the Table?

Konul Amrahova Riegel, Assistant Professor, Naval Postgraduate School

The Challenge of Assessing Municipal Bond Risk at the City Level

Chantalle LaFontant, Ph.D. student, Indiana University

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

Saerim Kim, Assistant Professor, Columbus State University

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

Public Finance in Special Districts

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

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

Yu Shi, Assistant Professor, University of North Texas

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

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

Josephine Gatti Schafer, Assistant Professor, Kansas State University

The Demand for Special District Financing

Christopher Goodman, Assistant Professor, University of Nebraska-Omaha

School Accountability Reforms and Institutional Efforts: New Evidence

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

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

Robert Bifulco, Professor, Syracuse University

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

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

Pengju Zhang, Assistant Professor, Rutgers University, Newark

Mike Hayes, Assistant Professor, Rutgers University, Camden

Alan Sadovnik, Professor, Rutgers University-Newark

Teacher Accountability Reforms and the Supply of New Teachers

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

Matthew A. Kraft, Assistant Professor, Brown University

Eric J. Brunner, Associate Professor, University of Connecticut

Shaun M. Dougherty, Assistant Professor, University of Connecticut

The Interaction Between School Finance Reforms and Tax and Expenditure Limits

Christian Buerger, Indiana University-Purdue University Indianapolis

Evgina Gorina, Assistant Professor, University of Texas at Dallas

11-11:15am – Break

11:15am-12:30pm – Concurrent Sessions

Sports and Public Finance: New Insights and New Frontiers

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

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

David Swindell, Associate Professor, Arizona State University

Stephanie Gerretsen, Ph.D. student, University of Michigan

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

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

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

Sierra Bain, Senior Research Assistant, Center for Sport and Policy, University of Michigan

Mackenzie Zondlak, Research Center Manager, Center for Sport and Policy, University of Michigan

Professional Sport Stadium Subsidies and their Hidden Cost to Local Jurisdictions
Konul Amrahova Riegel, Assistant Professor, Naval Postgraduate School

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

Policies, Practices, and Outcomes in Local Fiscal Health

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

Benchmarking Fiscal Outcomes: The Role of Employee Training

Luke Spreen, Assistant Professor, University of Maryland

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

Ed Gerrish, Assistant Professor, University of South Dakota

County Fiscal Reserve Policies and Practices: A National Perspective

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

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

David Mitchell, Assistant Professor, University of Central Florida

Whitney Davis, Ph.D. student, University of Kentucky

Rebecca Hendrick, Professor, University of Illinois-Chicago

Local Government Internal Professional Management and Fiscal Slack Size

Wenchi Wei, University of Kentucky

Dwight Denison, University of Kentucky

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

Spencer Brien, Assistant Professor, Naval Postgraduate School

Robert Eger, Professor, Naval Postgraduate School

David Matkin, Associate Professor, Brigham Young University

Measuring Governance Risk and Credit Quality

Chair: Joseph Cordes, Professor, George Washington University
Cripple Creek 1

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

Tatyana Guzman, Assistant Professor, Cleveland State University

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

Ben Clark, Associate Professor, University of Oregon

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

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

Tima T. Moldogaziev, Associate Professor, University of Georgia

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

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

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

Impact of Credit Outlooks on Method of Debt Sale

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

Politics, Policymaking, and Implications of State Budgeting

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

The Political Business Cycle of Revenue Choice

Skip Krueger, Associate Professor, University of North Texas

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

Budgetary Politics and Policymaking in Wisconsin: 2011-2019

James Conant, Professor, George Mason University

State Escheatment and Revenue Volatility

Dan Smith, Associate Professor, University of Delaware

Jonathan Justice, Professor, University of Delaware

Costs of State Budgetary Delays for Local Governments

Kate Yang, Assistant Professor, George Washington University

Subnational Impacts of the Tax Cuts and Jobs Act

Chair: Robert Buschman, Senior Research Associate, Georgia State University
Cripple Creek 2

The Effect of the Tax Cuts and Jobs Act on Individual Income Tax Provisions in the State

