

ABFM 2024

Sessions at a glance

Thursday, September 26

Start Time	End Time	Events	Location
8:00 AM	9:15 AM	Concurrent Sessions A	Levin College Rooms
9:30 AM	10:45 AM	Concurrent Sessions B	Levin College Rooms
11:00 AM	12:00 PM	Concurrent Sessions C	Levin College Rooms
1:45 PM	3:00 PM	Concurrent Sessions D	Levin College Rooms
1:45 PM	3:00 PM	Executive Committee Meeting	UR 351
3:15 PM	4:30 PM	Plenary: "The Challenge of Budgeting for Healthcare Programs"	Atrium
4:30 PM	5:30 PM	Poster Presentations	Atrium
6:00 PM	8:00 PM	Reception	Nuevo Modern Mexican & Tequilla Bar 100 E 9 <sup>th</sup> St

NEEDS A TIME: PUBLIC FINANCIAL PUBLICATIONS MEETING in UR 351

Friday, September 27

Start Time	End Time	Events	Location
8:00 AM	9:15 AM	Concurrent Sessions A	Levin College Rooms
9:30 AM	10:30 AM	Concurrent Sessions B	Levin College Rooms
10:45 AM	11:45 PM	Concurrent Sessions C	Levin College Rooms
12:00 PM	1:45 PM	Awards Luncheon	Cibreo Privato 115 E 14 <sup>th</sup> Street
2:00 PM	3:00 PM	Concurrent Sessions D	Levin College Rooms
3:15 PM	4:30 PM	Plenary A: "Medicaid Between the States, the Federal Government, and the Medical industry"	Atrium
3:15 PM	4:30 PM	Plenary B: "Critical US State and Local Budget Issues"	UR 253
4:30 PM	5:30 PM	Member Meeting	Atrium
6:00 PM	8:00 PM	Reception (Dress Code: Business Casual with No Jeans)	Union Club 1211 Euclid Ave

Saturday, September 28

Start Time	End Time	Events	Location
9:15 AM	10:30 AM	Concurrent Sessions A	Levin College Rooms
10:45 AM	12:00 PM	Concurrent Sessions B	Levin College Rooms

Session Assignment	Panel Title (Edited)	Room
Panel A	Climate, Disasters, and Resilience	UR 106
Panel A	Determinants of Fiscal Performance	UR 107
Panel A	Effectiveness of State Tax Incentives	UR 108
Panel A	Behavioral and Experimental Budgeting Research – Part I	UR 241
Panel A	Issues in Education Finance - Part 1	UR 243
Panel A	Looming Fiscal Deadlines in 2025	UR 253
Panel B	Local Autonomy and Taxation	UR 106
Panel B	Teaching the next Generation of Public Budgeting and Financial Management Professionals in Uncertain Times	UR 108
Panel B	Behavioral and Experimental Budgeting Research – Part II	UR 241
Panel B	Local Economic Development	UR 243
Panel B	The Implementation of Social Equity Budgeting in the US	UR 253
Panel C	Budgeting for Social Policy - Part 1	UR 106
Panel C	Natural Disasters and Budgeting	UR 107
Panel C	Budget Shocks and Budget Allocations	UR 108
Panel C	Issues in Property Tax Administration and Design	UR 241
Panel C	Controversial User Fees	UR 243
Panel C	Management and Fiscal Performance	UR 253
Panel D	Issues in State Budgeting	UR 106
Panel D	Topics in ESG, Resiliency, and Management	UR 107
Panel D	Property Taxes, Natural Disasters and Fiscal Competition	UR 108
Panel D	Big Topics in Budget Policy and Theory	UR 241
Panel D	Disasters and Fiscal Health	UR 243
Panel D	Public Employee Recruitment and Retention	UR 253
Plenary	The Challenge of Budgeting for Healthcare Programs	Atrium
Panel A	Issues in Health Care and Public Finance	UR 106
Panel A	Nonprofit Financial Administration	UR 107
Panel A	Revenue Elasticity and Administration	UR 108
Panel A	Issues in Education Finance - Part 2	UR 241
Panel A	The Economics of Third Party Governance in Procurement, Grants and Contracting	UR 243
Panel A	Financing Mechanisms and Networks	UR 253
Panel B	Income and Sales Taxes for Local Governments	UR 106
Panel B	Fiscal Federalism	UR 107
Panel B	Budgeting-Accounting Interface in the Curriculum: Practical Applications for Nonaccountants (use this proposal)	UR 108
Panel B	Social Equity in Budgeting - Part I	UR 241
Panel B	Strategies in Budgeting and Fiscal Policy	UR 243
Panel B	Students on the Job Market - Part 1	UR 253
Panel C	Property Tax Policies and Revenue Trends	UR 106
Panel C	Tax Incidence	UR 107
Panel C	Crafting Effective Teaching Cases: From Concept to Application	UR 108
Panel C	Social Equity in Budgeting - Part II	UR 241
Panel C	Industrial Policy in China	UR 243
Panel C	Topics in Capital Structure and Accountability	UR 253
Panel D	Optimal Tax Design	UR 106

Panel D	Issues in State Pensions	UR 107
Panel D	Engaging Students in Federal Budget Policy: The Principles and Priorities Interactive Exercise	UR 108
Panel D	Big Data for Municipal Finance: Are We Almost There?	UR 241
Panel D	Gender Budgeting	UR 243
Panel D	Students on the Job Market - Part 2	UR 253
Plenary A	Critical US State and Local Budget Issues: The Challenges of Federal Funds, Economic Transformations, and Tax Reforms	UR 253
Plenary B	Medicaid Between the States, the Federal Government - and the Medical Industry	Atrium
Panel A	Contributors to Fiscal Stress	UR 106
Panel A	Taxes: Complements or Substitutes?	UR 107
Panel A	Preparing Future Budget Professionals	UR 108
Panel A	Public Expenditure Programs in China	UR 243
Panel A	Financial Monitoring and Reporting	UR 253
Panel B	Budgeting for Social Policy - Part 2	UR 106
Panel B	Tax Acceptance	UR 107
Panel B	Tax Competition	UR 108
Panel B	Political Economy and Public Finance	UR 241
Panel B	Fiscal Health: Machine Learning and Big Data	UR 253

**THURSDAY, SEPTEMBER 26**

**Registration**

7:00am to 5:00pm

**Atrium**

**Breakfast**

Details

Time

**Where to find**

**\* Indicates Doctoral Student on the Job Market**

**Concurrent Panels, Session A**

8:00AM-9:15AM

Th A1: CLIMATE, DISASTER, AND RESILIENCE

UR 106

Chair: Wie Yusuf, Old Dominion University

Climate Finance in Developing Countries

*Aichiro Suryo Prabowo, Cornell University*

*Komla Dzigbede, SUNY Binghamton*

Local Financial Risk and Hurricane Shocks: Evidence from Florida County Governments

