

2011 ABFM CONFERENCE SCHEDULE

THURSDAY, OCTOBER 13th

7:30 AM -- 5:00 PM Registration.....Registration Desk, Dupont Foyer, Second Floor

7:30 AM -- 9:00 AM Continental Breakfast.....Dupont Foyer, Second Floor

**8:00 AM -- 10:00 AM Sponsored Panel 1: Executive Budgeting at the
Federal Level.....Georgetown I**

Chair: Yilin Hou, University of Georgia

Discussant: Paul Posner, George Mason University

Reflections on Executive Budgeting at the Federal Level

Louis Fisher, Congressional Research Service

*Confronting the Challenges of U.S. Federal Government Budget Execution
Under Conditions of Uncertainty, Reduction and Other Contingent Circumstances*

Larry Jones, Naval Postgraduate School

Effects of the 1974 Budget Act on Executive Branch Budgeting

Phil Joyce, University of Maryland

(Note: This panel is sponsored by Public Financial Publications, Inc., and
the University of Georgia)

8:30 AM -- 10:00 AM CONCURRENT SESSIONS A

1. Non-profit Budgeting.....Salon F

Chair/Discussant: Gao Liu, University of New Mexico

Financial and Performance Reporting of Community Foundations

Alicia Schatteman, Northern Illinois University

*An Empirical Analysis for Americans' Charitable Donation Behavior
with Respect to Tax Incentives*

Zhiwei Zhang, University of Kentucky

Assessing the Impact of the 9/11 Attacks on Nonprofit Revenues

Santiago Guerrero, University at Albany

Robert Purtell, University at Albany

Overview of State Social Insurance Programs and Tax Expenditures

that Support Raising Children
Beth Neary, University of Connecticut

2. Funding Public Pensions.....**Salon G**
Chair/Discussant: George Guess, American University

An Examination of the Influence of Board Characteristics on the Performance of Public Sector Pension Investment Portfolios
Odd Stalebrink, Pennsylvania State University

Are Public Sector Defined Benefit Pensions Plans Affordable?
Jun Peng, University of Arizona

The Sustainability of Public Pensions in California
Jinping Sun, California State University, Bakersfield

The Impact of Public Employee Unions' Campaign Contributions on State Pension Benefits
Cheol Liu, Indiana University
Lanlan Xu, Indiana University

3. Bonds & Debt Financing.....**Salon H**
Chair/Discussant: Thad Calabrese, Baruch College, City University of New York

Tobacco Bonds: Evolution and Future Outlook
Beverly Bunch, University of Illinois, Springfield

A Model of the Duration of State Bond Ratings
Skip Krueger, University of North Texas
Robert Walker, Washington University

Forecasting the Debt Burden of California Counties
Janey Wang, San Francisco State University
Kenneth Kriz, University of Nebraska, Omaha

The Effect of Debt Burden on Perceived Default Risk: Evidence from Credit Default Swaps
Kenneth Kriz, University of Nebraska, Omaha
Sikarn Issarachaiyos, University of Nebraska, Omaha
Qiushi Wang, Rutgers University

10:00 AM -- 10:15 AM Refreshment Break.....Dupont Foyer, Second Floor

10:15 AM -- 12:15 Sponsored Panel 2: Executive Budgeting at the State & Local Levels.....Georgetown I

Chair: Katherine Willoughby, Georgia State University

Variance in Strong Executive Budgeting Systems in the States

Roy Meyers, University of Maryland, Baltimore County

Irene Rubin, Northern Illinois University

Strong Versus Weak Executive Budgeting Systems in the States

James Conant, George Mason University

The Promise of Accountability: The Executive Budget in Local Governments

Kurt Thurmaier, Northern Illinois University

Carol Ebdon, University of Nebraska, Omaha

Municipal or City

Michael Pagano, University of Illinois, Chicago

(Note: This panel is sponsored by Public Financial Publications, Inc., and the University of Georgia)

10:15 AM -- 11:45 AM CONCURRENT SESSIONS B

4. Technology, Media, & Government Finance.....Salon F

Chair/Discussant: Jonathan Justice, University of Delaware

Lights, Camera, BUDGET!