Richard Auxier, Senior Fellow, Urban-Brookings Tax Policy Center

Estimated Impact of Federal Tax Legislation on Colorado Income Tax Revenue

Leila Kleats, Chief Economist, Colorado Office of State Planning and Budgeting

Federal Tax Legislation: Effect on DC Taxpayers and DC Revenue

Norton Francis, Director of Revenue Estimation, District of Columbia Office of Revenue Analysis

Tacking with the Windfall: TCJA Impacts on Georgia's Budget and Taxpayers

Robert Buschman, Senior Research Associate, Georgia State University

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

Student Poster Session

2nd Floor Foyers (Silverton and Cripple Creek Foyers)

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

Xiao Xing, Michigan State University

Saving for the Rainy Days: The Impact of States' Budget Stabilization Funds on Fiscal Stress

Hala Altamimi, Georgia State University

Do Personal Remittances Promote or Deter Sound Fiscal Management Among Municipalities in Mexico?

Jennifer Martinez, Portland State University

Non-Tax Revenues Generated at the County Level: How is it Distributed?

JW Decker, North Carolina State University

Fiscal Federalism and Decentralization in Unitary States: The Role of Local Officials

Julio Zambrano-Gutierrez, Indiana University-Bloomington

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

Youngwan Song

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

Evaluation of Special Authority Financing in Georgia
Bryce Farbstein, Georgia State University

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

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

How Natural Disasters Affect State Tax Revenues: Using a Generalized Difference in Difference with a Synthetic Control Group
Sungyoon Lee, University at Albany-SUNY

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

Nonprofit Financial Sustainability and Benefits-Based Revenue Diversification Strategy: The Case of Nonprofit Arts Organizations
Qiaozhen Liu, Georgia State University

1:45pm-3:15pm – Featured Panels

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

Chair: William Glasgall, Senior Vice President, Volcker Alliance

State Debt Liabilities: Oversight and Management

Merl Hackbart, Professor, University of Kentucky

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

Rainy Day Funds and Revenue Volatility

Hai Go, Associate Professor, Florida International University

Daniel Castro, MPA student, Florida International University

Howard Frank, Professor, Florida International University

The Role of Aging Populations and Debt Issuance on Transparency Practices

Jessica Lightbourne, Senior Research Associate, Georgia State University

Alex Hathaway, Research Associate, Georgia State University

Transparency in State Infrastructure Gap Disclosure
Jerry Zhirong Zhao, Associate Professor, University of Minnesota

Beyond Truth and Integrity in State Budgeting: Politics, Institutional Arrangements, and Fiscal Stress
Rebecca Hendrick, Professor, University of Illinois-Chicago
Xiaoyan Hu, Ph.D. student, University of Illinois-Chicago

An Analysis of the State of Illinois Budget and the Need for Reforms
Beverly S. Bunch, Professor, University of Illinois-Chicago
Patricia Byrnes, Professor, University of Illinois-Chicago
Ann L. Schneider, President, Ann L. Schneider & Associates

The Joint Select Committee on Budget and Appropriations Process Reform: A Roundtable Discussion

Chair: Roy Meyers, Professor, University of Maryland-Baltimore County

Roy Meyers, Professor, University of Maryland-Baltimore County
Phil Joyce, Professor, University of Maryland
James Savage, Professor, University of Virginia
Joseph White, Professor, Case Western Reserve University

3:15pm-3:30pm – Break

3:30pm-4:45pm – Concurrent Sessions

Cost of Borrowing Factors in Municipal Capital Financing

Chair: Tima Moldogaziev, Associate Professor, University of Georgia
Cripple Creek 1

General Purpose Local Government Defaults: Type, Trend, and Impact
Kate Yang, Assistant Professor, George Washington University
Yulianti Abbas, Assistant Professor, Universitas Indonesia

Exploring Impact of State Credit Quality Changes on Municipal Borrowing Costs
Sharon N. Kioko, Associate Professor, University of Washington

