

10-2005

**Beyond Government Performance: Is Planning and Management Enough?: 17th Annual Conference of the Association for Budgeting and Financial Management as section of the American Society for Public Administration Program Draft**

Association for Budgeting and Financial Management

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**“Beyond Government Performance: Is Planning and Management Enough?”**

**17<sup>th</sup> Annual Conference of the  
Association for Budgeting and Financial Management  
a section of the American Society for Public Administration**

**Co-Sponsors  
Section on International and Comparative Administration (SICA)  
Section on Transportation Policy and Administration (STPA)**

**November 10-12, 2005  
Washington Marriott Hotel  
1221 22nd Street, NW  
Washington DC**

**DRAFT SUBJECT TO CHANGE (October 27)**

## **THURSDAY, November 10**

**7:30 - 4:30      Registration**

**7:30 - 9:00      Continental Breakfast**

**8:30 - 10:00      Concurrent Sessions**

### **1. Infrastructure Finance**

Chair and Discussant: Kirk Sorenson, Government Solutions

*Debt Networks and Accountability in the New York MTA Debt Restructuring*

Jonathan Justice, University of Delaware and Gerald Miller, Rutgers University - Newark

*Public Capital Budgeting, Management and Infrastructure Investment in the States*

Arwiphawee Srithongrung, University of Illinois at Springfield

*Capital Leasing by Municipalities: An Analysis of Longitudinal Trends and Factors Affecting Issuance Costs*

Justin Marlowe, University of Kansas

### **2. Impact of Performance Information on State Budget Decisions**

Chair and Discussant: Bryan Sullivan, Director of Management Efficiency, State of Delaware

*Incremental or Comprehensive Rationality: A Case Study of Illinois' Performance-Based Budget Initiatives*

Patricia Byrnes, Joan Small and Ann Sundeen, University of Illinois at Springfield

*The Theory and Practice of Performance-Based Budgeting: An Empirical Research Using Frontier Analysis*

Aziza Zemrani, Louisiana State University

*Availability of Information on State Budget Deliberations: Examining the Context for the Use of Performance Budgeting Information.*

Ken Klase, University of North Carolina at Greensboro and Michael John Dougherty, West Virginia University

*Looking for Explanations: The Relationship between Performance-Based Budgeting and Government Expenditures*

Eric Scorsone, Michigan State University

### **3. The Congressional Budget Process – What Now?**

Chair and Discussant: Paul Posner, George Mason University

Susan Irving, Government Accountability Office

Sandy Davis, Congressional Budget Office

#### **4. Funding School Districts: The Elusive Search for Equity**

Chair and Discussant: William Duncombe, Syracuse University

*Cost-based Public School Funding – A Way to Achieve Equitable and Adequate Funding: The Case of Missouri*

Yuhua Qiao, Missouri State University

*School District Referenda: Examining Determinants of Success and Failure in Wisconsin*

Craig Maher, University of Wisconsin – Oshkosh and Mark Skidmore, University of Wisconsin - Whitewater

*Coping with Fiscal Stress: Savings and School District Fiscal Response*

William Duncombe, Syracuse University and Yilin Hou, University of Georgia

#### **10:15 - 11:30 First Plenary Session**

##### **Fundamental Fiscal Reform: Opportunities and Challenges**

Douglas Holtz-Eakin Director, Congressional Budget Office

Moderator: Phil Joyce, George Washington University

#### **12:00 - 1:15 First Luncheon Roundtable: “Teaching the Northville Daycare Case”**

Session Facilitator: William Duncombe, Syracuse University

#### **1:30 - 3:00 Concurrent Sessions**

#### **5. Revenue Administration**

Chair and Discussant: John Bartle, University of Nebraska at Omaha

*Does Revenue Diversification Matter? An Analysis of Measures*

Craig Johnson, Sharon Kioko and Samuel Stone, Indiana University

*The Tax Compliance Puzzle: Evidence from Theory and Practice*

John Mikesell and Liucija Birskyte, Indiana University

*Ways And Means Of Revenue Mobilization*

Edward Lehan, Consultant

#### **6. Using Performance Measures**

Chair: Stacey Mazer, National Association of State Budget Officers

*Managing for Measuring Performance Correctly: The Georgia Experience*

Yi Lu, University of Georgia

*Prison Performance Measures*

Rita Cheng, University of Wisconsin-Milwaukee, Ola Smith, University of Western Michigan, and Ken Smith, Willamette University

