

# **Collaborative Budgeting: Fiscal Relationships and Financial Networks To Advance Government Work**

Association for Budgeting and Financial Management  
37<sup>th</sup> Annual Conference

October 23 – 25, 2025  
At the Loudermilk Conference Center in Atlanta, Georgia

Conference Chair: Elaine Yi Lu

Hosted By:

Georgia State University's Andrew Young School of Policy Studies  
University of Georgia's School of Public & International Affairs

**DRAFT: SUBJECT TO CHANGE**

## ABFM PROGRAM OVERVIEW

| Date/Time                           | Activities                |
|-------------------------------------|---------------------------|
| <b><i>Wednesday, October 22</i></b> |                           |
| 4:30 PM-6:30 PM                     | Registration              |
| <b><i>Thursday, October 23</i></b>  |                           |
| 7:00 AM -5:00 PM                    | Registration              |
| 7:00 -10:30 AM                      | Continental Breakfast     |
| 8:00 - 9:15 AM                      | Concurrent Sessions       |
| 9:15 - 9:30 AM                      | Break                     |
| 9:30 -10:45 AM                      | Concurrent Sessions       |
| 10:45 -11:00AM                      | Coffee Break              |
| 11:00 - 12:00 Noon                  | Concurrent Sessions       |
| 12:15-1:30 PM                       | Lunch                     |
| 12:15-1:00 PM                       | Poster Session            |
| 12:45-1:45 PM                       | Mentorship Gathering      |
| 1:45-3:00 PM                        | Concurrent Sessions       |
| 3:00-3:15 PM                        | Coffee Break              |
| 3:15-4:30 PM                        | Plenary Session           |
| 4:30-4:45 PM                        | Coffee Break              |
| 4:45-5:45 PM                        | Membership Meeting        |
| 6:00-8:00 PM                        | Evening Reception         |
| <b><i>Friday, October 24</i></b>    |                           |
| 7:00 AM -5:00 PM                    | Registration              |
| 7:00-8:30 AM                        | Executive Council Meeting |
| 7:00 -10:30 AM                      | Continental Breakfast     |
| 8:00 - 9:15 AM                      | Concurrent Sessions       |
| 9:15 - 9:30 AM                      | Break                     |
| 9:30 -10:45 AM                      | Concurrent Sessions       |
| 10:45 -11:00AM                      | Coffee Break              |
| 11:00 - 12:00 Noon                  | Concurrent Sessions       |
| 12:15-2:00 PM                       | Awards Lunch              |
| 2:00-2:15 PM                        | Break                     |
| 2:15-3:30 PM                        | Concurrent Sessions       |
| 3:30-3:45 PM                        | Coffee Break              |
| 3:45-5:00 PM                        | Plenary Session           |
| 5:30-7:30 PM                        | Evening Reception         |
| <b><i>Saturday, October 25</i></b>  |                           |
| 8:00 AM -9:00 AM                    | Registration              |
| 8:00 -10:30 AM                      | Continental Breakfast     |
| 9:00 - 10:15 AM                     | Concurrent Sessions       |
| 10:15 - 10:30 AM                    | Coffee Break              |
| 10:30 -11:45 AM                     | Concurrent Sessions       |

| Time                             | Panel Title  | Location     |
|----------------------------------|--|--------------|
| 8:00-9:15 AM<br>Thursday         | Behavioral and Fiscal Effects of Local Tax Policy and Authorities                                    | Amphitheater |
|                                  | Between Mission and Market: Navigating Financial Strategies in the Nonprofit World                   | Boardroom    |
|                                  | Bridging Equity and Governance: Fiscal Decentralization, Social Vulnerability, and Equitable Funding | Cablik       |
|                                  | Building Futures: Local Government Decisions on Infrastructure                                       | Cramer       |
|                                  | Coastal Resilience and Fiscal Challenges: Addressing the Impacts of Sea Level Rise on Budgeting      | Duke         |
|                                  | Collaborative Governance and Fiscal Strategies: Implementations and Lessons                          | Livingston   |
|                                  | Comparative Perspectives on Fiscal Monitoring  | Pope         |
|                                  | Creditworthiness and Fiscal Resilience: Understanding the Signals in Municipal Finance               | Young        |
| 9:30-10:45<br>AM Thursday        | Behavioral and Experimental Budgeting Research   | Amphitheater |
|                                  | Budget Reforms around the Globe: Gender and Participatory Budgeting                                  | Boardroom    |
|                                  | Budgetary Powers in Constitutional Systems: International and Comparative Approaches                 | Cablik       |
|                                  | Financial Policies and Practices of Local Governments  | Cramer       |
|                                  | Trust, Transparency, and Term Limits: Democratic Values in Public Budgeting                          | Duke         |
|                                  | Forecasting, Fragmentation, and Fiscal Reform: Local Resilience in a Changing Policy Landscape       | Livingston   |
|                                  | Fiscal Decentralization in Comparative Perspective   | Pope         |
|                                  | Nonprofit Fiscal Health, Capacity, and Resiliency  | Young        |
| 11:00-12:00<br>Noon,<br>Thursday | Accountability and Adaptation: Nonprofit Financial Behavior in a Changing Policy Landscape           | Amphitheater |
|                                  | Participatory Budgeting: Communication, Equity, and Democratic Innovation                            | Boardroom    |
|                                  | Fiscal Resilience: Monitoring, Shocks, and Recovery  | Cablik       |
|                                  | From Cuts to Choices: How Citizens Engage with and Evaluate Public Budgeting                         | Cramer       |
|                                  | Green Bonds, Climate Risk, and Voter Behavior: Financing a Resilient Future                          | Duke         |
|                                  | Innovation and Data in Public Finance: AI, Machine Learning, and Benchmarking                        | Livingston   |
|                                  | Intergovernmental Health Policy: Medicaid Expansion and Healthcare Funding                           | Pope         |
|                                  | Navigating Local Fiscal Futures: Tax Policy, Political Signals, and Budgetary Adaptation             | Young        |
| 1:45-3:00 PM<br>Thursday         | Governance Under Pressure: Fiscal Institutions and Emergency Response                                | Amphitheater |
|                                  | Institutions, Incentives, and Innovation: Rethinking Fiscal Governance                               | Boardroom    |
|                                  | Intergovernmental Aid in Practice: Grants, Gaps, and Fiscal Response                                 | Cablik       |
|                                  | Managing Risk: Institutional Design, Market Mechanisms, and Bureaucratic Behavior                    | Duke         |
|                                  | Mini-Symposium on Income Tax   | Livingston   |
|                                  | Mini-Symposium on Property Tax   | Pope         |

|                             |   |              |
|-----------------------------|---|--------------|
|                             | What We Pay For: The Costs of Institutional Change and Public Disinvestment                               | Young        |
| 3:15-4:30 PM<br>Thursday    | <u>Plenary</u> : Federal Budgeting at a Breaking Point: Policy, Process, and Fiscal Responsibility        | Ballroom     |
| 8:00-9:15 AM<br>Friday      | Public Pension Systems and Fiscal Impacts   | Amphitheater |
|                             | Exploring the Impact of Grants, Subsidies, and Reforms in School Funding                                  | Cablik       |
|                             | Federal Budgeting at a Crossroads: Expert Views, Institutional Tensions, and Emerging Challenges          | Cramer       |
|                             | Financing Resilience: Climate Adaptation, Fiscal Institutions, and Public Willingness to Act              | Duke         |
|                             | Fiscal Equity and Tax Policy: Examining the Impacts of Redistribution, Revenue Diversification, and Taxes | Pope         |
|                             | Fiscal Health in Context: Politics, Grants and Policies   | Young        |
| 9:30-10:45<br>AM Friday     | Fiscal Pressures and Workforce Policy: Innovation, Regulation, and Equity                                 | Amphitheater |
|                             | Fiscal Tools and Equity in Water, Energy, and Transportation Infrastructure                               | Boardroom    |
|                             | From Numbers to Outcomes: Rethinking Performance Measures in Budgeting and Oversight                      | Cablik       |
|                             | Charged Up and Checked Out: Rethinking Sales Tax  | Cramer       |
|                             | From Bots to Budgets: Digitization, AI and the Next Generation of Public Budgeting                        | Duke         |
|                             | The Evolving Landscape of Government Financial Reporting  | Pope         |
|                             | From Compliance to DOGE: Reforms, Red Tape, and Fiscal Implications                                       | Young        |
| 11:00-12:00<br>Noon, Friday | Power, Policy, and Parity: The Evolving Role of Gender in Budgeting and Governance                        | Amphitheater |
|                             | Reforming Fiscal Governance: Tax Designs, Democratic Institutions, and Public Accountability              | Boardroom    |
|                             | Fiscal Realities in Local Government Contracting & Procurement  | Cablik       |
|                             | Frontiers in Property Taxation  | Cramer       |
|                             | Pensions, OPEB, and Public Workforce Challenges   | Duke         |
|                             | Educational Finance: Examining its Reforms, Infrastructure Investments, and Spending                      | Pope         |
|                             | Exploring the Impact of Fiscal Conditions on Disclosure and Budgets                                       | Young        |
| 2:15-3:30 PM<br>Friday      | Q&A With Public Budgeting and Finance Journal Editors   | Amphitheater |
|                             | The Politics and Practice of Revenue: Incentives, Tax Changes, and Impacts                                | Boardroom    |
|                             | Money Meets Mission: Fiscal Innovation for Clean Energy, EVs, and Resilient Cities                        | Cablik       |
|                             | Optimizing School Finance: Challenges and Opportunities   | Cramer       |
|                             | Strategic Slack and Stability: Managing Risk in Local Fiscal Systems                                      | Duke         |
|                             | Tax Policy, Bond Markets, and Investor Behavior: Implications for Public Finance                          | Pope         |
|                             | Taxing Choices, Local Voices: Race, Reform, and Revenue Collection  | Young        |

