The UConn Department of Public Policy is now located at the newly built Hartford Campus in downtown Hartford, Connecticut. UConn is ranked #8 in Public Finance and Budgeting by U.S. News & World Report.

dpp.uconn.edu
Trachtenberg School of Public Policy & Public Administration
THE GEORGE WASHINGTON UNIVERSITY

D.C. Mayor Michael Bloomberg's Youth Apprenticeship Advisory Committee | Institutional Reform and Dynamic Entrepreneurship: The In Between Advantage (published by Oxford University Press)
Congressional Briefings | Editor, special issue of International Public Management Journal
Government Accountability Office Briefings | Associate Editor, Public Administration Review
Sponsored to Fail?: Exploring Regulatory Performance under Competing Mandates with Cambridge University Press | Invited Presenter, U.S. Department of Labor Chief Education Office
Editor, special issue Journal of Public Affairs Education
Associate Editor, Education, Finance, and Policy
Non-Resident Senior Fellow, the Brookings Institution
Committee member, National Academy of Sciences
Editorial Board, Journal of Research and Educational Effectiveness
Editorial Board, American Educational Research Journal
Past President, Society for Benefit-Cost Analysis
Editorial Board, Education of Researchers
J. R. Bentsen on American Public Budgeting and Finance | Guest Editors, Public Performance and Management Review
Conference Hosts: Public Administration, Public Policy and Nonprofit Studies: Are We All Touching the Same Convoy? | Editorial Board, Public Administration Review
Associate Editor, Public Performance and Management Review
Editorial Board, American Review of Public Administration
Editorial Board, Antitrust Journal of Education | Editorial Board, Review of Public Personnel Administration
Editorial Board, Public Personnel Management
Editorial Board, International Review of Public Administration
Editorial Board, Public Performance and Management Review
Editorial Board, Journal of Public Administration and Theory
Associate Editor, Journal of Health Policy, Politics and Law | Fundraising, Principles and Practice published by Sage
John Arthur S. Fleming Awards | Board of Advisors, Center for Organization Research

the focal point for public affairs education, research and public service in Washington, D.C. and around the world

trachtenberg expertise

www.tspppa.gwu.edu

and Design | Winner of NAGPAA Elencoumba Excellence in Doctoral Education Award 2018 | Fulbright Specialist | Editorial Board, Journal of Public and Nonprofit Affairs | Presenter, CAA
High Quality Doctoral Studies Lead to High Quality Placements

No. 9
City Management & Urban Policy
No. 10
Nonprofit Management
No. 19
Public Management & Administration
No. 22
Public Policy Analysis

Rahul Pathak, Assistant Professor, Baruch College, CUNY

Kelechi Uzochukwu, Assistant Professor, University of Baltimore

Min Su, Assistant Professor, Louisiana State University

Elizabeth Searing, Assistant Professor, University at Albany

No. 5
Public Finance & Budgeting

Christian King, Assistant Professor, University of Nebraska-Lincoln

Sandy Zook, Assistant Professor, University of Colorado at Denver

Obed Pasha, Assistant Professor, Cleveland State University

Komla Dzigbede, Assistant Professor, Binghamton University

All rankings from the 2016 U.S. News & World Report rankings of “Best Public Affairs Graduate Schools”
“A real leader hungers for the responsibility of making a difference.”

~ Paul H. O’Neill, MPA’66, former U.S. Secretary of the Treasury

#1 ranked MPA program (tied), and #1 Public Finance & Budgeting – *U.S. News and World Report*

#29,000 square feet of new space in SPEA’s new Paul H. O’Neill Graduate Center

#32,000+ alumni

#90 full-time members of a large and interdisciplinary faculty, including:

**Justin Ross**  
New research: “Sales Tax Holidays: Evidence on Incidence”

**Craig Johnson**  
New research: “The Impact of Dodd-Frank on Credit Ratings: The Municipal Securities Case”

**John Mikesell**  
New research: “Often Wrong, Never Uncertain: Lessons from Forty Years of State Revenue Forecasting”
Preparing public service leaders to translate ideas into actions that have an effective and lasting impact on the public good.

LAUNCH OF NEW SOCIAL INNOVATION & INVESTMENT INITIATIVE
Led by Professor Scott Taitel, the Initiative serves as the central hub and incubator in the field of social finance and explores innovative entrepreneurial and financial solutions to pressing social issues. The Initiative will establish a research and training center, develop a case study on impact investing, produce a white paper on diversity and inclusion in social finance, and create a student-led social impact investment fund, among other activities.

NEW FINANCE FACULTY
Travis St. Clair
Expert on financial management in the public sector, with a research focus on the long-term fiscal challenges facing state and local governments in the US

Martha Stark
Expert on management and finance with over 30 years of experience in municipal finance and budgeting

NYU ROBERT F. WAGNER GRADUATE SCHOOL OF PUBLIC SERVICE | wagner.nyu.edu
A competencies-based curriculum with a two year paid internship provides students with the skills needed to secure public service positions.

U.S. News & World Report ranks the NIU MPA program 6th in city management and urban policy, 14th in public finance and budgeting, 30th in public management and 45th in overall public affairs.

School of Public and Global Affairs Faculty and Research Associates in Budgeting and Financial Management

Emeritus Professors
Irene S. Rubin, Ph.D.
University of Chicago
Curtis H. Wood, Ph.D.
University of Kansas

Professors
David H. Sinason, Ph.D.
Florida State University
Kurt M. Thurmaier, Ph.D.
Maxwell School, Syracuse University

Associate Professors
Jeremy R. Groves, Ph.D.
Washington University in St. Louis
Michael T. Peddle, Ph.D.
Northwestern University
Alica M. Schatteman, Ph.D.
Rutgers University

Center for Governmental Studies
Shannon N. Sohl, Ph.D.
Northern Illinois University

Northern Illinois University is an equal opportunity/affirmative action institution. Printed by authority of the State of Illinois. niu.edu 49311 9/17

Northern Illinois University School of Public and Global Affairs Department of Public Administration

MPA Entering Class of Fall ‘17

Proud to Welcome Visiting Professor
Albert C. Hyde, Ph.D.
State University of New York, Albany

95% JOB PLACEMENT within six months of graduation
The Association for Budgeting & Financial Management expresses its great appreciation to the following sponsors of our 2017 Conference.

**PLATINUM**

University of Connecticut, Department of Public Policy

**GOLD**

PFP, INC.

**SILVER**

George Washington University, Trachtenberg School of Public Policy and Public Administration

Georgia State University, Andrew Young School of Policy Studies

New York University, Wagner School of Public Service

**BRONZE**

University of Kansas, School of Public Affairs and Administration

University of North Carolina-Chapel Hill, MPA Program

University of North Carolina-Charlotte, Masters of Public Administration Program

Wichita State University, Hugo Wall School of Public Affairs
Public Budgeting & Finance serves as a forum for the communication of research and experiences on all facets of government finance and provides meaningful exchange between research from universities, private and non-profit research institutes, practitioners in public financial markets, government agencies, and the experience of those who practice government budgeting and finance. Researchers, practitioners, and teachers of applied government finance turn to Public Budgeting & Finance to find understandable, reliable, and thoughtful analysis of issues important in the field. The content of the journal spans the spectrum of budget process and policy and financial management, is never limited to one level of government or even to one country, and always even-handedly crosses disciplines and approaches in applied government finance.

Public Budgeting & Finance is published by Public Financial Publications, Inc. (PFP), a non-profit corporation sponsored by both the Association for Budgeting and Financial Management (ABFM) and the American Association for Budget and Program Analysis (AABPA).
Public Finance at Maxwell

The Department of Public Administration and International Affairs at Syracuse University's Maxwell School of Citizenship and Public Affairs boasts an accomplished and engaged public finance faculty consisting of well-known scholars, respected practitioners, and emerging leaders addressing a wide-range of contemporary issues:

**John Yinger**  
Trustee Professor, Economics and Public Administration and International Affairs  
*Current project:* How salience and framing alter behavioral impacts of property tax relief

---

**Robert Bifulco**  
Professor, Public Administration and International Affairs  
*Current project:* How participatory budgeting impacts the distribution of capital project spending

---

**Len Burman**  
Paul Volker Chair in Behavioral Economics  
*Current project:* Developing methodologies to expand access to individual income tax return data while protecting taxpayer confidentiality

---

**Amy Schwartz**  
Daniel Patrick Moynihan Chair in Public Affairs  
*Current project:* The impact of eliminating fees for school lunch

---

**Yilin Hou**  
Professor, Public Administration and International Affairs  
*Current project:* Local property tax design and administration in transitioning economies and in the U.S.

---

**Sean O’Keefe**  
University Professor  
*Current project:* Exploring new strategies for financing the development of commercial technologies for national security applications

---

**Minchin Lewis**  
Lecturer, Public Administration and International Affairs  
*Current project:* Assisting Montgomery County, New York, in developing their Municipal Consolidation and Efficiency Competition Plan.

---

**Michah Rothbart**  
Assistant Professor, Public Administration and International Affairs  
*Current project:* The role of hospital ownership in provision of charity care

---

Maxwell | Syracuse University  

A recognized leader in public affairs education and scholarship

www.maxwell.syr.edu/paia
The Association for Budgeting and Financial Management (ABFM) is a section of the American Society for Public Administration (ASPA). ABFM aims to promote the professional development of budgeting and financial management in the public and non-profit sectors. Membership in ABFM is available on its own, or as an affiliation with ASPA.

### ABFM Officers and Committees

**Chair**
Dan Smith  
University of Delaware

**Immediate Past Chair**
Carolyn Bourdeaux  
Georgia State University

**Chair-Elect**
Bryan Sullivan, State of Delaware,  
Office of Management and Budget

**Vice Chair**
Justin Marlowe  
University of Washington

**Vice Chair-Elect**
Thad Calabrese  
New York University

**Secretary & Archivist**
Meagan Jordan  
Old Dominion University

**Treasurer**
Deborah Carroll  
University of Central Florida

**Newsletter Editor**
Kenneth Hunter  
City of Rocky Mount, NC

**ABFM Representative to GASAC**
Dan Smith  
University of Delaware

**ABFM Representatives to PFP Board**
Carolyn Bourdeaux  
Georgia State University  
Robert Kravchuck  
Indiana University-Bloomington  
Mark Robbins  
University of Connecticut  
Dan Smith  
University of Delaware  
Bryan Sullivan, State of Delaware,  
Office of Management and Budget

**Executive Committee**
Olga Smirnova, East Carolina University (2015-2017)  
Wie Yusuf, Old Dominion University (2015-2017)  
Benjamin Clark, University of Oregon (2016-2018)  
Sharon Kioko, University of Washington (2016-2018)  
M. Peter Van Der Hoek, University of Economics,  
Bucharest, Romania (2016-2018)  
Robert Bland, University of North Texas (2017-2019)  
Tima Moldogaziev, University of Georgia (2017-2019)  
Mark Robbins, University of Connecticut (2017-2019)  
Whitney Afonso, University of North Carolina at Chapel Hill  
(2018-2020)  
Beverly Bunch, University of Illinois-Springfield (2018-2020)  
To be determined, (2018-2020)

**2017 Conference Chair**
Bryan Sullivan, State of Delaware,  
Office of Management and Budget

**2017 Conference Fundraising**
Thad Calabrese, New York University

**Michael Curro Student Paper Award Committee**
Robert Bland, University of North Texas, Chair  
Whitney Afonso, University of North Carolina at Chapel Hill  
Benjamin Clark, University of Oregon  
Chris Goodman, University of Nebraska-Omaha

