

## MERL M. HACKBART, Ph.D.

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### **Academic Appointments**

*Professor*, University of Kentucky, 1981-present, Finance and Public Administration.

*Associate Professor*, University of Kentucky, 1973-1981, Economics and Public Administration.

*Visiting Professor*, Kansas State University, spring semester, 1972, Economics.

*Assistant Professor*, University of Wyoming, 1968-1972, Economics.

### **Administrative Experience**

*Associate Dean*, Gatton College of Business and Economics, University of Kentucky, February, 2005 to present. Responsibilities include general administrative oversight of faculty matters, research and related activities of the College including the Gatton College Management Center, DGS for doctoral program in Business Administration and the MBA program. Also included are responsibilities associated with College reporting requirements to accrediting agencies and facilitating academic program changes.

*Senior Policy Advisor*, Governors Office, July 1, 1998 to 2002. Responsibilities included analysis of emerging policy issues, the development of policy options for the executive branch and presentations before legislative committees on behalf of the administration. Analysis focused on state finances, federal/state relations, and gubernatorial initiatives such as postsecondary education reform, tobacco settlements, health finance and utility deregulation among others, part-time.

*Special Assistant for Policy Management*, Governor's Office for Policy and Management, November 1995 to July 1, 1998. Responsibilities included budget policy, postsecondary education reform policy, and service on KERA Review Task Force among other policy issues assignments, part-time.

*Special Assistant to the Chancellor*, University of Kentucky (Lexington Campus), July, 1991 to January 1995. Responsibilities included academic issue resolution, program development and campus planning support to the Chancellor. Special responsibilities included fiscal management analysis, reorganization and realignment efforts, monitoring and analysis of the state's fiscal climate,

managing faculty and staff appeals, and tenure and promotion processing for Chancellors Office and facilitating College reviews and administrative position searches.

**State Budget Director**, Director of Governor's Office of Policy and Management, November, 1989 to June, 1991. General responsibilities included preparing and administering \$18 billion biennial budget and overseeing implementation of financial portion of Kentucky Educational Reform Act (KERA). Special responsibilities include serving on Governor's Cabinet, participating in and assuming responsibility for Governor's policy initiatives, designing fiscal revitalization program, and representing the Governor on various National Governors Association Committees, including chairing NGA Staff Committee on Transportation, Commerce and Communications, and special task forces.

**Senior Associate Dean**, College of Business and Economics, University of Kentucky, 1988 - 1991. Responsibilities included general internal administrative and supervisory responsibility for research and service centers and academic programs of College with approximately 90 faculty, 3,000 undergraduate and 350 graduate students.

**Associate Dean for Graduate Studies and Research**, College of Business and Economics, University of Kentucky, 1984 - 1988. Responsibilities included administration of College's graduate programs and supervisory responsibilities over the College's Graduate Center, Center for Business and Economic Research and the College's Information Services Center. Other College responsibilities included coordination of interdisciplinary graduate programs with other units on campus, and general College research development activities.

**State Budget Director and Deputy Secretary** of Finance and Administration Cabinet, Commonwealth of Kentucky and member of Governor's Cabinet, 1982-1983. Responsibilities included the preparation and execution of Executive Budget of the Commonwealth of Kentucky (\$2.4 billion in FY 1983), the investment and management of the state's general and agency fund investment portfolio (averaging \$500 to \$800 million), and the development and execution of the state's debt management plan including overseeing preparation of and marketing of state bond issues from 28 state bond authorities. Supervisory responsibilities included approximately 30 members of the Office for Policy and Management staff. Other responsibilities included membership on a number of boards, commissions and the like, in role as Deputy Secretary of Finance.

**Director**, James W. Martin School for Public Administration, The Graduate School, University of Kentucky, 1979 - 1982. As the first Director of the Martin School, responsibilities included the administration of a comprehensive public administration education, research and service School. School included faculty of 15 jointly appointed with five academic colleges, approximately 80 MPA graduate students, and 20 staff members in School and the School's Bureaus of Policy Research and Public Service. Contracts and grants administered through the Bureaus included H & W, NSF, NASA, Title IX of the Higher Education Act, IPA, ASA, and Kentucky Department of Energy, and Kentucky Department of Finance among others.