Kenneth Hunter, City of Rocky Mount

Show Us the Numbers!

Donijo Robbins, Grand Valley State University & City of Grand Rapids

Why Advocate Transparency? Challenges and Successes of Utilizing Data to Find Meaning with Government Financial Information

Kaitlin Lee, Sunlight Foundation

Classrooms Aren't TED Talks

Daniel Smith, New York University

5. Budgetary Decision Making.....Salon G

Chair/Discussant: Andrew Glassberg, University of Missouri, Saint Louis

Budget Execution and Bureaucratic Rent Seeking

Stuart Kasdin, George Washington University

Cutback Budgeting Revisited

Carolyn Bourdeaux, Georgia State University

Management Reforms as Symbols and Myths

Benedict Jimenez, Rutgers University

It's a Small World After All: Understanding the Degrees of Separation in Trans Contracting Networks

Olga Smirnova, East Carolina University

Suzanne Leland, University of North Carolina, Charlotte

6. Budgeting for the Environment.....**Salon H**

Chair/Discussant: Meagan Jordan, University of Arkansas, Little Rock

Here Comes the Sun (or at Least Solar Subsidies)

Joseph Cordes, George Washington University

Andrea Sarzynski, George Washington University

The Dynamic Response of the Local Property Tax Base to Federal Environmental Regulations

Douglas Carr, Oakland University

Wenli Yan, Indiana University

Addressing Regressive Economic Impacts of the Regional Greenhouse Gas Initiative (RGGI): Exploring Initiative Programs for Low-Income Households

Deniz Zeynep, Bridgewater State College

Marlene McCollem, City of Falmouth

Exploring Trends, Sources, and Causes of Environmental Funding: A Study of Florida Counties

XiaoHu Wang, City University of Hong Kong

12:00 PM -- 1:15 PM INTERMEDIATE SESSIONS

Book Review: New Books in Comparative Budgeting.....Salon F

Chair: Daniel Mullins, American University

Discussants: Robert Kravchuk, University of North Carolina, Charlotte

Marilyn Rubin, John Jay College, City University of New York

Books Reviewed & Authors' Responses:

Comparative Public Budgeting

Charles Menifield, University of Memphis

Comparative Public Budgeting: Global Perspectives on Taxing and Spending
George Guess, American University
Lance LeLoup, Washington State University

(Note: Light snacks will be served.)

Graduate Student Poster Session.....**Salon G**
Session Director: Stuart Kasdin, George Washington University

LOST and Found: Local Option Sales Taxes, Property Taxes, and Own Source Revenue

Whitney Afonso, University of Georgia

Build America Bonds: Precursor to Green Infrastructure Financing

Daniel Bauer, Florida Atlantic University

The Fiscal Impacts of Residential Land Use Characteristics

Christopher Goodman, University of Georgia

Breaking Down the Adoption of Build America Bonds: A Hazard Model Approach

Rob Greer, University of Kentucky

Gender Budgeting and Current Recession: A Study of Indian Union Budget

Krishanu Karmakar, Georgia State University & Georgia Institute of Technology

Indiana Property Tax Reform: Equity and Cost Analysis

Olha Krupa, Indiana University

Revenue Volatility and Fiscal Instability: Evidence from U.S. States

Sunjoo Kwak, Rutgers University, Newark

Tax Policy and Federalism in the Modern Economy: Challenges and Policy Responses

Stephanie Leiser, University of Washington

Prairie Village: A Case Study on Activity Based Costing

Zachary Mohr, University of Kansas

Revisiting Tax Deductions for Nonitemizers: Lessons for the Future

Sarah Pettijohn, American University

Jaclyn Schede, American University

Revenue Diversification, Property Tax Relief, and Fiscal Illusion: The Florida Case

