

Budget & Finance

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Results from the Member Survey

During the summer, a survey was sent to ABFM members to gather information on the current level of satisfaction with our products and services and to uncover ideas for increasing the value of the section. There were 129 surveys returned (an estimated response rate of 15%.) Of this number, 40% of the responses were from local and state government employees and just over one-third were from faculty members.

To find out about current satisfaction levels, respondents were asked to rate the value of the newsletter, journal, conference, web page and personal contact. From this list, the journal is perceived as having the highest value and the web page is reported as providing the least value.

Two survey questions gathered information on how to increase the value of the section. The first asked members what topics are of most interest to them. There was a high degree of consensus between academics and practitioners in the responses. Performance budgeting, budgeting innovation, and local budget practices were of interest to more than one-half of all respondents. An open-ended question inviting recipients to indicate what services should be added or enhanced yielded many suggestions. Most of these relate to either the conference or the increased use of technology. A working group is in the process of developing a set of action items based on the responses to this question.

Thanks to everyone that returned their survey. This information is very useful to the board in terms of enhancing the value of the section. Congratulations go out to Leslie Romer who is a senior planner with the State of Washington. She is the winner of the drawing for the free 1999 conference registration.

~Aimee Franklin, Carol Ebdon and the ABFM Membership Committee~

ABFM Election Results

Congratulations to Paul Posner, who has been elected Chair-elect of ABFM. Paul takes office January 1, 2000 and promises to provide excellent leadership for ABFM. Merl Hackbart will remain on the executive committee as immediate past chair.

Congratulations also to Stan Collender, Michael Curro, and Jocelyn Johnston on their election to the ABFM Executive Committee. Fred Thompson reports that they have been duly elected to the Executive Committee and will take office January 1, 2000 assuming the "bug" does not intervene.

Be sure to visit the ABFM Conference website
<http://www.uky.edu/RGS/MartinSchool/abfm.htm>

Association for Budgeting and Financial Management

Budgeting and Finance: The 20th Century Legacy

1999 Conference Registration Form

Name _____

Name for Badge _____

Title _____

Organization _____

Address _____

City _____ State _____ Zip _____

FORM OF PAYMENT:

___ Check Enclosed (made payable to ABFM of ASPA) in the amount of \$_____.

___ Invoice (agencies or organizations, only) send invoice to:

Organization _____ Attn: _____

Address _____

City _____ State _____ Zip _____

My agency/organization will accept an invoice for payment via fax. FAX# _____

REGISTRATION FEES (fees include 2 continental breakfasts, 2 evening receptions and Friday buffet lunch)

Individual

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

___ \$170 ASPA Member

___ \$160/person Group 4-8

___ \$195 Nonmember

___ \$150/person Group 9-12

___ \$100 Student

___ \$140/person Group 13+

NO REFUNDS AFTER September 16, 1999.

Hotel Reservations must be made directly with the hotel. Call The Washington Marriott Hotel 1-800-228-9290, reference ABFM Conference Room Rate (108.41 - single / 124.41 - double) The cutoff for the room rate is September 9, so don't delay.

Print out and mail completed registration form and payment to:

1999 ABFM Annual Conference
c/o Robert J. Eger III
Martin School of Public Policy and Administration
University of Kentucky
477 Patterson Office Tower
Lexington, KY 40506-0027

To preregister for Teaching Roundtables (payment at registration is for a light lunch), please email thurmaier@ukans.edu and indicate which lunches you plan to attend.

From the Chair

As the 1999 annual meeting of ABFM approaches, I would like to provide an update on some of the issues which the Executive Committee has been discussing and will be considered during the upcoming Washington meeting. Among the issues are 1) the implications of the ABFM membership survey results, 2) the possibility of establishing a "Secretariat" for ABFM, 3) an expansion of the ABFM Web site and 4) fund raising initiatives such as seeking "Institutional Sponsors" for ABFM. Responding to these issues and pursuing these initiatives could strengthen ABFM and provide members more value for their membership dollar.

In an accompanying article in this newsletter, the results of the recent ABFM membership survey, carried out by Alfred Ho, Carol Ebdon and Aimee Franklin of the ABFM Membership Committee, are presented. The results provide valuable insights regarding the ABFM products and services which are highly valued by the membership. The survey also provides a number of suggestions for ways and means to improve ABFM in the future. The Membership Committee will be presenting their results along with recommendations at the ABFM conference. The Executive Committee feels that the survey information will be extremely valuable in the development of future plans and initiatives for ABFM.