**Director**, Center for Public Affairs, College of Business and Economics, University of Kentucky, 1973-1979. Responsible for supervision of staff of 15-20 professional and clerical personnel and graduate research assistants. Center programs included economic and policy research and public service activities. Additional responsibilities included being the first Director of MPA program.

**Deputy Secretary**, South Dakota Department of Transportation, 1973. Responsible for general administration and transportation policy and planning activities of Department.

**Director**, Economic Analysis, South Dakota State Planning Office, 1972.  
Responsible for tax policy design and economic development program legislation writing.

**Captain**, U.S. Army, United States Army Electronics Command, Fort Monmouth, New Jersey, 1966-68.

### **Special Appointments/Assignments**

***Senior Fellow***, Council of State Governments, Lexington, Kentucky

***Member***, Editorial Board, *Municipal Finance Journal*

***Member***, Editorial Board, *Public Budgeting, Accounting & Financial Management*

***Member***, Board of Directors, Public Financial Publications, Inc. (publisher of PB&F journal)

***Member***, Board of Directors, Spindletop Hall, Inc. Faculty, Staff and Alumni Club

***Chair***, LFUCG Fiscal Policy Task Force

### **Education**

B.S., Economics, South Dakota State University, 1963

Ph.D., Economics, Kansas State University, 1968

### **Current Teaching Focus**

PA 631: Public Financial Management

PA 731: Fiscal and Budgetary Policy

PA 632: Public Funds Management

PA 633: Municipal Securities

### **Doctoral Dissertations Chaired**

Kyle Mattson, Weber State University  
Below, East Carolina University  
Denison, University of Kentucky  
Eger, III, Florida State University  
Kee Min, Cheju National University  
Jordan, University of Arkansas, Little Rock  
Wolfson, Florida State University  
Len O'Connell, University of Kentucky  
Michael Moody, University of Kansas  
Shawn Gillen, City Administrator, Grand Rapids, Minnesota  
Wie Yusuf, Old Dominion University  
Gao Liu, University of New Mexico, Co-chair

Scott  
Dwight  
Robert  
  
Meagan  
Gabriela

## Honors and Recognitions

*Kentucky Economics Association Distinguished Service Award*, presented by the Kentucky Economics Association, 2002.

*Kentucky Distinguished Economist Award*, presented by the Kentucky Economics Association, 2004

*Ken Howard Award*, presented by the Association for Budgeting and Financial Management for Lifetime Contributions to the Field of Budgeting and Financial Management, 2007

*William E. Lyons Award for Academic Leadership and Public Service*, presented by University of Kentucky Department of Political Science and Martin School of Public Policy and Administration, 2007

*Provost's Distinguished Service Professor*, University of Kentucky, 2009

## Articles, Book Chapters and Proceedings

Yusuf, Juita-Elena, Hackbart, Merl, and O'Connell, Len, "A Sales Tax Model Based on the International Fuel Tax Agreement (IFTA): A Proposal for Issues beyond Simplification," Proceedings 2008 National Tax Association Conference, forthcoming.

Hur, Yongbeom, and Hackbart, Merl, "MPA vs. MPP: Distinction without a Difference?" Journal of Public Affairs Education, Vol. 15, no. 4, 2009

Denison, Dwight, Hackbart, Merl and Moody, Michael, "Intrastate Competition for Debt Resources," Public Finance Review, Vol. 37, No. 3, May, 2009.

O'Connell, Len Yusuf, Juita-Elena, and Hackbart, Merl, "Transportation Commissions as Accountability Structures: A Review of Their Statutory Roles and Other Attributes," The American Review of Public Administration, Vol. 39, No. 3, July, 2009.