*Performance Data in New York City: A Qualitative Exploration*

Dan Williams, Baruch College, City University of New York

*The Current Status of Performance Management in Federal, State and Local Government and Nonprofit Organizations*

Gloria Simo, DePaul University

**7. Federal Budgeting Issues**

Chair: Phil Joyce, George Washington University

Discussant: Irene Rubin, Northern Illinois University

*Back from the Madness: Can Budgeting Save Our National Government from Itself?*

James True, Lamar University

*Advancing the War on Terror in the Face of Budgetary Constraints: Could Performance Enhancement Provide THE Solution?*

Howard Frank and Jayesh D'Souza, Florida International University

*Linking Performance and Budgeting at the Federal Level*

Thad Juszczak, Consultant

**8. School Financing and Education Outcomes**

Chair: Jocelyn Johnston, American University

Discussant: Beverly Bunch, University of Illinois at Springfield

*Capitalization of School Tax Relief Program and School Service: Cross Sectional and Panel Data Analysis*

Seok Joon Choi and John Yinger, Syracuse University, Tae Ho Eom, Rutgers University – Newark

*The Resource Allocations of Uncommon Schools Producing Uncommon Results: Fiscal Lessons from Case Studies of Three New York State Schools Closing Racial Test Score Gaps*

Colin Chellman, Meryle Weinstein, Leanna Stiefel and Amy Ellen Schwartz, New York University

*School Finance and Local Tax Incentives: The Effects of Property Tax Abatements on State Aid to Schools and Quality of Education*

Esteban Dalehite, Florida International University

**3:00 - 3:15      Coffee Break**

### **3:15 - 4:45      Concurrent Sessions**

#### **9. The Property Tax: Still the Worst Tax?**

Chair and Discussant: Kirk Sorenson, Government Solutions

##### ***The Effects of State Property Tax Law on County Revenue Systems***

Wes Clarke and Deanna Maletesta, University of Georgia

##### ***The New Market Value Property Tax Assessment in Indiana: An Examination of Performance at the Neighborhood Level in Eight Counties***

Seth Payton, Indiana University

##### ***Perceptions of Property Tax Pressure in Local Government Administration***

David Matkin, University of Kansas

##### ***Government, Effectiveness, Performance and Property Values***

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

#### **10. Empirical Studies in State Taxation**

Chair: John Mikesell, Indiana University

##### ***Tax Amnesties and Compliance in the Long Run: A Time Series Analysis Revisited***

Hari Luitel, West Virginia University

##### ***The Regressivity of State Tax Systems from 1980 to 2000: A Comparative Analysis***

Robert J. Landry, III, Auburn University

##### ***Determining Factors in State Tax Incentives for Businesses***

Jungbu Kim, Georgia State University and Georgia Institute of Technology

#### **11. Financial Management in the Netherlands**

Chair and Discussant: Katherine Willoughby, Georgia State University

##### ***Performance Budgeting: What Did it Bring Us So Far? - A Transatlantic Comparison***

Maarten de Jong, Ministry of Transport, Public Works and Water Management, the Netherlands

##### ***Selective Supervision Built on Risk Based Control and Single Audit***

Rob Knabben, Ministry of Transport, Public Works and Water Management, the Netherlands

##### ***“Own policy or best practice,” a Struggle Caused by ERP Strategy***

Hein Renes Ministry of Transport, Public Works and Water Management, the Netherlands

## **12. Determinants of Debt Choices**

Chair and Discussant: Carol Ebdon, City of Omaha

*The Choice to Securitize Tobacco Settlement Payments*

Craig Johnson and Sharon Kioko, Indiana University

*Why Do Governments Choose to Privately Place Municipal Bonds?*

Mark Robbins and Bill Simonsen, University of Connecticut

*Determinants of Pay-Go Financing of Capital Projects and Effects on the Cyclical Stability of the Budget*

