

Association for Budgeting and Financial Management 37th Annual Conference

Atlanta, Georgia – October 23-25, 2025

At the Loudermilk Conference Center in Atlanta, Georgia

Hosted By:

Andrew Young School of Policy Studies of Georgia State University

School of Public and International Affairs of University of Georgia





FEATURED FACULTY



ALEX COMBS

Assistant Professor of Public
Administration and Policy

Combs, A. E., Foster, J. M., &
Troland, E. (Forthcoming). "The
Role of Property Assessment
Oversight in School Finance
Inequality." *National Tax Journal*.



GEORGE KRAUSE

Professor of Public
Administration and Policy

Krause, G. A., & Hong, J. H. (2025).
"Agency leaders and organizational
adaptation to administrative reform:
evidence from IT reforms and the timely
disbursement of unemployment
insurance benefits in the American
states," *Journal of Public
Administration Research and Theory*.



MICHELLE LOFTON

Associate Professor of Public
Administration and Policy

Lofton, M., & Lozano-Rojas, F. (2025).
"Differential Governance Capacity and
the COVID-19 Pandemic's Impact on
Sales Tax Collection: Evidence from
Georgia Counties." *Global Public Policy
& Governance*.



FELIPE LOZANO-ROJAS

Assistant Professor of Public
Administration and Policy

Lozano-Rojas, F., & Ivonchik, M.
(2025). "The Opioid Epidemic and
Local Fiscal Choices: Causal Evidence
From Hydrocodone Rescheduling." *Public Budgeting and Finance*.

60
YEARS
EXCELLENCE
IN PUBLIC SERVICE EDUCATION

#2 | Public
Management
& Leadership

#3 | Public Budgeting
& Finance

#5 | Local Government
Management

#7 | Public Affairs
Graduate Program



KATHERINE WILLOUGHBY

Professor of Public
Administration and Policy
PhD Program Director
Co-Editor-in-Chief PAR

Dzighbede, K. D., Gehl, S. B., &
Willoughby, K. (2025). *Natural
Disasters and Local Resiliency*.
Rowman & Littlefield: Lexington
Press.

SPIA.UGA.EDU



The Andrew Young School welcomes ABFM to Atlanta!

PUBLIC FINANCE
RESEARCH CLUSTER

PUBLIC
MANAGEMENT
& POLICY

RANKED NO. 16 PUBLIC AFFAIRS PROGRAM IN THE NATION

No. 3
in Urban Policy

No. 5
in Public Finance
and Budgeting

No. 6
in Nonprofit
Management

No. 9
in Local
Government
Management

No. 14
in Public
Management
and Leadership

U.S. News and World Report, 2025



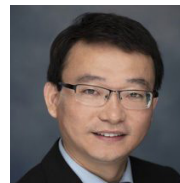
Jorge Martinez-Vazquez (Economics, Emeritus) is supporting global research projects and serves as Editor of the *Studies in Fiscal Federalism and State-local Finance* series at Edward Elgar Publishing.



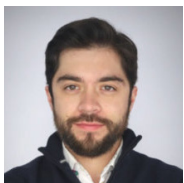
W. Bartley Hildreth (PMAP, Emeritus) continues to publish widely following his 2024 retirement after 35 years as Editor-in-Chief of the *Municipal Finance Journal*.



The Andrew Young School welcomes **William G. Resh** (PMAP, Chair), who is leading his Civic Leadership Education and Research (CLEAR) Initiative to drive experiential research across Atlanta's ecosystem.



Can Chen (PMAP, PhD Director) is publishing innovative infrastructure finance research while working on grant-funded projects through his Infrastructure Finance & Policy Lab (iFPL).



Federico Corredor (Economics, PhD) is a recent graduate refining his dissertation on SALT deductions for publication while contributing to Public Finance Research Cluster tax policy projects as a Visiting Scholar.



Meghna Paul (PMAP, PhD Candidate) received the 2025 ASPA Founders Fellowship while serving as a Public Finance Fellow in the Andrew Young School's Public Finance Research Cluster.

GSU's Public Finance Research Cluster is proud to serve as the ABFM Secretariat.



WELCOME



CITY OF ATLANTA

55 TRINITY AVE, S.W.
SUITE 2400
ATLANTA, GEORGIA 30303-0300

TEL (404) 330-6100

ANDRE DICKENS
MAYOR

Members of the ABFM Site Selection Committee,

I am writing to express my support for Georgia State University's proposal to host the annual Association for Budgeting and Financial Management conference in 2025. Atlanta has a longstanding reputation for being a thriving hub of commerce, culture, and innovation—with substantial experience hosting large-scale events, such as Super Bowl LIII at Mercedes-Benz Stadium in 2019.

Atlanta is frequently hailed as the cradle of the modern Civil Rights Movement, a recognition owed in part to its historically black colleges and universities, which contributed significantly to positive change during the 1950s and 1960s. Visitors to Atlanta can explore the city's rich civil rights history by visiting notable landmarks along the Civil Rights Trail such as the National Center for Civil and Human Rights, the Martin Luther King, Jr. birth home, Ebenezer Baptist Church, the King Center, and the Martin Luther King, Jr. National Historical Park.

With its vibrant, safe neighborhoods, Atlanta fosters a culture of equity that empowers upward mobility, civic engagement, youth development, and reliable government—all working together to move Atlanta forward. As part of the 2022 Moving Atlanta Forward infrastructure package, Atlanta voters have recently invested \$750 million for vital transportation, recreation, public safety, and arts projects across the city. With countless downtown amenities, vibrant culture, and friendly community, Atlanta stands ready to provide a welcoming and enriching experience for your conference attendees.

We are excited about the prospect of hosting this prestigious event in Atlanta and contributing to its success.

Sincerely,

Andre Dickens
Mayor
City of Atlanta, Georgia



WELCOME



UNIVERSITY OF
GEORGIA

School of Public and International Affairs
Office of the Dean
The University of Georgia
204 Candler Hall|202 Herty Drive
Athens, GA 30602-1492
TEL: 706-542-2059|FAX 706-583-0095
MATTHEW.AUER@UGA.EDU
WWW.SPIA.UGA.EDU

September 10, 2025

Dear ABFM Annual Conference Participants:

On behalf of the University of Georgia School of Public and International Affairs, we are delighted to welcome you to this year's ABFM conference. Thank you to our co-host, Georgia State University's Andrew Young School of Policy Studies for rolling out the red carpet here in Atlanta.

This conference will make important intellectual contributions to our understanding of major budgeting and finance issues of our time – from the fragility of public pension systems to the financing of climate resilience to managing healthcare financial burdens on states. In addition to the excellent panel sessions, there are plenaries, an awards luncheon, membership and mentoring meetings, and much more.

Thank you to everyone who has contributed to this outstanding program. Good luck with preparations for your own presentations, and see you soon in Atlanta.

Sincerely,

Matthew R. Auer
Dean and Arch Professor of Public and International Affairs



WELCOME



ANDREW YOUNG SCHOOL
OF POLICY STUDIES

OFFICE OF THE DEAN

404-413-0213 TEL
404-413-0004 FAX

aysps.gsu.edu

55 Park Place NE, Suite 964
Atlanta, Georgia 30303

Mail:
Office of the Dean
P.O. Box 3992
Atlanta, Georgia 30302-3992

September 24, 2025

Dear Colleagues,

On behalf of the Andrew Young School of Policy Studies at Georgia State University, it is my great pleasure to welcome you to Atlanta and to the 2025 Annual Conference of the Association for Budgeting and Financial Management. We are honored to host this distinguished gathering of scholars, practitioners, and students who share a commitment to advancing the fields of public finance, budgeting, and management.

Atlanta provides an ideal backdrop for this year's conference. As one of the most dynamic and historic cities in the United States, it offers a wealth of cultural, educational, and recreational opportunities. From world-class museums and theaters to the legacy of the civil rights movement, Atlanta is a city where history, innovation, and diversity intersect. The city's vibrant neighborhoods, rich culinary traditions, and temperate fall climate promise to make your visit both engaging and enjoyable.

Georgia State University, situated in the heart of downtown Atlanta, reflects the city's diversity and energy. Recognized nationally for excellence in undergraduate teaching and innovation, Georgia State is a research powerhouse and a national leader in student success. As the home of the ABFM Secretariat, the Andrew Young School is especially proud to host you. Our school is consistently ranked among the nation's leading public affairs programs, with particular distinction in public finance and budgeting. Guided by values of our namesake, Ambassador Andrew Young, our faculty and students pursue rigorous, interdisciplinary research that seeks to inform and improve policy at every level.

We hope your time here will be both professionally rewarding and personally memorable. Thank you for joining us. We look forward to meaningful dialogue, new collaborations, and the opportunity to showcase Atlanta's warmth and vitality.

Best wishes,

A handwritten signature in dark ink, appearing to read "Thomas J. Vicino".

Thomas J. Vicino, Ph.D.
Dean and Professor



WELCOME FROM THE CONFERENCE CHAIR

Welcome to the 2025 Annual Conference of the Association for Budgeting and Financial Management---ABFM's flagship gathering and our 37th annual meeting! This year's theme, "Collaborative Budgeting: Fiscal Relationships and Financial Networks to Advance Government Work," is especially timely. Across governments and nonprofit organizations, progress on priorities increasingly depends on collaboration. This conference underscores how networks of jurisdictions, nonprofit and private partners, and intergovernmental financial linkages enable shared solutions.

This year's program reflects exceptional energy and breadth. Over three days we convene 63 panels, 2 plenary sessions, and 6 poster presentations across 12 time blocks, with up to 8 concurrent sessions at peak. There are ample opportunities to connect, learn, and spark new collaborations. You'll find ABFM's long-standing strengths of critical thinking and engaging dialogue paired with emerging topics. One special programming this year is the mentorship gathering, an in-person celebration of our year-long individual and group dialogues that support the next generation of scholars and practitioners.

I am deeply grateful to our outstanding conference committee—Paul Benson, Andy Crosby, Sarah Larson, Katherine Willoughby, Peter Bluestone, and Can Chen—for months of planning and tireless coordination. My thanks as well to our local hosts at Georgia State University's Andrew Young School of Policy Studies and the University of Georgia's School of Public and International Affairs for their unwavering support of ABFM. I cannot thank Christine Martell and Justin Ross enough for generously sharing their experience and always being ready to help. Special thanks to Carolyn Bourdeaux of the Concord Coalition and Noah Winn-Ritzenberg at the Volcker Alliance for their terrific leadership in organizing the plenaries. Chairing ABFM's annual conference in the state where I completed my doctoral training 19 years ago adds a personal note of gratitude and a sense of coming full circle.