Denison, Dwight, Hackbart, Merl and Moody, Michael, "When States Discriminate: The Non-Uniform Tax Treatment of Municipal Bond Interest," Public Administration Review, Vol. 69, No.3, May/June, 2009

Yusuf, Juita-Elana, O'Connell, Len, Hackbart, Merl, and Wallace, C., "An Empirical Examination of the Statutory Characteristics and Effects of Highway and Transportation Commissions on DOT Capital Management Capacity," Public Works Management & Policy, Vol. 12, No. 3, January, 2008.

Denison, Dwight, Hackbart, Merl, Yusuf, Juita-Elena (Wie), & Song, Jay, "Acceptance and Use of Electronic Payments for State Taxes and Fees," State Tax Notes, August 28, 2007.

Denison, Dwight, Hackbart, Merl & Moody, Michael, "State Debt Limits: How Many Are Enough?" Public Budgeting & Finance, Vol. 26, No. 4, winter, 2006.

Hackbart, M., and Ramsey J., "Executive/Legislative Budgeting Roles: The Transition Continues," (Clynch and Lauth Eds.), Budgeting in the States: Processes and Policies, (Greenwood Publishing Group, 2006).

Denison, Dwight and Hackbart, M., "State Debt Capacity and Debt Limits: Theory and Practice," (Howard Frank, ed.), Handbook of Financial Management, (Marcel Dekker, 2006).

Jordan, M., and Hackbart, M., "The Goals and Implementation Success of State Performance Based Budgeting," Journal of Public Budgeting, Accounting & Financial Management," Vol. 17, No. 3, winter, 2005.

Eger, Robert J. III, and Hackbart, M., "Road Fund Tax Compliance: An Analysis of Enhancement Strategies," Public Budgeting & Finance, Vol. 25, No. 1, spring, 2005.

Hackbart, M. and Ramsey, J., "Managing Structural Imbalances: Implications for Fiscal Decision Making and Policy," (Khan and Hildreth eds.), Financial Management Theory in the Public Sector, (Westport Conn.: Praeger, 2004).

Wolfson, G. S., and Hackbart, M., "Changes in State Tax Structures: True Comprehensive Reform or Artifacts of Incrementalism," Journal of Budgeting, Accounting & Financial Management, Vol. 16, No. 1, 2004.

Hackbart, M., and Ramsey, J., "The Theory of the Public Sector Budget: An Economic Perspective," Budget Theory in the Public Sector, (Khan and Hildreth eds.), Quorum Books: Westport, Conn., December, 2002.

Hackbart, M., and Eger, Robert J. III, "Reinventing in the American States: Content and Implications," Reforming Governance: Lessons from the United States of America and the Federal Republic of Germany, (Franz Greb & Jackson Janes editors), (Campus Verlag, PALGRAVE, 2001).

Hackbart, M., and Ramsey, J., "Estimating Tax Evasion Losses: The Road Fund Case," Public Budgeting and Finance, co-author, Vol. 21, No. 1, March, 2001.

Denison, Dwight, Eger, Robert J. III, and Hackbart, M., "Cheating Our State Highways: Methods, Estimates and Policy Implications of Fuel Tax Evasion," Transportation Quarterly, Vol. 54, No. 2, spring, 2000.

Hackbart, M., and Ramsey, J., "Managing Public Resources: Budget Execution," Public Budgeting and Financial Management, Vol. 11, No. 1, Summer, 1999.

Denison, Dwight, Eger, Robert J. III, and Hackbart, M., "Motor Fuel Tax Evasion: The Kentucky Case," 78<sup>th</sup> Annual Transportation Research Board Conference Proceedings, January, 1999.

Jordan, M., and Hackbart, M., "Performance Budgeting and Performance Funding in the States: A Status Assessment," Public Budgeting and Finance, Vol. 19, No. 1, Spring, 1999.

Denison, Dwight, Hackbart, M., and Ramsey, J., "Financing Jails with Revenue Bonds: An Empirical Assessment," Municipal Finance Journal, Vol. 19, No. 4, winter, 1999.

