

LINE ITEM

The Newsletter of ASPA's Association for Budgeting & Financial Management

August 2007

Conference Plans

The 19th annual ABFM conference will be held October 25-27, 2007, at the Washington Marriot, 1221 22nd Street NW, Washington, D.C. (202-872-1500; 800-393-3053). Below is a preliminary schedule. For more information or to register for the conference, see the website (www.abfm.org).

THURSDAY, October 25

Thursday, 10/25, 8:30-10:00

1. Issues in International Public Finance

Chair/discussant, Kenneth A. Kriz; *Evidence of Convergence in European and Transition Economies*, Krcílková, Michaela, Czech University of Agriculture; *Fiscal Decentralization & Economic Growth in Transition Countries*, Morozov, Boris, University of Nebraska at Omaha; Kriz, Kenneth A., University of Nebraska, University of Tartu Estonia; *Fiscal Constitution and Organic Budget Law: The Case of Estonia*, Raudla, Ringa, University of Erfurt Germany, University of Tartu Estonia;

Performance Budgeting in Thailand, Srithongrung, Arwiphawee, University of Nebraska at Omaha.

2. Homeland Security: Costs, Benefits, and Support

Chair/discussant: Susan MacManus; *Effects of Homeland Security Grants on State and Local Spending for Public Safety Preparedness*, Cordes, Joseph J., The George Washington University, Kirschner, Charlotte, The George Washington University; *Implementation of Homeland Security Technologies: Differences in Support Across Jurisdictions*, Donahue, Amy, University of Connecticut, Robbins, Mark D., University of Connecticut, Simonsen, Bill, University of Connecticut; *Homeland Security Expenditures: A Comparison of Florida City Managers and Fire Chiefs*, Frank, Howard A., Florida International University, Reddick, Christopher G., University of Texas-San Antonio; *Investing in Transportation Security: A "Balanced Portfolio" Approach?*, Conant, James, George Mason University.

3. Fiscal Stress, Political Discipline, and the Budgeting Process

Chair: Harvey Tucker, Texas A&M University; Discussant: Jim Douglas, University of North Carolina at Charlotte; *Why Can't California Budget?*, Decker, John, University of California, Berkeley & California State Treasurer; *The End of a Fiscal Crisis: Regime Change in New York City Budgeting*, Forsythe, Dall, New York University; *Measuring Provincial Premiers' Political Commitment to Fiscal Discipline Between 1970 and 2004*, Imbeau, Louis M, Center for the Analysis of Public Policy; *Responding to Fiscal Crises: Four State Approaches*, Charlie Coe, North Carolina State University.

4. Improving Transparency and Accountability in Financial Decisions

Chair: Bob Kravchuk, University of North Carolina, Charlotte; Discussant: Wes Clarke, University of Georgia; *Achieving Transparency: An Examination of Southern State Lotteries*, Clay, Joy, University of Memphis, Menifield, Charles E., University of Memphis; *Informed Citizens and the Local Government Budget Process: Florida's*

Truth-in-Millage Act, Williamson, Anne R., University of Florida, Scicchitano, Michael J., University of Florida; *Assessing the way we assess: Can fiscal response models be applied across the board?*, Espinosa, Salvador, Indiana University.

Thursday, 10/25, 10:15-11:45 State Plenary Session: Experiments in State Health Care Reform: Solution or Fiscal and Operational Failure?

Moderator: John Mikesell, Professor, Indiana University; Discussants: John Holan, The Urban Institute; Ed Haislmaier, The Heritage Foundation; Patrick Holland, CFO, Massachusetts Health Connector; Bibilos, Suzi, CCA, State of Massachusetts.

Thursday, 10/25, 12:00-1:30

5. Teaching Roundtable: The Practitioner-Academic Divide

Moderator: Michael Moody; *Iterations in Public Budgeting and Finance Curriculum: Is the practitioner-academic divide narrowing?*, Moody, Michael J., University of Kansas, Marlowe, Justin, University of Kansas; Discussants: Decker, John, University of California, Berkeley & California State Treasurer; Ronald Carlee, Arlington County, VA; . Marvin Phaup, Congressional Budget Office.

Thursday, 10/25, 1:30-3:00

6. The Use of Performance Measures in States and Localities

Moderator: Pattison, Scott, National Association of State Budget Officers, spattison@nasbo.org
Possible Discussants: David McCoy or Charles Perusse or Jennifer Hoffman, North Carolina Budget Office; Phil Joyce, George Washington University; Delaware Budget Office; Bert Molina, District of Columbia Budget Office; David Treasure, Maryland Budget Office; Ric Brown or Don Darr, Virginia Budget Office.

7. Technology Applications in Financial Management

Chair/discussant: Bill Duncombe, Syracuse University; *Is the Future Still Plastic? An Analysis of Government Purchase and Travel Card Programs*, Denison, Dwight, University of Kentucky, Hackbart, Merl, University of Kentucky; *Online Performance Reporting*, Smith, Ken, Willamette University, Rita Cheng, University of Wisconsin, Milwaukee, Lee Schiffl, SUNY-Geneseo, Ola Smith, Western Michigan University; *Electronic Payment for State Taxes and Fees: Policies and Practices in the States*, Yusuf, Juita-Elena (Wie), University of Kentucky, Song, Jay H., University of Kentucky, Denison, Dwight, University of Kentucky, Hackbart, Merl, University of Kentucky; *Managerial Thought for Public Finance Officials*, Lehan, Edward A., Private Consultant in West Hartford, CT.