*Yu (Kelly) Shi, University of North Texas*

*Hyewon Kang, Florida International University*

Natural Hazard Mitigation: A Historical Data Review

*Melanie Waddle, University of Georgia*

*Scott Langford, Arizona State University*

*Robert Hines, University of North Carolina at Charlotte*

An Investigation of Extreme Weather Events and Infrastructure Decisions in Kansas Counties

*Xiaoheng Wang, Wichita State University*

*Wie Yusuf, Old Dominion University*

Th A2: DETERMINANTS OF FISCAL PERFORMANCE

UR 107

Chair: Caroline Weber, University of Kentucky

The Influence of Governor's Political Party Affiliation on State Fiscal Health

*Melissa McShea, John Jay College of Criminal Justice (CUNY)*

*Jason Bennett, Police Department, City of Rochester*

Interlocal Service Collaboration Network and Fiscal Outcomes: Empirical Evidence from Nebraska Counties

*Tingli Qu, American University*

The Transaction Costs of Fiscal Institutions: The Case of the Financial Discipline Law in Mexican Municipalities

*Ignacio Ruelas, University of Nebraska at Omaha*

Organizational Capacity and Performance: A Study of US Hospitals

*Xiaoyang Xu, Georgetown University*

*Fei Roberts, Johns Hopkins University*

Th A3: EFFECTIVENESS OF STATE TAX INCENTIVES

UR108

Chair: Robert Buschman

Evaluating the EITC's Role in Urban Fiscal Health Amidst Varied Trajectories of Decline

*Lindsey Interlante, Five Colleges of Ohio, Inc.*

*Sarah E. Larson, Miami University of Ohio*

*Andrea Pierce, University of Delaware*

Do Tax Incentives Create Government Dependency? Evidence from Georgia's Film Tax Credit

*Carlianne Patrick, Georgia State University*

*Nadia Farooq, Georgia State University*

*Federico Corredor, Georgia State University*

Hospital Tax-Exempt Status and Provision of Charity Care

*Nicholas Warner, Georgia State University*

*Astha Sen, Georgia State University*

*Sukriti Beniwal, Georgia State University*

Th: A4 BEHAVIORAL AND EXPERIMENTAL BUDGETING RESEARCH – PART I

UR 241

Chair: Zach Mohr, University of Kansas

When are Public Preferences and Choices Bound to Change? An Experimental Survey of the Balancing Act Simulation

*Frankline Muthomi, Portland State University*

Does a Fair Tax depend on the Moral Foundation? A Balancing Act Experiment

*Kurt Thurmaier, Northern Illinois University*

*Frankline Muthomi, Portland State University*

*Casey LaFrance, Western Illinois University*

*Shayne Kavanagh, Government Finance Officers Association*

Participatory Budgeting and Loss Aversion: Experimental Evidence from China

*Xiaochun Zhu, Indiana University*

*Paolo Belardinelli, Indiana University*

*Temirlan Moldogaziev, Indiana University*

Leaving Money on the Table: Nudging Taxpayers to Claim a Refundable Income Tax Credit

*John Stavick, Oakland University*

*HoaPhu Tran, Nebraska Department of Revenue*

Th: A5 ISSUES IN EDUCATION FINANCE - PART 1

UR 243

Chair: Peter Bluestone, Georgia State University

The Impact of Georgia's Dual Enrollment Program on Milestone Educational Outcomes and Employment

*Peter Bluestone, Georgia State University*

*Astha Sen, Georgia State University*  
*Nick Warner, Georgia State University*  
*Ksthitiz Shrestha, Georgia State University*

Differing impacts of ownership on performance: Comparing charter systems and local charter schools in Georgia

*Eun Joo Kwon, Georgia State University\**

The Effect of Charter School on Public funds: A Natural Experiment of Charter School Proliferation in Michigan

*Shu Wang, Eastern Michigan University*

*Soomi Lee, University of La Verne*

Th: A6 LOOMING FISCAL DEADLINES IN 2025

UR253

Chair: Phil Joyce, University of Maryland

Action Forcing Events in 2025 May Help Break the Fiscal Gridlock

*Robert Bixby, The Concord Coalition*

Political and Process Challenges for 2025

*Carolyn Bourdeaux, University of Georgia*

Options for Dealing with the 2017 Expiring Tax Cuts

*Ben Ritz, Progressive Policy Institute*

The Debt Limit Springs to Life: Why it matters

*Rachel Snyderman, Bipartisan Policy Center*

**Concurrent Panels, Session B**

9:30AM-10:45AM

Th: B1 LOCAL AUTONOMY AND TAXATION

UR 106

Chair: Whitney Afonso, University of North Carolina

Dollars, Desks, and Development: The Impact of Local Sales Tax Revenue Redistribution on Recipient Programs in North Carolina

*Alex Combs, University of Georgia*

*Whitney B. Afonso, University of North Carolina at Chapel Hill*

Does a Laffer Curve in Local Sales Taxation Exist? Evidence from Sales Tax Erosion of Georgia Counties

*Michelle Lofton, University of Georgia*

*Felipe A. Lozano-Rojas, University of Georgia*

Revenue Motivated Zoning in Local Governments: Evidence from Commercial Zoning Regulation and Sales Tax Authority

*Lanjun Peng, Indiana University\**

Voters, Fiscal Autonomy and Government Spending: Do Expanded Tax Powers Increase the Size of Local Government?

*Huiyuan Wu, Arizona State University*

*Sian Mughan, Arizona State University*

Th: B2 TEACHING THE NEXT GENERATION OF PUBLIC BUDGETING AND FINANCIAL MANAGEMENT  
PROFESSIONALS IN UNCERTAIN TIMES UR 108

Chair: Cynthia Lynch, Hawaii Pacific University

Developing Tools for Introducing Diversity, Equity and Inclusion into the Budget Process

*Thomas Lynch, Hawaii Pacific University, Professor Emeritus LSU*

Teaching the Next Generation of Public Budgeting and Financial Management Professionals in Uncertain  
Times

*Cynthia Lynch, Hawaii Pacific University*

*Aziz Zemrani, University of Texas Rio Grande Valle*

Integrating Service Learning into Public Budgeting and Financial Management

*Jinping Sun, California State University Bakersfield*

Th: B3 BEHAVIORAL AND EXPERIMENTAL BUDGETING RESEARCH – PART II UR 241

Chair: Robert Waller, University of Kansas

LOST Revenues, Discovered Trends: Examining Public Preferences and Information Effects on a Conjoint  
Local Sales Tax Ballot Initiative Experiment

