

2009 ABFM CONFERENCE SCHEDULE

THURSDAY, September 24th

7:30 AM – 5:00 PM Registration.....

7:30 – 9:00 AM Continental Breakfast.....

8:30 – 10:00 AM CONCURRENT SESSIONS A

1. Issues in Performance Budgeting.....

Chair: Alfred Tat-Kei Ho, Indiana University-Purdue University, Indianapolis

Modeling Performance Budgeting in the States: Effectively Integrating Performance with Budgeting

Yi Lu, Binghamton University, State University of New York
Katherine Willoughby, Georgia State University

The Utilization of Performance Based Budgeting Information in Budget Deliberations by State Legislators

Michael Dougherty, West Virginia University
Kenneth Klase, University of North Carolina, Greensboro

Riding the Economic Cycle: The Role and Implication of Performance Budgeting and Management

Yi Lu, Binghamton University, State University of New York

Gaining Ground or Losing Focus: Performance Center Budgeting versus the Mission Mindset (an Allegory)

Ed Gibson, University of Baltimore

2. The Future of Local Public Finances in Mexico: A Dialogue between Scholars and Policy Practitioners.....

Chair: Salvador Espinosa, San Diego State University

Mexican Municipalities and the Flypaper Effect

Oscar Cárdenas, Universidad de Guanajuato, Mexico
Amarendra Sharma, Elmira College

An Old Question in a Different Fiscal Scenario: Who Should Tax, Where and What ... If a Federal Country Decentralized Major Expenditure Responsibilities?

Javier Luna, Government of the State of Guanajuato, Mexico

Bridges are Better than Walls, but How to Pay for Them? Exploring a Cross-Border Bond Market to Finance Infrastructure in the U.S.-Mexico Region

Salvador Espinosa, San Diego State University

3. Public Capital Structure: Does It Matter?.....
Chair: Justin Marlowe, University of Washington

Michigan City Income Tax: Property Tax Relief or Additional Revenue Source?
Hui Li, Eastern Michigan University

Capital Structures of Public and Private Institutions of Higher Education: Are They Different and Why?
Dwight Denison, University of Kentucky
Michael Moody, University of Kansas

Does the Income-Tax Exemption Cause State and Local Governments to Substitute Debt for Taxes?
Marc Choate, Willamette University
Michael Hand, Willamette University
Fred Thompson, Willamette University

The Dynamic Roles of National Fiscal, Monetary, and Debt Management Policies on National Economic Stabilization: The Developing Countries' Experiences
Arwiphawee Srithongrung, University of Nebraska, Omaha

4. Revenue Forecasting During Fiscal Crisis.....
Chair: Robert Purtell, The University at Albany, State University of New York

Financial Management Challenges in Economic Forecasting: The Case Study of Thai Government Agencies GDP Forecasts
Maneekwan Chandarasorn, University of Kansas

Revenue Forecasting in Interesting Times
John Wong, Wichita State University

Forecast Bias in NYC Revenue Forecasting
Daniel Williams, Baruch College, The City University of New York

Fiscal Stress and Revenue Forecasting
Jane Beckett-Camarata, Kent State University

10:00 – 10:15 AM Refreshment Break.....

10:15 – 11:45 AM CONCURRENT SESSIONS B

5. Methods for Estimating Fiscal Condition.....
Chair: Rebecca Hendrick, University of Illinois, Chicago

Measuring Fiscal Condition in Wisconsin Communities

Steven Deller, University of Wisconsin, Madison
Craig Maher, University of Wisconsin, Oshkosh

Fiscal Condition, Market Structure, and Reverse Contracting: An Analysis of Public Service Provision in Georgia Counties

Anna Ya Ni, California State University, San Bernardino
Zhirong Jerry Zhao, University of Minnesota

Good Management, Less Stress? The Relationship between Financial Management Grades and Fiscal Performance in State Governments

Marilyn Rubin, John Jay College of Criminal Justice, The City University of New York
Katherine Willoughby, Georgia State University

New Home Construction a Bellwether for County Fiscal Health

Wes Clarke, University of Georgia
Adam Jones, University of Georgia
Deanna Malatesta, Indiana University-Purdue University, Indianapolis