8. Assessing the Effects of TELs

Chair/discussant: Dan Mullins, American University; *Fiscal Adjustments within the Limits of Budgetary Institutions: Evidence from State Governments*, Guo, Hai (David), Georgia State University; *Do Limits Matter? An Analysis of State Fiscal Limits*, Hur, Myungsoon, Marist College; *Tax and Expenditure Limitations and the Reliance on User Charges*, Sun, Rui, University of Maryland; *Fiscal Rules and Limitations: Evidence from the U.S. States*, Kioko, Sharon N., Indiana University.

9. The Costs of Borrowing

Chair/discussant: Bart Hildreth, Wichita State University; *Examining the Costs of 'Costless' Pension Obligation Bonds*, Calabrese, Thad, New York University; *Natural Disaster Risk and Municipal Bond Pricing in California*, Fowles, Jacob, University of Kentucky, Liu, Gao, University of Kentucky, Mamaril, Cezar Brian, University of Kentucky; *Method of Sale, Price Volatility, and the Secondary Market for New Issue Municipal Bonds*, Marlowe, Justin, University of Kansas; *An Empirical Analysis of the Effect of State Bond Banks on Borrowing Cost for Municipal Bond Issuance*, Wang, Qian (Janey), Indiana University.

Thursday, 10/25, 3:15-4:45

10. Performance Budgeting: Federal, State, Regional and Local Experiences

Moderator: Marilyn Rubin, John Jay College (CUNY); Discussants: Paul Posner, George Mason University; Scott Patison, Executive Director National Association of State Budget Officers; Irfan Bora, CFO New Jersey Meadowlands Commission (NJMC).

11. The Equity and Efficiency of Charging and Assessing

Chair: Eugenia Toma; Discussant: John Bartle, University of Nebraska Omaha; *Property Tax Assessment Standards and Horizontal Fiscal Balance: Evidence from Indiana School Districts*, Mikesell, John L., Indiana University; *Examination of property tax assessment equity through spatial statistical analysis*, Marsh, Lydia Florence, University of North Carolina at Charlotte; *Non-Resident Users of Government Facilities and Services: How Should They Be Charged?* Peddle, Michael, Northern Illinois University.

12. Local Government The Revenue Structures

Chair/discussant: Craig Maher, University of WI- Oshkosh; *Diversifying Municipal Government Revenue Structures: Fiscal Illusion or Instability?*, Carroll, Deborah A, University of Georgia; *What Makes Local Governments Look for Alternatives to the Property Taxes: Stress, Regulation and Interaction?: The Case of Local Discretionary Sales Tax (LDST) Innovation in Florida Counties*, Kim, Daejin, Florida State University, Bae, Sang Seok, Korea University; *Revenue Diversification and Revenue Stability of U.S Local Government*, Yan, Wenli, University of Kentucky; *City Revenue Structures and Fiscal Policy Space*, Pagano, Michael A., University of Illinois at Chicago, Great Cities Institute, Hoene, Christopher W., National League of Cities.

13. Economic Development: Financing, Strategies, and Impacts

Chair/discussant: Leland, Suzanne, University of North Carolina at Charlotte; *Fiscal and Intergovernmental Implications of a Waterfront Redevelopment Project*, Justice, Jonathan B., University of Delaware, Interlante, Lindsey, University of Delaware, Condliffe, Simon, University of Delaware; *Using the Arts for Economic Development and Infrastructure: Innovations in Financing and Strategy*, Rassel, Gary, University of North Carolina at Charlotte; *Financing Infrastructure Projects in Italian Local Authorities (LAs): the Analytic Hierarchy Process (AHP)*, Scala, Francesca, University of Cassino, Italy; *An Assessment of the Assessment: The Need for and Development of a New Approach to Estimating the Economic Impacts an Airport has on its Regional Economy*, Swartz, Nicholas J., University of North Carolina at Charlotte.

Thursday, 10/25, RECEPTION : 5:00-7:00:

Thursday, 10/25, PFP BOARD MEETING: 6:30-9:00

FRIDAY, 10/26

Friday, 10/26 ABFM EXECUTIVE COMMITTEE MEETING: 7:00-8:30

Friday, 10/26, 8:30-10:00

14. Privatization, Contracting, and Public-Private Partnerships

Chair/discussant: Maureen Berner, University of North Carolina at Chapel Hill; *Innovative Capital Investment: Municipalities Provide Wireless Broadband Solutions*, Girth, Amanda M., American University; *Privatizing Toll Roads in the United States*, Johnson, Craig L., Indiana University; *Do Ownership and Management Systems Matter? An Assessment of Cost-Effectiveness in Contracting for Transit Services*, Leland, Suzanne, University of North Carolina at Charlotte, Smirnova, Olga, University of North Carolina at Charlotte; *Privatization for Revenue and Capital Generation*, Terzaklis, Jill Mason, University of Illinois at Chicago.

15. The Program Assessment Rating Tool (PART)

Chair: Steve Redburn, Congressional Budget Office; Discussant: Phil Joyce, George Washington University; *Congressional Use of the Program Assessment Rating Tool*, Frisco, Velda, West Virginia University, Stalebrink, Odd J., West Virginia University; *Performance Budgeting in Federal Agencies: Reality or Rhetoric*, Rhee, Dong-Young, Rutgers University; *Alleviating "Goal Tension" Under National Performance Mandates: Lessons from the Federal Highway Administration's Infrastructure Program*, Stalebrink, Odd J., West Virginia University.