Changes in California TIF Policy and the Cost of TIF Credit
Craig L. Johnson, Associate Professor, Indiana University
Ruth Winecoff, Ph.D. student, Indiana University

Call Optionality: A Missing Component in the Municipal Bond Subsidy Debate
Martin J. Luby, Assistant Professor, University of Texas at Austin
Peter Orr, President, Intuitive Analytics
Richard J. Ryffel, Senior Lecturer, Washington University in St. Louis

GFOA and ABFM: Bridging the Academic-Practitioner Divide

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

Note: This is an interactive, audience-based session

Assessing Changes in Housing Market Capitalization

Chair: Peter Bluestone, Senior Research Associate, Georgia State University
Silverton 2

The Effect of Start-Up Charter Schools on Nearby Property Values
Peter Bluestone, Senior Research Associate, Georgia State University
Nicholas Warner, Research Associate, Georgia State University

Driverless Cars, Virtual Offices, and the Effects on Local Government Revenues
Nicholas Warner, Research Associate, Georgia State University
Peter Bluestone, Senior Research Associate, Georgia State University

Assessing Market Capitalization of Within-City Special Service District Boundaries
Spencer Brien, Assistant Professor, Naval Postgraduate School
David Swindell, Associate Professor, Arizona State University

Home is Where the Unmitigated Financial Risk and Unfair Tax Liability Is?
Sarah Larson, Assistant Professor, University of Central Florida
Christopher T. Emrich, Associate Professor, University of Central Florida

The Gordian Knot: Disasters, Property Taxes, and Resilience
Catherine Collins, Associate Director, GW Institute for Public Policy

Financial Management as an Antecedent to Fiscal Sustainability and Growth

Chair: Jonathan Justice, Professor, University of Delaware
Cripple Creek 2

Predictive Modeling of Local Government Fiscal Health
Jonathan Justice, Professor, University of Delaware
David Bird, University of Delaware

Helisse Levine, Associate Professor, Long Island University-Brooklyn
Marc Fudge, Assistant Professor, Cal State-San Bernardino

Who Cares for Health Care? Assessing the Financial Conditions of US Hospitals
Helisse Levine, Associate Professor, Long Island University-Brooklyn
Andrew Crosby, Assistant Professor, Pace University
Marc Fudge, Assistant Professor, Cal State-San Bernardino

Life Preservers or Anchors? An Examination of State Intervention in Municipal Pension Funding in Illinois
Andrew Crosby, Assistant Professor, Pace University
Amanda Kass, Associate Director, Government Finance Research Center, University of Illinois-Chicago

The Impact of Eliminating Redevelopment Agencies on the Socioeconomic Condition of California Residents
Marc Fudge, Assistant Professor, Cal State-San Bernardino

Applications of Data Analytics: Visualization and Cluster Analysis of Governmental Data
Zamil Alzamil, Ph.D. Student, Rutgers Business School
Deniz Appelbaum, Assistant Professor, Montclair State University
William Glasgall, Senior Vice President and Director, The Volcker Alliance
Miklos Vasarhelyi, KPMG Distinguished Professor of AIS, Rutgers Business School

State Budget Politics: The View from the Trenches

Chair: Merl Hackbart, Professor, University of Kentucky
Silverton 1

Does it Matter Who Manages? Budget Directors, Budget Agencies, and State Fiscal Performance
Jinhai Yu, Assistant Professor, Shanghai University of Finance and Economics
Saerim Kim, Assistant Professor, Columbus State University

Budgetary Changes and Organizational Performance: Evidence from State Transportation Agencies
Carla Flink, Assistant Professor, American University
Can Chen, Assistant Professor, Florida International University

Mission Change and State Tax Agency Efficiency: Meeting the Mark?
Katherine Willoughby, Golembiewski Professor of Public Administration, University of Georgia
Jekyung Lee, Ph.D. student, University of Georgia
Marilyn Marks Rubin, Professor, CUNY-John Jay College

The Naked Truth About State Governments' Budget Maneuvers
M. Patrice Quispe, Florida International University