|                             |  |           |
|-----------------------------|--|-----------|
| 3:45-4:30 PM<br>Friday      | <u>Plenary</u> : The New Fiscal Federalism: Increasing State and Local Responsibilities and Financial Burden in the Face of Federal Retrenchment | Ballroom  |
| 9:00-10:15<br>AM, Saturday  | Global Perspective on Designing Fiscal Federalism: Decentralization, Local Capacity, and Accountability  | Boardroom |
|                             | Mini-Symposium on Sales Tax  | Duke      |
|                             | Modernizing Public Procurement: Strategies, Risks, and Opportunities   | Pope      |
|                             | Financial Capacity and Organization Resiliency   | Young     |
| 10:30-11:45<br>AM, Saturday | International Fiscal Governance: Decentralization, Tax Reform, and Climate Resilience  | Boardroom |
|                             | Social Equity Budgeting in the US: Practice and Outcomes   | Duke      |
|                             | State and Local Infrastructure Finance: Innovations, Equity, and Political Dynamics  | Pope      |
|                             | The High Costs of Fees & Fines   | Young     |

## Panel Details

\*Indicates PhD Students on the job market.

### **SESSIONS ON THURSDAY, OCT 23**

#### **Behavioral and Fiscal Effects of Local Tax Policy and Authorities**

**Time:** 8:00-9:15 AM, Thursday

**Location:** Amphitheater

**Chair:** Michael Hayes, Rutgers University-Camden

The Incidence of Over-the-Counter Drugs Sales Tax Exemptions and Potential Cross-Border Responses

*Shuangyu Chen, Indiana University Bloomington*

The “Crowding Out” Effects of Special Districts: Evidence from Colorado’s Metropolitan Districts

*Kendall Stephenson\* , Colorado State University*

Local Fiscal Effects of Cannabis Legalization

*Michael Hayes, Rutgers University-Camden*

*Prakash Kandel, Rutgers University-Camden*

Adjusting Sales Tax under Property Tax Limits: Rates, Base, or More?

*Ikhwan Kweon\* , University of Kentucky*

-----

#### **Between Mission and Market: Navigating Financial Strategies in the Nonprofit World**

**Time:** 8:00-9:15 AM, Thursday

**Location:** Boardroom

**Chair:** Grace Chikoto-Schultz, Cleveland State University

Examining the complementary relationships between nonprofits and local governments: Do intergovernmental fiscal relationships matter?

*Ignacio Ruelas, University of Nebraska at Omaha, School of Public Administration*

Using Punctuated Equilibrium to Understand Patterns in USAID Funding of International NGOs

*Grace Chikoto-Schultz, Cleveland State University*

*Andrew Russo, University of Oregon*

Does Commercialization Improve Nonprofits' Financial Health? A Quasi-Experimental Design

*Laiyang Ke, University of North Texas*

*Meng Ye, Georgia State University*

Beyond Diversification vs. Concentration: How Within-Source Diversification Enhances Nonprofit Outcomes

*Hala Altamimi, University of Kansas*

*Qiaozhen Liu, Florida Atlantic University*

---

**Bridging Equity and Governance: Fiscal Decentralization, Social Vulnerability, and Equitable Funding**

**Time:** 8:00-9:15 AM, Thursday

**Location:** Cablik

**Chair:** Andrew Sullivan, University of Central Florida

Equitable Access to Federal Hazard Mitigation Funding

*Hyoeun Kim\*, University at Albany, SUNY*

Advancing Social Equity in Public Budgeting and Tax Policy: Strategies for Inclusive Governance and Sustainable Development

*Abigail Animah Amankwah, University of New Mexico*

Fiscal decentralization and Inclusive Growth: A cross-country study

*Kshitiz Shrestha, Georgia State University*

*Jorge Martinez-Vazquez, Georgia State University*

*Hyojung Kang, jes.hyojung@gmail.com*

The Intersection between Social Equity Measures, Racial Inequity, and Budgeting for Homeless Services

*Andrew Sullivan, University of Central Florida*

*Yoon-Jung Choi, Florida International University*

*Hyewon Kang, Hanyang University*

*Saerim Kim, Suffolk University*

---

**Building Futures: Local Government Decisions on Infrastructure**

**Time:** 8:00-9:15 AM, Thursday

**Location:** Cramer

**Chair:** John Bartle, University of Nebraska at Omaha

Determinants of Lawmaker Support for Sports Facility Subsidies: Inching Towards a Predictive Model?

*Geoffrey Prophet, University of Colorado Denver*

Equity in Capital Improvement Plans

*John Bartle, University of Nebraska at Omaha*

Infrastructure Needs Versus Fiscal Capacity: The Case of Cook County's Municipal Water Systems

*Laura Medwid, University of Illinois at Chicago*

*Deborah A. Carroll, University of Illinois Chicago*

*Christelle Khalaf, University of Illinois Chicago*

*Athmika Senthilkumar, University of Chicago*

Determinants of optimal capital structure for local governments

*Arqam Tariq, University of Delaware*

*Jonathan Justice, University of Delaware*

-----  
**Coastal Resilience and Fiscal Challenges: Addressing the Impacts of Sea Level Rise on Budgeting**

**Time:** 8:00-9:15 AM, Thursday

**Location:** Duke

**Chair:** Min Su, Louisiana State University

Fiscal Strain on Coastal Local Governments: The Impact of Sea Level Rise on Municipal Fiscal Solvency in Louisiana

*Min Su, Louisiana State University*

Local Budgeting for Rising Seas

*Robert Hines, University of North Carolina at Charlotte*

*Andrew Grandage, Western Carolina University*

*Hina Chaudhry, University of North Carolina at Charlotte. [hchaudh1@charlotte.edu](mailto:hchaudh1@charlotte.edu)*

Municipal Governance in Murky Waters: How Sea Level Rise Ambiguity Impacts Coastal Resiliency Planning Decisions

*Robert Hines, UNC Charlotte*

*Andrew Grandage, Western Carolina University*

*Hina Chaudhry,*

Prior Disaster Experience and Climate Resilience Spending: Moderating Effects of Government Fiscal Capacity

*Apu Deb\*, Florida International University*

*Milena Neshkova, Florida International University*



---

## **Collaborative Governance and Fiscal Strategies: Implementations and Lessons**

**Time:** 8:00-9:15 AM, Thursday

**Location:** Livingston

**Chair:** Bit An, University of Wisconsin at Green Bay

An Integrated Model of Collaborative Fiscal Behavior: Exploring Cross-Sector Motivations in Public and Nonprofit Organizations

*Bit An, University of Wisconsin at Green Bay*

Collaborative Governance for Transboundary Problems: The Municipal Sharing Approach to Emergency Services

*Melanie Waddell\*, University of Georgia*

Unpacking Interlocal Collaboration Through Spatial Interdependence: Fiscal Strategies Embedded in U.S. Emergency Management

*Tingli Qu\*, American University*

Beyond the Bin: Barriers to Intermunicipal Collaboration in Organic Waste Management

*Salvador Meneses-Requena, Arizona State University*

*David Iwaniec, Georgia State University*

*Hallie Eakin, Arizona State University*

---

## **Comparative Perspectives on Fiscal Monitoring**

**Time:** 8:00-9:15 AM, Thursday

**Location:** Pope

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

Comparative insights on intergovernmental fiscal monitoring from four countries

*Sungho Park, University of Alabama*

*Craig S Maher, University of Nebraska-Omaha*

*Bruce McDonald, Old Dominion University*

Who Fails to File? An Analysis of Non-Filing Behavior of New York State Local Governments

*Xiaoyan Hu, Oakland University*

*Elaine Yi Lu, City University of New York*

The Fiscal Effects of Intergovernmental Monitoring: Evidence from Mexican Municipalities

*Craig Maher, University of Nebraska at Omaha*  
*Ignacio Ruelas Avila, University of Nebraska at Omaha*

Does Fiscal Monitoring Help Make Cities Healthy? The Case of Japan  
*Craig Maher, University of Nebraska at Omaha*  
*Miyazaki Masato, Saitama University*

-----  
**Creditworthiness and Fiscal Resilience: Understanding the Signals in Municipal Finance**

**Time:** 8:00-9:15 AM, Thursday  
**Location:** Young  
**Chair:** Christine Martell, University of Colorado Denver

The impact of self-imposed debt limits on municipal debt  
*Minji Hong\*, Georgia State University*

The Impact of Moody's Bond Rating Recalibration on School District Financing and Outcomes  
*Jinhai Yu, University of Connecticut*  
*J. Cameron Anglum, Lehigh University*  
*Eric Brunner, University of Connecticut*

Does Housing Market Respond to Moody's Bond Rating Recalibration?  
*Jinhai Yu, University of Connecticut*  
*Lang (Kate) Yang, George Washington University*

