

ABFM 31st Annual Conference, Preliminary Draft Conference Schedule, Subject to Change

08/11/2019

Thursday, September 26, 2019

Registration 7:00 AM to 5:00 PM West End Ballroom Foyer

Thursday, September 26, 2019

Continental Breakfast 7:30 AM to 9:00 AM West End Ballroom Foyer

Thursday, September 26, 2019

Thursday, 7:15-8:00 AM

Academic Women in Public Administration (AWPA) [Thomas Salon]

Thursday, September 26, 2019

Thursday, Session #1 8:00 AM to 9:15 AM

AABPA Plenary:

Fiscal Therapy: Curing America's Debt Addiction and Investing in the Future – with William Gale of the Brookings Institution [New West End]

Early Scholars Session [Thomas Salon]

Thursday, Session #2 9:30 AM to 10:45 AM

AABPA Session [TBD] [New West End]

GASB Update: What You Need to Know for Teaching and Research [Thomas Salon]

Dean Michael Mead, Senior Research Manager, GASB and Rutgers Business School

International Panel: Urban Infrastructure Financing [DuPont 6]

Chair: Mark Robbins, Professor, University of Connecticut

Discussant: John Bartle, Professor, University of Nebraska at Omaha

Strategic Interaction in Urban Infrastructure Finance—A Spatial Econometric Analysis of Chinese Prefecture-Level Cities

Can Chen, Assistant Professor, Florida International University

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

Shuanglin Lin, Professor and Director, Peking University

The Determinants of Public Transit Investment in Chinese Cities

Yang He, Associate Professor, Central University of Finance and Economics

Janey Qian Wang, Associate Professor, San Francisco State University

The Use of Performance Measures in Transit Funding Allocation: Experiences Across States

Camila Fonseca, Research Associate, University of Minnesota

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Raihana Zeerak, Research Associate, University of Minnesota
Jerry Zhao, Professor, University of Minnesota

Are Public-Private Partnerships in China Launched as a Substitute for Local Debts in Financing Infrastructure?

Hai Guo, Associate Professor, Florida International University
Shaoming Cheng, Florida International University

Data-driven Resource Allocation? Or Shaped by Institutional Rules and Political Power Factors? Evidence from Spatial Allocation of Regional Infrastructure Projects

Brian An, Assistant Professor, University of Tennessee, Knoxville

Assessing the Effects of Participatory Budgeting [DuPont 7]

Chair: Aimee Franklin, Professor, University of Oklahoma

The Transparency of the New York City Participatory Budgeting “Budget Delegate” Process

Daniel Williams, Professor, Baruch College - CUNY
Don Waisanen, Associate Professor, Baruch College - CUNY

The Relationship between Participatory Budgeting and Capital Budgeting Practices

Aimee Franklin, Professor, University of Oklahoma
Carol Ebdon, Professor, University of Nebraska at Omaha

Citizens Engagement in Planning and Budgeting in Kenya Local Governments

Frankline Muthomi, Doctoral Student, Northern Illinois University
Kurth Thurmaier, Professor, Northern Illinois University

Participatory Budgeting Institutional Change: A Longitudinal Case Study of Seoul, South Korea

Byungwoo Shine Cho, Doctoral Student, University of Nebraska at Omaha

New Approaches to Public Finance Issues (DuPont 8)

Chair: Christopher Goodman, Assistant Professor, Northern Illinois University

An Ontological Methodology for Classifying Municipal Social Media: Text Mining Analysis for Financial Data

Deniz Applebaum, Assistant Professor, Montclair State University
Zamil Alzamil, Rutgers, the State University of New Jersey
Robert Nehmer, Professor, Oakland University

Decentralization Measurement and Economic Growth: Specification, Measurement, and Direction of Causal Relationship in International Settings

Boris Morozov, Assistant Professor, Lock Haven University of Pennsylvania

Signaling Resilience: The “New” Informational Content of Municipal Credit Quality

Robert Greer, Assistant Professor, Texas A&M University

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Tima T. Moldogaziev, Associate Professor, Penn State University
Ryan P. Scott, Colorado State University
Tyler A. Scott, University of California Davis

Using a Threshold GARCH Model to Study Fluctuations in State Tax Revenues since the Great Recession
Melissa McShea, Assistant Professor, John Jay College of Criminal Justice

Refreshment Break 10:45 AM to 11:00 AM West End Ballroom Foyer

Thursday, Session #3 11:00 AM to 12:15 PM

AABPA Panel Session [TBD] [New West End]

Public Debt Structure and Cost [Thomas Salon]

Chair: Tima T. Moldogaziev, Associate Professor, Penn State University

Competitive or Negotiated: Yes It Still Makes A Difference

Cleopatra Charles, Associate Professor, Rutgers University - Newark

The Structure of Municipal Bonds

David Matkin, Associate Professor, Brigham Young University

Impact of Changes in State's Credit Rating on Municipal Governments Borrowing Costs

Sharon Kioko, Associate Professor, University of Washington

Borrowing Overlaps: Costs and Debt Affordability Among Jurisdictional Types

David Copeland, Doctoral Student, Georgia State University

W. Bartley Hildreth, Professor, Georgia State University

Taxation as Social Policy [DuPont 6]

Chair: Justin Ross, Associate Professor, Indiana University

Discussant: Sian Mughan, Arizona State University

Seeking Professional Advice: The Effects of Tax Preparers on Compliance

Bradley T. Heim, Indiana University

Jason DeBacker, University of South Carolina

Ahn Tran, Indiana University

Alexander Yuskavage, US Department of the Treasury

The Taxation of Recreational Marijuana: Evidence from Washington State

Caroline Weber, University of Washington

Benjamin Hansen, University of Oregon

Keaton Miller, University of Oregon

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Elderly Property Tax Credits and Residential Home Sales: Evidence from Maryland

Luke Spreen, University of Maryland

Colton Keddington, University of Maryland

Political Sorting and the Effectiveness of State-on-Local TEL Constraints

Justin Ross, Indiana University

John Stavick, Indiana University

Blame, Referenda Voting, Regulation, and Policy Preferences: Public Finance Issues Through a Behavioral Lens [DuPont 7]

Chair: Kenneth Kriz, Professor, University of Illinois – Springfield

Discussant: Salvador Espinosa, Associate Professor, San Diego State University

Accountability in Government Contracting Arrangements: Experimental Analysis of Blame Attribution across Levels of Government

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

Suzanne Leland, University of North Carolina at Charlotte

Jaclyn Piatak, Assistant Professor, University of North Carolina at Charlotte

Modeling the Impact of Culture on Trading Behavior and its Implications for Regulation Reform

Salvador Espinosa, Associate Professor, San Diego State University

Roberto Ivo, Federal University of Rio de Janeiro

A Behavioral Analysis of Heterogeneity in School District Bond Referenda

Peter Jones, Assistant Professor, University of Alabama at Birmingham

Robert Greer, Assistant Professor, Texas A&M University

Vincent Reitano, Assistant Professor, Western Michigan University

Public Preferences for Resilience Infrastructure and Policy Solutions in a Coastal Urban Environment

Wie Yusuf, Professor, Old Dominion University

Michelle Covi, Assistant Professor, Old Dominion University

J. Gail Nicula, Adjunct Professor, Old Dominion University

Daniel Richard, Associate Professor, Old Dominion University

Khairul A. Anuar, Data Scientist, Old Dominion University

Challenges in Nonprofit Finance [DuPont 8]

Chair: Juniper Katz, Doctoral Student, University of Colorado Denver

Built to Last: Endowment Building Strategies and Repercussions for Charitable Nonprofits

