

ABFM 2015 ANNUAL CONFERENCE



October 1-3, 2015
Washington, D.C.

abfm.org

Washington Marriott-Georgetown

We are the company we keep.

We welcome Professor Ross Rubenstein, distinguished scholar of education policy and finance, back to our campus.

Rubenstein bolsters our strength in public finance and budgeting, joining public administration faculty such as:

- ▶ W. Bartley Hildreth
Executive Director, National Tax Association
- ▶ Katherine Willoughby
Past Chair, Association for Budgeting and Financial Management
- ▶ Carolyn Bourdeaux
Chair-elect, Association for Budgeting and Financial Management



Along with eminent public sector economists:

- ▶ Roy W. Bahl
- ▶ Sally Wallace
- ▶ Jorge Martinez-Vazquez
- ▶ David Sjoquist

Rubenstein also becomes the fourth fellow of the National Academy of Public Administration at the Andrew Young School, joining Hildreth, Willoughby and Gregory B. Lewis, department chair.

No. 4 in
Public Finance
and Budgeting
– U.S. News &
World Report

***Learn more about the company
we keep at aysps.gsu.edu.***

School of Public Affairs

WELCOME New SPA Faculty

Khaldoun AbouAssi



Dave Marcotte



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ANNOUNCING the next generation of public administration scholars prepared to lead in diverse fields of management and public policy research.

SPA is celebrating eight PhD Students on the job market.

**Chris
Birdsall**



Public Management,
Performance Management,
Higher Education

**Chengcheng
(Aviva) Liu**



Comparative/International
Public Management, Human
Resources and Health Care

**Nadeen
Makhlouf**



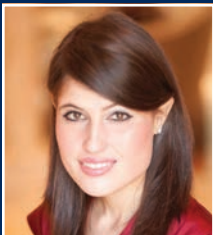
Global Governance and
Social Policy

**Rhucha
Samudra**



Poverty and Social
Welfare Policy

**Yusra
Shawar**



Global Health Governance
and Policy

**Matthew
Vanderschuere**



Public and Human
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**Katie
Vinopal**



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**Rebecca
Yurman**



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Federalism Regulatory Policy



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| Claire Altman | Peter Klein |
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Celebrating:

- ③ 12 Trachtenberg School faculty members are National Academy of Public Administration (NAPA) Fellows
- ③ Dr. Kathryn Newcomer is president elect of the American Evaluation Association and the Honorable Susan Dudley currently serves as vice president of the Society of Benefit Cost Analysis.
- ③ **Coming soon: Students can complete the Budget & Public Finance Certificate online**
- ③ And even more good news at:

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Photos of Trachtenberg School students by Sam Levitan.



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CONTRIBUTOR

Dr. Jonathan Justice

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.

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2015 ABFM ANNUAL CONFERENCE

CONFERENCE SITE OVERVIEW

The Washington Marriott has hosted the ABFM on several prior occasions. All conference activities will take place in meeting space located on the first and second floors of the hotel, with all plenary activities on the second floor.

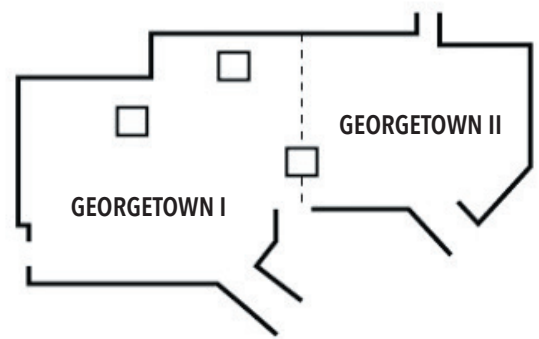
Georgetown II is located on the first floor, to the right of the Registration Desk. Restrooms are adjacent.

Continental breakfast will be available each morning, 7:30-9 am, in the West End Foyer on the second floor, accessible by elevator or escalator from the first floor. Registration will be located near the elevators. The hotel business center, with computer and copier access, is also on the second floor, near the escalators and restrooms.

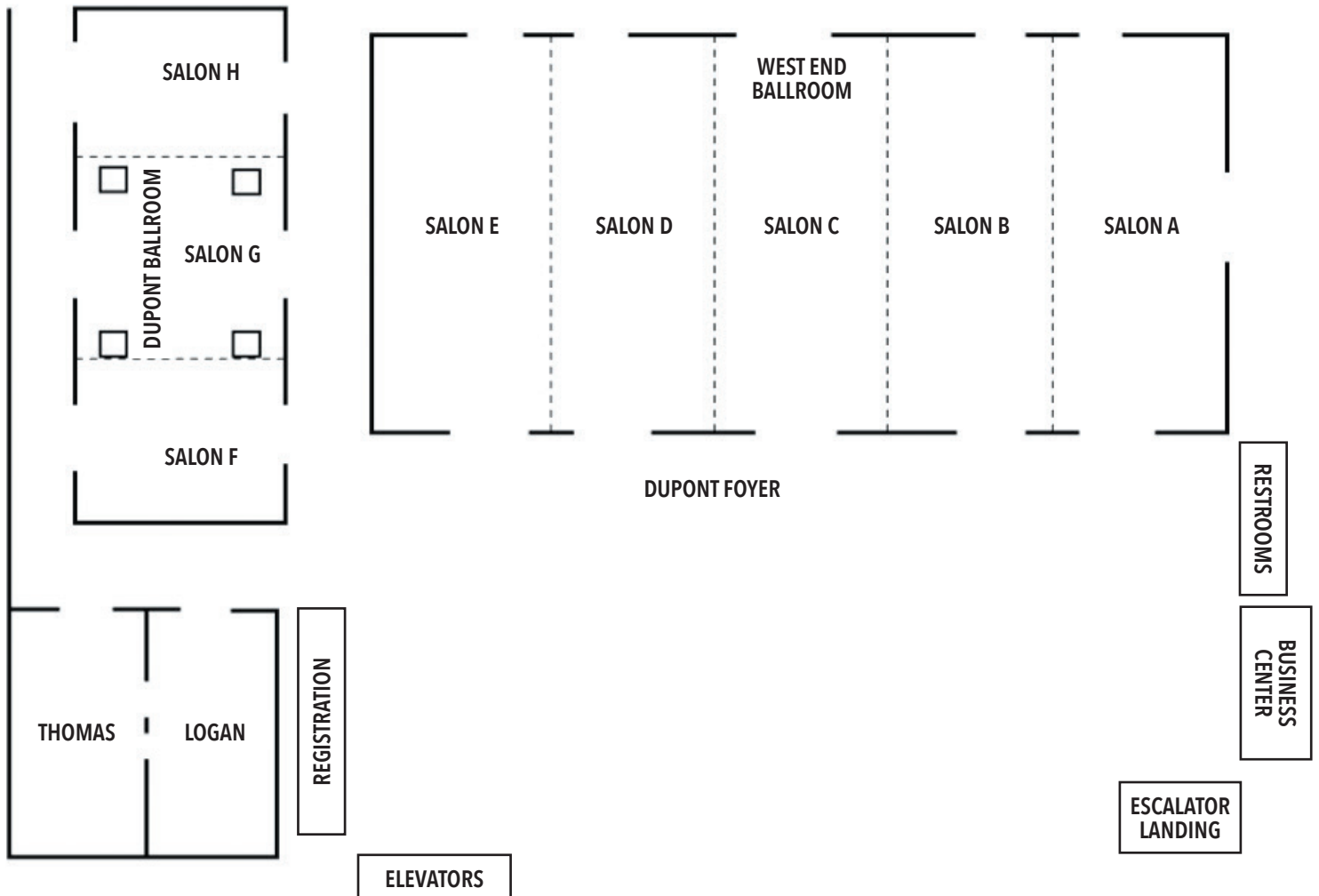
Concurrent Sessions will be held in Georgetown I & II, West End Ballroom A, B, C and DuPont F, G, & H.

Plenary activities are scheduled for the West End Ballroom D & E.