6. Education Finance: More Bang for the Dollars.....
Chair and Discussant: Ross Rubenstein, Syracuse University

Public School Efficacy via Integrated Accounting, Modeling and Budgeting Procedures

Edward Lehan, Consultant

The Impact of Title I Funding on School Spending and Student Achievement

Luis Chalico, New York University
Amy Ellen Schwartz, New York University
Leanna Stiefel, New York University
Meryle Weinstein, New York University

An Empirical Test of Policy Diffusion Theories on the Local Education Funding Systems in Korea

Tae Ho Eom, Yonsei University, Seoul, Korea
So Ha Hwang, Yonsei University, Seoul, Korea

7. Government and Nonprofits: Yin and Yang.....
Chair: Wenli Yan, Indiana University

Rethinking the Charitable Tax Deduction? Analysis and Implications of Recent Evidence

Joseph Cordes, George Washington University

Federal Funding of Nonprofit Organizations: Redistribution or Politics?

Margaret Sloan, University of Kentucky

What Are the Determinants of Nonprofit Net Assets?
Thad Calabrese, Baruch College, The City University of New York

The Relationship between Private Giving and State Funding among Maryland's Four-Year Public Institutions
John Cox, George Washington University

8. Budget Theory and Practice.....
Chair: Invited- Kurt Thurmaier, Northern Illinois University

The 'Missing Middle' of the Federal Budget Process: Priority-Setting
Roy Meyers, University of Maryland, Baltimore County

Budget Reforms or Budgetary Politics: Revisiting Congressional Macro-Budgeting
Jay Eungha Ryu, Ohio University

The Balancing Act: Theory versus Practice in Municipal Budgeting & Finance
Carol Ebdon, University of Nebraska, Omaha
Paul Landow, University of Nebraska, Omaha

Sunsetted Agencies and Their Prior Budgets in Texas
Whitney Afonso, University of Georgia

12:00 – 1:15 PM Luncheon Roundtable Options and Poster Session

1:30 – 3:00 PM CONCURRENT SESSIONS C

9. Implications of the Perfect Storm on Municipal Securities: Challenges for Local Government Access to Capital Markets.....
Chair: Helisse Levine, Long Island University
Discussant: Eric Scorsone, Michigan State University

The Impact of Auction Rate Securities on Borrowing Costs
Kenneth Kriz, University of Nebraska, Omaha
Helisse Levine, Long Island University

The Future of Municipal Bond Insurance?
Jun Peng, University of Arizona
Jonathan Justice, University of Delaware

Disruptions in the Short Term Market: Impact on Government Issuers
Paul Greaves, BNP Paribas
Helisse Levine, Long Island University

The Birth, Growth and Collapse of the Municipal Auction Rate Securities Market
Craig Johnson, Indiana University

Martin Luby, Indiana University

10. ICMA White Paper on U.S. Cities.....

Chairs: Gerald Miller and James Svara, Arizona State University

White Paper on U.S. Cities

Gerald Miller, Arizona State University

White Paper on U.S. Cities

James Svara, Arizona State University

White Paper on U.S. Cities

Rex Facer, Brigham Young University

White Paper on U.S. Cities

John Bartle, University of Nebraska, Omaha

White Paper on U.S. Cities

Helisse Levine, Long Island University

White Paper on U.S. Cities

Charlie Coe, North Carolina State University

11. Evaluating Tax and Expenditure Limitations.....

Chair: Howard Frank, Florida International University

***The Impact of Tax and Expenditure Limitation Stringency on Fiscal Stability:
Empirical Evidence from State Governments***

Cleopatra Charles, New York University

***Voter Support for State Initiatives Limiting Property Taxes: Three Decades of Tax
Revolt in Florida***

Nathan Francis, Florida State University

David Matkin, Florida State University

Reevaluating Tax and Expenditure Limitations: An Instrumental Variable Approach

Rui Sun, University of Maryland

The Tax and Expenditure Incidence of State Fiscal Institutions

Janey Qian Wang, Indiana University

12. Empirical Assessments and Budgeting Issues.....

Chair: Beverly Bunch, University of Illinois, Springfield

***The Effect of the Practice of Balanced Budget on Gubernatorial Re-election? –
Empirical Evidence from the State Level***