16. Government Competition, Cooperation, and Consolidation

Chair/discussant: Yonghong Wu, University of IL at Chicago; *Fragmented Structure of Special Purpose Entities and Their Implications in Colorado*, Lee, Jung, American University; *Competition, Overlapping Tax Burden, and Borrowing Cost in New Jersey*, Lee, Sock Hwan, Rutgers University, Eom, Tae Ho, Yonsei University, Miller, Gerald J., Rutgers University; *Charting the Unknown Landscape of Interlocal Finance in Georgia: An Exploratory Spatial Analysis*, Zhao, Zhirong (Jerry), University of Minnesota; *Potential Cost Savings from New Jersey School District Consolidation Based on the Cost Function Approach*, Eom, Tae Ho, Yonsei University.

17. Complex Taxing and Accounting Arrangements

Chair/discussant: Rex Facer, Brigham Young University; *Corporations, government, and the co-management of tax Incentives*, Matkin, David S. T., University of Kansas; *Should Credit Reform be Reformed?*, Phaup, Marvin, U.S. Congressional Budget Office, Lucas, Deborah, Northwestern University and NBER; *The Administration and Collection of Multi-State Taxes: Lessons from the International Fuel Tax Agreement (IFTA): Experience for the Streamlined Sales Tax Project*, Yusuf, Juita-Elena (Wie), University of Kentucky, O'Connell, Lenahan, University of Kentucky, Hackbaryt, Merl, University of Kentucky, *The Impacts of Debt Accessibility on Government Investment Patterns*, Srithongrung, Arwiphawee, University of Nebraska at Omaha.

Friday, 10/26, 10:15-11:45

18. Roundtable Discussion: The Politics of Unreform

Discussants: Irene Rubin, Northern Illinois University; Paul Posner, George Mason University; Joe White, Case Western Reserve.

19. Measuring the Financial Condition of Governments

Chair: Mike Pagano, University of IL at Chicago; Discussant: Ken Klase, University of North Carolina at Greensboro; *How and When Do Structural Deficits Reveal Themselves?*, Kravchuk, Robert S.

University of North Carolina, Charlotte, Stone, Samuel B., Indiana University; *Methodological Development of Measuring Fiscal Capacity of Local Government in Developing Nations: A Case of Thailand*, Krueathep, Weerasak, Chulalongkorn University Thailand, Rutgers University; *A Comparative Analysis of Fiscal Health in Medium-sized Cities*, Sohl, Shannon, Northern Illinois University, Rombalsky, Lina, Northern Illinois University, Kuhn, Greg, Northern Illinois University, Peddle, Michael, Northern Illinois University, Wood, Curtis, Northern Illinois University, Thurmaier, Kurt, Northern Illinois University.

20. Location, Location, Location: What Affects Business Decisions?

Chair: Lee, Sock-Hwan- Rutgers; Discussant: Zhao, Zhirong (Jerry), University of Minnesota; *Communication Service Tax and Economic Development: An Empirical Investigation of Florida Municipalities*, Wu, Yonghong, University of Illinois at Chicago; *Fiscally Strategic Bargaining: Testing the Robustness of Models of Spatialized Tax Competition?*, Jacob, Benoy, University of Illinois at Chicago; *Changing Trends in State Economic Development? The Importance of Economic vs. Quality of Life Factors*, Carroll, Deborah A., University of Georgia, Wiggins, Mary Ellen University of Georgia.

21. The Impact and Integration of Performance Budgeting

Chair/discussant: Katherine Willoughby, Georgia State University; *Performance Budgeting Reform in Morocco: Fad or Reality*, Zembrani, Aziza, Long Island University; *Performance Budgeting: South African Perspective*, Nkoana, James I., Applied Fiscal Research Centre; *Outcome Budgeting: Assessing the Integration of Outcome Measures Into the Budget Process*, Ngoyi, Mwabilu L., Howard University, Holzer, Marc, Rutgers University, Miller, Gerald J., Rutgers University; *An End to Parliamentary Oversight? The Impact of Results-Based Appropriations in Australia*, Kelly, Joanne, University of Sydney Australia.

Friday, 10/26, AWARDS LUNCHEON: 12:00-1:30

Friday, 10/26, FEDERAL PLENARY: 1:30-3:00

Friday, 10/26, 3:15-4:45

22. State Budgeting Processes and Institutions

Chair: Thomas Lauth, University of Georgia; Discussant: Jim Douglas, University of North Carolina at Charlotte; *Measuring Legislative Budgetary Authority*, Bourdeaux, Carolyn, Georgia State University; *The Master Settlement Agreement (MSA): Have States Lost Their "Found Money"?*, Hepburn, Valerie A., Georgia State University; *Budget Environments and State Agency Budget Outcomes Under Divided Governments and Unified Governments*, Ryu, Jay E., Ohio University, Bowling, Cynthia J., Auburn University, Cho, Chung-Lae, Ewha Womans University, Wright, Deil S., University of North Carolina.

23. The Value of Accounting Standards

Chair: M. Peter van der Hoek, Romania and Erasmus University, Rotterdam; Discussant: Odd Stalebrink, West Virginia University, Odd; *Government-Wide Financial Statements and Credit Risk*, Johnson, Craig L., Indiana University, Hildreth, W. Bartley, Wichita State University, Kioko, Sharon N., Indiana University; *The Future of Independent Standards-Setting for Accounting and Financial Reporting by State and Local Governments*, Mead, Dean Michael, Governmental Accounting Standards Board; *Implementing GASB 45: Lessons from the Trenches*, Yeary, Paula E., University of Georgia; *Federal Budgeting and Financial Coordination in the 1940s*, Beckett, Julia, University of Akron.