Yilin Hou, University of Georgia, Wen Wang and William Duncombe, Syracuse University

*Debt Management in Turkey and the U.S: A Comparative Perspective*

Mehmet Ulupinar and Khashruzzaman Choudhury, Southern University

*Is There a Reason for Higher-Cost Financing?*

Olha Krupa, Indiana University, Curro Student Paper Award winner

**5:00 - 7:00      Reception**

**6:30 - 8:00      PFP Meeting**

## **FRIDAY, November 11: International/Comparative Day**

**7:00 - 8:30**      **ABFM Executive Committee Meeting**

**7:30 - 4:30**      **Registration**

**7:30 - 9:00**      **Continental Breakfast**

**8:30 - 10:00**    **Concurrent Sessions**

### **13. Comparative Budgeting I**

Chair: Jane Beckett-Camarata, Kent State University

*Information Availability and Utilization in Estonian Local Budgeting*

Ken Kriz, University of Nebraska at Omaha

*Tax Reform in Romania Since the Transition to a Market Economy*

Dan Lazar, Babes-Bolyai University, Romania

*The Impact of Economic Integration into the European Union: Budgetary Reform in Ukraine*

Jane Beckett-Camarata, Kent State University

*Intergovernmental Finance Reform in the Philippines*

Dan Mullins, American University

### **14. Local Government Revenue Options**

Chair and Discussant: Marilyn Rubin, John Jay College, City University of New York

*User-Charge Financing in Municipal Governments: A Longitudinal Approach, 1980-2000*

Rui Sun, University of Maryland, College Park

*City and County Communications Tax Revenue: Estimating the Effects of Federal Preemption on a Growth Sector in a Sea of Declining and Stagnant Revenues*

Yonghong Wu and Michael Pagano, University of Illinois at Chicago

*Local Governance and Choice of New Revenue Options*

Moon-Gi Jeong, University of Texas at San Antonio

*Responsible or Restricted Financial Management? Explaining Local Government Tax Revenue Diversification*

Deborah Carroll, University of Tennessee



## **15. Financing Health and Human Services**

Chair: Jocelyn Johnston, American University

*State Tax Expenditures for Low-Income Housing: Who Benefits?*

Anne Lockwood Williamson, University of Florida

*Comparison of Chinese, the U.S. and Canadian Healthcare Systems: What can China Learn from Developed Countries, and Visa-versa?*

Greg Chen, City University of New York

*An Analysis of Cancer Center Grant Support*

Matt Winfrey, University of Nebraska

*No Place Like Home: The Effects of Foster Care Payments on Placement Stability in Georgia*

Amanda Wilsker, Georgia State University and Georgia Institute of Technology

## **16. Current Issues in State Financial Management**

Chair and Discussant: James Douglas, University of South Carolina

*State-Administered Local Government Investment Pools – 10 Years After the Orange County Investment Pool Problems*

Beverly Bunch, University of Illinois at Springfield

*Financing eGovernment: Pricing Structures for Business Transactions with State Agencies*

Kurt Thurmaier and Yu-Che Chen, Iowa State University

*Employee Benefits in an Era of Fiscal Distress: Are We Borrowing Strategies From the Private Sector, or Should We?*

Gabriela Wolfson, Florida State University

*Funding the Environment with Affinity License Plate Fees*

William Voorhees, Arizona State University and Tracy Yandle, Emory University

### **10:15 - 11:45 Concurrent Sessions**

## **17. Comparative Budgeting II**

Chair: George Guess, Open Society Institute

Discussant: Irene Rubin, Northern Illinois University

*Adjustments in Fiscal Decentralization Programs to Increase Efficiency in Bulgaria and Romania*

George Guess, Open Society Institute

*Fiscal Recentralization and Runaway Local Government Expenditures: The Chinese Experience 1997-2002*

Gang Guo, University of Mississippi

*The Transfer of Performance Budgeting to a Developing Country: The Case of Jordan.*

