

## Whitney B. Afonso

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School of Government  
The University of North Carolina at Chapel Hill  
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## Professional Experience

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2023-Present	<i>Professor of Public Administration and Government</i>
2018-2023	<i>Associate Professor of Public Administration and Government</i>
2015-2017	<i>Albert and Gladys Coates Distinguished Term Assistant Professor</i>
2012-2018	<i>Assistant Professor of Public Administration and Government</i> School of Government The University of North Carolina at Chapel Hill
2021-Present	<i>Academic Fellow</i> UNC Tax Center Kenan-Flagler Business School University of North Carolina at Chapel Hill
2019-Present	<i>Academic Researcher</i> Joint Statistical Research Program Internal Revenue Service
2014-Present	<i>Faculty Fellow</i> Center for Urban and Regional Studies The University of North Carolina at Chapel Hill
2010 & 2012	<i>Lecturer</i>
2008-2011	<i>Graduate Research Assistant</i> Department of Public Administration and Policy The University of Georgia
2005-2006	<i>Lecturer</i> The Bush School of Government and Public Service Texas A&M University

## Education

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Ph.D.	Public Administration and Policy, May 2012 School of Public and International Affairs, The University of Georgia Areas of Specialization: Public Budgeting and Finance, Public Policy Committee: Yilin Hou (Chair), Deborah Carroll, Thomas Lauth, and David Mustard
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- M.A. Economics, May 2009  
Terry College of Business, The University of Georgia  
Course work: Public Economics, Labor Economics, and Econometrics
- M.P.S.A. Public Service Administration, May 2005  
Bush School of Government and Public Service, Texas A&M University  
Course work: Economics, Public Finance, Management, Quantitative Methods, and Public Policy
- B.A. Political Science and Communication Studies, May 2003  
Vanderbilt University

### Supplementary Training

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#### Inter-university Consortium for Political and Social Research (ICPSR)

- 2022: "Modern Difference in Difference Design"
- 2014: "Analyzing Social Networks: An Introduction"
- 2013: "Introduction to Spatial Regression Analysis"

#### The Odum Institute at University of North Carolina:

- 2015: "Applied Multilevel Analysis"
- 2015: "Introduction to Structural Equation Modeling"

#### Data Matters: Data Science Summer Workshop Series

- 2014: "Social Network Analysis: Description and Inference"
- 2014: "Introduction to Data Visualization"

### Professional Awards

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|---|------|
| Margaret Taylor Writing Award   | 2022 |
| School of Government, The University of North Carolina at Chapel Hill     |      |
| Grant, Project Leader   | 2022 |
| "Living Wage Policies Impact of Budgets and Employment Levels"            |      |
| Diversity, Equity, and Inclusion Project Fund (\$8,000)                   |      |
| School of Government, The University of North Carolina at Chapel Hill     |      |
| Diversity Impact Award  | 2021 |
| School of Government, The University of North Carolina at Chapel Hill     |      |
| Grant, Co-Investigator  | 2021 |
| "Analyzing the impact of fines and fees on low-income residents of color" |      |
| City of Durham (\$6,600)  |      |

- Grant, Co-Investigator 2019  
"Creating Community-Designed Approaches for EITC Uptake in Rural NC"  
Robert Wood Johnson Foundation (\$250,000)
- Nominated for: 2019  
Albert and Gladys Hall Coates Term Professorship for Excellence in Teaching  
School of Government, The University of North Carolina at Chapel Hill
- Jesse Burkhead Award for Best Manuscript in 2015 2016  
*Public Budgeting & Finance* (Public Financial Publications, Inc.)
- Albert and Gladys Coates Term Award for Faculty Excellence 2015  
School of Government, The University of North Carolina at Chapel Hill
- Grant, Project Leader 2015  
"Network Analysis Map of the School of Government"  
Innovation Fund (\$13,000)  
School of Government, The University of North Carolina at Chapel Hill
- Grant, Project Leader 2014  
"A Network Analysis of Diffusion of Innovation in U.S. Local Governments"  
With project leaders: Kim Nelson and Carl Stenberg (\$33,000).  
School of Government, The University of North Carolina at Chapel Hill
- Nominated for: 2014  
Albert and Gladys Hall Coates Term Professorship for Excellence in Teaching  
School of Government, The University of North Carolina at Chapel Hill
- Michael Curro Award for Best Student Paper 2010  
Association for Budgeting and Financial Management

## Articles

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- 2023: "Hot Town, Corruption in the City: Assessing the Impact of Form of Government on Corruption Using Propensity Scores" with Kim Nelson. Forthcoming. *Public Administration Review*.
- "Budget Starting Position Matters: A "Field-in-Lab" Experiment Testing Simulation Engagement and Budgetary Preferences" with Zachary Mohr. Forthcoming. *Public Budgeting & Finance*.
- 2022: "Revisiting the Theory of Revenue Diversification: Insights from an Empirical Analysis of Municipal Budgetary Solvency" with Benedict Jimenez. *Public Budgeting & Finance* 42(2): 196-220.

“County Demographic, Economic, and Geographic Factors Associated with Uptake of Earned Income Tax Credit” with Paul Lanier, Gerard Chung, Alex Coffey, Katherine Bryant, Danny Ellis, Anita Brown-Graham, and Sarah Verbeist. *Journal of Policy Practice and Research* 3: 241–258.

2021: “Planning for the Unknown: Local Government Strategies from the Fiscal Year 2021 Budget Season in Response to the COVID-19 Pandemic” 2021. *State and Local Government Review* 53(2): 159-171.

*Featured in:* “Facing reduced revenues because of COVID-19, many local governments ignored best practices and returned to strategies from past recessions to make cuts.” 2021. *American Politics and Policy Blog*. London School of Economics and Political Science. <https://bit.ly/3hwG06U>

“The Great Lockdown’s Impact on the City of Charlotte’s Budget” with Monica Allen and Richard Carey. 2021. *Municipal Finance Journal* 42(1): 23-42.

“The Adoption of Local Option Fuel Taxes: Evidence from Florida Counties” with Can Chen. 2021. *Public Budgeting & Finance* 41(1): 51-75.

2020: “Can Employee Training Influence Local Fiscal Outcomes?” with Luke Spreen and Ed Gerrish. 2020. *American Review of Public Administration* 50(4): 401–414.

2019: “The Barriers Created by Complexity: A State by State Analysis of Local Sales Tax Laws in Light of the *Wayfair* Ruling.” 2019. *National Tax Journal* 72(4): 777-800.

“Ethics by Design: The Impact of Form of Government on Municipal Corruption” with Kim Nelson. 2019. *Public Administration Review* 79(4): 591-600.

“The Impact of the “Amazon Tax” on Local Sales Tax Revenue” 2019. *Public Budgeting & Finance* 39(2): 68-90.

2018: “Time to Adoption of Local Option Sales Taxes: An Examination of Texas Municipalities.” 2018. *Public Finance Review* 46(4): 558-582.

“The Effect of Connecticut’s Income Tax Adoption on Migration.” 2018. *Journal of Public Policy* 38(1):113-140.

“Capital Spending in Local Government: Providing Context through the Lens of Government-Wide Financial Statements” with Bill Rivenbark and Dale Roenigk. 2018. *Journal of Public Budgeting, Accounting and Financial Management* 30(4): 402-414.

2017: “State LST Laws: A Comprehensive Analysis of the Laws Governing Local Sales Taxes” 2017. *Public Budgeting & Finance* 37(4): 25-46.

*Featured in:* *Public Budgeting & Finance*’s “Virtual Issue: Sales Tax Reform” (August 2018).

- “Citizens Engaging Government: The Case of Participatory Budgeting in Greensboro” 2017. *Public Administration Quarterly* 41(1): 7-42.
- “Revenue Portfolio and Expenditures: An examination of the volatility of tax revenue and expenditure patterns during the Great Recession” *International Journal of Public Administration* 40(10):896-905.
- 2016: “The Equity of Local Sales Tax Distributions in Urban, Suburban, Rural, and Tourism-Rich Counties in North Carolina.” 2016. *Public Finance Review* 44(6): 691-721.
- “The Fiscal Impact of Annexation Method on Municipal Finances” with Russell Smith. 2016. *Growth and Change* 47(4): 664-681.
- 2015: “Leviathan or Flypaper: Earmarked Local Sales Taxes for Transportation.” 2015. *Public Budgeting & Finance* 35(3): 1-23.  
Winner of the Jesse Burkhead Award for best manuscript published in *Public Budgeting & Finance* in 2015.
- “State Income Taxes and Military Service Members’ Legal Residency Choices.” 2015. *Contemporary Economic Policy* 33(2): 334-350.
- “LOST and Found Tax Dollars: Local Option Sales Taxes, Property Taxes, and Own Source Revenue” 2015. *Journal of Public Budgeting, Accounting and Financial Management* 27(3): 318-351.
- 2014: “Fiscal Illusion in State and Local Finances: A Hindrance to Transparency.” 2014. *State and Local Government Review* 46(3): 219-228.  
*Featured in:* “A lack of transparency is leading to a fiscal illusion where citizens underestimate their tax burdens and the cost of government.” 2014. *American Politics and Policy Blog*. London School of Economics and Political Science.  
<http://bit.ly/1xApbww>
- “Local Sales Taxes as a Means of Increasing Revenues and Reducing Property Tax Burdens: An Analysis Using Propensity Score Matching.” 2014. *Public Budgeting & Finance* 34(2): 24-43.
- “Local Government Capital Spending During and After Recessions: A cause for concern?” 2014. *International Journal of Public Administration* 37(8): 494-505.
- 2013: “Diversification Toward Stability? The Effect of Local Sales Taxes on Own Source Revenue.” 2013. *Journal of Public Budgeting, Accounting and Financial Management* 25(4): 649-674.