I also want to acknowledge the Executive Committee and Nominating Committee for invaluable guidance throughout planning and for leading our awards processes, and to thank our volunteers for their on-the-ground support. Finally, we are grateful to our sponsors. The collegial spirit they, and all of you, bring is what makes ABFM a professional home for so many. This year marks Andy Crosby's fifth and final year serving on the sponsorship team; his professionalism and results have been remarkable — thank you, Andy.

Finally, a warm welcome to Atlanta and to the ABFM community. We're delighted to be together at the Loudermilk Conference Center to exchange ideas, renew friendships, and build new partnerships. I look forward to meeting a mix of scholars, practitioners, consultants, and students who keep our conversations practical, rigorous, and forward-looking. Wish you a productive, engaging, and collegial conference experience!

With appreciation,

Elaine Lu

Conference Chair, ABFM 2025



ABFM 2025 AWARDS

AARON B. WILDAVSKY AWARD
for Lifetime Scholarly Achievement in
the Field of Public Budgeting and Finance

Kurt Michael Thurmaier

S. KENNETH HOWARD AWARD
for Lifetime Achievement by a Practitioner in
the Field of Public Budgeting and Finance

Gregory S. Allison

MICHAEL CURRO AWARD
for the Best Student Paper in the
Field of Public Budgeting and Finance

Marc Plooster

BEST BOOK AWARD
for the Best Book or Edited Volume in the
Field of Public Budgeting and Finance

Craig S. Maher, Sungho Park, Bruce D. McDonald III,
and Steven C. Deller

PAUL POSNER PRACADEMIC AWARD
for Lifetime Academic and Practitioner Achievement
in the Field of Public Budgeting and Finance

Daniel Williams

SCHOLARLY ENGAGEMENT AWARD
for Outstanding Scholarly Engagement in
Public Budgeting and Finance

Zach Mohr



ABFM OFFICERS AND COMMITTEES

*The Association for Budgeting and Financial Management (ABFM) is a section of the American Society for Public Administration (ASPA).
ABFM aims to promote the professional development of budgeting and financial management in the public and non-profit sectors.*

Membership in ABFM is available on its own or as an affiliation with ASPA.

CHAIR

Justin Ross, Indiana University

CHAIR-ELECT

Elaine Yi Lu, City University of New York-John Jay College

VICE CHAIR

Hai (David) Guo, Wichita State University

IMMEDIATE PAST CHAIR

Christine Martell, University of Colorado Denver

ELECTED MEMBER

Can Chen, Georgia State University (2023-25)

David Matkin, Brigham Young University (2023-25)

Kelly Shi, University of North Texas (2023-25)

Andrew Crosby, University of California, Riverside (2024-26)

Rob Greer, Texas A&M University (2024-26)

Tatyana Guzman, Cleveland State University (2024-26)

Michelle Lofton, University of Georgia (2025-27)

Zachary Mohr, University of Kansas (2025-27)

Wie Yusuf, Old Dominion University (2025-27)

SECRETARY/ARCHIVIST

Peter Bluestone, Georgia State University

TREASURER

Sarah Larson, Miami University (Ohio)

NEWSLETTER EDITOR

Kenneth Hunter, City of Rocky Mount, NC

ASPA EXECUTIVE DIRECTOR

William Shields

ASPA NATIONAL COUNCIL LIAISON

John Bartle, University of Nebraska Omaha

2025 ABFM MEMBERSHIP COMMITTEE

Tatyana Guzman (chair), Cleveland State University

Can Chen, Georgia State University

Jinhai Yu, University of Connecticut

2025 ABFM CONFERENCE SPONSORSHIPS COMMITTEE

Andrew Crosby (chair), University of California, Riverside

Iuliia Shybalina, University of Kentucky

Trang Hoang, Texas A&M University

2025 ABFM BUDGET COMMITTEE

Justin Ross (Chair), Indiana University

Elaine Yi Lu, John Jay College CUNY

Hai (David) Guo, Wichita State University

Sarah Larson, Miami University (Ohio)

2025 ABFM FINANCIAL AUDIT COMMITTEE

Christine Martell (chair), University of Colorado Denver

Bill Shields, American Society for Public Administration

Bryan Sullivan, Delaware Office of Management and Budget

2025 ABFM NOMINATING COMMITTEE

Christine Martell (chair), University of Colorado Denver

Michelle Lofton, University of Georgia

Tatyana Guzman, Cleveland State University

Juita-Elena (Wie) Yusuf, Old Dominion University

Zach Mohr, University of Kansas

2027 ABFM CONFERENCE SITE SELECTION COMMITTEE

Hai (David) Guo (chair), Wichita State University

David Matkin, Brigham Young University

Rob Greer, Texas A&M University

Justin Ross, Indiana University

Sarah Larson, Miami University (Ohio)

2025 ABFM CURRO GRADUATE STUDENT PAPER AWARD COMMITTEE

Kelly Shi (chair), University of North Texas

Rob Greer, Texas A&M University

Can Chen, Georgia State University

Tatyana Guzman, Cleveland State University

Qingqing Sun, University of Texas, Austin

2025 ABFM HOWARD AWARD COMMITTEE

Christine Martell (chair), University of Colorado Denver

John Bartle, University of Nebraska at Omaha

Zach Mohr, University of Kansas

Deb Carroll, University of Illinois-Chicago

Whitney Afonso, University of North Carolina, Chapel Hill



ABFM OFFICERS AND COMMITTEES

2025 ABFM POSNER AWARD COMMITTEE

Justin Ross (co-chair), Indiana University
Christine Martell (co-chair), University of Colorado Denver
Andrew Crosby, University of California, Riverside
Michelle Buehlmann, George Mason University

2025 ABFM WILDAVSKY AWARD COMMITTEE

Justin Ross (chair), Indiana University
Yilin Hou, Syracuse University
Jonathan Justice, University of Delaware
Michelle Lofton, University of Georgia
Bob Bland, University of North Texas

2025 MENTORSHIP COMMITTEE

Elaine Yi Lu (Chair), City University of New York
Kelly Shi, University of North Texas
Wie Yusuf, Old Dominion University

2025 ABFM EXPERT SURVEY COMMITTEE

Luke Spreen, University of Maryland
Denvil Duncan, Indiana University
Bruce McDonald, Old Dominion University
Noor Shaikh, City of Chicago

2025 BEST BOOK AWARD COMMITTEE

Justin Ross (chair), Indiana University-Bloomington
Eugenia Gorina, University of Texas-Dallas
Elaine Lu, City University of New York, John Jay College
David Mitchell, University of Central Florida

2025 SCHOLARLY ENGAGEMENT AWARD COMMITTEE

Can Chen (chair), Georgia State University
Frankline Muthomi, Portland State University
Juita-Elena (Wie) Yusuf, Old Dominion University
Eric Scorsone, University of Virginia
Peter Jones, University of Alabama, Birmingham



CONFERENCE VENUE INFORMATION

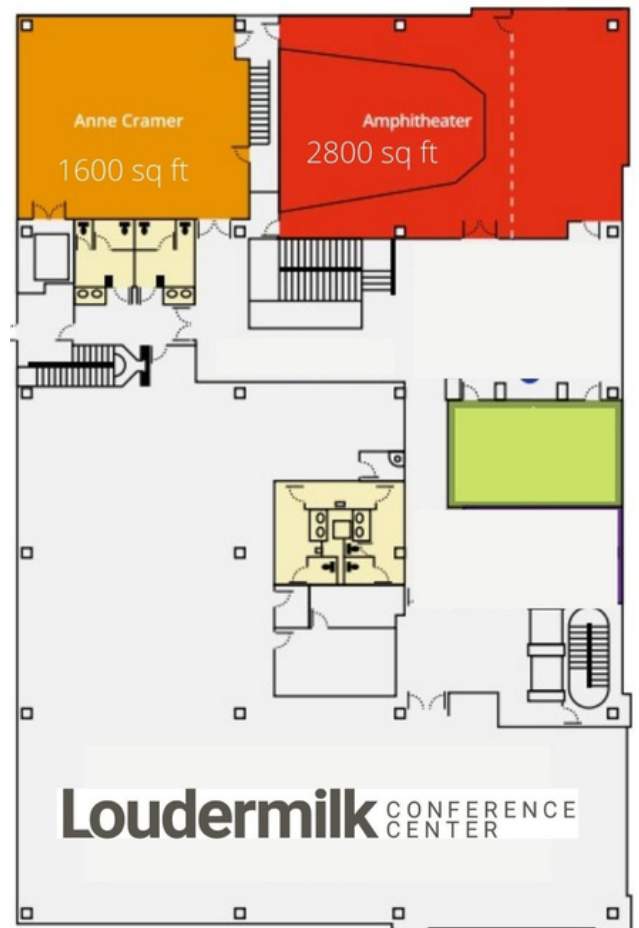
The Loudermilk Conference Center
40 Courtland Street NE
Atlanta, GA 30303