Given the current activities and possible expansion of ABFM services in the future, a proposal has been developed for a "Secretariat" for the association. The Secretariat would have a number of functions including 1) maintaining section relationships with ASPA, 2) maintaining, expanding and updating the Web site, 3) assisting the conference committee with logistical issues as-

sociated with the annual conference, 4) recruiting members and maintaining membership records for the association, 5) maintaining the financial records for the association in cooperation with the Treasurer, and 6) promoting and enhancing the perception and image of the association among other responsibilities. It has been suggested that the association solicit potential "hosts" for the secretariat (academic organizations or other) and that a special committee be established to refine the responsibilities of the Secretariat and recommend a host site for the office.

Other suggestions which have emerged this year for consideration are the enhancement of the Web site and establishing an opportunity for ABFM "Institutional Sponsors." The expanded and improved Web site could include a "jobs bank," a chat room, and other activities suggested by the survey. The possibility of soliciting "Institutional Sponsors" for ABFM offers a means for sponsors to gain recognition for their organizations while providing financial support to the association. The establishment of sponsorships would emulate a trend emerging in the academic and professional association world and would permit further enhancement of ABFM services.

Obviously, we have a very full agenda for the executive committee and general membership meetings at our annual conference. I hope that you will be able to attend the conference and provide your suggestions regarding these and other initiatives being considered to further enhance the value of ABFM membership. I hope to see you in Washington.

~ Merl Hackbart ~

Are You Looking for a New Job?

GAO, CBO, and other prospective employers will be on site to talk with members about potential positions in their organizations. So if you are interested in moving to a new position, bring copies of your resume and find out what might open the next career doors for you! The agencies are also looking for entry level people graduating with MPAs and other degrees. The informal discussion tables marks the first steps in ABFM's progress toward expanding career services for members. Look for more developments on the ABFM web site.

1999 Teaching Roundtables

Following last year's wildly successful experimental session, the 1999 conference will feature two teaching roundtable sessions. Both session will be held over the lunch hour. Pizza and soda are the fare, or you can brownbag it from around the corner.

The Thursday session will feature a session on teaching with cases. The Saturday session will feature teaching with technology. Whether you are a teacher, a student, or a practitioner who is thinking about adjunct teaching, come join your colleagues for lunch and learn from each other. If you plan to attend either or both brownbags, please email thurmaier@ukans.edu so we can get an idea of how many pizzas to order! Payment will be accepted in advance at the conference registration desk.

11th Annual Conference

Budgeting and Finance: The 20th Century Legacy

October 7-9, 1999

The Washington Marriott Hotel, Washington, D.C.

Conference Schedule

(sessions and paper/presentation titles)

THURSDAY, OCTOBER 7

9:30 a.m.-11:15 a.m. - *OPENING PLENARY*

"Budgeting: Anything New or Just Recycling Old Ideas?"

Moderator/ Chair: Paul Posner - U.S. General Accounting Office

Discussants: Roy Meyers, University of Maryland-Baltimore and Sandy Davis, U.S. Senate Budget Committee

11:30 a.m.-1:00 p.m. - *LUNCH ON YOUR OWN (or)*

TEACHING ROUNDTABLE: CASES

Moderator/Chair: Kurt Thurmaier-The University of Kansas;
Suzanne Leland - Kansas State University

1:00 p.m. - 3:00 p.m. - *CONCURRENT SESSIONS*

1. Budget Theory

Moderator/ Chair: John Bartle - University of Nebraska at Omaha
"Incrementalism, Congressional Power Structures and Budget Deals-- What Really Matters to Budget Policy? Insights from a Behavioral Analysis of the U.S. Federal Budget from 1962-1995"
"The Truth Is Out There: Is Postmodern Budgeting Really Real?"
"Meant for Each Other?: Applying Transactions Cost Theory to Public Budgeting and Finance."