“Coping With the Great Recession: Theory and Practice for County Governments.”  
2013. *International Journal of Public Administration* 36(11): 768-779.

### **Research in Progress**

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*Municipal Corruption* (Under Contract) with Kim Nelson. Routledge, Taylor and Francis Group, New York, NY. Expected publication year: 2024.

“Using the COVID-19 Pandemic to Understand Local Sales Tax Base and the Question of ‘Who Pays’” with Jeremy Moulton (Revise and Resubmit)

“Plugging the Tax Leak: An Analysis of North Carolina’s Local Sales Tax Redistribution Policy” with Alex Combs and Christian Buerger (Revise and Resubmit)

“More than a Wink and a Nudge: Examining the Choice Architecture of Online Government Budget Simulations” with Zachary Mohr (Under Review)

“Machine Learning to Predict Local Government Deficits During Economic Downturns” with Jose Sanchez Gomez (In process)

“Taking Stock of Local Wage Ordinances and Charting the Course for Future Research” with Emily Roscoe (In process)

“The Impact of State EITC Adoption on Federal EITC Take-Up” with Thomas Hertz (In process)

“State vs Local Tax Enforcement Effectiveness: Evidence from Airbnb Price Data” with Justin Ross and Luis Navarro (In process)

“Is the Property Tax Assessment Cycle Sensitive to the Economic Cycle?” (In process)

“The Impact of Tax Exportation on Local Sales Tax Revenue Raising Capacity” with Jeremy Moulton (In process)

### **Books**

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*Budgeting in North Carolina Local Governments, 2<sup>nd</sup> Edition*. 2021. Editor. Chapel Hill, NC: University of North Carolina Press.

Winner of the Margaret Taylor Writing Award in 2022 from the School of Government at the University of North Carolina at Chapel Hill.

*Budgeting in North Carolina Local Governments*. 2019. Editor. Chapel Hill, NC: University of North Carolina Press.

## Book Chapters

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- 2024: "An Introduction to Revenue Forecasting." 2024. In Christopher McLaughlin (Ed), *County and Municipal Government in North Carolina, Third Edition* (pp. 293-304). School of Government, University of North Carolina at Chapel Hill.
- 2023: "Foundations of Government Taxation and Revenue Management" In W. Bartley Hildreth and Komla Dzigbede (Eds), *Research Handbook on Public Financial Management* (pp 179-201). Edward Elgar Publishing, London, United Kingdom.
- "Local Option Taxes" In Craig Johnson, Temirlan T. Moldogaziev, and Justin Ross (Eds), *Research Handbook on City and Municipal Finance* (pp 42-63). Edward Elgar Publishing, London, United Kingdom.
- "Revenue Forecasting." 2023. In Conor Crews (Ed), *Introduction to Local Government Finance, Fifth Edition*. School of Government, University of North Carolina at Chapel Hill.
- 2021: "Local Government Budgeting Basics" 2021. In *Managing Local Government Services: The Challenge of Change, fourth edition* edited by Carl Stenberg and Kim Nelson. Washington, DC: International City/County Management Association.
- "Budgeting in Economic Downturns" 2021. In Whitney Afonso (Ed), *Budgeting in North Carolina Local Governments, 2<sup>nd</sup> Edition*. Chapel Hill, NC: University of North Carolina Press.
- "Evaluating Government Tax Policy through the Lenses of Efficiency, Equity, Adequacy, and Feasibility." 2021. In Whitney Afonso (Ed), *Budgeting in North Carolina Local Governments, 2<sup>nd</sup> Edition*. Chapel Hill, NC: University of North Carolina Press.
- "Citizen Engagement Through the Budget Process." 2021. In Whitney Afonso (Ed), *Budgeting in North Carolina Local Governments, 2<sup>nd</sup> Edition*. Chapel Hill, NC: University of North Carolina Press.
- 2020: "State Income Taxes and their Impact on Migration." 2020. In *Global Encyclopedia of Public Administration, Public Policy, and Governance*. Farazmond, Ali (Editor-in-chief). New York, New York: Springer.
- "Revenue Diversification and Tax Volatility." 2020. In *Global Encyclopedia of Public Administration, Public Policy, and Governance*. Farazmond, Ali (Editor). New York, New York: Springer.
- "Local Sales Taxes." 2020. In *Global Encyclopedia of Public Administration, Public Policy, and Governance*. Farazmond, Ali (Editor). New York, New York: Springer.

- 2019: "Financing Transportation Through Local Sales Taxes." 2019. In Olga Smirnova (Ed), *Building a Sustainable Transportation Infrastructure for Long-Term Economic Growth* (pp 145-173). Hershey, PA: IGI Global. doi:10.4018/978-1-5225-7396-8.  
*Featured in:* "Local sales taxes may be the answer for local governments in need of additional money to pay for increasing transportation costs." 2019. *American Politics and Policy Blog*. London School of Economics and Political Science.  
<http://bit.ly/2JcUvOp>
- "Evaluating Government Tax Policy through the Lenses of Efficiency, Equity, Adequacy, and Feasibility." 2019. In Whitney Afonso (Ed), *Budgeting in North Carolina Local Governments* (pp 31-52). Chapel Hill, NC: University of North Carolina Press.
- "Citizen Engagement Through the Budget Process." 2019. In Whitney Afonso (Ed), *Budgeting in North Carolina Local Governments* (pp 139-157). Chapel Hill, NC: University of North Carolina Press.
- 2018: "Revenue Forecasting." 2018. In Kara Millonzi (Ed), *Introduction to Local Government Finance, Fourth Edition*. School of Government, University of North Carolina at Chapel Hill.
- 2016: "Revenue Forecasting." 2016. In Kara Millonzi (Ed), *Introduction to Local Government Finance, Third Edition* (pp. 125-150). School of Government, University of North Carolina at Chapel Hill.
- 2014: "An Introduction to Revenue Forecasting." 2014. In Frayda Bluestein (Ed), *County and Municipal Government in North Carolina, Second Edition* (pp. 293-304). School of Government, University of North Carolina at Chapel Hill.
- "Revenue Forecasting." 2014. In Kara Millonzi (Ed), *Introduction to Local Government Finance, Second Edition* (pp. 179-203). School of Government, University of North Carolina at Chapel Hill.

### **Professional Publications and Reports**

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"The Future of North Carolina Revenue: State and Local Options for the Next Few Decades." 2022. Contributor. Authored by Dan Gerlach. Report for the North Carolina 2050 Project. North Carolina Economic Development Association Foundation. <https://www.nceda.org/wp-content/uploads/2022/11/Future-of-NC-Revenue-Report-and-Executive-Summary.pdf>

"The Future of Local Option Taxes in North Carolina: Policy Considerations for the Modification of Local Sales Taxes and the Expansion of Local Option Taxes." 2022. Report for the North Carolina 2050 Project. North Carolina Economic Development Association Foundation. <https://www.nceda.org/wp-content/uploads/2022/11/The-Future-of-Local-Option-Taxes-in-North-Carolina.pdf>



“Parking Citations and the Impact on Residents of Color and Low-Income Residents.” 2021. Report for the City of Durham, NC.

“Theory and Practice for Coping with Economic Downturns at the Local Level: Part II.” 2020. *Local Finance Bulletin*: 56, Chapel Hill, NC: School of Government, University of North Carolina at Chapel Hill.

“Budgeting Strategies Being Employed by County and Municipal Governments for FY 2021 During the COVID-19 Pandemic.” 2020. *Local Finance Bulletin*: 55, Chapel Hill, NC: School of Government, University of North Carolina at Chapel Hill.