Sungman Jun, Georgia State University
Soyoung Park, Georgia State University

Employer Contributions in Defined Benefit Public Pension Plans: Assessing Contribution Rates in State Retirement Systems
Cezar Brian Mamaril, University of Kentucky

Testing Three Explanations of Government Cost: The Leviathan Hypothesis, Social Stratification and Government Thesis, and the Reinventing Government Model
Benedict Jimenez, University of Illinois, Chicago

Budget Institution and Organizational Performance: An Empirical Research into Township Government in Western China
Jia Liu, Xi'an Jiaotong University, Xi'an, China
Jiannan Wu, Xi'an Jiaotong University, Xi'an, China

3:00 – 3:15 PM Refreshment Break.....

3:15 – 4:45 PM PLENARY.....

5:00 – 7:00 PM RECEPTION.....

6:30 – 8:00 PM PFP Board Meeting.....

FRIDAY, September 25th

7:00 – 8:30 AM ABFM Executive Committee Meeting.....

7:30 AM – 4:30 PM Registration.....

7:30 – 9:00 AM Continental Breakfast.....

8:30 – 10:00 AM CONCURRENT SESSIONS D

13. Public Financial Risk Management: What Works?.....
Chair: Bill Simonsen, University of Connecticut

Risk Aversion During Financial Crises: An Event-Study Approach
Kenneth Kriz, University of Nebraska, Omaha
Qiushi Wang, University of Nebraska, Omaha

Does Economic Stability or Revenue Diversification Matter More for Credit Quality?
Wenli Yan, Indiana University

Local Government Diversification Strategies and Revenue Stability
Deborah Carroll, University of Georgia

How are Local Government Investment Pools (LGIPs) Weathering the Economic Downturn?

Beverly Bunch, University of Illinois, Springfield

14. Education Finance and Budgeting.....

Chair: William Duncombe, Syracuse University

State Aid and Local Performance: Getting the Most Bang for Your Buck

William Duncombe, Syracuse University

John Yinger, Syracuse University

Does Weighted Student Funding Reduce the Resource and Achievement Gap between High and Low Cost Students? Evidence from Houston

Larry Miller, Syracuse University

Ross Rubenstein, Syracuse University

Budget Referendum, School Spending, and Median Voter Model: Evidence from New York

Phuong Nguyen-Hoang, Syracuse University

The Fiscal Implications of HOPE Scholarships for the University System of Georgia

Cynthia Searcy, Georgia State University

Katherine Willoughby, Georgia State University

15. Public Finance and Citizens.....

Chair: Aimee Franklin, University of Oklahoma

Local Expenditures and Quality of Life: Focus on U.S. Cities

Sang Ok Choi, Virginia Tech

MyeongChul Ko, Virginia Tech

A Taxing Day of Life: Estimating the Comparative Tax Price for a Citizen in the Largest City in Each State

Bartley Hildreth, Wichita State University

Recognizing and Defining the Fiduciary Responsibility of Local Elected Officials

Michael Peddle, Northern Illinois University

Budgeting in Viet Nam: Decentralization and Its Effects on Social Services

Phuong Nguyen-Hoang, Syracuse University

Larry Schroeder, Syracuse University

16. Local Public Finance Issues.....

Chair: Carol Ebdon, University of Nebraska, Omaha

What Shapes Property Tax Rates? An Analysis of Structural Influences on Combined Rates in Large American Counties

John Mikesell, Indiana University
Daniel Mullins, American University

A Comparative Approach to Understanding the Reasons for and Consequences of Municipal Home Rule

Curtis Wood, Northern Illinois University

Unlocking the Lock-in Effect: Does the Florida Portability Amendment Stimulate the Change of Homestead?

Howard Frank, Florida International University
Hai David Guo, Florida International University

Budget Strategy: A Survey of California County Governments

Jinping Sun, California State University, Bakersfield

10:00 – 10:15 AM Refreshment Break.....