Does Credit Quality Capture Financial Resilience?  
*Christine Martell, University of Colorado Denver*  
*Temirlan Moldogaziev, Indiana University*

-----  
**Forecasting, Fragmentation, and Fiscal Reform: Local Resilience in a Changing Policy Landscape**

**Time:** 9:30-10:45 AM, Thursday  
**Location:** Livingston  
**Chair:** Andrey Timofeev, Georgia State University

Tax Structure and Fiscal Resilience  
*Andrey Timofeev, Georgia State University*

Local Government Tax Forecasting Amidst Federal Changes

*Cole Rakow, New York City Independent Budget Office*  
*Benjamin Ferri, New York City Independent Budget Office*  
*Sarah Parker, New York City Independent Budget Office*

*City Governments' Path To Escape Financial Distress*  
*Emanuele Padovani, University of Bologna, Italy*  
*Eric Scorsone, University of Virginia*  
*Marco Ferretti, University of Parma Italy*  
*Isabella Mozzoni, University of Parma Italy*

*Local Fragmentation and Inclusive Resilience in U.S. Metropolitan Areas: Comparisons between the Great Recession and the COVID-19 Pandemic*  
*Shu Wang, Eastern Michigan University*  
*Soomi Lee, University of La Verne*

-----

### **Trust, Transparency, and Term Limits: Democratic Values in Public Budgeting**

**Time:** 9:30-10:45 AM, Thursday  
**Location:** Duke  
**Chair:** Bill Simonsen, University of Connecticut

*The Politics of Budgeting: How Legislative Term Limits Shape Political Budget Cycles in American States.*  
*Meghna Paul, Georgia State University*  
*Can Chen, Georgia State University*

*Community Segregation and Trust in Government*  
*Bill Simonsen, University of Connecticut*  
*Eric J. Brunner, University of Connecticut*  
*David J. Schwegman, American University*

*Whose priorities? Social Equity Dimensions of Priority-Based Budgeting*  
*David Mitchell, University of Central Florida*  
*Kaelan A. Boyd, Old Dominion University*  
*Meagan M. Jordan, Old Dominion University*

*Popular Financial Reporting Increases the Public's Understanding, Interest, and Trust: Experimental Evidence*  
*Jinhai Yu, University of Connecticut*  
*Nick Petrovsky, City University of Hong Kong*  
*Zhiwei Zhang, Kansas State University*  
*Josephine Gatti Schafer, University of Nebraska at Omaha*

-----

## **Behavioral and Experimental Budgeting Research**

**Time:** 9:30-10:45 AM, Thursday

**Location:** Amphitheater

**Chair:** Zach Mohr

“Say What?” Listening to resident revenue preferences with a balanced budget constraint.

*Kurt Thurmaier, Northern Illinois University*

*Frankline Muthomi, Portland State University*

*Casey LaFrance, Western Illinois University*

*Shayne Kavanagh, Government Finance Officers Association*

How Does Cost Information Affect Public Trust with Government Budgets?

*Wenbin Li, South China University of Technology*

*Xiaoxuan Li, South China University of Technology*

Structuring Budget Simulations: Do different choice outcomes and tax information matter?

*David Guo, Wichita State University*

*Zach Mohr, University of Kansas*

*Whitney Afonso, University of North Carolina*

Citizen Participation in Budgeting: How do university stakeholders develop a university budget?

*Robert Waller, University of Kansas*

-----

## **Budget Reforms around the Globe: Gender and Participatory Budgeting**

**Time:** 9:30-10:45 AM, Thursday

**Location:** Boardroom

**Chair:** Sungho Park

Impact of gender budgeting on sectoral allocations: Evidence from OECD countries

*Xiaochun Zhu, Indiana University, Bloomington*

*Jiaen Wu, Indiana University-Bloomington*

*Sewon Kim, Indiana University-Bloomington*

The Impact of gender budgeting on women's equality, empowerment, and well-being

*Marjorie De la Cruz, Florida International University*

*Milena Neshkova, Florida International University*

*Yoon-Jung Choi, Florida International University*

Can gender budgeting benefit both men and women? Evidence from the OECD and LAC

*Marjorie De la Cruz, Florida International University*  
*Yoon-Jung Choi, Florida International University*  
*Milena Neshkova, Florida International University*

Beyond the formulation stage: Evaluating the relationship between access and meaningful participation in budgeting in Angola  
*Pedro Domingos Paposseco Manuel, University of Oklahoma*

---

## **Budgetary Powers in Constitutional Systems: International and Comparative Approaches**

**Time:** 9:30-10:45 AM, Thursday

**Location:** Cablik

**Chair:** Cheol Liu

Historical context and constitutional authority over budget preparation in South Korea  
*Jekyung Lee, Chungnam National University*  
*Cheol Liu, KDI School of Public Policy and Management*  
*Sung-Jin Park, Yonsei University*  
*Hyewon Kang, Hanyang University*  
*Yeonseob Ha, Yonsei University*

Insights and Takeaways from International Public Finance Conference in Seoul:  
Comparative perspectives in the US, Europe, and Asia.  
*Cheol Liu, KDI School of Public Policy and Management*  
*Jekyung Lee, Chungnam National University*  
*Elaine Yi Lu, John Jay College, CUNY*  
*Yeonseob Ha, Yonsei University*

Executive perspective and the role of OMB in the United States  
*Stevens Redburn, George Washington University*

Legislative perspective and the role of CBO in the United States  
*Philip Joyce, University of Maryland*

---

## **Financial Policies and Practices of Local Governments**

**Time:** 9:30-10:45 AM, Thursday

**Location:** Cramer

**Chair:** Stephanie Leiser

Counties during the Great Recession: how did strategic and performance plans impact their recovery and their implications for post-COVID recovery  
*Richard Kobih Nkrumah\* , University of Nebraska at Omaha*

Future Trends and Fiscal Impact of Immigration on Municipal Finance  
*Jake Vaughan, Georgia State University*  
*David Sjoquist, Georgia State University*  
*James Alm, Tulane University*

What do local government officials think about their financial policies and practices?  
Evidence from a census survey of Michigan local governments  
*Stephanie Leiser, University of Michigan*  
*Debra Horner, University of Michigan*  
*Natalie Fitzpatrick, University of Michigan*

Report of Findings from the First GFOA Practices Survey  
*Kyle Wedberg, Government Finance Officers Association*  
*Elaine Yi Lu, John Jay College of Criminal Justice*  
*Shayne Kavanagh, Government Finance Officers Association*  
*ZhuoJun Lyu*

-----

## **Fiscal Decentralization in Comparative Perspective**

**Time:** 9:30-10:45 AM, Thursday  
**Location:** Pope  
**Chair:** Charles Hankla

Royalties Distribution and Subnational Governments Performance: Evidence from Colombia  
*Federico Corredor, Georgia State University*  
*Jorge Martinez-Vazquez, Georgia State University*

Party Politics and the Goods and Services Tax: Implications for Cooperative Fiscal Federalism  
*Patrick Munger, Georgia State University*  
*Meghna Paul, Georgia State University*

Designing Fiscal Decentralization in Cameroon  
*Charles Hankla, Georgia State University*

Fiscal Decentralization and Inclusive Growth: A cross-country study  
*Kshitiz Shrestha, Georgia State University*

-----

## **Nonprofit Fiscal Health, Capacity, and Resiliency**

**Time:** 9:30-10:45 AM, Thursday

**Location:** Young

**Chair:** Thad Calabrese

A Financial Rating System for Canadian Charities: A Replication of Trussel and Greenlee (2004)

*Elizabeth Searing, University of Texas at Dallas*

*Salman Bin Habib, University of Texas at Dallas*

*Nathan Grasse, Carleton University*

Examining the Relationship Between Revenue Diversification and Capacity Building in Nonprofit Organizations

*Whitney Afonso, University of North Carolina*

*Teshanee Williams*

Planting a Seed: Permanent Endowment and Nonprofit Outcomes

*Todd L. Ely, University of Colorado Denver*

*Thad Calabrese, New York University*

Preparing to Serve: A Comparison of Nonprofit and Local Government Capacity

*Elizabeth Searing, University of Texas at Dallas*

*Trang Hoang, Texas A&M University*

*Craig Maher, University of Nebraska - Omaha*

-----

## **Accountability and Adaptation: Nonprofit Financial Behavior in a Changing Policy Landscape**

**Time:** 11:00-12:00 Noon, Thursday

**Location:** Amphitheater

**Chair:** Anubhav Gupta, University of South Dakota

Federal U.S. Public Arts Funding in the Time of Covid-19

*Brandy Wicker, The University of Texas at Dallas*

Crowding Out or Freeing Up? How conditional government funding reshapes nonprofit spending?