Taeseop Yoon, Florida Atlantic University

1:30 PM -- 3:00 PM CONCURRENT SESSIONS C

7. Federal Budget Issues.....**Salon F**
Chair/Discussant: John Gilmour, College of William & Mary

Information Capacity, Organizational Conflict, and Performance Budgeting: The Case of the Federal Department of Commerce
Jay Ryu, Ohio University

Fiscal Federalism and the Distribution of Federal Funding in the U.S.: The Case of Financing Academic R&D
Younghong Wu, University of Illinois at Chicago

Federal Spending Transparency Portals: Recommendations and Common Pitfalls
Kaitlin Lee, Sunlight Foundation

The Impact of Federal Stimulus Funds on State Fiscal Conditions, 1980-2009
Soyoung Park, Georgia State University
Carolyn Bourdeaux, Georgia State University

8. Budgetary Innovations in Comparative Perspective.....**Salon G**
Chair/Discussant: Alfred Ho, University of Kansas

Findings from the Performance Measurement Framework Project
Frans Ronsholt, Public Expenditure & Financial Accountability Program

A Comparative Analysis of Public Budgeting and Financial Management Theory and Reforms in China and the United States: Disconnect or Lessons Learned?
Robert Smith, Clemson University

Performance Budgeting Reform in China: A Case of Guizhou City
Alfred Ho, University of Kansas
Meili Niu, Sun Yat-Sen University

Introducing the Double-Entry Bookkeeping and Accrual Accounting in South Korean Local Governments
Tobin Im, Seoul National University
Dong-wan Lim, Dankuk University

9. Municipal Taxes & Financing.....**Salon H**
Chair/Discussant: Justin Marlowe, University of Washington

The Effect of Revenue Volatility on Municipal Government Finances

Rebecca Hendrick, University of Illinois, Chicago
Jared Crawford, University of Illinois, Chicago

The Property Tax in the Largest American Cities During the Great Recession
John Mikesell, Indiana University

Diversifying Local Government Revenue Structures: Do Management Functions & Practices Matter?
Deborah Carroll, University of Georgia

The Property Tax: Not Just Local
Marilyn Rubin, John Jay College, City University of New York
Catherine Collins, George Washington University

10. Education Finance & Charter Schools.....**Georgetown I**
Chair/Discussant: William Dumcombe, Syracuse University

The Great Recession and K-12 Funding in Georgia: Distribution of Revenues and District Responses
Cynthia Searcy, Georgia State University

Building Blocks: Financing Charter School Facilities
Todd Ely, University of Colorado, Denver

Are Charter Schools Getting Their Fair Share of Public Resources? A Case Study of New Jersey's Charter Schools
Larry Miller, Rutgers University
Molly Makris, Rutgers University
Cara Kronen, Rutgers University

The Influence of Accountability and Finance Policies on Charter School Locations and Enrollments
Christian Buerger, Syracuse University
Robert Bifulco, Syracuse University

3:00 PM -- 3:15 PM Refreshment Break.....Dupont Foyer, Second Floor

3:15 PM -- 4:45 PM PLENARY.....West End Ballroom D & E

The Great Recession's Impact on City Budgets in the United States

Chair: Chris Hoene, National League of Cities
Joshua Franzel, Center for State and Local Government Excellence
Tracy Gordon, Brookings Institution
Elizabeth Kellar, Center for State and Local Government
Michael Pagano, University of Illinois, Chicago

5:00 PM -- 7:00 PM RECEPTION.....West End Ballroom D & E

6:30 PM -- 8:00 PM Public Financial Publications, Inc., Board Meeting.....Georgetown II

FRIDAY, OCTOBER 14th

7:00 AM -- 8:30 AM ABFM Executive Committee Meeting.....Georgetown II

7:30 AM -- 4:30 PM Registration.....Registration Desk, Dupont Foyer, Second Floor

7:30 AM -- 9:00 AM Continental Breakfast.....Dupont Foyer, Second Floor

8:30 AM -- 10:00 AM CONCURRENT SESSIONS D

11. Revenue Structure & Reform.....Salon F
Chair/Discussant: Deborah Carroll, University of Georgia

*An Empirical Analysis of the Revenue and Expenditure Effects of the Municipal
Income Tax in America's Largest Cities*

