

**Association for Budgeting and Financial Management
36th Annual Conference
Cleveland, OH – September 26-28, 2024
Cleveland State University
Levin College of Public Affairs and Education**

Sessions at a Glance

Thursday, September 26

Start Time	End Time	Events	Location
7:00 AM	5:00 PM	Registration	Atrium
7:00 AM	10:30 AM	Continental Breakfast Available	Atrium
8:00 AM	9:15 AM	Concurrent Sessions A	Levin College Rooms
9:30 AM	10:45 AM	Concurrent Sessions B	Levin College Rooms
10:45 AM	11:00 AM	Coffee Break	Atrium
11:00 AM	12:00 PM	Concurrent Sessions C	Levin College Rooms
12:15 PM	2:15 PM	Executive Committee Meeting	UR 351
1:45 PM	3:00 PM	Concurrent Sessions D	Levin College Rooms
3:00 PM	3:15 PM	Coffee Break	Atrium
3:15 PM	4:30 PM	Plenary: "The Challenge of Budgeting for Healthcare Programs"	Atrium
4:30 PM	5:30 PM	Poster Presentations	Atrium Exhibit (109)
6:00 PM	8:00 PM	Reception (Shuttles available from 5PM to 8:30PM running between Crowne Plaza, Levin, and Reception)	Nuevo Modern Mexican & Tequila Bar 100 E 9 th St

Friday, September 27

Start Time	End Time	Events	Location
7:00 AM	5:00 PM	Registration	Atrium
7:00 AM	10:30 AM	Continental Breakfast Available	Atrium
8:00 AM	9:15 AM	Concurrent Sessions A	Levin College Rooms
9:30 AM	10:30 AM	Concurrent Sessions B	Levin College Rooms
10:30 AM	10:45 AM	Coffee Break	Atrium
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 th Street
2:00 PM	3:00 PM	Concurrent Sessions D	Levin College Rooms
3:00 PM	3:15 PM	Coffee Break	Atrium
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
8:00 AM	10:30 AM	Continental Breakfast & Registration	Atrium
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	Room
THURSDAY		
Panel A1	Climate, Disasters, and Resilience	UR 106
Panel A2	Determinants of Fiscal Performance	UR 107
Panel A3	Effectiveness of State Tax Incentives	UR 108
Panel A4	Behavioral and Experimental Budgeting Research – Part I	UR 241
Panel A5	Social Policy Programs	UR 243
Panel A6	Looming Fiscal Deadlines in 2025	UR 253
Panel B1	Local Autonomy and Taxation	UR 106
Panel B2	Teaching the next Generation of Public Budgeting and Financial Management Professionals in Uncertain Times	UR 108
Panel B3	Behavioral and Experimental Budgeting Research – Part II	UR 241
Panel B4	Local Economic Development	UR 243
Panel B5	The Implementation of Social Equity Budgeting in the US	UR 253
Panel C1	Budgeting for Social Policy - Part 1	UR 106
Panel C2	Natural Disasters and Budgeting	UR 107
Panel C3	Budget Shocks and Budget Allocations	UR 108
Panel C4	Issues in Property Tax Administration and Design	UR 241
Panel C5	Controversial User Fees	UR 243
Panel C6	Management and Fiscal Performance	UR 253
Panel D1	Issues in State Budgeting	UR 106
Panel D2	Topics in ESG, Resiliency, and Management	UR 107
Panel D3	Property Taxes, Disasters and Fiscal Competition	UR 108
Panel D4	Big Topics in Budget Policy and Theory	UR 241
Panel D5	Disasters and Fiscal Health	UR 243
Panel D6	Public Employee Recruitment and Retention	UR 253
Plenary	The Challenge of Budgeting for Healthcare Programs	Atrium
FRIDAY		
Panel A1	Issues in Health Care and Public Finance	UR 106
Panel A2	Nonprofit Financial Administration	UR 107
Panel A3	Revenue Elasticity and Administration	UR 108
Panel A4	Issues in Education Finance	UR 241
Panel A5	The Economics of Third Party Governance in Procurement, Grants and Contracting	UR 243
Panel A6	Financing Mechanisms and Networks	UR 253
Panel B1	Income and Sales Taxes for Local Governments	UR 106
Panel B2	Fiscal Federalism	UR 107
Panel B3	Budgeting-Accounting Interface in the Curriculum: Practical Applications for Nonaccountants	UR 108
Panel B4	Social Equity in Budgeting - Part I	UR 241
Panel B5	Strategies in Budgeting and Fiscal Policy	UR 243
Panel B6	Students on the Job Market - Part 1	UR 253
Panel C1	Property Tax Policies and Revenue Trends	UR 106
Panel C2	Tax Incidence	UR 107
Panel C3	Crafting Effective Teaching Cases: From Concept to Application	UR 108
Panel C4	Social Equity in Budgeting - Part II	UR 241
Panel C5	Industrial Policy in China	UR 243
Panel C6	Topics in Capital Structure and Accountability	UR 253

