ABFM Conference 2018 Program  
Denver, CO – October 4-6, 2018

Note: Underline denotes a doctoral student on the job market

Thursday, October 4

6:45-8:45am – Continental Breakfast  
2nd Floor Foyer

7-8:15am – Academic Women in Public Administration Professional Development Session  
Silverton 1

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*  
*Ringga Raulda, 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
Evgenia 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

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

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. Keevey, 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

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
Yang He, Associate Professor, School of Taxation and Public Finance, Central University of Finance and Economics
Jerry Zhao, Associate Professor, University of Minnesota

Do Characteristics of Enterprises Influence Their Compliance with Tax Law?
Qing Li, Associate Professor, Renmin University
Tingting Chen, MPA student, Renmin 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
*Evgenia Gorina, Assistant Professor, University of Texas at Dallas*
*Trang Hoang, Ph.D. student, University of Texas at Dallas*
*Jing Wang, Visiting Clinical Assistant Professor, University of Illinois at Chicago*

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
*Zhiwei Zhang, Assistant Professor, Kansas State University*
*Josephine Gatti Schafer, Director, Center for Public Affairs Research, University of Nebraska at Omaha*
*Mohri Exline, MPA student, Kansas State University*
*Wahida Akhtar, MPA student, Kansas State University*

The Demand for Special District Financing
*Christopher Goodman, Assistant Professor, University of Nebraska-Omaha*
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
Evgenia 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

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

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)

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*

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

*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  
Cripple Creek 1 and 2

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 Guo, 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  
*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-Springfield
Patricia Byrnes, Professor, University of Illinois-Springfield
Ann L. Schneider, Ph.D. student, University of Illinois-Springfield

The Joint Select Committee on Budget and Appropriations Process Reform: A Roundtable Discussion with Four Wildavsky Award Winners

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

Silverton 1 and 2

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, Distinguished Research Fellow, Rutgers School of Public Affairs and Administration

The Naked Truth About State Governments’ Budget Maneuvers
M. Patrice Bourdeau-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
Atrium Alcove, 4th Floor

7-8:30pm – Public Financial Productions Board Meeting
Leadville/Colorado Reception Room, 3rd Floor

Friday, October 5

7-8:15am – Executive Committee Meeting and Breakfast
Leadville/Colorado Reception Room, 3rd Floor

7:00-9:00am – Continental Breakfast
2nd Floor Foyer

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
Iulia 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 3

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
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 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

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

Do State Fund Balance Rules Hinder the Political Manipulation?
Seeun Ryu, Adjunct Professor, University of North Carolina
Inyoung Cho, Ph.D. student, University of Oxford

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 Economia y Coordinadora de la Maestria en Politica Publica, 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: Michael Hayes, Assistant Professor, Rutgers University-Camden 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 3

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
James V. Saturno, Specialist on Congress and the Legislative Process, 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
Silverton 3

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, Assistant Professor, University of Alabama

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

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
Cripple Creek 1

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 2 and 3

Michael Curro Student Paper Award
“Budget Deficits and Revenue Extracting Activities in the Criminal Justice System”
Sian Mughan, Ph.D. student, Indiana University

Jesse 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

“And 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

Kenneth Howard Award
Lori Raineri, President, Government Financial Strategies, Inc.

Paul Posner Pracademic Award
Carol Ebdon, Regents/Foundation Professor, University of Nebraska-Omaha

Aaron 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
Cripple Creek 1 and 2

Diane Barrett, Chief Projects Officer City and County of Denver
Jeff Kraft, Business Funding & Incentives Division Director, Colorado Office of Economic Development and International Trade
Philip Washington, CEO, Los Angeles County Metropolitan Transportation Authority

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

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 3

Public Infrastructure Finance in Germany
Natalia Ermasova, Assistant Professor, Governors State University
Anwiphawee 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

4:45-5:30pm – ABFM Annual Members Meeting
Silverton 1

5:30-7:30pm – Reception
Atrium Alcove, 4th Floor

Saturday, October 6

6:45-8:45am – Continental Breakfast
2nd Floor Foyer

7-8:15am – Connecting Assistant Professors with Mentors through ABFM Session
Silverton 1

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 Local Governments’ Revenue Motive for Traffic Fines
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, Assistant Professor, Wichita State University
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*
**TELs 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 Guo, Associate 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

An Exploratory Analysis of the Joint Flypaper Effect of Intergovernmental Revenue on Operating and Capital Spending by City Governments
Bob Bland, Endowed Professor of Local Government, University of North Texas
Bernard Boadu, Ph.D. student, University of North Texas

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, Associate 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?  
*Alec 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  
Eric Scorsone, Associate Professor, Michigan State University  
Mary Schulz, Associate Director, Center for Local Government Finance and Policy, Michigan State University*
Municipal Structure and Government Fiscal Condition: A Perspective from the Management-Performance Linkage
Wenchi Wei, University of Kentucky

County Fiscal Reserve Policies and Practices: A National Perspective
Angie Flick, Ph.D. student, Arizona State University

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, Associate Professor, Florida International University
Silverton 1

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

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

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 Research Associate, Georgia State University
Quartz

Panelists:
Spencer Brien, Assistant Professor, Naval Postgraduate School
Laura Wheeler, Senior Research Associate, Georgia State University
Lori Metcalf, Office of the Chief Financial Officer, District of Columbia
John Hamman, Associate, Pew Charitable Trusts
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

Thank you for joining ABFM’s Annual Conference in Denver!

We look forward to seeing you next year in Washington D.C.
September 26-28, 2019
Washington Marriott Georgetown