

# Budget & Finance

ASPA Association for Budgeting & Financial Management

May 2001

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## Chair's Message: ABFM Update

I want to take a minute to bring you up to date on some of the "going-ons" in ABFM over the past few months. First, the website (<http://www.abfm.org>) is up and running. We are updating the site almost weekly with the help of our webmaster Scott Biggers. Be sure to check it out, for several reasons: both ABFM's newsletter and journal are posted there in PDF format; easy on-line registration (with ABFM's unique membership options) will be up and running shortly; and other important professional information is there. We welcome your comments and suggestions.

Second, John Bartle is our new Newsletter editor. Kurt Thurmaier will be a tough act to follow, but we are fortunate that John has agreed to take on the challenge. John has published widely in the field and with a newly edited book coming out, we can feel comfortable that John has the editorial experience to pull this off.

Third, each year ABFM recognizes two people who have made major contributions to the field of public budgeting and finance. Send your nomination for the Howard Award (recognizing a distinguished practitioner) to Merl Hackbart at the University of Kentucky, and for the Wildavsky Award (recognizing a distinguished scholar) to Fred Thompson at Willamette University. Award recipients will be recognized at our fall conference.

Fourth, the executive committee approved a new leadership structure that includes a Chair, Chair-Elect, and a Vice Chair. We moved to the new structure to assure a stable transition in leadership from year to year. As we make the transition to this structure, the executive committee unanimously approved Beverly Bunch to be the Chair-Elect for 2001 since that position currently is vacant. This newsletter includes a ballot for Chair-Elect, Vice Chair, and the Executive Committee for 2002. Please vote! Following the election, we will have a complete line of leadership in place. In subsequent years, assuming nothing happens to the Chair or Chair-Elect, ABFM members will vote for a new Vice Chair.

Finally, be sure to reserve September 28-30 for the ABFM conference. This year we will be back in D.C. This is the best opportunity to share your research, get ideas, and, of course, spend time with the best folks in town.

John Forrester, Chair

P.S. To access *Public Budgeting & Finance* on line, you will need the following (both are case sensitive):

USERNAME: "vge6"; PASSWORD: "ar5w8"

## Editor's Note

I am pleased to take over editorship of this newsletter from Kurt Thurmaier. As you all know, Kurt has put in a countless number of hours for ABFM on this newsletter, and on the recent conference in Kansas City. So on behalf of all the membership, thank you, Kurt.

As usual, ABFM is active on a number of fronts. The ABFM conference will be back in Washington, D.C. this year, September 28-30 at the Washington Marriott hotel. Note that these days are Friday through Sunday, different from the traditional format of the conference, to avoid conflict with Yom Kippur. You can register for the conference on-line at the ABFM website ([www.abfm.org](http://www.abfm.org)) and also see a preliminary conference schedule. For registration and hotel information, see page four. Next year, the conference will be October 9-12, 2002 at the Marriott Country Club Plaza hotel in Kansas City, Missouri.

The ABFM Secretariat is now in operation, housed at the University of Kentucky, under the guidance of Merl Hackbart. The Secretariat maintains membership listings, does the Association's mailings, is a repository of financial and administrative records, assists with the website, and assists the conference committee chair in preparing the annual conference.

Also, led by Bart Hildreth and Beverly Bunch, an *ad hoc* committee of ABFM provided comment to the Governmental Accounting Standards Board (GASB) on their proposed rule on financial statement note disclosure. See page three for more detail. – John Bartle, [jbartle@mail.unomaha.edu](mailto:jbartle@mail.unomaha.edu)

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## On-line Teaching

Are you teaching a public budgeting or finance course on the Internet? If so, please send an e-mail to John Forrester ([forresterj@gao.gov](mailto:forresterj@gao.gov)) with a link to the course home page. Make sure to include a descriptive title, and include a link to your vitae for prospective students or other interested parties.

## ABFM Student Paper Award

ABFM is seeking nominations for its 2001 Student Paper Award. Graduate students who have written outstanding papers in the field as part of a course, independent study, or other faculty supervised project, such as research or policy papers written as part of a student's assistantship, internship, or program requirements, are eligible. The paper must be nominated by the faculty supervisor or instructor and must have been written between June 2000 and May 2001. Group projects or papers written by more than one student are not eligible.

The papers can represent a variety of formats and topics within the broader interests of the ABFM. In the past, papers have included traditional research efforts, critical literature comparisons, or analyses of financial documents. The topics have ranged across the discipline: computer usage in financial administration, trends in state debt issuance, lotteries as state revenue sources, tax abatements, sales tax issues, school finance, health care financing, federal budgetary issues, and local government financing issues.