*Minji Hong\*, Georgia State University*

Does E-Filing Improve Nonprofit Reporting Timeliness? Evidence from IRS Form 990 Data

*Anubhav Gupta, University of South Dakota*  
*Youngjoo Park, University of New Mexico*

---

### **Participatory Budgeting: Communication, Equity, and Democratic Innovation**

**Time:** 11:00-12:00 Noon, Thursday

**Location:** Boardroom

**Chair:** Giuseppe Grossi, Kristianstad University (Sweden) and Nord University (Norway)

Improve Social Equity in Budgeting through Citizen Engagement

*Rui Sun, California State University, Dominguez Hills*

*Janey Qian Wang, San Francisco State University*

Communication and Participatory Strategies for Effective Public Budgeting

*Jubilee T. APALOWO\*, Department of Political Science and Public Administration, Mississippi State University*

*Julius A. Nukpezah, Mississippi State University*

Gradual change of Participatory Budgeting in the first European experience

*Giuseppe Grossi, Kristianstad University (Sweden) and Nord University (Norway)*

*Luca Bartocci, University of Perugia Italy*

*Eugenio Anessi-Pessina, Catholic University of Milan*

---

### **Fiscal Resilience: Monitoring, Shocks, and Recovery**

**Time:** 11:00-12:00 Noon, Thursday

**Location:** Cablik

**Chair:** Nancy Hudspeth, California State University- Stanislaus

Which came first, the fiscal note or the surplus? Improving budget practices for states

*Nancy Hudspeth, California State University- Stanislaus*

*Aleea Perry, Indiana University Pennsylvania*

Measurement and Spatiotemporal Evolution of City Fiscal Resilience in China

*Qing Li, Renmin University of China*

*Menjie Yan, Dongguan University of Technology of China*

*Yanfeng Huang, Renmin University of China*

A Policy Shock as Structural Break: A Recent Case in China's Land Rent Financing for Infrastructure



*Lin Li, School of Public Finance and Taxation, Central University of Finance and Economics*

*Yilin Hou, Syracuse University*

*Lei Shao, Central University of Finance and Economics*

-----

## **From Cuts to Choices: How Citizens Engage with and Evaluate Public Budgeting**

**Time:** 11:00-12:00 Noon, Thursday

**Location:** Cramer

**Chair:** Andreas Sihotang, University of Arkansas - Clinton School of Public Service

Does Performance Information Alter Budget Prioritization by Citizens? Evidence from a Survey Experiment on Participatory Budgeting

*Andreas Sihotang, University of Arkansas - Clinton School of Public Service*

Budgetary Cuts and Public Evaluation of Federal Government

*Xiaoyang Xu, Georgetown University*

*Carla Flink, University of South Carolina*

Real Money, Real Power? Comparing L.A. REPAIR with the NYCPB Participatory Budgeting Program

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

*M. Patrice Bourdeau-Quispe, Nelson Mandela School of Government and Social Sciences- Southern University and A & M College*

-----

## **Green Bonds, Climate Risk, and Voter Behavior: Financing a Resilient Future**

**Time:** 11:00-12:00 Noon, Thursday

**Location:** Duke

**Chair:** Jerry Zhao, Zhejiang University

Weathering the Storm: Investor Responses to Extreme Weather Events in School District Bond Markets

*Luis Navarro, University of Washington*

Financing Climate Adaptation: Causal Evidence on Voter Biases in Disaster Preparedness Investment

*Mikhail Ivonchik, University at Albany SUNY*

*Hyeon Kim, University at Albany*

Do environmental concerns matter? Explaining the issuance of local government green bonds in China

*Jerry Zhao, Zhejiang University*  
*Siyang Song, Zhejiang University*  
*Janey Wang, San Francisco State University*

-----

### **Innovation and Data in Public Finance: AI, Machine Learning, and Benchmarking**

**Time:** 11:00-12:00 Noon, Thursday  
**Location:** Livingston  
**Chair:** David Swindell, Arizona State University

Building a National ACFR Database  
*David Swindell, Arizona State University*

Digitizing Tax Enforcement: Evidence from a Point-of-Sale VAT Compliance Reform in Pakistan  
*Bahawal Shahryar, Indiana University Bloomington*

The Impact and Integration of Artificial Intelligence in Public Financial Management: A Case Study of the State of New Mexico  
*Ferdinand Forkuo Kwarteng, University of New Mexico*

-----

### **Intergovernmental Health Policy: Medicaid Expansion and Healthcare Funding**

**Time:** 11:00-12:00 Noon, Thursday  
**Location:** Pope  
**Chair:** Temirlan Moldogaziev, Indiana University

Federal Policy, State Decisions, and Local Budgets: Medicaid Expansion and Subnational Fiscal Capacity  
*Jaeyoung Jang, University of North Carolina at Charlotte*

Funding the CDC: The Role of Message (Mis)alignment for Fiscal Preferences  
*Temirlan Moldogaziev, Indiana University*  
*Annie Yu-Hsin Hsu, Indiana University*  
*William Resh, University of Southern California*

Impacts of the Affordable Care Act on Medicaid Spending: An Examination of Health Outcomes  
*Hua Xu, East Carolina University*  
*Ljubinka Andonoska, University of Texas at El Paso*  
*Rhucha Samudra, Augusta University*

-----

## **Navigating Local Fiscal Futures: Tax Policy, Political Signals, and Budgetary Adaptation**

**Time:** 11:00-12:00 Noon, Thursday

**Location:** Young

**Chair:** Min Su, Louisiana State University

From Defunding to Refunding: The Complexity of Local Police Budgets

*Min Su, Louisiana State University*

Adapting to Disruptions: Key Themes in US Local Finance and Budgeting at the Start of Fiscal Year 2026

*Kenneth Hunter, City of Rocky Mount, North Carolina*

Land Lease Price and Tax-Service Capitalization: New Evidence from China

*Ping Zhang, Fudan University*

*Yilin Hou, Syracuse University*

*Andong Zhuge, Fudan University*

-----

## **Governance Under Pressure: Fiscal Institutions and Emergency Response**

**Time:** 1:45-3:00 PM, Thursday

**Location:** Amphitheater

**Chair:** Katherine Willoughby, University of Georgia

Limitations and Lives: How Tax and Expenditure Limits Shaped Local Pandemic Responses

*Jaeyoung Jang, University of North Carolina at Charlotte*

Budget Stabilization Funds Revisited: A New Classification for Measuring Savings of American States

*Michelle Lofton, University of Georgia*

*Christian Buerger, O'Neill School of Public and Environmental Affairs Indiana University Indianapolis*

U.S. State Emergency Management: Budgeting Institutions and Government Performance Given Disasters Everywhere

*Rebekah Lankford, University of Georgia*

*Elaine Yi Lu, John Jay College of Criminal Justice CUNY*

*Katherine Willoughby, University of Georgia*

Reverse public governance, emergency and sensemaking during the humanitarian crisis caused by the Russo-Ukrainian war

*Giuseppe Grossi, Kristianstad University and Nord University*

*Veronika Vakulenko, Nord University*

---

### **Institutions, Incentives, and Innovation: Rethinking Fiscal Governance**

**Time:** 1:45-3:00 PM, Thursday

**Location:** Boardroom

**Chair:** Rahul Pathak, Baruch College, City University of New York

Budgeting for climate risk mitigation and resilience in low- and middle-income countries

*Komla Dzigbede, State University of New York at Binghamton*

Government Effectiveness and Budget Reliability: Analysis from Developing Economies

*Emmanuel Bigodza, University of North Texas, Denton*

The Political Economy of Revenue Forecasting in Africa

*Rahul Pathak, Baruch College, City University of New York*

*Berat Kara, Istanbul Medeniyet University*

Do Golden Passports Lead to Silver Linings? The Economic and Fiscal Impacts of Citizen by Investment Programs in the Eastern Caribbean

*Valencia Prentice, Cleveland State University*

*Linwyse Joseph-Stanislaus, University of North Texas*

---

### **Intergovernmental Aid in Practice: Grants, Gaps, and Fiscal Response**

**Time:** 1:45-3:00 PM, Thursday

**Location:** Cablik

**Chair:** Timothy Little, Rutgers University

Tracing the Dollars: How Federal COVID-19 Aid Shaped State Expenditures and Fiscal Health

*Huiyuan Wu, Arizona State University*

The Missing Middle in Fiscal Federalism: How Municipalities Respond When States Step Back

*Timothy Little, Rutgers University*

Do Third-Parties Matter in Securing Intergovernmental Grants for Local Governments: Examining the Causal Impact of a Grant Assistance Program

*Arqam Tariq, University of Delaware*  
*Faisal S. Cheema, Indiana University-Bloomington*  
*Troy Mix, University of Delaware-The Biden School*

State Management of Federal Funds: Challenges and Opportunities  
*Kate Watkins, Pew Charitable Trusts*  
*Rebecca Thiess, The Pew Charitable Trusts*  
*Maureen Hilton, The Pew Charitable Trusts*

---

**Managing Risk: Institutional Design, Market Mechanisms, and Bureaucratic Behavior**

**Time:** 1:45-3:00 PM, Thursday  
**Location:** Duke  
**Chair:** Craig Johnson, Indiana University-Bloomington

Risk Tolerance, Financial Decision-making and Bureaucratic Behavior: An Exploratory Study on Cognitive Dissonance  
*Salvador Espinosa, San Diego State University*

State Revolving Funds, Credit Ratings and Financialization: The Use of Intergovernmental Revolving Funds to Finance the Environmental Infrastructure in the United States of America  
*Craig Johnson, Indiana University-Bloomington*  
*Marc Plooster, Indiana University-Bloomington*  
*Luis Navarro, Indiana University-Bloomington*

A framework for reserve strategies based on risk assessment for local governments  
*Thao Pham, GFOA*  
*Shayne Kavanagh, GFOA*

Government Sponsored Banking in the Austrian States: Risk Sharing or Risk Exposure?  
*Mikhail Ivonchik, SUNY at Albany*  
*Temirlan T. Moldogaziev, Indiana University*