Loudermilk
CONFERENCE CENTER
welcomes

ABFM ASSOCIATION FOR BUDGETING
& FINANCIAL MANAGEMENT



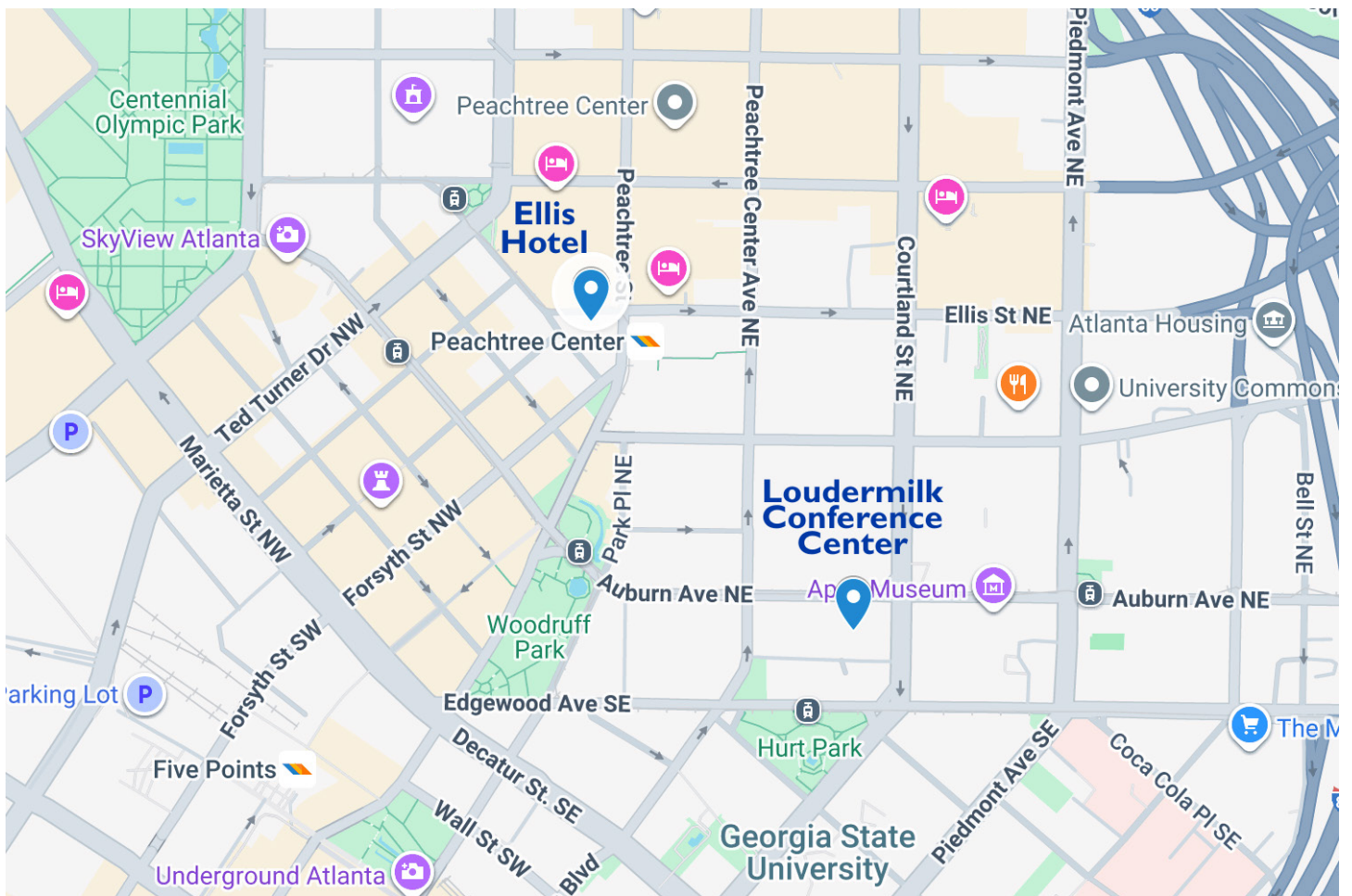
FIRST FLOOR



SECOND FLOOR



CONFERENCE VENUE AND SURROUNDING AREA MAP



Spensers

*The Association for Budgeting and Financial Management expresses
its great appreciation to the following sponsors of our 2025 Conference.*

Platinum



**School of Public &
International Affairs
UNIVERSITY OF GEORGIA**



ANDREW YOUNG SCHOOL
OF POLICY STUDIES



Spensers

Gold



Silver



Bronze



Mentorship Reception



Technology



Contributor



Newsletter



ABFM PROGRAM OVERVIEW

Wednesday, October 22 (Ellis Hotel)

Time	Activities	Location
4:30–6:30 PM	Registration	Ellis Hotel Lobby

Thursday, October 23 (Loudermilk Conference Center)

Time	Activities	Location
7:00 AM–5:00 PM	Registration	Atrium
7:00–9:30 AM	Continental Breakfast	Ballroom
8:00–9:15 AM	Concurrent Sessions	Various Rooms
9:15–9:30 AM	Coffee Break	Atrium
9:30–10:45 AM	Concurrent Sessions	Various Rooms
10:45–11:00 AM	Coffee Break	Atrium
11:00 AM–12:00 PM	Concurrent Sessions	Various Rooms
12:15–1:30 PM	Lunch (Buffet style)	Ballroom
12:15–1:00 PM	Poster Session	Ballroom
12:15–1:15 PM	Ph.D. Consortium Participants only	Amphitheater
12:45–1:45 PM	Mentorship Gathering (All Welcome)	Anne Cramer
1:45–3:00 PM	Concurrent Sessions	Various Rooms
3:00–3:15 PM	Coffee Break	Atrium
3:15–4:30 PM	Plenary Session	Ballroom
4:30–4:45 PM	Coffee Break	Atrium
4:45–5:45 PM	Membership Meeting	Anne Cramer
6:00–8:00 PM	Evening Reception	Atrium/Ballroom

Friday, October 24 (Loudermilk Conference Center)

Time	Activities	Location
7:00 AM–5:00 PM	Registration	Atrium
7:00–8:30 AM	Executive Council Meeting	Boardroom
7:00–9:30 AM	Continental Breakfast	Ballroom
8:00–9:15 AM	Concurrent Sessions	Various Rooms
9:15–9:30 AM	Coffee Break	Atrium
9:30–10:45 AM	Concurrent Sessions	Various Rooms
10:45–11:00 AM	Coffee Break	Atrium
11:00 AM –12:00 PM	Concurrent Sessions	Various Rooms
12:15–2:00 PM	Awards Lunch	Ballroom
2:00–2:15 PM	Break	Atrium
2:15–3:30 PM	Concurrent Sessions	Various Rooms
3:30–3:45 PM	Coffee Break	Atrium
3:45–5:00 PM	Plenary Session	Ballroom
5:30–7:30 PM	Evening Reception	Atrium/Ballroom



Saturday, October 25 (Loudermilk Conference Center)

Time	Activities	Location
8:00–9:00 AM	Registration	Atrium
7:00–9:30 AM	Continental Breakfast	Ballroom
9:00–10:15 AM	Concurrent Sessions	Various Rooms
10:15–10:30 AM	Coffee Break	Atrium
10:30–11:45 AM	Concurrent Sessions	Various Rooms



Panels at a Glance

Time	Panel Title	Location
8:00-9:15 AM 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
	Collaborative Governance and Fiscal Strategies: Implementations and Lessons	Duke
	Comparative Perspectives on Fiscal Monitoring	Pope
	Creditworthiness and Fiscal Resilience: Understanding the Signals in Municipal Finance	Young
9:30-10:45 AM Thursday	Behavioral and Experimental Budgeting Research	Amphitheater
	Budget Reforms around the Globe: Gender and Participatory Budgeting	Boardroom
	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 Noon Thursday	Accountability and Adaptation: Nonprofit Financial Behavior in a Changing Policy Landscape	Amphitheater
	Citizen Voice and Resilience in Public Budgeting	Boardroom
	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 Fiscal Futures: Tax Policy, Political Signals, and Budgetary Adaptation	Young
12:15–1:00 PM	Poster Session	Ballroom
1:45-3:00 PM 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 Thursday	<u>Plenary</u> : Federal Budgeting at a Breaking Point: Policy, Process, and Fiscal Responsibility	Ballroom
8:00-9:15 AM 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 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 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



Time	Panel Title	Location
2:15-3:30 PM 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
3:45-5 PM 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 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 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





Leading for the greater good

The Indiana University O'Neill School of Public and Environmental Affairs proudly recognizes Professor **Justin Ross** for his leadership as chair of the Association for Budgeting and Financial Management and co-editor-in-chief of *Public Budgeting & Finance*, a leading journal in public administration.

"It is a privilege to serve as chair of ABFM, where our community advances knowledge, fosters dialogue, and supports the next generation of leaders in public budgeting and financial management."—Justin Ross



Ph.D. candidate **Marc Plooster** has received the prestigious Michael Curro Award for best graduate student paper in *Public Budgeting & Finance*. His research examines how pension disclosure timing and cost-sharing design influence state borrowing costs, providing new insights into the financial implications of public pension reporting.



Ph.D. candidate **Sewon Kim** co-authored a paper published in *Public Budgeting & Finance* examining the impact of federal fiscal rules on government debt in European Union countries. The study highlights how the design and stringency of fiscal rules influence debt levels, providing insights relevant to U.S. federal budget policy.



Professor **Craig Johnson** is an expert in public budgeting and finance, capital markets, financial management, and infrastructure and environmental finance. He chaired the advisory committee for *Fiscal Benchmarking for Indiana's Local Governments* and serves as co-editor-in-chief of *Public Budgeting & Finance*.



Professor **Denvil Duncan** explores the causes and consequences of tax evasion, including its effects on income inequality, labor supply, and tax incidence. He has also examined shadow economic activity, tax morale, tax competition, and the political acceptability of road user fees. His work has been published in leading economic journals.



Associate Professor **Temirlan T. Moldogaziev** studies public financial administration, subnational finance, and budgeting, with research published in leading journals, including *Public Budgeting & Finance*. He has also authored and edited several books on municipal and state finance and conducted research and consulting internationally.

Congratulations to our recent Ph.D. graduates!



Luis Navarro, Ph.D.'25, is an assistant professor at the University of Washington Evans School of Public Policy & Governance.



Lanjun Peng, Ph.D.'25, is an assistant professor at Arizona State University's School of Public Affairs.



INDIANA UNIVERSITY
**O'NEILL SCHOOL OF PUBLIC
AND ENVIRONMENTAL AFFAIRS**
Bloomington | Indianapolis

oneill.indiana.edu

U.S. News & World Report: America's Best Graduate Schools

Nine ranked specialties including:

- #1** Environmental Policy and Management
- #1** Nonprofit Management
- #1** Public Finance and Budgeting
- #1** Public Management and Leadership



Empowering Leaders. Transforming Governance

Empowering justice-
centered leadership in
public service



John Jay College of Criminal Justice - CUNY proudly celebrates Dr. Elaine Yi Lu, esteemed faculty member and Conference Chair for ABFM 2025. A distinguished leader in public budgeting and financial management, Dr. Lu embodies the excellence and impact that define John Jay's MPA Program.