*Whitney Afonso, University of North Carolina*

*Zach Mohr, University of Kansas*

Psychological Approaches to Financial Decision-making in Public Sector Environments: An Introductory  
Discussion on Cognitive Dissonance and Bureaucratic Behavior

*Salvadore Espinosa, San Diego State University*

Benefits, Blame and Budgets: Citizen Responses to Cutback Management Strategies in Public Education

*Carla Flink, University of South Carolina*

How Simplified Reports of Government Financial Information Affects the Public's Understanding,  
Interest, Trust, and Psychological Wellbeing: Lab Experimental Evidence

*Jinhai Yu, University of Connecticut*

*Shannon Cummins, University of Nebraska Omaha*

*Josie Schafer, University of Nebraska Omaha*

*Nicolai Petrovsky, City University of Hong Kong*

*Zhiwei Zhang, Kansas State University*

Th: B4 LOCAL ECONOMIC DEVELOPMENT UR 243

Chair: David Schwegman, American University

Corporate Headquarters Relocation and Local Finance: A Comparative Analysis of Losing and Winning  
Localities

*Ikhwan Kweon, University of Kentucky*

The Fiscal Effects of Extractive Industries in Bolivia: An Institutional Analysis and Development  
Framework (IAD) Perspective

*Ignacio Ruelas, University of Nebraska at Omaha*

*Dan Hayes, University of Nebraska at Omaha*

The Impact of Large-Scale Wind Energy on Fiscal Health: Evidence from Texas

*David Schwegman, American University*

*Jinhai Yu, University of Connecticut*

*Eric Brunner, University of Connecticut*

*Xin Chen, Sun Yat-Sen University*

Do Local Governments Benefit Financially from Fracking?

*Akheil Singla, Arizona State University*

*Huiyuan Wu, Arizona State University*

*Andrew Waxman, University of Texas at Austin*

Th: B5 THE IMPLEMENTATION OF SOCIAL EQUITY BUDGETING IN THE US

UR 253

Chair: John Bartle, University of Nebraska at Omaha

Equity in Action: Assessing the Implementation Scope of Social Equity Budgeting

*Saman Afshan, NC State University\**

The Institutionalization of Budget Equity: How Cities Operationalize Social Equity Budgeting

*Meagan Jordan, Old Dominion University*

*Juan Pablo Martínez Guzmán, University of Maryland*

*Phil Joyce, University of Maryland*

Social Equity in Budget Preparation: A Comparative Analysis of Maryland's Counties.

*Juan Martinez Guzman, University of Maryland*

*Laura K. Fairman, University of Maryland - College Park*

*John C. Ronquillo, University of Maryland - College Park*

Best Practices in Social Equity Budgeting in the US

*Marilyn Rubin, Rutgers University – Newark*

*John Bartle, University of Nebraska at Omaha*

### **Concurrent Panels, Session C**

11:00AM-12:00PM

Th: C1 BUDGETING FOR SOCIAL POLICY - PART 1

UR 106

Chair: Hyewon Kang, Florida International University

Does green expenditure affect social equity? Empirical evidence using city-level data in China

*Mingrui Chen, Zhejiang University*

*Zhirong Zhao, Zhejiang University*

Green Budgeting in the EU and the USA

*Natalia Ermasova, Governors State University*

*Tunde Tatrai, Corvinus University, Hungary*

*Györgyi Nyikos, University of Public Service, Hungary*

Fiscal Inequality and Independence: Decomposing Local Government Funding Allocation

*Hyewon Kang, Florida International University*



Th: C2 NATURAL DISASTERS AND BUDGETING

UR 107

Chair: Can Chen, Georgia State University

Fiscal Responses to Hurricanes: Analyzing Budget Shifts for Vulnerable Communities

*Christopher Bellingham, University of Central Florida\**

Hurricane Shocks and Local Government Budget Reallocation: A Dynamic Compositional Approach

*Can Chen, Georgia State University*

*Jinhai Yu, University of Connecticut*

*Zhiwei Zhang, Kanas State University*

Prior Disaster Experience and Budget Allocation in Florida Counties

*Apu Deb, Florida International University*

*Milena Neshkova, Florida International University*

Th: C3 BUDGET SHOCKS AND BUDGET ALLOCATIONS

UR 108

Chair: Rahul Pathak, Baruch College

State Spending on Social Infrastructure: Testing Subsidiarity, Punctuated Equilibrium, and Social Vulnerability Theories.

*Aisha Ahmadu, Sam Houston State University*

*Dr. Julius Nukpezah, Mississippi State University*

The state of the U.S. States—How COVID and Federal Rescue Funds Affected States' expenditure composition.

*Ljubinka Andonoska, University of Texas at El Paso (UTEP)*

Fiscal Response to the New Wave of Migrants: How Cities are Responding?

*Rahul Pathak, Baruch College*

Th: C4 ISSUES IN PROPERTY TAX ADMINISTRATION AND DESIGN

UR 241

Chair: Yilin Hou, Syracuse University

Property Tax Administration after a Natural Disaster: Dissecting a Local Fiscal Policy Dilemma

*Yilin Hou, Syracuse University*

*Meri Davlasheridze, Texas A&M University*

*Qing Miao, Rochester Institute of Technology*

Residential Property Valuation, Tax Exemptions, and Migration

*William H Hoyt, University of Kentucky*

*Lucas Taulbee, University of Kentucky*

Does Centralization Matter? The Equity and Cost Implications of State Property Tax Assessment

*Geoffrey Propheter, University of Colorado-Denver*

*Thomas Luke Spreen, University of Maryland*

Th: C5 CONTROVERSIAL USER FEES

UR 243

Chair: Peter Jones, University of Alabama at Birmingham

Exploring the Relationship Between Revenue Diversification and Water Rates Setting in Illinois

*Dan Huang, University of Illinois Chicago*  
*Deborah A. Carroll, University of Illinois Chicago*

Following the Revenue Generated from Fines and Fees in Alabama

*Peter Jones, University of Alabama at Birmingham*  
*Libby Hill, University of Alabama at Birmingham*

Role of Excises and User Fees/Charges in the Structure of Local Government Revenues from Great Recession to COVID-19.