24. The Use and Impact of Performance Information

Chair/discussant: Larry Jones, Naval Postgraduate School; *The Potential to Assess Performance Based Budgeting in the States: Using Information on State Budget Deliberations*, Klase, Kenneth A., University of North Carolina-Greensboro, Dougherty, Michael J., West Virginia University; *An Incentive Strategy for the Use of Performance Information*, Lu, Yi, Binghamton University, Willoughby, Katherine G., Georgia State University; *The Use of Performance Measures, Funding, and Accountability Systems in the Public Sector: A Look at the No Child Left Behind Act*, Patrick, Barbara, Mississippi State University; *A Comparative Analysis of Performance Measurement Systems in Local Government: the Case of Italy and the United States*, Scorsone, Eric, Michigan State University, Padovani, Emanuele, University of Bologna.

25. Intergovernmental Fiscal Relations and Centralization

Chair/discussant: TBA; *Intergovernmental Fiscal Relations in Mexico*, Rabell, Enrique, Universidad Autonoma de Queretaro, Mexico (UAQ); *Intergovernmental Finance System in China*, Shen, Chunli University of Maryland; *Fiscal Centralization and State and Local Government Labor Costs*, Toma, Eugenia F., University of Kentucky, Foster, John, University of Kentucky; *Tax Structural Determinants of Intergovernmental Revenue: A Political Cost Approach*, Eger III, Robert J., Georgia State University, Kim, Jungbu, Georgia State University, Park, Hyun Jung, Georgia State University.

Friday, 10/26, ABFM ANNUAL MEMBERS MEETING : 5:00-5:30

Friday, 10/26, RECEPTION: 5:30-7:30

SATURDAY, 10/27

Saturday, 10/27, 8:30-10:00

26. Performance-Based Budgetary Execution and Management

Chair/discussant: Valerie Hepburn, Georgia State University; *Beyond the figures: Lump-sum budgeting as a management tool in public sector organizations. Stories from the field*, Helmuth, Utz, University of St. Gallen, Switzerland, Schedler, Kuno, University of St. Gallen, Switzerland; *Revealing Indirect Links Between Budget Execution and Mission Effectiveness*, Nye, Robert, University of Kansas; *Performance Budgeting and Performance Contracting*, Williams, Dan, Baruch College, CUNY; *Slaughtering the Sacred Cows: an examination of reallocation and review in five countries*, Kelly, Joanne, University of Sydney Australia.

27. Tax Revolt and Reform

Chair: James Conant; Discussant: Bourdeaux, Carolyn, Georgia State University; *Fiscal Trends in the US: Did the Tax Revolt Make a Difference?*, Wallin, Bruce A., Northeastern University; *Tax and Expenditure Limitations: Do They Deliver What They Promise? An Examination of Local Fiscal Outcomes during the "Tax Revolt"*, Farley, Robin Lee, George Mason University; *Florida's Property Tax Reform of 2007: Lessons Learned*, Chapman II, Steven G., Finance Director, Tamarac, Florida., Thai, Khi V., Florida Atlantic University.

28. Budgeting, Financing, and Service Delivery in Developing and Undeveloped Countries

Chair/discussant: TBA; *Is Corporate Tax Policy Effective in Attracting Foreign Direct Investment to Undeveloped Regions: The Case of Western China*, Cao, Feng, Syracuse University; *Budgeting and Financial Development Work by International Non-Governmental and Governmental Organizations: Impacts and Trends in the MENA Region*, Leuenberger, Deniz Z., Bridgewater State College; *Providing*

Services for People Affected with HIV/AIDS: Developing Sustainable International Partnerships with

Indigenous Faith Based Organizations in Zambia, Lentz, Corliss, Sam Houston State University; *Discipline, Leverage, and Risk in Financing Subnational Governments in Developing Countries*, Martell, Christine R., University of Colorado at Denver.

29. The Effects of Alternative Strategies for Financing Infrastructure

Chair/discussant: Kriz, Kenneth A., University of Nebraska, University of Tartu Estonia; *Does the Private Financing of Infrastructure Affect Local Tax Burden?*, Jung, Changhoon, Auburn University, Roh, Chul-Young, East Tennessee State University; *Earmarks for Infrastructure*, Kunz, Karen, University of Illinois at Springfield; *Pay-Go Financing of Capital Projects and Its Effects on Cyclical Stability of State Budgets*, Wang, Wen, East Carolina University, Hou, Yilin, University of Georgia; *Longitudinal Effects of Impact Fees and Special Assessments on the Level of Local Taxes and Capital Expenditure in American Cities and Counties*, Roh, Chul-Young, East Tennessee State University, Jung, Changhoon, Auburn University.

Saturday, 10/27, 10:15-11:45

30. State Budgets and School Finance

Chair/discussant: Duncombe, William ; *Understanding the Incentives in California's Education Finance System*, Duncombe, William, Syracuse University; *The Impact of No Child Left Behind on Residential Property Values: Las Vegas Metropolitan*, Lukemeyer, Anna, University of Nevada Las Vegas, Neill, Helen R., University of Nevada Las Vegas; *Examining the Nature and Magnitude of Intra-District Resource Disparities in Four New York State School Districts*, Miller, Larry, Syracuse University, Rubenstein, Ross, Syracuse University; *Gifted Education: Robin Hood or the Sheriff of Nottingham*, Yeung, Ryan, Syracuse University.

31. Roundtable Discussion: Working With Census Data in Government Finance: Pitfalls and Potentials

Chair: John Bartle, University of Nebraska at Omaha; Presenter: Henry S. Wulf, U.S. Census Bureau; Respondent: Jerry Zhao, University of Minnesota; Respondent: John Bartle, University of Nebraska at Omaha.