“Virtual Issue: Sales Tax Reform.” 2018. Editor. Virtual Issue of *Public Budgeting & Finance*, August 2018. [https://onlinelibrary.wiley.com/doi/toc/10.1111/\(ISSN\)1540-5850.sales-tax-reform](https://onlinelibrary.wiley.com/doi/toc/10.1111/(ISSN)1540-5850.sales-tax-reform)

“LOSTs in Detail: A Comparison of North Carolina’s Local Option Sales Tax Policy with Those of Other States.” with Margaret Murphy and Tommy Tobin. 2016. Chapel Hill, NC: School of Government, University of North Carolina at Chapel Hill.

“The Challenge of Transparency in Taxation.” 2015. *Mercatus on Policy*, Arlington, VA: Mercatus Center, George Mason University. <http://mercatus.org/publication/challenge-transparency-taxation>

“The Equity of Sales Tax Revenue in North Carolina Counties.” 2015. *Local Finance Bulletin*: 49, Chapel Hill, NC: School of Government, University of North Carolina at Chapel Hill.

“White Paper on Equity of LOST Revenue in North Carolina.” 2015. White paper prepared for the North Carolina Association of County Commissioners.

“Theory and Practice for Coping with Economic Downturns at the Local Level: Part I.” 2014. *Local Finance Bulletin*: 48, Chapel Hill, NC: School of Government, University of North Carolina at Chapel Hill.

“Would You Like a Receipt with That? An Information-Sharing Tool for Enhancing Citizen Engagement.” 2014. *Public Management Bulletin*: 8, Chapel Hill, NC: School of Government, University of North Carolina at Chapel Hill.

### **Web-Based Publications**

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“North Carolina’s policymakers should carefully consider not just whether to adopt an EITC, but how to structure it.” 2021. Write-Off: The Tax Blog. UNC Tax Center, Kenan Institute of Private Enterprise. <https://tax.unc.edu/index.php/news-media/north-carolinas-policymakers-should-carefully-consider-not-just-whether-to-adopt-an-eitc-but-how-to-structure-it/>

“Facing reduced revenues because of COVID-19, many local governments ignored best practices and returned to strategies from past recessions to make cuts.” 2021. *American Politics and Policy Blog*. London School of Economics and Political Science. <https://bit.ly/3hwG06U>

“Detaching the Ties That Bind Economic Recovery.” 2021. Write-Off: The Tax Blog. UNC Tax Center, Kenan Institute of Private Enterprise. <https://tax.unc.edu/index.php/news-media/detaching-the-ties-that-bind-economic-recovery/>

“Mind the Pandemic Gap: How States Propose to Bridge the COVID-19 Revenue Shortfall” with Courtney Knoll. 2021. Kenan Insights, Kenan Institute of Private Enterprise. <https://kenaninstitute.unc.edu/kenan-insight/mind-the-pandemic-gap-how-states-propose-to-bridge-the-covid-19-revenue-shortfall/>

“Local sales taxes may be the answer for local governments in need of additional money to pay for increasing transportation costs.” 2019. *American Politics and Policy Blog*. London School of Economics and Political Science. <http://bit.ly/2JcUvOp>

“A lack of transparency is leading to a fiscal illusion where citizens underestimate their tax burdens and the cost of government.” 2014. *American Politics and Policy Blog*. London School of Economics and Political Science. <http://bit.ly/1xApbww>

### **Death & Taxes: The public finance blog you can't avoid**

2023:

“Five Criteria to Consider When Thinking About Taxes.” 2023. *Death & Taxes: The public finance blog you can't avoid*. <http://deathandtaxes.sog.unc.edu/>

“Citizen Engagement: Active Participation.” 2023. *Death & Taxes: The public finance blog you can't avoid*. <http://deathandtaxes.sog.unc.edu/>

2022:

“FAQ about the CLGBO.” 2022. *Death & Taxes: The public finance blog you can't avoid*. <http://deathandtaxes.sog.unc.edu/>

2021:

“So, Your Jurisdiction is Thinking of Starting a Revenue Manual...” 2021. *Death & Taxes: The public finance blog you can't avoid*. <http://deathandtaxes.sog.unc.edu/>

2020:

“Sales Tax Considerations During the Pandemic.” 2020. *Death & Taxes: The public finance blog you can't avoid*. <http://deathandtaxes.sog.unc.edu/>

“Update: The Impact of the COVID-19 Crisis on Local Government Budgets for FY21.” 2020. *Death & Taxes: The public finance blog you can't avoid*. <http://deathandtaxes.sog.unc.edu/>

“The COVID-19 Crisis and How North Carolina Local Governments are Budgeting for It.” 2020. *Death & Taxes: The public finance blog you can't avoid*. <http://deathandtaxes.sog.unc.edu/>

“Wayfair Windfall?” 2020. *Death & Taxes: The public finance blog you can’t avoid*. <http://deathandtaxes.sog.unc.edu/>

2019:

“Social Impact Bonds: A Magic Tool for Financing Innovation?” 2019. *Death & Taxes: The public finance blog you can’t avoid*. <http://deathandtaxes.sog.unc.edu/>

2017:

“Consulting with Citizens.” 2017. *Death & Taxes: The public finance blog you can’t avoid*. <http://deathandtaxes.sog.unc.edu/>

“Engaging our future citizens: A guide to going into the classroom.” 2017. *Death & Taxes: The public finance blog you can’t avoid*. <http://deathandtaxes.sog.unc.edu/>

“The classics: Traditional modes of information sharing.” 2017. *Death & Taxes: The public finance blog you can’t avoid*. <http://deathandtaxes.sog.unc.edu/>

“The first step in citizen engagement: Information Sharing.” 2017. *Death & Taxes: The public finance blog you can’t avoid*. <http://deathandtaxes.sog.unc.edu/>

“Citizen Engagement in the Budgeting Process.” 2017. *Death & Taxes: The public finance blog you can’t avoid*. <http://deathandtaxes.sog.unc.edu/>

“North Carolina’s County and Municipal Fiscal Analysis Tool: Research Review.” 2017. *Death & Taxes: The public finance blog you can’t avoid*. <http://deathandtaxes.sog.unc.edu/>

“It was an (im)perfect illusion: Fiscal Illusion and You.” 2017. *Death & Taxes: The public finance blog you can’t avoid*. <http://deathandtaxes.sog.unc.edu/>

“Crowdsourcing for Local Governments: Research Review.” 2017. *Death & Taxes: The public finance blog you can’t avoid*. <http://deathandtaxes.sog.unc.edu/>

“Senate Bill 126: You down with this SB? Yeah, you know me... So you know that it is complicated.” 2017. *Death & Taxes: The public finance blog you can’t avoid*. <http://deathandtaxes.sog.unc.edu/>

“Mirror, Mirror on the wall, How much revenue will we generate this fall?” 2017. *Death & Taxes: The public finance blog you can’t avoid*. <http://deathandtaxes.sog.unc.edu/>

“North Carolina Budget & Evaluation Officer Certification: FAQ.” 2017. *Death & Taxes: The public finance blog you can’t avoid*. <http://deathandtaxes.sog.unc.edu/>

“Let’s play ‘Who’s Paying That Tax?’” 2017. *Death & Taxes: The public finance blog you can’t avoid*. <http://deathandtaxes.sog.unc.edu/> (Reprinted in the Line Item: The Official Newsletter of the Association for Budgeting and Financial Management).

2016:

“Who you gonna call? A lawyer.” 2016. *Death & Taxes: The public finance blog you can’t avoid*. <http://deathandtaxes.sog.unc.edu/>

“LOST: Finally explained! Mysteries Solved! Secrets Revealed! Part 3” 2016. *Death & Taxes: The public finance blog you can’t avoid*. <http://deathandtaxes.sog.unc.edu/>

“LOST: Finally explained! Mysteries Solved! Secrets Revealed! Part 2” 2016. *Death & Taxes: The public finance blog you can’t avoid*. <http://deathandtaxes.sog.unc.edu/>

“LOST: Finally explained! Mysteries Solved! Secrets Revealed!” 2016. *Death & Taxes: The public finance blog you can’t avoid*. <http://deathandtaxes.sog.unc.edu/>

## Teaching Experience

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University of North Carolina-Chapel Hill

*Carolina MPA- Residential:*  
Public Financial Management  
Economics for Public Administrators  
Independent Study on State EITC  
Immersion: Changing the DNA of Your Community

*MPA@UNC- On-line:*  
Public Financial Management  
Immersion: Changing the DNA of Your Community

University of Georgia

Public Administration and Democracy (B.A.)  
Government Budgeting and Finance (B.A.)

Texas A&M University

Statistics Lab (MPSA)

## Conference Participation

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### Research Presentation:

Association for Budgeting and Financial Management

2023: “Geaux Vote! How Does College Football Game Day Impact Voters’ Support for Tax Referenda” with Min Su (Denver, CO) October 2023.