*Boris Morozov, Mount St. Mary's University*

Th: C6 MANAGEMENT AND FISCAL PERFORMANCE

UR 253

Chair: Yu (Kelly) Shi, University of North Texas

Viewing Executive Performance and Priorities through Government Financial Reporting

*Todd Ely, University of Colorado Denver*

How Does Project Management Matter? Examining the Impact of Management on Quality for Technological Infrastructure

*Andrew Grandage, Western Carolina University*  
*Mikhail Ivonchik, University at Albany, State University of New York*  
*Robert E. Hines, University of North Carolina at Charlotte*  
*Melanie A. Waddell, University of Georgia*  
*Jekyung Lee, Chungnam National University*

Smart Technological Innovation, Collaborative Arrangements, and Local Spending: Evidence from major U.S. Municipal Governments

*Yu (Kelly) Shi, University of North Texas*  
*Jie Tao, Tarleton State University*

#### **Concurrent Panels, Session D**

1:45PM-3:00PM

Th: D1 ISSUES IN STATE BUDGETING

UR 106

Chair: Kate Watkins, The Pew Charitable Trusts

Provision vs. Utilization: Analyzing Intended and Unintended Consequences of Rainy Day Funds

*Salman Alam, Wichita State University*  
*Hai (David) Guo, Wichita State University*  
*John Gbolo, Wichita State University*

The Naked Truth About Budget Maneuvers: Evidence from U.S. State Government's 2015-2019

*Merlene-Patrice Bourdeau-Quispe, University of Minnesota*

The Adoption of Budget Stabilization Funds among U.S. States

*Xiaoyan Hu, University of Illinois at Chicago\**

Strategies for States: How to Craft Sustainable Budgets for the Long-term

*Kate Watkins, Pew Charitable Trusts*  
*Sheanna Gomes, Pew Charitable Trusts*

Th: D2 TOPICS IN ESG, RESILIENCY, AND MANAGEMENT

UR 107

Chair: Cleopatra Charles, Rutgers University- Newark Campus

Double Materiality: ESG Disclosures

*Deniz Appelbaum, Montclair State University*

*Ting Sun, The College of New Jersey*

*Kelly Duane, Sacred Heart University*

*Hanxin Hu, Rutgers, the State University of New Jersey*

The Cost of Conscience: ESG Investing and the Shake-Up in Municipal Bonds

*Cleopatra Charles, Rutgers University- Newark Campus*

*Wenli Yan, Virginia Commonwealth University*

Resilience Decision Making

*Yiseon Choi, Ohio State University*

*Noah Dormady, Ohio State University*

Fiscal Capacity and Environmental Crisis Management

*Robert Greer, Texas A&M University*

*Tyler Scott, University of California Davis*

Th: D3 PROPERTY TAXES, NATURAL DISASTERS AND FISCAL COMPETITION

UR 108

Chair: William Hoyt, University of Kentucky

Local Government Fiscal competition—Horizontal, Vertical or Both?

*Hai (David) Guo, Wichita State University*

*Ruowen Shen, Wichita State University*

*Zhiwei Zhang, Kansas State University*

The impact of natural disasters on property taxes: The case of Hurricane Sandy and New York state

*Yusun Kim, University of Connecticut*

*Wei Guo, RFF-CMCC European Institute on Economics and the Environment*

*Qing Miao, Rochester Institute of Technology*

*Yilin Hou, Syracuse University*

Examining Storm Events and Local Fiscal Reactions: Evidence from Kansas Counties

*Xiaoheng Wang, Wichita State University*

*Jude Kastens, University of Kansas*

*Kenneth Ekpeterere, University of Kansas*

Th: D4 BIG TOPICS IN BUDGET POLICY AND THEORY

UR 241

Chair: James Savage, University of Virginia

Short and Long-Term Effects of the Russian-Ukrainian War on Public Finance in Neighboring Countries

*Erica Ceka, Governors State University*

Systematic Review of GFOA Rethinking Budgeting Initiative: Exploring the Gap between Normative and Descriptive Budget Theory

*David Goldman, Florida Atlantic University*

*Emily Boykin, Augusta University*  
*Clifford McCue, Florida Atlantic University*

#### FISCAL POLICIES AND ECONOMIC DEVELOPMENT IN THE PHILIPPINES

*James Savage, University of Virginia*

Th: D5 DISASTERS AND FISCAL HEALTH

UR 243

Chair: Natalia Ermasova, Governors State University

Assessing the Impact of Fiscal Devolution via Revenue and Expenditure Assignment on Disaster Risk Reduction within Kenya's County Governments

*Denis Cheruiyot, University of Oklahoma\**

Approaches to Solutions of Municipal Fiscal Distress: a Descriptive Case of Matteson, IL

*Natalia Ermasova, Governors State University*

*Tatyana Guzman, Cleveland State University*

Exploring the Influences of Natural Disasters on Local NGO Fiscal Health: The Mediating Role of Social Capital

*Hyo-Jun Kim, University of North Texas*

*Kelly Shi, University of North Texas*

*Young Joo Park, University of New Mexico*

Balancing Bonds in the Face of Nature: A Critical Look at How Social Capital Shapes Fiscal Resilience to Natural Disasters in U.S. Local Governments

*Zhiwei Zhang, Kansas State University*

*Jinhai Yu, University of Connecticut*

*Kelly Shi, University of North Texas*

Th: D6 PUBLIC EMPLOYEE RECRUITMENT AND RETENTION

UR 253

Chair: John Stavick

Beyond the Balance Sheets: Understanding the Factors Impacting CFO Turnover in New Jersey Municipalities

*Michael Hayes, Rutgers University-Camden*

*Prakash Kandel, Rutgers University-Camden*

A Cross-Country Analysis of the Role of Organizational Fit and Retirement Pensions in Explaining Public Employee Turnover Intentions

*Michael Moltz, Shippensburg University*

*Madison L. Johnson, Shippensburg University*

Do Collective Bargaining Reforms Increase Turnover Among State Employees? Evidence from Wisconsin's Act 10

*John Stavick, Oakland University*

*Douglas Carr, Oakland University*

Selection methods and political preferences of public officials: Evidence from state auditors

*Lang (Kate) Yang, George Washington University*

**Executive Committee Meeting**

UR 351

1:45PM-3:00PM

**Plenary: "The Challenge of Budgeting for Healthcare Programs"**

ATRIUM

3:15PM-4:30

Presenters:

*Joseph White, Case Western Reserve*

*James C. Capretta, American Enterprise Institute*

Moderator:

*Roy T. Myers, University of Maryland, Baltimore County*

**Poster Presentations**

ATRIUM

3:15PM-4:30

Intergovernmental transfers and state expenditure decisions in Nigeria

Adedotun Seyingbo, University of Georgia (Adviser: Michelle Lofton)

Assessing the Causal Impact of Government Transfers on Poverty Reduction: An Instrumental Variables Approach in Indonesia"

Jacobus Rijoly, University of Kentucky (Adviser: William Hoyt)

Carrots and Sticks: How Tighter Federal Borrowing Rules Affect State Unemployment Insurance Financing

Dallin Overstreet, Arizona State University (Adviser: Spiro Maroulis)

FEMA's Hazard Mitigation Grant Program's potential charity hazard effect on Individuals' disaster insurance purchases

Matt Amoroso, Cleveland State University (Adviser: Tatyana Guzman)

How does online voter registration affect the public finance of state government?