10:15 – 11:45 AM CONCURRENT SESSIONS E

17. Capital Budgeting.....

Chair: Cleopatra Charles, New York University

Federal Investment in Capital and the Federal Capital Budget

Emilia Istrate, The Brookings Institution
Robert Puentes, The Brookings Institution

The Quality and Relevance of Municipal Bond Disclosure: What Bond Analysts' Think

Mark Robbins, University of Connecticut
Bill Simonsen, University of Connecticut

New York State Fiscal Institutions and Municipal Borrowing: Do Debt and Taxation Limits Really Impact Capital Costs?

Jacob Fowles, University of Kentucky
Gao Liu, University of Kentucky
Wie Yusuf, Old Dominion University

Public and Private Universities and the Municipal Bond Market: What Are the Determinants of Borrowing Costs

Clorise Harvey, Syracuse University
Sharon Kioko, Syracuse University

18. State of the Art: Trends and Current Issues in Financial Management.....

Chair: Merl Hackbart, University of Kentucky

Fiscal Implications of Interlocal Agreements: A State-wide Empirical Investigation

Kurt Thurmaier, Northern Illinois University

Yu-Che Chen, Northern Illinois University

Mapping a Field's Development: 21 Years of ABFM Conferences

Bartley Hildreth, Wichita State University

The Cost of Government Innovation: The Case of Electronic Warning Systems

Michael Dougherty, West Virginia University

William Dougherty, Virginia Tech

Beneficial Application of Decision Management and Information Systems in State and Local Government Budgeting Processes: Identifying Best Practices

Kenneth Hunter, City of Rocky Mount, North Carolina

19. Considering the Impacts of International Budgeting and Finance Reforms on Democratic Process and Security: Moving Beyond Comparative Models.....

Chair: Deniz Zeynep Leuenberger, Bridgewater State College

Post 9/11 Budget and Finance Reforms in the United Arab Emirates: Impacts on Citizens and Civil Society

Deniz Zeynep Leuenberger, Bridgewater State College

Budgetary Reform and Its Political Implications: An Examination of China's PBB

Meili Niu, Sun Yat-sen University, China

Budgeting Process in Republic of Moldova: Actors, Processes, and Patterns

Boris Morozov, Louisiana State University

Budgetary Reform in Morocco: An Examination of Morocco's PBB

Aziza Zemrani, University of Texas, Pan American

Budgetary Management and Control and Organizational Performance: Empirical Research on Township Government in Western China

Lawrence Jones, NPS University

Jia Liu, Xi'an Jiaotong University, Xi'an, China

Jiannan Wu, Xi'an Jiaotong University, Xi'an, China

20. Fiscal Federalism.....

Chair: Jocelyn Johnson, American University

Spatial Distribution of Federal Grants, 1983-2007

Changhoon Jung, Auburn University

Dohyeong Kim, North Carolina Central University

Fiscal Decentralization and the Role of International Donor Organizations: The Case of the Republic of Ghana

Craig Maher, University of Wisconsin, Oshkosh

Political Economy of Grant Allocations: Are Federal Highway Formula Grants Crowding-out Demonstration Grants?

Hamid Ali, American University, Cairo

Shama Gamkhar, University of Texas, Austin

Fiscal Decentralization, Governance, and Economic Development: A Structural Equation Modeling (SEM) Approach

Louis Chih-hung Liu, TamKang University, Taipei, Taiwan

12:00 – 1:15 PM AWARDS LUNCHEON.....

1:30 – 3:00 PM PLENARY.....

3:15 – 4:45 PM CONCURRENT SESSION F

21. Budgets in Crisis.....

Chair: John Bartle, University of Nebraska, Omaha

Managing the Downturn in Georgia: A Comparison of Agency, Executive and Legislative Choices for Reducing the State Budget

Carolyn Bourdeaux, Georgia State University

Shades of Gray: California's Ongoing Budget Crisis

Daniel Mitchell, UCLA

Budgeting in Good Times – Where Did All the Money Go? A Study of Fourteen Cities in Virginia