**Aaron Wildavsky Award Committee**
Dan Smith, University of Delaware, Chair  
Carolyn Bourdeaux, Georgia State University  
Bryan Sullivan, State of Delaware,  
Office of Management and Budget

**International Panel Development and Coordination**
China-America Association for Public Affairs:  
Gang Chen, University at Albany-SUNY  
Wen Wang, Rutgers University-Newark  
Zhirong (Jerry) Zhao, University of Minnesota

Chinese Public Administration Review:  
Elaine Yi Lu, John Jay College of Criminal Justice-CUNY

**American Association for Budget and Program Analysis (AABPA) Plenary and Panel Development and Coordination**
Karen Kunz, West Virginia University

The ABFM 2017 Conference Chair expresses his gratitude and appreciation for the assistance provided by the following persons: Kelsey Burke (Marriott), Thad Calabrese, Deborah Carroll, Gang Chen, Kenneth Hunter, Meagan Jordan, Karen Kunz, Elaine Yi Lu, Marilyn Rubin, Dan Smith, Wen Wang, and Zhirong (Jerry) Zhao. Thank you.
INTRODUCING
OUR FINANCE FACULTY

Deborah Carroll, Ph.D.
Associate Professor, CPNM Director
University of Wisconsin - Milwaukee

Sarah Larson, Ph.D.
Assistant Professor
Indiana University

Suzette Myster, Ph.D.
Assistant Professor
University of Kansas

Jeremy Hall, Ph.D.
Professor, Co-Editor-in-Chief of
Public Administration Review
University of Kentucky

David Mitchell, Ph.D.
Assistant Professor
Northern Illinois University

Kelly Stevens, Ph.D.
Assistant Professor
Syracuse University

Now offering a Graduate Certificate in Public Budgeting and Finance!
Learn more: cohpa.ucf.edu/publicadmin.

School of Public Administration
UNIVERSITY OF CENTRAL FLORIDA

NASPAA ACCREDITED
The Commission on Peer Review & Accreditation
The Washington Marriott has hosted the ABFM on several prior occasions. All conference activities will take place in meeting space located on the second and third floors of the hotel. Quads 1-2 are located on the third floor on the left hand side when you exit the elevator.

Continental breakfast will be available each morning, 7:30-9 am, in the Metropolitan Ballroom Foyer on the second floor, accessible by elevator or escalator from the first floor. Registration will be located near the elevators. The hotel business center, with computer and copier access, is located on the first floor, near the Fitness Center and women’s restroom.

Concurrent Sessions will be held in DuPont 6, 7 & 8, Thomas, Metropolitan Gallery 1-2, & 5.

Plenary activities are scheduled for the Metropolitan Galleries 3-5.
CLOSEST METRO STATION
- Foggy Bottom/GWU—Orange & Blue Lines (23rd St NW, South of Washington Circle)
  Connect w/Red Line @ MetroCenter Station
  Connect w/Yellow & Green Lines @ L’Enfant Plaza Station

NEARBY BUSINESS LOCATIONS
- Walgreens—1217 22nd St NW (1 block)
- FedEx Office (Kinko’s)—2020 K St NW (0.2mi)
- Staples—1901 L St NW (0.4mi)
- Citibank—2101 L St NW (0.2mi)
- Wells Fargo Bank—2000 L St NW (0.3mi)
- PNC Bank—1920 L St NW (0.4mi)
- Trader Joe’s—1101 25th St NW (0.4mi)
- Safeway—1701 Cororan St NW (1 mi)
- Whole Foods—2201 I Street NW (0.4mi)

FAST FOOD/SANDWICHES
- Potbelly—1200 New Hampshire Ave NW (300ft)
- Subway—2030 M St NW (0.2mi)
- Bobby’s Burger Palace—2121 K St NW/GWU (0.3mi)
- McDonald’s—1916 M St NW (0.3mi)
- Shake Shack—1216 18th St NW (0.5mi)

FOOD TRUCK INFORMATION

NEARBY RESTAURANTS (WITHIN 0.3MI OF HOTEL)
- Grillfish—1200 New Hampshire Ave NW (Seafood)
- Meiwh—1200 New Hampshire Ave NW (Chinese)
- Trattoria Nicola’s—1250 22nd St NW (Italian)
- Westend Bistro—1190 22nd St NW (American)
- Firefly—1310 New Hampshire Ave NW (American)
- Bread & Chocolate—2301 M St (European)
- Marcel’s—2401 Pennsylvania Ave NW (European)
- Vidalia—1990 M St NW (Southern American)
- M Street Bar & Grill—2033 M St NW (American)
- Juniper—2401 M St NW (Regional & American)
- Ris—2275 L St NW (American)

GROUND TRANSPORTATION
- Uber (App)
- www.dctaxionline.com
- www.supershuttle.com
- www.zipcar.com/dc/find-cars
- www.capitalbikeshare.com

ONLINE RESOURCES
- www.washington.org
- www.georgetowndc.com
- www.yelp.com
- www.urbanspoon.com
- www.opentable.com
- www.tripadvisor.com
THURSDAY, SEPTEMBER 28

7:30 am–5:00 pm  Registration  METROPOLITAN FOYER

7:30–9:00 am  Continental Breakfast  METROPOLITAN FOYER

8:30–10:00 am  Breakout Session #1 - Concurrent Sessions  DUPONT GALLERY 7

- **International Panel #1: Comparative Studies on Budgetary Systems and Outcomes**
  Chair: Gang Chen, Assistant Professor, University at Albany, SUNY
  - Budget Information Quality, Government Communication Effectiveness and Citizen Budget Satisfaction: A Survey Study of the City of Guangzhou, China
    - Qiushi Wang, Associate Professor, Sun Yat-Sen University
    - Meili Niu, Professor, Sun Yat-Sen University, School Of Government, Center for Chinese Public Administration Research
  - Financial Bureaucracies in Europe: Finance Officers Attitudes Regarding Their Responsibilities and Roles
    - James Douglas, Professor, University of North Carolina at Charlotte
    - Ringa Raudla, Tallinn University of Technology
  - The Fiscal Effects of Participatory Budgeting in South Korea
    - HyungGun Park, Ph.D. Student, University of North Texas
    - Skip Krueger, Associate Professor, University of North Texas
  - Debt-Related Governance Ability and the Debt Management of Chinese Local Governments
    - Zihe Guo, Postdoctoral, Renmin University of China

- **Performance of Tax Increment Financing Districts**
  Chair: Jane Beckett-Camarata, Senior Lecturer, Penn State University—Harrisburg
  - Assessing the Effectiveness of Tax Increment Financing in Pennsylvania Counties
    - Jane Beckett-Camarata, Senior Lecturer, Penn State University—Harrisburg
  - Predicting TIF Success and Failure: A Statistical Analysis of Tax Incremental Financing in Wisconsin Municipalities
    - John Kovari, Assistant Professor, University of Wisconsin-La Crosse
  - An Empirical Assessment of the Link between Local Autonomy and Special District Finance
    - Yu Shi, Assistant Professor, University of North Texas
  - The Designation of TIF Boundaries: Case Analysis of Seven TIFs in Illinois
    - Natalia Ermasova, Assistant Professor, Governors State University
    - Catherine Wojnarowski, TIF Program Administrator, Village of Alsip
  - Innovations in Local Finance: Enhanced Infrastructure Finance Districts
    - Catherine Horiuchi, Associate Professor and MPA Program Director, University of San Francisco

- **Everybody into the Pool: Participatory Budgeting**
  Chair: Thad Calabrese, Associate Professor, New York University
  - How Does Participatory Budgeting Affect Council Member Priorities?
    - Dan Williams, Professor, Baruch College-CUNY
    - Thad Calabrese, Associate Professor, New York University
Participatory Budgeting in New York City: Illusion of Good Government or the Reality of Good Government?
Cleopatra Charles, Associate Professor, Rutgers University-Newark

Does Participatory Budgeting Really Increase Participation in the Budgeting Process?
Chris Kimaru, Professor, North Carolina Central University

Citizen Participation and Revenue Diversification: The Application of Contract Theory
Ji Hyung Park, Assistant Professor, James Madison University
Youngchan Song, Professor, Chung-Ang University
Mingon Kim, Ph.D. Candidate, Chung-Ang University

Local Government Budget Response to Fiscal Shocks
METROPOLITAN GALLERY 5
Chair: Katherine Willoughby, Golembiewski Professor of Public Administration, University of Georgia, Department of Public Administration and Policy, School of Public and International Affairs

Public Budgets and Crises: Re-Examination of Punctuated Equilibrium Theory in Local Government Contexts
Komia Dzigbede, Assistant Professor, SUNY, Binghamton
Sarah Beth Gehl, Temporary Assistant Professor, University of Georgia
Katherine Willoughby, Golembiewski Professor of Public Administration, University of Georgia, Department of Public Administration and Policy, School of Public and International Affairs

Do Cities Who Share Similar Characteristics Respond Uniformly to Changing Economic Dynamics
Al Gourrier, Assistant Professor, University of Baltimore

Fiscal Institutional Externalities: Tax and Expenditure Limits and the Budgetary Solvency of Municipal Governments during and After the Great Recession
Benedict Jimenez, Associate Professor, Northeastern University

The Determinants of Municipal General Fund Expenditure Volatility: Evidence from Large American Cities
Yonghong Wu, Associate Professor, University of Illinois at Chicago
Yu Shi, Assistant Professor, University of North Texas

Developing and Testing Models of Financial Sustainability
THOMAS SALON
Chair: Mark Pisano, Professor of Practice of Public Administration, University of Southern California, Sol Price School of Public Policy
Discussant: Ken Kriz, Kansas Regents Distinguished Professor, Wichita State University, Hugo Wall School of Public Policy

A Framework for a Financial Sustainability Index
Shayne Kavanagh, Senior Manager of Research, Government Finance Officers Association
Mark Pisano, Professor of Practice of Public Administration, University of Southern California, Sol Price School of Public Policy
Shui Yan Tang, Frances R. and John J. Duggan Professor in Public Administration, University of Southern California, Sol Price School of Public Policy
Michael McGrath, Chief Information Officer, National Civic League
Dough Linkhart, President, National Civic League
Monika Hudson, Associate Professor, University of San Francisco
Erik Colon, former Government Finance Officers Association
Financial Sustainability Leadership Strategies in Local Government
Shui Yan Tang, Frances R. and John J. Duggan Professor in Public Administration, University of Southern California, Sol Price School of Public Policy
Vincent Reitano, Public Finance Associate, Government Finance Officers Association

Have States Learned How to Use Budget Stabilization Funds to Reduce Fiscal Crises
Peter Jones, Assistant Professor, University of Alabama at Birmingham
Christian Buerger, Assistant Professor, Indiana University-Purdue University, Indianapolis, School of Public Environment and Administration
Vincent Reitano, Public Finance Associate, Government Finance Officers Association
Michelle Lofton, Ph.D. Candidate, Syracuse University

The Impact of a State’s Authority on Local Financial Sustainability
Theodore Arapis, Assistant Professor of Public Administration, Villanova University

10:00–10:15 am Refreshment Break  
METROPOLITAN FOYER

10:15–11:45 am Breakout Session #2 - Concurrent Sessions
DUPONT GALLERY 7

International Panel #2: Capital Investment and Infrastructure Finance in China
Chair: Zhirong (Jerry) Zhao, Associate Professor, University of Minnesota