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SECOND FLOOR



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- ▶ Visit <http://foodtruckfiesta.com/food-trucks-washington-dc/>

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- ▶ Grillfish—1200 New Hampshire Ave NW (Seafood)
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- ▶ Firefly—1310 New Hampshire Ave NW (American)
- ▶ Bread & Chocolate—2301 M St (European)
- ▶ Marcel's—2401 Pennsylvania Ave NW (European)
- ▶ Vidalia—1990 M St NW (Southern American)
- ▶ M Street Bar & Grill—2033 M St NW (American)
- ▶ Juniper—2401 M St NW (Regional & American)
- ▶ Ris—2275 L St NW (American)

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 - > **James Richardson**, Professor, Public Administration Institute - Economic Analysis, State and Local Economics, and Public Policy; 2010 Recipient of the S. Kenneth Howard Award
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THURSDAY, OCTOBER 1

7:30 am–5:00 pm Registration **WEST END BALLROOM FOYER**

7:30–9:00 am Continental Breakfast **WEST END BALLROOM FOYER**

8:00–10:00 am Concurrent Sessions

➤ **School Choice, School Budgets, and School Costs**

GEORGETOWN I

Chair/Discussant: Hai (David) Guo, Assistant Professor, Florida International University

Competing for Students: The Impact of Increased School Choice on School Budgets

Michah Rothbart, Doctoral Student, NYU Wagner

The Effect of Charter Schools on School District Efficiency: The Case of New York State

Robert Bifulco, Associate Professor, Syracuse University

Christian Buerger, Postdoctoral Scholar, Tulane University

Revenue and Expenditures in the First All Charter School District

Christian Buerger, Postdoctoral Scholar, Tulane University

Rural School Choice, Consolidation, and Student Performance

Jacob Fowles, Assistant Professor, University of Kansas

Eugenia Toma, Wendell H. Ford Professor, University of Kentucky

Suzanne Troske, Researcher, University of Kentucky

➤ **Current Issues in Public Pension Management and Policy**

WEST END BALLROOM A

Chair/Discussant: Jun Peng, Associate Professor, University of Arizona

A View to a Kill: The Long, Slow Death of the Kansas Public Employees Retirement System

Kenneth Kriz, Regents Distinguished Professor, Wichita State University

Contribution Policies in State Pension Systems: Coping With Long-Term Solvency and Fiscal Volatility

Gang Chen, Assistant Professor, University at Albany–SUNY

David Matkin, Assistant Professor, University at Albany–SUNY

Anubhav Gupta, Student, University at Albany–SUNY

Tom Fattorusso, Student, University at Albany–SUNY

Do Public Pension Plan Sponsors Manipulate Actuarial Assumptions?

An Analysis of the Governance of Public Pension Boards

Jun Peng, Associate Professor, University of Arizona

Qiushi Wang, Assistant Professor, Rutgers University

Taking Stock: An Analysis of the Institutional Framework that Governs Investment Decisions of Public Sector Pension Plans

Odd J. Stalebrink, Associate Professor, Penn State University–Harrisburg

Gang Chen, Assistant Professor, University at Albany–SUNY

David Matkin, Assistant Professor, University at Albany–SUNY

State Pension Costs and Intergovernmental Expenditures

Yan Xiao, Assistant Professor, California State University–Stanislaus

➤ **Managing the Cash: Topics in Local Government Financial Policies**

WEST END BALLROOM B

Chair/Discussant: Yilin Hou, Professor, Syracuse University

Does Financial Slack Reduce Municipal Short-Term Borrowing?

Min Su, Doctoral Candidate and Graduate Research Assistant, Georgia State University

W. Bartley Hildreth, Professor, Georgia State University

Fair or Foul? Motivations for Local Government Use of Debt-Related Derivatives

Akheil Singla, Assistant Professor, Arizona State University

To Float or Not to Float? Examining the Effect of LGIP Structure on State Fiscal Performance

Jeongwoo Kim, Assistant Professor, Sam Houston State University

Jongmin Shon, Assistant Professor, Rutgers University

The Use of Short-Term Debt by General Purpose Governments

Michelle Lofton, Doctoral Candidate, Syracuse University

Sharon Kioko, Associate Professor, University of Washington

➤ **Measuring, Monitoring and Managing Local Fiscal Health**

WEST END BALLROOM C

Chair/Discussant: Benedict Jimenez, Assistant Professor, Northeastern University

Inter-Local Fiscal Disparities: Evidence from Connecticut Municipalities

Bo Zhao, Senior Economist, Federal Reserve Bank of Boston

Do Monitored Local Governments Compete by Converging?

Evaluating North Carolina's Fiscal Benchmarking Tool

Ed Gerrish, Assistant Professor of Public Administration, University of South Dakota

Thomas Luke Spreen, Doctoral Candidate, Indiana University–Bloomington

Knowledgeable Navigation to Avoid the Iceberg:

Considerations in Proactively Addressing School District Fiscal Stress in Michigan

Rachel White, Doctoral Student, Michigan State University

Kacy Martin, Doctoral Student, Michigan State University

Eric Scorsone, Extension Specialist and Faculty Member, Michigan State University

Kristi Bowman, JD, Michigan State University

What Fiscal Stress Means and How One Deals with It is in the Eyes of the Beholder

Craig Maher, Professor, University of Nebraska–Omaha

An Assessment of Methods to Predict Fiscal Distress

Jonathan Justice, Associate Professor, University of Delaware

David Bird, Doctoral Student, University of Delaware

Marc Fudge, Assistant Professor, California State University–San Bernardino

Helisse Levine, Associate Professor, Long Island University

10:00–10:15 am Refreshment Break

WEST END BALLROOM FOYER



SPP students after sharing the results of their research with GAO



The School of Public Policy has a long history of leadership in public finance and budgeting. Our faculty members are accomplished and well-known in these areas. **Distinguished University Professor Allen Schick** is the founding editor of the professional journal *Public Budgeting and Finance*, which is currently edited by the School's **Senior Associate Dean and Professor Philip Joyce**. Both faculty members have been awarded the Association for Budgeting and Financial Management's Aaron Wildavsky Lifetime Achievement Award for their work in budgeting and financial management.

In addition to Schick and Joyce, the School is home to several faculty members focused on public sector financial management, including **Travis St. Clair**, assistant professor; **Marita Brown**, adjunct lecturer; and **Anthony McCann**, adjunct lecturer.

Students from the School have pursued careers in public finance and budgeting by working or interning with the Office of Management and Budget, the U.S. Government Accountability Office, the Maryland Department of Budget and Management, the Congressional Research Service and the District of Columbia Fiscal Policy Institute.

The School is currently conducting three faculty searches in the fields of innovation technology and economic policy; international security; and international development. For details, visit: www.publicpolicy.umd.edu



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SCHEDULE

10:15–11:45 am Concurrent Sessions

➤ **Understanding and Measuring Government Performance as a Part of Fiscal Decision-Making**

GEORGETOWN I

Chair/Discussant: Odd J. Stalebrink, Associate Professor, Penn State University–Harrisburg

Reconceptualizing Performance Measurement: A Holistic and Just Approach

Bob Bland, Endowed Professor of Local Government, University of North Texas

Predicting Budgetary Change: The Effect of Performance Growth and Decline

Carla Flink, Assistant Professor, University of Texas at San Antonio

The Value of Taxation, Government Performance, and Budgetary Practices

Alfred Ho, Associate Professor, University of Kansas

Assessing the Impact of Capital Expenditures on Performance Measures in Municipal Performance Budgeting

Kenneth Klase, Associate Professor, University of North Carolina at Greensboro



#1 City Management and Urban Policy

#5 Public Management Administration

#9 Public Affairs

#16 Public Finance and Budgeting



— U.S. NEWS & WORLD REPORT 2012
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► **Transportation Finance and Reform**

WEST END BALLROOM A

Chair/Discussant: Merl Hackbart, Professor, University of Kentucky

Which Way to Transportation Finance Reform?