Kitae Lee, University of Kentucky (Adviser: JS Butler)

Does Climate Policy Adoption Affect Bond Ratings? Evidence from American States

Apu Deb, Florida International University (Adviser: Milena Neshkova)

**Reception**

6:00PM-8:00PM

Nuevo Modern Mexican & Tequilla Bar

100 E 9<sup>th</sup> St

<SHUTTLE AND WALKING DIRECTIONS>

**FRIDAY, SEPTEMBER 27**

**Registration**

7:00am to 5:00pm

**Atrium**

**Breakfast**

Details

Time

**Where to find**

**\* Indicates Doctoral Student on the Job Market**

**Concurrent Panels, Session A**

8:00AM-9:15AM

Fr: A1 ISSUES IN HEALTH CARE AND PUBLIC FINANCE

UR 106

Chair: Joanne Kim, Syracuse University

Impact of Changes in Hospital Organization Models on Local Finances

*Federico Corredor, Georgia State University*

*Sukriti Beniwal, Georgia State University*

Effects of ACA Medicaid Expansion on State Government Budgets

*Sewon Kim, Indiana University*

The Relationship Between Uninsured Rates Among Adults Aged 55 To 64 and subsequent Per Capita

Medicare Spending at The State Level

*Joanne Kim, Syracuse University*

Can Integrated Urban and Rural Resident Basic Medical Insurance Alleviate Income Inequality of Migrant Workers? Empirical Evidence from China

*Xiaou Man, Northeastern University*

*Zengxin Xue, Northeastern University*

Fr: A2 NONPROFIT FINANCIAL ADMINISTRATION

UR 107

Chair: Qingqing Sun, University of Maryland

The Role of Nonprofits in the Rulemaking Process: The Redesign of the IRS Form 990

*Thad Calabrese, New York University*

*Juniper Katz, University of Massachusetts Amherst*

*Todd L. Ely, University of Colorado Denver*

Exploring the Flexibility of Restricted Grants: The Impact of PPP Loans on Nonprofit Financial Strategies During the Crisis

*Minji Hong, Georgia State University\**

Cash Reserves for Nonprofits

*Young Joo Park, University of New Mexico*

The Impact of Tax-exempt Bond Issuance on Nonprofits' Financial Performance

*Qingqing Sun, University of Maryland - College Park\**

Fr: A3 REVENUE ELASTICITY AND ADMINISTRATION

UR 108

Chair: Eric Scorsone, University of Virginia

Local Financing Initiatives and PILOTS

*Bit An, University of Wisconsin at Green-Bay*

Measuring Local Government Levies' Responsiveness to the Property Tax Base

*David Merriman, University of Illinois Chicago*

*Michael P. Van Hulle, University of Illinois Chicago*

*Alea Wilbur-Mujtaba, University of Illinois Chicago*

Local Government Fiscal Resilience and Adaptation to Financial Shocks

*Eric Scorsone, University of Virginia*

Reconciling Tax Buoyancy and Tax Capacity

*Andrey Timofeev, Georgia State University*

Fr: A4 ISSUES IN EDUCATION FINANCE - PART 2

UR 241

Chair: Yoon-Jung Choi, Florida International University

Does School Infrastructure Funding Improve School Facilities?: Evidence from Florida

*Yoon-Jung Choi, Florida International University*

Ample funding for all: fiscal effects of advancing school funding equity in Washington

*Olha Krupa, Seattle University*

*Gorina, Eugenia, University of Texas, Dallas*

The Long-term Effect of Charter School on School District's Financial Condition

*Eun Joo Kwon, Georgia State University\**

The Relationship Between Intergenerational Racial Differences and Citizen Perceptions of School District Outcomes

*Bill Simonsen, University of Connecticut*

*Eric J. Brunner, University of Connecticut*

*David J. Schwegman, American University*

Fr: A5 THE ECONOMICS OF THIRD PARTY GOVERNANCE IN PROCUREMENT, GRANTS AND CONTRACTING

UR 243

Chair: Zach Mohr, University of Kansas

Measuring the Effects of Federal Budget Dysfunction: Continuing Resolutions and National Science Grant Awards

*Spencer Brien, Evergreen State University*

*Wenli Yan, Virginia Commonwealth University*

Procuring Local Development: An Exploratory Analysis of the Economic Impact of the HUBZone Program

*Benjamin Brunjes, University of Washington*

*Lachezar Anguelov, The Evergreen State College*

Buyer Beware? The Price of Thin Markets in Government Contracting

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

Contract Incentives, Accountability, and Federal Student Loan Servicing Performance  
*Andrew Sullivan, University of Central Florida*  
*Rajeev Darolia, University of Kentucky*

Fr: A6 FINANCING MECHANISMS AND NETWORKS UR 253  
Chair: Christine Martell, University of Colorado Denver

Medicaid Alternative Financing Mechanisms and Hospital Competition  
*Krit Chanwong, Cato Institute*

Delivering innovative infrastructure projects through advanced financing mechanisms  
*Marjorie De la Cruz, Florida International University*  
*Milena I. Neshkova, Florida International University*  
*Andrea S. Patrucco, Florida International University*

The effect of merging mandated collaborative governance networks on community-based outcomes:  
Competition or collaboration  
*Saerim Kim, Suffolk University*  
*Andrew Sullivan, University of Central Florida*

Financial Resilience & Credit  
*Christine Martell, University of Colorado Denver*  
*Tima Moldogaziev, Indiana University*

**Concurrent Panels, Session B**

9:30AM-10:30AM

Fr: B1 INCOME AND SALES TAXES FOR LOCAL GOVERNMENTS UR 106  
Chair: Andrey Yushkov, Tax Foundation

The impact of grocery tax on local governments' financial resilience: Evidence from Colorado during  
COVID-19  
*Shihao Dai, University of Colorado Denver*

Income in the Mix: Local Income Taxes and Social Welfare  
*Michael Wales, Dartmouth College*

Income vs Sales Taxes: Finding the (Second-)Best Revenue Source for Local Governments  
*Andrey Yushkov, Tax Foundation*

Fr: B2 FISCAL FEDERALISM UR 107  
Chair: Frankline Muthomi, Portland State University

Public Salience and Stimulus Checks during the COVID-19: Evidence from Google Trends  
*Jekyung Lee, Chungnam National University*  
*Taeyong Park, Carnegie Mellon University Qatar*