- Hackbart, M., and Ramsey, J., "The Changing World of State and Local Debt Finance," Handbook of Government Budgeting, (Roy Meyers editor), (Jossey-Bass, 1998).
- Ramsey, J. and Hackbart, M., "Municipal Bond Sales in Foreign Markets: Experience and Results," Public Budgeting and Finance, Vol. 16, No. 3, Fall 1996.
- Ramsey, J. and Hackbart, M., "State and Local Debt Policy and Management," in Handbook of Debt Management (Miller, Editor) (Marcel Dekker: 1996).
- Hackbart, M., and Ramsey, J., "Budgeting Concepts and Processes: Perceived Value for State Budgeting," Public Budgeting and Financial Management, Vol. 6, No. 1, 1994. [To be reprinted in Rabin, Munzenrider, and Bartell, Budgeting Concepts and Processes: Perceived Value for State Budgeting, (Marcel Dekker, Inc: New York, New York).
- Ramsey, J., and Hackbart, M., "The Evolution of a State Debt Management Policy and Program: A Case Study," Case Studies in Public Budgeting and Financial Management," (Khan and Hildreth, Editors) (Kendall/Hunt Publishing Co., 1994).
- Hackbart, M., and Carson, R., "Budgeting Theory and Practice: A Retrospective," Public Budgeting and Financial Management, Vol. 5, No. 1, January, 1993.
- Hackbart, M., and Ramsey, J., "Debt Management and Debt Capacity" in Handbook of Municipal Bonds and Public Finance, (Lamb, Leigland and Rappaport Editors), (New York Institute of Public Finance, Simon and Schuster: New York, 1993).
- Ramsey, J., and Hackbart, M., "Public Funds Management: Current Practices and Future Trends" in Handbook of Municipal Bonds and Public Finance, (Lamb, Leigland and Rappaport Editors), (New York Institute of Public Finance: Simon and Schuster, 1993).
- Hackbart, M., and Ramsey, J., "Public Cash Management: Issues and Practices," in Handbook of Comparative Public Budgeting and Financial Management, (Lynch and Martin Editors), (Marcel Dekker, New York, 1992).
- Ramsey, J., and Hackbart, M., "Managing State Debt: Issues and Challenges," in Handbook of Comparative Public Budgeting and Financial Management, (Lynch and Martin Editors) (Marcel Dekker: New York, 1992).
- Ramsey, J., and Hackbart, M., "Options for Public Funds Managers," Public Budgeting and Financial Management, Vol. 4, No. 3, October 1992.
- Ramsey, J., and Hackbart, M., "Forecasting Lottery Revenues for Start-up States," Municipal Finance Journal, Vol. 13, No. 1, Spring, 1992.
- Hackbart, M., and Ramsey, J., "Financing the Capital Budget: Change and Transition," International Journal of Public Administration, Vol. 15, No. 5, April 1992.
- Hackbart, M., "Medicaid Cost, Growth and Impact: The Kentucky Case," in State Governments: The Effects of Health Care Program Expansion In A Period of Fiscal Stress, (Advisory Council on Social Security: Washington, D.C., December 1991).