John Bartle, Dean, College of Public Affairs and Community Service, University of Nebraska–Omaha

Can Chen, Assistant Professor, Florida International University

An Analysis of Public Transit Expenditure in Urban China

Janey Qian Wang, Assistant Professor, San Francisco State University

John L. Mikesell, Chancellor's Professor, Indiana University–Bloomington

Zhirong (Jerry) Zhao, Associate Professor, University of Minnesota–Twin Cities

Yang He, Associate Professor, Central University of Finance and Economics

Hai (David) Guo, Assistant Professor, Florida International University

Motor Fuel Tax Rates and Revenues: Investigating the Mediating Effect of Highway Usage

Jay Ryu, Professor, Ohio University

Emily K. Burns, MPA Candidate, Ohio University

The Nontraditionalist View: Understanding Public Perceptions of Transportation Spending Priorities beyond Roads and Highways

Wie Yusuf, Associate Professor, Old Dominion University

Lenahan O'Connell, Senior Research Associate, Kentucky Transportation Center

Khairul Anuar, Doctoral Student, Old Dominion University

► **Empirical Evidence on Tax Policy**

WEST END BALLROOM B

Chair/Discussant: Sarah Larson, Senior Research Associate,

Fiscal Research Center, Andrew Young School, Georgia State University

Asymmetric Labor Supply Responses to Tax and Wage Rate Changes

Denvil Duncan, Assistant Professor, Indiana University–Bloomington

Philipp Doerrenberg, ZEW Mannheim, CGS at University of Cologne and IZA Bonn

Behavioral Responses from Filing: Evidence from the Economic Stimulus Act of 2008

Shanthi Ramnath, Tax Policy Analyst, U.S. Department of the Treasury

Patricia K. Tong, Financial Economist, U.S. Department of the Treasury

The Role of Representative Agents in the Property Tax Appeals Process

William Doerner, Senior Economist, Federal Housing Finance Agency

Keith R. Ihlanfeldt, DeVoe Moore Eminent Scholar Professor, Florida State University

The Effect of Fiscal Illusion on Public Sector Growth:

Evidence from Local Government Property Assessment

Justin Ross, Associate Professor, Indiana University–Bloomington

► **Measuring, Monitoring and Managing Local Fiscal Health –
The New York Experience**

WEST END BALLROOM C

Chair/Discussant: Jim Richardson, Professor, Louisiana State University

Monitoring the Fiscal Stress Levels of Local Governments

Nathaalie Carey, Assistant Comptroller, Office of the State Comptroller,

Division of Local Government and School Accountability

Fiscal Condition Analysis of New York Counties

Mark Robbins, Professor, University of Connecticut

Bill Simonsen, Professor, University of Connecticut

SCHEDULE

Grounding Fiscal Stress in the Context – A Study of Local Governments in New York State

Elaine Yi Lu, Associate Professor, John Jay College of Criminal Justice, City University of New York
Ting Zhang, Assistant Professor, Jacob France Institute University of Baltimore

The Effect of State Fiscal Monitoring System: Evidence from Regression Discontinuity Design

Il Hwan Chung, Assistant Professor, Baruch College, City University of New York
Daniel Williams, Associate Professor, Baruch College, City University of New York

► Topics in Education Finance

DUPONT F & G

Chair/Discussant: Ross Rubenstein, Professor and Dan Sweat Chair,
Andrew Young School, Georgia State University

Evaluating the Early Effects of Georgia’s HOPE Scholarship Eligibility Changes

Cynthia Searcy, Assistant Dean, Andrew Young School, Georgia State University
Ross Rubenstein, Professor, Andrew Young School, Georgia State University

Does Funding Make a Difference in Students’ Achievement? An Empirical Study of Illinois Schools

Natalia Ermasova, Assistant Professor, Governors State University
Mary Bruce, Associate Professor, Governors State University

The Impact of Immigrant Inflows on Public Education Finance and School Quality

Qinping Feng, Research Assistant, University of Illinois at Urbana–Champaign

State Financial Monitoring and Intervention in School Districts: Does It Make the Grade?

Andrew Crosby, Doctoral Student, University of Illinois Chicago

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PhD, Florida State University

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Jeremy R. Groves (Economics)
PhD, Washington University in St. Louis

Michael T. Peddle
PhD, Northwestern University

Assistant Professors

Alicia M. Schatteman
PhD, Rutgers University

Tammy R. Waymire (Accountancy)
PhD, University of Arkansas

Congratulations to our MPA and PhD alumnus Dr. Brian Caputo, for his appointment to the Governmental Accounting Standards Board!

Dr. Brian Caputo earned his NIU MPA and PhD degrees with fields of study in public administration, public policy, and government finance. Dr. Caputo holds a BS from the United States Military Academy, and an MS in Accountancy from DePaul University. Dr. Caputo is the Chief Financial Officer and City Treasurer for the City of Aurora, Illinois. He is a past president of the Illinois Government Finance Officers Association (IGFOA), past chair of IGFOA's Technical Accounting Review Committee, and a retired Lieutenant Colonel with the United States Army Reserve. He is an adjunct professor of public finance in NIU's MPA Program.



The Department of Public Administration proudly welcomes our newest faculty member



Aaron M. Deslatte,
Assistant Professor
PhD, Florida State University.
Specializing in local government
management, urban policy,
and sustainability.



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New school leaders:

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12:00–1:15 pm Poster Session

WEST END BALLROOM FOYER

➤ **Poster Review Panel**

*Chair: Rebecca Hendrick, Professor, University of Illinois–Chicago
Kenneth Kriz, Kansas Regents Distinguished Professor, Wichita State University
Paul Posner, Professor, George Mason University*

➤ **Presenters**

How Accurate are the IRS Sales Tax Look-Up Tables? Evidence from Aggregate Collections

*Yulianti Abbas, Doctoral Student, Indiana University–Bloomington
Bradley T. Heim, Associate Professor, Indiana University–Bloomington*

Determinants of Actively Traded Municipal Bonds and Their Impact on Municipalities

Konul Amrahova, Doctoral Student, Georgia State University

A Study of the Performance-Measurement Transparency

Byungwoo (Shine) Cho, Doctoral Student, University of Nebraska–Omaha

Does Infrastructure Reporting Mandated by GASB 34 Matter?

Examining the Effects of Infrastructure Reporting Methods on State Infrastructure Quality

*Ji Seul Kim, Doctoral Student, University of Nebraska at Omaha
Can Chen, Assistant Professor, Florida International University
Carol Ebdon, Regents/Foundation Professor, University of Nebraska at Omaha*

A Comprehensive Approach to Determinants of Borrowing Costs at the School Districts

Junghack Kim, Doctoral Student, University of Nebraska–Omaha

Can't Get No Satisfaction: The Ways and Means of State Oil and Gas Revenues

Nicholas Mastron, Ph.D. Research Assistant, George Washington Institute of Public Policy

A Study on the Persistence of Fiscal Shocks: How Balanced Budget Requirements, Rainy Day Funds, and Withdrawal Requirements Influence the Continuation of Shocks

Joseph McCormack, Doctoral Candidate, George Washington University

**Institutional Arrangements and Performance of Local Government Investment Pools:
Is There a Connection?**

Julius Nukpezah, Doctoral Candidate, University of North Texas

Bureaucratic Autonomy, Punctuated Equilibrium, and Budgetary Change in American City Governments

*Young-Shin Park, Doctoral Student, University of Kansas
Joshua Sapotichne, Assistant Professor, Michigan State University*

**The Effect of Pennsylvania Impact Fee Disbursements on Local Acceptance
of Unconventional Gas Development**

*Naveed Paydar, Doctoral Candidate, Indiana University–Bloomington
John D. Graham, Dean, School of Public and Environmental Affairs, Indiana University
John Rupp, Senior Research Scientist at Indiana Geological Survey, Indiana University–Bloomington*

Structural Imbalances in NC Municipal Governments

Seeun Ryu, Postdoctoral Scholar, North Carolina State University

The Impact of Hurricanes on State and Local Economies

Jesseca Short, Doctoral Candidate, University of North Texas

Building a Financial Capability Score – An Exploratory Factor Analysis

Carletta Sims Taylor, Doctoral Candidate, Indiana University–Bloomington

The Application of Forensic Analytics in Evaluating Financial Reports

Hao Sun, Doctoral Student, State University of New York

Evaluation of the Effect of Rainy Day Funds on Alleviating Fiscal Stress in American States in the Great Recession (2008-2012)

Wenchi Wei, Doctoral Student, University of Kentucky

1:30–3:00 pm Concurrent Sessions

► **Unintended Consequences and Distortionary Effects in Education Finance**

GEORGETOWN I

Chair/Discussant: Robert Bifulco, Associate Professor, Syracuse University

The Effects of School Finance Equalization on Education Employment and Aggregate Property Values

John Foster, Assistant Professor, Southern Illinois University–Edwardsville

Eugenia Toma, Wendell H. Ford Professor of Public Policy, University of Kentucky

The Behavioral Impacts of Property Tax Relief: Salience or Framing?