Jamil Jreisat, University of South Florida

## **18. Measuring Financial Condition and Credit Quality**

Chair: Merl Hackbart, University of Kentucky

*An Empirical Analysis of Road Fund Debt Levels*

Merl Hackbart, Dwight Denison and Michael Moody, University of Kentucky

*What Determine Ratings of School District Bonds: The Texas Case*

Wenli Yan, University of Kentucky and Zhirong (Jerry) Zhao, Eastern Michigan University

*A Historical Analysis of Credit Spreads in the Municipal Bond Market*

Jun Peng, University of Arizona and Ken Kriz, University of Nebraska at Omaha

*Measuring Financial Condition: A Study of U.S. States*

XiaoHu Wang, Lynda Dennis and Jeff Tu, University of Central Florida

## **19. Budget Reform**

Chair: Joanne Kelly, University of Sydney, Australia

Discussant: Ed Clynch, Mississippi State University

*What are Performance Measures for? Finding Value Added in the Latest Budget Reform*

Kathleen Anders, Arizona State University

*Outcome Budgeting: Conceptual Definition*

Mwabilu Ngoyi, Howard University, Gerald Miller and Marc Holzer, Rutgers University

*Do Legislatures Matter in Budgetary Reform?*

Carolyn Bourdeaux, Georgia State University

## **20. Budget Theory**

Chair: Bryan Sullivan, Director of Management Efficiency, State of Delaware

*The Impact of New Public Management on Guardians' and Spenders' Policy Speeches: An Empirical Assessment*

Louis Imbeau, Université Laval, Québec, Canada

*Exploring Explanations of State Agency Budgets: Endogenous or Exogenous Forces?*

Jay Ryu, Ohio University, Cynthia J. Bowling, Auburn University, Chung-Lae Cho, Kookmin University (Korea) and Deil Wright, University of North Carolina

*Classic Economic Criteria and the Public Goods and Services Recommendations of State Budgeteers*  
Deniz Leuenberger, Bridgewater State College

**12:00 - 1:30    Awards Luncheon**

**S. Kenneth Howard Award**

For lifetime achievements by a practitioner in the field of budgeting and financial management.  
Presented by Jocelyn Johnston, American University, to

Hank Huckaby, University of Georgia

**Aaron Willdovsky Award**

For lifetime achievement in the field of public budgeting and financial management.  
Presented by Kurt Thurmaier, Iowa State University, to

G. Fred Thompson, Grace and Elmer Goudy Professor of Public Management and Policy Analysis, Atkinson Graduate School of Management,  
Willamette University

and

L. R. Jones, Wagner Professor of Public Management, Graduate School of Business and Public Policy, Naval Postgraduate School

**Michael Curro Student Paper Award**

For the best paper written in a class or under faculty supervision  
Presented by Dwight Denison, University of Kentucky

Olha Krupa, doctoral candidate, Indiana University

“Is There a Reason for Higher-Cost Financing?”  
Faculty supervisor: John Mikesell, Indiana University

**Honorable mention**

Liina Muring, University of Tartu, Estonia

“Tax Competition vs. Tax Harmonization: Corporate Income Tax in the European Union.”  
Faculty supervisor: Ken Kriz, University of Nebraska at Omaha and University of Tartu, Estonia

**PFP Jesse Burkhead Award**  
For the best paper published in *Public Budgeting & Finance* in 2004  
Presented by ...

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**1:30 - 3:00      Second Plenary Session**  
**Beyond Government Performance: Is Planning and Management Enough?**  
David Ammons, University of North Carolina  
Scott Pattison, National Association of State Budget Officers  
Robert Shea, Office of Management and Budget  
Moderator: Paul Posner, George Mason University

**3:15 - 4:45      Concurrent Panels**

**21. Issues in International Public Budgeting and Financial Management**

Chair: L. R. Jones, Naval Postgraduate School

Discussant: Philip Candreva, Naval Postgraduate School

*Implementation of Financial Management and Control Reforms in Italy*

Riccardo Mussari, University of Siena, Italy

*Economic and Financial Management Reform in Central Asian Republics*

Bruce Perlman and Gregory Gleason, University of New Mexico

*Mexico's Professional Career Service Law: Governance, Political Culture and Public Administrative Reform*