Fixed Capital Investment in Urban Infrastructure in Chinese Cities: An Explanation from the Political Market Approach
Kangkang Tong, University of Minnesota
Zhirong (Jerry) Zhao, Associate Professor, University of Minnesota
Richard Feiock, Professor, Florida State University
Anu Ramaswami, University of Minnesota

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

Guocan Su, Ph.D. Candidate, Xiamen University

Fiscal Federalism in Social Safety Net, China Style: Division of Fiscal Responsibilities between Central and Provincial Governments in Civil Affairs Services
Zhirong (Jerry) Zhao, Associate Professor, University of Minnesota
Hong Yu, Associate Professor, Shanghai University of Finance and Economics
Li Wang, Assistant Professor, Shanghai University of Finance and Economics

Local Government: Specific Practices within Specific States  
DUPONT GALLERY 6

Chair: Bruce McDonald, Assistant Professor of Public Budgeting and Finance, North Carolina State University

More Than a Fixer-Upper: Technical Overview of North Carolina Local Revenue Reform
Kenneth Hunter, Budget and Evaluation Manager, City of Rocky Mount, North Carolina

Julius Nukpezah, Mississippi State University
Sawsan Abutabejeh, Mississippi State University
A Comparative Analysis of Fiscal Stress in Virginia Local Governments  
Charles Hartgrove, Deputy City Manager, Lynchburg, Virginia  
Wenli Yan, Associate Professor, Virginia Commonwealth University

LOSTs in Translation: Yardstick Competition among Florida Counties  
Sarah Larson, Assistant Professor, University of Central Florida  
Bruce McDonald, Assistant Professor of Public Budgeting and Finance, North Carolina State University

Financial Management and Budgeting Issues in Local Government Consolidation  
Minchin Lewis, Adjunct Professor, Syracuse University, Maxwell School of Citizenship and Public Affairs  
Yilin Hou, Professor of Public Administration and International Affairs, Syracuse University, Maxwell School of Citizenship and Public Affairs, Center for Policy Research

Budgeting Overview: Processes, People and Performance  
Chair: Dan Williams, Professor, Baruch College-CUNY

Rethinking Budgeting  
Thomas Ross, Associate Professor, Appalachian State University

Creating the Arkansas State Budget: An Analysis of Budget Process Changes  
Kim Hoffman, Associate Professor of Public Administration, University of Central Arkansas  
Catherine Reese, Professor of Public Administration, Arkansas State University

Conflict among Budgetary Actors: Reconciling Roles and Responsibilities for Effective Budgeting and Financial Management  
Michael Peddle, Associate Professor of Public Administration, Northern Illinois University

Budgetary Changes and Organizational Performance: The Conditioning Impact of Clientele Context  
Carla Flink, Assistant Professor, American University  
Angel Luis Molina, Jr., Assistant Professor, Arizona State University

The Gathering of Evidence by Executive Budget Analysts in Four States  
Claudia Caruso, Ph.D. Candidate, University of Delaware

State Rules over Local Government Budgets and Finances  
Chair: Dan Smith, Associate Professor, University of Delaware

The Effects of Fiscal Rules Based on Revenue Structure: Evidence from U.S. State Governments  
Soyoung Park, Associate Fellow, Korea Public Finance Information Service  
SungChan Kim, Research Fellow, Korea Research Institute for Local Administration

Municipal Referenda Activity in Colorado Post-TABOR  
Craig Maher, Professor, University of Nebraska at Omaha  
Sungho Park, Doctoral Candidate, University of Nebraska at Omaha

The Great Recession, Tax Levy Slack, and Cutback Management Strategies: Evidence from Massachusetts  
Michael Hayes, Assistant Professor, Rutgers University-Camden

Financial Resilience and Policy Learning in the Aftermath of Natural Disasters: A Study of Flood-Affected Communities in Colorado  
Todd Ely, Assistant Professor, University of Colorado-Denver  
Deserai Crow, Associate Professor, University of Colorado-Denver  
Elizabeth Albright, Assistant Professor, Duke University  
Elizabeth Koebele, Assistant Professor, University of Nevada-Reno
How to Make Fiscal Rules Work? Applying the Game-Theoretic Idea of Institutional Diversity to State-Imposed Municipal Tax and Expenditure Limitations
Sungho Park, Doctoral Candidate, University of Nebraska-Omaha

Navigating Hospital Financial Management during Challenging, Changing and Uncertain Times THOMAS SALON
Chair: Helisse Levine, Associate Professor and MPA Director, Long Island University
Discussant: Jonathan Justice, Professor, University of Delaware

Assessment and Tax Burden Implications of Eliminating the Property Tax Exemption for Hospitals
Goeffrey Propheter, Assistant Professor, University of Colorado-Denver

Tax Exemption Hospitals and Community Benefit Expenditures
Young Joo Park, Ph.D. Candidate, University of Albany-SUNY, Rockefeller College of Public Affairs and Policy

Is There A Doctor in the House? Using Fiscal Indicators to Predict Hospital Closures
Helisse Levine, Associate Professor and MPA Director, Long Island University
Andrew Crosby, Assistant Professor, Pace University
Hilary Knepper, Associate Professor and Chair, Pace University, Department of Public Administration

The Inequity of User Fees: The Overreliance by Poor Communities to Generate Revenue
Marc Fudge, Associate Professor, California State University-San Bernardino

Do Minimum Community Benefit Laws Work? Evidence from Illinois
Michah Rothbart, Assistant Professor, Syracuse University, Public Administration and International Affairs
Nara Yoon, Ph.D. Student, Syracuse University, Public Administration and International Affairs
We welcome Dr. Rajeev Darolia, distinguished scholar of education policy, to our faculty!

Darolia builds on the strength of the Martin School Faculty:
- David Agrawal, Ph.D. Economics
- Rebecca Bromley-Trujillo, Ph.D. Political Science
- J.S Butler, Ph.D. Economics
- Dwight Denison, Ph.D. Public Finance, Financial Management
- Merl Hackbart, Ph.D. Economics
- Edward Jennings, Ph.D. Political Science
- Nick Petrovsky, Ph.D. Political Science
- Eugenia Toma, Ph.D. Economics
- Ron Zimmer, Ph.D. Economics

Join the Martin School:
Professor (open rank), Political Science
Professor (open rank), Financial Management

martin.uky.edu
martinschool@uky.edu

Top 25 Public Affairs
Top 5 Public Budgeting and Finance
12:00-1:15 pm  Awards Luncheon
Sponsored by
University of Connecticut, Department of Public Policy

▶ PFP JESSE BURKHEAD AWARD
Best article published in Public Budgeting and Finance in 2016
Richard Allen, Yasemin Hurcan and Maximilien Queyranne, all from the IMF Fiscal Affairs Department
"The Evolving Functions and Organization of Finance Ministries," Public Budgeting and Finance (Vol. 36.4)

▶ MICHAEL CURRO STUDENT PAPER AWARD
Best written paper in a class or under faculty supervision
Thomas Luke Spreen, Ph.D. Graduate, Indiana University-Bloomington, School of Public and Environmental Affairs
"Bad Medicine? The Effect of Illinois Income Tax Increase on Municipal Borrowing Costs"

▶ AARON WILDAVSKY AWARD
Lifetime achievement by an academic in the field of budgeting and financial management
Jeffrey Chapman, Professor Emeritus of Applied Public Finance, Arizona State University
Over his academic career, Jeffrey Chapman has made a number of contributions to public finance and budgeting through his work on property taxation, land use, debt finance, fiscal stress and sustainability. From 1971 to 2017, he has published seventy-four articles and book chapters, twenty research reports, four books (three edited volumes), carried out thirteen externally funded research projects, designed and taught twenty courses, chaired over thirty dissertation committees and served as a member of over forty dissertation committees, cumulatively advising over seventy students. He has also actively engaged in professional communities (he has been an ABFM member for most of his career, presented and facilitated discussions at ABFM conferences as well as chaired ABFM and ASPA regional chapters and participated in an ABFM working group on core skills and curriculum design) and mentored young faculty.*

Paul Posner, Director, George Mason University, Schar School of Policy and Government
Paul Posner has made especially valuable contributions to understanding the budgetary aspects of federalism; the interaction of budgeting with government performance (including performance budgeting); international comparisons of budgeting systems, especially in regard to roles of legislatures and the political challenge of responding to fiscal stress; and efforts to reform U.S. federal budgeting. As Managing Director for strategic issues at GAO, he led a long line of research and testimony that has greatly informed the work of many budget scholars. As an academic, his authorship or co-authorship of four books, twenty-two academic journal articles, and seventeen book chapters provides a rich source of scholarly contributions that deeply influence research and teaching. Paul has served as Chair of ABFM, President of ASPA and Chair of the Board of Directors of NAPA. It should be noted that Paul received ABFM’s S. Kenneth Howard Award that honors lifetime achievement by a practitioner. In his 2009 PB&F article, “The Pracademic: An Agenda for Re-engaging Practitioners and Academics,” Paul considered the challenges and importance of engaging academics and practitioners, which in his own career he was able to combine both kinds of work in the most productive way imaginable.*

* Awardee biographical information from nomination letters.
1:30–3:00 pm Breakout Session #3 - Concurrent Sessions

- **International Panel #3: Intergovernmental Fiscal Relations and Public Services in China**
  - **DUPONT GALLERY 7**
  - **Chair:** James Douglas, Professor, University of North Carolina at Charlotte
  - **Chinese Counties’ Fiscal Pressure: Who is to Blame?**
    - Hui Li, Assistant Professor, National University of Singapore
    - Yiping Wu, Associate Professor, Shanghai University of Finance and Economics
  - **Local Fiscal Autonomy and the Pattern of Public Spending in China**
    - Wen Wang, Associate Professor, Rutgers University-Newark
    - Pengju Zhang, Assistant Professor, Rutgers University-Newark
    - Joyce Yanyun Man, Indiana University-Bloomington
  - **Public Educational Expenditure, Human Capital and Household’s Vulnerability to Poverty in China**
    - Jinzhi Tong, Professor, Xiamen University, School of Economics
    - Dishan Lin, Ph.D. Student, Xiamen University, School of Economics
  - **Incentives, Constraints, and Performance: A Multi-Case Study of Fiscal Special Fund for Basic Public Health Service in China**
    - Peipei Zhang, Ph.D. Student, Sun Yat-Sen University
    - Shaolong Wu, Assistant Professor, Sun Yat-Sen University

- **Non-Governmental Entities: Not-For-Profit Organizations and Private Sector Fiscal Management**
  - **DUPONT GALLERY 6**
  - **Chair:** Deborah Carroll, Associate Professor, University of Central Florida
  - **The Use of Nonprofits for Achieving Public Budget Goals**
    - Thad Calabrese, Associate Professor, New York University
    - Anubhav Gupta, Doctoral Candidate, New York University
  - **An Exploration of Church Indebtedness in the United States**
    - Min Su, Assistant Professor, Louisiana State University
    - Nicholas Harvey, Visiting Assistant Professor, Georgia State University
  - **Revenue Generating Strategies for Charitable Tax Exempt Property**
    - Rayna Stoycheva, University of Miami
    - Joshua Steinfeld, Assistant Professor and Director of Public Procurement and Contract Management Graduate Certificate Program, Old Dominion University, School of Public Service
  - **Volatility Risk and Portfolio Structure in Nonprofit Financial Management: Applying Value-at-Risk and Portfolio Variance Index**
    - Saerim Kim, Doctoral Student, University of Kentucky
    - Dwight Denison, Professor of Public and Nonprofit Finance, University of Kentucky, Martin School of Public Policy