John Yinger, Professor, Syracuse University

Phuong Nguyen-Hoang, Assistant Professor, University of Iowa

The Impact of Local Option Sales Taxes on School Infrastructure Spending and Long-Term Debt: Evidence from Georgia

Eric Brunner, Associate Professor, University of Connecticut

David Schwegman, MPA Student, University of Connecticut

Adequacy and Equity in Nevada School Funding: A School-Level, Cost Function Analysis

Wen Wang, Assistant Professor, Indiana University–Bloomington

Anna Lukemeyer, Associate Professor, University of Nevada–Las Vegas

Carrie Sampson, Research Assistant, The Lincy Institute, University of Nevada–Las Vegas

Jaewon Lim, Assistant Professor, University of Nevada–Las Vegas

► **Roundtable: The Past and Future of Municipal Securities: 40th Anniversary of the Municipal Securities Rulemaking Board**

WEST END BALLROOM A & B

Moderator: W. Bartley Hildreth, Professor, Andrew Young School, Georgia State University

Rick A. Fleming, Investor Advocate, U.S. Securities and Exchange Commission

Lynnette Kelly, Executive Director, MSRB (2007-present)

Christopher “Kit” Taylor, Fixed Income Academy (Former MSRB Executive Director, 1978-2007)

Robert Doty, President, American Governmental Financial Services Company

► **Perspectives on the Retail Sales Tax**

DUPONT F

Chair/Discussant: David Swindell, Associate Professor, Arizona State University

Local Control in Fiscal Administration: The Case of Sales Tax Collection in Colorado

Todd Ely, Assistant Professor, University of Colorado–Denver

Benoy Jacob, Assistant Professor, University of Colorado–Denver

Adoption of Municipal Sales Taxes in Texas

Whitney Afonso, Assistant Professor, University of North Carolina at Chapel Hill

Do-si-do across State Lines: Empirical Analysis of Online Sales by the Girl Scouts

Deborah A. Carroll, Associate Professor, University of Georgia

Sarah Larson, Senior Research Associate, Fiscal Research Center,

Andrew Young School, Georgia State University

Revitalizing the Retail Sales Tax? An Examination of the Potential Tax Policy Contribution from Narrowing the Exclusion of Services

John Mikesell, Chancellor’s Professor, Indiana University–Bloomington

➤ **Sources of Municipal Fiscal Stress**

DUPONT G

Chair/Discussant: Mike Pagano, Professor, University of Illinois–Chicago

**The Misalignment of Economic Base with Revenue Structure:
An Empirical Exploration of Fiscal Base of Large Cities in the U.S.**

Yonghong Wu, Associate Professor, University of Illinois at Chicago

Municipal Fiscal Stress and Bankruptcy in Pennsylvania

Jane Beckett-Camarata, Senior Lecturer, Penn State University–Harrisburg

Public Pensions and Municipal Bankruptcy: Lessons from California

Jinping Sun, Associate Professor, California State University–Bakersfield

Disasters and Local Fiscal Health

Skip Krueger, Associate Professor, University of North Texas

Robert W. Walker, Associate Professor, Willamette University

Jesseca Short, Doctoral Student, University of North Texas

➤ **International Public Finance Books Under Review**

DUPONT H

Sponsored by: George Mason University, School of Policy, Government and International Affairs

Chair: Heidi Jane M. Smith, George Mason University

Discussant: Paul Posner, Professor, George Mason University

The Power of Public Investment Management (World Bank)

Anand Rajaram

Handbook of Multilevel Finance (Edward Elgar Publishing)

Ehtisham Ahmad and Giorgio Brosio

The Oxford Handbook of State and Local Government Finance

Robert D. Ebel

Comparative Public Budgeting: Global Perspectives on Taxing and Spending (SUNY Press)

George Guess and Lance T. LeLoup

Municipal Finances: A Handbook for Local Governments (World Bank)

Catherine Farvacque-Vitkovic

3:15–4:45 pm Plenary

WEST END BALLROOM D & E

➤ **Income Inequality: Causes, Response and Fiscal Implication**

Moderator: Bob Bifulco, Associate Professor, Syracuse University

Len Burman, Director, Urban-Brookings Tax Policy Center

Douglas Holtz-Eakin, President, American Action Forum (Former CBO Director, 2003-2005)

Heather Boushey, Senior Fellow, Center for American Progress

5:00–7:00 pm Reception

WEST END BALLROOM A & B

Sponsored by:

University of Nebraska–Omaha School of Public Administration

American University School of Public Affairs

Georgia State University Andrew Young School of Policy Studies

Baruch College (CUNY) School of Public Affairs

Indiana University School of Public Administration and Environmental Affairs

Northern Illinois University Division of Public Administration

University at Albany (SUNY) Rockefeller College of Public Affairs and Policy

7:00–8:00 pm PFP Meeting

DUPONT F & G



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Todd Ely

Benoy Jacob

Paul Teske, Dean

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

Other CU Denver Public Affairs Faculty:

Stephen Block, Wendy Bolyard, Lloyd Burton, Malcolm Goggin, Mary Guy, Jane Hansberry, Tanya Heikkila, Kelly Hupfeld, Pamela Medina, Robyn Mobbs, John Ronquillo, Denise Scheberle, Jessica Sowa, Richard Stillman, Danielle Varda, Alan Wallis and Christopher Weible

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FRIDAY, OCTOBER 2

7:30 am–5:00 pm	Registration	WEST END BALLROOM FOYER
7:30-8:30 am	ABFM Executive Committee Breakfast	THOMAS
7:30-9:00 am	Continental Breakfast	WEST END BALLROOM FOYER
8:30-10:00 am	Concurrent Sessions	

- **The Tangled Metropolis: Fiscal Issues in the Context of Local Intergovernmental Competition** **GEORGETOWN I**

Chair/Discussant: Christine Martell, Associate Professor, University of Colorado

The Fiscal Implications of Municipal Annexation: The Effects of Local Government Fiscal Structure
Jing Wang, Assistant Professor, California State Polytechnic University–Pomona
Evgenia Gorina, Assistant Professor, University of Texas–Dallas

Who Can Agree? An Analysis of Cooperation and Competition in Local Fiscal Negotiations
Sarah Beth Gehl, Doctoral Candidate, Georgia State University

Variations in Property Taxes over Vertically Stacked Taxing Jurisdictions
David Swindell, Associate Professor, Arizona State University
Spencer T. Brien, Assistant Professor, Naval Postgraduate School
- **Implementing the Data Act at the Federal Level: New Resources for Management, Program Evaluation, and Performance Budgeting (Joint AABPA/ABFM Panel)** **DUPONT F**

Moderator: Karen Kunz, Associate Professor, West Virginia University
Peter DelToro, Assistant Director-Strategic Issues, U.S. Government Accountability Office
Karen Lee, Chief of the Management Controls & Assistance Branch, Office of Management and Budget (OMB)
- **Current Issues in Environmental Budgeting and Finance** **DUPONT G**

Chair/Discussant: Wie Yusuf, Associate Professor, Old Dominion University

The Impact of the Clean Air Act on the Sensitivity of the Local Employment Base
Wenli Yan, Assistant Professor, Virginia Commonwealth University
Douglas Carr, Associate Professor, Oakland University

Can Induced Technological Change Produce a Double Dividend?
Antung A. Liu, Professor, Indiana University–Bloomington
Hiroaki Yamagami, Lecturer, Seikei University

Brownfield of Dreams: Redevelopment Differences of Former Brownfield Projects in Chicago TIF Districts
Heath Rico, Doctoral Student, University of Kentucky

Predicting the Determinants of Renewable Energy and Energy Conservation Grants from the Federal Government to States
Whitney Barnett, Doctoral Student, University of Kentucky
- **Retrenchment Strategies and Bankruptcy** **DUPONT H**

Chair/Discussant: Joe Cordes, Professor, George Washington University

Testing a Comprehensive Model of Fiscal Retrenchment in U.S. Cities
Benedict Jimenez, Assistant Professor, Northeastern University

Testing the Effects of State Fiscal Policy on Public Sector Employment over the Economic Cycle