Todd L. Ely, Associate Professor, University of Colorado Denver

Juniper Katz, Doctoral Student, University of Colorado Denver

Thad D. Calabrese, Associate Professor, New York University

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Financial Challenges of Nonprofits Serving Racial/Ethnic Minorities: Results of a National Survey

Mirae Kim, Assistant Professor, Georgia State University

Bo Li, Doctoral Student, Georgia State University

Redefining Resilience: A Comparison of Financial Capacity in U.S. and Canadian Charities

Elizabeth Searing, Assistant Professor, University at Albany (SUNY)

Nathan Grasse, Associate Professor, Carleton University

Revenue Diversification and Financial Stability in Nonprofit Organizations: Reliability of Revenue Sources as a Moderator

Young Joo Park, Assistant Professor, University of New Mexico

Poster Session and Box Lunch 12:30 PM to 1:30 PM West End Ballroom Foyer

Trade-Offs Between Social Welfare Programs? An Examination of State Medicaid Policies and The Earned Income Tax Credit

Aeric Koerner, Doctoral Student, American University

Jourdan Davis, Doctoral Student, American University

Bradley Hardy, Associate Professor, American University

Jocelyn Johnston, Professor, American University

The Introduction of VAT in Saudi Arabia and its Effect on The Three Pillars of Tax Policy

Mahamad Bamanie, Doctoral Student, University of North Texas

Are the Elephants Really White? An investigation Into the Impact of Public Capital Spending on Economic Growth: Empirical Evidence from U.S. Cities

Valencia Prentice, Doctoral Student, University of North Texas

The Effects of State Tax-based Incentives on U.S. Labor Markets, 2000–2015

Hakyeon Lee, Doctoral Student, University of Kentucky

Evaluating the Impact of New York State Fiscal Monitoring System on Local Governments Fiscal Performance

Hyewon Kang, Doctoral Student, University at Albany (SUNY)

Gang Chen, Assistant Professor, University at Albany (SUNY)

Effects of Organizational Resources on Government Fiscal Resilience

Sungyoon Lee, Doctoral Student, University at Albany (SUNY)

Gang Chen, Assistant Professor, University at Albany (SUNY)

Natural Amenities and Local Government Public Goods: Substitutes or Complements?

Kristine Laura Canales, Doctoral Student, University of North Carolina at Charlotte

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Education Equalization Finance Policies: The Effectiveness of the Florida Education Finance Program

Nga Le, Doctoral Student, Florida International University

Hai Guo, Associate Professor, Florida International University

Exploring the Association between the Quantities of Revenue Sources and Chinese Foundations' Use of Funds

Qingqing Sun, Doctoral Student, University of Maryland, College Park

The Impact of Vertical and Horizontal Concentration and Fragmentation on Inter-Municipal Fiscal Equality

Robert Hines, Doctoral Student, University of Georgia

The Reputational Value of Programs in Public Affairs on State Bond Ratings

Sarah Eckberg, Doctoral Student, University of North Texas

Are States Rewarded for Following Best Practices by Achieving AAA Bond Ratings? Evidence Volcker Alliance Truth & Integrity in State Budgeting

Merlene Bourdeau-Quispe, Doctoral Student, Florida International University

Nga Le, Doctoral Student, Florida International University

Regulatory Thresholds and Compliance with Audit Requirements: Bunching Evidence from Nonprofits

Yoon-Jung Choi, Doctoral Student, Syracuse University

Jun Cai, Doctoral Student Syracuse University

Meeting: JPBAFM Board Meeting [Thomas Salon]

Thursday, Session #4 1:45 PM to 3:00 PM

Accounting Changes, Choices, and Regulation [Thomas Salon]

Chair: Michelle Lofton, Assistant Professor, University of Georgia

A Survey of GASB 77 Implementation in Colorado Local Governments: The Good, the Bad, and the Unknown

Geoffrey Propheeter, Assistant Professor, University of Colorado Denver

Other Post-Employment Benefit (OPEB) Liabilities and the Long-Term Implications for Government Budgets

Travis St. Clair, Assistant Professor, New York University

Thad D. Calabrese, Associate Professor, New York University

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An Examination of the Influence of Audit and Actuarial Fees on Opportunistic Accounting Choice
Odd Stalebrink, Associate Professor, Penn State University (Harrisburg)
Pierre Donatella, Senior Lecturer, Gothenburg University

Disclosure of Tax Expenditures in State Budgeting
Daniel Castro, Doctoral Student, Florida International University
Hai Guo, Associate Professor, Florida International University
Howard Arthur Frank, Professor, Florida International University
Yanbing Phong, Doctoral Student, Florida International University

Infrastructure Finance: The State, Local and Private Roles [DuPont 6]

Chair: Can Chen, Assistant Professor, Florida International University

Discussant: John Bartle, Professor, University of Nebraska at Omaha

Examining Toll Avoidance Behaviors Post-Implementation: Findings from Hampton Roads, Virginia
Wie Yusuf, Professor, Old Dominion University
David Chapman, Old Dominion University
Khairul A. Anuar, Independent Researcher
Lenahan O'Connell, Kentucky Transportation Center
Meagan M. Jordan, Old Dominion University

Economy vs. Politics: Transit Managers Perceptions on Contracting Out over Time

Olga Smirnova, Associate Professor, East Carolina University
Suzanne Leland, Professor, University of North Carolina at Charlotte
Wie Yusuf, Old Dominion University

Capital Assets Condition Ratios in American States: It's Time to Invest in Infrastructure: A Political Economy Analysis

Xiaoheng Wang, Assistant Professor, Wichita State University
Can Chen, Assistant Professor, Florida International University

Government Financial Support and Private Capital Engagement in Public-Private Partnerships (PPP)

Yanbin Han, Doctoral Student, Florida International University

Sales, Use, and Selective Taxes [DuPont 7]

Chair: Joseph Cordes, Professor, George Washington University

An Analysis of the Timing and Success of Local Sales Tax Referendum

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

After Wayfair: What is the Use Tax Worth to States?

Justin Ross, Associate Professor, Indiana University

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John Mikesell, Professor Emeritus, Indiana University

An Analysis of Georgia's Back-to-School Sales Tax Holiday

Robert Buschman, Senior Research Associate, Georgia State University

Getting My Sugar Back: Effects of Soda Taxation Beyond Beverages

Felipe Lozano-Rojas, Doctoral Student, Indiana University

Special Districts and Government Collaboration [DuPont 8]

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

Are Special Districts Strategic Complements or Strategic Substitutes?

Christopher Goodman, Assistant Professor, Northern Illinois University

Within-City Special Service District Boundaries: Vertical Fragmentation of the Municipal Tax Base

Spencer Brien, Assistant Professor, Naval Postgraduate School

David Swindell, Associate Professor, Arizona State University

Interlocal Competition and the Fiscal Health

HyungGun Park, Doctoral Student, University of North Texas

Skip Krueger, Associate Professor, University of North Texas

Efficiency or Circumvention? An Examination of the Role of Special Districts for Property Tax Burden

Shu Wang, Assistant Professor, Michigan State University

Christopher Goodman, Assistant Professor, Northern Illinois University

Roundtable: Five Pounds in a Three-Pound Sack? Teaching Public Budgeting and Finance in the MPA Curriculum [New West End]

Chair: Andy Crosby, Assistant Professor, Pace University

Discussant: Rebecca Hendrick, Professor, University of Illinois at Chicago

W. Bartley Hildreth, Professor, Georgia State University

Philip Joyce, Professor, University of Maryland, College Park

Daniel Smith, Acting Associate Dean, University of Delaware

Jinping Sun, Professor, California State University, Bakersfield

Tom Lynch

Refreshment Break 3:00 PM to 3:15 PM [West End Ballroom Foyer]

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Thursday, Session #5 3:15 PM to 4:30 PM

International Panel: Fiscal Institutions and Transparency [Thomas Salon]

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

Medium Term Expenditure Frameworks: Credible Instrument or Mirage?