Papers will be judged by both academic and practitioner members of ABFM and will be evaluated according to several criteria: contribution to the field, contribution to theory, the appropriateness of the methodology, the quality of the research or analysis, clarity of writing, logic of presentation, and originality and creativity.

Faculty members responsible for nominating students should send a letter of nomination that includes the student's name, the degree the student is pursuing, the school name, when the paper was written, and a description of the purpose of the paper and the faculty's supervisory role. If the paper was written for a class, please include the name of the course and when the course was offered. If the paper was part of the student's extracurricular duties, please describe these duties. Nomination letters and four copies of the paper should be sent to the following address and must be postmarked by **July 1, 2001**.

*See Award, page three*

**Award** *continued from page 2*

Beverly Bunch, ABFM Student Paper Award  
c/o Marsha Branson, Doctor of Public  
Administration Program, PAC 324  
University of Illinois at Springfield  
P.O. Box 19243  
Springfield, IL 62794-9243

A financial award, as well as a commemorative plaque, will be presented to the winner at ABFM's annual conference in Washington, D.C., September 28-30, 2001. The winner and authors of other top papers will be encouraged to present their papers in appropriate panels. The ABFM conference registration will also be waived for the winner.

For more information contact Beverly Bunch at 210-495-2631 or [bbunch@utsa.edu](mailto:bbunch@utsa.edu).

## Membership Analysis

A demographic analysis was conducted of our membership as of March 2001. Below are the key findings:

- 70% of our members are male, 30% female.
- Based on members who have identified their category of employment, 49% are government employees (21% work for municipalities, 9% counties, 12% state government, and 7% for the federal government). In addition, 34% work for colleges/universities, and 7% are students.
- Our largest group of members, 43%, lives in the South. Virginia has the largest number of members (71), followed by California (68) and Florida (62).
- Almost 4% of our members live outside the United States.

Carol Ebdon, Membership Committee Chair

## ABFM Aids GASB Efforts

In November, Association Chair John Forrester appointed an *ad hoc* committee of ABFM members that provided comments to the Governmental Accounting Standards Board (GASB) on "Certain Financial Statement Note Disclosure" related to its new rules in GASB Statement #34. The committee was chaired by Bart Hildreth (Wichita State) and included John Bartle (Nebraska-Omaha), Beverly Bunch (Texas-San Antonio), Dwight Denison (NYU), Robert Eger (Wisconsin-Milwaukee), Jerry Gianakis (Central Florida), Jocelyn Johnston (Kansas) and Bill Voorhees (John Jay).

As many know, Statement #34 is a major change in governmental accounting and reporting. The specific rules that the ABFM committee commented on would make changes in six areas of government accounting disclosure, specifically debt and lease obligations, short-term debt, legal and contractual provisions, accounting policies, disaggregation of balances, and interfund balances and transfers. Many of the committee's comments were favorable. The Committee urged GASB to consider clarifying standards for interfund transfers and borrowing, to establish guidelines for the future payment of the accretion on capital appreciation bonds, and to include information about government debt limits in the financial notes as well as the statistical section. Also the committee suggested that the descriptions of the activities supported by various governmental funds be included in the financial notes, and that a specific time period be established for the period of availability for revenues. The full text of the comments are on the ABFM website, and those interested should also look at GASB's web site at:

<http://accounting.rutgers.edu/raw/gasb/>

This is an ABFM effort to reach out to GASB and the Governmental Accounting Standards Advisory Council (GASAC). GASAC's 28 institutional members advise GASB on its agenda and priorities. Potentially, ABFM might provide more regular input on various issues of mutual interest, such as Statement #34, service efforts and accomplishments reporting, financial conditions, and cost of service reporting.

## 2001 Conference

The ABFM conference will be held September 28-30 at the Washington, D.C. Marriott hotel. Conference registration is available on-line at the ABFM website ([www.abfm.org](http://www.abfm.org)). Hotel reservations must be made directly with the hotel. Call the Washington Marriott (1-800 228-9290) and reference ABFM Conference room rate (\$139 for a single). The cutoff for this rate is September 5, 2001 so do not delay. A conference schedule is available on the website, and it will be regularly updated. The registration fee includes two continental breakfasts, two evening receptions and a buffet lunch.

### Individual Rates \*

ASPA Member: \$170      Non Member: \$195      Student: \$100  
One-Day Registration: \$75 (Early registration discount does not apply)

### Group Rates \*\*

4-8 in Group: \$160/person    9-12 in Group: \$150/person    13 or more in Group: \$140/person

\* Individual registrants whose form and payment has arrived prior to September 1, 2001 may take a \$15 discount in registration fees. To qualify for early discount, registration must be postmarked and received via fax at (414) 229-5120 by September 1, 2001.

\*\* Group registrations must be made on one list of registrants and include one check or invoice request.

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