- **Recognizing Responsible Revenues**
  - **DUPONT GALLERY 8**
  - **Chair:** Boris Morozov, Assistant Professor, Lock Haven University of Pennsylvania
State and Local Government Finances in the 21st Century: How Difficult are the Challenges?
Daniel Mullins, National Director, State and Local Tax Policy Economics, Ernst and Young/American University
John Mikesell, Chancellor's Professor of Public and Environmental Affairs (Emeritus), Indiana University, Bloomington

What’s Past is Prologue: A Positive Theory of Tax Evolution
John Bartle, Dean, University of Nebraska at Omaha
Dale Crane, Professor Emeritus, University of Nebraska at Omaha, School of Public Administration

Income Distribution and Revenue Diversity: A Theoretical and Empirical inquiry
Cole Rakow, Visiting Assistant Professor, University of Kentucky

Evaluating Fiscal Stewardship When Creating Revenue Funds: Estimating Intergenerational Equity
Aimee Franklin, Presidential Professor, University of Oklahoma

Georgia’s Special Purpose Local Option Sales Tax for Education: Review of Trends and Policy Implications
Ross Rubenstein, Professor and Dan E. Sweat Distinguished Chair in Educational and Community Policy, Georgia State University
Nick Warner, Research Associate, Georgia State University, Center for State and Local Finance
Youngwan Song, Ph.D. Student, Georgia State University

The Volcker Alliance’s Truth and Integrity in Government Finance Project
Discussants: Katherine Barrett, Special Project Consultant, Barrett and Green, Inc. and William Glasgall, Director, State and Local Program, The Volcker Alliance

Revenue Forecasting Practices: Accuracy, Transparency and Political Acceptance
Emily Franklin, Public Finance Fellow, Georgia State University, Center for State and Local Finance
Carolyn Bourdeaux, Associate Professor, Georgia State University

Truth and Integrity in State Debt Issuance and Management
Merl Hackbart, Professor, University of Kentucky, Martin School of Public Policy
Rhonda Riherd Trautman, Faculty Member, University of Kentucky, Martin School of Public Policy

An Assessment of State Governments’ Structural Balance
Hai (David) Guo, Associate Professor, Florida International University
Howard Frank, Professor, Florida International University
Merlene-Patrice Quispe, Florida International University
Daniel Castro, MPA Student, Florida International University

Fiscal Transparency and Accountability
Alex Hathaway, Research Associate, Georgia State University, Center for State and Local Finance
Carolyn Bourdeaux, Associate Professor, Georgia State University
Emily Franklin, Public Finance Fellow, Georgia State University, Center for State and Local Finance

Municipal Bond Issuer Creditworthiness, Rating and Borrowing Costs
Discussant: Tima Moldogaziev, Assistant Professor, University of Georgia

The Effect of Governance Structure on Municipal Default Rates
Robert Greer, Assistant Professor, Texas A&M University

Risk Clusters in the Municipal Market: Dissecting the Contagion Effect of Municipal Bankruptcy
Lang (Kate) Yang, Assistant Professor, George Washington University
Crime and Credit: The Empirical Study of Large U.S. Cities
Tatyana Guzman, Assistant Professor, Cleveland State University
Benjamin Clark, Assistant Professor, University of Oregon

Determinants of City Credit Outlooks: An Examination of the Role of Fiscal Strength
Jekyung Lee, Ph.D. Candidate, University of Georgia

The Effect of Secondary Market on Future Cost of Borrowing for Municipal Debt Issuers
Konul Amrahova, Ph.D. Candidate, Georgia State University, Andrew Young School of Policy Studies and Georgia Institute of Technology, School of Public Policy

3:00–3:15 pm Refreshment Break
METROPOLITAN FOYER

3:15–4:45 pm Breakout Session #4 - Concurrent Sessions
DUPONT GALLERY 7

International Panel #4: Public Debt and Fiscal Health in China
Chair: Elaine Yi Lu, Associate Professor, John Jay College of Criminal Justice, CUNY

Managing Sub-National Liabilities in China: The Role of Local Balance Sheets
Ehtisham Admad, Senior Fellow, Bonn and London School of Economics and Pao Yu-Kong Professor, Zhejiang University
Xiaorong Zhang, Professor, Fudan University

An Analysis of the Municipal Bond Market for Four Cities in China:
A Profile of Its Impact on Municipal Operations
Bob Bland, Endowed Professor of Local Government, University of North Texas
Qing Li, Associate Professor, Renmin University of China
Jingran Sun, Doctoral Candidate, University of North Texas
Shan Wu, Doctoral Candidate, Renmin University of China

Natural Disaster Shocks and Sub-National Fiscal Responses: Evidence from China
Qing Miao, Associate Professor, Rochester Institute of Technology
Can Chen, Assistant Professor, Florida International University
Elaine Yi Lu, Associate Professor, John Jay College of Criminal Justice, CUNY

Fiscal Sustainability in China: A Look at the History and a Proposal of Future Research Agenda
Quanshe Yang, Capital University of Economics and Business, School of Public Finance and Taxation
Janey Qian Wang, Capital University of Economics and Business, School of Public Finance and Taxation and San Francisco State University, School of Public Affairs and Civic Engagement
Elaine Yi Lu, Associate Professor, John Jay College of Criminal Justice, CUNY
Hang Qi, Capital University of Economics and Business, School of Public Finance and Taxation
Manman Zhong, Capital University of Economics and Business, School of Public Finance and Taxation

Inter-City Competition and Local Government Debts in China: A Spatial Econometric Analysis
Shaoming Chen, Associate Professor, Florida International University
Hai Guo, Associate Professor, Florida State University
Richard Feiock, Professor, Florida State University

Federal Tax Reform: Implications for State and Local Governments
DUPONT GALLERY 6
Chair: Marilyn Rubin, Professor of Public Administration and Economics, John Jay College, City University of New York
Discussant: Michelle Sager, Director, National Governor’s Association Center for Best Practices, Economic Opportunity Division
Trumped or Not: Effect of Federal Tax Reform in Georgia and New York
Marilyn Rubin, Professor of Public Administration and Economics, John Jay College, City University of New York
Katherine Willoughby, Golembiewski Professor of Public Administration, University of Georgia, Department of Public Administration and Policy, School of Public and International Affairs

Here We Go Again: Eliminating the Deductibility of Local Property Taxes for Federal Income Taxes
Catherine Collins, Associate Director, George Washington University, Institute of Public Policy

Tax Code Connections: How Changes to Federal Policy Affect State Revenue
Mark Robyn, Officer, The Pew Charitable Trusts

Federal Tax Reform: Other Options for States
Lucy Dadayan, Senior Policy Analyst, University at Albany, SUNY, Rockefeller Institute of Government

Making the Grade: School Financing Challenges
Chair: TBD

Cooperation Through Authorization: Do Traditional Public School Districts That Authorize Their Competitors Experience Less Fiscal Stress Than Those Who Do Not?
Peter Jones, Assistant Professor, University of Alabama at Birmingham
Theodore Arapis, Assistant Professor of Public Administration, Villanova University
Vincent Reitano, Public Finance Associate, Government Finance Officers Association

Scholarship Tax Credits and Public versus Private School Enrollment
Robert Buschman, Senior Research Associate, Georgia State University, Fiscal Research Center
Nicholas Warner, Research Associate, Georgia State University, Fiscal Research Center

Education Funding Disparities: The Case of Washington School Districts
Olha Krupa, Assistant Professor, Seattle University
Sharon Kioko, Associate Professor, University of Washington

Displacement Effects of School Aid on Property Tax Rates under the Interaction between School Aid and Property Valuation
Jay Ryu, Professor of Public Policy and Administration, Ohio University

School Finance Reforms, Teachers Unions, and the Allocation of School Resources
Eric Brunner, Associate Professor, University of Connecticut
Josh Hyman, University of Connecticut
Andrew Ju, University of Connecticut

Performance Budgeting: An International Comparison
Chair: James Savage, Professor, University of Virginia
Discussant: Phil Joyce, Professor and Dean, University of Maryland

Performance Budgeting in Kenya
Kurt Thurmaier, Professor, Northern Illinois University
Frankline Muthoni, Northern Illinois University

Performance Budgeting Experiences: An International Comparison
Alfred Ho, Professor, University of Kansas, School of Public Affairs and Administration
Maarten DeJong, Senior Budget Specialist, Ministry of Finance of the Netherlands and affiliated with VU University Amsterdam
Performance Budgeting in U.S. Cities: A Multi-Level Analysis
Alfred Ho, Professor, University of Kansas, School of Public Affairs and Administration
Kevin DeSouza, Arizona State University
Gregory Dawson, Arizona State University

Performance Budgeting and the Use of Performance Information at the Line Ministry Level:
The Case of Chile
Juan Martinez Guzman, Ph.D. Student, University of Maryland

Local Government Income: Choices, Choices, Choices
Chair: Chris Goodman, Assistant Professor, University of Nebraska-Omaha

Income Inequality and Local Government Revenues
Michael Overton, Assistant Professor, University of Idaho
Julius Nukpezah, Assistant Professor of Public Policy and Administration, Mississippi State University

Internet Taxation and Local Government Sales Tax Capacity
Whitney Afonso, Assistant Professor, University of North Carolina—Chapel Hill

Sales Tax Holidays: Evidence on Incidence
Justin Ross, Associate Professor, Indiana University Bloomington
Felipe Lozano-Rojas, Indiana University Bloomington

When to Opt In? How Neighbor Adoption, Tax Exportation, and Property Tax Limits Affect the Decision to Adopt a Local Option Tax
Bo Zhao, Senior Economist, Federal Reserve Bank of Boston

Transit Agency Specialization and Revenue Choices: The Relationship between Form of Government and Taxation
Suzanne Leland, Professor, University of North Carolina-Charlotte
Chris Goodman, Assistant Professor, University of Nebraska-Omaha
Olga Smirnova, Associate Professor, East Carolina University

5:00–6:00 pm Special Session

Celebrating the Pracademic Life of Paul Posner
Paul Posner, Chair of ABFM in 2000-2001, passed away on July 5, 2017. This special session will celebrate his significant contributions to public budgeting and financial management as a practitioner and as an academic.