*Soomi Lee, University of La Verne*

Analyzing Revenue Efforts of Kenyan County Governments Post-Devolution

*Frankline Muthomi, Portland State University*

*Sharon Kioko, University of Washington*

*Denis Cheruiyot, University of Oklahoma*

State Tax Reforms in a Federalist System

*Luis Navarro, Indiana University \**

*Craig Johnson, Indiana University*

*Andrey Yushkov, Tax Foundation*

*Bahawal Sharyar, Indiana University*

Fr: B3 BUDGETING-ACCOUNTING INTERFACE IN THE CURRICULUM: PRACTICAL APPLICATIONS FOR  
NONACCOUNTANTS UR108

Chair: Robert Bland, University of North Texas

Presenters: TBD

Fr: B4 SOCIAL EQUITY IN BUDGETING - PART I UR 241

Chair: Kyle Wedberg, Government Finance Officers Association

Approaches to Equity in Public Budgeting and Financial Management: a systematic literature review

*Hyo Eun Kim, University at Albany, State University of New York*

*Gang Chen, University at Albany, State University of New York*

*Jennifer Dodge, University at Albany, State University of New York*

Social Equity Budgeting: A Survey of the Literature

*Kyle Wedberg, Government Finance Officers Association*

*Bruce D. McDonald III, North Carolina State University*

Fr: B5 STRATEGIES IN BUDGETING AND FISCAL POLICY UR 243

Chair: Geoffrey Propheter, University of Colorado Denver

Government purchase of surplus inventory without price constraints: A case study of the San Diego's

Chargers ticket price guarantee

*Geoffrey Propheter, University of Colorado Denver*

*Stefan Szymanski, University of Michigan*

Clean Water State Revolving Funds and the Transparency of their Application Process

*Samuel Stone, California State University, Fullerton*

*Saman Afshan, North Carolina State University*

The Price of Implicit Guarantee: Evidence from Municipal Bond Markets in China

*Ping Zhang, Fudan University*

*Jiahe Zheng, Fudan University*

*Kexin Tang, Fudan University*

Fr: B6 STUDENTS ON THE JOB MARKET - PART 1 UR 253

Chair: Yilin Hou, Syracuse University

Debt Issuance of Fossil Fuel-Reliant Municipalities during Shale Boom and Implications for the Energy Transition

*Brandon Charles, Syracuse University\**

Preferences for Local Public Goods and the Gig Economy

*Luis Navarro, Indiana University\**

Examining the Relationship Between FEMA's Building Resilient Infrastructure and Communities Program, Disaster Mitigation, and Punctuated Equilibrium Theory

*Melanie Waddell, University of Georgia\**

### **Concurrent Panels, Session C**

10:45PM-11:45AM

Fr: C1 PROPERTY TAX POLICIES AND REVENUE TRENDS

UR 106

Chair: *Phuong Nguyen-Hoang, University of Iowa*

Beyond the Cap: Exploring Persistent Limits on Property Tax Levy Capacity in Municipalities

*Michael Hayes, Rutgers University-Camden*

Where are we now? Assessing changes in municipal revenues and expenditures since 2020

*Kenneth Hunter, North Carolina State University*

Does Tax Increment Financing Affect Local Income and Income Tax Revenue?

*Phuong Nguyen-Hoang, University of Iowa*

*Yoon-Jung Choi, Florida International University*

Fr: C2 TAX INCIDENCE

UR 107

Chair: *Justin Ross, Indiana University*

The Incidence of "Pink Taxes": Evidence from the Elimination of State Sales Taxes on Feminine Hygiene Products

*Shuangyu Chen, Indiana University*

*Justin Ross, Indiana University*

*Lanjun Peng, Indiana University*

Home Economics (or Shifting Sands). Examining the Dynamics of Ohio's Municipal Income Tax During a Telecommuting Transition

*Sarah Larson, Miami University*

*Jim Landers, The Ohio State University*

Should the Government Tax Nonprofits, and How? Insights from Nonprofit Colleges' Responses to the Net Investment Income Tax

*Yung-Yu Tsai, University of Missouri\**

Fr: C3 CRAFTING EFFECTIVE TEACHING CASES: FROM CONCEPT TO APPLICATION UR 108

Workshop organized by *Wei Yusuf (Old Dominion University)*.

Fr: C4 SOCIAL EQUITY IN BUDGETING - PART II

UR 241

Chair: *Alexis Kennedy, Colorado State University*

Budgetary Consequences of Police-Involved Fatalities: Analyzing Budget Adjustments in U.S. Cities

*Benjamin Clark, University of Oregon*

*Tatyana Guzman, Cleveland State University*

Equity How and Equity for Who? Incorporating Equity into Local Government Budgeting Processes

*Alexis R. Kennedy, Colorado State University*

*Youngsung Kim, Hankuk University of Foreign Studies*

Government Spending Redistribution Patterns: The Case of Portland, Oregon

*Adedotun Seyingbo, University of Georgia*

*Bart Hildreth, Georgia State University*

Fr: C5 INDUSTRIAL POLICY IN CHINA

UR 243

Chair: Yezhe Liu, School of Public Administration, Huazhong University of Science and Technology, China

Assessment of Technological Advancement in Business Intelligence Across China, the United States, and European Union countries

*Yezhe Liu, School of Public Administration, Huazhong University of Science and Technology, China*

*Shuhua Zhong, School of Public Administration, Huazhong University of Science and Technology, China*

*Fei Yang, School of Public Administration, Huazhong University of Science and Technology, China*

*Jianxiu Yao, School of Public Administration, Huazhong University of Science and Technology, China*

The impact of government procurement on the smart specialization of SRDI enterprises in China

*Fei Yang, School of Public Administration, Huazhong University of Science and Technology, China*

*Shuhua Zhong, School of Public Administration, Huazhong University of Science and Technology, China*

*Jianxiu Yao, School of Public Administration, Huazhong University of Science and Technology, China*

*Yezhe Liu, School of Public Administration, Huazhong University of Science and Technology, China*

The Development Path of Smart Specialization in Innovative Cities in China

*Jianxiu Yao, School of Public Administration, Huazhong University of Science and Technology, China*

*Shuhua Zhong, School of Public Administration, Huazhong University of Science and Technology, China*

*Fei Yang, School of Public Administration, Huazhong University of Science and Technology, China*

*Yezhe Liu, School of Public Administration, Huazhong University of Science and Technology, China*

Fr: C6 TOPICS IN CAPITAL STRUCTURE AND ACCOUNTABILITY

UR 253

Chair: Robert Smith, University of Illinois Springfield

What Factors Influence Litigation Settlements and Payments? Evidence from LA County Contract Cities