Hui Li, National University of Singapore
Rui Sun, University of Central Florida

School District Income Taxes: New Revenue or a Property Tax Substitute?
Justin Ross, Indiana University

The Income Tax Mimicry: Evidence from International Panel Data

Denvil Duncan, Indiana University
Ed Gerrish, Indiana University

An International Comparison of Tax Agency Efficiency

James Alm, Tulane University
Denvil Duncan, Indiana University

12. Budgetary Theory.....**Salon G**
Chair/Discussant: Carolyn Bourdeaux, Georgia State University

Toward a Theory of Budgeting for Collaboration

Kurt Thurmaier, Northern Illinois University
David Mitchell, Northern Illinois University

Punctuated Equilibrium Theory: An Empirical Investigation

Marie Martin, Vanderbilt University
Meg Streams, Tennessee State University

A Framework for Assessing Budget Choices

Stuart Kasdin, George Washington University

A Meta-Theory of Budgeting

Daniel Williams, Baruch College, City University of New York
Thad Calabrese, Baruch College, City University of New York

13. Planning & Performance Budgeting.....**Salon H**
Chair/Discussant: Irene Rubin, Northern Illinois University

Strategic Budget Cutting: Preserving Mission Accomplishment

Thad Juszczak, Grant Thornton

Strategic Planning, Performance Budgeting, and Fiscal Performance

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

Long-Term Financial Planning

James Hurley, District of Columbia & University of Maryland

***The Use of Performance Information in Legislative Budget Process:
Is Estonia Any Different***

Ringa Raudla, Tallinn University

14. The Challenges of Fiscal Stress.....**Georgetown I**
Chair/Discussant: Joseph White, Case Western Reserve University

Managing Fiscal Stress and Crisis

Larry Jones, Naval Postgraduate School

State Balancing Strategies in the Aftermath of the Great Recession

James Conant, George Mason University

Depopulating Cities and Chronic Fiscal Stress: A Fiscal History of the Motor City (1938-2010)

Eric Scorsone, Michigan State University

Mission Impossible: Predicting Municipal Fiscal Stress

Donijo Robbins, Grand Valley State University

Andrew Crosby, Grand Valley State University

10:15 AM -- 11:45 AM PLENARY.....West End Ballroom D & E

WHAT IS A "RESPONSIBLE" FEDERAL BUDGET?

Chair:

12:00 PM -- 1:15 PM AWARDS LUNCHEON.....West End Ballroom D & E

Sponsored by the American University

PFJ Jesse Burkhead Award: for the best article published in *Public Budgeting & Finance* in 2010

Michael Curro Student Paper Award: for the best written paper in a class or under faculty supervision

S. Kenneth Howard Award: for lifetime achievements by a practitioner in the field of budgeting and financial management

Aaron Wildavsky Award: for lifetime achievements in the field of budgeting and financial management

1:30 PM -- 3:00 PM CONCURRENT SESSIONS E

15. Reforming the Federal Budget.....**Salon F**
Chair/Discussant: Dennis Ippolito, Southern Methodist University

Reforming the Executive Budget Process: Restoring Relevance to the President's Submission to Congress

James Douglas, University of North Carolina, Charlotte
Robert Kravchuk, University of North Carolina, Charlotte

Using Collaborative Control to Take the Impasse Out of the Congressional Appropriations Process

Karen Kunz, West Virginia University
Patrick Mullen, University of Illinois, Springfield

Reforming Social Security? Trust Funds and Fiscal Capacity

Joseph White, Case Western Reserve University

Passing the Buck: Federalism and the Growth of Medicaid

Shanna Rose, New York University

16. Taxing & Spending in the States & Municipalities.....**Salon G**
Chair/Discussant: Dwight Denison, University of Kentucky

An Alternative Explanation on the Cause of State Budget Deficits: Impact of Corruption on State Budget Deficits

John Mikesell, Indiana University
Cheol Liu, Indiana University

The Effects of Performance Measures on Budgetary Outcomes in Selected North Carolina Municipalities: The Case of the North Carolina Benchmarking Project