2023: “Let the Professionals Do It: A Lab-in-Field Experiment of the Balancing Act Budget Simulation” with Zach Mohr (Denver, CO) October 2023.

2022: “More than a Wink and a Nudge: Examining the Choice Architecture of Online Government Budget Simulations” with Zach Mohr (Miami, FL) September 2022.

2022: “Is the Property Tax Assessment Cycle Sensitive to the Economic Cycle?” (Miami, FL) September 2022.

- 2021: "State vs Local Tax Enforcement Effectiveness: Evidence from Airbnb Price Data" with Justin Ross and Luis Navarro\* (Washington, DC) September 2021.
- 2021: "The Impact of Tax Exportation on Local Sales Tax Revenue Raising Capacity" with Jeremy Moulton (Washington, DC) September 2021.
- 2021: "Engaging in Tradeoffs: Results from a Municipal Budget Simulation Experiment" with Zachary Mohr (Washington, DC) September 2021.
- 2021: "The Impact of State EITC Adoption on Federal EITC Uptake" with Thomas Hertz (Washington, DC) September 2021.
- 2020: "COVID-19 Budget Impacts and Responses: Big City Governments" (Virtual) September 2020.
- 2019: "An Analysis of the Timing and Success of Local Sales Tax Referendum" (Washington, DC) September 2019.
- 2018: "The Adoption of Local Sales Taxes: A Citizen Perspective" (Denver, CO) October 2018.
- 2018: "Benchmarking Fiscal Outcomes: The Role of Employee Training" with Luke Spreen\* and Ed Gerrish. (Denver, CO) October 2018.
- 2018: "The Effects of Revenue Diversification on Municipal Budgetary Solvency" with Benedict Jimenez. (Denver, CO) October 2018.
- 2017: "Time to Adoption of Local Option Fuel Taxes: An Examination of Florida Counties" with Can Chen\* (Washington, DC) September 2017.
- 2017: "Internet Taxation and Local Government Sales Tax Capacity" (Washington, DC) September 2017.
- 2016: "Revenue Portfolio Diversification: Does Reliance on a Broader Base of Revenue Instruments Lead to Increased Stability?" (Seattle, WA) October 2016.
- 2016: "State Laws Governing the Use and Structure of Local Sales Taxes: A comprehensive overview and discussion of the diversity and complexity of local sales taxes" (Seattle, WA) October 2016.
- 2015: "Adoption of Municipal Sales Taxes in Texas" (Washington, DC) October 2015.
- 2014: "Fiscal Delusion: Why Do Citizens Pass Local Sales Taxes?" (Grand Rapids, MI) October 2014.
- 2014: "Leviathan or Flypaper: Earmarked Local Sales Taxes for Transportation" (Grand Rapids, MI) October 2014.
- 2013: "The Effect of Connecticut's Income Tax Adoption on Residency Decisions" (Washington, DC) October 2013.
- 2013: "Local Sales Tax Distributions in Urban, Suburban, Rural, and Tourism Rich Counties in North Carolina: Who wins and who loses?" (Washington, DC) October 2013.
- 2012: "Diversification Towards Stability? The Effect of Local Sales Taxes on Own Source Revenue" (New York, NY) October 2012.
- 2011: "LOST and Found: Local option sales taxes, property taxes, and own source revenue" poster presentation (Washington, DC) October 2011.
- 2010: "State Income Tax Disincentives: Military Residences" (Omaha, NE) October 2010.
- 2009: "Sunsetted Agencies and Their Prior Budgets in Texas" (Washington, DC) October 2009.

#### Public Management Research Association Conference

- 2023: “More than a Wink and a Nudge: Examining the Choice Architecture of Online Government Budget Simulations” with Zachary Mohr\* (Utrecht, Netherlands) June 2023.
- 2022: “Experimenting with Government Engagement: Results from a Municipal Budget Simulation Field Experiment in a Laboratory Setting” with Zachary Mohr\* (Phoenix, AZ) May 2022.
- 2022: “Hot Town, Corruption in the City: Assessing the Impact of Form of Government on Corruption Using Propensity Scores” with Kim Nelson\* (Phoenix, AZ) May 2022.
- 2019: “An Analysis of the Timing and Success of Local Sales Tax Referendum” (Chapel Hill, NC) June 2019.
- 2019: “Understanding Change in Form of Government: Analyzing the Timing and Success of Change in Form” with Kim Nelson\* (Chapel Hill, NC) June 2019.
- 2017: “The Impact of the “Amazon Tax” on Local Sales Tax Revenue” (Washington, DC) June 2017.
- 2015: “Time to Adoption of Local Option Sales Taxes: An Examination of Texas Municipalities using a Cox Proportional Hazard Model from 1967-2012” (Minneapolis, MN) June 2015.
- 2013: “Local Sales Taxes as a Means of Increasing Revenues and Reducing Property Tax Burdens: An Analysis Using Propensity Score Matching” (Madison, WI) June 2013.

#### NextGen Public Finance Conference

- 2023: “State versus Local Tax Enforcement Effectiveness: Evidence from Airbnb Price Data” with Justin Ross and Luis Navarro\*. *Current Public Finance Challenges*. (College Park, MD, hosted by University of Maryland) April 2023.
- 2022: “The Impact of State EITC Adoption on Federal EITC Uptake” with Thomas Hertz. *Public Finance and the COVID Economy*. (Atlanta, GA, hosted by Georgia State University) May 2022.
- 2021: “Using the COVID-19 Pandemic to Understand Local Sales Tax Base and the Question of ‘Who Pays’” with Jeremy Moulton. *Politics and Administration in Public Finance*. (Virtual, hosted by Indiana University) May 2021.
- 2020: “Finding the ‘Right’ Sized Fund Balance: Machine Learning to Predict Future Needs” *Public Finance Challenges in the New Decade*. (College Park, MD, hosted by University of Maryland) April 2020.<sup>1</sup>
- 2017: “The Impact of the “Amazon Tax” on Local Sales Tax Revenue” *Applied Research in Public Finance: A Conference in Honor of John Mikesell*. (Bloomington, IN, hosted by Indiana University) April 2017.

#### International Conference of Experiment Lab for Public Management Research

- 2022: “Local Option Taxes for Social Needs” (Seoul, South Korea, hosted by KDI School of Public Policy and Management) October 2022.
- 2021: “Equity of Local Sales Tax Revenues” *Role of financial tools and innovations to address social problems*. (Seoul, South Korea, hosted by KDI School of Public Policy and Management) December 2021.<sup>2</sup>

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<sup>1</sup> Canceled due to the public health crisis brought on by the COVID-19 pandemic.

<sup>2</sup> Canceled due to the public health crisis brought on by the COVID-19 pandemic.

International Research Society for Public Management Conference

2022: "Experimenting with Government Engagement: Results from a Municipal Budget Simulation Field Experiment in a Laboratory Setting" with Zachary Mohr\* (Virtual) April 2022.

National Tax Association

2021: "State vs Local Tax Enforcement Effectiveness: Evidence from Airbnb Price Data" with Justin Ross and Luis Navarro\* (Detroit, MI) November 2021.

2021: "The Impact of State EITC Adoption on Federal EITC Uptake" with Thomas Hertz (Detroit, MI) November 2021.

2017: "The Adoption of Local Sales Taxes: A Citizen Perspective" (Philadelphia, PA) November 2017.

2017: "Taxing Times: The Effect of Amazon Taxes on Urban and Rural Counties" (Philadelphia, PA) November 2017.

2014: "Fiscal Delusion: Why do citizens pass local sales taxes?" (Santa Fe, NM) November 2014.

2009: "State Income Tax Disincentives" (Denver, CO) November 2009.

Western Social Science Association

2021: "Finding the 'Right' Sized Fund Balance: Machine Learning to Predict Future Needs" with Jose Sanchez Gomez (Virtual) April 2021.

2010: "Local Option Sales Taxes and Local Revenue Capacity" (Reno, NV) April 2010.

CityMatCH:

2021: "Collaborating with Community Experts to Design Approaches for Federal EITC Uptake in North Carolina" with Anita Brown-Graham, Sarah Verbiest\*, Alex Coffey, Katherine Bryant, Paul Lanier, and Danny Ellis (New Orleans, LA) December 2021.

National Tax Association Spring Symposium

2019: "The Barriers Created by Complexity: A State-by-State Analysis of Local Sales Tax Laws in Light of the Wayfair Ruling" (Washington, DC). May 2019.

Azienda Pubblica Workshop

2018: "Modal Equity of Transportation Expenditures: The Impact of Collaborative Governance and the Use of Earmarked Local Sales Taxes" (Palermo, Italy) October 2018.