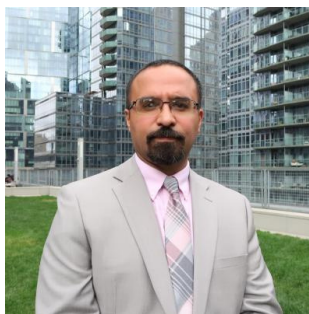
Public Finance &
Budgeting Faculty
Wei-Jie Liao



Public Finance &
Budgeting Faculty
Melissa McShea



MPA-PPA Director
Simone Martin-Howard



Department Chair
Jason Rivera



MPA-IO Director
David Shapiro

John Jay College of Criminal Justice - CUNY
524 West 59th Street, New York, NY 10019

📞 212-237-8000
✉ mpaadvising@jjay.cuny.edu
🌐 www.jjay.cuny.edu

CUNY THE GREATEST
URBAN UNIVERSITY
IN THE WORLD





Photo: Ron Blunt @ronbluntpho

CHANGE THE WORLD ➤

➤ THE UNIVERSITY OF MARYLAND SCHOOL OF PUBLIC POLICY CONTINUES TO BE AN ACADEMIC LEADER IN PUBLIC FINANCE AND BUDGETING. WE ARE PLEASED TO SHARE OUR FACULTY'S RECENT ACCOMPLISHMENTS:

- Professor **Phillip Swagel** (on leave from UMD) continues as Director of the Congressional Budget Office.
- Professor **Philip Joyce** has been researching impoundments, rescissions and other actions involving the budgetary separation of powers. His latest research appears in Public Budgeting and Finance and Public Money & Management.
- Associate Professor **Luke Spreen** received a grant from Arnold Ventures to study the impact of community recreation centers on crime and property values. He also published a new article on automation and government finances in the Journal of Public Economics.
- Assistant Professor **Juan Pablo Martínez Guzmán** recently published an article on racial equity in public budgeting in the American Review of Public Administration (co-authored with Phil Joyce), and has forthcoming articles on participatory budgeting and social equity budgeting.
- Congratulations to our recent doctoral graduate **Qingqing Sun** on her new tenure-track faculty position at Bowie State University.
- We welcome our new dean, **Gustavo A. Flores-Macías**. Dean Flores-Macías' scholarship focuses on political and economic development in Latin America.

TOP15



Change the world. It's our policy.

SPP.UMD.EDU





Highly ranked school programs

#11 Public Affairs
school in the nation

#2 Homeland Security and
Emergency Management

#3 Local Government Management

#5 Public Management and Leadership

#5 Nonprofit Management

— U.S. News & World Report, 2024

Research Productivity in Public Administration

#5 U.S.

#16 Worldwide

— ShanghaiRanking's Global
Ranking of Academic Subjects, 2024

Welcoming new faculty and promotions



Lanjun Peng
Assistant Professor



Sian Mughan
Promoted to
Associate Professor



Akheil Singla
Appointed to Masters
Programs Director





Meet our faculty and staff at wichita.edu/hws

HUGO WALL SCHOOL of PUBLIC AFFAIRS

Advance your public service career with an MPA that extends beyond the classroom.



- **Applied learning.** Education and research that benefits the community and connects you with local partners.
- **Distinguished faculty** with significant professional experience in state and local government, engaged in cutting-edge research relevant to public and nonprofit organizations across Kansas.
- **Online or In Person.** A program designed for working adults; earn your degree full-time, part-time, or completely online.
- **Success beyond your degree.** Hugo Wall School connects students with career opportunities and continues to be a resource for alums as they progress in their careers.
- Home to **The American Review of Public Administration, Kansas Public Finance Center, MiniMPA™** and **Environmental Finance Center.**

➤ CERTIFICATES

City and County Management
Public Finance
Nonprofit Management
Economic Development
Urban Policy and Innovation
Law Enforcement & Local Gov't

➤ CAREERS

City Manager
Finance Director
Management Analyst
Director of Development
Policy Analyst
Public Works Director
and more!



➤ **Hugo Wall School of Public Affairs**

www.wichita.edu/hws





Ever Strive
to make a difference.

AT MAXWELL, WE KNOW COMMUNITIES CAN PROSPER WITH SOUND FISCAL MANAGEMENT, AND WE SHARE WHAT WE KNOW SO OTHERS CAN BENEFIT.

Our faculty and scholars not only conduct world-class research, but they share what they've learned and create forums for public discourse and discovery.

Earlier this year, Michah W. Rothbart, associate professor of public administration and international affairs (PAIA), and Robert Bifulco, professor of PAIA and senior research associate in the Program on Educational Equity and Policy, led a public panel discussion on the impacts of proposed changes to the U.S. Department of Education.

And this fall, Professor Yilin Hou, an expert in public finance and budgeting, will continue to offer information and resources to the ABFM research community through the Syracuse-Chicago Webinar Series on Property Tax Administration and Design and the Budgeting Mechanisms Workshop Series. These webinars and workshops highlight cutting edge empirical and theoretical research by academics from across the globe.

All three are senior research associates in Maxwell's Center for Policy Research, which brings together faculty across disciplines to make a difference in all of our communities.

S Syracuse University
Maxwell School of
Citizenship & Public Affairs



maxwell.syr.edu/property-tax



Published on behalf of Public Financial Publications, Inc.

Public Budgeting & Finance serves as a forum for the communication of research and experiences on all facets of government finance and provides meaningful exchange between research from universities, private and non-profit research institutes, practitioners in public financial markets, government agencies, and the experience of those who practice government budgeting and finance.

Researchers, practitioners, and teachers of applied government finance turn to *Public Budgeting & Finance* to find understandable, reliable, and thoughtful analysis of important issues in the field. The content of the journal spans the spectrum of budget process and policy and financial management, is never limited to one level of government or even to one country, and always even-handedly crosses disciplines and approaches in applied government finance.

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

WILEY

wileyonlinelibrary.com/journal/PBAF



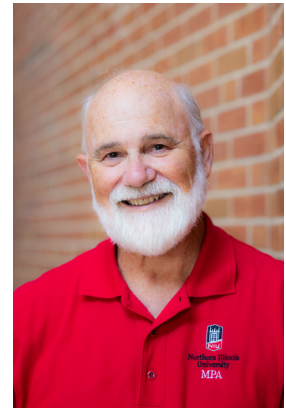
Northern Illinois University

School of Public and Global Affairs

Congratulations to Professor Kurt Thurmaier

We proudly congratulate Distinguished Engagement Professor Kurt Thurmaier, Ph.D., recipient of the 2025 Aaron Wildavsky Award from the Association for Budgeting and Financial Management (ABFM), the highest honor in the field of public budgeting. Professor Thurmaier joins Professor Emeritus Irene Rubin, the 2000 Wildavsky Award winner, in receiving this honor.

He is being recognized for his exceptional scholarly contributions, his efforts to globalize budgeting research and longstanding leadership in the ABFM community, including his service as former ABFM president.



ADVANCING EXCELLENCE IN PUBLIC MANAGEMENT FOR OVER 60 YEARS

The NIU MPA program combines a competency-based curriculum with a two-year paid internship preparing students for leadership roles in public service positions.

Now Offering an Online Graduate Certificate in Public Budgeting and Financial Management

Our Graduate Certificate in Public Budgeting and Financial Management is designed for mid-career public sector professionals looking to advance their careers as ethical and effective financial leaders.

- Five eight-week classes (15 credits).
- 100% online.
- Finish in as little as one year.
- Credits apply toward the 39-credit online MPA degree.

U.S. News & World Report Graduate Program Rankings

- **No. 4 in Local Government Management**
- **No. 11 in Public Finance & Budgeting**
- **No. 61 in Overall Public Affairs**

School of Public and Global Affairs

Faculty and Research Associates in Budgeting and Financial Management

Emeritus Faculty

Irene S. Rubin, Ph.D.
University of Chicago

Michael T. Peddle, Ph.D.
Northwestern University

Faculty and Associates

Jeremy R. Groves, Ph.D.
Washington University

Christopher B. Goodman, Ph.D.
University of Georgia

Alicia M. Schatteman, Ph.D.
Rutgers University

Kurt M. Thurmaier, Ph.D.
Maxwell School, Syracuse University

Doctoral Student

Tochukwu Madueke



NORTHERN ILLINOIS UNIVERSITY

School of Public and Global Affairs

College of Liberal Arts and Sciences





David Matkin
Institute Director - BYU MPA



Michael Lee
PhD Student - Univ. of Nebraska Omaha



Malissa Fifita
PhD Student - The Ohio State University



We welcome
Professor Fantoni
as a new BYU MPA
faculty member

Marylís Fantoni

Leaders in public management research



Breck Wightman



Lady Ikeya
PhD Student - Indiana University



Rob Christensen



Travis Ruddle



Karl Santiago
PhD Student - Indiana University

BYU MPA
MARRIOTT SCHOOL
OF BUSINESS



Public Budgeting and Finance Faculty



Eric Brunner

Professor &
Graduate Program
Director

PBF Editorial Board Member



Jinhai Yhu

Assistant
Professor



Mark Robbins

Professor
Emeritus

Board of Public Financial Publications, Inc.



Stephen Ross

Affiliated Faculty,
Professor of
Economics



Bill Simonsen

Professor

PBF Editor (2013-2017),
2015 ABFM Aaron Wildavsky Awardee

#9

National ranking of public
finance and budget programs,
U.S. News & World Report





ROCKEFELLER COLLEGE
OF PUBLIC AFFAIRS & POLICY
UNIVERSITY AT ALBANY | STATE UNIVERSITY OF NEW YORK



FACULTY NEWS & AWARDS



GANG CHEN



MIKHAIL IVONCHYK



DONALD BOYD



HYOEUN KIM

- **Gang Chen** coauthored a new book, *Managing Public Pension Plans: Decisions, Challenges, and Reforms*, published by Routledge, which provides an in-depth explanation of public pension plan management in state and local governments in the United States.
- **Mikhail Ivonchik** published *Budget Guardians: Financial Administrators' Compensation and Budget Overruns* in Review of Public Personnel Administration.

- **Hyoeun Kim**, a doctoral candidate on the job market, received the Carl Menger Fellowship from the Mercatus Center, George Mason University, and the 2025–2026 Dissertation Research Fellowship Award from the University at Albany for her dissertation *Building Fiscal Resilience and Enhancing Social Equity in Disaster Mitigation at the Local Level*.
- **Hyoeun Kim and Mikhail Ivonchik** authored *Beyond Boilerplate: Analyzing the Dynamics of MD&A Content in State Financial Reports* in Public Budgeting & Finance.

PROJECT ON STATE AND LOCAL GOVERNMENT FINANCE

Led by **Gang Chen** and **Donald Boyd**, the Project on State and Local Government Finance is working on a generalizable pension simulation model for state and local retirement systems, funded by the Reason Foundation and a report, funded by the Society of Actuaries, on model risk management for pension funds investment practitioners.



#2

Public Affairs

Graduate Program Among
Public Institutions in the

Northeast



Thursday, October 23

Did you know

Atlanta was founded in 1837 as the end of the Western & Atlantic railroad line and named after the feminine of “Atlantic”?