Donald Klingner, University of Colorado at Colorado Springs and David Arellano Gault, Centro de Investigaciones y Docencia Economicas (Center for Research and Teaching in Economics), Mexico

**22. Financing Alternative Service Delivery**

Chair: Wendy Haynes, Bridgewater State College

*Contracting for Services by American State Administrative Agencies: A Performance-Oriented Dimensional Analysis of Outsourcing to Third Parties for Service Delivery, 1998 and 2004*

Chung-Lae Cho, Kookmin University, Yoo-Sung Choi, Korea Institute of Public Administration, Jeffrey Brudney, University of Georgia, and Deil Wright, University of North Carolina

*Determinants of Interlocal Cooperation in American Cities and Counties*

Changhoon Jung, Auburn University

*Which is More Efficient: Public Authorities or Municipalities?*

Robert Eger III, and Hai (David) Guo, Georgia State University

### **23. Accounting and Financial Reporting**

Chair and Discussant: Bill Voorhees, Arizona State University

*A Contemporary Economic Perspective on the Merits of a Sarbanes-Oxley Act (SOX) for U.S. State and Local Governments*

Odd Stalebrink, West Virginia University and John Sacco, George Mason University

*What Do People Do with Governmental Financial Information? Preliminary Results from the GASB's User Needs Study*

Dean Mead, The Governmental Accounting Standards Board

*Preventing Local Government Fiscal Crises: A Model State Program*

Charles Coe, North Carolina State University

### **24. Public Finance Theory**

Chair: Tom Lauth, University of Georgia

*Tax Competition among Municipal Governments: Exit vs. Voice*

Rebecca Hendrick, Yonghong Wu and Benoy Jacob, University of Illinois at Chicago

*What's Past is Prologue: A Positive Theory of Tax Evolution*

John Bartle, University of Nebraska at Omaha

*The Keys to Understanding Commitments, Quasi-Commitments, and Guarantees: Options, Quasi-Options, and Real Options*

Fred Thompson, Willamette University

*Capital Structure of Nonprofit Organizations*

Dwight Denison, University of Kentucky

**5:00 - 5:30 ABFM Annual Members Meeting**

**5:30 - 7:30 Reception**

**SATURDAY, November 12: Casual Dress Day**

**7:30 - 10:00     Registration**

**8:30 - 10:00     Concurrent Sessions**

**25. Reporting on Government Performance**

Chair: Julie Bryant, Association of Government Accountants

*Newspaper Reporting of State Government Performance*

Ken Smith, Willamette University and Lee Schiffel SUNY-Geneseo

*Accuracy, Accountability and Capacity of Media Reporting on Government Performance*

Lee Schiffel SUNY-Geneseo and Ken Smith, Willamette University

*How We Report Government Performance to Citizens: Some Publisher Perspectives*

Susan Willie, Government Performance Project

**26. Budget Balance and Fiscal Constraints**

Chair: Fred Thompson, Willamette University

*Defining Balanced Budget Requirements: New Definition and Features*

Yilin Hou and Daniel Smith, University of Georgia

*The Implementation and Utilization of Stabilization Funds by Local Governments in Massachusetts*

Jerry Gianakis and Doug Snow, Suffolk University

*Does My State have a Structural Deficit?*

Michael Dothan, Bruce Gates and Fred Thompson, Willamette University

*TABOR Binds Beyond the Budgetary Horizon.*

Paul Teske and Christine Martell, University of Colorado - Denver

**27. Promises Made, Promises Kept? An Assessment of the Efficiency and Effectiveness of City-County Consolidation**

Chair: Kurt Thurmaier, Iowa State University

Discussant: Jackie Byers, National Association of Counties

*Improving the Efficiency and Effectiveness of Service Delivery in Local Government: An Assessment of City-County Consolidation in Wyandotte County/Kansas City Kansas.*

Suzanne Leland, University of North Carolina at Charlotte and Curtis Wood, Northern Illinois University