- Ramsey, J., and Hackbart, M., "Municipal Debt Issued in Foreign Markets: Managing Currency and Interest Rate Risk," Public Budgeting and Finance, Vol. II, No. 4, Winter, 1991.
- Hackbart, M., "Kentucky Budgeting in Transition: Adjustments and Innovations," in Governors, Legislatures, and Budgets: Diversity Across the American States, (Clynch and Lauth Editors) (Greenwood Press: New York, 1991).
- Mattson, K., and Hackbart, M., "State and Corporate Cash Management: A Comparison," Public Budgeting and Finance, Vol. 10, No. 4, winter, 1990.
- Hackbart, M., and Ramsey, J., "State Debt Level Management: A Stable Credit Rating Model," Municipal Finance Journal, Vol. 11, No. 1, spring, 1990.
- Hackbart, M., and Leigland, J., "State Debt Management Policy: A National Survey," Public Budgeting and Finance, Vol. 10, No. 2, Spring 1990.
- Ramsey, J., Gritz, T., and Hackbart, M., "State Approaches to Debt Capacity Assessment: A Further Evaluation", International Journal of Public Administration, Vol. 11, No. 2, April, 1988.
- Ramsey, J., and Hackbart, M., "State and Local Debt Capacity: An Index Measure", Municipal Finance Journal, Vol. 9, No. 1, winter 1988.
- Ramsey, J., and Hackbart, M., "Impacts of Budget Office Reform: The Budget Office Perspective," State and Local Government Review, Vol. 14, No. 2, 1982.
- Hackbart, M., and Johnson, R. S., "Toward Determining the Appropriate Level of State Surplus Funds" The Journal of Economics, Vol. VII, p. 42, 1981.
- Smith, E., Hackbart, M., and Van Veen, J., "Modified Regression Base Multiplier Model," Growth and Change, Vol. 12, No. 3, July 1981.
- Hackbart, M., "Managerial Implications of the Alternative Means Concept," Assistance Management Journal, Vol. 2, No. 1, 1980.
- Hackbart, M., and Johnson, R. S., "Energy Policies and the Use of Input-Output Models," Ecology and Coal Resource Development: Volume One (New York: Pergamon Press, 1979).
- Johnson, R. S., and Hackbart, M., "A State Development Bank: An Alternative for Capital Formation," The Journal of State Government, Vol. 52, No. 2, 1979.
- Johnson, R. S., and Hackbart, M., "State Reserve Requirements: A Reply," Regional Science Perspectives, Vol. 9, No. 2, 1979.
- Ramsey, J., and Hackbart, M., "Budgeting: Inducements and Impediments to Innovation," The Journal of State Government, Vol. 52, No. 2, 1979.
- Hackbart, M., and Madden, J., "Property Right Taking and Compensation: A Further Analysis," The Annals of Regional Science, Vol. XII, No. 2, June 1978.

- Hackbart, M., and Anderson, D., "Economic Diversification Measurement: A Reply," Land Economics, Vol. 54, No. 1, February 1978.
- Johnson, R. S., and Hackbart, M., "Assessing State Reserve Requirements: A Cost-Benefit Approach," Regional Science Perspectives, Vol. 8, No. 1, 1978.
- Hackbart, M., and Johnson, S.R., "A Strategy for the Investment of State Funds: Negotiating the CD Rate by the Markowitz Criterion," Nebraska Journal of Economics and Business, Vol. 17, No. 2, Spring, 1978.
- Hackbart, M., Hultman, C., and Ramsey, J., "On the Economics of Energy Allocation," The Review of Regional Studies, Vol. 6, No. 1, Spring 1976.
- Hackbart, M., and Patton, J., "State Energy Program: An Analysis of Innovation," Review of Public Data Use, Vol. 4, No. 5, November 1976.
- Morgan, W., and Hackbart, M., "State and Local Tax Programs: Reply," Southern Economic Journal, Vol. 42, No. 4, April 1976.
- Hackbart, M., and Johnson., "The State Investment Portfolio: The Case for Certificates of Deposit," The Journal of State Government, Vol. XLVII, No. 4, December 1975; reprinted in Richard Vargo, Readings in Governmental and Non-Profit Accounting (Wadsworth Publishing Company, 1977), pp. 268-79.
- Hackbart, M., and Anderson, D., "On Measuring Economic Diversification," Land Economics, Vol. II, No. 4, November, 1975.
- Hackbart, M., "On Assessing Well-being Change," The Annals of Regional Science, Vol. IX, No. 1, March 1975.
- Morgan, W., and Hackbart, M., "An Analysis of State and Local Industries' Tax Exemption Programs," Southern Economic Journal, 41 (2), October 1974; abstracted in Journal of Economic Literature, 1975, p. 344.
- Hackbart, M., and Jacquot, N., "Cheyenne Model Cities: Problem Definition in Urban Planning," Growth and Change, Vol. 3, No. 1, January 1974.
- Hackbart, M., and Emerson, J., "The Stability of Labor Coefficients: A Comment", The Annals of Regional Science, Vol. IV, No. 2, December 1970.