***Indicates PhD Students on the job market.**

Panels on Thursday, Oct 23

Behavioral and Fiscal Effects of Local Tax Policy and Authorities

8:00-9:15 AM, Thursday

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

Direct vs. Representative Democracy in the Design of Tax and Expenditure Limits

Ikhwan Kweon, University of Kentucky*

Caroline Weber, University of Kentucky

Iuliia Shybalkina, University of Kentucky

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

8:00-9:15 AM, Thursday

Boardroom

Chair: Andrew Crosby, University of California, Riverside

Examining the Complementary Relationships Between Nonprofits and Local Governments:

Do Intergovernmental Fiscal Relationships Matter?

Ignacio Ruelas, University of Nebraska at Omaha

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

8:00-9:15 AM, Thursday

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, Trinity University

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

8:00-9:15 AM, Thursday

Cramer

Chair: John Bartle, University of Nebraska at Omaha

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

Collaborative Governance and Fiscal Strategies: Implementations and Lessons

8:00-9:15 AM, Thursday

Duke

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

8:00-9:15 AM, Thursday

Chair: Craig Maher, University of Nebraska at Omaha

Pope

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

8:00-9:15 AM, Thursday

Chair: Christine Martell, University of Colorado Denver

Young

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

9:30-10:45 AM, Thursday

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

9:30-10:45 AM, Thursday

Duke

Chair: Eric J. Brunner, 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, University of Arkansas Clinton School

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

9:30-10:45 AM, Thursday

Chair: Zach Mohr, University of Kansas

Amphitheater

“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 Chen, 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

9:30-10:45 AM, Thursday

Chair: Sungho Park, University of Alabama

Boardroom

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



Financial Policies and Practices of Local Governments

9:30-10:45 AM, Thursday

Cramer

Chair: Stephanie Leiser, University of Michigan

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, University of California, Santa Barbara

Fiscal Decentralization in Comparative Perspective

9:30-10:45 AM, Thursday

Pope

Chair: Charles Hankla, Georgia State University

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

9:30-10:45 AM, Thursday

Young

Chair: Thad Calabrese, New York University

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

Elizabeth Searing, University of Texas-Dallas

Salman Bin Habib, University of Texas-Dallas

Nathan Grasse, Carleton University

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

Teshanee Williams, University of North Carolina

Whitney Afonso, University of North Carolina

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-Dallas

Trang Hoang, Texas A&M University

Craig Maher, University of Nebraska - Omaha

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

11:00-12:00 Noon, Thursday

Amphitheater

Chair: Anubhav Gupta, University of South Dakota

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

Brandy Wicker, University of Texas-Dallas

Funding the Mission by Funding the Back Office: Causal Evidence from the Paycheck Protection Program

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

Citizen Voice and Resilience in Public Budgeting

11:00-12:00 Noon, Thursday

Boardroom

Chair: Rui Sun, California State University, Dominguez Hills

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, Mississippi State University*

Julius A. Nukpezah, Mississippi State University

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



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

11:00-12:00 Noon, Thursday

Cramer

Chair: Andreas Sihotang, University of Arkansas

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

Andreas Sihotang, University of Arkansas

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 PBNYC Participatory Budgeting Program

Melissa McShea, CUNY John Jay College of Criminal Justice

M. Patrice Bourdeau-Quispe, Southern University and A & M College

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

11:00-12:00 Noon, Thursday

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

Hyoeun 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

11:00-12:00 Noon, Thursday

Livingston

Chair: David Swindell, Indiana University

Building a National ACFR Database

David Swindell, Indiana 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

11:00-12:00 Noon, Thursday

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, Georgia State University

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 Fiscal Futures: Tax Policy, Political Signals, and Budgetary Adaptation

11:00-12:00 Noon, Thursday

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, North Carolina State University

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

Poster Session

12 Noon-1pm, Thursday

Ballroom

Designing an Equitable Tax System for Electric Vehicles to Address the Long-term Decline in Gasoline Tax Revenue

Jingni Zhang, Syracuse University

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

Alper Rutbil, University at Albany, SUNY

Individual Drivers of Budget Transparency

Tochi Madueke, Northern Illinois University

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

Jacobus Rijoly, University of Kentucky

The Fiscal Impacts of Natural Disasters: A Meta-Analysis

Xianchen Hou, Georgia State University

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

Chaowang Ren, Georgia State University



Ph.D. Consortium Participants ONLY

12:15-1:15 PM, Thursday

Amphitheater

Mentorship Gathering (All welcome)

12:45-1:45 PM, Thursday

Cramer

Governance Under Pressure: Fiscal Institutions and Emergency Response

1:45-3:00 PM, Thursday

Amphitheater

Chair Katherine Willoughby, University of Georgia

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, University of North Carolina at Charlotte

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, 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

Institutions, Incentives, and Innovation: Rethinking Fiscal Governance

1:45-3:00 PM, Thursday

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

1:45-3:00 PM, Thursday

Chair: Timothy Little, Rutgers University

Cablik

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

State Management of Federal Funds: Challenges and Opportunities

Kate Watkins, The Pew Charitable Trusts

Rebecca Thiess, The Pew Charitable Trusts

Maureen Hilton, The Pew Charitable Trusts

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

1:45-3:00 PM, Thursday

Chair: Craig Johnson, Indiana University-Bloomington

Duke

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 Ivonchyyk, SUNY at Albany

Temirlan T. Moldogaziev, Indiana University



Mini-Symposium on Income Tax

1:45-3:00 PM, Thursday

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, University of Central Florida
Jason DeBacker, 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

1:45-3:00 PM, Thursday

Pope

Chair: Gang Chen, University at Albany SUNY

Property Tax Assessment and Housing Market Cycles
Qining Wang, Syracuse University
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
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, American University
Yusun Kim, Seoul National University



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

1:45-3:00 PM, Thursday

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 Sreen, 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

3:15-4:30 PM, Thursday

Ballroom

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 Former US Representative (D-GA)

The History of the Federal Budget Process

Phil Joyce, The University of Maryland

Membership Meeting

4:45-5:45 PM, Thursday

Cramer

Thursday Evening Reception

6:00-8:00 PM, Thursday

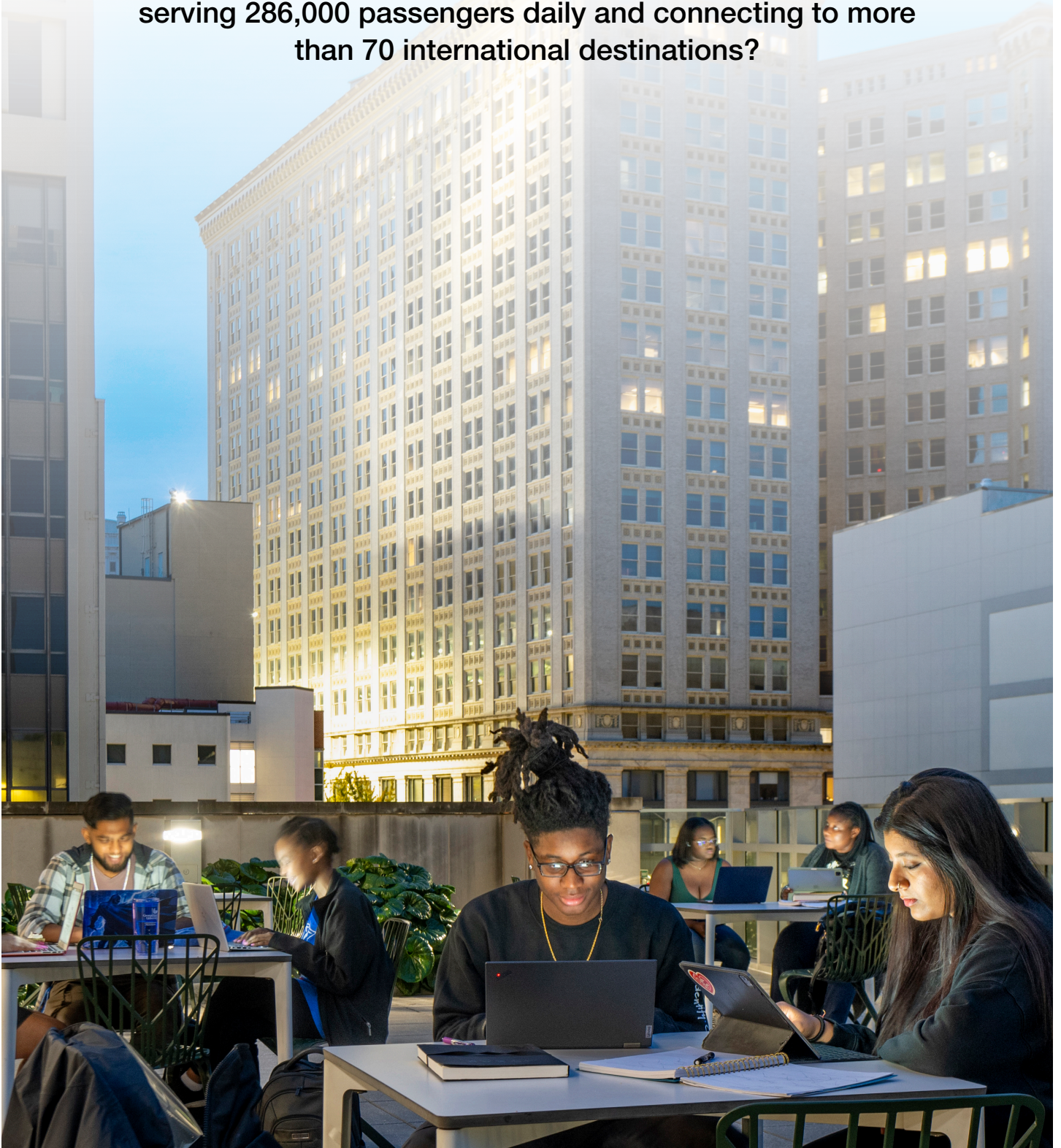
Atrium/Ballroom



Friday, October 24

Did you know

Hartsfield-Jackson Atlanta International Airport is the world's busiest, serving 286,000 passengers daily and connecting to more than 70 international destinations?