Moderator: Marilyn Rubin, Professor of Public Administration and Economics, John Jay College, City University of New York

Speakers:
Alice Rivlin, Senior Fellow at the Brookings Institution and former Director of the White House Office of Management and Budget and the Congressional Budget Office. Introduced by Phil Joyce, Professor and Dean, University of Maryland
Irene Rubin, Professor Emeritus of Public Administration, Northern Illinois University
F. Stevens Redburn, Professorial Lecturer, George Washington University, Trachtenberg School of Public Policy and Public Administration
Alfred Tat-Kei Ho, Professor, University of Kansas, School of Public Affairs & Administration
Maarten de Jong, Senior Budget Specialist, Ministry of Finance of the Netherlands and affiliated with VU University Amsterdam
6:00–8:00 pm  Reception #1  
Sponsored by:
University of Connecticut, Department of Public Policy  
George Washington University, Trachtenberg School of Public Policy and Public Administration  
Public Financial Publications, Inc.  
Northern Illinois University, School of Public and Global Affairs  
Syracuse University, Maxwell School of Citizenship and Public Affairs  
University of Kentucky, Martin School of Public Policy and Administration

7:30–9:00 pm  PFP Meeting  

FRIDAY, SEPTEMBER 29

7:30 am–5:00 pm  Registration  

7:30-8:30 am  ABFM Executive Committee Breakfast  

7:30-9:00 am  Continental Breakfast  

8:30–10:00 am  Breakout Session #5 - Concurrent Sessions

» AABPA Panel #1: Appropriations: Back to Basics  
A series of possible options that could strengthen the role of the appropriation process. These include changes in the authorization process, the categorization of spending (discretionary, mandatory, etc.) and broader changes in House Rules.  
Moderator: Karen Kunz, Associate Professor, West Virginia University  
S. Anthony (Tony) McCann, Adjunct Faculty, University of Maryland, School of Public Policy  
G. William Hoagland, Senior Vice President, Bipartisan Policy Center  
Douglas Farrar, Senior Manager for Communications and Public Affairs, Aspen Institute  
Ed Brigham, Executive Consultant, Federal Consulting Alliance

Chair: Bryan Sullivan, Director of Management Efficiency, State of Delaware, Office of Management and Budget  
Kennedy’s Keynesian Budgetary Politics and the 1962 Public Works Acceleration Act  
Nick Jacobs, Doctoral Student, University of Virginia  
James Savage, Professor, University of Virginia  
Process and Policy: Effects of the Federal Credit Reform Act on Federal Credit Policies  
Marvin Phaup, Professorial Lecturer and Research Scholar, George Washington University, Trachtenberg School of Public Policy and Public Administration  
Comparing U.S. Department of Treasury Plans to (Delayed) Results: Carter’s Taxable Bond Option Analysis and Obama’s Build America Bond Experiment  
Bart Hildreth, Professor, Georgia State University  
Komla Dzigbede, Assistant Professor, Binghamton University, SUNY, Department of Public Administration  
Did the Program Assessment Rating Tool (PART) Work?  
Stuart Kasdin, Mayor Pro Tempore, City of Goleta, California  
The Environmental Protection Agency’s (EPA) Budget from 1970 – 2021: Can the EPA Survive in a Trumpian Universe?  
James Conant, Professor, George Mason University
Budget Implications of Policy and Programmatic Changes in the States
Chair: Dan Smith, Associate Professor, University of Delaware

Drug Testing and Budget Implications: The Cost of Policy Change in D.C. to States
Aleea Perry, Assistant Professor, Indiana University of Pennsylvania

A Regional Analysis of Proposed Changes to Medicaid in Georgia
Peter Bluestone, Senior Research Associate, Georgia State University, Center for State and Local Finance
Carla Willis, Georgia State University, Georgia Health Policy Center

Evaluating Iowa’s High Quality Jobs Program: The Benefit and Cost of State Economic Development Tax Incentive
Zhong Jin, Senior Fiscal and Policy Analyst, Iowa Department of Revenue

Governing by Deadlines: The Impact of Time Pressure on New York State Budget Negotiation
Gang Chen, Assistant Professor, University at Albany, SUNY
Elaine Yi Lu, Associate Professor, John Jay College of Criminal Justice, CUNY

Causes and Consequences of Budgetary Slack in Organizations
Abhisekh Ghosh Moulick, Assistant Professor, University of Oklahoma
Lori Taylor, Associate Professor, Texas A&M University, Bush School of Government

Municipal Securities Markets: The Impact of External Factors
Chair: Christine Martell, Associate Professor, University of Colorado, Denver

The Secondary Market for State Government Bonds
Craig Johnson, Associate Professor, Indiana University, Bloomington, School of Public and Environmental Affairs
Yulianti Abbass, Indiana University, Bloomington
Ruth Winecoff, Doctoral Student, Indiana University, Bloomington

Management of City Credit Risk: A Comparative Assessment of Underlying Credit Fundamentals
Tima Moldogaziev, Assistant Professor, University of Georgia
Christine Martell, Associate Professor, University of Colorado, Denver
Salvador Espinosa, Associate Professor, San Diego State University

What Effect do New Accounting Standards Have on Municipal Debt Issuance: Evidence from GASB 43/45
Travis St. Clair, Assistant Professor, New York University

Bad Medicine? The Effect of Illinois Income Tax Increase on Municipal Borrowing Costs
Thomas Luke Spreen, Ph.D. Graduate, Indiana University, Bloomington, School of Public and Environmental Affairs. (Michael Curro Student Paper Award)

Performance Budgeting: Practices and Pitfalls
Chair: TBD

Revisit the Agency Perspective of Performance Budgeting: The Use of Performance in Budgeting for Juvenile Correction among U.S. States
Elaine Yi Lu, Associate Professor, John Jay College of Criminal Justice, CUNY
Katherine Willoughby, Golembiewski Professor of Public Administration, University of Georgia, Department of Public Administration and Policy, School of Public and International Affairs

Factors Affecting Cost Effectiveness in Performance Budgeting for Municipal Service Delivery
Kenneth Klase, Associate Professor of Political Science, University of North Carolina, Greensboro
Immigration Enforcement Governance and the Performance of Detention Facilities
Jocelyn Johnston, Professor, American University
Zachary Bauer, Ph.D. Student, American University
Stephen Holt, Ph.D. Candidate, American University

A Reflection of Changing Priorities? The Reallocative and Performance Impact of Priority Based Budgeting in US Municipalities during an Era of Fiscal Stress
David Mitchell, Assistant Professor, University of Central Florida

10:00-10:15 am Refreshment Break
METROPOLITAN FOYER

10:15-11:45 am Plenary
METROPOLITAN GALLERIES 3-5

- Tax Reform and the Debt: A Brief History of Debt Limit as a Vehicle to Effect Budgetary Change
  Maya MacGuineas, President, Citizens for a Responsible Federal Budget

- What Does Prioritizing Payment Mean and Why Does It/Does It Now Work?
  David Mitchell, Assistant Professor, University of Central Florida

12:00-1:15 pm Graduate Student Poster Session
METROPOLITAN FOYER

- Graduate Student Poster Session Papers:
  Committee: Wie Yusuf, Associate Professor, Old Dominion University, School of Public Service, Chair
  Tima Moldogaziev, Assistant Professor, University of Georgia
  Olga Smirnova, Associate Professor, East Carolina University
  Bernard Boadu, University of North Texas
  Alex Combs, University of Kentucky
  Ngoc Dao, Indiana University, School of Public and Environmental Affairs
  Daniel Dunchack, Cleveland State University
  Andrew Grandage, University of Georgia
  Trang Hoang, University of Texas at Dallas
  Orkhan Ismayilov, University of North Texas
  Hyewon Kang, University at Albany, SUNY, Rockefeller College of Public Affairs and Policy
  Youngsung Kim, University of Albany, SUNY
  Michelle Lofton, Syracuse University, Maxwell School, Department of Public Administration

- Local Response to School Finance Equalization: The Importance of Place
- How do the Tax-Deferred Plans Affect Savings? Evidence from the Adoption of Catchup Provision
- Methodology for a Two-Case Study on Fiscal Impact of Whistleblowing
- Municipal Coupon Structure: Discretion, Purpose and Process
- Unfunded Liabilities Volatility and Public Pension Reform: A New Way to Manage Debt?
- Local Government Revenue during and after Disasters: Examination of Sales and Property Taxes
- Who Are Following the Best Practices in Financial Reporting? Evidence from Local Governments in California
- Fiscal Stress and Revenue Structures in U.S. Local Governments
The Effect of Participatory Budgeting on the Geographic Distribution of Capital Funds in New York City
Luliia Shybalkina, Syracuse University, Maxwell School, Department of Public Administration

The Role of Unionization in the Investment Management of State-Sponsored Public Pension Systems
Hao Sun, University at Albany, SUNY, Rockefeller College of Public Affairs and Policy, Department of Public Administration and Policy

Determinants of Video Gaming Terminal Adoption and Revenue. Evidence from Illinois
Saied Toossi, Syracuse University, Maxwell School, Department of Public Administration

Investigation of Determinants of Financial Condition: An Empirical Study of Michigan Counties
Xiaoheng Wang, University of Illinois at Chicago

12:00-1:15 pm Special Session

» Meet and Greet with the New Editors of Public Budgeting and Finance
  Justin Marlowe, Endowed Professor of Public Finance and Civic Engagement and Associate Dean for Executive Education, University of Washington, Daniel J. Evans School of Public Policy and Governance
  Sharon Kioko, Associate Professor, University of Washington

1:30-3:00 pm Breakout Session #6 - Concurrent Sessions

» AABPA Panel #2: The DATA Act: After the First Round of Implementation, Where Are We? DUPONT GALLERY 7
  Discussion on the heels of their September report.
  Moderator: Patrick Washington, Adjunct Professor, George Mason University, Schar School of Policy and Government
  Peter Del Toro, Assistant Director, Strategic Issues, Government Accountability Office
  Victoria Collin, Senior Policy Analyst, Office of Management and Budget

» Nonprofit Resiliency through Financial Management DUPONT GALLERY 8
  Chair/Discussant: Sarah Larson, Assistant Professor, University of Central Florida
  Managing Nonprofit Mission Drift in a Sea of Federal Contracts
  Deborah Carroll, Associate Professor, University of Central Florida
  Suzette Myser, Assistant Professor, University of Central Florida
  Nonprofit Resiliency and the State of Illinois Budget Crisis
  Kimberly Wiley, Assistant Professor, University of Illinois, Springfield
  Elizabeth Searing, Assistant Professor, University at Albany, SUNY, Rockefeller College of Public Affairs and Policy
  Sarah Young, The Florida State University, Askew School of Public Administration and Policy
  Kellie McGiverin-Bohan, Doctoral Student, Indiana University Bloomington
  Hannah Martin, Graduate Student, Indiana University Bloomington
  Uniting on Mission and Money: How Nonprofit Borrowers and their Leaders Decide on Debt
  Kellie McGiverin-Bohan, Doctoral Student, Indiana University Bloomington

» State Revenue Forecasting: A View from the Inside DUPONT GALLERY 6
  Chair: Bryan Sullivan, Director of Management Efficiency, State of Delaware, Office of Management and Budget
Often Wrong, Never Uncertain: Lessons from Forty Years of State Revenue Forecasting
John Mikesell, Chancellor’s Professor of Public and Environmental Affairs (Emeritus), Indiana University, Bloomington

Forecasting State Revenue in the Face of the Great Recession
Joseph Cordes, Professor of Economics, Public Policy and Public Administration and International Affairs, George Washington University, Trachtenberg School of Public Policy and Public Administration
Melissa McShea, Ph.D. Candidate, George Washington University, Trachtenberg School of Public Policy and Public Administration

Maryland’s Spending Affordability Committee: The Non-Binding TEL That Works
David Juppe, Senior Operating, Maryland Department of Legislative Services

Financial Reporting and Financial Transparency
Chair: Jonathan Justice, Professor, University of Delaware
The Fudge Factor in Public Organizations’ Financial Reporting
David Matkin, Assistant Professor, University at Albany, SUNY
Hao Sun, Doctoral Candidate, University at Albany, SUNY
Youngsung Kim, Doctoral Student, University at Albany, SUNY

Key Determinants of Online Fiscal Transparency: Organizational, Environmental and Technological Factors
Gang Chen, Assistant Professor, University at Albany, SUNY
Luis Felipe Luna-Reyes, Associate Professor, University at Albany, SUNY
Hyewon Kang, Doctoral Student, University at Albany, SUNY

What Are Fiscal Monitoring Systems Monitoring?
Dan Smith, Associate Professor, University of Delaware
Jonathan Justice, Professor, University of Delaware

Piloting the U.S. Governmental GAAP Taxonomy (UGGT)
Shannon Sohl, Senior Research Associate, Northern Illinois University, Center for Governmental Studies
Marc Joffe, Senior Policy Analyst, Reason Foundation