2. Performance Budgeting

Moderator/ Chair: John P. Forrester - University of Missouri
"Performance Budgeting Across the Policy Tools: GPRA Implementation in 5 Federal Health Care Agencies"
"A Theoretical Framework to Assess Effectiveness of Performance Reporting and Other Controls in Governmental Entities"
"System Rigidity in Performance Measurement Efforts—The Implementation of the GPRA of 1993"

3. Financial Markets and Municipal Securities

Moderator/ Chair: Dwight Denison - New York University
"Does Standard and Poor's Underlying Rating Lead to Lower Yields for Insured Bonds?"
"Lessons Learned from Orange County, California, Bankruptcy"

3:15 p.m. - 4:45 p.m. - *CONCURRENT SESSIONS*

4. Ethics in Public Budgeting and Financial Management

Moderator/ Chair: Jim Smith - Henry County PSA
"The Cost of Being Ethical"
"Investigating the Competing Ethical Considerations Faced by Public Sector Budgeteers"
"Ethics and Self-Funding Police Budgets: The Louisiana Drug Asset Forfeiture Law"

5. Infrastructure Finance

Moderator/ Chair: Beverly Bunch - U. of Texas at San Antonio
"The Effects of the Special Purpose Local Option Sales Tax on Bond Indebtedness in Local Government in Georgia"

6. Strategy and Innovation in the Budget Process

Moderator/ Chair: Tom Lauth - University of Georgia

Discussant: Irene Rubin - Northern Illinois University
"Testing a Framework for Understanding Budget Innovation in Local Government: A Case Analysis of Budget Reform Adopters"
"State Court Strategies and Politics During the Appropriation Process"
"Contextual Factors Affecting Strategic Planning in Public Agencies: A Comparative Study of Agencies in Milwaukee, WI"

5:00 p.m. - 6:30 p.m. - *RECEPTION AT BLACKIE'S*

6:30 - 8:30 p.m. - *PFP BOARD OF DIRECTORS MTG*

FRIDAY, OCTOBER 8

7:00 a.m.-8:15 a.m. - *Executive Committee Breakfast Mtg*

8:00 a.m.-8:30 a.m. - *CONTINENTAL BREAKFAST*

8:30 a.m.-10:00 a.m. - *CONCURRENT SESSIONS*

7. Public Funds Management

Moderator/ Chair: Wes Clarke - University of North Texas
"Intergovernmental Financing of Indigent Health Care: Local Innovations under the Unfunded Mandate"
"Municipal Investment of Idle Cash Balances"

8. Changing Budget Processes

Moderator/ Chair: Joy Clay - University of Memphis
"The New Politics of the Budgetary Process at the end of the Twentieth Century"
"Punctuated Equilibrium Theory in Local Government Budgeting"
"A Tale of Two City-States: Comparing the Political Factors and Budgeting Strategies between Hong Kong and Singapore"
"Legislative Budget Staffs in the States: A Typology"

9. Comparative Educational Finance

Moderator/ Chair: Hank Huckaby - University of Georgia
"The Costs of New York City Elementary and Middle Public Schools"
"The Relationship Between School District Revenue and the Property Tax Base: The Texas Example"
"Examining the Impact of Capital on Educational Attainment"

10. Performance Measures and CFO's

10:15 a.m.-11:45 a.m. - *CONCURRENT SESSIONS*

11. Municipal Debt Management

Moderator/ Chair: Mark Robbins - University of Georgia
Bernard Jump-Syracuse University - Discussant
"On the certification of Credit Quality Deterioration: An analysis of state government debt downgrades"
"Do municipal bond underwriting choices have implications for other financial certification decisions?"
"Maturity structure and borrowing costs: The implications of level debt service"
"Debt and the Local Economy: Problems in Benchmarking Local Debt Affordability"

12. Local Budgeting

Moderator/ Chair: Bob Lee - The Pennsylvania State University
"Implementing Performance Measurement in Local Government: Overcoming Obstacles while Identifying Best Practice"
"Measuring Local Government Financial Performance: An Analysis of Municipal Financial Performance Outcomes"

"Do Local Governments Change Their Budget systems and Why? Evidences from Georgia Cities and Counties"
 "The Role of Budgeting in a High Performance Local Government Organization- Reformation or Irrelevancy"

13. Public Accounting and Accountability

Moderator/ Chair: Fred Thompson - Willamette University
 "Structural Complexity of Tax Administration: The Road Fund Case"
 "The Government Accounting Standards Board Service Efforts and Accomplishments Project"
 "The Last Word on Performance Measurement"
 "Increasing Cost Consciousness in the Air Force Material Command"

14. Education Finance

Moderator/ Chair: Alfred Ho - Iowa State University
 "Iowa Education Finance: Breaking the Curve"
 "The Pros and Cons of School District Consolidation: Are We Any Closer to a Consensus?"
 "The Costs of Closing the Test Score Gap"