---

**Mini-Symposium on Income Tax**

**Time:** 1:45-3:00 PM, Thursday  
**Location:** Livingston  
**Chair:** Luis Navarro, University of Washington

Local Income Taxes and County-Level Migration: Quasi-Experimental Evidence from Indiana and Maryland

*Andrey Yushkov, University of Illinois Chicago*

State Tax Reforms, Fiscal Space and Intergovernmental Grant Incentives in a Federalist System

*Luis Navarro, University of Washington*

*Craig Johnson, Indiana University Bloomington*

Marginal Tax Rates and Income Tax Noncompliance

*Bradley Heim, Indiana University (will be University of Central Florida at time of presentation)*

*Jason DeBacker - Darla Moore School of Business, University of South Carolina*

*Alex Yuskavage, Office of Tax Analysis of U.S. Department of the Treasury*

State Income Taxes Over the Past 25 Years: A New Audited Dataset

*Andrey Yushkov, University of Illinois Chicago*

*Salman Tariq, University of Maryland*

-----

### **Mini-Symposium on Property Tax**

**Time:** 1:45-3:00 PM, Thursday

**Location:** Pope

**Chair:** Gang Chen, University at Albany SUNY

Property Tax Assessment and Housing Market Cycles

*Qining Wang, Syracuse University Maxwell School of Citizenship and Public Affairs*

*Christopher Berry, University of Chicago*

Property Tax, Local Sales Tax, and Business Activity in Nevada: A Spatial Analysis

*Hao Sun, Gallaudet University*

*Mehmet Tosun, University of Nevada-Reno*

Property Tax Overrides and Municipal Credit Ratings: Evidence from Massachusetts

*Gang Chen, University at Albany SUNY*

*Tingli Qu, American University*

*Yuzhu Li, University at Albany SUNY*

*Gang Chen, University at Albany SUNY*

Property Tax Relief and Trust in Government

*David Schwegman, School of Public Affairs, American University*

*Yusun Kim, Seoul National University*

-----

## **What We Pay For: The Costs of Institutional Change and Public Disinvestment**

**Time:** 1:45-3:00 PM, Thursday

**Location:** Young

**Chair:** Robert Greer, Texas A&M University

State Funding, Tuition-Setting Authority, and Public University Tuition and Spending  
*John Foster, Southern Illinois University Edwardsville*

The Cost of Play: How Baltimore's Recreation Center Closures Impacted Crime and Property Values

*Luke Spreen, University of Maryland*

*Greg Midgette, University of Maryland*

*Lauren C. Porter, University of Maryland*

*Codey Carr, University of Maryland*

Management Capacity and the Solvency of Social Insurance Trust Funds

*Robert Greer, Texas A&M University*

*Matthew Young, Leiden University*

*Mallory Compton, Ohio State University*

Impact of Changes in Hospital Organization Models on Local Finances

*Federico Corredor, Georgia State University*

*Sukriti Beniwal, Georgia State University*

*Meghna Paul, Georgia State University*

-----  
**Plenary Panel---Federal Budgeting at a Breaking Point: Policy, Process, and Fiscal Responsibility**

**Time:** 3:15-4:30 PM, Thursday

**Location:**

**Chair:** Carolyn Bourdeaux, *The Concord Coalition*

Appropriations Process, Rescissions, and Impoundment

*William Hoagland, Bipartisan Policy Center*

Budget Resolutions and Reconciliation

*Thomas Kahn, American University*

Overview of Current Federal Budget Policy: An Unsustainable Path

*Carolyn Bourdeaux, Executive Director at Concord Coalition and Concord Coalition Action Fund and former US Representative (D-GA)*

The History of the Federal Budget Process

*Phil Joyce, The University of Maryland*

---



## **SESSIONS ON FRIDAY, OCT 24**

### **Exploring the Impact of Grants, Subsidies, and Reforms in School Funding**

**Time:** 8:00-9:15 AM, Friday

**Location:** Cablik

**Chair:** Olha Krupa, Seattle University

States Decision to Match a Federal Grant – Patterns and Determinants

*Adedotun Seyingbo\*, University of Georgia*

For every child in the state: Distributional effects of school funding on student performance in Washington State after McCleary

*Olha Krupa, Seattle University*

*Eugenia Gorina, University of Texas-Dallas*

A Case Study of the Use of Federal COVID-19 Stimulus Funds for Education in New York City

*Youngwan Song, New York City Independent Budget Office*

*My Nguyen, New York City Independent Budget Office*

*Julia Konrad, New York City Independent Budget Office*

Daycare Subsidies, Demand for Childcare, and Prevailing Market Rates

*Nicholas Warner, GSU*

*Peter Bluestone, Georgia State University*

-----

### **Federal Budgeting at a Crossroads: Expert Views, Institutional Tensions, and Emerging Challenges**

**Time:** 8:00-9:15 AM, Friday

**Location:** Cramer

**Chair:** Philip Joyce, School of Public Policy, University of Maryland

A Budgetary Dictatorship?: Presidential Trump's Use of Impoundments to Nullify the Congress

*Philip Joyce, School of Public Policy, University of Maryland*

The Strange Career of the Budget Resolution

*Andrew Pavord, George Mason University*

Views from the First Survey of ABFM Experts on Federal Budgeting

*Sewon Kim, Indiana University Bloomington*

*Luke Spreen, University of Maryland*

*Denvil Duncan, Indiana University Bloomington*

*Bruce McDonald, Old Dominion University*  
*Noor Shaikh, City of Chicago*

US Federal Agency Spending Type and Federal Employee Satisfaction  
*Carla Flink, University of South Carolina*  
*Tingli Qu, American University*

-----  
**Financing Resilience: Climate Adaptation, Fiscal Institutions, and Public Willingness to Act**

**Time:** 8:00-9:15 AM, Friday

**Location:** Duke

**Chair:** Suzanne Leland, University of North Carolina at Charlotte

Pre-Disaster Mitigation Programs' impact on Disaster Insurance uptake  
*Matias Amoroso, Cleveland State University*

Will Citizens Pre-Pay for Adaption  
*Suzanne Leland, University of North Carolina at Charlotte*  
*Jaclyn Piatak, University of North Carolina at Charlotte*  
*Colt Jensen, Georgia Southern University*  
*Robert Hines, University of North Carolina at Charlotte*

Beyond Commitments: The Fiscal Co-benefits of Government Climate Adaptation Policies  
*Apu Deb\*, Florida International University*  
*Milena Neshkova, Florida International University*

Climate Shocks and Fiscal Resilience: Can Institutions Weather the Storm?  
*Xianchen Hou, Georgia State University*  
*Xianchen Hou, GSU*  
*Can Chen, GSU*

-----  
**Fiscal Equity and Tax Policy: Examining the Impacts of Redistribution, Revenue Diversification, and Taxes**

**Time:** 8:00-9:15 AM, Friday

**Location:** Pope

**Chair:** Alex Combs, University of Georgia

Excise Equity: Social Equity and Excise Taxes  
*John Bartle, University of Nebraska at Omaha*

Revenue Diversification, Resilience & Equity in Municipal Water Finance: The Case of California

*Justina Jose, San Diego State University*

Marriage tax and social equity across states

*Haiyue Jiang\*, University of Minnesota*

Sharing the Burden: Did Sales Tax Redistribution Alleviate Excess Property Taxes in North Carolina Counties?

*Alex Combs, University of Georgia*

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

---

### **Fiscal Health in Context: Politics, Grants and Policies**

**Time:** 8:00-9:15 AM, Friday

**Location:** Young

**Chair:** Deborah Carroll, University of Illinois Chicago

Municipal Fiscal Capacity and Public Service Delivery: Examining Serious Violations of the Safe Drinking Water Act by Municipal Utilities

*Deborah Carroll, University of Illinois Chicago*

*Abigail Iuorio, Tufts University*

*Christelle Khalaf, University of Illinois Chicago*

*Lauryn Spearing, Tufts University*

*Joseph C. Toland, Tufts University*

Do Intergovernmental Grants Improve Local Government Financial Health? Evidence from the COVID-19 Pandemic

*Amanda Kass, DePaul University*

*Akheil Singla, Arizona State University*

Solar Justice on the Roof: The Role of Fiscal Incentives

*Hui Li, California State University, Dominguez Hills*

*Rui Sun, California State University-Dominguez Hills*

How does politics affect fiscal health in the U.S. states? The case of the Political Budget Cycle in the U.S. states.