5-5:45pm – Dr. Wen Wang Memorial Panel
Silverton 1 & 2

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

5:30-7:30pm – Reception
Fourth Floor, Atrium Alcove

Friday, October 5

7-8:15am – Executive Committee Breakfast

8:15-9:30am – Concurrent Sessions

Taxation and Social Policy

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

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

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

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

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

GASB Update

Chair: Dean Mead, Research Manager, GASB
Quartz

Citizen Engagement in the Budgeting Process: Trends and Results

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

The Participatory Budgeting Model Versus Other Forms of Budget Participation

Carol Ebdon, Professor, University of Nebraska-Omaha

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

Aimee Franklin, Professor, University of Oklahoma

What Makes Public Participation More “Pro-Poor”? Evidence from Participatory Budgeting

Juliia Shybalkina, Ph.D. student, Syracuse University

Robert Bifulco, Professor, Syracuse University

Easy to Create Budget Simulations Open New Possibilities

Chris Adams, President, Engaged Public

Citizen Participation in the State Budget Process: Evidence from Alabama

Peter Jones, Assistant Professor, University of Alabama-Birmingham

Examining Budget Method Adoption and Networked Stakeholder Engagement

Vincent Reitano, Public Finance Associate, Government Finance Officers Association

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

Craig Maher, Professor and Director, University of Nebraska-Omaha

Theodore, Arapis, Assistant Professor, Villanova University

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

Chair: Patrick Murphy, Director of Research and Senior Fellow, Public Policy Institute of California
Silverton 2

A New Look at Productivity: Understanding the Costs Associated with Producing a College Degree

Radhika Mehlotra, Research Associate, Public Policy Institute of California

Patrick Murphy, Director of Research and Senior Fellow, Public Policy Institute of California

Federal Law Now Requires School-Level Financials Enabling New ROI Measures

Marguerite Roza, Research Professor, Georgetown University

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

International Panel #2: A Comparative View of Performance Budgeting

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

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

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

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

Budget Implementation: Methodology for Dynamic Monitoring
Edward A. Lehan, Consultant

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

9:30-9:45am – Break

9:45-11am – Concurrent Sessions

What Drives State and Local Financial Health?

Chair: Becca Hendrick, Professor, University of Illinois-Chicago
Cripple Creek 1

Fiscal Capacity of Local Governments with High OPEB and Pension Debt: An
Examination of Twenty Local Governments in the Southeastern US
John Topinka, Assistant Professor, University of Memphis

Linking Capital Reserves Accumulation to Forecast Bias Over the Business Cycle
Vincent Reitano, Public Finance Associate, Government Finance Officers Association
Jacob Fowles, Associate Professor, University of Kansas

Nate Barrett, Associate Research Director & Senior Fellow, Tulane University
Peter Jones, Assistant Professor, University of Alabama-Birmingham

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

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

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

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

The Effects of Revenue Diversification on Municipal Budgetary Solvency

Benedict Jimenez, Associate Professor, Northeastern University

Whitney Afonso, Assistant Professor, University of North Carolina

Elections Have Consequences: Citizen Oversight of Local Debt Management

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

Cripple Creek 2

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

Todd Ely, Associate Professor, University of Colorado-Denver

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

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

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

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

Bill Simonsen, Professor, University of Connecticut

Eric J. Brunner, Associate Professor, University of Connecticut

Mark D. Robbins, Professor, University of Connecticut

Integrating Social Equity Concepts into the Budgeting and Financial Management Curriculum

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

Silverton 1

Social Equity Competencies Required by Budgeting and Financial Management Professionals