Berhanu Mengistu, Old Dominion University

Thomas Musumeci, Old Dominion University

Wie Yusuf, Old Dominion University

Fund Balance Policy and Counter-Cyclical Expenditure Stabilization: Evidence from North Carolina Local Governments

Yilin Hou, University of Georgia

Wen Wang, University of South Carolina

22. The Experience with and Potential of Public-Private Partnerships for Infrastructure in the United States.....

Chair: Suzanne Leland, University of North Carolina, Charlotte

Losing in Translation: A Comparison of the European and American Experience with PPPs

Charles Brecher, New York University
Maria Doulis

Driven by Dollars

Michele Mariani Vaughn, Pew Center of the States

An Exploration of Conditions that Trigger Opportunistic Behavior in Transportation Public-Private Partnerships (PPPs)

Sohee Kim, Pennsylvania State University, Harrisburg
Jeremy Plant, Pennsylvania State University, Harrisburg
Odd Stalebrink, Pennsylvania State University, Harrisburg

Budget Processes and Contracting: How Do Public Agencies Realize Efficiency Gains from ‘Contracting Out’?

Benoy Jacob, Claremont Graduate University

Understanding Decisions to Contract Out: A National Survey of Transit Agencies

Suzanne Leland, University of North Carolina, Charlotte
Olga Smirnova, University of North Carolina, Charlotte

23. Weathering the Fiscal Storm

Chair: Kenneth Kriz, University of Nebraska, Omaha

Federal Deregulation of the U.S. Financial System Contributing to the 2008 Financial Crisis and the States’ Response

Lynne Weikart, Virginia Commonwealth University

Guilty by Association? Impacts of Mortgage Backed Securities Crisis on Municipal Bond Costs

Robert Kravchuk, University of North Carolina, Charlotte
Christine Martell, University of Colorado, Denver

Take the Money and Run (Maybe): A Case Study of Federal Fiscal Stimulus Dollars and Intergovernmental, Legal and Political Wrangling in South Carolina

Robert Smith, Clemson University

Overtaken by time and crisis: budget concepts and norms

Irene Rubin, Northern Illinois University

24. Public Finance and Health Policy.....

Chair: TBA

A Study on the Effects of Medicaid in State Governments: Focus on the Medicaid Expenditure and Cost-Effectiveness

Soojin Kim, University of Georgia
Eunju Rho, University of Georgia

The information asymmetries in take-up rates that exist in health care programs for Mexican-American families

Edward Vargas, Indiana University

SCHIP Revisited: Is it Working or Crowding out Private Insurance?

Charles Menifield, University of Memphis

Property Tax Funding of Public Health Services

Dwight Denison, University of Kentucky

Peggy Honore, U S Department of health and Human Services

5:00 – 5:30 PM ABFM Annual Members’ Meeting.....

5:30 – 7:30 PM RECEPTION.....

SATURDAY, September 26th

7:30 – 10:00 AM Registration.....

7:30 – 9:00 AM Continental Breakfast.....

8:30 – 10:00 AM CONCURRENT SESSIONS D

25. Fiscal Policy.....

Chair: Rex Facer, Brigham Young University

The Effect of State Financial Management on Fiscal Policy Outcomes

Sarah Arnett, Georgia State University

Capacity of Financial Management and Its Effect on State Budget Changes

Jungbu Kim, Jackson State University

Governmental Influence on Unreserved Fund Balances for Mississippi Counties

La Shonda Stewart, Southern Illinois University, Carbondale

The Comparison Analyses of the USA and Russian Tax Systems: Fiscal and Monetary Policy

Ermasova Natalia, Indiana University

26. Current Issues in Debt Management.....

Chair: Michael Moody, University of Kansas

Agency Problems in Public Management: Evidence from the Debt Management Function

Martin Luby, Indiana University

Structure of the Economy, Financial and Debt Position, and State Credit Ratings: Longitudinal Study of Michigan

Tatyana Guzman, Indiana University

Temirlan Moldogaziev, Indiana University

Principal-Agent Theory, Fiscal Institutions, and Municipal Debt

Craig Johnson, Indiana University

Sharon Kioko, Syracuse University

How Do Fiscal Institutions Influence the Revenue or General Obligation Decision?