Yilin Hou, Professor, Syracuse University

Patricia Yusun Kim, Doctoral Student, Syracuse University

Using Budgets to Shift Financial Resources across Time

John Gilmour, Professor, College of William and Mary

Fiscal Crisis and Expenditure Cuts: Influences on the Cutback Strategies Used by Public Sector Organizations in Europe

Jim Douglas, Professor, University of North Carolina

Ringa Raudla, Professor, Tallinn University of Technology

Tiina Randma-Liiv, Professor, Tallinn University of Technology

Riin Savi, Junior Research Fellow, Tallinn University of Technology

State Emergency Financial Management Policies for Local Governments

Neal Buckwalter, Assistant Professor, Grand Valley State University

Donijo Robbins, Professor, Grand Valley State University

► **Topics in Local Government Fiscal Structure**

GEORGETOWN II

Chair/Discussant: Agustin Leon-Moreta, Professor, University of New Mexico

Within-State Variations in the Restrictiveness and Effects of Local Government Tax and Expenditure Limitations

Carol Ebdon, Regents/Foundation Professor, University of Nebraska–Omaha

Craig Maher, Professor, University of Nebraska–Omaha

Sungho Park, Doctoral Student, University of Nebraska–Omaha

Effects of State-Imposed TELs on Municipal Revenue Structure: A Legal Approach

Shu Wang, Assistant Professor, Michigan State University

On the Measurement of Revenue Diversification

Christopher Goodman, Assistant Professor, University of Nebraska–Omaha

Allocative Efficiency across Public Service Functions for City Infrastructure:

Are V.O. Key's Criteria Fruitful?

Arwiphawee "Sai" Srithongrung, Associate Professor, Wichita State University

NakHyeok Choi, Doctoral Candidate, Florida International University

Do Business in a New Way: The Role of State Drinking Water Revolving Funds

Can Chen, Assistant Professor, Florida International University

Kenneth A. Kriz, Kansas Regents Distinguished Professor, Wichita State University

10:00-10:15 am Refreshment Break

WEST END BALLROOM FOYER

10:15-11:45 am Plenary

WEST END BALLROOM D & E

► **The 40th Anniversary of CBO: A Conversation with Alice Rivlin, Robert Reischauer, and Rudy Penner**

Moderator: Phil Joyce, Professor, University of Maryland–College Park

Alice Rivlin, Director of the Health Policy Center, Brookings Institute (Founding Director, CBO, 1975-1983)

Robert Reischauer, Distinguished Institute Fellow and President Emeritus, Urban Institute (former CBO director, 1989-1995)

Rudolph "Rudy" Penner, Institute Fellow, Urban Institute (former CBO director, 1983-1987)



NYU WAGNER PROUDLY PRESENTS ITS TEAM OF FINANCIAL MANAGEMENT EXPERTS:



DAN SMITH, *Associate Professor of Public Budgeting and Financial Management, Director of Finance Specialization*
 Recently elected ABFM's Chair-Elect (in 2016) and Chair (in 2017), Dan brings vast expertise in state and local government budgeting and financial management. The 5th edition of his textbook, co-written with NYU Wagner Professor Thad Calabrese, will be released in 2016. *Financial Management for Public, Health, and Not-for-Profit Organizations* is the leading introductory textbook on financial management in the government, health, and nonprofit sectors.

THAD CALABRESE, *Assistant Professor of Public and Nonprofit Financial Management*
 In addition to the upcoming release of his textbook, *Financial Management for Public, Health, and Not-for-Profit Organizations*, Thad was awarded the Editors' Prize for Best Scholarly Paper in *Nonprofit Management & Leadership*. He served on ABFM's Executive Committee from 2012-2014.

SCOTT TAITEL, *Clinical Associate Professor of Public Service*
 Joining NYU Wagner this fall, Scott has managed impact investment funds and created social enterprises throughout the developing world. As the former COO for the Clinton Foundation's Enterprise Partnership, he brings financial leadership experience from multiple sectors as a former NGO executive, venture capital managing partner, and executive financial manager of numerous multinational corporations.

MICHAH ROTHBART, *Doctoral Student and Lecturer*
 Michah's research interests lie in financial management and public finance, particularly in the field of education. His current research includes a study examining the financial implications of increased high school choice in New York City and a study assessing the effect of school finance reform on the relationship between race and local resources.

ANU GUPTA, *Doctoral Student*
 Anubhav (Anu)'s research focuses on public financial management, particularly government pension systems, municipal finance, and not-for-profit financial management. He is currently researching state pension plan contribution policies across all 50 states, how those policies can reduce fiscal volatility, and how they are affected by institutional and political factors.

NYU WAGNER CONGRATULATES...

Bill Simonsen (PhD 1991) for receiving the 2015 Aaron Wildavsky Award for lifetime achievement in public budgeting and financial management scholarship.

The University of Illinois at Chicago Department of Public Administration offers concentrations at the PhD level in Financial Management, Public and Nonprofit Management, Survey Methods and Urban Governance and Networks.

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- David Merriman, Associate Editor, Economic Development Quarterly
- Jered Carr, Co-Editor in Chief, Urban Affairs Review

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Jered Carr	Michael Pagano
Rebecca Hendrick	David Perry
Allyson Holbrook	Michael Siciliano
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Kelly LeRoux	James Thompson
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12:00-1:00 pm Awards Luncheon **WEST END BALLROOM A, B & C**
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 Georgia State University Andrew Young School of Policy Studies

➤ **PPF JESSE BURKHEAD AWARD**

Best article published in Public Budgeting and Finance in 2014

Jun Peng, University of Arizona; Ken Kriz, Wichita State University;

Qiushi Wang, Rutgers–Newark

The Two Worlds of Municipal Bonds: Are Lower-Rated Bonds Punished More by Financial Crisis?
 (Vol. 34.1, 18-38)

➤ **MICHAEL CURRO STUDENT PAPER AWARD**

Best written paper in a class or under faculty supervision

Stephanie Leiser, University of Washington

Stephanie will be a Lecturer at the Gerald R. Ford School of Public Policy at the University of Michigan as of January 2016. She was formerly a Lecturer at the University of Washington, where she also earned her Ph.D., and a tax policy analyst at the Michigan House of Representatives. She specializes in state and local tax policy. Stephanie is receiving the Curro Award for her paper "The Diffusion of State Business Tax Incentives."

➤ **S. KENNETH HOWARD AWARD**

Lifetime achievement by a practitioner in the field of budgeting and financial management

John Culpepper, Finance Director, Athens-Clarke County (retired)

John Culpepper began his career in local government in 1975 as a staff member of the Oconee Area Planning and Development Commission. He served as the Clerk and Treasurer of the City of Milledgeville, Georgia from 1978-1983. Then in 1983, he moved to Athens, Georgia to serve as the Finance Director of Clarke County. In 1991, the City of Athens and Clarke County consolidated and Culpepper served as the Finance Director for Athens-Clarke County until his retirement in 2014. For the last twenty years, Culpepper has also served as a Consultant Instructor for the Financial Management Program of the Carl Vinson Institute of Government at the University of Georgia. He received his AB in Political Science from the University of Georgia in 1972, his MPA from the University of Georgia in 1975, and his MBA from Brenau University in 2000.

➤ **AARON WILDAVSKY AWARD**

Lifetime achievements in the field of budgeting and financial management

William (Bill) Simonsen, University of Connecticut

Bill Simonsen is a Professor in the Department of Public Policy at the University of Connecticut. Simonsen and Phil Joyce are the current editors of Public Budgeting & Finance. Simonsen's research and writing focuses on public sector financial management and policy and has two main themes: 1) ways to aid public management decisions about municipal bond sales, and 2) processes that improve the ways that citizen preferences can be used in public decisions. He frequently collaborates with his colleague Mark Robbins, also at the University of Connecticut. Simonsen earned a Ph.D. in Public Administration from the Robert F. Wagner Graduate School of Public Service at New York University.