Panel D1	Optimal Tax Design	UR 106
Panel D2	Issues in State Pensions	UR 107
Panel D3	Engaging Students in Federal Budget Policy: The Principles and Priorities Interactive Exercise	UR 108
Panel D4	Big Data for Municipal Finance: Are We Almost There?	UR 241
Panel D5	Gender Budgeting	UR 243
Panel D6	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
SATURDAY		
Panel A1	Contributors to Fiscal Stress	UR 106
Panel A2	Taxes: Complements or Substitutes?	UR 107
Panel A3	Preparing Future Budget Professionals	UR 108
Panel A4	Financial Monitoring and Reporting	UR 253
Panel B1	Budgeting for Social Policy - Part 2	UR 106
Panel B2	Serving the People	UR 107
Panel B3	Political Economy and Public Finance	UR 241
Panel B4	Fiscal HealTh Machine Learning and Big Data	UR 253

THURSDAY, SEPTEMBER 26

Registration

7:00am to 5:00pm

Atrium

Breakfast (Continental)

7:00am to 10:30pm

Atrium

* 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

Hyewon Kang, Florida International University

Yu (Kelly) Shi, University of North Texas

Natural Hazard Mitigation: A Historical Data Review

Scott Langford, Arizona State University

Robert Hines, University of North Carolina at Charlotte

*Melanie A. Waddell, University of Georgia**

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, MN

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 FISCAL INCENTIVES

UR 108

Chair: Robert Buschman, Georgia State University

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

Federico Corredor, Georgia State University

Carlianne Patrick, Georgia State University

Nadia Farooq, 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

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

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 SOCIAL POLICY PROGRAMS**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

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

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

Th A6 LOOMING FISCAL DEADLINES IN 2025**UR 253**

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

The Return of the Debt Limit: Why it Matters

Rachel Snyderman, Bipartisan Policy Center

Concurrent Panels, Session B

9:30AM-10:45AM

Th B1 LOCAL AUTONOMY AND PUBLIC FINANCE**UR 106**

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

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

Federal Assistance and Municipal Borrowing: Unpacking the Effects of the CARES Act on Government Liquidity Management [2024 CURRO AWARD WINNER]
*Luis Navarro, Indiana 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
Salvador Espinosa, San Diego State University

Benefits, Blame and Budgets: Citizen Responses to Cutback Management Strategies in Public Education
Carla Flink, University of South Carolina
Xiaoyang Xu, Georgetown University
Kenneth J. Meier, American University

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

Understanding the Mechanisms behind Revenue Volatility and Tax Limits: The Case of New York's Property Tax Levy Cap

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 Pablo Martinez Guzman, University of Maryland

Laura K. Fairman, University of Maryland

John C. Ronquillo, University of Maryland

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, Kansas 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: Ljubinka Andonoska, University of Texas at El Paso

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

Budget Stabilization Funds: The Great Recession and COVID-Induced Recession

Dan Huang, University of Illinois at Chicago

*Xiaoyan Hu, University of Illinois at Chicago**

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 Project Performance 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

Meeting of the Executive Committee

12:15PM-2:15PM

UR351

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

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

Kate Watkins, The Pew Charitable Trusts

Sheanna Gomes, The Pew Charitable Trusts

Th D2 TOPICS IN ESG, RESILIENCY, AND MANAGEMENT

UR 107

Chair: Deniz Appelbaum, Montclair State University

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

Can FICO Score Predict Managerial Decision Making? Evidence from a Supply-Chain Resilience Experiment