2016: "Revenue Portfolio and Expenditures: An examination of the volatility of tax revenue and expenditure patterns during the Great Recession" Symposium on "The Paradigm Shift from Output to Outcome Measures in the Public Sector" (Palermo, Italy) May 2016.

Association for Public Policy Analysis and Management

2018: "Benchmarking Fiscal Outcomes: The Role of Employee Training" with Luke Spreen and Ed Gerrish\* (Denver, CO) November 2018.

2009: "An Analysis of Embryonic Stem Cell Legislation at the State Level" (Washington, DC) November 2009.

Southeastern Conference of Public Administration

2016: "County Revenue Portfolio Volatility and Expenditure Patterns During the Great Recession" (Raleigh, NC) October 2016.

2014: "State LOST Laws: A Comprehensive Analysis of the Laws Governing Local Option Sales Taxes" with Tommy Tobin\* (Atlanta, GA) September 2014.

Urban Affairs Association Conference

2014: "Leviathan or Flypaper: Earmarked Local Sales Taxes for Transportation" (San Antonio, TX) March 2014.

Southeastern Division of the Association of American Geographers

2013: "The Fiscal Impact of Annexation Methodology on Municipal Finances" with Russell Smith\* (Roanoke, VA) November 2013.

American Society for Public Administration

2011: "Local Option Sales Taxes: A Guide for Local Budget Makers in Times of Fiscal Crisis" (Baltimore, MD) March 2011.

International Atlantic Economics Society

2010: "Earmarked Local Option Sales Taxes: Transportation" with Yilin Hou (Charleston, SC) October 2010.

\*Co-author made the presentation

**Panel Chair:**

Association for Budgeting and Financial Management

2021: "Federal Budgeting in Transition" (Washington, DC) September 2021.

2020: "Early Scholars Showcase Fiscal Policy Choices and Consequences" (Virtual) September 2020.

2019: "Property tax and Effects" (Washington, DC) September 2019.

2016: "Property Tax Issues" (Seattle, WA) October 2016.

2014: "Sales and Consumption Taxation" (Grand Rapids, MI) October 2014.

National Tax Association

2017: "A New Look at State and Local Government Finances" (Philadelphia, PA) November 2017.

2014: "Decision Making in State and Local Public Finance" (Santa Fe, NM) November 2014.

Southeastern Conference of Public Administration

2016: "Managing Financial Resources" (Raleigh, NC) October 2016.

Public Management Research Association Conference

2015: "Financial Management in a Federal Context" (Minneapolis, MN) June 2015.

2013: "Sector Differences-Public, Private, and Beyond" (Madison, WI) June 2013.



**Discussant:**

Association for Budgeting and Financial Management

2021: “New Challenges and Strategies for Policy Institutions Supporting Intergovernmental Fiscal Relations” (Washington, DC) September 2021.

2020: “Early Scholars Showcase Fiscal Policy Choices and Consequences” (Virtual) September 2020.

2014: “Tax Incentives: Do They Work? Are They Worth the Cost?” (Grand Rapids, MI) October 2014.

2013: “Empirical Evidence on Tax Policy Reforms” (Washington, DC) October 2013.

NextGen Public Finance Conference

2023: “When Do Property Taxes Matter? Tax Salience and Heterogeneous Policy Effects” *Current Public Finance Challenges*. (College Park, MD, hosted by University of Maryland) April 2023.

2015: Invited Program Discussant. *Federal, State, and Local Budgets in Jeopardy: A Conference on America's Fiscal Future* (Bloomington, IN, hosted by Indiana University) May 2015.

UNC Tax Symposium (Kenan-Flagler Business School’s Tax Center, University of North Carolina at Chapel Hill; Chapel Hill, NC)

2015: Invited Program Discussant

**Convener:**

Association for Budgeting and Financial Management

2021: “Town Hall meeting on Future ABFM Initiatives” (Washington, DC) September 2021.

**Webinars and E-Learning Modules**

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2023: “Navigating the Difference Between an MPA, MPP, and a JD” Informational Webinar for UNC MPA program. March 2023.

“Local Option Taxes for Social Needs” Guest lecture module for Christine Martell, University of Colorado at Denver.

2022: “Taxing the Things You Buy. A conversation with Whitney Afonso about Sales Taxes.” Tax Chats Podcast hosted by Scott Dyreng and Jeffrey Hoopes. October 2022. Available here: [Home - Tax Chats](#)

“EITC Take-up” Inaugural Webinar/Presentation for the DEI Brownbag Series hosted by the UNC School of Government. April 2022.

“EITC: Policy Evaluation.” Webinar hosted by the UNC MPA program. January 2022.

2021: “Field Notes at *State and Local Government Review*” with Kim Nelson, Eric Zeemering, and Jason Rivera. Webinar hosted by *State and Local Government Review*. October 2021. Available here: [https://kaltura.uga.edu/media/t/1\\_fany2enl](https://kaltura.uga.edu/media/t/1_fany2enl)

“Trends in Municipal Growth and Finance” with Dennis Strait. Part of the “The Modern American City: Past, Present, and Future” series hosted by Patrick Tuohey. Webinar hosted by Dole Institute of Politics at the University of Kansas. March 2021. Available here: <https://www.youtube.com/watch?v=Aoz4N4nTQPk&t=1713s>

2020: “Tax Policy & Planning: How States Propose to Bridge COVID-19 Revenue Shortfall” with Harley Duncan and Joe Crosby. Webinar hosted by the Association of International Certified Professional Accountants and the UNC Tax Center. December 2020. Available here: <https://tax.unc.edu/index.php/event/tax-policy-and-planning-how-states-propose-to-bridge-covid-19-revenue-shortfall/>

“Viewpoints on Resilient & Equitable Responses to the Pandemic. Whitney Afonso: Local Government Budgets” Podcast. Center for Regional and Urban Studies, University of North Carolina. May 2020. Available here: <https://curs.unc.edu/2020/05/20/viewpoints-on-resilient-equitable-responses-to-the-pandemic-whitney-afonso-local-government-budgets/>

“Budgeting in the Pandemic: A Seminar on Forecasting and Budgeting Strategies for Fiscal Year 2021” Webinar for Public Officials in North Carolina. School of Government, University of North Carolina and the North Carolina Local Government Budget Association. May 2020. Available here: <https://vimeo.com/418573331>

“Effective Online Teaching Practices” Contributor to the E-Learning Module for the Association of College and University Educators (ACUE). [https://acue.org/?acue\\_courses=online-teaching-essentials](https://acue.org/?acue_courses=online-teaching-essentials)

“The Top 10: Local Government Revenue Basics” E-Learning Module for Local Elected Officials. Center for Public Leadership and Governance, University of North Carolina. January 2020. Available here: <https://cplg.sog.unc.edu/learn-now/elected-officials/online-modules-from-campaigning-to-governing/>

2018: “Virtual Issue: Sales Tax Reform.” Roundtable Discussion Webinar, Host. For the Virtual Issue of *Public Budgeting & Finance*, August 2018.

2017: “Local Government Budgeting and Finance” E-Learning Module for New Managers for *Essentials of Managing Counties in North Carolina* series. University of North Carolina. May 2017. Available here: <https://www.sog.unc.edu/courses/online-modules/essentials-managing-counties-north-carolina>

“Local Government Budgeting and Finance” E-Learning Module for New Managers for *Essentials of Managing Cities and Towns in North Carolina* series. University of North Carolina. May 2017. Available here: <https://www.sog.unc.edu/courses/online-modules/essentials-managing-cities-and-towns-north-carolina>

## **Invited Presentations**

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2023:

“Revenue Forecasting” Session for the North Carolina Local Government Budget Association Summer Conference (Beaufort, NC) July 2023.

“Budget Feud” Session for the North Carolina Local Government Budget Association Summer Conference (Beaufort, NC) July 2023.

2022:

“Engaging with Public Engagement” Session for the North Carolina Local Government Budget Association Winter Conference (Winston Salem, NC) December 2022.

“State of the States” with Harley Duncan. Session in the 2022 UNC Tax Summit hosted by the UNC Tax Center & the UNC School of Law (Chapel Hill, NC) October 2022.

“Budget Feud” Session for the North Carolina Local Government Budget Association Summer Conference (Wilmington, NC) July 2022.

“EITC Take-up” Presentation and discussion for O’Neill School of Public & Environmental Affairs at Indiana University PhD Seminar on Tax Policy (Virtual) April 2022.

2021:

“Budget Feud” Session for the North Carolina Local Government Budget Association Winter Conference (Pinehurst, NC) December 2021.

“Revenue Manuals” Session for the North Carolina Local Government Budget Association Winter Conference (Pinehurst, NC) December 2021.

“NC Roundtable on Budget Engagement” with Chris Adams of Balancing Act. Session for North Carolina Local Governments (Virtual) March 2021.