### **Monographs/Research Reports**

- Denison, Dwight, and Hackbart, Merl, The Federal Travel Card: Use Policy and Best Practice, AGA CPAG Research Series No. 13 (Washington, D.C: AGA, June, 2007).
- Denison, D, Hackbart, M., Yusuf, W., & Song, J., Acceptance and Use of Electronic Payments for State Taxes and Fees, (Lexington, Kentucky: Council of State Governments, May 2007).

- Denison, Dwight, and Merl Hackbart, The State Travel Card: Use Policy and Best Practice, AGA CPAG Research Series No. 11 (Washington, D.C: AGA, May, 2007).
- Hackbart, Merl, and Denison, Dwight The State Purchase Card: Use Policy and Best Practice, AGA CPAG Research Series No. 7 (Washington, D.C: AGA, February, 2007).
- O'Connell, Lenahan, Yusuf, Wie, and Hackbart, Merl, The International Fuel Tax Agreement (IFTA) and International Registration Plan (IRP): Allocating Commercial Fuel Tax & Registration Fee Payments Across Multiple Jurisdictions, (Lexington, Kentucky: University of Kentucky Transportation Center, March, 2007).
- Brien, Laura, Denison, Dwight, Hackbart, Merl, Jepsen, Chris, Olson, Scott, Troske, Kenneth & Yusuf, Wie, Kentucky's Energy Sector: Future Options and Opportunities, (Lexington, Kentucky: Center for Business and Economic Research, University of Kentucky, February, 2007).
- Hackbart, Merl, and Denison, Dwight, The Federal Travel Card: Use Policy and Best Practice, AGA CPAG Research Series No. 4 (Washington, D.C: AGA, April, 2006).
- Yusuf, Juita-Elena (Wie), Wallace, Candace & Hackbart, Merl, Privatizing Transportation Through Public-Private Partnerships: Definitions, Models, and Issues, (Lexington, Kentucky: Kentucky Transportation Center, June, 2006).
- O'Connell, Lenahan, Yusuf, Wie, Hackbart, Merl et. al., Today's DOT and the Quest for More Accountable Organizational Structures, (Lexington, Kentucky: University of Kentucky Transportation Center, December, 2005).
- Hartman, Don, Hackbart, Merl, Yusuf, Juita-Elena, and Wallace, Candice, Meeting Kentucky's Transportation Needs and Priorities: Citizens' Perceptions and Recommendations, (Lexington, Kentucky: Kentucky Transportation Center, August, 2005).
- Moody, Michael, and Hackbart, Merl, The Impact of State Road Fund Debt Limits: An Empirical Analysis, (Lexington, Kentucky: Kentucky Transportation Center, July, 2005).
- Hackbart, M., Yusuf, Juita-Elena, Moody, Michael and Wallace, Candace, Enhancing Kentucky's Transportation Funding Capacity: A Review of Six Innovative Financing Options, (Lexington, Kentucky: Kentucky Transportation Center, June, 2005).
- Hackbart, M., Sapp, Suzanne, and Hur, Yongboem, Debt Capacity and Debt Limits: A State Road Fund Perspective, (Lexington, Kentucky: Kentucky Transportation Center, 2004).
- Hackbart, M., Perkins, Suzanne, and Fordham, Mariam, Transportation Finance: Kentucky's Structure and National Trends, (Lexington, Kentucky: Kentucky Transportation Center, University of Kentucky, 2002).
- Eger, Robert J. III, and Hackbart, M., State Road Fund Revenue Collection Processes: Differences and Opportunities for Improved Efficiency, (Lexington, Kentucky: Kentucky Transportation Center, University of Kentucky, 2001).
- Mitchell, Glen, and Hackbart, M., Innovative Financing Options for Kentucky's Transportation