Panels on Friday, Oct 24

Executive Council Meeting (Executive Council Members Only)

7:00–8:30 AM, Friday

Boardroom

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

8:00–9:15 AM, Friday

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, Georgia State University

Peter Bluestone, Georgia State University

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

8:00–9:15 AM, Friday

Cramer

Chair: Stevens Redburn, George Washington University

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 Sreen, 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

8:00-9:15 AM, Friday

Duke

Chair: Suzanne Leland, University of North Carolina at Charlotte

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

Min Su, Louisiana State University

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

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

8:00-9:15 AM, Friday

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 and Tax Neutrality

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

8:00-9:15 AM, Friday

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

8:00-9:15 AM, Friday

Amphitheater

Chair: David Matkin, Brigham Young University

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

Lanjun Peng, Arizona State 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-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

9:30-10:45 AM, Friday

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-Dallas*

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

9:30-10:45 AM, Friday

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

Sarah Larson, 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

9:30-10:45 AM, Friday

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

9:30-10:45 AM, Friday

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

GASB 68 and the Cost of States' Debt: The Role of Disclosure Timing and Cost-Sharing Design

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

9:30-10:45 AM, Friday

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, North Carolina State University

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

9:30-10:45 AM, Friday

Cablik

Chair: Tatyana Guzman, Cleveland State University

Getting Nothing for Something: Contract Oversight and Performance Measurement

Michael Wales, Clemson 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

9:30-10:45 AM, Friday

Cramer

Chair: Whitney Afonso, University of North Carolina

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

11:00-12:00 Noon, Friday

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

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

11:00-12:00 Noon, Friday

Amphitheater

Chair: Eugenia Gorina, University of Texas-Dallas

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

Moonsoo Lee, University of Texas-Dallas*

Eugenia Gorina, University of Texas-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

11:00-12:00 Noon, Friday

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, Florida Atlantic University

Emily Boykin, Augusta University

Fiscal Realities in Local Government Contracting & Procurement

11:00-12:00 Noon, Friday

Cablik

Chair: Suzanne Leland, University of North Carolina Charlotte

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

Austin Aldag, Cornell University

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

Wie Yusuf, Old Dominion University

Public Procurement in Rural USA

Lachezar Anguelov, Evergreen University



Frontiers in Property Taxation

11:00-12:00 Noon, Friday

Chair: Yilin Hou, Syracuse University

Cramer

Strategic Interactions among Overlapping Governments: Evidence from School Finance Reforms

David Schwegman, American University

Eric Brunner, University of Connecticut

William Hoyt, University of Kentucky

Skin in the Game: How Full or Partial Exemptions Affect Property Tax Assessments and Appeals

Richard Disalvo, United States Congress Joint Economic Committee

Geoffrey Propheter, 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

11:00-12:00 Noon, Friday

Chair: Kenneth Kriz, University of Illinois - Springfield

Duke

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

11:00-12:00 Noon, Friday

Chair: Hao Sun, Gallaudet University

Young

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



Awards Lunch

12:15–2:00 PM, Friday

Ballroom

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

2:15–3:30 PM, Friday

Cablik

Chair: Paul Benson, Georgia State University

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, at Stanford University

Fiscal Incentives for Green Building: The Case of Chinese Provinces

Wenqi Zhao, Zhejiang University

Jerry Zhirong Zhao, Zhejiang University

Optimizing School Finance: Challenges and Opportunities

2:15–3:30 PM, Friday

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

2:15-3:30 PM, Friday

Chair: Young Joo Park, University of New Mexico

Duke

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

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

2:15-3:30 PM, Friday

Chair: Sharon Kioko, University of Washington

Pope

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

Lin Li, Central University of Finance and Economics

Yilin Hou, Syracuse University

Lei Shao, Central University of Finance and Economics

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

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

2:15-3:30 PM, Friday

Chair: Iuliia Shybalkina, University of Kentucky

Young

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

Bahawal Shahryar, Indiana University-Bloomington

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

2:15-3:30 PM, Friday

Chair: Marilyn Rubin, Rutgers University - Newark

Boardroom

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, University of Central Florida

Boy Purba, Indiana University

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

Arwi Srithongrung-Kriz, University of Illinois-Springfield

Gregory McNeil, University of Illinois at Springfield

Brad Cole, Illinois Municipal League

Q&A With Public Budgeting and Finance Journal Editors

2:15-3:30 PM, Friday

Chair: John Bartle, University of Nebraska-Omaha

Amphitheater

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

Public Finance and Management

Komla Dzigbede, State University of New York at Binghamton

Phuong Nguyen-Hoang, University of Iowa

Journal of Public Budgeting, Accounting & Financial Management

James Douglas, UNC Charlotte



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

3:45-5:00 PM, Friday

Ballroom

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)

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)

Friday Evening Reception

5:30-7:30 PM, Friday

Atrium/Ballroom



Saturday, October 25

Did you know

Atlanta is the birthplace of Dr. Martin Luther King Jr. and home to the Martin Luther King Jr. National Historical Park?



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

9:00-10:15 AM, Saturday

Chair: Travis St. Clair, NYU Wagner

Boardroom

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

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

Mini-Symposium on Sales Tax

9:00-10:15 AM, Saturday

Chair: Jim Landers, The Ohio State University

Duke

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, 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

Sarah Larson, Miami University



Modernizing Public Procurement: Strategies, Risks, and Opportunities

9:00-10:15 AM, Saturday

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

9:00-10:15 AM, Saturday

Young

Chair: Trang Hoang, Texas A&M University

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

10:30-11:45 AM, Saturday

Boardroom

Chair: Kshitiz Shrestha, Georgia State University

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

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

10:30-11:45 AM, Saturday

Duke

Chair: Sungho Park, University of Alabama

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 M. Jordan, University of Arkansas Clinton School

Juan Pablo Martinez Guzman, University of Maryland-College Park

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

10:30-11:45 AM, Saturday

Chair: Can Chen, Georgia State University

Pope

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

10:30-11:45 AM, Saturday

Chair: Peter Jones, University of Alabama, Birmingham

Young

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, University of Alabama at Birmingham

Peter A. Jones, University of Alabama at Birmingham

Economic Effects of Increased Mobility: Evidence from Drivers' License Suspensions

Siân Mughan, Arizona State University

Susan Miller, Arizona State University

Justin Ross, Indiana University

**Please join the ABFM conference
next year in Washington D.C.,
September 24-26, 2026**



International Journal of **PUBLIC** ADMINISTRATION

The International Journal of Public Administration congratulates
Editor-in-Chief **Dr. Elaine Yi Lu**
on serving as **Conference Chair for ABFM 2025!**

About IJPA:

- An international, research-driven, and peer-reviewed publication
- Established in **1979**
- Published by **Taylor and Francis**

Our global impact:

- **311K** annual article downloads
- Scopus CiteScore **5.4 (Q1)**
- **2.1** Impact Factor, **2.5** Five Year IF
- Ranked **7th** in PA journals by Google Scholar

Our directions:

- Prioritizing fundamental & emerging topics
- Encouraging interdisciplinary approaches
- Strengthening the global perspective
- Enhancing methodological rigor & innovation
- Focusing on theory advancement



Visit our website



Sign up to be reviewer

Follow us:



@ijpa2022



@ijpa2022.bsky.social



International Journal of
Public Administration





A National Leader in Budgeting Scholarship

Congratulations to Our Faculty



Gregory S. Allison

2025 S. KENNETH HOWARD AWARD

WINNER from ABFM for lifetime achievement in the field of budgeting and financial management, for his work furthering governmental accounting, financial management, and internal controls and auditing



Carl Stenberg

2025 ELMER B. STAATS LIFETIME

ACHIEVEMENT AWARD WINNER for Distinguished Public Service, American Society for Public Administration



Whitney Afonso

Incoming Vice Chair, ABFM

Co-Chair, NASPAA Finance Committee

2024 BEST FIELD NOTE WINNER

State and Local Government Review

2025 BEST BOOK AWARD WINNER

American Society for Public Administration's Section on Public Administration Research

Come see UNC MPA faculty

present on nonprofit capacity, property taxes, sales taxes, and budget simulations

**Teshanee Williams
and Whitney Afonso**



#2

Local Government Management

mpa.unc.edu



Submit your manuscript to **Public Finance and Management**



Co-Editors:
**Komla Dzigbede and
Phuong Nguyen-Hoang**

Discover the benefits of
Sage Author Services
bit.ly/SAS_Info

Visit the journal homepage to discover the aims and scope, the manuscript submission guidelines and directions on how to submit.

You will also find the latest published papers, our most cited and most read articles, and the full benefits of becoming an author.

journals.sagepub.com/home/pfm



Submit your manuscripts online at
journals.sagepub.com/author-instructions/pfm

Visit the Sage Author Gateway for more information on how to get your research published, language editing and manuscript formatting services, ideas for promoting your article, and more.

sagepub.com/authorgateway



S Sage



Martin School of Public Policy and Administration

BUILDING A *Community* OF POLICY LEADERS

Martin School Public Finance & Budgeting Faculty



Dr. William Hoyt



Dr. Iuliia Shybalkina



Dr. Rhonda Trautman



Dr. Caroline Weber

On the Market



Ikhwan Kweon
Ph.D. Candidate



Kitae Lee
Ph.D. Candidate



Lucas Taulbee
Post-doctoral Scholar, UK

RANKED *#4* IN PUBLIC BUDGETING AND FINANCE!



Please join us in extending
a warm welcome to Dr.
Spiro Maroulis as the new
Professor and Director at
the Martin School of Public
Policy and Administration!

Congratulations, Dr. Maroulis!

Learn more about our
Ph.D. program!



www.martin.uky.edu



A new chapter at **NYU WAGNER**

Introducing...

POLLY TROTTEMBERG

**Dean and Global
Distinguished Professor**

Former Deputy Secretary,
U.S. Department of Transportation

Former Commissioner,
NYC Department of Transportation



#7
**PUBLIC FINANCE
PROGRAM**



NYU

ROBERT F. WAGNER GRADUATE
SCHOOL OF PUBLIC SERVICE

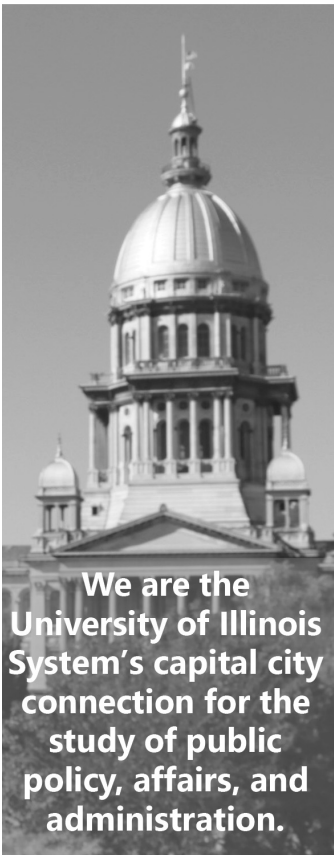
wagner.nyu.edu





School of Public Management & Policy

UNIVERSITY OF ILLINOIS SPRINGFIELD



We are the University of Illinois System's capital city connection for the study of public policy, affairs, and administration.