“Budgeting and Finance Basics” Session for US Army Civil Affairs Team 132 at Fort Bragg, NC (Chapel Hill, NC) March 2021.

2019:

“Participatory Budgeting: A Discussion of the Opportunities and Challenges with the PB Model of Direct Democracy” Shaftesbury Society lecture series hosted by the John Locke Foundation (Raleigh, NC) October 2019.

“Revenues 101” with Chris Nida. Session at the North Carolina Local Government Budget Association Summer Conference (Wilmington, NC) July 2019.

2018:

“State Taxes & Economic Outcomes: Perspectives from Accounting & Economics” Session in the North Carolina Tax Reform Summit hosted by the University of North Carolina Tax Center and Kenan Institute of Private Enterprise (Chapel Hill, NC) May 2018.

2017:

“Implementing Field Experiments for Innovation and Success” with Justin Ross. Pre-Conference Workshop at the North Carolina Local Government Budget Association Winter Conference (Durham, NC) December 2017.

“Decision Making in the Budget Process: How do we use information?” with Justin Ross. Session at the North Carolina Local Government Budget Association Winter Conference (Durham, NC) December 2017.

“The Impact of the ‘Amazon Tax’ on Local Sales Tax Revenue” Invited talk. *Policy Research Group* at the University of North Carolina’s Department of Public Policy (Chapel Hill, NC) November 2017.

“Time to Adoption of Local Option Sales Taxes: An Examination of Texas Municipalities” Invited talk. University of Kentucky. (Lexington, KY) February 2017.

2016:

“Time to Adoption of Local Option Sales Taxes: An Examination of Texas Municipalities” Invited talk. Indiana University. (Bloomington, IN) October 2016.

“Transparency in Government” Session in Annual Alumni Seminar, The Advisory Group, LLC (Raleigh, NC) October 2016.

“Equity of Local Sales Taxes in North Carolina” Research Webinar for MPA@UNC (Chapel Hill, NC) June 2016.

“Multidisciplinary Mashup: HB2” Roundtable for School of Government Faculty (Chapel Hill, NC) May 2016.

2015:

“Accounting for Community Input: Participatory Budgeting in Greensboro” Session facilitator for Spoma Jovanovic at the North Carolina Local Government Budget Association Winter Conference (Asheville, NC) December 2015.

“North Carolina’s Tax Reform” Session in Annual Alumni Seminar, The Advisory Group, LLC (Raleigh, NC) November 2015.

“The Equity of Local Sales Tax Revenue in North Carolina” Session in Public Administration Conference (Chapel Hill, NC) November 2015.

“Social Network Analysis of the SOG” Presentation to Faculty and EPA Professionals of the School of Government (Chapel Hill, NC) September 2015.

“Tax Efficiency and Equity.” North Carolina Tax Collectors’ Association Annual Conference (Greensboro, NC) April 2015.

“Would You Like a Receipt With That? A Taxpayer Receipt.” North Carolina City and County Communicators’ Annual Conference (Asheville, NC) March 2015.

“Managing Capital Investments During the Great Recession: The Myth of Elimination.” North Carolina City and County Management Seminar (Durham, NC) February 2015.

2014:

“Cost Accounting for Collaborative Service Delivery” Session facilitator for Zach Mohr at the North Carolina Local Government Budget Association Winter Conference (Pinehurst, NC) December 2014.

“Fiscal Illusion: Munch and Muse.” Invited Talk. Environmental Finance Center (Chapel Hill, NC) November 2014.

“Evaluating Tax Policy” Session in Annual Alumni Seminar, The Advisory Group, LLC (Raleigh, NC) October 2014.

“Capital Financing for Local Governments” Session facilitator for Kara Millonzi. North Carolina Local Government Budget Association Summer Conference (Greensboro, NC) July 2014.

2013:

“State Income Tax & Local Governments: The Best Defense is a Good Offense” North Carolina Local Government Budget Association Winter Conference (Asheville, NC) December 2013.

“Feeling LOST? Understanding the factors that influence local sales tax revenue” North Carolina Local Government Budget Association Winter Conference (Asheville, NC) December 2013.

“Local Sales Tax Distributions in Urban, Suburban, Rural, and Tourism Rich Counties in North Carolina: Who wins and who loses?” Invited talk. The University of Georgia, Department of Public Administration and Policy (Athens, GA) October 2013.

“Budgeting and Finance in Public Administration” Invited lecture for Brian Williams’ “Public Administration and Democracy” The University of Georgia, Department of Public Administration and Policy (Athens, GA) October 2013.

“Budgeting and Finance in Public Administration” Invited lecture for Robert Christensen’s “Public Administration and Democracy” The University of Georgia, Department of Public Administration and Policy (Athens, GA) October 2013.

“Visualizing Value: Citizen Engagement Through the Budget” North Carolina Local Government Budget Association Summer Conference (Wrightsville Beach, NC) July 2013.

2012:

“State Income Tax Disincentives: Military Residences” Invited talk. University of North Carolina (Chapel Hill, NC) March 2012.

“State Income Tax Disincentives: Military Residences” Invited talk. Arizona State University (Phoenix, AZ) January 2012.

“State Income Tax Disincentives: Military Residences” Invited talk. Mississippi State University (Starkville, MS) January 2012.

2011:

“State Income Tax Disincentives: Military Residences” Invited talk. Ohio State University (Columbus, OH) December 2011.

“State Income Tax Disincentives: Military Residences” Invited talk. Georgia Southern University (Statesville, GA) December 2011.

### **Courses for Public Officials**

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#### **Course Administered:**

Budgeting in Local Government Annual Weeklong Program School of Government University of North Carolina	2016-Present
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#### **School of Government Teaching:**

2023:

“Budgeting in Economic Downturns” Session in *Budgeting in Local Government* (Chapel Hill, NC) November 2023.

“Citizen Engagement” Session in *Budgeting in Local Government* (Chapel Hill, NC) November 2023.

“Tax Efficiency & Equity” Session in *Budgeting in Local Government* (Chapel Hill, NC) November 2023.

“Revenue Forecasting” Session in *Introduction to Local Government Finance* (Chapel Hill, NC) August 2023.

“Revenue Forecasting” Session in *Municipal and County Administration* (Chapel Hill, NC) February 2023.

“State and Local Taxes in North Carolina” Session in New Member Orientation for Newly Elected Legislators (Chapel Hill, NC) January 2023.

2022:

“State Level Income Taxes: The Best and Worst Case Scenario” Session in *Municipal and County Administration* (Chapel Hill, NC) December 2022.

“Sales Tax Policies” Session in *Municipal and County Administration* (Chapel Hill, NC) December 2022.

“Budgeting in Economic Downturns” Session in *Budgeting in Local Government* (Chapel Hill, NC) November 2022.

“Citizen Engagement” Session in *Budgeting in Local Government* (Chapel Hill, NC) November 2022.

“Tax Efficiency & Equity” Session in *Budgeting in Local Government* (Chapel Hill, NC) November 2022.

“Revenue Forecasting” Session in *Introduction to Local Government Finance* (Chapel Hill, NC) August 2022.

“Revenue Forecasting” Session in *Municipal and County Administration* (Chapel Hill, NC) March 2022.

“State Level Income Taxes: The Best and Worst Case Scenario” Session (recorded lecture and live session) in *Municipal and County Administration* (Chapel Hill, NC) January 2022.

“Sales Tax Policies” Session (recorded lecture and live session) in *Municipal and County Administration* (Chapel Hill, NC) January 2022.

2021:

“Budgeting in Economic Downturns” Session (recorded lecture and live session) in *Budgeting in Local Government* (Chapel Hill, NC) November 2021.

“Citizen Engagement” Session (recorded lecture and live session) in *Budgeting in Local Government* (Chapel Hill, NC) November 2021.

“Tax Efficiency & Equity” Session (recorded lecture and live session) in *Budgeting in Local Government* (Chapel Hill, NC) November 2021.

“Revenue Forecasting” Session in *Introduction to Local Government Finance* (Chapel Hill, NC) August 2021.

“Revenue Forecasting” Session in *Municipal and County Administration* (Chapel Hill, NC) February 2021.

“Budgeting and Finance” Policy Area Roundtable for *New Member Orientation* (Chapel Hill, NC) January 2021.

“The State of State Taxes” Session in *New Member Orientation* (Chapel Hill, NC) January 2021.

2020:

“State Level Income Taxes: The Best and Worst Case Scenario” Session (recorded lecture and live session) in *Municipal and County Administration* (Chapel Hill, NC) November 2020.

“Sales Tax Policies” Session (recorded lecture and live session) in *Municipal and County Administration* (Chapel Hill, NC) November 2020.

“Budgeting in Economic Downturns” Session (recorded lecture and live session) in *Budgeting in Local Government* (Chapel Hill, NC) November 2020.