➤ **GRADUATE STUDENT POSTER SESSION AWARD**

1:30-3:00 pm Concurrent Sessions

➤ **Evaluating the Impact of Tax Expenditures**

GEORGETOWN I

Chair/Discussant: John Yinger, Professor, Syracuse University

Benefits and Costs of the Section 1603 Grants in Lieu of Tax Credits for Investments in Solar Power

Joseph Cordes, Professor, George Washington University

State Tax Expenditures: The Public Cost of Promoting Renewable Fuels

John Day, Revenue Tax Specialist, Illinois Department of Revenue/University of Illinois–Springfield

Cost-Benefit Analysis of Ohio Historic Preservation Tax Credit (HPTC)

Tatyana Guzman, Assistant Professor, Cleveland State University

The Negative Income Tax and the Earned Income Tax Credit: A Microsimulation Comparison

Bill Simonsen, Professor, University of Connecticut

Rebecca Simonsen, Urban Institute Tax Policy Center

➤ **Special District & Special Assessment Finance**

WEST END BALLROOM E

Chair/Discussant: Beverly Bunch, Professor, University of Illinois–Springfield

Why Governments Use Special Assessments: A Mixed-Method Study of Municipal Governments in the Chicago Metropolitan Area

Rebecca Hendrick, Professor, University of Illinois at Chicago

Ayman Bari, Doctoral Student, University of Illinois at Chicago

Shu Wang, Assistant Professor, Michigan State University

Predicting TIF Success and Failure: A Statistical Analysis of Tax Incremental Financing in Wisconsin Municipalities

John Kovari, Assistant Professor, University of Wisconsin–La Crosse

TELs Adoption and Special District Finance

Agustin Leon-Moreta, Professor, University of New Mexico

Economic Impacts of Tax Increment Financing Districts in Polk County, Iowa

Richard Funderburg, Assistant Professor, University of Illinois–Springfield

➤ **Next Generation Public Finance – Social Impact Bonds (Joint AABPA/ABFM Panel)**

DUPONT G

Moderator: Justin Marlowe, Associate Professor, University of Washington

Michelle A. Sager, Director of Strategic Issues, U.S. Government Accountability Office

John Roman, Senior Fellow, Urban Institute Justice Policy Center

Sean French, Management and Program Analyst, Corporation for National and Community Service

Lili Elkins, Chief Strategy Officer, ROCA Inc.

➤ **Measuring, Monitoring and Managing Nonprofit Fiscal Stress**

DUPONT F

Chair/Discussant: Zhirong (Jerry) Zhao, Associate Professor, University of Minnesota

Do Operating Reserves Even Matter for Nonprofits?

Thad Calabrese, Assistant Professor, New York University

The Uniqueness of Financial Crisis Management for Young and Small Not-for-Profits

Elizabeth Searing, Assistant Professor, University at Albany–SUNY

The Effects of Local Government Fiscal Stress on Nonprofit Finances: A Longitudinal Study

Alicia Schatteman, Assistant Professor, Northern Illinois University

Greg Porumbescu, Assistant Professor, Northern Illinois University

Assessing Systematic and Nonsystematic Financial Risk of Nonprofit Organizations*Zihe Guo, Doctoral Student, University of Kentucky**Dwight V. Denison, Professor, University of Kentucky***Financial Ratios to Predict Financial Distress in Nonprofit Organizations***Suzette Myser, Doctoral Candidate, University of Kansas***► The Discipline of the Markets: Debt and Municipal Finance****WEST END BALLROOM D***Chair/Discussant: W. Bartley Hildreth, Professor, Andrew Young School, Georgia State University***The Economic Value of Rating Outlooks in the Municipal Securities Market***Sharon Kioko, Associate Professor, University of Washington**Craig L. Johnson, Associate Professor, Indiana University–Bloomington**Tima Moldogaziev, Assistant Professor, University of Georgia***Before, During and After the Great Recession: Bond Ratings of State GO Debt across the Three Major Debt Rating Agencies***Marilyn Rubin, Professor, John Jay College, City University of New York**Katherine Willoughby, Professor, Georgia State University**Monique Jn-Marie, Doctoral Student, Rutgers University- Newark***Do Financial Markets Impose Fiscal Discipline on States for Deficit Finance?***Cleopatra Charles, Assistant Professor, Rutgers University–Newark**Jongmin Shon, Assistant Professor, Rutgers University–Newark***Determinants of Variable Rate Debt at the State Level***Bryan Gibson, Program Manager, University of Kentucky**Dwight Denison, Professor, University of Kentucky**Zhiwei Zhang, Assistant Professor, Kansas State University*

3:00-3:15 pm Refreshment Break

WEST END BALLROOM FOYER

3:15-4:45 pm Concurrent Sessions

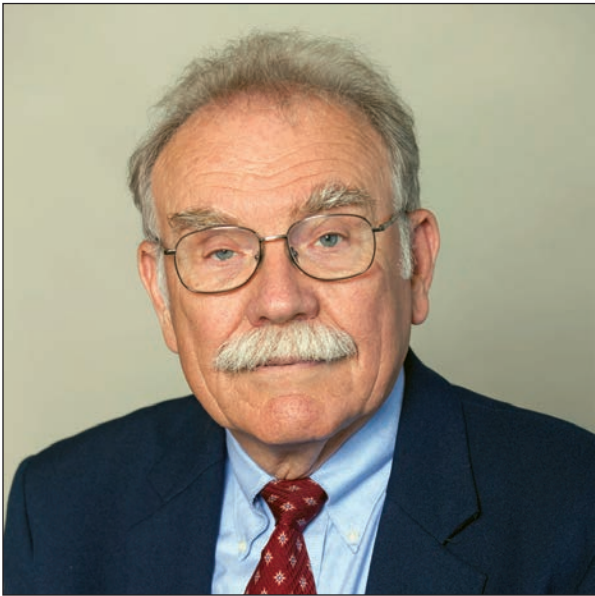
► Teaching the Next Generation of Public Finance Professionals**GEORGETOWN I***Chair/Discussant: Ed Lehan, Consultant***Filling the Demand for Municipal Government Accountants:****The Benefits of a Governmental Accounting Course***Rebecca Martin, Visiting Lecturer, McNeese State University**Tammy Waymire, Associate Professor, Northern Illinois University***Budgeting and Financial Management Coursework:****Simultaneously Meeting the Needs of Public and Non-Profit Managers***Michael Peddle, Associate Professor, Northern Illinois University**Alicia Schatterman, Assistant Professor, Northern Illinois University***Practitioner Analysis: What's Taught? What's Used? What Matters?***Kenneth Hunter, Budget & Evaluation Manager, City of Rocky Mount, NC***Managerial Thought for Public Finance Officers***Ed Lehan, Consultant*



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John Mikesell, Chancellor's Professor of Public and Environmental Affairs at Indiana University Bloomington, at a conference on state revenues

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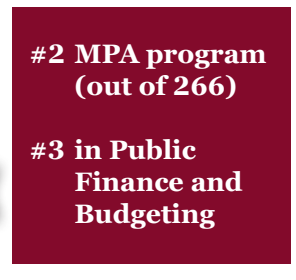
Craig Johnson



Bob Kravchuk



Kurt Zorn



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➤ **Federal Contracting and Accountability**

DUPONT F

Chair/Discussant: Charles Menifield, Associate Dean of Academic Programs, University of Missouri

Payment Structure and Contractor Performance: An Analysis of Federal Contracts

Benjamin Brunjes, Doctoral Candidate, University of Georgia

Assessing State Food Safety Performance under FDA Contracts:

The Public Health Implications of State Variations in a New Regulatory Regime

Jocelyn M. Johnston, Professor, American University

Rebecca Yurman, Doctoral Student, American University

Effects of Medicare Advantage Enrollment on Beneficiary Risk Scores

Alice Burns, Analyst, Congressional Budget Office

Tamara Hayford, Analyst, Congressional Budget Office

Medicaid Managed Care: A County Level Perspective

Seth Meyer, Doctoral Student, Rutgers University

➤ **Policy Issues in Subnational Government Debt Management**

DUPONT G

Chair/Discussant: Sharon N. Kioko, Associate Professor, University of Washington

The Determinants of Subnational Capital Markets: An International Survey

Tima Moldogaziev, Assistant Professor, University of Georgia

Salvador Espinosa, Assistant Professor, San Diego State University

Christine R. Martell, Associate Professor, University of Colorado–Denver

The Evolving Fiscal Federalism of State and Local Borrowing

Justin Marlowe, Associate Professor, University of Washington

Fiscal Federalism and the Municipal Securities Market in the Age of President Obama

Martin J. Luby, Assistant Professor, DePaul University

Craig Johnson, Associate Professor, Indiana University–Bloomington

The Architecture of Regulatory Policy in the U.S. Municipal Bond Market

Robert A. Greer, Assistant Professor, University of Georgia

Tima Moldogaziev, Assistant Professor, University of Georgia

➤ **Measuring, Monitoring and Managing State Fiscal Health**

DUPONT H

Chair/Discussant: Craig Maher, Professor, University of Nebraska–Omaha

A Measure of State Fiscal Condition: Accounting for Fiscal Capacity

Sarah Arnett, Senior Analyst, Government Accountability Office

An Investigation of Indices to Measure State Financial Opacity and Transparency

Robert Strauss, Professor, Carnegie Mellon University

Beverly Bunch, Professor, University of Illinois–Springfield

Yunni Deng, Graduate Student, Michigan State University

Xuege (Jennifer) Zhang, Graduate Student, Carnegie Mellon

Measuring the Dynamic Behavior of Major State Taxes:

Growth, Volatility, Stability, and Cyclical Sensitivity

John Mikesell, Chancellor's Professor, Indiana University–Bloomington



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Congratulations!