32. What Determines Debt Policies and Practices?

Chair/discussant: Mark Robbins, University of Connecticut; *Public Debt as Private Liquidity? —An Empirical Test*, Liu, Gao, University of Kentucky; *The Influence of Bond Rating Agencies in American Cities*, Weikart, Lynne A., Baruch College School of Public Affairs; *Financial Strategy in Accessing Capital Markets: A Study of the Largest Sub-national Government Borrower in North America*, Hildreth, W. Bartley, Wichita State University; *Public and Private Not-for-Profit Universities: A Comparison of Debt Policies and Practices*, Moody, Michael J., University of Kansas.

Saturday, 10/27, 1:30-3:00

33. Federal Budgeting-Celebrating the Centennial of Executive Budgeting in the U.S.

Chair: Philip Joyce, George Washington University; Discussant: Jim Savage, University of Virginia & Naval Postgraduate School; *The Remarkable Case of the Disappearing (?) Earmarks*, Meyers, Roy T., University of Maryland, Baltimore County; *Informational Base for Budgeting: A New Perspective*, Joyce, Philip, George Washington University; *Seeking a Budgetary Logic behind Federal Deficits*, Hou, Yilin, University of Georgia.

34. Managing the Effects of Fiscal Stress

Chair/discussant: Charlie Coe, North Carolina State University; *Temporary" Revenue Sources to Help Finance Education in Illinois: Does This Make Sense?*, Bunch, Beverly S., University of Illinois at Springfield; *Determinants of Deferred Infrastructure Maintenance: Evidence from State level Data*, Lal, Kamna, University of Illinois at Chicago, Jimenez, Benedict, University of Illinois at Chicago; *The Impact of Economic Downturns on Discretionary Medicaid Spending*, Rose, Shanna, New York University; *Determinants of Local Government Pension Funding*, Byrnes, Patricia E., University of Illinois at Springfield.

35. Citizen and Stakeholder Participation in Budgeting

Chair: Scicchitano, Michael J.; Discussant: Simonsen, Bill, University of Connecticut; *Participatory Budgeting in Midwestern States Democratic Connections or Citizen Disconnections?*, Ebdon, Carol, City of Nebraska, Franklin, Aimee, University Of Oklahoma, Ho, Alfred, Indiana University, Purdue University; *Collaborating with Stakeholders for Improved Budgeting*, Hurley, James M., Anne Arundel County, Maryland; *Fiscal Transparency for Citizen Empowerment: the Case of DISHA*, Dülger, Cumhur, Anadolu University, Justice, Jonathan B., University of Delaware.

Saturday, 10/27, 3:15-4:45

36. Improving Budgeting Process and Performance

Chair: TBA; Discussant: Leuenberger, Deniz Z., Bridgewater State College; *Fiscal Reconstruction in Iraq: Rebuilding Iraq's Ministry of Finance and Budgeting Capacity*, Savage, James D., University of Virginia & Naval Postgraduate School; *Organization Design and Structure: Implications for the Central Budget Office*, Smith, Robert W., Clemson University; *School Business Officials and Budgetary Performance – Evidence from New York State*, Vanyolos, Istvan, University of Maine.

37. The Effects of State Institutional Constraints

Chair/discussant: Jung, Changhoon, Auburn University; *The Effects of State Policy Changes on School District Referenda to Exceed Revenue Caps: The Case of Wisconsin 1991-2004*, Maher, Craig, University of Wisconsin-Oshkosh, Skidmore, Mark, University of Wisconsin-Whitewater; *State Balanced Budget Requirement Systems and Spending Behavior*, Smith, Daniel L., University of Georgia, Hou, Yilin, University of Georgia; *The Effect of State-Imposed Financial Management Constraints on the Accuracy of Local Government Revenue Forecasts*, Clarke, Wes, University of Georgia, Malatesta, Deanna, University of Georgia; *Alumni donations and college athletics: Does it pay to play?*, Charles, Cleopatra, University of Kentucky.

38. Expenditures

Chair/Discussant: TBA; *The Association between Government Expenditure and Economic Growth: Granger Causality Test of US Data, 1947-2002*, Liu, Louis Chih-hung, University of Maryland; *Municipal Police Spending and Crime Reduction in U.S.*, Xu, Hua, Rutgers University; *A Review and Assessment of Theories on Public Expenditures: Four Dimensions of Analysis*, Ryu, Jay E., Ohio University.

BALLOT

ABFM Official 2007 Election Ballot

For Vice-Chair: (Becomes Chair-elect the following year, then chair in the 3rd year. Hence, this vote constitutes a vote for who will be chair of ABFM in 2 years). (vote for one):

_____ Dwight Denison
 _____ Aimee Franklin
 _____ Christopher J. McLucas
 _____ Other (write in name) _____

For the Executive Committee: (Committee members serve a term of 3 years. About one-third of the committee membership is elected each year). (vote for no more than three):

_____ Joseph Cordes
 _____ Rex Facer
 _____ Kenneth Hunter
 _____ James Hurley
 _____ Ken Kriz
 _____ Deniz Leuenberger
 _____ Craig Maher
 _____ Jun Peng
 _____ Other (write in name) _____

Please detach and return this ballot by September 15, 2007 to: ABFM Secretariat, School of Public Affairs & Administration, Rutgers University at Newark, Hill hall – 7th Floor, 360 Dr. Martin Luther King Blvd., Newark, NJ 07102-1801.