Ken Klase, University of North Carolina, Greensboro

Fiscal Sustainability in Louisiana: Lessons from Turbulent Past and Dramatic Current Events

Boris Morozov, Louisiana State University

The New Environment for the Arkansas Revenue Stabilization Act: The Economy, the Courts, and the Voters

Meagan Jordan, University of Arkansas, Little Rock

17. Funding Local Government.....**Salon H**
Chair/Discussant: Daniel Williams, Baruch College, City University of New York

Does Fiscal Decentralization Promote Economic Growth? A Longitudinal Study of U.S. Metropolitan Areas

Rui Sun, University of Central Florida
Yinghua Jin, Georgia Southern University

Revenue Diversification: An Analysis of Tax Revenue Structures and Effects on Credit Ratings for the 30 Largest U.S. Cities

James Gibson, University of Kentucky

Current Issues in Municipal Bankruptcy

Jane Beckett-Camarata, Pennsylvania State University

Intergovernmental Transfers and Inner Suburbs: Foreclosures, Population Losses, Recessions

Andrew Glassberg, University of Missouri, Saint Louis

18. Between Theory & Practice.....**Georgetown I**
Chair/Discussant: Carol Ebdon, University of Nebraska, Omaha

Bringing Policy Analysis into the Budget Process

Carolyn Bourdeaux, Georgia State University

Observations on Council-Staff Communication: the Case of Wauwatosa, WI

Craig Maher, University of Wisconsin, Oshkosh

The Tales of an Academic Turned Practitioner/Politician

Donijo Robbins, Grand Valley State University & City of Grand Rapids

Dealing with Fiscal Stress: A Case Study of Olathe, Kansas

Alan Shorthouse, City of Olathe, Kansas

3:15 PM -- 4:45 PM CONCURRENT SESSIONS F

19. Managing Public Long-Term Liabilities.....**Salon F**
Chair/Discussant: Helisse Levine, Long Island University

The Effect of State Balanced Budget Requirements on Annual Pension Contributions

Daniel Smith, New York University
Thad Calabrese, Baruch College, City University of New York

The Role of Plan Management in Public Sector Pension Funding

Gang Chen, University of Nebraska, Omaha
Kenneth Kriz, University of Nebraska, Omaha

Carol Ebdon, University of Nebraska, Omaha

Show Me the Money: The Effect of Transparency Standards on the Management of Retirement Obligations in Local Government

David Matkin, Florida State University

Alex Krivosheyev, Florida State University

The Price of Impatience: Municipal Bond Liquidity and Its Implications

Justin Marlowe, University of Washington

20. Alternative Funding Solutions.....**Salon G**

Chair/Discussant: Rebecca Hendrick, University of Illinois, Chicago

Asset Sale and Lease Backs to Raise Cash: A Bad Idea Whose Time Has Come

John Gilmour, College of William & Mary

Fiscal Policy Adoptions as Policy Innovations: The Case of Rainy Day Funds

Cleopatra Grizzle, Rutgers University

LaShonda Stewart, Southern Illinois University

Melting Down the Golden Goose: The Changing Relationship Between General Governmental and Unity-Based Enterprise Funds in Local Government

Kenneth Hunter, City of Rocky Mount

Location, Location, Location: North Carolina Lottery Outlet Policy Implications

Carol Stivender, University of North Carolina, Charlotte

Suzanne Leland, University of North Carolina, Charlotte

21. Roundtable: What Agencies Want in New Budget Analysts.....**Salon H**

Chair/Discussant: Roy Meyers, University of Maryland, Baltimore

Discussants:

Warren Deschenaux, Director of the Maryland General Assembly Office of Policy Analysis

Jason Freihage, U.S. Geological Survey Office of Budget, Planning and Integration

Alvin Tucker, Executive Director, American Society of Military Comptrollers

22. Issues in Debt Management..... **Georgetown I**

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

Municipal Bond Transaction Costs

Mark Robbins, University of Connecticut

Bill Simonsen, University of Connecticut

The Use of Financial Derivates by State Governments in Bond Refinancing and the Factors Associated with the Derivate Decision