Degrees and Programs

Doctorate Degree

- Public Administration, DPA

Graduate Degrees

- Public Administration, MPA
- Public Policy, MPP
- Human Services, MA
- Joint Public Administration and Public Health, MPA/MPH
- Joint Human Services and Master of Public Health, HMS/MPH



Undergraduate Degrees

- Public and Non-Profit Administration B.A.

Graduate Certificates

- Nonprofit Management
- Community Planning
- Public Procurement Management
- Alcohol and Substance Abuse
- Human Services Fundraising



Budgeting and Finance Expertise



Richard Funderburg, Ph.D.
Professor
MPA Academic Program Lead



Arwi Kriz, DPA
Associate Professor
IL Municipal Policy Journal
Managing Editor



Kenneth Kriz, Ph.D.
Distinguished Professor
Burkhead Award Winner,
2015, 2024



Robert W. Smith, Ph.D.
Professor

Points of Pride

Nationally Ranked Public Affairs Program in the US News; The largest MPA program in IL

www.UIS.edu/SPMP





School of Public Affairs ZHEJIANG UNIVERSITY

- Department of Public Administration
- Department of Land Management
- Department of Urban Development & Management
- Department of Social Security & Risk Management
- Department of Information Resources Management
- Department of Agricultural Economics & Management
- Department of Political Science



MPA Program

The MPA program at Zhejiang University inspires and prepares mid-career public servants to make a difference in pursuing good governance. We provide a flexible curriculum with 80+ courses for students to create a 37-credit study plan that reflects the most fundamental, urgent, and future demands in government and public policy. In addition, the extensive network between our MPA program and public sectors across mainland China provides abundant practical opportunities for MPA graduates to observe, participate, and lead in real-world governance. Today, we have 5500+ MPA alumni who serve the public interest in leadership positions from the grassroots level to central agencies in 28 Chinese provinces.

FACULTY HIGHLIGHTS



Prof. **Zhirong Jerry Zhao**, Dean, School of Public Affairs; Chair Professor, Department of Urban Development & Management. His new research team in ZJU focuses on sustainable finance and urban fiscal sustainability.



Prof. **Jinshan LI**, PhD from Louvain Catholic University, Director of the Institute for Fiscal Data & Policy, specialized in government budgeting and fiscal policy evaluation.



Dr. **Yuanshuo Xu** is an assistant professor in the School of Public Affairs at Zhejiang University. His research focuses on the decentralization and its impacts on local fiscal stress, revenue and expenditure structure, economic development, service provisions and spatial inequalities.



Dr. **Jie Tan** is assistant professor in the School of Public Affairs, Zhejiang University. Her primary field of research is alternative financing of infrastructure, with a particular interest in public-private partnerships. She has published in Public Administration Review, Public Management Review, China Review.

🌐 <http://www.spa.zju.edu.cn> ✉ globalspa@zju.edu.cn

📍 #214 School of Public Affairs, Zhejiang University, Zijingang, Hangzhou, China 310058

World Affairs as Responsibility and Truth as Faith



浙江大學公共管理学院
SCHOOL OF PUBLIC AFFAIRS ZHEJIANG UNIVERSITY



The Villanova MPA CALLED TO SERVE. READY TO LEAD.

Rooted in a mission of ethical leadership and public service, our NASPAA-accredited program blends rigorous academics with experiential learning and real-world impact.

Students learn from nationally recognized faculty and experienced practitioners whose teaching and research span government, nonprofit and community leadership.

Offered on campus or online, the Villanova MPA features flexible options and specialized graduate certificates in Public Administration, City Management and Nonprofit Management.

Visit mpa.villanova.edu.





Dr. Michael Hayes

Presenting Papers at the 37th Annual
 ABFM Conference, Associate
 Professor & MPA Program Director

Graduate Programs & Degrees:

- Master of Public Administration (MPA)
- Executive Master of Public Administration (EMPA)
- Public Affairs with a Concentration in Community Development (MS & PhD)

The Department of Public Policy and Administration at Rutgers—Camden is at the forefront of advancing research in public policy and administration, both domestically and internationally. This commitment aligns with the mission of ABFM to advance the science, processes, and art of public administration as it relates to budgeting and financial management.

Featured Faculty:



Dr. Angie McGuire
 EMPA Program Director &
 Associate Professor



Dr. Clinton McNair
 Assistant Professor of Public
 Policy and Administration



Dr. Patrice Mareschal
 Department Chair &
 Professor



Dr. Nathaniel Wright
 Public Affairs Graduate Program
 Director & Associate Professor



Scan the QR
 code to visit
 our website:





The Trachtenberg Difference

Get a degree here, take it everywhere

The Trachtenberg School of Public Policy and Public Administration

TSPPPA's graduate students and alumni shape the future in public policy, public administration, environmental and sustainability policy, and much more.

#16 in Best Public Affairs Programs
#13 in Public Finance and Budgeting

(As reported by U.S. News & World Report)

Trachtenberg School
of Public Policy
& Public Administration

THE GEORGE WASHINGTON UNIVERSITY

Degree offerings include:

MA, MPA, MPP, PHD, and Certificates in
Nonprofit Management, Budget & Public
Finance, Data Science, GIS, Regulatory
Policy and Practice, and more

tspppa.gwu.edu



OWN TOMORROW



MPA students benefit from:

- Fully online asynchronous courses
- Post-baccalaureate certificate in Professional Leadership Strategies
- Dedicated faculty
- Paid professional internships
- Affordable in-state tuition for all students

*For more information visit siue.edu/papa
or email mpaprogram@siue.edu*

Earn a Master of Public
Administration (MPA)
in as little as 12 Months!

APPLY TODAY!

siue.edu/apply

**SOUTHERN ILLINOIS UNIVERSITY
EDWARDSVILLE**





PUBLIC FINANCE JOURNAL

GFOA is proud to support the *Public Finance Journal* (PFJ) which is now in year two of publication. As a completely open access journal PFJ strives to serve those engaged in public budgeting and finance through the publication of significant advances in the science of the discipline that conveys both theoretical importance and timely application.

GFOA is grateful for all that have contributed to the success of the *Public Finance Journal*. PFJ is a journal focused on connecting the science with the practice in public budgeting and finance, all manuscripts must connect the study with the needs and interests of both the scientific and practitioner communities for the field. If you have not yet read the journal or submitted for publication, please know we welcome your participation in PFJ.

GFOA would also like to congratulate our Co-Editors Craig Maher and Bruce McDonald III for their well deserved recognition of the ABFM Best Book Award.

Learn more at **PublicFinance.org**





School of Public Affairs
UNIVERSITY OF COLORADO DENVER



Accepting PhD applications until Feb 1 for Fall 2026. Scholarships available for public finance emphasis.



Martell



Ely



Propheter



Teske

PUBLIC FINANCE FACULTY FROM THE CU DENVER SCHOOL OF PUBLIC AFFAIRS:

- **Christine Martell, PhD:**
Capital markets, financial health and resilience
- **Todd Ely, PhD:**
Municipal finance, nonprofit financial management, education finance and policy
- **Geoffrey Propheter, PhD:**
Property taxes, land development, sports and urban affairs
- **Paul Teske, PhD:**
Local and state education, regulatory, budgetary, and economic development policy

Christine Martell, Professor and Associate Dean
CU Denver School of Public Affairs
ABFM Immediate Past Chair

Public Finance Activities:

- Center for Local Government
- Colorado Certified Public Manager®
- Member of The Consortium for Inter-Institutional Collaborative Doctoral Courses in the Public Budgeting and Financial Management Specialization

2025-2026 U.S. NEWS & WORLD REPORT BEST GRADUATE SCHOOL RANKINGS:

#27 Best Public Affairs Program

#19 Public Finance and Budgeting





THE OHIO STATE UNIVERSITY
JOHN GLENN COLLEGE OF PUBLIC AFFAIRS

Where Public Finance Expertise Meets Real-World Impact

At the John Glenn College of Public Affairs our research moves beyond the page to drive policy, inform budgets and guide decisions. Since 1969, we have delivered insights that equip leaders to navigate the evolving complexities of public budgeting and finance.

FEATURED ABFM SESSIONS:

- *Navigating the Green Wave: Analyzing the Dynamics of State Cannabis Tax Revenues*
Jim Landers
Saturday, Oct. 25th, 9:00-10:15am, Duke Room
- *Management Capacity and the Solvency of Social Insurance Trust Funds*
Mallory Compton
Thursday, Oct. 23rd, 1:45-3:00pm, Young Room

MEET OUR FACULTY & EXPERTS:

Mallory Compton | Rob Greenbaum | Jim Landers | Stephanie Moulton
Brian Mittendorf | Bill Shkurti | Kim Young

glenn.osu.edu





TEXAS A&M UNIVERSITY
The Bush School
of Government & Public Service

WE ARE PUBLIC SERVICE

THE BUSH SCHOOL CELEBRATES OUR EXTRAORDINARY NEW FACULTY IN PUBLIC MANAGEMENT!

We are pleased to welcome new faculty who will bring expertise and exciting energy to our new undergraduate program in Public Service and Administration. Our new bachelor's degrees complement and extend our highly ranked and NASPAA Accredited Master of Public Service and Administration (MPSA) and Executive Master of Public Service and Administration degree programs, wherein students can pursue a variety of specializations including homeland security, local government management and nonprofit management.



Blake Emidy
Assistant Professor



Darrek Ferrell
Associate Professor
of the Practice



Tom Haase
Associate Professor



Trang Hoang
Associate Professor



Weijie Wang
Associate Professor

"Public service is a noble calling, and we need men and women of character to believe in their communities, in their states, and in their country."

President George H.W. Bush

FOR MORE INFORMATION

(979) 862-8821

bushschool-psaa@tamu.edu

bush.tamu.edu/psaa





SCHOOL of PUBLIC AFFAIRS
AMERICAN UNIVERSITY • WASHINGTON, DC

PUBLIC SERVICE FOR THE PUBLIC GOOD

For more than nine decades, **American University's School of Public Affairs** has excelled in scholarship, teaching, and leadership in **service of the public good.**



**OVERALL IN
THE NATION**

U.S. News & World Report 2025
Affairs Graduate School Rankings



**PUBLIC MANAGEMENT
& LEADERSHIP**



**PUBLIC FINANCE
& BUDGETING**

WELCOME SARAH SOUDERS!



Sarah Souders received her PhD from the Maxwell School at Syracuse University, where she focused in public finance. She joins our Department of Public Administration & Policy as an assistant professor, and specializes in education finance and policy, state and local finance, and public policy analysis.