Jim Douglas, Professor, University of North Carolina Charlotte

Ringa Raudia, Professor, Tallinn University of Technology

Studying Cross-National Fiscal Transparency: Does Democracy Matter?

Theodore Arapis, Associate Professor, Villanova University

Sydney Camisa, MPA Candidate, Villanova University

Tolulope Omodara, MPA Candidate, Villanova University

Ann Riddle, MPA Candidate, Villanova University

Do Natural Resources Inhibit Fiscal Transparency? Evidence from Chinese Prefecture-Level Cities

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

Xiaoheng Wang, Assistant Professor, Wichita State University

How does fiscal autonomy influence fiscal outcomes depending on corruption?

Soyoung Park, Assistant Professor, Incheon National University

Dahye Lee, MPA Student, Incheon National University

Pension Funding and Reform [DuPont 6]

Chair: Odd Stalebrink, Associate Professor, Penn State University Harrisburg

Lessons from Pension Reform in Latin America

Juan Martinez Guzman, Assistant Research Professor, University of Maryland, College Park

Travis St. Clair, Assistant Professor, New York University

Pension Financing issues Facing States: Issues and Solutions

Richard Keevey, Senior Policy Fellow, Rutgers University and Princeton University

Effects of a Mandatory Defined Contribution Plan on Teacher Retention in Alaska

Jen Sidorva, Policy Analyst, Reason Foundation

Evgenia Gorina, University of Texas at Dallas

Anil Niraula, Reason Foundation

Marc Joffe, Reason Foundation

Union Bargaining Power and Investment Management of State-Sponsored Public Pension Systems

Hao Sun, Doctoral Candidate, University at Albany (SUNY)

Procurement, Contracting, and Management [DuPont 7]

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Chair: Vincent Reitano, Assistant Professor, Western Michigan University

Municipal Management Capacity and Procurement Mechanism Decision

Hui Li, Assistant Professor, National University of Singapore

Zhirong Zhao, University of Minnesota

Strategic Management in State Government Two Servants of the Same Master: Finance and Procurement

Sawsan Abutabenjeh, Mississippi State University

Using Performance Measurement to Inform Budget Allocation: The Case of Illinois

Arwiphawee Srithongrun, Visiting Research Fellow, University of Illinois – Springfield

The Food and Drug Administration's State Contract Program for Food Safety: Past and Present

Rebecca Yurman, Professorial Lecturer, American University

Reserves and Slack Management [DuPont 8]

Chair: Elizabeth Searing, Assistant Professor, University at Albany (SUNY)

Budget Stabilization Fund (BSF): Does It Work?

Jun Peng, Associate Professor, University of Arizona

Qiushi Wang, Assistant Professor, Sun Yat-sen University China

The Adoption and Use of Interfund Transfer Policies: Evidence from Georgia Counties

Michelle Lofton, Assistant Professor, University of Georgia

Mikhail Y. Ivonchyk, Assistant Professor, Eastern Kentucky University

The Structural Features of Rainy Day Fund Enabling Legislation: What Policies Matter?

Rebecca Hendrick, Professor, University of Illinois at Chicago

Eunjoo Choi, Doctoral Student, University of Illinois at Chicago

Mingyue Kan, Doctoral Student, University of Illinois at Chicago

Do State Tax and Expenditure Limits Change the Political Manipulation in Savings?

Seemun Ryu, Adjunct Faculty, University of North Carolina – Chapel Hill

The Future of Public Finance: Lessons from the Volcker Alliance's Truth & Integrity in Government Finance Project [New West End]

Chair: William Glasgall, The Volcker Alliance

Beverly Bunch, University of Illinois – Springfield

David Guo, Florida International University

Merl Hackbart, University of Kentucky

Alex Hathaway, Georgia State University

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Sarah Swanbeck, University of California, Berkeley

4:45 pm – 5:30 pm Life, Work, and Legacy of John Mikesell [Quads 1-3]

Reception #1 5:30 PM to 7:30 PM The District

Meeting: PFP Board Meeting 7:00 PM to 8:30 PM [Quad 1 and 2]

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Friday, September 27, 2019

Registration 7:00 AM to 5:00 PM West End Ballroom Foyer

Friday, September 27, 2019

Continental Breakfast 7:30 AM to 9:00 AM West End Ballroom Foyer

Friday, September 27, 2019

Meeting ABFM Executive Committee 7:00 AM to 8:00 AM Quads 1 - 3

Friday, Session #6 8:00 AM to 9:15 AM

Debt and Sustainability [Thomas Salon]

Chair: Craig Johnson, Associate Professor, Indiana University

Emergency Debt Management: Natural Disasters and Municipal Government Borrowing

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

Josie Schafer, University of Nebraska at Omaha

Zhiwei Zhang, Kansas State University

Bankruptcy Rules, Defaults, and the Non-GO Bond Market

Sharon Kioko, Associate Professor, University of Washington

Lang Yang, Assistant Professor, George Washington University

Debt issue among America's large cities since the beginning of the millennium

Julius Nukpezah, Assistant Professor, Mississippi State University

Bernard Boadu, Doctoral Student, University of North Texas

The Impact of Natural Disasters on Municipal Debt: Evidence from Texas Counties

Romeo Abraham, Doctoral Student, University of Texas at Dallas

Evgenia Gorina, University of Texas at Dallas

Forecasting Methods and Applications [New West End]

Chair: Melissa McShea, Assistant Professor, John Jay College of Criminal Justice

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How Did States Manage Revenue Forecast Uncertainty Arising from the 2017 Tax Cuts and Jobs Act?

Luke Spreen, Assistant Professor, University of Maryland, College Park

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

The Political Economy of Revenue Forecasting: Evidence of Middle and Low Income Countries

Rahul Pathak, Assistant Professor, Baruch College – CUNY

A National Survey of Local Government Forecasting Practices

Vincent Reitano, Assistant Professor, Western Michigan University

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

Hitting the Mark: Evaluating Forecasting Skill Development with Professional Application

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

Jon Stehle, Principal, Performa Group

Jonathan Hunt, Performa Group

Issues in Education Funding and Finance [DuPont 6]

Chair: Theodore Arapis, Associate Professor, Villanova University

The Effects of Homestead Exemptions for the Disabled and the Elderly on School Districts

John Foster, Associate Professor, Southern Illinois University Edwardsville

Alex Combs, Visiting Professor, University of Georgia

Is Timing Everything? Exploring Factors Associated with School Bond Referenda

Min Su, Assistant Professor, Louisiana State University

Windfall Revenue from Wind Energy: The Effects of Wind Energy on School District Spending, the Allocation of Resources and Student Achievement

Eric Brunner, Professor, University of Connecticut

Josh Hyman, Assistant Professor, University of Connecticut

Effects of Weighted Student Funding on School-level Resource Allocation Patterns and Student Achievement: Evidence from New York City

Youngwan Song, Doctoral Student, Georgia State University

Ross Rubinstein, Professor, Georgia State University

Issues in Education Spending [DuPont 7]

Chair: Ron Zimmer, Professor, University of Kentucky

Estimating the Cost Function of Connecticut Public K-12 Education: Implications for the State School Aid Formula

Bo Zhao, Senior Economist, Federal Reserve Bank of Boston

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What Do Schools Buy When They Don't Buy Instruction? Evidence on Non-Instructional Expenditures in Schools

Michah Rothbart, Assistant Professor, Syracuse University

Why Do School Districts Adopt Four-Day School Weeks? Financial Evidence from Missouri

J. Cameron Anglum, Assistant Professor, Saint Louis University

How Does Efficiency Targeting in School Aid Affect Efficiency and Equity in School Spending?