Blue Wooldridge, Professor, Virginia Commonwealth University

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

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

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

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

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

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

Samantha Larson, Assistant Professor, University of Wisconsin-Oshkosh

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

Education Finance and Policy

Chair: TBA

Quartz

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

Michah Rothbart, Assistant Professor, Syracuse University

Jeehee Han, Ph.D. student, Syracuse University

Amy Ellen Schwartz, Professor, Syracuse University

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

John Foster, Assistant Professor, Southern Illinois University-Edwardsville

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

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

Michael Hayes, Assistant Professor, Rutgers University-Camden

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

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

Federal Budgeting and Finance in the Hollow State

Chair: Phil Joyce, University of Maryland

Silverton 2

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

Benjamin Brunjes, Assistant Professor, University of Washington

Federal Grants Under a Continuing Resolution
Natalie Keegan, Analyst in American Federalism and Emergency Management Policy, Congressional Research Service

The Federal Antideficiency Act at 150: Where Do We Stand?
Phillip Candreva, Senior Lecturer of Budgeting & Public Policy, Naval Postgraduate School

A Push Or Pull? The Impact of Budgetary Pressure on US Federal Contracting Out
Gyeo Reh Lee, Ph.D. student, Indiana University

11-11:15am – Break

11:15am-12:30pm – Concurrent Sessions

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

Chair: Yilin Hou, Professor, Syracuse University
Cripple Creek 1

Fractional Assessment in Property Tax Administration and Tax Inequity
Yilin Hou, Professor, Syracuse University
David Schwegman, Doctoral candidate, Syracuse University

Interlocal Collaboration and Local Property Taxes: Do State Incentives Work?
Craig Maher, Professor, University of Nebraska-Omaha
Carol Ebdon, Professor, University of Nebraska-Omaha
Sungho Park, Ph.D. student, University of Nebraska-Omaha

Are Overlapping Local Governments Competing with Each Other When Issuing Debt?
Spencer Brien, Assistant Professor, Naval Postgraduate School
Wenli Yan, Associate Professor, Virginia Commonwealth University

You Get What You Pay For: The Effects of Special Districts on Property Values
Sarah Larson, Assistant Professor, University of Central Florida

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

Chair: Jane Beckett-Camarata, Associate Teaching Professor, Penn State University-Harrisburg
Silverton 1

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

Kenneth Kriz, University Distinguished Professor, University of Illinois at Springfield
Michelle Pugh, Director, Environmental Finance Center, Wichita State University

Capital Management and Maintenance Practices,
Carol Ebdon, Professor, University of Nebraska-Omaha
Jiseul Kim, Ph.D. student, University of Nebraska-Omaha

Does Corruption Affect State-Local Capital Spending Stability?

Arwiphawee Srithongrung, Independent Scholar
Cheol Liu, Assistant Professor, Korea Development Institute of Public Policy
Tima Moldogaziev, Associate Professor, University of Georgia

Public-Private Partnerships and Capital Budgeting in Albania

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

The People's Money: Pension, Debt, and Government Service

Chair: Michael Pagano, Dean, University of Illinois at Chicago
Cripple Creek 2

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

David Meriman, Professor, University of Illinois at Chicago

Long-Term Liabilities: Pensions, OPEBs and Infrastructure

Martin Luby, Assistant Professor, University of Texas at Austin

The Contemporary Fiscal Situation of Cities

Yonghong Wu, Associate Professor, University of Illinois at Chicago
Shu Wang, Assistant Professor, Michigan State University
Michael Pagano, Dean, University of Illinois at Chicago

Linking Resources to Government Services

Rebecca Hendrick, Professor, University of Illinois at Chicago

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

Chair: James Savage, Professor, University of Virginia
Silverton 2

Does the Federal Budget Process Promote Fiscal Sustainability?
John Mikesell, Chancellor's Professor Emeritus, Indiana University
Denvil R. Duncan, Associate Professor, Indiana University
Justin M. Ross, Associate Professor, Indiana University

Another Attempt at Federal Budget Reform: Will Anything Come of It?
Phillip Joyce, Senior Associate Dean and Professor, University of Maryland

Who is Afraid of the Big Bad Debt? A Modern Money Theory Perspective on Federal Deficits and Debt
James Douglas, Professor, University of North Carolina-Charlotte
Ringa Raudla, Professor, Tallinn University of Technology