ABFM 2007 Nominee Biographical Statements:

Vice-Chair

Dwight Denison: I am pleased to be a candidate for the Vice Chair of ABFM and look forward to working to preserve the legacy of ABFM and continuing the international and nonprofit initiatives. I am currently Associate Professor of Public and Nonprofit Finance at the Martin School of Public Policy and Administration, University of Kentucky. Prior to joining the Martin School, I was a tenured associate professor at New York University's Wagner Graduate School of Public Service. I joined ABFM as a doctoral student and have been an active member for more than 15 years, having served a 3-year term on the ABFM executive committee and worked on various conference program committees, audit committees, and the committees for the Howard Award and Curro student paper award. My research on issues of cash management, tax administration, bond finance, and nonprofit finance has been published in various journals including: *National Tax Journal*, *Public Finance Review*, *Public Administration Review*, *Public Budgeting and Finance*, and the *Journal of Nonprofit Management*. I have also served as a public finance consultant to many well-known organizations including the Citizen's Budget Commission, Council of State Governments, and Association of Government Accountants. More information at <http://www.artin.uky.edu/~web/dir/faculty/denison>

Aimee Franklin: Aimee Franklin is Associate Professor and Director of Public Programs in the Department of Political Science at the University of Oklahoma. She has been a member of ABFM for more than 10 years and has served on the Executive and Membership Committees of the organization. Her research interests revolve around budget processes and controls within the strategic management function of government at all levels. This work is reported in journals such as *Public Budgeting & Finance*, *Journal of Public Budgeting, Accounting and Financial Management*, *Public Administration Review*, *American*

Review of Public Administration, *State and Local Government Review*, and *Public Performance and Management Review* among others. She received her PhD from SUNY Albany. Prior to that she was employed in the Arizona Governor's Office of Strategic Planning and Budgeting.

Christopher J. McLucas: Christopher J. McLucas, AbD is a current PhD candidate in the School of Urban and Public Affairs at the University of Texas at Arlington. He has been teaching Contract Law, Tort Law and Real Property Law at El Centro College a part of Dallas County Community College for nine years. Mr. McLucas has received numerous awards from the college during his years of teaching. Mr. McLucas also teaches Introduction to Research Methods in Criminal Justice at the University of Texas at Arlington in the Criminal Justice and Criminology Department. Mr. McLucas is the COO/Sr. Vice President and co-owner of TS Connections, LLC a National Title Insurance Company. Mr. McLucas is an active member in several industry organizations. Mr. McLucas is an active member in the Arlington Sunrise Rotary Club District 5790 in Arlington, Texas. Mr. McLucas has participated in numerous international projects with Rotary International. Mr. McLucas is a former United States Marine and an Eagle Scout.

Executive Committee

Joseph Cordes: Professor Cordes is Director of the School of Public Policy and Public Administration and Professor of Economics, Public Policy and Public Administration, and International Affairs. He received his Ph.D. in economics from the University of Wisconsin, Madison in 1977, and joined The George Washington University faculty in 1975. His academic specialization in economics is in the area of public expenditure and tax analysis. Dr. Cordes was a Brookings Economic Policy fellow in the Office of Tax Policy in the U.S. Department of the Treasury in 1980-81, and served as a senior economist on the Treasury's Tax Reform project in 1984. From 1989 to 1991 he was Deputy Assistant Director for Tax Analysis at the Congressional Budget Office. Prof. Cordes is the co-editor (with Robert Ebel and Jane Gravelle) of the *Encyclopedia of Taxation and Policy*, (Urban Institute Press, 2nd edition 2005), and he has published articles on public expenditure analysis and taxation in the *National Tax Journal*, *Journal of Public Economics*, and *Public Finance*. He has been a consultant to the Washington, DC Tax Revision Commission, the Internal Revenue Service Office of Research, and the U.S. Treasury Department. Prof. Cordes is a member of the Policy Council of the Association of Public Policy Analysis and Management, and in 2005, chaired its committee for awarding the Steven Gold award which recognizes practitioners and scholars who have made significant contributions in the areas of state and local public finance and financial management. He also serves as a member of the editorial board of the *Eastern Economic Journal* and *The International Review of Public Administration*. His current research focuses on state and local tax policy and on the use of benefit-cost analysis to evaluate public performance. Prof. Cordes teaches courses in Public Budgeting and Expenditure Analysis and Benefit Cost analysis in the MPA, MPP, and PhD programs offered by the School of Public Policy and Public Administration.

Rex Facer: Rex L. Facer II, is an Assistant Professor of Public Finance and Management and the Warren Jones Fellow in the Romney Institute of Public Management at Brigham Young University's

Marriott School of Management where he teaches in the Master of Public Administration program. Professor Facer was a visiting fellow at the Lincoln Institute of Land Policy in 2005. He also previously worked as a full-time researcher at the Carl Vinson Institute of Government at The University of Georgia. He has lectured internationally on decentralization and local tax policy. Additionally, he has been involved in several applied public finance research and technical assistance projects for local governments and state agencies. His peer-reviewed publications have appeared in the *National Tax Journal*, *Public Administration Review*, *Urban Affairs Review*, *American Review of Public Administration*, *Journal of Public Affairs Education*, *Review of Public Personnel Administration*, and *Journal of Human Behavior in the Social Environment*. He has written on municipal annexation, budget and personnel reform, public service motivation, and infrastructure financing. His current research focuses on financing infrastructure and the role of infrastructure in economic development as well as budgetary decision making.