Jay Ryu, Professor, Ohio University

Budget Processes [DuPont 8]

Chair: Kevin Bronner, Public Service Professor, University at Albany (SUNY)

How Does Home Rule Affect Small Cities' Revenues? Evidence from Illinois Municipalities

Xin Chen, Doctoral Student, University of Kentucky

Budgetary Punctuations: A Hierarchical Look in Policy Areas

Carla Flink, Assistant Professor, American University

Economic impacts of government-guaranteed small business lending, 2010-2016

Joowon Jeong, Doctoral Student, Georgia State University

Opening the Black Box of Federal Budget Development: A Case Study of the Department of Homeland Security

Aleea Perry, Assistant Professor, Indiana University of Pennsylvania

Justin Newman, Student, Indiana University of Pennsylvania

Pensions Under Stress and in Reform [Gallery 4]

Chair: William Glasgall, the Volcker Alliance

Discussant: Jun Peng, University of Arizona

The State Pension Funding Challenge: The Issue and the Kentucky Case

Merl Hackbart, University of Kentucky

Local Police and Fire Pension Funding Challenges in Illinois

Beverly Bunch, Professor, University of Illinois at Springfield

Patricia Byrnes, Associate Professor, University of Illinois at Springfield

Glenn Cassidy, Visiting Assistant Professor, University of Illinois at Springfield

Risk-Sharing Mechanisms and Their Impacts on Public Pension Plans

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Gang Chen, Assistant Professor, University at Albany (SUNY)

Don Boyd, Senior Researcher, University at Albany (SUNY)

Yimeng Yin, Economic Researcher and Modeler, University at Albany (SUNY)

The Pew Charitable Trusts' Public Sector Retirement Systems Project and Pension Reform

Greg Mennis, Director, The Pew Charitable Trusts

Determinants of Pension Reform: Fiscal Health, Political Conditions, and Reform Diffusion

Trang Hoang, Assistant Professor, University of Nebraska at Omaha

Natural Disasters: Planning and Responses [Gallery 5]

Chair: Travis St. Clair, Assistant Professor, New York University

Local Government Financial Coping Strategies Following Disasters

Julie Winkler, Doctoral Candidate, University of North Texas

Skip Krueger, Associate Professor, University of North Texas

Disaster Financial Management: Examining the Municipal Fiscal Impact of Hurricane Matthew and Irma in Florida

David Mitchell, Assistant Professor, University of Central Florida

Claire Knox, Associate Professor, University of Central Florida

New Public Disaster Management and Budgeting

JoEllen V. Pope, Doctoral Student, University of North Carolina Charlotte

Preparing for a Vibrant Future: Local Government Risk Management Efforts in Light of Climate Change

Katherine Willoughby, Professor, University of Georgia

Andrew Grandage, Doctoral Student, University of Georgia

Robert Hines, Doctoral Student, University of Georgia

Refreshment Break 9:15 AM to 9:30 AM West End Ballroom Foyer

Friday, Session #7 9:30 AM to 10:45 AM

Savings Behaviors of Governments [Thomas Salon]

Chair: Min Su, Assistant Professor, Louisiana State University

Fiscal Savings Behavior of Pennsylvania Charter Schools: How Different Cyber Charters Are from Bricks and Mortar?

Theodore Arapis, Associate Professor, Villanova University

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Sean Brandon, MPA Candidate, Villanova University

Preparing for California's Next Recession

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

Jennifer Paluch, Research Associate, Public Policy Institute of California

Radhika Mehlotra, Research Associate, Public Policy Institute of California

Do State Rainy Day Fund Rules Reduce Fiscal Stress? A Post-Great Recession Evaluation of Fund Rules

John Stavick, Doctoral Student, Indiana University

Examining Fund Balance Best Practices

Vincent Reitano, Assistant Professor, Western Michigan University

Jacob Fowles, Associate Professor, University of Kansas

Peter Jones, Assistant Professor, University of Alabama at Birmingham

Roundtable: Meeting User Needs of Policymakers and the Public for Budgetary and Financial Decisions [New West End]

Chair: Marvin Phaup, Professorial Lecturer and Research Scholar, George Washington University

Discussant: Merl Hackbart, Professor, University of Kentucky

Federal Accounting Standards Advisory Board (FASAB): Accomplishments and Unfinished Business

Wendolyn Payne, Consultant and Former Executive Director FASAB

Federal Budgetary Accounting for Pensions, OPEB, and Insurance

David Torregrosa, Principal Analyst, CBO

Megan Carroll, Principal Analyst, CBO

Balancing User Needs and Expertise in General Purpose Financial Reporting by State and Local Governments

Dean Mead, Senior Research Manager, GASB

How GASB Could Improve Information Relevance for Users

Daniel Smith, Acting Associate Dean, University of Delaware

Reflections on "Truth and Integrity in State Budgeting"

William Glasgall, Sr. Vice President, The Volcker Alliance

International Panel: Comparative Perspectives on Fiscal Sustainability: US, EU and China [DuPont 6]

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

Discussant: Gang Chen, Assistant Professor, University at Albany (SUNY)

In Search of a Theory To Explain the (Lack Of) Relationship Between Objective and Subjective Measures of Fiscal Health?

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Craig Maher, Professor, University of Nebraska at Omaha
Sungho Park, Assistant Professor, University of Alabama
Wei-Jie Liao, Doctoral Student, University of Nebraska at Omaha

A New Century: U.S. Local Government Revenues in the 21st Century
John Bartle, Professor, University of Nebraska at Omaha
Yan Xiao, Assistant Professor, California State University, Fullerton

Fiscal Health in the European Union
James Savage, Professor, University of Virginia

China's Subnational Debt Spiral as Combined Effect of Officials' Behavior in Tiao-Kuai System
Quanshe Yang, Professor, Capital University of Economics and Business

Under-Explored Issues in Performance Budgeting [DuPont 7]

Chair: Philip Joyce, Professor, University of Maryland, College Park

Back to the Future: Re-exploring Citizens' Roles in Performance Budgeting
Frankline Muthomi, Doctoral Student, Northern Illinois University
Daniel Williams, Professor, Baruch College – CUNY
Alfred Ho, Professor, University of Kansas

Unveiling the Hidden Actor in Performance Budgeting: The Benefits and Challenges in Using Third Party Contractors

Juan Pablo Martinez Guzman, Assistant Research Professor, University of Maryland, College Park
Gabriel Puron-Cid, Center for Research and Teaching in Economics
Edgar E. Martinez, Center for Research and Teaching in Economics
Zaozao Zhao, Chinese Academy of Social Sciences

Assessing the Non-Financial Impact of PB – A Panel Analysis of Guangdong Cities

Alfred Ho, Professor, University of Kansas
Wenbin Li, South China University of Technology

Performance Budgeting as a 'Creative Distraction' of Accountability Relations

Giuseppe Grossi, Professor, Kristianstad University
Evgenii Aleksandrov, Research Assistant, Nord University Business School
Anatoli Bourmistrov, Professor, Nord University Business School

Property Tax Policy and Administration [DuPont 8]

Chair: Yilin Hou, Professor, Syracuse University

Discussants: Justin Ross, Associate Professor, Indiana University; Bo Zhao, Senior Economist, Federal Reserve Bank of Boston

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Do Street-Level Bureaucrats Discriminate against Racial and Sexual Minorities? Evidence from a Correspondence Study of Property Assessors.