The Theory of Budget Constraints: Conditions of Money, Credit, and Federal Finance, or Was Abba Lerner Right?
Bob Kravchuk, Professor, Indiana University

Comparative Performance Budgeting Practices

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

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

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

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

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

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

12:30pm-1:45pm – Luncheon
Silverton 3

Curro Award
TBA

Burkhead Award

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

Tima T. Moldogaziev, University of Georgia

Sharon N. Kioko, University of Washington

Bart Hildreth, Georgia State University

AND

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

Fred Thompson, Willamette University

Kawika Pierson, Willamette University

Michael Hand, Willamette University

Michael Dothan, Willamette University

Howard Award

Lori Raineri, President, Government Financial Strategies, Inc.

Wildavsky Award

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

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

3:15-3:30pm – Break

3:30-4:45pm – Concurrent Sessions

Pension Performance, Governance, and Financial Disclosure

Chair: David Matkin, Associate Professor, Brigham Young University
Silverton 1

Public Pension Funds and Risk-Taking Behavior: An Analysis of Noncompliance with
Critical Funding Targets

Odd Stalebrink, Associate Professor, Penn State-Harrisburg

James J. Sherma, Global Sr. Data Scientist, McCormick & Company

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

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

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

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

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

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

Tammy Waymire, Associate Professor, Middle Tennessee State University

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

Sales and Excise Taxes

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

Evolution of Excise Taxation in the USA Since the Great Recession

Boris Morozov, Assistant Professor, Lock Haven University of Pennsylvania

The Adoption of Local Sales Taxes: A Citizen Perspective

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

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

John Mikesell, Chancellor's Professor Emeritus, Indiana University

Infrastructure Finance: International, State, and Local Perspectives

Chair: Can Chen, Assistant Professor, Florida International University
Silverton 2

Public Infrastructure Finance in Germany

Natalia Ermasova, Assistant Professor, Governors State University

Arwiphawee Srithongrung, Independent Scholar

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

Can Chen, Assistant Professor, Florida International University

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

Wie Yusuf, Associate Professor, Old Dominion University

Olga Smirnova, Associate Professor, East Carolina University

Suzanne Leland, Professor, University of North Carolina-Charlotte

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

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

Can Chen, Assistant Professor, Florida International University

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

Nancy Hudspeth, Assistant Professor, Cal State-Stanislaus

Performance Budgeting: Policies, Practices, and Outcomes

Chair: Alfred Tat-Kei Ho, Professor, University of Kansas
Cripple Creek 1

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

Chris Fabian, Co-Founder, ResourceX

Erik Fabian, Chief Creative Officer, ResourceX

Jim Ritsema, City Manager, City of Kalamazoo, MI

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

Giuseppe Grossi, Professor, Kristianstad University and Nord University

Luca Bartocci, Associate Professor, University of Perugia

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

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

Elaine Yi Lu, Professor, CUNY-John Jay College

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

Performance-Based Budgeting Revisited: Goals, Performance and Budget Allocation

Il Hwan Chung, Assistant Professor, Soongsil University

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

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

Cripple Creek 2

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

Rayna Stoycheva, Lecturer, University of Miami

An Examination of the Use and Accounting of Timber Sales Revenues in Minnesota Counties

Samuel Stone, Associate Professor, Cal State-Fullerton

Forrest Fleischman, Assistant Professor, University of Minnesota

Budgetary Implications/Outcomes of Legalizing Recreational Marijuana in New Jersey

Charles Menifield, Dean and Professor, Rutgers University-Newark

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

Pot of Gold? Tax Lessons from Marijuana Decriminalization Across the States

Michael Thom, Associate Professor, University of Southern California

Jake Clark, MPP student, University of Southern California

4:45-5:30pm – Business Meeting

Leadville

5:30-7:30pm – Reception

Fourth Floor, Atrium Alcove

7:30-9pm – PFP Board Meeting

Leadville

Saturday, October 6

7-8:15am – Ph.D. student/New Assistant Professor/Academic Women in Public Administration Professional Development Sessions