Sikarn Issarachaiyos, University of Nebraska, Omaha

Kenneth Kriz, University of Nebraska, Omaha

27. Improved Methods for Financial Management.....

Chair: Amanda Girth, American University

Designing Financial Management Control Systems Based on Experimental Studies: An Exploration of New Methodological Approaches

Aimee Franklin, University of Oklahoma

No title: the use of regression analysis for estimating marginal costs

Robert Purtell, The University at Albany, State University of New York

No title: differences between the analytic perspectives and methods of budget officers and cost benefit analysts

Dall Forsythe, New York University

Modeling Budget Decisions: An Application in Public Safety Spending

Douglas Carr, Oakland University

28. Salient Issues in Nonprofit Financial Management.....

Chair: Thad Calabrese, Baruch College, The City University of New York

Examining the Effects of Federal Regulations on the Financial Condition and Performance of Private Foundations

Daniel Smith, New York University

Tamitha Walker, Rutgers University, Newark

True Cost of Volunteers

Randa Spears, University of Memphis and St. Jude Children's Research Hospital

***Budgeting Performance and Budgeting Accountability of Nonprofit Organizations:
Taiwan Experience***

Yu-Ying Kuo, Shih Hsin University, Taipei, Taiwan

An Examination of 63-20 Financing

Joseph Vander Meulen, Grand Valley State University

Donijo Robbins, Grand Valley State University

10:00 – 10:15 AM Refreshment Break.....

10:15 – 11:45 AM CONCURRENT SESSIONS E

29. Municipal Markets.....

Chair: Jun Peng, University of Arizona

Evaluating the Impact of Global Bond Ratings

Skip Krueger, University of North Texas

Robert Walker, Washington University, St. Louis

***Does Municipal Bond Insurance Make Sense? An Analysis of Bond Insurers' Credit
Risk in the Secondary Bond Market***

Jay Song, University of Kentucky

No title: state debt limit & issue of revenue bonds?

Nick Grinstead, University of Georgia

No title: financial condition-ratings

Keren Deal, Auburn University, Montgomery

Edward Kamnikar, Troy University, Montgomery

Judith Kamnikar, Auburn University, Montgomery

30. Public Participation and Public Finance.....

Chair: Daniel Williams, Baruch College, The City University of New York

Costing Public Participation: A Budgetary Theory

XiaoHu Wang, University of Central Florida

***Interest Group Influence and the Taxation of Food: Evidence from the American
States***

John Foster, University of Kentucky

***Citizen Input, Budget Process, and Agency Efficiency: Evidence from U.S. State
Agencies***

Milena Neshkova, Florida International University

Hai David Guo, Florida International University

Financing Residential Development with Special Districts

Thomas Thibodeau, University of Colorado, Boulder

Stephen Billings, University of North Carolina, Charlotte

31. Reexamining Fiscal Slack in the Public Sector.....

Chair: Deborah Carroll, University of Georgia

Budget Variance, Slack Resources, and Municipal Expenditures

Justin Marlowe, University of Washington

State Budget Rules and Fiscal Slack

Shanna Rose, New York University

Daniel Smith, New York University

The Role of Rainy Day Funds in Local Spending – Evidence from Florida Counties

Istvan Vanyolos, Florida Atlantic University

International Budgeting for Disasters

Charlotte Kirschner, George Washington University

Marvin Phaup, George Washington University

32. Performance Budgeting in the United States: Future Possibilities for Advancing
Government Results.....

Chair: Katherine Willoughby, Georgia State University

***Obama and Performance Measurement: What to Do With the Performance
Assessment Rating Tool (PART)***

Jay Kiedrowski, University of Minnesota

***Performance Budgeting Possibilities in the U.S. Federal Government: Advancing Past
Efforts***

Philip Joyce, George Washington University

***State Experiences with Performance Budgeting: Incremental Steps, Giant Leaps and
Everything In-Between***

Yilin Hou, University of Georgia

***Understanding Performance Budgeting Applications in American Local Governments:
Moving Beyond Outputs to Results***

Alfred Tat-Kei Ho, Indiana University-Purdue University, Indianapolis