The Evans School is proud to welcome Associate Professor **Sharon Kioko**, a recognized national expert in finance and budgeting. She will be serving on ABFM's Executive Committee in 2016.

Stephanie Leiser (Ph.D. '14) won the 2015 Association for Budgeting and Financial Management Michael Curro Student Paper Award (Four of the last five winners are Evans School students).

In August 2015 Endowed Professor of Public Finance and Civic Engagement **Justin Marlowe** published the second installment of *Governing* magazine's "Guide to Financial Literacy: Managing Your Jurisdiction's Financial Health."

Our MPA concentration in public financial management prepares students for careers at leading organizations across the country. Recent placements include:

Alex Stone (MPA '15), Analyst, U.S. Consumer Financial Protection Bureau

Matthew Lane (MPA '15), Debt Management Analyst, Washington State Treasurer

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Alyssa Ha (MPA '14), Budget and Management Analyst, City of Arlington, Virginia



SATURDAY, OCTOBER 3

7:30 am–12:00 pm Registration **WEST END BALLROOM FOYER**

7:30-9:00 am Continental Breakfast **WEST END BALLROOM FOYER**

8:30-10:00 am Concurrent Sessions

► **The Perils and Promise of Turning to Non-Traditional Revenue Sources** **GEORGETOWN I**

Chair/Discussant: Yonghong Wu, Associate Professor, University of Illinois at Chicago

**Fines and Court Costs as a Replacement for Declines in Property Tax Receipts:
The Great Recession and Its Aftermath**

Andrew Glassberg, Associate Professor Emeritus, University of Missouri–St. Louis

Fines, Forfeitures and Fiscal Condition: The Reliance on Fines by California's Municipalities

Charlotte Kirschner, Assistant Professor, Ohio State University

Samuel Stone, Assistant Professor, California State Fullerton

Akheil Singla, Assistant Professor, Arizona State University

James Comeaux, Doctoral Candidate, Ohio State University

The Use and Meaning of Excess Levies in West Virginia

Michael Dougherty, Extension Professor and Specialist, West Virginia University Extension Service

Gambling Expansion: Myths and Facts

Lucy Dadayan, Senior Policy Analyst, Rockefeller Institute of Government

**The Politics of Indian Gaming: Exploring How State Gaming Compacts Condition
the Impact of Indian Gaming**

Thaddieus Conner, Assistant Professor, New Mexico State University

Aimee Franklin, Presidential Professor, University of Oklahoma

► **State of the States: Challenges and Trends** **DUPONT F & G**

*Chair/Discussant: Elaine Yu Li, Associate Professor, John Jay College of Criminal Justice,
City University of New York*

The Fiscal Situation Room: A Report from the States

Scott Pattison, Executive Director, National Association of State Budget Officers (NASBO)

State Tax Commissions and Tax Reform Proposals

Rahul Pathak, Graduate Research Assistant, Georgia State University

Carolyn Bourdeaux, Associate Professor, Andrew Young School, Georgia State University

Sally Wallace, Professor, Andrew Young School, Georgia State University

Sarah Larson, Senior Research Associate, Fiscal Research Center,

Andrew Young School, Georgia State University

Structuring a State Tax Increase

Jason Juffras, Director of Program Evaluation, Office of the District of Columbia Auditor

Truth and Integrity in State Budgeting: Lessons from Three States

William Glasgall, State/Local Program and Editorial Director, The Volcker Alliance

Matt Fabian, Partner, Municipal Markets Analytics

SCHEDULE

► **Budgeting, Financial Management, and Public Management Innovation** **WEST END BALLROOM B**

Chair/Discussant: Kurt Thurmaier, Professor, Northern Illinois University

How Do Financial Condition and Credit Ratings Affect the Likelihood of Technological Innovation in Local Government Management?

Ben Clark, Associate Professor, Cleveland State University

Tatyana Guzman, Assistant Professor, Cleveland State University

Understanding Patterns of Centrality, Growth, and Stability in Transit Contracting Networks over Time

Suzanne Leland, Professor, University of North Carolina–Charlotte

Olga Smirnova, Assistant Professor, East Carolina University

The Impact of Indirect Costs upon Public Management Networks

Zachary Mohr, Assistant Professor, University of North Carolina–Charlotte

David Mitchell, Assistant Professor, University of Central Florida

Priority Based Budgeting & Reallocation: Do Priorities Receive More Funding?

David Mitchell, Assistant Professor, University of Central Florida

► **Why Do Governments Underfund Pensions and How Do We Fix It?** **WEST END BALLROOM C**

Chair/Discussant: David Matkin, Assistant Professor, University at Albany–SUNY

The Determinants of State Pension Reform

Travis St. Clair, Assistant Professor, University of Maryland

City Pension Contributions in FY 2007-2012: What Have We Learned?

Evgenia Gorina, Assistant Professor, University of Texas at Dallas

Act of Necessity or Prudence: Explaining Pension Change in Local Government

Milena Neshkova, Associate Professor, Florida International University

Howard A. Frank, Professor, Florida International University

Yongqing Cong, Shandong University, China

Defined Benefit Plan Distribution Decisions by Non-vested Public Sector Employees

Post State Pension Reforms

Julia Davidyan, Doctoral Student, University of Wisconsin–Whitewater

► **Budget Reform in China** **WEST END BALLROOM D**

Chair/Discussant: Tom Lauth, Professor Emeritus, University of Georgia

Departmental Budget Transparency within Chinese Provincial Governments

Shulian Deng, Full Professor, Shanghai University of Finance and Economics

Jun Peng, Associate Professor, University of Arizona

Soft Budget Constraint and the Risk of China's Local Government Debt

Wenlin Fu, Full Professor, Shanghai University of Finance and Economics

The Difficulties and Countermeasures in the Implementation of China's Budget Law Revision

Shuna Xu, Associate Professor, Shanghai University of Finance and Economics

10:00-10:15 am Refreshment Break

WEST END BALLROOM FOYER

10:15-11:45 am Concurrent Sessions

➤ **Corruption and Transparency**

GEORGETOWN I

Chair/Discussant: Robert Kravchuk, Professor, University of Indiana–Bloomington

Morality of Public Debt: the Effect of Corruption on the Accumulation, Composition, and Management Practices of State Debt

Cheol Liu, Assistant Professor, City University of Hong Kong

John L. Mikesell, Chancellor's Professor, Indiana University–Bloomington

Highways Spending Covered Thick with Corruption:

Effect of Public Corruption on the Size and Allocation of U.S. States' Spending on Highways

Cheol Liu, Assistant Professor, City University of Hong Kong

Can Chen, Assistant Professor, Florida International University

Jekyung Lee, Doctoral Candidate, University of Georgia

Technocrats or Politicians: Who Decides Mexico's Municipal Debt Instruments?

Heidi Jane Smith, Research and Adjunct Professor, George Mason University

Allyson Lucinda Benton, División de Estudios Políticos Centro de Investigación y Docencia Económicas, A.C. (CIDE) Carretera México-Toluca

Partial Two-Way Mirrors: International Organizations and Budget Transparency

Kim Moloney, Visiting Assistant Professor, University of Miami

Rayna Stoycheva, Lecturer, University of Miami

Jyldyz Kasymova, UN Civil Service Commission, United Nations

Credibility and Reliability of Government's Budget Plans: Does Fiscal Transparency Matter?

