

## Whitney B. Afonso

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## Professional Experience

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2018-Current                    *Associate Professor of Public Administration and Government*  
2015-2017                    *Albert and Gladys Coates Distinguished Term Assistant Professor*  
2012-2018                    *Assistant Professor of Public Administration and Government*  
School of Government  
The University of North Carolina at Chapel Hill

2019-Current                    *Academic Researcher*  
Joint Statistical Research Program  
Internal Revenue Service

2014-Present                    *Faculty Fellow*  
Center for Urban and Regional Studies  
The University of North Carolina at Chapel Hill

2010 & 2012                    *Lecturer*  
2008-2011                    *Graduate Research Assistant*  
Department of Public Administration and Policy  
The University of Georgia

2005-2006                    *Lecturer*  
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

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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The Odum Institute at University of North Carolina:

2015: "Applied Multilevel Analysis"

2015: "Introduction to Structural Equation Modeling"

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

2014: "Analyzing Social Networks: An Introduction"

2013: "Introduction to Spatial Regression Analysis"

Data Matters: Data Science Summer Workshop Series

2014: "Social Network Analysis: Description and Inference"

2014: "Introduction to Data Visualization"

### Articles

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2020: "Time to Adoption of Local Option Fuel Taxes: An Examination of Florida Counties" with Can Chen. Forthcoming at *Public Budgeting & Finance*.

"Can Employee Training Influence Local Fiscal Outcomes?" with Luke Spreen and Ed Gerrish. 2020. *American Review of Public Administration*.

<https://doi.org/10.1177/0275074020911717>

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.<sup>1</sup>

“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.<sup>2</sup>

“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.

“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.

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<sup>1</sup> Selected for *Public Budgeting & Finance*’s “Virtual Issue: Sales Tax Reform” (August 2018).

<sup>2</sup> Winner of the Jesse Burkhead Award for best manuscript published in *Public Budgeting & Finance* in 2015.

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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"The Great Lockdown's Impact on the City of Charlotte's Budget" with Monica Allen and Richard Carey (Revise and Resubmit)

"Modal Equity of Transportation Expenditures: The Impact of Collaborative Governance and Earmarked Local Sales Taxes" (Under Review)

"The Effects of Revenue Diversification on Municipal Budgetary Solvency" with Benedict Jimenez. (Under Review)

"Planning for the Unknown: Local Government Strategies from the Fiscal Year 2021 Budget Season in Response to the COVID-19 Pandemic" (Under Review)

"Revenue Portfolio Diversification: Does Reliance on a Broader Base of Revenue Instruments Lead to Increased Stability?" (In process)

"The Adoption of Local Sales Taxes: A Citizen Perspective" (In process)

### **Professional Publications and Book Chapters**

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"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.

"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.

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

“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.

“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.

“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)

“Revenue Forecasting.” 2018. In Kara Millonzi (Ed), *Introduction to Local Government Finance, Fourth Edition*. School of Government, University of North Carolina at Chapel Hill.

“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.

“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.

“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.

“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.

“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.

“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.

“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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“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/>

“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/>

“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).

“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/>

“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>

## 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.)

## Conference Participation

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### Research Presentation:

#### Association for Budgeting and Financial Management

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: "Sunseted Agencies and Their Prior Budgets in Texas" (Washington, DC) October 2009.



Public Management Research Association Conference

- 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.

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.

National Tax Association

- 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.

Applied Research in Public Finance

- 2017: "The Impact of the "Amazon Tax" on Local Sales Tax Revenue" (Bloomington, IN) April 2017.

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.

Western Social Science Association

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

\*Co-author made the presentation

**Panel Chair:**

Association for Budgeting and Financial Management

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

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.

Federal, State, and Local Budgets in Jeopardy: A Conference on America's Fiscal Future (School of Public and Environmental Affairs, Indiana University; Bloomington, IN)

2015: Invited Program Discussant

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

2015: Invited Program Discussant

### Webinars and E-Learning Modules

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2020: “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>

“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 and Non-Academic Teaching**

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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.

“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.

“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.

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

“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.

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

“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.

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

“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.

“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.

“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.

“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.

“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.

“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.

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

“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.

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

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

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

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



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

“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.

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

### **Professional Awards**

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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

### **Service to the Profession**

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Curro Award for Best Student Paper Committee, Chair 2020  
 Association for Budgeting and Financial Management

Faculty Mentor to PhD Students Association for Budgeting and Financial Management	2019-Present
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 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	2008-2010

## Department of Public Administration and Policy, The University of Georgia

**School Service**

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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-Present
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 Committee	
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
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

<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.

<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.

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 Sana Khan Daniel Baird <sup>14</sup> Mark Mallon <sup>15</sup>	2012-2013

### **Professional Memberships**

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#### **Current:**

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  
American Society for Public Administration

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

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