David Schwegman, Doctoral Student, Syracuse University

What Are Joint Property Assessment Appeals and What Do They Mean for Equity?

Iulia Shybalkina, Assistant Professor, University of Kentucky

Representative bureaucracy in property tax appeals: It shouldn't matter but does it?

Geoffrey Prophter, Assistant Professor, University of Colorado Denver

Sebawit Bishu, Assistant Professor, University of Colorado Denver

Returns to Scale in Property Assessment: Coordination among Assessing Units in New York

Yusun Kim, Assistant Professor, University of Connecticut

Yilin Hou, Professor, Syracuse University

John Yinger, Professor, Syracuse University

Citizens, Experts, and Elected Officials [Gallery 4]

Chair: Boris Morozov, Assistant Professor, Lock Haven University

Citizens' Relationship to Government: The Connection Between Notions of Citizenship and Support for Bond Referenda

William Simonsen, Professor, University of Connecticut

Mark Robbins, Professor, University of Connecticut

Eric Brunner, Professor, University of Connecticut

Developing a Citizen Budget: Lessons from Colorado for the City of Louisville

Kathleen Hall (Quinn), University of Colorado Denver

Public revenue estimation in an academic setting under significant time and institutional constraints: An Illinois experience"

David Merriman, Professor, University of Illinois Chicago

Kenneth Kriz, Professor, University of Illinois Springfield

How do local government officials perceive fiscal health?

Stephanie Leiser, Lecturer, University of Michigan – Ann Arbor

Shu Wang, Assistant Professor, Michigan State University

Insights and Innovation in Bond Research [Gallery 5]

Chair: Robert Greer, Assistant Professor, Texas A&M University

Are All Municipal General Obligation (GO) Bonds the Same? An Empirical Analysis of the Pricing Differences Between General Obligation Limited and Unlimited Tax Bonds

Craig Johnson, Associate Professor, Indiana University

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Yulianti Abbas, Universitas Indonesia

Accounting for Dodgy Debt Deals

Jonathan Justice, Professor, University of Delaware

State Oversight of Local Government Debt Issuance

Justina Jose, Doctoral Student, Georgia State University

W. Bartley Hildreth, Professor, Georgia State University

Social Impact Bonds: An Experiment in Funding Intractable Social Problems

Cynthia Lynch, Hawaii Pacific University

Dexter Lee, Hawaii University at Manoa

Friday, Session #8 11:00 AM to 12:15 PM

New Revenue Sources [Thomas Salon]

Chair: Daniel Williams, Professor, Baruch College - CUNY

State Revenue in the 20th Century: Structure, Trends, and Growth

Yan Xiao, Assistant Professor, California State University Fullerton

John Barle, Dean, University of Nebraska at Omaha

Discretion at Traffic Stops: Exploring Local Governments' Revenue Motive for Traffic Fines

Min Su, Assistant Professor, Louisiana State University

Fine and Fee Revenues, Local Courts and Judicial Elections: The Role of Financial and Political Institutions in Extractive Revenue Practices in U.S. Cities

Sian Mughan, Assistant Professor, Arizona State University

Resource Extraction and Local Government: The Fiscal Outcomes of the Shale Boom

Akheil Singla, Assistant Professor, Arizona State University

Andrew Waxman, Assistant Professor, University of Texas at Austin

Roundtable on Teaching Public Budgeting at the Doctoral Level [New West End]

Chair: Yilin Hou, Professor, Syracuse University

Philip Joyce, Professor, University of Maryland, College Park

Katherine Willoughby, Professor, University of Georgia

W. Bartley Hildreth, Professor, Georgia State University

Kurt Thurmaier, Professor, Northern Illinois University

Alfred Ho, Professor, University of Kansas

Robert Kravchuk, Professor, Indiana University

James Savage, Professor, University of Virginia

Yilin Hou, Professor, Syracuse University

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Policies and Comparative Governance of Regional and Local Borrowing

Chair: Christine Martell, Professor, University of Colorado Denver

Discussant: Kenneth Kriz, Professor, University of Illinois at Springfield

Governance Reforms and Information Institutions in Emerging Subnational Capital Markets: Lessons from Bulgaria, Colombia, and South Korea

Salvador Espinosa, Associate Professor, San Diego State University

Tima T. Moldogaziev, Associate Professor, Penn State University

Christine R. Martell, Professor, University of Colorado Denver

Over Indebted Subnational Mexico: Does Political Polarization Affect Debt Policy Decisions?

Heidi Smith, Professor, Universidad Iberoamericana, Mexico

Isabel Melguizo, Centro de Investigacion y Docencia Economicas, Mexico

Patron's Largess and Fiscal Governance: Regional Debt in the Russian Federation

Tima T. Moldogaziev, Associate Professor, Penn State University

Mikhail Ivonchik, Doctoral Candidate, University of Georgia

Kenneth Kriz, Professor, University of Illinois at Springfield

On the Determinants of Subnational Government Debt in the Russian Federation

Carig L. Johnson, Associate Professor, Indiana University

Andrey Yushkov, Doctoral Student, Indiana University

Issues in Financial Reporting [DuPont 7]

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

Avoiding the Annual (Financial) Physical? The Impact of Municipal Financial Condition on Timely Financial Reporting

Andrew Crosby, Assistant Professor, Pace University

Does Textual Information of Financial Statements Adequately Reflect Fiscal Status of Governments? A Dictionary-Based Textual Analysis on CAFRS

Youngsug Kim, Doctoral Candidate, University at Albany (SUNY)

Independent Auditor Reliance and Its Implication

Lang Yang, Assistant Professor, George Washington University

Quality of Financial Reporting and Municipal Bond Ratings

Jinsol Park, Doctoral Student, University of Kentucky

Hakyeon Lee, Doctoral Student, University of Kentucky

Dwight Denison, Professor, University of Kentucky

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Local Government Responses to Budgetary and Fiscal Institution Shocks [DuPont 8]

Chair: Todd L. Ely, Associate Professor, University of Colorado Denver

Discussant: Michah Rothbart, Assistant Professor, Syracuse University

The Great Recession, Student Achievement, and the Interplay of Fiscal Institutions

Michele Lofton, Assistant Professor, University of Georgia

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

How Do School Districts Respond Fiscally Following Unexpected Changes in State Aid? Evidence from New Jersey's S-2 Bill

Michael Hayes, Assistant Professor, Rutgers University – Camden

The Effects of Property Tax Caps on Educational Inputs: The Case of New York

Pengju Zhang, Assistant Professor, Rutgers University

Nguyen-Hoang Phuong, Associate Professor, University of Iowa

Vertical Spillovers from Local Property Tax Relief: Evidence from New York State

David Schwegman, Doctoral Student, Syracuse University

Capital Budgeting and Infrastructure [Gallery 4]

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

Determinants and Dynamics of Maintenance Spending for State Highway Infrastructure

Jiseul Kim, Doctoral Student, University of Nebraska at Omaha

The Federal Aviation Administration Airport Improvement Program: Who benefits?