8:15-9:30am – Concurrent Sessions

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

Chair: Bruce McDonald, Associate Professor, North Carolina State University
Silverton 1

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

Samuel Stone, Associate Professor, Cal State-Fullerton

Christie Gardnier, Associate Professor, Cal State-Fullerton

Taxation by Citation? Exploring the Relationship Between Local Fiscal Condition and Traffic Citation Revenues

Min Su, Assistant Professor, Louisiana State University

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

Sian Mughan, Ph.D. student, Indiana University

Fines, Fees, and Fiscal Illusion

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

Bart Hildreth, Professor, Georgia State University

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

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

Dynamics of Debt Management

Chair: Bill Simonsen, Professor, University of Connecticut
Silverton 2

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

Rui Sun, Associate Professor, Cal State-Dominguez Hills

Gao Liu, Assistant Professor, Florida Atlantic University

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

Junghack Kim, Ph.D. student, University of Nebraska-Omaha
Bruce McDonald, Associate Professor, North Carolina State University
Jongmin Shon, Assistant Professor, Rutgers University-Newark

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

Konul Amrahova Riegel, Assistant Professor, Naval Postgraduate School

Municipal Debt Management Network Formation and Borrowing Costs

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

Helping or Hurting? The Benefits and Costs of Municipal Bankruptcy

Akheil Singla, Assistant Professor, Arizona State University

Normative and Comparative Perspectives on Budget Reform

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

Present a Holistic Budget Format

Thomas Lynch, Professor Emeritus, Louisiana State University

Jinping Sun, Cal State-Bakersfield

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

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

Juan Martinez Guzman, Post-Doctoral Associate, University of Maryland

Philip Joyce, Associate Dean and Professor, University of Maryland

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

Marvin Phaup, Lecturer and Research Scholar, George Washington University

Program Time Budgeting

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

Outcome Budgeting: Case Study from Baltimore

Andrew Kleine, President, Andrew Kleine Consulting

Local Budget Politics

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

Guns or Butter...or Elections?

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

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

Martha Kropf, Professor, University of North Carolina-Charlotte

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

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

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

John Stehle, Business Director, Performa Group

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

David Mitchell, Assistant Professor, University of Central Florida

Participatory Budgeting and Taxpayer Morale and Compliance

Joseph Cordes, Professor, George Washington University

Yaerin Park, George Washington University

TELEs and Their Implications

Chair: Sharon Kioko, Associate Professor, University of Washington
Cripple Creek 2

The Impact of Excess Taxing Capacity on Short-Term Resources

Michelle Lofton, Assistant Professor, University of Georgia

Fiscal Responsibility Shifting Between State and Local Governments: The Role of Tax and Expenditure Limits

Hai Gao, Assistant Professor, Florida International University

Yonghong Wu, Associate Professor, University of Illinois at Chicago

Fiscal Rules and Budget Outcomes

Quishi Yang, Assistant Professor, Sun Yat-sen University

Jun Peng, Associate Professor, University of Arizona

The Effects of Tax and Expenditure Limits on Municipal Financial Condition: Evidence from Large American Cities

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

9:30-9:45am – Break

9:45-11:00am – Concurrent Sessions

Macro Forces and Local Fiscal Dynamics

Chair: John Bartle, Dean and Professor, University of Nebraska-Omaha
Silverton 1

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

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

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

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

New Research on Fiscal Federalism

Chair: Bart Hildreth, Professor, Georgia State University
Silverton 2

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

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

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

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

Non-Profit Financial Health

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

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

Do Audit Committees Elevate the Impact of Governance on Human Service Nonprofits' Fiscal Health?

Marina Saitgalina, Assistant Professor, Old Dominion University
Lien Nguyen, Ph.D. student, Old Dominion University
Meagan Jordan, Associate Professor, Old Dominion University

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

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

Accounting for Combinations of Non-Profit Hospitals After SFAS 164: Has the FASB Achieved Its Objectives?