Babacar Sarr, Program Officer, Center on Budget and Policy Priorities

➤ **How to Sharpen Your Regional Economic Dashboard**

DUPONT F & G

Nicholas Empey, Economist, Regional Directorate, Bureau of Economic Analysis

➤ **Experimenting with New Methodologies**

WEST END BALLROOM B

Chair/Discussant: Kenneth Kriz, Regents Distinguished Professor, Wichita State University

An Economic Decomposition of the Impact of Charter Financing on Public School Financial Conditions

Vincent Reitano, Doctoral Candidate, North Carolina State University

Assessing Charter School Savings Behavior with Unconditional Quantile Regression

Theodore Arapis, Assistant Professor, Villanova University

Bruce McDonald, Assistant Professor, North Carolina State University

Vincent Reitano, Doctoral Candidate, North Carolina State University

Semiparametric Approaches to Predicting School Bond Referendum

Peter Jones, Visiting Professor, University of Kentucky

Using Fractional Response Models to Model Proportional Data

Michael Overton, Transportation Planner, North Central Texas Council of Governments

Option Valuation of School Districts' Advance Refunding Choices in Municipal Bond Markets

Komla Dzigbede, Doctoral Candidate, Georgia State University

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➤ **Public Services and Capitalization**

WEST END BALLROOM C

Chair/Discussant: Deborah Carroll, Associate Professor, University of Georgia

Effects of School District Income Taxes on Property Values: An Unintended Consequence

Michael Hayes, Assistant Professor, Rutgers University–Camden

Phuong Nguyen-Hoang, Assistant Professor, University of Iowa

How Does the Change of Local Government Structure Affect Property Values?

A Case Study of Village Dissolution in Upstate New York

Pengju Zhang, Doctoral Candidate, Syracuse University

Property Value Effects of Place-Based College Tuition Guarantee Programs

Bob Bifulco, Associate Professor, Syracuse University

Judson Murchie, Doctoral Candidate, Syracuse University

Ross Rubenstein, Professor and Dan Sweat Chair, Georgia State University

Fiscal Returns of Transportation Investments in Minnesota Counties

Zhirong (Jerry) Zhao, Associate Professor, University of Minnesota

➤ **Assessing the Value Added of Local Government Fiscal Practices**

WEST END BALLROOM D

Chair/Discussant: Jane Beckett-Camarata, Senior Lecturer, Penn State University–Harrisburg

The Benefit of Internal Audit in Local Government

Bruce McDonald, Assistant Professor, North Carolina State University

Carl J. Gabrini, Assistant Professor, Columbus State University

Robert J. Eger, III, Associate Professor, Naval Postgraduate School

External Financial Reporting Processes and Costs: Evidence from Illinois Municipalities

Tammy Waymire, Associate Professor, Northern Illinois University

Shannon N. Sohl, Research Associate, Center for Governmental Studies, Northern Illinois University

Multi-Year Budget in Local Government during Good Times and Bad Times

James Conant, Professor, Georgia Mason University

Forecast Effectiveness and Forecast Accuracy

Shayne Kavanagh, Senior Manager of Research, Government Finance Officers Association

Holly Sun, Budget Director, Howard County, Maryland

Daniel Williams, Associate Professor, Baruch College, City University of New York

12:00-1:15 pm Volcker Alliance Luncheon

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Rockefeller College is proud to be a sponsor of ABFM's 2015 Annual Conference. Attending the conference from Rockefeller will be faculty members Gang Chen, David Matkin (a member of the ABFM Executive Committee and newly appointed Vice-Chair of the Department of Public Administration and Policy at Rockefeller College), and Elizabeth Searing, as well as PhD students Youngjoo Park and Hao Sun.

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Rockefeller welcomes Elizabeth A.M. Searing, PhD, Assistant Professor, Public Administration and Policy

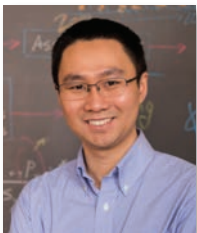
Dr. Searing specializes in nonprofit financial management and social enterprise. She has published in journals such as *Nonprofit and Voluntary Sector Quarterly* and *Nonprofit Policy Forum*. Her dissertation, *Beyond Liabilities: Survival Skills for the Young, Small, and Not-for-Profit*, was written under the direction of Dr. Dennis Young of Georgia State University.

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David Matkin and Gang Chen were awarded a 2015 Steven H. Sandell Grant for their project on public pensions. The grant is sponsored by the Center for Retirement Research at Boston College and funded by the U.S. Social Security Administration.

As part of a larger project on climate change and severe weather in upstate New York, **Gang Chen** and **Jim Fossett** are examining the financial impact of severe weather on local governments and evaluating the potential financial risk local governments face in planning for response and recovery.



For the last two years, Rockefeller College has hosted a workshop at the SUNY Global Center in Manhattan for public financial management scholars who work in the northeastern states to discuss research ideas and current projects. If you are interested in information on the 2016 workshop, please talk with one of our faculty.



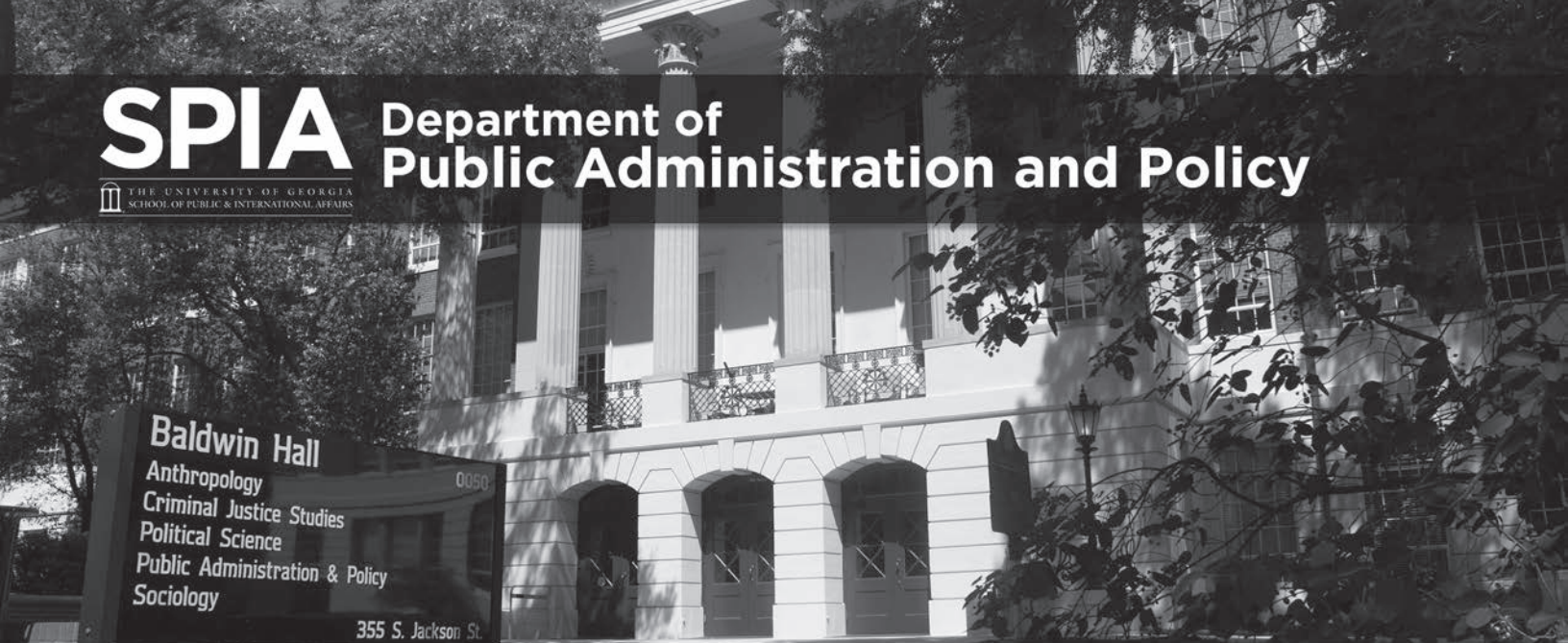
Congratulations to Rockefeller alumna **Mary Beth Labate (MPA '86)**, named Budget Director for the New York State Division of the Budget by Governor Andrew M. Cuomo.

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