Martin Luby, Ohio State University

Informing Public Authority Debt Management Policies

Sharon Kioko, Syracuse University

Christine Martell, Univ. of Colorado, Denver

Statutory Limitations & Municipal Bonds: A Theoretical Framework

Simon Andrew, University of North Texas

Wei Liang Lung, University of North Texas

4:45 PM -- 5:30 PM ABFM Annual Members' Meeting.....Salon F

5:30 PM -- 7:30 PM RECEPTION.....West End Ballroom A & B

SATURDAY, OCTOBER 15th

7:30 AM -- 10:00 AM Registration.....Registration Desk, Dupont Foyer, Second Floor

7:30 AM -- 9:00 AM Continental Breakfast.....Dupont Foyer, Second Floor

8:30 AM -- 10:00 AM CONCURRENT SESSIONS G

23. School Finance Reform in Comparative Perspective.....Salon F
Chair/Discussant: Robert Smith, Clemson University

***Regime Changes of Education Finance and Their Effects on Funding Equity:
Evidence from China's Recent Reforms***

Yilin Hou, University of Georgia

Zizhou Bu, Tsinghua University

Youqiang Wang, Tsinghua University

***The Equality of Funding for China's Basic Education: An Analysis Based on
National County-level Data***

Wen Wang, City University of Hong Kong

Zhirong Zhao, University of Minnesota

***Impact of State Aid Reform on Property Values: A Case Study of Maryland's
Bridge to Excellence in Public Schools Act***

Il Hwan Chung, Syracuse University

William Duncombe, Syracuse University
John Yinger, Syracuse University

Local Option Sales Tax, State Capital Grants, and Disparities of School Capital Outlays in Georgia: Decomposing the Inequality Measures

Zhirong Zhao, University of Minnesota
Wen Wang, City University of Hong Kong

24. Auditing & Contracting.....**Salon G**
Chair/Discussant: James Douglas, University of North Carolina, Charlotte

Staff Involvement in the External Audit Process: Reassessing Independent Auditor Satisfaction Levels Among Professionally Administered County Governments

Steve Modlin, East Carolina University

The Determinants of Supervisory Review of Government Internal Audit Documentation

Stephan Aikins, University of South Florida

Single Audit Act Observations and Their Impact on State Funding Levels

Joshua Zender, Auburn University
Cynthia Bowling, Auburn University
Hua Xu, Auburn University. Montgomery

Examining the Costs of Contracting in Noncompetitive Markets: Evidence from Local Governments

Jocelyn Johnston, American University
Amanda Girth, American University

25. State & Local Financial Innovations.....**Salon H**
Chair/Discussant: Martin Luby, Ohio State University

How Variable Rate Bonds Brought Jefferson County, Alabama to the Brink of Bankruptcy

Dwight Denison, University of Kentucky
James Gibson, University of Kentucky

The Collapse of the Municipal Insurance Bond Market: How Did We Get Here and Is There Life for the Monoline Industry Beyond the Great Recession?

Tima Moldogaziev, Indiana University

Managing Local Government Investment Pools: Investment Practices and Strategies

Jeongwoo Kim, Sam Houston State University
Jeffrey Chapman, Arizona State University

From TBO to BAB to No Tax-Exemption: Back to the Future
W. Bartley Hildreth, Georgia State University

Understanding Dodd-Frank's Potential Impact on Main Streets' Financial Market
Craig Johnson, Indiana University

The Great Recession's Impact on the Use of Debt-Related Derivatives by State Governments
Robert Kravchuk, University of North Carolina, Charlotte
Martin Luby, Ohio State University

26. Online Expenditure & Performance Reporting.....**Georgetown I**
Chair/Discussant: Aimee Franklin, University of Oklahoma

Charting Performance Reporting: The Perspective of State Governments
Yi Lu, John Jay College, City University of New York
Katherine Willoughby, Georgia State University