*Does Consolidation Make A Difference? A Comparative Budgetary Analysis of Richmond and Virginia Beach*

Nicholas Swartz, University of North Carolina at Charlotte

*A Study of the Efficiency and Effectiveness of Service Delivery in the Consolidated Government of Carson City/Ormsby County Nevada*

Anna Lukemeyer, University of Nevada Las Vegas

*Comparing a Consolidated Government with Traditional Government Structures in Metropolitan Areas: Jacksonville vs. Tampa*

Milan Dluhy, University of North Carolina at Wilmington

## **28. Transportation Financing**

Chair: Scott Tarry, University of Nebraska at Omaha

*An Empirical Analysis of Variable Rate Motor Fuel Taxes*

Juita-Elena (Wie) Yusuf and Michael Moody, University of Kentucky

*Running on Empty: Fuel Taxes, Refunds, and Exemptions*

Sharon Cox, University of Hawaii and Robert Eger III, Georgia State University

*Innovations in Transportation Funding: Where Have the Great Ideas of the 80's Gone?*

Jeremy Plant, Penn State University

*Transportation Policy and Management: A Case Study: Florida Turnpike Enterprise*

Lynda Dennis, University of Central Florida

**10:15 - 11:45 Concurrent Sessions**

## **29. Alternative Local Revenue Sources**

Chair and Discussant: Carol Ebdon, City of Omaha

*Special Purpose Local Option Sales Tax in Georgia Counties: Its Instability and Fiscal Impact on Capital Spending*

Hui Li, University of Georgia

*Flypaper Effect, Softness and Governance Structure: Evidence from City Expenditures in the United States*

Min Su Kim, Arizona State University

*Who Gets "LOST"? Local Option Sales Taxes and Fiscal Disparity*

Zhirong (Jerry) Zhao, Eastern Michigan University and Yilin Hou, University of Georgia

## **30. Budgeting, Gaming and Education**

Chair: Gabriella Wolfson, Florida State University

*Sustainability of Punctuated Equilibrium: An Empirical Analysis of Education Funding in Kentucky*

Shawn Gillen, University of Kentucky

*State Lotteries and Education: Do They Really Fix the Education Quagmire?*

Charles Menifield and Joy Clay, University of Memphis

*Hitting the Jackpot or Breaking the Bank? A Stakeholder Analysis of Gaming Expansion*

Aimee Franklin, University of Oklahoma

*Appropriations to Public Universities under a Statewide Governance System*

Sharon Kukla-Acevedo and Jonica Burke, University of Kentucky

### **31. Financial Reporting and Budget Development in Public Health**

Chair: Robert Eger III, Georgia State University

Discussant: Steve Finkler, New York University

*An Analysis of State Public Health Expenditures: Focusing on the Linkages of Georgia's Program Expenditures to Direct/Population Public Health Services*

Catherine Slade, Georgia State University

*A Framework for Financial Reporting and Budget Development in Public Health*

Valerie Hepburn, Institute of Public Health

*Impacts do Matter for Public Policy Decision: "Impact Estimation Calculators" for Public Health Expenditures*

Jungbu Kim, Georgia State University

### **32. Cutback Management: State and Local Government Budgeting of Mandated Programs amid Budget Cuts**

Chair: Jane Beckett-Camarata, Kent State University

*Resolving Budget Cuts and Growing Budgets: The Case of West Virginia*

Michael Dougherty, West Virginia University

*Budgeting in Indiana*

Robert Kravchuk and Samuel Stone, Indiana University

*Growing Expenditures and Shrinking Dollars: Budgeting in Ohio*

Jane Beckett-Camarata, Kent State University

*The Effects of Fiscal Retrenchment at the Mayoralty Level.*

Lynne Weikart, Baruch College, City University of New York

**12:00 - 1:15**

**Second Luncheon Roundtable: Budgeting and Financial Management Case Writing and Teaching Session**



Session Facilitators: Robert Smith, Clemson University  
Patricia Byrnes, University of Illinois at Springfield  
Jane Beckett-Camarata, Kent State University