12:00 p.m.- 2 p.m.- AWARDS LUNCH

1999 S. Kenneth Howard Award
 1999 Aaron Wildavsky Award
 1999 Student Papers Award

2:15 p.m. - 3:30 p.m.- SECOND PLENARY

"Has Government Really Learned the Art of Public Finance?"
 Moderator/ Chair: Eugenia Toma - University of Kentucky
 Rudolph Penner, Former Director of CBO and Former Chief Economist for OMB
 Barry Anderson, Deputy Director, Congressional Budget Office

3:45 p.m. - 5:15 p.m.- CONCURRENT SESSIONS

15. Assessing Financial Management Performance in the States

Moderator/ Chair: Ron Carson - State of Kentucky
 Gloria Timmer, National Association of State Budget Officers
 Robert Powell, State of North Carolina

16. The National Advisory Council on State and Local Budgeting Budget Principles: How Will They Affect Public Budgeting in the Twenty-First Century

Moderator/ Chair: Linda Savitsky - State of Connecticut
 Sheryl Bailey, City of Hampton

17. Deregulation: Financial Implications

Moderator/ Chair: W. Bartley Hildreth - Wichita State University
 "Methodological Issues in Measuring the Impact of Deregulation: Lessons from a Case Study"
 "Restructuring Electric Markets--Public Power and Tax Exempt Bonds: Analyses of Alternative Proposals"
 "Property Tax Dynamics and the Implications of Electric Utility Restructuring"

18. International Municipal Finance

Moderator/ Chair: Larry Jones - Naval Postgraduate School
 "Performance Budgeting in Switzerland and Implications for Political Control"
 "Preferences and Fiscal Discipline: Swiss Cantonal Evidence"

"Finance and Budgeting in Palestine"
 "Intergovernmental Finance in Ukraine"

5:15 - 6:00 p.m. - ABFM Membership Business Meeting
 6:00 p.m.- 8:00 p.m. - ABFM RECEPTION

SATURDAY, OCTOBER 9

Casual Dress Day - Please, No Business Attire
 8:00 a.m. - 9:00 a.m. - CONTINENTAL BREAKFAST
 9:00 a.m. - 10:15 a.m. - CONCURRENT SESSIONS

19. Student Research Session

Moderator/ Chair: Rebecca Hendrick - U. of Illinois at Chicago
 Presenting the best papers in the student paper competition.

20. Electronic Commerce and Emerging Tax Policy Issues

Moderator/ Chair: James Ramsey-U. of N. C. at Chapel Hill
 Discussant: Charles Coe - North Carolina State University
 "Strategic Management of Municipal Revenue Systems: Applied to Internet Commerce and Sales Tax"
 "Impact of ECommerce and Other Non-Taxed Transactions on Local Government Fiscal Resources: Time for an Intergovernmental Solution?"
 "Tax Simplification: Are the Alternatives Any Better?"

21. International Municipal Credit Systems

Moderator/ Chair: Ronald Johnson-Research Triangle Institute
 Discussant: James S. McCullough
 "The Political Economy of Fiscal Decentralization and Local Government Finance Reform in Poland: 1989-99"
 "South Africa: Formulation of a Policy Framework for Municipal Debt"
 "Public-Private Solutions in Education Finance in South Africa"

10:30 a.m.-12:15 p.m. - CONCURRENT SESSIONS

22. Citizens, Budgets and Taxes

Moderator/ Chair: Charles Coe - N. Carolina State University
 Discussant: Maureen Berner - U. of N.C. at Chapel Hill
 "Who Cares about State and Local Taxes: Public Opinion and Tax Change in Florida 1979-1997"
 "Beyond the Public Hearing: Citizen Participation in the Local Government Budget Process"
 "Budgeting and Finance: The Role of the Citizen"

23. Governmental Accounting Standards Board's (GASB) New Model for State and Local Government Financial Statements

Moderator/ Chair: Bernard Jump, Jr. - Syracuse University
 "The GASB's project goals"
 "Major Features of the Financial Statements"

24. Ph.D. Research Seminar: Developing Research Programs

Moderator/ Chair: John Mikesell - Indiana University

12:30 - 1:30 p.m. LUNCH ROUNDTABLE: TEACHING AND TECHNOLOGY

Moderator/Chair: Rhonda Riherd Trautman

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