Christopher Atkinson, Assistant Professor, University of West Florida

How Much do State-local Governments Spend for Infrastructure Investment? A Historical and Cyclical Analysis

Ronald Fisher, Professor, Michigan State University

Capital Budgeting and Financial Reporting for Public-Private Partnerships

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

New or Selective Taxes

Chair: Jonathan Justice, Professor, University of Delaware

Is It Time to Panic? The Future of Motor Fuel Revenue in the Age of the Electric Vehicle

Laura Wheeler, Senior Research Associate, Georgia State University

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The Impact of a Revenue Neutral Carbon Tax on Substitution of Natural Gas for Coal in the Electricity Sector

Deborah Carroll, Associate Professor, University of Central Florida

Kelly A. Stevens, Assistant Professor, University of Central Florida

Taxing Shared Mobility: Pricing Schemes, Rationales, and Media Discussions

Camila Fonseca, Research Associate, University of Minnesota

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

Raihana Zeerak, Research Associate, University of Minnesota

Tax Rate Design and Support for Mileage User-fees

Denvil Duncan, Associate Professor, Indiana University

Danyang Li, Hofstra University

John Graham, Dean, Indiana University

12:30 PM – 2:00 PM AWARDS LUNCHEON [Metropolitan Gallery 1-3]

2:15 PM – 3:45 PM PLENARY [Metropolitan Gallery 4-5]

Refreshment Break 3:45 PM to 4:00 PM West End Ballroom Foyer

Friday, Session #9 4:00 PM to 5:15 PM

International Panel: Fiscal and Performance Sustainability [Thomas Salon]

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

The Great Recession and Its Impact on U.S. Municipalities: Challenges to Revenues, Bond and Borrowing, and Services

J. Edwin Benton, Professor, University of South Florida

Michael J. Scicchitano, University of Florida

Tracy L. Johns, University of Florida

Understanding the Role of Governance on Fiscal Health: An Examination of African Countries

Bruce McDonald, Associate Professor, North Carolina State University

Sungho Park, Assistant Professor, University of Alabama

Leila Chelbi, Doctoral Student, North Carolina State University

TIF Goldilocks: Determining Optimal Tax Incremental Financing Levels

John Kovari, Associate Professor, University of Wisconsin – La Crosse

Roundtable: Are the States Ready for the Next Recession? [New West End]

Chair: Tom Lauth, Professor, University of Georgia

William Simonsen, Professor, University of Connecticut

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Mark Robbins, Professor, University of Connecticut
Tom Lauth, Professor, University of Georgia
Beverly Bunch, Professor, University of Illinois Springfield
James Conant, Professor, George Mason University

Property Tax and Effects [DuPont 6]

Chair: Whitney Afonso, Associate Professor, University of North Carolina at Chapel Hill

Property Tax Interaction among Overlapping Local Jurisdictions
Yoon-Jung Choi, Doctoral Student, Syracuse University

Do Property Tax Exemptions Affect Municipalities' Fiscal Health
Jingran Sun, Central University of Finance and Economics
Hao Sun, Doctoral Candidate, University at Albany (SUNY)
Robert Bland, Professor, University of North Texas

Age-based Property Tax Exemptions Effects on Home Prices and Migration of Older Homeowners
Peter Bluestone, Senior Research Associate, Georgia State University
Nicholas Warner, Data Scientist, Georgia State University

Can State Oversight Improve Local Property Assessments?
John Foster, Associate Professor, Southern Illinois University Edwardsville
Erin Troland, Economist, Federal Reserve Board of Governors
Alex Combs, Visiting Professor, University of Georgia

Social Policy and Public Money [DuPont 7]

Chair: Meagan Jordan, Professor, Old Dominion University

The Effects of Federal Minimum Wage Mandates on the Cost and Utilization of Home Health Care Services
Nqoc Do, Doctoral Student, Indiana University

A Global View of Gender Budgeting
John Bartle, Dean and Professor, University of Nebraska at Omaha
Marilyn Marks Rubin, Distinguished Research Fellow, Rutgers University – Newark
Lisa Kolovich, Economist, International Monetary Fund

Local Governments Fiscal Response to the Opioid Epidemics
Felip Lozano-Rojas, Doctoral Student, Indiana University

Returns to Later-Age Degrees
Alex Hathaway, Research Associate II, Georgia State University
Sally Wallace, Dean, Georgia State University

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Tom Mroz, Professor, Georgian State University
Lakshmi Pandey, Senior Research Associate, Georgia State University
David Copeland, Doctoral Candidate, Georgia State University

Taxes Where You Least Expect Them [DuPont 8]

Chair: David Matkin, Associate Professor, Brigham Young University

Now You're Tax-Exempt, Now You're Not: The Case of Florida Assisted Living Facilities

Sarah Larson, Assistant Professor, University of Central Florida

Deborah A. Carroll, Associate Professor, University of Central Florida

Do Tax Credits Actually Benefit Charities? A New Framework

Anubhav Gupta, Doctoral Student, New York University

Impact of the UBIT Provisions of the Tax Cut and Jobs Act

Joseph Cordes, Professor, George Washington University

Elizabeth Boris, Institute Fellow, The Urban Institute

The Role of Nontax Revenues as a Substitute for Property Taxes in Florida

Rayna Stoycheva, Lecturer, University of Miami

ABFM Annual Member Meeting 5:15 PM to 5:45 PM Quads 1 - 3

Reception #2 6:00 PM to 8:00 PM Metropolitan Galleries 1-3

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Saturday, September 28, 2019

Registration 7:00 AM to 12:30 PM West End Ballroom Foyer

Saturday, September 28, 2019

Continental Breakfast 7:30 AM to 9:00 AM West End Ballroom Foyer

Saturday, Session #10: 8:00 AM to 9:15 AM

International Panel: Intergovernmental Transfers, Relations, and Implications [Thomas Salon]

Chair: Bob Bland, Professor, University of North Texas

An Analysis of the Flypaper and Fungibility Effects of Intergovernmental Revenue on Municipal Operating and Capital Expenditures

Bob Bland, Professor, University of North Texas

Bernard Boadu, Doctoral Student, University of North Texas

Political Determination of Formula-Based Intergovernmental Grants: Evidence from the General Shared Tax in South Korea

Soyoung Park, Assistant Professor, Incheon National University

Sungchan Kim, Assistant Professor, Catholic University of Korea

Does Fiscal Decentralization Affect Local Governments' Strategic Behaviors? Evidence from Korea

Sungchan Kim, Assistant Professor, Catholic University of Korea

Hyejin Wang, Doctoral Student, Incheon National University

Municipal Finances in Mexico: Why Some Cities Collect More and Spend It Better

Monica Unda-Gutierrez, Marquette University

National Health Insurance and Unifying the Two Tax Bases of Municipal Income in Japan

Masato Miyazaki, Associate Professor, Saitama University

Public Participation in Budgeting [DuPont 6]

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

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

Citizen Engagement and the Fiscal Health of Local Governments

Bruce McDonald, Associate Professor, North Carolina State University

Bradley Albert Mansi Johnson, North Carolina State University

Is Public Participation Associated with Budgeting Process, Policy Adoption and/or Fiscal Outcomes?