Yiseon Choi, The Ohio State University

Noah Dormady, The 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, 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

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

A New Approach to Tax Increment Financing (TIF) Analysis

John Kovari, University of Wisconsin La Crosse

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

Th D4 GLOBAL 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

Fiscal Policies and Economic Development in the Philippines

James Savage, University of Virginia

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

Fiscal Rules and Subnational Governments' Cyclical Behavior: Evidence from the Mexican State Governments

Ignacio Ruelas, University of Nebraska at Omaha

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

Yu (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

Yu (Kelly) Shi, University of North Texas

Th D6 PUBLIC EMPLOYEE RECRUITMENT AND RETENTION

UR 253

Chair: John Stavick, Oakland University

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

Michael Hayes, 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

Plenary: "The Challenge of Budgeting for Healthcare Programs"

3:15PM-4:30PM

ATRIUM

Presenters:

Joseph White, Case Western Reserve University

James C. Capretta, American Enterprise Institute

Moderator:

Roy T. Myers, University of Maryland, Baltimore County

Poster Presentations

3:15PM-4:30

ATRIUM EXHIBIT HALL

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 & Tequila Bar

100 E 9th St

SHUTTLE DIRECTIONS: Four 14-passenger vans will be running between Crowne Plaza, Levin College, and Nuevo during 5:00pm and 8:30pm.

WALKING DIRECTIONS: The walk is approximately 1.2 miles from Levin College. From Levin or Crown Plaza, head west on Euclid Avenue and turn right on E 9th Street. You'll walk about 0.8 miles on E 9th Street, which will dead-end on the E 9th Street Pier. Nuevo Moderna is on the left, part of the Voinovich Park overseeing the pier.

FRIDAY, SEPTEMBER 27

Registration

7:00AM to 5:00PM

Atrium

Breakfast (Continental)

7:00AM to 10:30AM

Atrium

* 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: Mitch McFarlane, 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 Give and Take of Medicaid Financing: How Provider Taxes Affect Hospital Finances Across Payers

Mitch McFarlane, Syracuse University

Fr A2 NONPROFIT FINANCIAL ADMINISTRATION

UR 107

Chair: Young Joo Park, University of New Mexico

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

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

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
Eugenia Gorina, 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

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 Shahryar, Indiana University

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

UR 108

Chair: Robert Bland, University of North Texas

Panelists:

Robert Bland, University of North Texas

Suzanne Lowensohn, University of Vermont

Tammy Waymire, Governmental Accounting Standards Board

Fr B4 SOCIAL EQUITY IN BUDGETING

UR 241

Chair: Kyle Wedberg, Government Finance Officers Association

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

Hyoen 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

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

Benjamin Clark, University of Oregon

Tatyana Guzman, Cleveland 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

Solvency in Conditions of Negative Arbitrage: The Case of Clean Water State Revolving Funds

Samuel Stone, California State University, Fullerton

*Saman Afshan, North Carolina State University**

Lien Nguyen, Merrimack College

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**

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

*Melanie A. Waddell, University of Georgia**

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

*Xiaoyan Hu, University of Illinois at Chicago**

Concurrent Panels, Session C

10:45AM-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

Prakash Kandel, 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

Chair: Wie Yusuf, Old Dominion University

Panelists:

Tatyana Guzman, Cleveland State University

Suzanne Leland, University of North Carolina at Charlotte

Bruce McDonald, North Carolina State University

Kurt Thurmaier, Northern Illinois University

Fr C4 UNDERSTANDING BUDGET DECISIONS

UR 241

Chair: Ping Zhang, Fudan University

Government Spending Redistribution Patterns: The Case of Portland, Oregon

Adedotun Seyingbo, University of Georgia

Bart Hildreth, Georgia State University

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

Cash Reserves and Short-Term Borrowing Under Liquidity Constraints

*Luis Navarro, Indiana 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

Walking Directions (0.2 miles): Cibreo Privato Italian Kitchen is on the south side of Euclid Avenue, midway between the Levin College and Crowne Plaza Hotel. From the Levin College, turn right and cross the street onto E 14th Street (Starbucks is on the corner on the south side). You'll see the restraint on the left (east) side of E 14th Street almost immediately.