E-Government and Performance Reporting
James Melitski, Marist College
Aroon Manoharan, Kent State University
Jonathan Justice, University of Delaware

The Determinants of State Government's Online Expenditure Reporting
Jonathan Justice, University of Delaware
John McNutt, University of Delaware
Edward Smith, University of Delaware

Budget 2.0: The Impact of Open Government and Open Data on Participatory Budgeting and Transparency
Doug Hadden, FreeBalance

10:00 AM -- 10:15 AM Refreshment Break.....Dupont Foyer, Second Floor

10:15 AM -- 11:45 AM CONCURRENT SESSIONS H

27. Municipal Bonds & Finance.....**Salon F**
Chair/Discussant: W. Bartley Hildreth, Georgia State University

What Do Municipal Financial Managers Need to Know Now?
Robert Kravchuk, University of North Carolina, Charlotte
Gary Rassel, University of North Carolina, Charlotte

Relationships among Financial Advisors, Issuers, and Underwriters, and the Pricing of Municipal Bonds

Gao Liu, University of New Mexico

The Impact of Build America Bonds on Low Investment Grade Issuers of Municipal Bonds

Helisse Levine, Long Island University

Paul Greaves, Long Island University

The Impact of Rating Recalibration on the Municipal Bond Yield Spreads

Yan Xiao, University of Nebraska, Omaha

Kenneth Kriz, University of Nebraska, Omaha

28. Trust, Transparency, & Public Participation.....**Salon G**

Chair/Discussant: Yi Lu, John Jay College, City University of New York

Fiscal Fiduciary Responsibility and Trust in Government: Explaining the Missing Link Using Recreancy Theory

Matthew Gable, Old Dominion University

Wie Yusuf, Old Dominion University

Popular Financial Reporting and State and Local Government Fiscal Transparency

Wie Yusuf, Old Dominion University

Megan Jordan, University of Arkansas, Little Rock

Merl Hackbart, University of Kentucky

Perceptions of Public Officials Regarding the Value and Use of Citizen Participation

Carol Ebdon, University of Nebraska, Omaha

Aimee Franklin, University of Oklahoma

Yue Jiang, Central University of Finance & Economics

From E-Government to E-Participation: Web-Based Interactive Citizen Participation in Budgeting

Min Su, Georgia State University

Increasing Citizen Participation in the Local Government Budget and Tax Process: A Quantitative and Qualitative Analysis

Anne Williamson, University of Alabama

Michael Scicchitano, University of Florida

29. Econometric Approaches to Understanding Fiscal Volatility.....**Salon H**

Chair/Discussant: Denvil Duncan, Indiana University

The General Expenditure Volatility and State Budget Periodicity: An Empirical Analysis

Soojin Kim, Rutgers University, Newark
Qiushi Wang, Rutgers University, Newark

Revenue Volatility and Its Tangible Impact on State Debt Financing

Wenli Yan, Indiana University
Wen Yang, City University of Hong Kong

State Changes to the Personal Income Tax during the Great Recession: A Logistic Regression Analysis

Jason Juffras, George Washington University

Public Debt as a Counter Cyclical Fiscal Policy

Yilin Hou, University of Georgia

30. Participation & Performance Budgeting in Comparative Perspective....**Georgetown I**
Chair/Discussant: Katherine Willoughby, Georgia State University

Development Policy and Sustainability

Gyorgyi Nyikos, Ministry of National Development/Corvinus University of Budapest

Local Elected Officials' Political Capital and Intergovernmental Transfers in South Korea

Jungbu Kim, International University of Japan

Barriers to Participation: Exploring Female Representation in Peru's Participatory Budgets

Stephanie McNulty, Franklin and Marshall College

Governments, Lobbyists, and Environmental Costs: An International Perspective

Benjamin Clark, Cleveland State University
Boris Morozov, Louisiana State University

The Effects of Performance Budget Reform on Government Resource Allocation: Asian Countries' Experiences

Arwiphawee Srithongrung, University of Nebraska, Omaha

Join us next year in New York City! October 11, 12, 13, 2012, New York Marriott East Side