State Debt Markets and the Factors That Impact Them
Chair: Justin Marlowe, Endowed Professor of Public Finance and Civic Engagement and Associate Dean for Executive Education, University of Washington, Daniel J. Evans School of Public Policy and Governance

The Impact of Fiscal Volatility on State Debt Levels
Junghack Kim, Doctoral Candidate, University of Nebraska at Omaha
Jongmin Shin, Assistant Professor, Rutgers University, Newark

The Impact of Dodd-Frank on Credit Ratings: The Municipal Securities Case
Craig Johnson, Associate Professor, Indiana University, Bloomington
Yulianti Abbas, Indiana University, Bloomington
Chantelle LaFontant

Do State Tax Cuts Influence Debt Market Outcomes? Evidence from Kansas
Rahul Pathak, Assistant Professor, Baruch College, CUNY
Komia Dzigbede, Assistant Professor, SUNY, Binghampton, College of Community and Public Affairs
Does the Wording of Bond Referenda Make A Difference?
Bill Simonsen, Professor, University of Connecticut, Department of Public Policy
Mark Robbins, Professor, University of Connecticut, Department of Public Policy
Eric Brunner, Associate Professor, University of Connecticut, Department of Public Policy

3:00-3:15 pm Refreshment Break METROPOLITAN FOYER

3:15-4:45 pm Breakout Session #7 - Concurrent Sessions

➢ AABPA Roundtable Panel #3: Doing Performance Measurement in a Fiscal Federalism Environment DUPONT GALLERY 7
How do agencies do performance budgeting without resources? How do we actually measure performance? How do we measure time lag?
Jon Stehle, Business Director, North American, Performa
Donna Donella, Enterprise Transformation Strategist, MITRE Corporation
Lauren DiCristofaro, Software Systems Engineer, MITRE Corporation
Patrick Washington, Adjunct Professor, George Mason University, Schar School of Policy and Government
Karen Kunz, Associate Professor, West Virginia University
Carolyn Brock, President, Matrix

➢ Funding Public Finance and Budgeting Research: Sources and Strategies for Obtaining Grants METROPOLITAN GALLERIES 1-2
Chair: Bob Bland, Endowed Professor of Local Government, University of North Texas
Michael Overton, Assistant Professor, University of Idaho
Daphne Kenyon, Fellow, Lincoln Institute of Land Policy
Nancy Lutz, Program Director, National Science Foundation
John Kamensky, Senior Fellow, IBM Center for the Business of Government
Don Spencer, Contracts Administration, Urban Institute
Carolyn Bourdeaux, Associate Professor, Georgia State University
Jesseca Short, Research Associate, Rice University, Kinder Institute for Urban Research

➢ Infrastructure Finance: Protecting Capital Outlays DUPONT GALLERY 6
Chair: David Swindell, Associate Professor, Arizona State University
An Investigation of Capital Spending and Financial in Municipal Governments: Institutions and Fiscal Policy Space
Rebecca Hendrick, Professor, University of Illinois, Chicago, Department of Public Administration
Farhad Omey, University of Illinois, Chicago, Department of Public Administration
Capital Management Practices in U.S. Counties
Carol Ebdon, Professor, University of Nebraska at Omaha
Jiseul Kim, Ph.D. Student, University of Nebraska at Omaha
Outside the Box: Thinking About the Deployment and Upkeep of Public Capital
Edward Lehan, Consultant
Innovative Infrastructure: An Investigation into Alternative Mechanisms of Infrastructure Finance
Akheil Singla, Assistant Professor, Arizona State University
David Swindell, Associate Professor, Arizona State University
Effects of Infrastructure on Housing and Land in Urban Versus Rural Localities
Yilin Hou, Professor of Public Administration and International Affairs, Syracuse University, Maxwell School of Citizenship and Public Affairs, Center for Policy Research
Ping Zhang, Assistant Professor, Fudan University (China)
State Budgeting and Options for Addressing and Minimizing the Impacts of Fiscal Shocks

Chair: TBD

- Reaction or Proaction: Responses of U.S. States to Fiscal Stress during the Great Recession
  - Ed Gibson, Associate Professor, University of Baltimore
  - Laura Wilson-Gentry, Associate Dean, University of Baltimore, College of Public Affairs
  - Soyoung Park, Research Analyst, Korea Public Finance Information Service

- Fiscal Limits and Fiscal Shocks: Examining Impacts during the Great Recession
  - Tucker Staley, Assistant Professor, Eastern Michigan University

- Following a Recession, Have States Learned How to Use Budget Stabilization Funds to Reduce Fiscal Crises?
  - Peter Jones, Assistant Professor, University of Alabama at Birmingham
  - Christian Buerger, Assistant Professor, Indiana University-Purdue University Indianapolis, School of Public Environment and Administration
  - Michelle Lofton, Ph.D. Student, Syracuse University, Maxwell School of Citizenship and Public Affairs

- An Empirical Analysis of Budget Stabilization Funds and Cutback management: Which Strategy is More Effective for U.S. State Governments?
  - Sungchan Kim, Associate Research Fellow, Korea Research Institute for Local Administration
  - Soyoung Park, Research Analyst, Korea Public Finance Information Service

- State Revenue Shortage in Good Economic Times: Another Lesson for Avoiding Structural Deficits
  - Yuhua Qiao, Professor, Missouri State University

GASB’s Going Concern and Fiscal Distress Research

- Discussant: Dean Mead, Senior Research Manager, Government Accounting Standards Board (GASB)

- Going Concern, Financial Stress, and Their Implications for Financial Reporting
  - Dean Mead, Senior Research Manager, Government Accounting Standards Board (GASB)

- Preventing Fiscal Emergencies and Maintaining the Going Concern: Michigan’s Early Warning System
  - Eric Scorsone, Associate Professor and Director, Michigan State University

- Fiscal Health Monitoring for Cities and Counties: Revisited and jump Started
  - Marc Joffe, Senior Policy Analyst, Reason Foundation
  - Evgenia Gorina, Assistant Professor, University of Texas, Dallas
  - Craig Maher, Professor, University of Nebraska at Omaha

4:45–5:30 pm  ABFM Annual Member Meeting
5:30–7:00 pm  Reception #2

SATURDAY, SEPTEMBER 30

7:00-10:00 am  Registration
**PhD Candidates**

**Jiseul Kim**  
Publications in: Journal of Public Budgeting, Accounting, and Financial Management

**Junghack Kim**  
Dissertation: "Fiscal Institutions and Borrowing Costs: Examining the Case of School Districts in the U.S."  
Publications in: American Review of Public Administration, and Public Money and Management

**Sungho Park**  
Publications in: American Review of Public Administration; Public Finance and Management; Journal of Public Budgeting, Accounting and Financial Management; Public Policy and Administration; Public Administration Quarterly; and Journal of Public and Nonprofit Affairs

---

**Public Budgeting and Finance Faculty**  
Leaders in the Classroom. Leaders in the Field.

![Photo of faculty members](image)

---

Learn more: spa.unomaha.edu | 402.554.2625 | facebook.com/unospa
7:30-9:00 am  Continental Breakfast  METROPOLITAN FOYER

8:30-10:00 am  Breakout Session #8 - Concurrent Sessions  DUPONT GALLERY 6

➤ Cross Country Analysis of Budgeting and Financial Management
Chair: TBD
The Level of Corruption and Ethics Perception among Public Sector Employees in Russia
Natalia Ermasova, Assistant Professor, Governors State University
Polina Ermasova, Student, DePaul University
Testing a New Framework for NGO-Local Government Relations and Co-Production of Municipal Services in Developing Countries
Jocelyn Johnston, Professor, American University
Khaldoun AbouAssi, Assistant Professor, American University
Ann Bowman, Professor, Texas A&M University
Long Tran, Ph.D. Student, American University
Zachary Bauer, Ph.D. Student, American University
National Context and Individual Strategies in Local Reactions to Financial Crisis: Comparing Italy, France and the State of Michigan (USA)
Emanuele Padovani, Associate Professor, University of Bologna, Italy
Celine DuBoys, Associate Professor, Aix Marseille University, Institut de Management Public et Gouvernance Territoiale
Alice Monti, Research Fellow, University of Bologna, Italy
The Quality of Public Governance and Sub-sovereign Borrowing: A Cross-Country Analysis
Rui Sun, Assistant Professor, California State University, Dominguez Hills
Gao Liu, Assistant Professor, Florida Atlantic University
Alexandru Roman, Associate Professor, California State University, College of Business and Public Administration, Department of Public Administration
Increasing Decision Making Capacities of Local Governments: Mexico’s Quest for Economic Growth
Heidi Smith, Public Policy Coordinator, Universidad Iberoamericana

➤ The Ticking Time-Bomb: Public Pension Funds
Chair: David Matkin, Assistant Professor, University of Albany, SUNY
Formal Governance Structures and Public Pension Fund Investment Performance: A Conceptual Framework
Odd Stalebrink, Associate Professor of Public Policy and Administration, Penn State University—Harrisburg
Public Pension Board Composition and Its Effect on Pension Funding
Qiushi Wang, Associate Professor, Sun Yat-Sen University
Jun Peng, Associate Professor, University of Arizona
Pension Plan Governance and Investment Practices
Evgenia Gorina, Assistant Professor, University of Texas, Dallas
Kenneth Kriz, Regents Distinguished Professor of Public Finance, Wichita State University, Hugo Wall School of Public Affairs
Determinants of Local Government Pension Funding: Illinois Police Pension Plans
Beverly Bunch, Professor of Public Administration, University of Illinois, Springfield
Patricia Byrnes, Associate Professor of Economics, University of Illinois, Springfield
Glenn Cassidy, Visiting Assistant Professor of Economics, University of Illinois, Springfield

An Empirical Exploring of the Effect of Collective Bargaining on State Pension Costs
Yan Xiao, Assistant Professor, California State University, Fullerton
Myungjung Kwon, Associate Professor of Public Administration and Policy, California State University, Fullerton

The Determinants and Opportunity Costs of External Management Fees for State Administered Pension Plans
Jeffrey Diebold, Assistant Professor, North Carolina State University
Jerrell Coggburn, North Carolina State University

The Politics of Budgeting: Elections, Public Health and Higher Education
Chair: Douglas Carr, Associate Professor, Oakland University

Robert Smith, Professor, University of Illinois-Springfield

Election Administration Financing and Its Determinants in North Carolina Counties
Zachary Mohr, Assistant Professor, University of North Carolina-Charlotte
JoEllen Pope, Doctoral Candidate, University of North Carolina-Charlotte
Martha Kropf, Professor, University of North Carolina-Charlotte
Mary Jo Shephard, Instructor, University of North Carolina-Charlotte

Do Federal Air Quality Regulations Mitigate Local Fiscal Stress from Public Health Expenditures?
Douglas Carr, Associate Professor, Oakland University
Ben Clark, Assistant Professor, University of Oregon

Ethnic Fractionalization, Group Affinity, and the Privatization of Higher Education Costs: An Analysis with Campus-Level Data
John Foster, Assistant Professor, Southern Illinois University Edwardsville
Jacob Fowles, Associate Professor, University of Kansas, School of Public Affairs and Administration

Transportation Finance: Theory and Practice
Chair: Can Chen, Assistant Professor, Florida International University
Discussant: John Bartle, Dean, University of Nebraska at Omaha

A First Look at the Time to Adoption of Local option Fuel Taxes: An Examination of Florida Counties
Can Chen, Assistant Professor, Florida International University
Whitney Afonso, Assistant Professor, University of North Carolina—Chapel Hill