*Ljubinka Andonoska, University of Texas at El Paso*

*Elaine Yi Lu, The City University of New York*

---

### **Public Pension Systems and Fiscal Impacts**

**Time:** 8:00-9:15 AM, Friday

**Location:** Amphitheater

**Chair:** David Matkin

The Effect of State Aid to Schools on Local School Expenditures: Causal Evidence from State Pension Excess Returns

*Lanjun Peng, Indiana University*

Examining the Impact of Legacy Costs on New York State Rural Schools

*Gang Chen, University at Albany SUNY*

*Don Boyd, University at Albany SUNY*

Pension Plan Assets and the Operating Spending of California Cities

*Eugenia Gorina, University of Texas at Dallas*

*Manita Rao, AARP*

How Do Public Pension Plan Returns Compare to Simple Index Investing? A Two-part Story

*Jean-Pierre Aubry, Boston College*

*Yimeng Yin, Boston College*

-----

### **Fiscal Pressures and Workforce Policy: Innovation, Regulation, and Equity**

**Time:** 9:30-10:45 AM, Friday

**Location:** Amphitheater

**Chair:** John Stavick, University of Tennessee

Trends and Drivers of Nursing Home Labor Costs: Fiscal Implications of Staffing Mandates and Wage Policies

*Lady Ikeya, Indiana University*

Fiscal Constraints and Strategic Hiring: H1-B Recruitment in Local Government

*Nabila Parijat\*, University of Texas at Dallas (UTD)*

Minimum Wage Increases and Public Employment: Heterogeneous Effects across Policy Contexts

*Sieun Lee, Indiana University*

*Justin Ross, Indiana University*

Wage Discrimination in Public Sector Workforces: Evidence from U.S. States

*John Stavick, University of Tennessee*

*Thomas Luke Spreen, University of Maryland*

*Denvil Duncan, Indiana University*

---

## **Fiscal Tools and Equity in Water, Energy, and Transportation Infrastructure**

**Time:** 9:30-10:45 AM, Friday

**Location:** Boardroom

**Chair:** Yuhua Qiao, Missouri State University

Funding our Roads: U.S. States' Responses to Funding Challenges

*Yuhua Qiao, Missouri State University*

Strategies for Addressing Deferred Maintenance: A Comparative Case Study Approach

*Kenneth Kriz, University of Illinois - Springfield*

The Impact of Water System Fragmentation on Water Affordability in the US  
Metropolitan Areas

*Shu Wang, Eastern Michigan University*

*Deborah A. Carroll, University of Illinois Chicago*

Shale Revenues and Social Policy: The Interplay of Fracking and the EITC in Local  
Fiscal Stability

*Larson Sarah, Miami University*

*Brandon Charles, Syracuse University*

*Lindsey Interlante, Five Colleges of Ohio*

---

## **From Bots to Budgets: Digitization, AI and the Next Generation of Public Budgeting**

**Time:** 9:30-10:45 AM, Friday

**Location:** Duke

**Chair:** Justin Ross, Indiana University

Fiscal Policy in an AI-Agent Based Economy: Short-Term Predictions for Public Finance  
Under AI Operated Firms

*Justin Ross, Indiana University*

Moonshot or White Whale: Transforming Annual Comprehensive Financial Report Data  
into a Public Finance Resource through LLMs and Automation

*Michael Overton, University of Idaho*

Bridging Traditional and Machine Learning Models to Advance Fiscal Health  
Assessment

*Wei-Jie Liao, CUNY John Jay College of Criminal Justice*

*Elaine Yi Lu, CUNY John Jay College*

*Hunter Johnson , CUNY John Jay College*  
*Craig S. Maher , University of Nebraska at Omaha*

AI in Public Budgeting: From Academic Ideas to Practical Solutions  
*Juan Pablo Martinez Guzman, University of Maryland, College Park*  
*Salman Alam, University of Maryland*

-----

## **The Evolving Landscape of Government Financial Reporting**

**Time:** 9:30-10:45 AM, Friday

**Location:** Pope

**Chair:** Zhiwei Zhang, Kansas State University

State Politics, Resignations, and a \$1.8 Billion Accounting Error: A Case Study of Financial Disarray in the State of South Carolina.  
*Robert Smith, University of Illinois Springfield*

Does disclosure change the cost of debt? State pension liabilities and the cost of debt  
*Marc Plooster, Indiana University Bloomington*

The Effects of International Financial Reporting Standards on Government Accounting Information Disclosure  
*Julius Nukpezah, Mississippi State University*  
*Aisha Ahmadu, Sam Houston State University*

Popular Financial Reporting Increases Information Processing Efficiency: Eye-Tracking Experimental Evidence  
*Zhiwei Zhang, Kansas State University*  
*Jinhai Yu, University of Connecticut*  
*Josie Schafer, University of Nebraska Omaha*  
*Nicolai Petrovsky, City University of Hong Kong*  
*Shannon Cummins, University of Nebraska Omaha*

-----

## **From Compliance to DOGE: Reforms, Red Tape, and Fiscal Implications**

**Time:** 9:30-10:45 AM, Friday

**Location:** Young

**Chair:** Christopher Goodman, Northern Illinois University

The Voting Rights Act and Special Districts  
*Christopher Goodman, Northern Illinois University*

Georgia County Compliance with State Law §36-81-7: Predictive Characteristics of Compliant Counties

*Rebekah Lankford, University of Georgia*

Why the DOGE? Understanding the purpose, goals, and strategies of the latest government efficiency initiative

*Kenneth Hunter, City of Rocky Mount, North Carolina*

The Cost of Compliance: The Role of Red Tape in Government and Nonprofit Resource Acquisition

*Corbin Walls, American University*

*Grant Mobley, American University*

---

### **From Numbers to Outcomes: Rethinking Performance Measures in Budgeting and Oversight**

**Time:** 9:30-10:45 AM, Friday

**Location:** Cablik

**Chair:** Tatyana Guzman, Cleveland State University

Getting Nothing for Something: Contract Oversight and Performance Measurement

*Michael Wales, Clemson University*

Key Performance Indicators: Intended and Unintended Consequences for Higher Education Institutions; HBCUs

*Eric Williams, South Carolina State University*

The Whys of Performance Budgeting. Does Administrative Capacity Matter?

*Tatyana Guzman, Cleveland State University*

Considerations for Performance Budgeting in the R&D Field: The Case of South Korea Government

*Min-Gyu Sung, Korea Institute of S&T Evaluation and Planning (KISTEP)*

*Mi Young Hong, Korea Institute of S&T Evaluation and Planning (KISTEP)*

*Kwanghyun Lee, Korea Institute of S&T Evaluation and Planning (KISTEP)*

---

### **Charged Up and Checked Out: Rethinking Sales Tax**

**Time:** 9:30-10:45 AM, Friday

**Location:** Cramer

**Chair:** Whitney Afonso

Should we put food back on the table? An examination of food in the sales tax base  
*Whitney Afonso, University of North Carolina*  
*Alex Combs, University of Georgia*

The Effect of Diaper Taxes on Household Consumption and the Distribution of Tax Expenditures  
*Felipe Lozano-Rojas, University of Georgia*  
*Lindsey Bullinger, Georgia Institute of Technology*

Consumer responses to energy-consumption taxes  
*Denvil Duncan, Indiana University*

d-LST Adoption Timing and Economic Recovery: Evidence from the Great Recession  
*Edmund Poku Adu, University of North Texas*

-----

### **Educational Finance: Examining its Reforms, Infrastructure Investments, and Spending**

**Time:** 11:00-12:00 Noon, Friday

**Location:** Pope

**Chair:** Pengju Zhang, Rutgers University, Newark

The trade-off between equity and efficiency in school finance reform  
*Wooserk Park\*, Indiana University Bloomington*

The Impact of School Facility Finance Reforms on the Distribution of School Spending, Educational Attainment and Earnings  
*Eric Brunner, University of Connecticut*  
*Erdal Asker, University of West Georgia*  
*Eric Brunner, University of Connecticut*  
*David Schwegman, American University*  
*Chelsea Smith, University of Connecticut*

Brick By Brick: The Uneven Road To Funding School Infrastructure In Washington State  
*Pengju Zhang, Rutgers University, Newark*  
*Sharon N. Kioko, University of Washington*  
*Claire McMorris, Seattle School District*

-----

### **Power, Policy, and Parity: The Evolving Role of Gender in Budgeting and Governance**

**Time:** 11:00-12:00 Noon, Friday



**Location:** Amphitheater

**Chair:** Marjorie De la Cruz, Florida International University

Corruption and Public Spending: How Does Female Representation in Government Affects Resource Allocation in South Korean Municipal Governments?

*Moonsoo Lee\* , The University of Texas at Dallas*

*Eugenia Gorina, The University of Texas at Dallas*

Why Do Countries Adopt, Modify, or Abandon Gender-Responsive Budgeting Policies? The Case of Australia, 2013-2023

*Solbee Kim, University of Texas - Dallas*

*Jonathan B. Justice, University of Delaware*

Gender Budgeting as an Anti-Corruption Policy: Comparisons across the Global North and South

*Marjorie De la Cruz\* , Florida International University*

*Milena I. Neshkova, Florida International University*

*Yoon-Jung Choi, Florida International University*

-----  
**Reforming Fiscal Governance: Tax Designs, Democratic Institutions, and Public Accountability**

**Time:** 11:00-12:00 Noon, Friday

**Location:** Boardroom

**Chair:** David Goldman, Florida Atlantic University

Electoral Reform, Political Responsiveness, and Public Expenditure

*Kitae Lee, University of Kentucky*

The Political Economy of Tax Reform: A Comparative Analysis of Developed and Developing Countries.