William Prince (SPA/PhD '25) joined Georgia Southern University in a tenure track role as an assistant professor.

MEET SPA STUDENTS AT ABFM!



SPA PhD candidate **Tingli Qu** is on the market! She focuses on public finance, fiscal tools, interlocal collaboration, and intergovernmental relationships. Her work was recently published at *Public Management Review*, *Public Performance and Management Review*, and *Public Budgeting & Finance*.

**SPA IS PROUD TO
BE THE HOST OF
PMRC 2026**

Save the date and join us on our campus in Washington, DC from **June 3-6** to celebrate 25 years of PMRC.

Scan the QR Code to Learn more.





UNIVERSITY OF CENTRAL FLORIDA

UCF SCHOOL OF PUBLIC ADMINISTRATION

Highly Ranked in Public Finance and Budgeting
(U.S. News & World Report 2025)

As we celebrate 50 years of impact, we're proud to welcome our new director, Brad Heim, who joined us this fall with expertise in public finance and a passion for student success.



Brad Heim

Be sure to connect with our distinguished faculty, David Mitchell and Andrew Sullivan — respected voices in public finance, budgeting and governance — throughout the conference!



David Mitchell



Andrew Sullivan

Here's to the next 50 years of public service leadership.





Public Budgeting & Finance Faculty



Yu Kelly Shi, PhD
Associate Professor
PhD Program Coordinator
9:00-10:15 AM,
Saturday, Young
*Natural Disasters and
Nonprofit Growth: The Moderating
Role of Social Capital*



Bob Bland, Ph.D.
Endowed Professor Emeritus
2024 Wildavsky Award
Recipient



Skip Krueger, Ph.D.
Associate Professor
MPA Program Coordinator

Welcome our new faculty!



Laiyang Ke, PhD
Assistant Professor

8:00-9:15 AM,
Thursday
Cramer

*How Does School District Tax Autonomy
Affect Spending Efficiency?*

2:15-3:30 PM,
Friday
Boardroom

*Does Commercialization Improve
Nonprofits' Financial Health?*

PhD Student Presentations at ABFM 2025



Hyojun Kim
3rd year PhD student
9:00-10:15 AM,
Saturday
Young

Topic: *Natural Disasters and
Nonprofit Growth: The Moderating
Role of Social Capital*



Emmanuel Bigodza
2nd year PhD student
1:45-3:00 PM,
Thursday
Boardroom

Topic: *Government Effectiveness and
Budget Reliability: Analysis from
Developing Economies*





UNIVERSITY OF NEBRASKA AT OMAHA
**SCHOOL OF PUBLIC
ADMINISTRATION**

WE ARE INNOVATIVE LEADERS IN PUBLIC BUDGETING AND FINANCE RESEARCH

NATIONAL AWARDS RECOGNITION:

JOHN BARTLE

ASPA President | Article
Award on Social Equity
Budgeting; ASPA Section on
Democracy and Social
Justice



CRAIG MAHER

2025 ABFM Best Book
Award in Public Budgeting
& Finance | ABFM Officer,
Executive Committee
2026-28



OUR 2026 NATIONAL RANKINGS:

- #6 Public Finance & Budgeting
- #11 Local Government Management
- #12 Nonprofit Management

**TOP 15% OVERALL NATIONALLY
FOR PUBLIC AFFAIRS GRAD SCHOOLS**

OUR INNOVATIVE RESEARCH INCLUDES:

- Citizen participation in budgeting
- Gender-responsive budgeting
- Fiscal condition analysis
- Sustainability in public administration
- Tax and expenditure limitations

ABFM 2025 PRESENTATIONS

Join us in welcoming three of our PHD Candidates: Ignacio Ruelas Avila, Michael Lee, and Jungmin Hwang.



Nebraska
Omaha



SPA.UNOMAHA.EDU



TOP 10 RANKING

PUBLIC AFFAIRS
PROGRAM

PUBLIC FINANCE
& BUDGETING

(U.S. News & World Report 2025)

Welcome Luis Navarro: Assistant Professor, Public Budgeting & Financial Management

Luis Navarro joins the Evans School this fall after earning his Ph.D. in Public Affairs (Public Finance and Public Policy) from Indiana University, Bloomington.

His research interests lie at the intersection of fiscal federalism, local tax policy, financial management, and municipal debt. He is particularly interested in how interactions between different levels of government shape state and local policies, economic outcomes, and their impact on debt markets.

He also conducts research to understand how tax policy influences the development of new markets.

LUIS NAVARRO



evans.uw.edu

*We envision inclusively
built societies powered
by collective wisdom,
brave leadership, and
rigorous action.*

Evans School faculty lead innovative research and practice in contemporary financial management, contracting, and tax policy.

LEARN ABOUT
OUR GRADUATE
PROGRAMS





We are honored to publish the *Municipal Finance Journal* in partnership with the Center for Municipal Finance

MFJ covers the full range of issues facing professionals who work in state and local finance and tax-exempt financing. In each quarterly issue, leading practitioners and researchers address the complicated interplay of legal, market, economic and political perspectives that affect public finance, including topics like issuance strategies, tax law requirements, infrastructure initiatives, bond ratings, and more.

Editor: Justin Marlowe
journals.uchicago.edu/mfj

The **Center for Municipal Finance** (CMF) at the University of Chicago Harris School of Public Policy enables students and faculty to engage the major financial issues of the day facing state and local governments in the United States and around the globe. The CMF's mission is to improve the quality of life in communities through better-informed decisions about public money. To that end, the CMF strives to be the leading source for the best research, training and outreach on states' and localities' taxing, spending, borrowing and investing decisions. Learn more at munifinance.uchicago.edu.



CHICAGO JOURNALS



THE UNIVERSITY OF CHICAGO
**HARRIS SCHOOL
OF PUBLIC POLICY**
Center for Municipal Finance





School of Public Service

*Lead Change. Serve Communities.
Shape Tomorrow.*

Degrees and programs offered include:

- Ph.D. in Public Administration and Policy
- Master of Public Administration
- Graduate Certificate in Public Administration and Policy
- Graduate Certificate in Public Procurement and Contract Management
- Minor in Public Service



OLD DOMINION
UNIVERSITY

odu.edu/public-service



GERALD G. FOX MASTER OF PUBLIC ADMINISTRATION



UNC CHARLOTTE'S MPA PROGRAM AND ITS TALENTED FACULTY OFFER EXCEPTIONAL LEADERSHIP ON SOCIETAL ISSUES THROUGH INNOVATIVE RESEARCH, TEACHING, AND ENGAGEMENT IN DIVERSE AREAS INCLUDING URBAN MANAGEMENT AND POLICY, NONPROFIT MANAGEMENT, EMERGENCY MANAGEMENT, PUBLIC BUDGETING AND FINANCE, AND ARTS ADMINISTRATION.



VISIT MPA.CHARLOTTE.EDU

MPA FACULTY:

DR. JUSTIN STITCH, MPA DIRECTOR
 DR. LAUREN AZEVEDO
 DR. JOANNE CARMAN
 DR. JACQUELINE CHATTOPADHYAY
 DR. JOURDAN DAVIS
 DR. JIM DOUGLAS
 DR. ROBERT HINES
 DR. SUZANNE LELAND
 DR. JACLYN PIATAK

#2*
 PUBLIC AFFAIRS
 PROGRAM
 AMONG
NC
 PUBLIC
 UNIVERSITIES

TOP
17%
 PUBLIC AFFAIRS
 PROGRAM
 *TIE

RISING
 IN THE RANKINGS

#49*
 PUBLIC AFFAIRS
 PROGRAM

#21
 in Local Government

#23
 Public Finance
 and Budgeting

#24
 Nonprofit Management

RANKINGS FROM U.S. NEWS & WORLD REPORT



Building Bridges for Public Service

The Government Finance Research Center Welcomes



Dr. Andrey Yushkov
GFRC Faculty Fellow



Dr. Dennis De Widt
GFRC Visiting Scholar

Plus, the GFRC Brings CPM Back to Illinois!

In August, the GFRC launched a Certified Public Manager Program for public and nonprofit employees in the State of Illinois!

The IL CPM program's mission is to promote good governance in public institutions through education, training, and development that adheres to a collaborative, transparent, reflective, and results-oriented approach.

For further information or to apply for the January 2026 cohort:



Dr. Deborah A. Carroll
Professor & GFRC Director



Dr. Christelle Khalaf
GFRC Associate Director



Dr. Laura Medwid
GFRC Postdoc Researcher



**GOVERNMENT FINANCE
RESEARCH CENTER**





MISSISSIPPI STATE UNIVERSITY™
DEPARTMENT OF POLITICAL SCIENCE
AND PUBLIC ADMINISTRATION

...for individuals interested in public service, the political process, public policy and administration, nonprofit administration and the law.



WWW.PSPA.MSSTATE.EDU

Ph.D. in Public Policy and Administration

- Ph.D. seminars for doctoral students
- Students work with recognized faculty to research, publish, and develop teaching skills
- Small student-to-faculty ratio
- Excellent placement service

Master of Public Policy and Administration

- Traditional and online format
- NASPAA Accredited
- Diverse student body

Master of Arts in Political Science

- Focus on comparative politics and international relations
- Excellent preparation for doctoral studies



CAPITAL CONNECTIONS FOR CAREERS IN PUBLIC SERVICE

At the heart of the state capital, the **University of South Carolina Master of Public Administration** program educates students for careers in state agencies, local government and nonprofit leadership.

- NASPAA accredited
- Schedule designed for working professionals
- Real-world experience
- A broad network in the state's capital city



Learn more at
go.sc.edu/MPA.



Master of Public Administration
UNIVERSITY OF SOUTH CAROLINA





A nationally ranked public affairs school at a top 10 public university.

Recognition for Biden School master's programs:

#27 overall for Public Affairs Schools

#16 in Nonprofit Management

#21 in Public Finance and Budgeting

#18 in Public Management and Leadership



Scan to
learn more.



@UDBidenSchool
udel.edu/bidenschool

STATA

Celebrating 40 years of trusted, reproducible statistical analysis

Experience the latest advancements in Stata 19, including many new statistical features such as H2O machine learning, Bayesian variable selection, and CATE; more powerful tables and graphs; improvements to the interface; and expanded programming.

Discover the Stata difference:
stata.com/abfm2025







UNIVERSITY OF
GEORGIA

School of Public &
International Affairs



ANDREW YOUNG SCHOOL
OF POLICY STUDIES