Craig Maher, Professor, University of Nebraska at Omaha

Wei-Jie Liao, Doctoral Student, University of Nebraska at Omaha

Xiaowei Song, Doctoral Student, University of Nebraska at Omaha

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Does Citizen Participation Matter for Fiscal Performance: A Panel Cross-Country Analysis

Can Chen, Assistant Professor, Florida International University

Milena Neshkova, Associate Professor, Florida International University

Participatory Budgeting, Tax Morale and Tax Compliance: Preliminary Results

Joseph Cordes, Professor, George Washington University

Yaerin Park, Doctoral Student, George Washington University

Does Participatory Budgeting Improve the Fiscal Balance of Governments? Evidence from South Korea

Nicolai Petrovsky, Associate Professor, University of Kentucky

Jinsol Park, Doctoral Student, University of Kentucky

Evaluation and Diffusion of Revenue Policies [DuPont 7]

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

Discussant: Tatyana Guzman, Associate Professor, Cleveland State University

Distributional Effects of the ACA Medicaid Expansions: Evidence from County Level Data

Laura Montenovo, Doctoral Student, Indiana University

Coady Wing, Assistant Professor, Indiana University

Kosali Simon, Professor, Indiana University

Discover the Diffuse Effect: Spatial Analysis of Texas School Tax Ratification Election

Hao Sun, Doctoral Student, University at Albany (SUNY)

Rui Wang, Doctoral Student, American University

Forecasting Local Government Revenue: How Machine Learning Methods Can Improve our Local Communities

Sarah Larson, Assistant Professor, University of Central Florida

Michael Overton, Assistant Professor, University of Idaho

Do Sin Taxes Help Strengthening Local Governments Finances?

Felipe Lozano-Rojas, Doctoral Student, Indiana University

Ruth Winecoff, Doctoral Student, Indiana University

Infrastructure and Capital Finance [DuPont 8]

Chair: Carol Ebdon, Professor, University of Nebraska at Omaha

Theories of Collaboration and the Adoption of State and Municipal Bond Banks

Julius Nukpezah, Assistant Professor, Mississippi State University

Aisha S. Ahmadu, Doctoral Student, Mississippi State University

Earned Value Management in the States

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Andrew Grandage, Doctoral Student, University of Georgia

Does State Infrastructure Spending Attract Business Relocation?

Arwiphawee Srithonrung, Visiting Research Fellow, University of Illinois – Springfield

Democratic Governance: Politics? or Management? Does Citizen Participation Matter to Capital Spending?

Ji Hyung Park, Assistant Professor, James Madison University

Min Gon Kim, Associate Researcher, Chung-Ang University

Jieun Cheon, Assistant Researcher, Chung-Ang University

Transparency and International Development [Metropolitan Gallery 1]

Chair: Jinping Sun, Professor, California State University, Bakersfield

A Quantifiable Complexity Measure to Evaluate Transparency in Government Financial Data

Deniz Applebaum, Assistant Professor, Montclair State University

Felipe Buchbinder, FGV-EBAPE

Ricardo Lopes Cardoso, FGV-EBAPE

Hussein Issa, Rutgers University

Government Debt and Fiscal Sustainability: A Debt Intolerance Framework of Taiwan

Louis C. Liu, Tunghai University

Political Environments, Public Finance Outcomes and Financial Development: A Longitudinal Comparison

Ani Ter-Mkrtchyan, Doctoral Student, University of Oklahoma

Aimee L. Franklin, Professor, University of Oklahoma

Local Government Performance and Credit Ratings of Local-Government Owned Enterprises: Evidence from Korea

Il Hwan Chung, Assistant Professor, Sungkyunkwan University

Junghack Kim, Assistant Professor, Wichita State University

Jongmin Shon, Assistant Professor, Rutgers University – Newark

Local Corporatisation of Water Service Delivery as Fiscal Illusion Instrument used by Local Authorities in Poland

Julita Lukomska, University of Warsaw

Katarzyna Szmigiel-Rawska, Associate Professor, University of Warsaw

Saturday, Session #11: 9:30 AM to 10:45 AM

International Panel: Debt and Public Private Partnerships [Thomas Salon]

Chair: David Hai Guo, Associate Professor, Florida International University

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“Private Partners” in China’s Public-Private Partnerships: A Social Network Analysis

Min Xiong, Doctoral Candidate, Florida International University

Travis Whetsell, Assistant Professor, Florida International University

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

Does Increased Debt Issuing Autonomy Affect Local Governments’ Borrowing? Evidence from China

Xin Chen, Doctoral Student, University of Kentucky

Jinsol Park, Doctoral Student, University of Kentucky

A Framework for Public Debt Contraction in Zambia

Sombo Muzata-Chunda, Doctoral Student, Virginia Commonwealth University

Managing Contingent Liabilities of Public-Private Partnerships

Muhammed Naveed Iftikhar, Doctoral Student, University of Delaware

Awais Manzur

Factors Impacting Public-Private Partnership Investment Decisions in the Energy Sector in Developing Countries

Kouliqa Koala, Doctoral Student, Old Dominion University

Lien T. Nguyen, Doctoral Student, Old Dominion University

Taxes and Administration [DuPont 6]

Chair: Lang Yang, Assistant Professor, George Washington University

Computerized Enforcement and Input Tax Evasion in VAT: Theory and Evidence from Pakistan

Jawad Ali Shah, Doctoral Student, University of Kentucky

Taxing Shared Mobility: Pricing Schemes, Rationales, and Media Discussions

Camila Fonseca, Research Associate, University of Minnesota

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

Raihana Zeerak, Research Associate, University of Minnesota

Tax Competition Like China: Race to Bottom or Race across Bottom?

Enhui Kou, Central University of Finance and Economics

How Does Expert Analysis Affect the Tax Expenditure Debate? A Case Study from the District of Columbia

Jason Juffras, Independent Researcher

Competition and Cooperation [DuPont 7]

Chair: Cleopatra Charles, Associate Professor, Rutgers University - Newark

Tax Competition with Cooperation

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David Agrawal, Associate Professor, University of Kentucky
Marie-Laure Breuille, CESAER
Julie Le Gallo, CESAER

Working Together: The Impact of Merging Homeless Service Districts on Homelessness and Operational Outcomes

Andrew Sullivan, Doctoral Student, University of Kentucky

Is Tax Competition Strategic? Spatial Distributions of Business Property Tax Abatements in the Chicago Suburbs

Richard Funderburg, Associate Professor, University of Illinois Springfield

Joshua Drucker, Associate Professor, University of Illinois Chicago

David Merriman, Professor, University of Illinois Chicago

Rachel Weber, Professor, University of Illinois Chicago

The Effect of the New Cooperative Medical Scheme (NCMS) on Subjective Well-Being and Living Arrangements of the Elderly in Rural China: 2002-2008 the Chinese Longitudinal Healthy Longevity Survey (CLHLS) Analysis

Tingting Xiong, Assistant Professor, Howard University

Hao Sun, Doctoral Student, University at Albany (SUNY)

Budget Practice and Development [DuPont 8]

Chair: John Foster, Associate Professor, Southern Illinois University Edwardsville

Surviving Natural Disasters: US Local Government Shifts in Agendas and Finances

Katherine Willoughby, Professor, University of Georgia

Sarah Beth Gehl, Research Director, The Roosevelt Institute

Komla Dzigbede, Assistant Professor, Binghamton University (SUNY)

Priority-Based Budgeting: Does Municipal Context Matter?