“Citizen Engagement” Session (recorded lecture and live session) in *Budgeting in Local Government* (Chapel Hill, NC) November 2020.

“Tax Efficiency & Equity” Session (recorded lecture and live session) in *Budgeting in Local Government* (Chapel Hill, NC) November 2020.

“Budget Forecasting” Session in *Remote Educational Program for North Carolina Registers of Deeds* (Chapel Hill, NC) October 2020.

“Revenue Forecasting” Session in *Cash Management* (Chapel Hill, NC) September 2020.

“Revenue Forecasting” Session (recorded lecture and live session) in *Introduction to Local Government Finance* (Chapel Hill, NC) August 2020.

“Revenue Forecasting” Session in *Municipal and County Administration* (Chapel Hill, NC) February 2020.

“Budgeting” Session in *Elected Registers of Deeds School* (Chapel Hill, NC) January 2020.

2019:

“State Level Income Taxes: The Best and Worst Case Scenario” Session in *Municipal and County Administration* (Chapel Hill, NC) November 2019.



“Sales Tax Policies” Session in *Municipal and County Administration* (Chapel Hill, NC) November 2019.

“Citizen Engagement” Session in *Budgeting in Local Government* (Chapel Hill, NC) November 2019.

“Tax Efficiency & Equity” Session in *Budgeting in Local Government* (Chapel Hill, NC) November 2019.

“Revenue Forecasting” Session in *Introduction to Local Government Finance: Group II* (Chapel Hill, NC) August 2019.

“Revenue Forecasting” Session in *Introduction to Local Government Finance: Group I* (Chapel Hill, NC) August 2019.

2018:

“Revenue Forecasting” Session in *Introduction to Local Government Finance: Group II* (Chapel Hill, NC) August 2018.

“Revenue Forecasting” Session in *Introduction to Local Government Finance: Group I* (Chapel Hill, NC) August 2018.

“Citizen Engagement” Session in *Budgeting in Local Government* (Chapel Hill, NC) November 2018.

“Tax Efficiency & Equity” Session in *Budgeting in Local Government* (Chapel Hill, NC) November 2018.

“Revenue Forecasting” Session in *Municipal and County Administration* (Chapel Hill, NC) January 2018.

2017:

“State Level Income Taxes: The Best and Worst Case Scenario” Session in *Municipal and County Administration* (Chapel Hill, NC) November 2017.

“Sales Tax Policies” Session in *Municipal and County Administration* (Chapel Hill, NC) November 2017.

“Citizen Engagement” Session in *Budgeting in Local Government* (Chapel Hill, NC) November 2017.

“Tax Efficiency & Equity” Session in *Budgeting in Local Government* (Chapel Hill, NC) November 2017.

“Revenue Forecasting” Session in *Introduction to Local Government Finance: Group II* (Chapel Hill, NC) August 2017.

“Revenue Forecasting” Session in *Introduction to Local Government Finance: Group I* (Chapel Hill, NC) August 2017.

“Revenue Forecasting” Session in *Municipal and County Administration* (Chapel Hill, NC) January 2017.

2016:

“State Level Income Taxes: The Best and Worst Case Scenario” Session in *Municipal and County Administration* (Chapel Hill, NC) November 2016.

“Sales Tax Policies” Session in *Municipal and County Administration* (Chapel Hill, NC) November 2016.

“Citizen Engagement” Session in *Budgeting in Local Government* (Chapel Hill, NC) November 2016.

“Tax Efficiency & Equity” Session in *Budgeting in Local Government* (Chapel Hill, NC) November 2016.

“Revenue Forecasting” Session in *Introduction to Local Government Finance: Group II* (Chapel Hill, NC) August 2016.

“Exercises in Revenue Forecasting” Session in *Introduction to Local Government Finance: Group II* (Chapel Hill, NC) August 2016.

“Revenue Forecasting” Session in *Introduction to Local Government Finance: Group I* (Chapel Hill, NC) August 2016.

“Exercises in Revenue Forecasting” Session in *Introduction to Local Government Finance: Group I* (Chapel Hill, NC) August 2016.

2015:

“Revenue Forecasting” Session in *Municipal and County Administration* (Chapel Hill, NC) November 2015.

“Tax Reform” Session in *Public Law for the Public’s Lawyers* (Raleigh, NC) November 2015.

“Citizen Engagement” Session in *Budgeting in Local Government* (Chapel Hill, NC) November 2015.

“Tax Efficiency & Equity” Session in *Budgeting in Local Government* (Chapel Hill, NC) November 2015.

“The Equity of Local Sales Tax Revenue in North Carolina” Session in *Public Administration Conference* (Chapel Hill, NC) November 2015.

“Income and Sales Taxes” Session in *Local Government Legislative Update* (Chapel Hill, NC) October 2015.

“State Level Income Taxes: The Best and Worst Case Scenario” Session in *Municipal and County Administration* (Chapel Hill, NC) October 2015.

“Sales Tax Policies” Session in *Municipal and County Administration* (Chapel Hill, NC) October 2015.

“Revenue Forecasting” Session in *Introduction to Local Government Finance: Group II* (Chapel Hill, NC) August 2015.

“Exercises in Revenue Forecasting” Session in *Introduction to Local Government Finance: Group II* (Chapel Hill, NC) August 2015.

“Revenue Forecasting” Session in *Introduction to Local Government Finance: Group I* (Chapel Hill, NC) August 2015.

“Exercises in Revenue Forecasting” Session in *Introduction to Local Government Finance: Group I* (Chapel Hill, NC) August 2015.

“Revenue Forecasting” Session in *Municipal and County Administration* (Chapel Hill, NC) January 2015.

2014:

“Tax Efficiency & Equity” Session in *Budgeting in Local Government* (Chapel Hill, NC) November 2014.

“Revenue Forecasting” Session in *Introduction to Local Government Finance* (Chapel Hill, NC) August 2014.

“Sales Tax Considerations for your Local Government” Session in *Municipal and County Administration* (Chapel Hill, NC) February 2014.

“State Level Income Taxes: The Best and Worst Case Scenario” Session in *Municipal and County Administration* (Chapel Hill, NC) February 2014.

2013:

“Tax Efficiency & Equity” Session in *Budgeting in Local Government* (Chapel Hill, NC) November 2013.

**Service to the Profession**

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Aaron Wildavsky Award for Lifetime Achievement, Member Association for Budgeting and Financial Management	2023
Member, Alliance to Advance Innovations in Infrastructure and Municipal Finance, Bond Dealers of America	2022-Present
Advisory Board, Member North Carolina 2050 Project North Carolina Economic Development Association Foundation	2022
Board of Editors, Member <i>Journal of Public Administration Research and Theory</i>	2022-Present
Scholarly Engagement Award Committee, Chair Association for Budgeting and Financial Management	2022
Proposal Review Committee, Member 2022 Public Management Research Conference	2021-2022
New Awards Committee, Member Association for Budgeting and Financial Management	2021
Aaron Wildavsky Award for Lifetime Achievement, Member Association for Budgeting and Financial Management	2021
Curro Award for Best Student Paper Committee, Chair Association for Budgeting and Financial Management	2020
Committee on Certification for Budget and Evaluation Officers, Member North Carolina Local Government Budget Association	2020-2021
Faculty Mentor to PhD Students Association for Budgeting and Financial Management	2019-2020
Review Committee, Member 2020 Public Management Research Conference	2019-2020
Executive Committee, Member Association for Budgeting and Financial Management	2018-Present
Curro Award for Best Student Paper Committee, Member Association for Budgeting and Financial Management	2017, 2018
North Carolina HB 287 Fire Service Volunteerism Steering Committee	2016-2018

2016 Conference Program Committee, Member Association for Budgeting and Financial Management	2015-2016
Participatory Budgeting Research Board, Member Greensboro, North Carolina	2015-2016
Occasional Reviewer <i>American Review of Public Administration</i> <i>Economic Development Quarterly</i> <i>International Journal of Public Administration</i> <i>Journal of American Planning Association</i> <i>Journal of Public Administration Research and Theory</i> <i>Journal of Public Budgeting, Accounting, and Financial Management</i> <i>Journal of Public Policy</i> <i>Municipal Finance Journal</i> <i>National Taxation Journal</i> <i>Public Administration Quarterly</i> <i>Public Administration Review</i> <i>Public Budgeting &amp; Finance</i> <i>Public Finance and Management</i> <i>Public Finance Review</i> <i>Public Performance &amp; Management Review</i> <i>State and Local Government Review</i>	2013-Present
Site Visitor, Trainee National Association of Schools of Public Affairs and Administration (NASPAA)	2013-Present
Planning Committee, Member North Carolina Local Government Budget Association's Semiannual Conference	2013-Present
Head Judge for the Graduate Student Poster Session Association for Budgeting and Financial Management	2013
Co-Chair, Doctoral Students of Public Administration Department of Public Administration and Policy, The University of Georgia	2008-2010