Tolls and the Liability of Newness: Analysis of Driver Perceptions before and after Toll Implementation
Wie Yusuf, Associate Professor, Old Dominion University, School of Public Service
Meagan Jordan, Associate Professor, Old Dominion University, School of Public Service
David Chapman, Master Lecturer, Old Dominion University, School of Public Service
Khairul Anuar, Doctoral Student, Old Dominion University, Civil Engineering Department
Lenahan O’Connell, Research Associate, University of Kentucky, Kentucky Transportation Center
Urban Scale, Spatial Forms, and Fiscal Capacity: Explaining Public Transit Provision in U.S. Urbanized Areas
Zhirong (Jerry) Zhao, Associate Professor, University of Minnesota
Shengnan Lou, Doctoral Student, University of Minnesota, Humphry School of Public Affairs
Richard Feiock, Professor, Florida State University

Fiscal Impacts of Urban Transportation Infrastructure Investment: Evidence from U.S. Cities
Can Chen, Assistant Professor, Florida International University
Kenneth Kriz, Regents Distinguished Professor of Public Finance, Wichita State University, Hugo Wall School of Public Affairs
Arwiphawee Srithongrung, Associate Professor, Wichita State University, Hugo Wall School of Public Affairs
Yanbing Han, Ph.D. Student, Florida International University, Steven J. Green School of International and Public Affairs

The Impacts of Autonomous Vehicles on Local Government Budgeting and Finance
Benjamin Clark, Assistant Professor, University of Oregon
Nico Larco, Associate Professor of Architecture, University of Oregon
Roberta Mann, Professor of Law, University of Oregon

Issues in Education Finance II
Chair: Todd Ely, Assistant Professor, University of Colorado-Denver
Discussant: Robert Bifulco, Professor, Syracuse University

Fiscal Gain or Drain? Examining the Impact of Charter Competition on Pennsylvania School Districts
Theodore Arapis, Assistant Professor of Public Administration, Villanova University
Vincent Reitano, Public Finance Associate, Government Finance Officers Association

Comparing the Allocative and Productive Efficiency of New Orleans Charter Schools and Traditional Public Schools in Louisiana
Christian Buerger, Assistant Professor, Indiana University-Purdue University, Indianapolis, School of Public Environment and Administration
Ian Wright, Assistant Professor of Economics, University of Massachusetts, Boston

Does State Aid Improve School District Performance? Evidence Using Exogenous Variation from New York Foundation Aid Formulas
Philip Gigliotti, Ph.D. Student, University at Albany, SUNY
Lucy Sorenson, Assistant Professor, University at Albany, SUNY

The Effect of New Jersey’s Superintendent Salary Cap on Superintendent Retention Rates
Michael Hayes, Assistant Professor, Rutgers University, Camden

Paying for College: The Effect of Access to State Financial Aid for Foreign-Born Non-Citizens on College Enrollments
Raymond Zuniga, Assistant Professor, Virginia Tech
Stephen Holt, Assistant Professor, University at Albany, SUNY

10:00-10:15 pm Refreshment Break
10:15-11:45 pm  Breakout Session #9 - Concurrent Sessions

- **Not-for-Profit Organization Financial Reporting**
  Chair: Christian Buerger, Assistant Professor, Indiana University-Purdue University, Indianapolis, School of Public Environment and Administration
  - The Truth about Honesty in the Nonprofit Sector
    Bruce McDonald, Associate Professor, North Carolina State University
    Chris Goodman, Assistant Professor, University of Nebraska at Omaha
  - Misreporting Charitable Lobbying Engagement and Expenses
    Christopher Prentice, Assistant Professor, University of North Carolina, Wilmington
  - Does the Independence of the Audit Committee Matter? An Assessment of Virginia Nonprofits
    Meagan Jordan, Associate Professor, Old Dominion University, School of Public Service
    Martina Saitgalina, Assistant Professor, Old Dominion University
    Lien Nguyen, Doctoral Student, Old Dominion University

- **Property Taxes as a Source of Revenue for Local Government: Practices and Pitfalls**
  Chair: Spencer Brien, Assistant Professor, Naval Postgraduate School, Graduate School of Business and Public Policy
  - Forecasting and Budgeting Dynamics of the Property Tax in New York City
    Geoffrey Propheter, Assistant Professor, University of Colorado, Denver
  - Evolving Municipal Reliance on Property Tax: An Empirical Exploration of Large Cities in the U.S.
    Yonghong Wu, Associate Professor, University of Illinois at Chicago
  - The Impact of Property Tax Exemptions on Local Budgets on Taxpayers: A Longitudinal Analysis of 41 Texas Cities
    Bob Bland, Endowed Professor of Local Government, University of North Texas
    Jingran Sun, Doctoral Candidate, University of North Texas
  - The Impact of Land Use Planning and Zoning on Property Values
    Wes Clarke, Senior Public Service Associate, University of Georgia, Carl Vinson Institute of Government
    Mara Shaw, Public Service Assistant and Leadership Development Program Manager, University of Georgia, Carl Vinson Institute of Government

- **International Public Capital Budgeting Process**
  Chair: Arwiphawee Srithongrung, Associate Professor, Wichita State University, Hugo Wall School of Public Affairs
  Discussant: Wie Yusuf, Associate Professor, Old Dominion University, School of Public Service
  - Public Capital Budgeting Process in Thailand
    Arwiphawee Srithongrung, Associate Professor, Wichita State University, Hugo Wall School of Public Affairs
  - Public Capital Budgeting and Management Process in Russia
    Natalia Ermasova, Assistant Professor, Governors State University
    Polina Ermasova, Student, DePaul University
  - From Behind the Iron Curtain and Onto the European Stage: The Capital Budgeting Process of Moldova
    Erica Ceka, Ph.D. Student, Northern Illinois University, Department of Public Administration
  - Capital Budgeting Practices of Local Governments in South Korea
    Jiseul Kim, Instructor, University of Nebraska at Omaha, School of Public Administration
Fiscal Federalism and Local Government Finances after the Great Recession
Chair: Eric Scorsone, Associate Professor, Michigan State University
Discussant: Rebecca Hendrick, Professor, University of Illinois at Chicago

Intergovernmental Finance in the Trump Era: A View from the Fiscal Policy Space Framework
Michael Pagano, Professor, University of Illinois at Chicago
Shu Wang, Assistant Professor, Michigan State University

State Austerity Policies and Pragmatic Local Government Responses
Yunji Kim, Assistant Professor, University of Wisconsin—Madison
Austin Aldag, Master’s Student, Cornell University
Mildred Warner, Professor, Cornell University

How Decentralization Affects Economic Growth? The Structure of Local Public Expenditure Can Tell
Yuanshuo Xu, Ph.D. Candidate, Cornell University
Mildred Warner, Professor, Cornell University

Fiscal Autonomy and Stabilization: An Empirical Analysis of U.S. State Governments
Sungchan Kim, Associate Research Fellow, Korea Research Institute for Local Administration
Soyoung Park, Research Analyst, Korea Public Finance Information Service

The Impact of Assessments on Budget Volatility, Outsourcing, Enrollments and Employment
Chair: Wenli Yan, Associate Professor, Virginia Commonwealth University

How Does Debt Management Affect Budget Volatility of Local Governments?
Zihe Guo, Postdoctoral, Renmin University of China
Dwight Denison, Professor of Public and Nonprofit Finance, University of Kentucky, Martin School of Public Policy

Property Assessment Regressivity and Contracting Out: A Lesson from Property Assessment Outsourcing in Virginia Local Governments
Gyeo Reh Lee, Ph.D. Candidate, Indiana University, Bloomington

Public School Responses to Fiscal Burdens: The Unintended Effects of Charter School Enrollments
Eric Shannon, Doctoral Candidate, University of Kansas

The Clean Air Act and Sensitivity of the Local Employment Base-Impact Assessment through Difference-In-Differences Approach
Wenli Yan, Associate Professor, Virginia Commonwealth University
Douglas Carr, Associate Professor, Oakland University

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

The Master of Public Administration is a two year degree program in which students develop a foundation in general public administration and specialized skills in one of the program's areas of expertise, including public financial management.

The MPA program is designed for both in-service students and recent college graduates seeking careers in government and public service organizations. Our graduates work in a variety of leadership positions in the local, state, and federal service, as well as in international agencies and nonprofit organizations.

Nationally recognized as one of the premier colleges of Urban Affairs, the Levin College is ranked among the top schools of Public Affairs and ranked highly in the specialization of City Management and Urban Policy by U.S. News and World Report. The Levin College is home to an interdisciplinary set of graduate and undergraduate programs.

FACULTY

- Roland V. Anglin, Dean and Professor
- William M. Bowen, Professor
- Ronnie Dunn, Associate Professor
- Robert (Bob) Gleeson, Levin Chair and Professor
- Tatyana Guzman, Assistant Professor
- Megan Hatch, Assistant Professor
- Sanda Kaufman, Professor
- Nancy Meyer-Emerick, Associate Professor Emerita
- Obed Pasha, Assistant Professor
- Meghan Rubado, Assistant Professor
- Michael Spicer, Professor Emeritus
- Jeffrey Snyder, Assistant Professor
- Clayton Wukich, Associate Professor
- Nicholas Zingale, Program Director and Associate Professor

Dr. Tatyana Guzman, faculty member, is attending the ABFM conference. t.guzman@csuohio.edu.

For more information, please contact:
Kristen Blazek
College Admissions Recruiter
216.687.4506
urbanprograms@csuohio.edu

For more information, please contact:
Kristen Blazek
College Admissions Recruiter
216.687.4506
urbanprograms@csuohio.edu
Department of Public Administration

Prepare for Public Service in a Global Environment

Graduate Certificate in
Public Finance, Procurement, and Contract Management

Advancing scholarship on fiscal policies, budget decision making, and financial management

Open to “big picture” discussion on economic policy, financial literacy, economic competitiveness, and how they relate to public administration

Respecting quantitative, qualitative and mixed methods

Submit papers at www.pracademics.com/index.php/jpbafm

Can Chen, PhD
Assistant Professor; Editorial Board Member

Milena Neshkova, PhD
Associate Professor; PhD Program Director

Howard Frank, PhD
Professor and Chair; Editor-in-Chief

Hai (David) Guo, PhD
Associate Professor; Managing Editor

Visit PA.FIU.EDU or call 305-348-5890

FIU

Steven J. Green
School of International & Public Affairs
Collaborating with the academic community on cutting edge research

**The New Financial Sustainability Framework**

By: GFOA, Lincoln Land Institute, USC, and UCSF

**Informed Decision Making Through Forecasting**

By: S. Kavanagh and D. Williams

Contact skavanagh@gfoa.org for more information.

Over $90,000 in scholarships awarded annually to undergraduate and graduate students.
Masters of Public Administration Programs
Department of Public Management

JOHN JAY COLLEGE OF CRIMINAL JUSTICE, CUNY

Proud Sponsor of the International Panels
Organized by CPAR

The John Jay master's programs complement our baccalaureate programs as well as
enhance the academic and professional body of knowledge in the criminal justice and
public service fields. Each program is intended to meet the special needs of pre-career,
in-career and second career students.

The mission of the Master of Public Administration Program in Public Policy and
Administration at John Jay College of Criminal Justice is to prepare students for
careers in public agencies and independent organizations and to advance the study of
Public Policy and Administration through scholarly and applied research and
community service. The program seeks to inspire students to the highest ideals of
citizenship and public service and provide them with the opportunities to acquire
professional and political knowledge and skills based on academic instruction and
study, public service experience and partnerships with faculty in scholarly endeavors.