David Mitchell, Assistant Professor, University of Central Florida

Suzette Myser, Assistant Professor, University of Central Florida

Exploring the Impact of Budgetary Performance Management Practices on City Credit Ratings

Tatyana Guzman, Associate Professor, Cleveland State University

Obed Pasha, Assistant Professor, Cleveland State University

Benjamin Y. Clark, Associate Professor, University of Oregon

State Environmental Agency Budgets: Providing a Portal into Focal Determinants and Key Moderating Roles

Andrew Duggan, Doctoral Student, Virginia Commonwealth University

Wenli Yan, Associate Professor, Virginia Commonwealth University

Douglas Carr, Associate Professor, Oakland University

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Performance Matters [Metropolitan Gallery 1]

Chair: Lucy Sorensen, Assistant Professor, University at Albany (SUNY)

Presenting a Holistic Budget Format: A New Systems Perspective

Jinping Sun, Professor, California State University, Bakersfield

Thomas D. Lynch, Professor Emeritus, Louisiana State University

Robert W. Smith, Dean, University of Illinois Springfield

The Impact of State Intervention on School District Fiscal Performance: Evidence from a Regression Discontinuity Design

Chuangyi Guo, Doctoral Student, University of Illinois Chicago

A Theory of the Adoption and Stringency of Performance Systems: The Case of Performance Based Funding in Higher Education

Lilia Silverio Minaya, Assistant Dean and Doctoral Student, Florida International University

Milena Neshkova, Florida International University

Alexander Kroll, Florida International University

General Equilibrium Effects of Recruiting High-Performing Teachers for School Turnaround: Evidence from Tennessee

Ron Zimmer, Professor, University of Kentucky

Adam Kho, University of Southern California

Gary Henry, Vanderbilt University

Lam Pham, Vanderbilt University

Local Issues: Financing, Fiscal Health, and Reforms [Metropolitan Gallery 2]

Chair: Luke Spreen, Assistant Professor, University of Maryland, College Park

State Strategies to Assist Fiscally Distressed Local Governments

Adrienne Lu, Manager, The Pew Charitable Trusts

Adam Levin, Principal Associate, The Pew Charitable Trusts

Katy Ascanio, Associate I, The Pew Charitable Trusts

Fiscal Health and Economic Growth: Evidence from U.S. Counties

John Decker, Doctoral Student, North Carolina State University

Bruce McDonald, Associate Professor, North Carolina State University

Property Tax Reform in California, Maybe

Jennifer Paluch, Research Associate, Public Policy Institute of California

Patrick Murphy, Senior Fellow, Public Policy Institute of California

Radhika Mehlotra, Research Associate, Public Policy Institute of California

Estimating Federal Indirect Subsidy through Deduction of State and Local Taxes

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Yonghong Wu, Associate Professor, University of Illinois at Chicago

Refreshment Break 10:45 AM to 11:00 AM West End Ballroom Foyer

Saturday, Session #11 11:00 AM to 12:15 PM

Performance Budgeting and Cost of Services [Thomas Salon]

Chair: Sharon Kioko, Associate Professor, University of Washington

Institutionalizing Performance Management and Budgeting in State Government

Todd L. Ely, Associate Professor, University of Colorado Denver

William Swann, Assistant Professor, University of Colorado Denver

Paul Teske, Dean and Professor, University of Colorado Denver

Executive Success in Fiscal Policymaking: An Exploratory Mixed Method Analysis of Large Cities

Nisa Yazici Aydemir, Doctoral Candidate, University of Illinois at Chicago

Examining Long-Term Impact of Performance Budgeting: A Longitudinal Analysis of Juvenile Justice Services in Two U.S. States

Katherine Willoughby, Professor, University of Georgia

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

An Analysis of the Types and Purposes of Cost Accounting in US Cities

Zach Mohr, Assistant Professor, University of North Carolina Charlotte

Linwood Kearney, Clinical Assistant Professor, University of North Carolina Charlotte

New Challenges in Understanding and Assessing Fiscal and Service Solvency [DuPont 6]

Chair: Eric Scorsone, Associate Professor, Michigan State University

Discussant: Michael A. Pagano, Professor, University of Illinois – Chicago

Assessing Distress Among California Healthcare Districts

Marc Joffe, Senior Policy Analyst, Reason Foundation

Developing and Testing a Fiscal Condition Monitoring Approach for Nebraska Local Governments

Craig Maher, Professor, University of Nebraska at Omaha

Jae Won Oh, University of Nebraska at Omaha

Wei-Jie Liao, University of Nebraska at Omaha

How Can We Conceptualize and Measure Local Fiscal Pressure?

Evgenia Gorina, Assistant Professor, University of Texas at Dallas

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Craig Maher, Professor, University of Nebraska at Omaha
Eric Scorsone, Associate Professor, Michigan State University

Identifying, Understanding and Using Service Solvency
Mary Schulz, Associate Director, Michigan State University
Shu Wang, Michigan State University
Samantha Zinnes, Michigan State University
Eric Scorsone, Associate Professor, Michigan State University

More New Approaches for Public Finance Questions [DuPont 7]

Chair: Kenneth Kriz, Professor, University of Illinois at Springfield

Bayesian Analysis of Past Social Security Policymaking for Clues to Paths Forward
Ed Gibson, Associate Professor, University of Baltimore

Applying Deep Learning to Medium-and Long-Term Revenue Forecasting
Kenneth Kriz, Professor, University of Illinois at Springfield
Elham Buxton, Assistant Professor, University of Illinois at Springfield

State Fiscal Constraints and Local Voters' Override: A Regression Discontinuity Design Analysis of the Fiscal Outcomes
Wenchi Wei, Assistant Professor, Renmin University of China

Using Medicaid Expansion to Offset Corrections Costs: Examining the impact of Expansion on Probation Outcomes
Aeric Koerner, Doctoral Student, American University
Fei Wang, Doctoral Student, American University
Jocelyn Johnston, Professor, American University

Property Tax Caps and TELs: Evidence [DuPont 8]

Chair: Daniel Smith, Acting Associate Dean, University of Delaware

The Effects on County Government Bond Ratings, Spending, and Revenues Associated With The New York State Property Tax Cap
Kevin Bronner, Professor, University at Albany (SUNY)

Property Tax Caps and the Achievement Gap Between Low- and High-Wealth Districts
Lucy Sorensen, Assistant Professor, University at Albany (SUNY)
Youngsung Kim, Doctoral Student, University at Albany (SUNY)
Moontae Hwang, Doctoral Student, University at Albany (SUNY)

What the Voters Wanted: The Impacts of Colorado's TABOR on County Finances
Jason Shumberger, Doctoral Student, Arizona State University

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State-Imposed Property Tax Levy Cap and Local Government Revenue

Kwon Hyong, Doctoral Student, Syracuse University

Yilin Hou, Professor, Syracuse University

Come Together: Collaboration across Sectors and Governments [Metropolitan Gallery 1]

Chair: David Mitchell, Assistant Professor, University of Central Florida

Public Joint Activity and Local Fiscal Outcomes

Carol Ebdon, Professor, University of Nebraska at Omaha

Sungcho Park, University of Alabama

Yunseung Kim, University of Nebraska at Omaha

The Financial Impact of Coordinated Funding: The Case of Nonprofits in Washtenaw County, Michigan

Tucker Staley, Assistant Professor, Eastern Michigan University

Linking Governance Form, System Context Conditions, and Goal Agreement to Financial Performance of Collaborative Governance

Erika Ceka, Doctoral Student, Northern Illinois University

Does Charitable Financial Support Improve Public Service Outcome? An Empirical Analysis of U.S. Major City Park Systems

Yu Shi, Assistant Professor, University of North Texas

Yuan (Daniel) Cheng, Assistant Professor, University of Minnesota

Simon A. Andrew, Professor, University of North Texas

12:30 PM – 1:30 PM Teaching and Research with Balancing Act [Metropolitan Gallery 3-4] and Box Lunch

Thank you for participating in ABFM's 2019 Annual Conference. We look forward to seeing you at the 2020 Annual Conference in Miami on September 24 – 26, 2020.