**School Service**

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Member, Pan-Campus Advisory Council for the School of Data Science and Society	2022-Present
Member, Public Law & Government Faculty Recruitment Committee	2022-Present
Faculty Advisor, Public Policy Concentration	2022-Present

Member, Faculty Advisory Committee for Kirsten Leloudis	2022-Present
Member, Criminal Justice Innovation Lab Recruitment Committee for Lab Director	2022
Member, Faculty Advisory Committee for Andre Assumpcao	2021-2023
Member, Faculty Advisory Committee for Jacqui Greene	2021-Present
Member, MPA Reputation and Rankings Working Group	2021-Present
Member, Criminal Justice Innovation Lab Recruitment Committee for Post-Doctorate Researcher	2021
Teaching Mentor, Faculty Advisory Committee for Obed Pasha	2020-Present
Member, Reappointment Committee for Dale Roenigk	2020
Member, Teaching Development Committee	2019-Present
Faculty Coordinator, Budgeting in Local Government Course	2017-Present
Member, Public Leadership Faculty Recruitment Committee	2017-2018
Chair, Deil Wright Lecture Committee	2017-2018
Member, Host Committee for 2019 PMRC	2017-2019
Liaison, North Carolina Local Government Budget Association	2016-Present
Manager, North Carolina Local Government Budget Listserv	2016-2022
Manager, Certification of Budget and Evaluation Officers	2016-2022
Member, Academic Policy Advisory Committee	2016-Present
Member, MPA Curriculum Committee	2016-Present
Member, MPA Reinstatement Committee	2016-Present
Co-Manager, <i>Death &amp; Taxes</i> Blog	2016-Present
Co-Editor, <i>Death &amp; Taxes</i> Blog- Guest Authors	2016-Present
Co-Coordinator, Budgeting in Local Government Course	2016

Member, Public Management Faculty Recruitment Committee	2016
Member, School of Government Faculty Recruitment Committee	2015-Present
Member, MPA Thesis Substitute Committee	2015-2016
Member, School of Government's Foresight Committee	2015-2016
Member, APT Policy Revision Committee	2015
Member, Dean's Advisory Council	2014-Present
Member, Deil Wright Lecture Committee	2014-2017
Member, Host Committee for 2017 PMRC	2014-2016
MPA Portfolio and Applied Research Problem Committee	
Andrea Parra DeLeon (Chair)	Spring 2023
Elizabeth Lo (Chair)	Spring 2023
Ben Lasley (Chair)	Spring 2023
Kellie Landauer (Chair)	Spring 2023
Adam Moore (Chair)	Spring 2023
Wayne Banks (Chair)	Fall 2022
Linnea Herren (Chair)	Fall 2022
Lori Armstrong (Chair)	Spring 2022
Justin Cullmer (Chair)	Spring 2022
Maurice Tose (Chair)	Spring 2022
Sam Cathcart (Chair)	Spring 2022
Rachel Miller (Chair)	Spring 2022
MaryBeth Spoehr (Chair)	Spring 2022
John Sauve (Chair)	Fall 2021
John Sutterby (Chair)	Fall 2021
Valencia Wagner (Chair)	Spring 2021
Hanna Whitehurst (Chair)	Spring 2021
Savannah English (Chair)	Spring 2021
Dolly Clayton (Chair)	Spring 2021
Rebecca Brown (Chair)	Fall 2020
Samuel Croom (Chair)	Fall 2020
Dylan Allen (Chair)	Summer 2020
Lindsey Glover (Chair)	Spring 2020
Thomas Bennet (Chair)	Spring 2020
Kaitland Finkle (Chair)	Spring 2020
Christopher Hatton (Chair)	Spring 2020
Charlene Cowell (Chair)	Spring 2020
Brian Farmer (Chair)	Spring 2020

Madeline Shea (Chair)	Spring 2020
Rachel Downey (Chair)	Spring 2020
Adam Caldwell (Chair)	Fall 2019
Jeffrey Stapler (Chair)	Fall 2019
Erika McKenzie (Chair)	Fall 2019
Brandon Edwards (Chair)	Summer 2019
Matthew Van Epps (Chair)	Summer 2019
Katherine Fiely (Chair)	Spring 2019
James Owen (Chair)	Spring 2019
Nathalie Santos (Chair)	Spring 2019
Ceara Smith (Chair)	Spring 2019
Kimberley Torres (Chair)	Spring 2019
Matthew Hutton (Chair)	Spring 2019
Laura May (Chair)	Spring 2019
Grant Dunham (Chair)	Fall 2018
Matthew Visser (Chair)	Fall 2018
William Carroll (Chair)	Fall 2018
David Payne (Chair)	Spring 2018
Dave Allen (Chair)	Spring 2018
William Moseley (Chair)	Spring 2018
Alex Jones (Chair)	Spring 2018
Megan Tang (Chair)	Spring 2018
Johnathan Rosales (Chair)	Spring 2018
Amanda Newton (Chair)	Spring 2018
William Moseley (Chair)	Fall 2017
Kevin Teater (Chair) <sup>3</sup>	Fall 2017
Brian Haney (Chair) <sup>4</sup>	Fall 2017
Janice Blevins (Chair)	Summer 2017
Liam White (Chair)	Summer 2017
Kyra Wiens (Chair)	Summer 2017
Andrew Jelinek (Chair)	Summer 2017
Janice Blevins (Chair)	Spring 2017
Angelica Arnold (Chair)	Spring 2017
Becca Baas (Chair) <sup>5</sup>	Spring 2017
Lindsay Carter (Chair) <sup>6</sup>	Spring 2017
Clara Von Ins (Chair)	Spring 2017
Ashlea Hitchcock (Chair)	Fall 2016
Chelsea Locklear (Chair)	Fall 2016
Andrea Ponikvar	Fall 2016
Patricia Bradley (Chair)	Summer 2016
Stephen Baxter (Chair)	Summer 2016

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<sup>3</sup> Nominated for the Nanette Mengel Communications Award.

<sup>4</sup> Nominated for the Nanette Mengel Communications Award.

<sup>5</sup> Winner of the Nanette Mengel Communications Award.

<sup>6</sup> Nominated for the Nanette Mengel Communications Award.



Laura Hawkes	Summer 2016
Paula Dibley (Chair)	Fall 2015
Kiia Owens (Chair)	Fall 2015
Kelly Kleinkort	Fall 2015
Anna McGeehan (Chair) <sup>7</sup>	Spring 2015
Maia Knox (Chair) <sup>8</sup>	Spring 2015
Brittany Clark <sup>9</sup>	Spring 2015
Nathan Hawthorne <sup>10</sup>	Spring 2015
Ruth Rivas (Chair)	Fall 2014
Jessica Sherrod (Chair) <sup>11</sup>	Spring 2014
Jenifer Della Valle	Spring 2014
Sophia Lafferty-Hess <sup>12</sup>	Spring 2014
Catherine Jahnes <sup>13</sup>	Spring 2014
Member, Assistant Librarian Search Committee	2014
Member, Proposal Committee to Host 2017 PMRC	2014
Member, Local Government Finance Committee	2013-Present
Member, SOG External Speaker Series	2013-Present
Coordinator, SOG MPA Faculty Research Brownbag Series	2013-Present
Member, MPA Program Manager Search Committee	2013-2014
Member, MPA@UNC Career Services Director Search Committee	2013
Member, Masters of Public Administration Policy Committee	2012-Present
MPA Capstone Committee Member	2012-2013
Sana Khan	
Daniel Baird <sup>14</sup>	
Mark Mallon <sup>15</sup>	

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<sup>7</sup> Nominated for the Deil Wright Research Paper Award.

<sup>8</sup> Nominated for the Deil Wright Research Paper Award.

<sup>9</sup> Nominated for the Nanette Mengel Communications Award.

<sup>10</sup> Nominated for the Nanette Mengel Communications Award.

<sup>11</sup> Winner of the Deil Wright Research Paper Award. Nominated for the Nanette Mengel Communications Award.

<sup>12</sup> Nominated for the Nanette Mengel Communications Award.

<sup>13</sup> Winner of the Deil Wright Research Paper Award.

<sup>14</sup> Winner of the Nanette Mengel Communications Award.

<sup>15</sup> Nominated for the Deil Wright Best Capstone Paper Award.

## **Professional Memberships**

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### **Current:**

American Society for Public Administration  
Association for Budgeting and Financial Management  
National Tax Association  
North Carolina Local Government and Budget Association  
Public Management Research Association

### **Previous:**

Association for Public Policy Analysis and Management  
Urban Affairs Association  
Western Social Science Association