Liability Trust Fund Claims Board Decisions

*Temirlan Moldogaziev, Indiana University*

*Shuangyu Chen, Indiana University*

*Martin J. Luby, University of Texas at Austin*

Internal Auditing Applications to Improve Public Budget Preparation and Implementation

*Robert Smith, University of Illinois Springfield*

Capital financing strategies for local governments in developing countries

*Arqam Tariq, University of Delaware*

*Jonathan B. Justice, University of Delaware*

**Awards Luncheon**

12:00 PM-1:45 PM

Cibreo Privato  
115 E 14th Street

**Concurrent Panels, Session D**

2:00 PM-3:00 PM

Fr: D1 OPTIMAL TAX DESIGN

UR 106

Chair: Denvil Duncan, Indiana University

Exploring the Impact of Residential Energy Tax on Colorado's Electricity Prices

*Shihao Dai, University of Colorado Denver*

Motor Fuel Taxes in the United States

*Denvil Duncan, Indiana University*

*Lady Ikea, Indiana University*

*Bahawal Shahryar, Indiana University*

*Jingzhao Yao, Indiana University*

The role of accumulated public spending on optimal tax rate setting

*Arwi Srithongrungrong-Kriz, University of Illinois-Springfield*

Fr: D2 ISSUES IN STATE PENSIONS

UR 107

Chair: Jun Peng, University of Arizona

Examining Pension Discount Rate and Unfunded Liabilities Following GASB Statements 67/68

*Trang Hoang, University of Nebraska at Omaha*

*Gang Chen, University at Albany SUNY*

Fiscal Discipline: Evaluating the Pension Management Behaviors of States during a Recession.

*Michael Lee, University of Nebraska at Omaha*

Cutback management at work: Does public pension contribution crowd out state and local capital spending?

*Jun Peng, University of Arizona*

*Qiushi Wang, Sun Yat-sen University*

*Xinye Tian, Sun Yat-sen University*

Fr: D3 ENGAGING STUDENTS IN FEDERAL BUDGET POLICY: THE PRINCIPLES AND PRIORITIES INTERACTIVE EXERCISE

UR 108

Chair: Carolyn Bourdeaux, University of Georgia

The Development of This Tool

*Victoria Gorman, The Concord Coalition*

Student and Practitioner Experiences with the Simulation

*Thomas Kahn, American University*

The Use of the Simulation from the Implementer Point of View

*Phil Smith, The Concord Coalition*

*Carolyn Bourdeaux, The University of Georgia*

Fr: D4 BIG DATA FOR MUNICIPAL FINANCE: ARE WE ALMOST THERE? UR 241

Chair: Stephanie Leiser, University of Michigan

Fair and Accessible Information for a Responsible Municipal Bond Market  
*Seth Copen Goldstein, Carnegie Mellon University*

Big Data and Tech: The View from Local Governments  
*Megan Kilgore, City of Columbus, Ohio*

Supporting Local Governments in the Transition to Structured Open Data  
*Stephanie Leiser, University of Michigan*

Fr: D5 GENDER BUDGETING UR 243

Chair: Carla Flink, University of South Carolina

Women's Leadership and Adoption of Gender Budgeting  
*Marjorie De la Cruz, Florida International University*  
*Milena I. Neshkova, Florida International University*

Budgetary disparities in women's sport: Examination of public budgeting on collegiate athletics  
*Carla Flink, University of South Carolina*  
*Sun Gue (Susan) Yang, University of South Carolina*  
*Chan Hyeon Hur, University of South Carolina*

Why do governments adopt (or abandon) gender-responsive budgeting? The case of Australia  
*Kim Solbee, University of Delaware*  
*Jonathan Justice, University of Delaware*

Fr: D6 STUDENTS ON THE JOB MARKET - PART 2 UR 253

Chair: Caroline Weber, University of Kentucky

The Economic Benefits of Dedicated Local Option Sales Taxes  
*Edmund Adu, University of North Texas\**  
*Robert L. Bland, University of North Texas*

The Challenges and Effectiveness of Federal Fund Management: Evidence from the ARPA fund  
*Laiyang Ke, Georgia State University\**  
*Benedict Jimenez, Georgia State University*  
*Eunjoo Kwon, Georgia State University*  
*Minji Hong, Georgia State University*

How to Deal with the Worst of the Worst: The Case of the Cascadia Subduction Zone  
*Melanie Waddell, University of Georgia\**

**Plenary A: "Medicaid Between the States, the Federal Government, and the Medical Industry"**

3:15PM-4:30PM

Atrium

Panelists:

Kate Massey, Medicaid and CHIP Payment and Access Commission

John Corlett, Former Directors of Ohio Medicaid and of Center for Community Solutions

**Plenary B: “Critical US State and Local Budget Issues”**

UR 253

3:15PM-4:30PM

Chair: William Glasgall, The Volker Alliance

Panelists:

Ahmed Abonamah, Chief Financial Officer for the City of Cleveland

Kim Murnieks, Ohio Budget Director

Scott Pattison, Deputy Executive Director of Multistate Tax Commission

**Member Meeting**

Atrium

4:30PM-5:30PM

**Reception (Dress Code)**

6:00PM-8:00PM

**SATURDAY, SEPTEMBER 28**

**\* Indicates Doctoral Student on the Job Market**

**Concurrent Panels, Session A**

9:15AM-10:30AM

Sa: A1 CONTRIBUTORS TO FISCAL STRESS

UR 106

Chair: Justina Jose, San Diego State University

Effects of the Coronavirus Relief Funds on Local Cash Holdings, Spending and Debt

*Eugenia Gorina, UT Dallas*

*Russell Schaffner, UT Dallas*

Dealing with Fiscal Stress: Cities versus Suburbs

*Annie Hsu, Indiana University*

Examining the Effects of Debt Oversight on the Timeliness of Financial Disclosure in the Municipal Bond Market

*Justina Jose, San Diego State University*

The Impact of Tax Increment Financing on Municipal Fiscal Health after the Restriction on Eminent Domain in Florida

*Jianer Mao, North Carolina State University*

*Bruce D. McDonald III, North Carolina State University*

Sa: A2 TAXES: COMPLEMENTS OR SUBSTITUTES?