Elizabeth Searing, Assistant Professor, University at Albany-SUNY
Dan Tinkelman, Associate Professor, Brooklyn College-CUNY

Higher Education Budgeting, Finance, and Performance

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

Are State Subsidies in Higher Education Driving a Divergence in Institutional Expenditures?

Alex Combs, Ph.D. student, University of Kentucky

The Motivation and Mechanics of Matching, Applied to Performance Funding in Higher Education

Douglas Carr, Associate Professor, Oakland University
Roger Larocca, Associate Professor, Oakland University

Measuring, Managing, and Monitoring Local Fiscal Health

Chair: Craig Maher, Professor, University of Nebraska-Omaha
Cripple Creek 2

Spatial Analysis of Local Government Fiscal Condition in Nebraska

Craig Maher, Professor, University of Nebraska-Omaha

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

A Conceptual Framework of Financial Indicators

Young Joo Park, Fiscal Analyst, Rockefeller Institute of Government

Economic Resilience: A Re-Conceptualization of Fiscal Condition

Shu Wang, Assistant Professor, Michigan State University

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

Wenchi Wei, University of Kentucky

11-11:15am – Break

11:15am-12:30pm – Concurrent Sessions

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

Chair: Wie Yusuf, Associate Professor, Old Dominion University

Silverton 1

Panelists:

Salvador Espinosa, Associate Professor, San Diego State University

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

Wie Yusuf, Associate Professor, Old Dominion University

Non-Profit Finance and Its Implications

Chair: Thad Calabrese, Associate Professor, New York University

Cripple Creek 1

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

Ngoc Dao, Ph.D. student, Indiana University

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

Bob Bland, Endowed Professor of Local Government, University of North Texas
Jingran Sun, Ph.D. student, University of North Texas
Xiangyu Li, Assistant Professor, West Texas A&M University

Feeding the Flock: Revenue Portfolio and the Etiology of Growth in Congregations and Religious Organizations
Elizabeth Searing, Assistant Professor, University at Albany-SUNY
Nate Grasse, Assistant Professor, Carleton University

Nonprofit Death Spirals: Assessing the Consequences of Fiscal Distress for Donation-Dependent Nonprofit Organizations
Luke Spreen, Assistant Professor, University of Maryland
Travis St. Clair, Assistant Professor, New York University

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

Chair: *Hai Guo, Assistant Professor, Florida International University*
Silverton 1

Do Characteristics of Enterprises Influence Their Compliance with Tax Law?
Qing Li, Associate Professor, Renmin Univesity
Tingting Chen, MPA student, Renmin University

The Effect of the Shared Property Tax System on Government Expenditure of Seoul's Autonomous Districts: Using DID and DDD Analysis
Minhee Kim, Ph.D. student, University of Delaware
Jonathan Justice, Professor, University of Delaware

Do Property Tax Exemptions Lead to More Diversified Revenue Structure?
Bob Bland, Endowed Professor, University of North Texas
Jingran Sun, Ph.D. student, University of North Texas

Results-Based Intergovernmental Transfers: Race to the Top Program
Nga Le, Ph.D. student, Florida International University
Hai Guo, Associate Professor, Florida International University

Tax Rate Design and Support for Mileage User Fees
Denvil Duncan, Professor, Indiana University
Danyang Li, Professor, Hofstra University
John Graham, Dean, Indiana University

Panel Discussion on Local Tax Expenditures

Chair: Laura Wheeler, Senior Associate, Georgia State University

Quartz

Panelists: TBA

Digital Financial Reporting for CAFRs

Chair: Marc Joffe, Senior Policy Analyst, Reason Foundation

Cripple Creek 2

Developing a Government Reporting Taxonomy

Neal Snow, Assistant Professor, Lehigh University

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

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

Shannon Sohl, Senior Research Associate, Northern Illinois University

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

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

Will Governments Adopt XBRL Financial Reporting?

Shannon Sohl, Senior Research Associate, Northern Illinois University

Marc Joffe, Senior Policy Analyst, Reason Foundation

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

Applying XBRL to Local Government CAFRs

Marc Joffe, Senior Policy Analyst, Reason Foundation

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