*Philip Williams Appiah-Agyei Jr., Mississippi State University*

Rethinking Public Budgeting

*David Goldman, Florida Atlantic University*

*Clifford McCue, Professor*

*Emily Boykin, Assistant Professor*

-----  
**Fiscal Realities in Local Government Contracting & Procurement**

**Time:** 11:00-12:00 Noon, Friday

**Location:** Cablik

**Chair:** Suzanne Leland

Pragmatic Remunicipalization in the U.S.: Managing Contracts and Local Constraints

*Austin Aldag, Cornell*

*Mildred Warner, Cornell University*

Understanding the Costs and Consequences of Thin Contracting Markets

*Suzanne Leland, University of North Carolina Charlotte*

*Olga Smirnova, East Carolina University*

*Yusuf, Wie, Old Dominion University*

Public Procurement in Rural USA

*Lachezar Anguelov, Evergreen University*

-----

### **Frontiers in Property Taxation**

**Time:** 11:00-12:00 Noon, Friday

**Location:** Cramer

**Chair:** Yilin Hou

Strategic Interactions among Overlapping Governments: Evidence from School Finance Reforms

*David Schwegman, American University*

*Eric Brunner, University of Connecticut*

*William Hoyt, University of Kentucky*

property tax benefits and appeals behavior

*Richard Disalvo, United States Congress Joint Economic Committee*

*Geoffrey Propheteter, University of Colorado-Denver*

The Potential and Utility of Land Value Taxation: A Theoretical Framework and Simulation

*Lei Shao, Central University of Finance and Economics*

*Yilin Hou, Syracuse University*

*Michael Kumhof, Bank of England*

-----

### **Pensions, OPEB, and Public Workforce Challenges**

**Time:** 11:00-12:00 Noon, Friday

**Location:** Duke

**Chair:** Kenneth Kriz

Safe Harbor or Out to Sea: Examining Illinois State Pensions and Detecting Problematic Systems Moving Forward

*Andrew Crosby, University of California, Riverside*

*Amanda Kass, DePaul University*

Does Public Pension Cost Increase Lead to Reduction in State and Local Workforce?

*Jun Peng, University of Arizona*

*Qiushi Wang, Sun Yat-Sen University*

Health Benefit Changes and Retirement Behavior in the Public Sector

*Iuliia Shybalkina, University of Kentucky*

*Robert Bifulco, Syracuse University*

---

### **Exploring the Impact of Fiscal Conditions on Disclosure and Budgets**

**Time:** 11:00-12:00 Noon, Friday

**Location:** Young

**Chair:** Hao Sun, Gallaudet University

Can Better Financial Conditions Lead to More Timely Fiscal Information Disclosure?

Evidence from States

*Hao Sun, Gallaudet University*

*Jinhai Yu, University of Connecticut*

Dealing with Wildfires in the Ever-Expanding Wildland-Urban Interface Areas and How They Impact Property Taxes.

*Catherine Collins, George Washington Institute of Public Policy*

*Joseph Cordes, Trachtenberg School of Public Policy and Public Administration*

Disaster Experience and Budget Allocation in Florida Counties

*Apu Deb\*, Florida International University*

*Milena Neshkova, Florida International University*

*Howard Frank, Florida International University*

---

### **Money Meets Mission: Fiscal Innovation for Clean Energy, EVs, and Resilient Cities**

**Time:** 2:15-3:30 PM, Friday

**Location:** Cablik

**Chair:** David Talavera-Zabre, University of Maryland

A market for Clean Energy Tax Credits: Early lessons from the Inflation Reduction Act with Pre-Existing Tax Distortions

*David Talavera-Zabre, University of Maryland*

The Impact of Consumption Tax Exemption on Electric Vehicle Sales

*Boy Valentin Purba, Indiana University Bloomington, Ministry of Finance of Indonesia*

AIRYS: A one-stop-shop web application to finance resilient public infrastructure across the United States

*Charles Shi, Stanford University*

*Bhu Kongtaveelert, Grad Student at Stanford University*

Fiscal Incentives for Green Building: The Case of Chinese Provinces

*Wenqi Zhao, School of Public Affairs, Zhejiang University, Hangzhou 310058, China*

*Jerry Zhirong Zhao, Zhejiang University*

-----

### **Optimizing School Finance: Challenges and Opportunities**

**Time:** 2:15-3:30 PM, Friday

**Location:** Cramer

**Chair:** Lang (Kate) Yang, George Washington University

School district fund balance: Seeking stability when facing constraints

*Lang (Kate) Yang, George Washington University*

How does school district tax autonomy affect spending efficiency

*Laiyang Ke, University of North Texas*

*Jorge Martinez, Georgia State University*

Opportunities and Challenges for Reforming State School Funding Formula: A Case Study of New York

*Youngwan Song\*, New York City Independent Budget Office*

*Kaitlyn O'Hagan, New York City Independent Budget Office*

The Impact of the Tax Cuts and Jobs Act on Support for Schools

*Tangchen Liu, University of Kentucky*

*William Hoyt, University of Kentucky*

*Caroline Weber, University of Kentucky*

*Ron Zimmer, University of Kentucky*

-----

### **Strategic Slack and Stability: Managing Risk in Local Fiscal Systems**

**Time:** 2:15-3:30 PM, Friday

**Location:** Duke

**Chair:** Young Joo Park, University of New Mexico

Fiscal Slack and School District Responses to Fiscal Shocks: Evidence from New Jersey  
*Michael Hayes, Rutgers University-Camden*

Strategic Slack or Missed Opportunity? Examining the Role of Slack Resources in U.S.  
Local Government Revenue Stability  
*Young Joo Park, University of New Mexico*

Understanding Fiscal Health: The Influence of Government Form and Administrative  
Efficiency in Local Governments  
*Nathaniel Nyarko-Debrah, Wayne State University*  
*Douglas Carr, Oakland University*

Designing Optimal Budget Stabilization Funds: A Simulation-Based Framework for U.S.  
States  
*Eunjoo Choi Choi, Murray State University*  
*Jacob Choi, Global Head of Structuring and Analytics for Parametric Solutions*

-----

## **Tax Policy, Bond Markets, and Investor Behavior: Implications for Public Finance**

**Time:** 2:15-3:30 PM, Friday

**Location:** Pope

**Chair:** Justin Marlowe, University of Chicago

Bankruptcy Rules, Defaults, and the Non-GO Bond Market  
*Sharon Kioko, University of Washington*

Debt with a Purpose: Tax-Exempt Bonds and the Financial Health of Nonprofits  
*Qingqing Sun, University of Texas at Austin*  
*ChiaKo Hung, University of Pennsylvania*

How Does the TCJA Affect Insurance Companies' Municipal Bond Investments?  
*Justin Marlowe, University of Chicago*  
*Joseph Halford, University of Nevada – Reno*  
*Serhat Yildiz, University of Nevada – Reno*

Federal Government Deficit and Debt Growth Under Reagan Administration: Causes  
and Consequences  
*Mengzhong Zhang, Gannon University*  
*Nisha Thomas, Gannon University*

-----

## **Taxing Choices, Local Voices: Race, Reform, and Revenue Collection**

**Time:** 2:15-3:30 PM, Friday

**Location:** Young

**Chair:** Iuliia Shybalkina, University of Kentucky

Disruption or Discipline? Evaluating the Impact of Tax Office Reorganization on Reporting Behavior

*Bahawal Shahryar, Indiana University Bloomington*

The Role of Grocery Taxes in Local Government Revenue Recovery

*Shihao Dai\* , University of Colorado Denver*

Race and Local Fiscal Systems

*Iuliia Shybalkina, University of Kentucky*

*David R. Agrawal, University of California-Irvine*

The Impact of Ballot Language on the Success of Local Option Sales Tax: Evidence from Kansas Municipalities

*Salman Alam, University of Maryland, College Park*

*Hai (David) Guo, Wichita State University*

*Ruowen Shen, University of Miami*

-----

## **The Politics and Practice of Revenue: Incentives, Tax Changes, and Impacts**

**Time:** 2:15-3:30 PM, Friday

**Location:** Boardroom

**Chair:** James Douglas, UNC Charlotte

Business TAX Incentives: Are They Working?

*Marilyn Rubin, Rutgers University - Newark*

The Impact of the Tax Cuts and Jobs Act on Donations to Charitable and Political Organizations: Evidence from 990 Data

*Laura Montenovo, Purdue University*

*Bradley Heim , Indiana University*

*Boy Purba, Indiana University*

Impact of Revenue Sources on Budget Reserves: Insights from Illinois Municipalities

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

*Gregory McNeil, University of Illinois at Springfield*

*Brad Cole, Illinois Municipal League*

Does Lame-Duck Status Affect Governors' Behaviors when Proposing Tax Changes?