The mission of the Master of Public Administration in Inspection and Oversight
Program at John Jay College of Criminal Justice is to prepare students for public
service careers in inspection and oversight organizations and to advance the study of
Public Administration through scholarly and applied research and community service.
The program seeks to inspire students to the highest ideals of citizenship and public
service, reinforced by a commitment to accountability, transparency, and equity. The
program offers students opportunities to acquire professional and political knowledge
and skills, based on academic studies, public service experience and partnerships with
faculty in scholarly endeavors.

The program offers specializations in Forensic Accounting, International Inspection
and Oversight, Investigation and Operational Inspection, Organizational Assessment
and Monitoring, Law and Inspection and Oversight, and Independent and Contractual
Inspection and Oversight.

http://www.jjay.cuny.edu/overview-public-administration-programs

Chinese Public Administration Review (CPAR) is the first international journal
specifically addressing the issues of Chinese, East Asian, and comparative public
administration. CPAR is the official journal of the Section on Chinese Public
Administration (SCPA) of the American Society for Public Administration (ASPA).
Dr. Elaine Yi Lu of John Jay College is the editor.

cpar.net

@jjaypublicmgmt
@jjaypublicmanagement
School of Public Service

Programs:
- Master of Public Administration
  - Concentrate in Multisector Public Service or...
  - Choose a focus area of your own
- PhD in Public Administration & Policy
  - Local and distance formats now available
- Certificate in Public Procurement and Contract Management - online
- Certificate in Public Administration

Questions? Need more information?
MPA: mpa@odu.edu
PhD: mmjordan@odu.edu
PPCM: PublicProcurement@odu.edu
Office: 757.683.3961
Web: odu.edu/sps
World-Class Faculty Rutgers SPAA faculty generate knowledge and best practices in public and nonprofit management and administration, and collaborate with public and nonprofit organizations and professionals throughout the U.S. and worldwide. Our faculty publish in the top journals, serve on key editorial boards, and participate in the leading academic conferences and associations.

Leading Research Rutgers SPAA faculty and students conduct cutting-edge research in the fields of public and nonprofit management and administration through SPAA research centers and projects in areas such as public performance measurement; human resource management; nonprofit organizations and philanthropy; technology and information management; public finance and budgeting; experimental and behavioral public administration; transparency and ethics; and legal foundations of public administration.

Exemplary Students Rutgers SPAA educates and motivates students to choose careers in public service and administration through its innovative and highly ranked degree and certificate programs that are nationally and internationally accredited. SPAA graduates are teaching and gaining tenure at dozens of universities and holding executive-level positions in the nonprofit and public sectors in the U.S. and around the globe.
ROCKEFELLER ABFM CONFERENCE PRESENTERS

Does State Aid Improve School District Performance? Evidence Using Exogenous Variation from New York Foundation Aid Formulas
Philip Gigliotti, PhD Student
Lucy Sorenson, Assistant Professor

Governing by Deadlines: The Impact of Time Pressure on New York State Budget Negotiation
Gang Chen, Assistant Professor
Elaine Yi Lu, John Jay College of Criminal Justice, CUNY

Nonprofit Resiliency and the State of Illinois Budget Crisis
Elizabeth Searing, Assistant Professor
Kimberly Wiley, University of Illinois, Springfield
Sarah Young, The Florida State University, Askew School of Public Administration and Policy

The Fudge Factor in Public Organizations’ Financial Reporting
David Matkin, Associate Professor
Hao Sun, PhD Candidate
Youngsung Kim, PhD Student

Key Determinants of Online Fiscal Transparency: Organizational, Environmental and Technological Factors
Gang Chen, Assistant Professor
Luis Felipe Luna-Reyes, Associate Professor
Hyewon Kang, PhD Student

Paying for College: The Effect of Access to State Financial Aid for Foreign-Born Non-Citizens on College Enrollments
Stephen Holt, Assistant Professor
Raymond Zuniga, Assistant Professor, Virginia Tech

GRADUATE STUDENT POSTERS

Who Are Following the Best Practices in Financial Reporting? Evidence from Local Governments in California
Hyewon Kang, PhD Student

Fiscal Stress and Revenue Structures in U.S. Local Governments
Youngsung Kim, PhD Student

The Role of Unionization in the Investment Management of State-Sponsored Public Pension Systems
Hao Sun, PhD Candidate

ROCKEFELLER NEWS

Elizabeth Searing, PhD was appointed as director of the Institute of Nonprofit Leadership and Community Development.

James Fossett, PhD retired after 28 years of service to the University.

David Matkin, PhD was awarded tenure and promoted to associate professor.

Gang Chen, PhD and David Matkin, PhD will be speaking at the Harvard Pension Conference: “The Substantial Risks of State Pension Underfunding,” on Oct. 19-20.

Young Joo Park, recent PhD graduate, was appointed as a fiscal policy analyst at the Rockefeller Institute of Government.

Rockefeller College of Public Affairs & Policy
135 Western Avenue, Albany, N.Y. 12203
518-442-5244 • albany.edu/rockefeller
There’s a reason *U.S. News & World Report* ranks the CU Denver School of Public Affairs as the top public affairs school in Colorado, and among the best in the nation. Our downtown Denver location provides unprecedented access to a diverse urban environment where policy becomes practice and gives our students many opportunities for experiential learning. Our faculty’s expertise makes us a go-to resource for state and national policy makers and for students who have a vision for a better future. When our students graduate, they’re not just ready to start making an impact: they’ve already begun.

We look forward to seeing you at ABFM in Denver in 2018!

CU Denver School of Public Affairs Faculty Specializing in Public Finance

Associate Professor Todd Ely
Associate Professor Christine Martell
Assistant Professor Geoffrey Propheter

Public Finance Areas of Expertise

- Urban/Local Finance
- Developing Credit Markets
- Education Finance
- Debt Policy Issues
- Capital Finance
- Local Political Economy
- Municipal Debt
- Fiscal Federalism
- International Development
- Public and Nonprofit Financial Management
- Tax and Expenditure Limitations

spa.ucdenver.edu 303.315.2228
The University of Georgia is pleased to announce some of our new hires for Fall 2017:

Matt Auer
Dean, School of Public and International Affairs

Katherine Willoughby
Golembiewski Professor of Public Administration

George Krause
Alumni Foundation Distinguished Professor

Sun Young Kim
Assistant Professor

#1 Worldwide in two recent studies of scholarly productivity in PA research

#2 Nationally in the public budgeting and finance specialization

#2 Nationally in the public management specialization

#4 Among more than 250 public affairs graduate programs
The Department of Public Administration at the University of Illinois at Chicago offers PhD concentrations in Financial Management, Public and Nonprofit Management, Survey Methods and Urban Governance and Networks. Doctoral funding is available for the fall 2018 semester.

Doctoral application deadline - Feb 1st

Learn more at cuppa.uic.edu/academics/pa

Public Administration Faculty

George Beam, Emeritus
Jered Carr
Rebecca Hendrick
Allyson Holbrook
Timothy Johnson
Stephen Kleinschmit*
Agustina Laurito*
Kelly LeRoux

Jiaqi Liang*
David Merriman
Michael Pagano
David Perry
Michael Siciliano
Thomas Snyder
James Thompson
Yonghong Wu
Kathleen Yang-Clayton*

*new faculty starting fall 2017

COLLEGE OF URBAN PLANNING & PUBLIC AFFAIRS

PILLARS OF RESEARCH

DISPARITIES, economic, political and social
FINANCE, local government
GOVERNANCE, regional and civic

The Evans School is ranked #4 overall by US News & World Report and our research impact is ranked #7 in the US, #15 in the world (JPAS, 2014)

Our areas of specialization include:
- Environmental Policy and Management (#2)
- Nonprofit Management (#6, tied)
- Public Finance and Budgeting (#10)
- Public Management Administration (#9, tied)
- Public Policy Analysis (#12, tied)
- Social Policy (#11, tied)

Congratulations!

Endowed Professor and Associate Dean Justin Marlowe has been appointed Editor-in-Chief and Associate Professor Sharon Kloko has been appointed Managing Editor of Public Budgeting & Finance, effective with Volume 38 (2018).

Kloko and Marlowe also published an open-source textbook, Financial Strategy for Public Managers, to help future public service leaders make informed decisions about policies and budget allocations.

Our MPA concentration in public financial management prepares students for careers at leading organizations across the country. Recent placements include:
- Financial Analyst, City of Seattle DOT
- Budget & Analysis Program Coordinator, City of Eugene, OR
- Management Analyst, City of Woodinville, WA
- Budget Fellow & Fiscal Analyst, Washington State House of Representatives
- Budget & Evaluation Analyst, City of Winston-Salem, NC
- Senior Analyst, City of Pittsburgh, PA
- Hathfield Fellow, Public Involvement Specialist, Portland Bureau of Transportation
- Analyst, U.S. GAO
- Business & Finance Officer, King County, WA
- Fiscal Analyst, South Dakota Legislative Research Council
- Fiscal & Policy Analyst, City of Seattle Budget Office
- Associate Performance Auditor, Washington State Auditor’s Office
- Local Government Management Fellow, City of Mountain View, CA
- ICMA Local Government Management Fellow, Catawba County Government
- Management Auditor, King County Auditor’s Office

We’re Hiring

We are seeking applicants for a tenure-track faculty position at the rank of Assistant Professor, beginning in Fall 2018. Seeking candidates whose scholarship is in one of the following areas: public finance, tax policy, federal budget process and programs, public capital markets, governmental accounting, and financial reporting. https://apply.interfolio.com/43469

By The Numbers

- 502 total enrolled students in MPA (386); Executive MPA (77); PhD (29)
- 3.6 GPA average for incoming MPA students
- 40 current faculty
- 153/160 average GRE Q/V of incoming MPA students
- 92% students employed in public and nonprofit sectors after graduation

EVANS SCHOOL OF PUBLIC POLICY & GOVERNANCE
UNIVERSITY OF WASHINGTON
CONGRATULATIONS WHITNEY AFONSO
for being elected to ABFM’s Executive Committee

Research being presented:
Internet Taxation and Local Government Sales Tax Capacity
A First Look at the Time to Adoption of Local option Fuel Taxes: An Examination of Florida Counties

Other Carolina MPA faculty specializing in budget and finance:

DAVID AMMONS
Expertise: Benchmarking, Performance Measurement, Privatization, Productivity Improvement in Local Government

BILL RIVENBARK
Expertise: Benchmarking, Budget Preparation and Enactment, Capital Budgeting, Performance Measurement, Process Improvement in Local Government

mpa.unc.edu

The University of North Carolina at Chapel Hill
MASTER OF PUBLIC ADMINISTRATION PROGRAM

mpa.unc.edu
The Hugo Wall School MPA is a 39-hour masters program that can be completed online or resident at our urban Wichita campus.

Recent graduates have been placed in:
- Maricopa County, AZ Budget Office
- Kansas Office of Legislative Post-Audit
- Norwalk, CT Budget Office

Hugo Wall School Public Finance Faculty

Dr. Samuel Brown, Professor & Director; Ph.D., University of Maryland, Baltimore County

Dr. Kenneth Kriz, Regents Distinguished Professor; Ph.D., Indiana University

Dr. Arwiphawee Sritchongrungrung, Associate Professor; DPA, University of Illinois, Springfield

Visit www.mpa.uncc.edu
Or call 704-687-5974
Thank You for Coming!