UR 107

Chair: Beverly Bunch, University of Illinois Springfield

Revenue Replacement Analysis

*Beverly Bunch, University of Illinois Springfield*

*Patricia Byrnes, University of Illinois Springfield*

Taxes and the Flypaper Effect

*John Foster, Southern Illinois University Edwardsville*

Local Sales Tax Elasticity: The Case of Georgia

*Kshitiz Shrestha, Georgia State University*

*Nicholas Warner, Public Finance Research Cluster, Georgia State University*

*Federico Cooredor Carvajal, Public Finance Research Cluster, Georgia State University*

Sa: A3 PREPARING FUTURE BUDGET PROFESSIONALS

UR 108

Chair: Jane Beckett-Camarata

Framing Social Equity in Turbulent Times: Social Equity in MPA Governmental Accounting

*Jane Beckett-Camarata, Pennsylvania State University-Harrisburg*

Experiential Learning Integration in Capstone experience with practical public finance and budgeting experience: partnership with local government

*Natalia Ermasova, Governors State University*  
*Evgenia Ermasova, Metropolitan State University Denver*

Case Studies in Budgeting. Lessons from Cuyahoga County, OH  
*Tatyana Guzman, Cleveland State University*

Sa: A4 PUBLIC EXPENDITURE PROGRAMS IN CHINA UR 243  
Chair: Qiang Ren, Central University of Finance and Economics, China

The Government Functions in Innovation Ecosystem Construction of Biomedical and Health Care Industry Cluster: Evidence from Northeast China  
*Dan LI, Northeastern University, China*

Heavy Use of Non-tax Revenue in Local Fiscal Responses to the COVID Pandemic – Evidence from China  
*Qiang Ren, Central University of Finance and Economics, China*  
*Haitao Ma, Central University of Finance and Economics, China*

The Enduring Trauma: How Officials' Childhood Famine Experiences Affect Year-End Spending Surge  
*Andong Zhuge, Fudan University*  
*Xing Chen, Fudan University*  
*Ping Zhang, Fudan University*

Sa: A5 FINANCIAL MONITORING AND REPORTING UR 253  
Chair: David Matkin, Brigham Young University

Decoding Economic Growth and Fiscal Health: Insights into Local Government Finances of North Carolina  
*Saman Afshan, North Carolina State University*  
*Ha Vien, North Carolina State University*

Beyond Boilerplate: Analyzing The Dynamics Of MD&A Content in State Financial Reports  
*Mikhail Ivonchyk, University at Albany, SUNY*  
*Hyo Eun Kim, University at Albany, SUNY*

Fiscal monitoring and municipal fiscal health: Comparative insights from four countries  
*Craig S. Maher, University of Nebraska at Omaha*  
*Sungho Park, University of Alabama*  
*Bruce D. McDonald, North Carolina State University*

Bunching Analysis of Local Government Financial Reporting  
*David Matkin, Brigham Young University*  
*Michael Lee, University of Nebraska Omaha\**

**Concurrent Panels, Session B**

10:45AM-12:00PM

Sa: B1 BUDGETING FOR SOCIAL POLICY - PART 2 UR 106  
Chair: Mark Salling, Cleveland State University

Evaluating Water Equity: A Comparative Analysis of Fees, Penalties, and Affordability Programs Described in Municipal Ordinances



*Laura Medwid, University of Illinois Chicago*  
*Dan Huang, University of Illinois Chicago*  
*Daniel Zoh, University of Illinois Chicago*  
*Deborah A. Carroll, University of Illinois Chicago*  
*Kate Albrecht, University of Illinois Chicago*  
*Christelle Khalaf, University of Illinois Chicago*  
*Jun Li, University of Illinois Chicago*

Assessing the Impact of the Housing Development Program by the Greater Cleveland Habitat for Humanity

*Mark Salling, Cleveland State University*  
*Valencia A Prentice, Cleveland State University*

Institutional Change and Local Expenditures  
*Kingsley Ukwandi, University of North Texas\**

Sa: B2 TAX ACCEPTANCE

UR 107

Chair: Scott Pattison, Multistate Tax Commission and University of Ottawa

Tax Salience and Citizen Satisfaction of Public Service

*David Schwegman, American University*  
*Yusun Kim, Seoul National University*

Perception and Reality in Local Property Tax Burdens

*Justin Marlowe, University of Chicago*  
*Chris Berry, University of Chicago*

Threats to State Revenue Growth

*Scott Pattison, Multistate Tax Commission and University of Ottawa*

Explaining the Adoption of Carbon Taxes Across the World: An Event History Analysis Based on the Political Market Framework

*Kexin Zhang, Zhejiang University*

Zhirong Jerry Zhao, School of Public Affairs, Zhejiang University

Sa: B3 TAX COMPETITION

UR 108

Chair: Luke Spreen, University of Maryland

Federal SALT Deduction Cap and the Impact on County Budgeting Outcomes

*Lady Ikeya, Indiana University*  
*Marc Plooster, Indiana University*

Strategic Interaction on Local Option Fuel Tax (LOST) - Evidence from Florida Counties

*Meera Omar, Georgia State University*

Fiscal Federalism and the Political Economy of the SALT Cap Repeal

*Rahul Pathak, Baruch College*  
*Carolyn Abbott, Baruch College*

The Flypaper Effect: A Meta-Analysis  
*Luke Spreen, University of Maryland*  
*Ed Gerrish, University of South Dakota*  
*Hao Sun, Gallaudet University*  
*Luis Navarro, Indiana University\**

Sa: B4 POLITICAL ECONOMY AND PUBLIC FINANCE  
Chair: Hao Sun, Gallaudet University

UR 241

Political Business Cycle and Traffic Tickets: Evidence from Buffalo, NY  
*Ikhee Cho, SUNY Buffalo State University*

Political Reform, Political Responsiveness, and Public Spending  
*Kitae Lee, University of Kentucky*

Election administration budget and finance research: A new research agenda for public financial management  
*Zach Mohr, University of Kansas*

Who Lobbies? The Structure and Dynamics of Lobbying Network  
*Hao Sun, Gallaudet University*  
*Youlang Zhang, Renmin University of China*

Sa: B5 FISCAL HEALTH: MACHINE LEARNING AND BIG DATA  
Chair: Can Chen, Georgia State University

UR 253

Can Machine Learning Help Predict Fiscal Stress in Local Governments?  
*Can Chen, Georgia State University*  
*Chaowang Ren, Georgia State University*  
*Yilun Zha, Georgia Institute of Technology*  
*Yuxiang Zhao, Georgia Institute of Technology*

Topic Analysis on the Minutes of Council Meetings Before a Municipality Declared Bankruptcy  
*Eun Joo Kwon, Georgia State University\**

Big Data for Municipal Finance: Are We Almost There?  
*Stephanie Leiser, University of Michigan*

Exploring the Dynamics of Fiscal Health Using Machine Learning: Insights from the New York State's Fiscal Monitoring System  
*Wei-Jie Liao, CUNY John Jay College of Criminal Justice*  
*Elaine Yi Lu, CUNY John Jay College of Criminal Justice*  
*Hunter Johnson, CUNY John Jay College of Criminal Justice*  
*Craig S. Maher, University of Nebraska at Omaha*