*James Douglas, UNC Charlotte*

*John Szmer, UNC Charlotte*

*Ringa Raudla, Tallinn University of Technology*

---

## **Q&A With Public Budgeting and Finance Journal Editors**

**Time:** 2:15-3:30 PM, Friday

**Location:** Amphitheater

**Chair:** Craig Maher

Journal Public Budgeting and Finance

*Justin Ross, Indiana University*

*Craig Johnson, Indiana University*

Public Finance Journal

*Bruce McDonald, Old Dominion University*

*Craig Maher, University of Nebraska-Omaha*

Municipal Finance Journal

*Justin Marlowe, University of Chicago, Harris School*

National Tax Journal

*Caroline Weber, University of Kentucky*

---

## **Plenary Panel--- The New Fiscal Federalism: Increasing State and Local Responsibilities and Financial Burden in the Face of Federal Retrenchment**

**Time:** 3:45-5:00 PM, Friday

**Location:**

**Chair:** Noah Winn-Ritzenberg, Senior Director of Public Finance at the Volcker Alliance

Carolyn Bourdeaux

*Executive Director at Concord Coalition and Concord Coalition Action Fund and former US Representative (D-GA)*

Emily Brock

*Director of the Federal Liaison Center at the Government Finance Officers Association (GFOA)*

Shirley Franklin

*Former Mayor of Atlanta*

Shelby Kerns

*Executive Director at the National Association of State Budget Officers (NASBO)*

Teryn Zmuda

*Chief Research Officer and Chief Economist at the National Association of Counties (NACo)*

-----



## **SESSIONS ON SATURDAY, OCT 25**

### **Global Perspective on Designing Fiscal Federalism: Decentralization, Local Capacity, and Accountability**

**Time:** 9:00-10:15 AM, Saturday

**Location:** Boardroom

**Chair:** Travis St. Clair, NYU Wagner

Designing Fiscal Decentralization in Cameroon

*Charles Hankla, Georgia State University*

Do reporting requirements matter? An empirical analysis of the 2017 bilateral agreements on mental health and addiction services in Canada

*Haizhen Mou, University of Saskatchewan*

Does Government Consolidation Lead to Cost Savings? Evidence from California

*Travis St. Clair, NYU Wagner*

Intergovernmental Transfers and Own-source Revenues of Kenyan County Governments Post-Devolution

*Frankline Muthomi, Portland State University*

*Sharon Kioko, University of Washington*

*Denis Cheruiyot, University of Oklahoma*

-----

### **Mini-Symposium on Sales Tax**

**Time:** 9:00-10:15 AM, Saturday

**Location:** Duke

**Chair:** Jim Landers, John Glenn College of Public Affairs, The Ohio State University

Context Matters: How Development Ideology, Location, and Organizational Capacity Shape the Success of Dedicated-Local Sales Taxes

*Edmund Poku Adu, Arkansas State University*

Navigating the Green Wave: Analyzing the Dynamics of State Cannabis Tax Revenues.

*Jim Landers, John Glenn College of Public Affairs, The Ohio State University*

Riding the Rails to superior local economy? An Empirical Analysis of Dedicated Local Sales Taxes for Transit (T-LST) in Texas

*Edmund Poku Adu, Arkansas State University*

Fiscal Implications of the 1% Grocery Tax Elimination on Municipal Finance in Illinois

*Jianer Mao, Mississippi State University*

-----

## **Modernizing Public Procurement: Strategies, Risks, and Opportunities**

**Time:** 9:00-10:15 AM, Saturday

**Location:** Pope

**Chair:** Akheil Singla, Arizona State University

No-Bid Contracts in Public-Private Partnerships: A Case Study of Georgia's HB 137  
*Ju-Ying Yang, Valdosta State University*

Forty Years Later: The Current State of E-Procurement in the Public Sector.  
*Britney Roach, Florida Atlantic University*  
*Clifford McCue, Florida Atlantic University*  
*Eric Prier, Florida Atlantic University*

Procurement in Local Governments: The Road to Increased Efficiency & Cost Savings  
*Akheil Singla, Arizona State University*  
*Ignacio Pezo, Arizona State University*  
*Mariah Lindberg, Arizona State University*  
*Justin Stritch, Arizona State University*

Government Waste or Win? Rethinking Year-End Spending Spikes as Investment in Underrepresented Contractors  
*Emily Boykin, Augusta University*  
*Jaeyeong Nam, Georgetown University*

-----

## **Financial Capacity and Organization Resiliency**

**Time:** 9:00-10:15 AM, Saturday

**Location:** Young

**Chair:** Hoang Trang

The Impact of Sustainable Budget Tools on State Fiscal Capacity  
*Theodore Arapis, Villanova University*  
*Julia Alves, Villanova University*

Natural Disasters and Nonprofit Growth: The Moderating Role of Social Capital  
*Hyo-Jun Kim, University of North Texas*  
*Kelly Yu Shi, University of North Texas*  
*Young Joo Park, University of New Mexico*

Assessing the Measurement Reliability and Validity of Fiscal Resilience Indicators: Evidence from Fiscally Standardized Cities

*Jungmin Hwang, University of Nebraska at Omaha*

Sensitivity Analysis of the Virginia Local Government Fiscal Stress Monitoring System  
*Eric Scorsone, Weldon Cooper Center for Public Service - University of Virginia*

-----

## **International Fiscal Governance: Decentralization, Tax Reform, and Climate Resilience**

**Time:** 10:30-11:45 AM, Saturday

**Location:** Boardroom

**Chair:** Charles Hankla

Climate Shocks and Fiscal Resilience: Can Institutions Weather the Storm?

*Xianchen Hou, Georgia State University*

*Can Chen, Georgia State University*

*Yang He, Central University of Finance and Economics*

Fiscal Decentralization and Inclusive Growth: A Cross-Country Study

*Kshitiz Shrestha, Georgia State University*

*Jorge Martinez-Vazquez, Georgia State University*

*Hyojung Kang, Trinity University*

Infrastructure Investment and Land Finance: How can China Possess the Best Infrastructure in the World?

*Ping Zhang, Fudan University*

*Pei Li, Fudan University*

*Yannan Gou, Shanghai University*

Tax Shift, Land Lift: How China's VAT Reform Reshaped Local Finance

*Ren Qiang, Central University of Finance and Economics*

*Shaocong Qin, Chinese Ministry of Agriculture and Rural Affairs*

*Lei Shao, Central University of Finance and Economics*

*Yinghao Sun, Central University of Finance and Economics*

*Pengju Zhang, Rutgers University-Newark*

-----

## **Social Equity Budgeting in the US: Practice and Outcomes**

**Time:** 10:30-11:45 AM, Saturday

**Location:** Duke

**Chair:** Sungho Park

Fiscal implications of social equity budgeting: Token gesture or real reform?

*Sungho Park, University of Alabama*  
*Hyoeun Kim, University at Albany - State University of New York*

The institutionalization of budget equity: How cities operationalize social equity budgeting

*Meagan Jordan, University of Arkansas*  
*Juan Pablo Martínez Guzmán, UMD School of Public Policy*

Social equity infusion in local government budgeting processes in the United States

*Alexis R. Kennedy, Colorado State University*  
*Youngsung Kim, Hankuk University of Foreign Studies*

From theory to practice: How local governments operationalize social equity budgeting

*Saman Afshan, North Carolina State University*

-----

### **State and Local Infrastructure Finance: Innovations, Equity, and Political Dynamics**

**Time:** 10:30-11:45 AM, Saturday

**Location:** Pope

**Chair:** Can Chen

Time to Adoption of Electric Vehicle Fees: Evidence from U.S. States

*Meera Omar, Georgia State University*  
*Apu Deb, Florida International University*

The Political Maintenance Cycle: Evidence from US States

*Seun Odibo, Georgia State University*  
*Can Chen, Georgia State University*

Tax Increment Financing and Equitable Development: The Case of Dallas

*Jiseul Kim, University of Texas at Arlington*  
*Evan Mistur, University of Texas at Arlington*

Bridging the Mobility Gap: Policy, Funding, and Technological Innovations for Sustainable Rural Microtransit

*Michael Lee, University of Nebraska Omaha*

-----

### **The High Costs of Fees & Fines**

**Time:** 10:30-11:45 AM, Saturday

**Location:** Young

**Chair:** Peter Jones

Local Elections And Forfeiture

*Min Su, Louisiana State University*

*Christian Buerger, Indiana University Indianapolis, Sanghee Park, Indiana University Indianapolis*

A Comprehensive Model Of Local Policy Determination

*William Hoyt, University of Kentucky*

*David R. Agrawal, University of California, Irvine, John D. Wilson, Michigan State University*

Impacts Of Fees & Fines: Evidence From Jefferson Co., Alabama

*Austin Aldag, UAB*

*Peter A. Jones, UAB*

Get On Your Bike! Wage & Employment Effects Of Increases In Worker Mobility

*Siân Mughan, Arizona State University*

*Susan Miller, Arizona State University*

-----

**POSTER SESSION--- 12 NOON-1PM, THURSDAY, OCT 23**

**Poster Title:**

Designing an equitable tax system for electric vehicles to address the long-term decline in gasoline tax revenue

**Presenting Author:**

Jingni Zhang

**Institutional Affiliation:**

Syracuse University

**Poster Title:**

Green Finance at Work: The Impact of Green Bonds and Environmental Taxes on GHG Emissions

**Presenting Author:**

Alper Rutbil

**Institutional Affiliation:**

University at Albany, SUNY

**Poster Title:**

Individual Drivers of Budget Transparency

**Presenting Author:**

Tochi Madueke

**Institutional Affiliation:**

Northern Illinois University

**Poster Title:**

Institutional Failures and the Misallocation of Government Transfers: Insights from Poverty Dynamics in Indonesia

**Presenting Author:**

Jacobus Rijoly

**Institutional Affiliation:**

University of Kentucky

**Poster Title:**

The Fiscal Impacts of Natural Disasters: A Meta-Analysis

**Presenting Author:**

Xianchen Hou

**Institutional Affiliation:**

Georgia State University

**Poster Title:**

The Impact of Aging Population on Fiscal Health: Evidence from Florida Counties

**Presenting Author:**

Chaowang Ren

**Institutional Affiliation:**

Georgia State University



## **MENTORSHIP PROGRAMING SESSION**

**Time:** 12:45-1:45 PM, Thursday, Oct 23

**Location:** Cramer