Formal Awards

Michael Curro Student Paper Award

Awarded to: Luis Navarro, Indiana University

Paper: *Federal Assistance and Municipal Borrowing: Unpacking the Effects of the CARES Act on Government Liquidity Management*

S. Kenneth Howard Award

Awarded to: Shayne Kavanagh, Government Finance Officers Association

Scholarly Engagement Award

Awarded to: Peter Jones, University of Alabama at Birmingham

Paul Posner Pracademic Award

Awarded to: Marilyn Marks Rubin

Best Book in Public Budgeting and Finance Award

Awarded to: George M. Guess, George Mason University & James D. Savage, University of Virginia

Book: *Comparative Public Budgeting: Global Perspectives on Taxing and Spending* (Cambridge University Press)

Aaron Wildavsky Award for Lifetime Scholarly Achievement

Awarded to: Robert L. Bland, University of North Texas

Jesse Burkhead Award for the Best Article in Volume 43 of Public Budgeting & Finance

Awarded to: Temirlan T. Moldogaziev, Indiana University and Kenneth A. Kriz, University of Illinois Springfield|

Article: *Capital Appreciation Bonds and the Cost of Borrowing*

Announcement of GFOA's GovFi Prize Question

Shayne Kavanagh

Recognitions

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 Srithongrung-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

Phil Smith, 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 A. Waddell, University of Georgia**

Plenaries

3:15PM-4:30PM

Plenary A: “Medicaid Between the States, the Federal Government, and the Medical Industry”

ATRIUM

Moderator: Joseph White, Case Western Reserve University

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

Moderator: William Glasgall, The Volcker Alliance

Panelists:

Ahmed Abonamah, CFO of Cleveland Cavaliers, former CFO of City of Cleveland

Carolyn Bourdeaux, University of Georgia and former US Representative (D-GA)

Beverly Bunch, Professor at University Illinois Springfield, Center for State Policy and Leadership

Kim Murnieks, Director of Ohio Office of Budget and Management

Scott Pattison, Director of Tax Research and Policy, Federation of Tax Administrators

Member Meeting

4:30PM-5:30PM

ATRIUM

Reception

Dress Code: Business Casual (The Venue has a “STRICT NO JEANS” policy)

Union Club

6:00PM-8:00PM

1211 Euclid Ave

DIRECTIONS: Union Club is across the street from the Crowne Plaza Hotel on Euclid Avenue. The entrance is on the east side of E 12th Street. From the Levin College it is a 0.3 mile walk. You’ll turn right from Levin College along Euclid Avenue towards 17th street, walk 0.3 miles and turn right onto E 12th. The entrance to Union Club is right there.

SATURDAY, SEPTEMBER 28

Registration

8:00AM to 10:15AM

Atrium

Breakfast (Continental)

8:00AM to 10:15AM

Atrium

* 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

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 Corredor Carvajal, Public Finance Research Cluster, Georgia State University

Federal SALT Deduction Cap and the Impact on County Budgeting Outcomes

Lady Ikeya, Indiana University

Marc Plooster, Indiana University

Sa A3 PREPARING FUTURE BUDGET PROFESSIONALS

UR 108

Chair: Jane Beckett-Camarata, Pennsylvania State University-Harrisburg

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 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 Ivonchik, University at Albany, SUNY

Hyo Eun Kim, University at Albany, SUNY

Bunching Analysis of Local Government Financial Reporting

David Matkin, Brigham Young University

*Michael Lee, University of Nebraska Omaha**

Youngsung Kim, Hankuk University of Foreign Studies, Korea

Concurrent Panels, Session B

10:45AM-12:00PM

Sa B1 Serving the People

UR 106

Chair: David Schwegman

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

Institutional Change and Local Expenditures

*Kingsley Ukwandi, University of North Texas**

Tax Saliency and Citizen Satisfaction of Public Service

David Schwegman, American University

Yusun Kim, Seoul National University

Sa B2 TAX ACCEPTANCE

UR 107

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

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, Zhejiang University

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 B3 POLITICAL ECONOMY AND PUBLIC FINANCE

UR 241

Chair: Hao Sun, Gallaudet University

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 B4 FISCAL HEALTH MACHINE LEARNING AND BIG DATA

UR 253

Chair: Can Chen, Georgia State University

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**

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