Kenneth Hunter: Kenneth Hunter has served as Budget & Evaluation Manager of Rocky Mount, NC, since December 2006. A native of middle Tennessee, Kenneth earned his Bachelors Degree in History and Political Science from Tennessee Technological University, and a Masters in Public Administration from the University of Georgia. His professional experience includes budget, financial, and management analysis for the cities of Elberton GA, Manassas VA, and Manassas Park VA, along with additional public sector service with the Metropolitan Transit Authority and the Center for Nonprofit Management in Nashville TN. His areas of research interest are local government finance, budget systems and effectiveness, forecasting, and the economic impact of select public policies. A member of ABFM and ASPA since 2004, Kenneth served on the Board of the Northern Virginia chapter of ASPA from 2005-2006.

James Hurley: Dr. James M. Hurley is currently Director of Business Services for an agency of local government in the State of Maryland. He has served in other senior-level positions in local government during his public service career and he has held leadership roles on several advisory committees and boards for nonprofit organizations. His expertise is in budgeting, finance, and information technology. He received a B.A. from Georgetown University, M.A. from University of Maryland, and a doctorate in Public Administration from the George Washington University. As an adjunct faculty member, he teaches courses in financial management at the Graduate School of Management and Technology, University of Maryland University College. Dr. Hurley has been an active member of the American Society for Public Administration for over 20 years. He has served as President of the Maryland Chapter and as a member of national committees and sections. He is active in ABFM and plans to make a presentation at the 19th Annual Conference in Washington, DC.

Ken Kriz: Dr. Kenneth A. Kriz is Associate Professor at the School of Public Administration, University of Nebraska at Omaha. Dr. Kriz' research focuses on municipal debt policy and administration, government financial risk management, and infrastructure finance. He has been a pioneer in using simulation methods to study public finance policy. Dr. Kriz has published numerous articles and book chapters in the areas of local government reserve funds, municipal bond economics and underwriting strategies, the effects of revenue limitation initiatives on state government borrowing costs, and tax increment financing. Dr. Kriz was a Fulbright Scholar in the country of Estonia during the 2004-05 academic year, and he has recently worked with the European Union on a grant project to strengthen teaching and research in public finance

in Central and Eastern European countries. In addition to his academic research Dr. Kriz has consulted with several public and nonprofit organizations on financial and economic issues.

Deniz Zeynep Leuenberger: Dr. Deniz Zeynep Leuenberger is an assistant professor of Political Science/Public Administration at Bridgewater State College in Bridgewater, Massachusetts. Her mission is to assist citizens and public, non-profit, and non-governmental agency leaders by providing them with tools to increase community environmental sustainability, to improve resource use efficiency, and to integrate outcomes measurement in decision making. Professor Leuenberger specializes in sustainable development, public sector economics, public budgeting and finance, and non-profit and non-governmental organization management. She also teaches courses in the areas of research methods, urban community and economic development, Middle Eastern politics, and public and non-profit management. She is an active member of the Association for Budgeting and Financial Management, ASPA, and PAT-Net. She has served on the boards of ASPA's Section on Transportation Policy and Administration and on the Section for Women in Public Administration. Currently, Dr. Leuenberger is developing student programming and research in the United Arab Emirates and Hashemite Kingdom of Jordan. She is especially interested in the use of sustainable development and strategic planning in women-led organizations in the region. She has also developed several community-based projects that focus on citizen education and sustainable development action in Southeastern Massachusetts. She has recently published articles on sustainable development, strategic planning, and caring labor in *Administrative Theory and Praxis*, *Public Works and Management Policy*, *PA Times*, and in the *Public Manager*.

Craig Maher: Craig Maher is an Associate Professor in the MPA Program at the University of Wisconsin-Oshkosh. He has been an active member in ABFM since my hiring at UW-Oshkosh in 2001. He teaches graduate-level courses in public budgeting and finance, policy analysis, and quantitative research methods. His primary research interests include public finance, with emphases in fiscal federalism, fiscal health, revenue forecasting and K-12 finance. Recent publications in *Public Finance Review*, *Public Budgeting and Finance*, *Public Budgeting, Accounting and Financial Management*, *Publius*, *International Journal of Public Administration* and the *Korean Journal of Public Policy*. In 2006, he was appointed to the National League of Cities and Urban Institute's Advisory Legislating-for-Results Advisory Committee. The purpose of this committee is to develop, and begin dissemination of, educational materials and tools to help local elected officials obtain and use information about the results of government services in helping their citizens. He was also elected to the City of Wauwatosa's Common Council in 2004, where he currently serves as Vice-Chair of the Budget and Finance Standing Committee. He previously served as Research Director of the Wisconsin Taxpayers Alliance and as Research Associate for the University of Wisconsin's Center for Urban Initiatives and Research.

Jun Peng: Jun Peng is Associate Professor at the School of Public Administration and Policy, University of Arizona. He obtained his doctoral degree in public administration in 2000 from University at Albany, State University of New York. Since then he has been teaching public finance at University of Arizona. His main area of research interest is in public financial management, including state and local government debt management and public pension fund management. He is currently writing a book on public pension fund management.

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IN MEMORIAM

Dr. Richard E. Zody, 70, of Blacksburg, Va. died in his home Friday, July 20, 2007. Zody was a Professor Emeritus of Urban Affairs and Planning at Virginia Tech. He was an academic who effectively bridged and combined practical application and scholarship during his nearly four decade career. That career began in 1965 as an instructor at Southern Illinois University while working on his doctorate. It continued at Wichita State University in 1968 where Zody served as director of the Center of Urban Affairs and the master degree program. The major part of Zody's career was spent at Virginia Tech where he taught strategic planning, budgeting and related subjects. He joined the faculty in 1976 as chair of the urban affairs program and served in that capacity for four years. In the early 1980s, he served the Commonwealth of Virginia in various capacities. He was Director of Program Review and Evaluation for the Virginia Department of Budget from 1980 to 1982. He was a special advisor to the Secretary of Education in 1983 and interim Vice President for Business Affairs at Longwood College in 1985. He was also visiting professor at York University in 1979 and the New School for Social Research in 1983.

Then in 1986, Zody created the Institute of Public Management which provided training and analysis to public officials. During this period, he led or co-led projects for the Virginia Department of Medical Assistance, the Virginia Department of Rehabilitation Services, the Virginia Department of Corrections/Correctional Enterprises, the Virginia Department of Social Services, and the U.S. Navy. He also advised private corporations and boards, served on the Montgomery County (VA) school board from 1987 to 1991, and was an adjunct professor of government at the University of Virginia from 1993 to 1995.

There was also an international component to Zody's work. He was a USIA visiting scholar in Nigeria and Kenya from the mid 1980s to the early 1990s. During his later years at Virginia Tech, he began to expand his efforts. From 1995 to 2000, he served as an intermittent budget advisor through the Office of Technical Assistance of the US Treasury Department to Armenia, Bosnia-Herzegovina, Estonia, Georgia, Lithuania, Moldova, and Ukraine. He also was a USIA visiting scholar to Bangladesh and India in 1999. He then served as a Senior Resident Advisor to the Minister of Finance in Moldova from 2001-2002.

Zody continued his work after his retirement from Virginia Tech in 2003. Internationally, he worked on the local budget reform project in the Ukraine in 2003-2004 as well as assisting with Nigerian technical budget analysis in 2006. He also consulted in the areas of resource assessment and strategic planning for various corporate clients as well as the College of Architecture and Urban Studies at Virginia Tech.

He had over 60 scholarly and professional publications to his credit, ranging from journal articles to training manuals. Most notably, Zody was associated with two journals and two professional organizations.

He served in various capacities in the Council of University Institutes of Urban Affairs (now the Urban Affairs Association), including secretary-treasurer from 1978 to 1980 and vice president from 1979 to 1980. He was also the first editor and co-founder of the Urban Affairs Papers (now the Journal of Urban Affairs) from 1978 to 1980.

Of particular importance to ABFM members, Dick Zody was active in the Section on Budgeting and Financial Management of the American Society for Public Administration (now the Association of Budgeting and Financial Management, ABFM). He was the editor of the section's newsletter from 1986 to 1989, the chair-elect of the section from 1987 to 1988, and the section chair from 1988 to 1989. He became a board member of Public Financial Publications, Inc., the organization that published the section's journal *Public Budgeting & Finance* in 1987. In 1989, Zody became the managing editor of the journal and served in that capacity until 2000. In 2001, he stepped down from the publications board and became a member of the editorial board for the journal.

Zody is survived by his wife of 50 years, Mary Jane Zody, three sons: Karl and his wife Tracie, Gregg, and Morgan and his wife Katrina as well as four grandchildren by Karl and Tracie.

(Note: This obituary from www.spia.vt.edu/spialmages/Zody-tribute.pdf)

Dr. Jack M. Rabin, 61, of Harrisburg Pennsylvania, Professor of Public administration and Policy at Pennsylvania State University at Harrisburg, passed away on November 13, 2006, due to complications following an accident. Surviving are his wife Sandra Rabin and two sons Daniel L. Rabin (wife Amy) and Scott J. Rabin, and a granddaughter, Ava Rabin, all of Harrisburg.

Dr. Rabin was born in Brooklyn, New York, January 3, 1945, and spent most of his childhood in Miami, Florida, after moving there with his family at age 6. He received his B.A. and M.A. in Government from the University of Miami and his Ph.D. in political Science from the university of Georgia in 1972. Subsequently he was on the faculty of Auburn University at Montgomery, Alabama, and of Rider College in New Jersey. In 1968 he came to Penn State University at Harrisburg where he played an important role in developing the Ph.D. program in Public Administration. At the time of his death, he had been Coordinator of the Master of Public Administration Program at Penn State Harrisburg for several years.

Dr. Rabin was very active in Jewish religious and community activities. He was the lay leader and president of Historic B'nai Jacob Synagogue in Middleton, PA. Dr. Rabin was an avid collector throughout his life. He took pride in his collection of artwork, photographs, books, documents and memorabilia related to Judaica, Franklin Delano Roosevelt, and the Brooklyn Bridge. He recently donated to the Penn State Harrisburg Library his extensive and significant collection of civil rights photographs and documents which chronicle civil rights activities in Alabama in the 1960s.

Dr. Rabin was a scholar in the true sense; he sought and loved knowledge for its own sake, and he loved sharing the knowledge with his students and others. He was widely known and highly respected in the Public Administration community both in the United States and internationally. He was very active in the American Society for Public Administration and participated widely in other professional activities as well. While at Auburn, he founded the Southern Public Administration Education Foundation. Dr. Rabin was author, co-author, and editor of several books and numerous articles in professional journals. He was also the Executive Editor of the Public Administration and Public Policy series of books published by Marcel Dekker, Inc. which produced 125 books. He was the founder and editor-in-chief of several journals including *Public Administration Quarterly* (1977-present), the *Journal of health and Human Resources Administration* (1978-present), the *International Journal of Public Administration* (1979-present), and *Public Administration and Management: An interactive Journal* (1999-present), which is the first public administration journal published exclusively on the Internet via the World wide Web. In addition, he was the founder and co-editor of the *Journal of Public Budgeting, Accounting and Financial Management* (1989-present).

(Note: This short Biography by Robert F. Munzenrider, Penn State University Harrisburg appeared in the Summer 2007 edition of APSA's Public Administration Section Newsletter)

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