- Infrastructure, (Lexington, Kentucky: Kentucky Transportation Center, University of Kentucky, 2001).
- Zimmer, Ron, and Hackbart, M., Kentucky's Road Fund Tax Structure, (Lexington, Kentucky: Kentucky Transportation Center, University of Kentucky, 1999).
- Denison, Dwight, and Hackbart, M., The Motor Fuel Tax Evasion Issue in Kentucky, (Lexington, Kentucky: Kentucky Transportation Center, University of Kentucky, 1996).
- Hackbart, M., Ramsey, J. et al., State Road Fund Tax Evasion: A State Perspective, (Lexington, Kentucky: The Council of State Governments, 1996.).
- Olberding, D., and Hackbart, M., The Revenue Base of The States: An Analysis of Recent Growth and Elasticity, (Lexington, Kentucky: The Council of State Governments, 1993).
- Hackbart, M., Leigland, J., et. al., Debt and Duty: Accountability and Efficiency in State Debt Management, (Lexington, Kentucky: The Council of State Governments, September, 1990).
- Hackbart, M., Calantone, R., and Looff, C., Information Guide for Economic Development and Job Training in Kentucky, (Lexington, Kentucky: Center for Business and Economic Research, University of Kentucky, 1989).
- Roeder, P., and Hackbart, M., Kentucky Area Development District Assessment, (Lexington, Kentucky: Martin School for Public Administration, University of Kentucky, November 1987).
- Hackbart, M., Milward, B., and Laumas, Education and Economic Development (Lexington, Kentucky: Center for Business and Economic Research, University of Kentucky, June 1986).
- Milward, B., Hackbart, M., and Furst, R., University of Kentucky Medical Center: Social and Economic Impact (Lexington, Kentucky: Center for Business and Economic Research, University of Kentucky, May 1986).
- Bretschneider, S., Hackbart, M., and Ward, B., State Cash Flow Management: The Kentucky System (Lexington, Kentucky: Martin Center for Public Administration, University of Kentucky, October 1982).
- Stober, W., Hackbart, M., and Walls, D., Employment Patterns and Projections: Toward an Economic Development Strategy for Appalachian Kentucky (Lexington, Kentucky: The Appalachian Center, University of Kentucky, March 1981).
- Hackbart, M., Combs, P., and Finley S., Evaluation: Process, Impact and Results (Lexington, Kentucky: Center for Public Affairs, University of Kentucky, July 1979).
- Hackbart, M., and Ramsey, J., Innovations in State Budgeting: Process and Impact (Lexington, Kentucky: Center for Public Affairs, University of Kentucky, September, 1978).
- Patton, J., and Hackbart, M., Innovation in State Government Processes: An Analysis of Selected Programs (Lexington, Kentucky: Center for Public Affairs, University of Kentucky, December 1976).

Hackbart, M., McCullers, L., and Ramsey, J., Program Evaluation and Review: the Kentucky Budgeting System (Lexington, Kentucky: Bureau of Government Services, College of Business and Economics, University of Kentucky, December 1975).

Hackbart, M., and Johnson, R. S., State Cash Balance Management Policy (Lexington, Kentucky: The Council of State Governments, December 1975).

Stober, W., Hackbart, M., and McGee, R., An Evaluation of Kentucky's Policy of Depositing Inactive State Funds Within the Commonwealth (Lexington, Kentucky: Office of Business Development and Government Services, University of Kentucky, April 1974).

Hackbart, M., York, M., and Long, G., An Analysis of the Social Well-Being Impact of Resource Development Projects (Laramie, Wyoming: University of Wyoming Water Resources Research Institute, June 1973).

Muchmore, L., Hackbart, M., Wiess, R., and Bloom, R., Policy Plan for Economic Development: South Dakota (Pierre, South Dakota: State Planning Agency, December 1972).

Hackbart, M., Selecting Best-Fit Industries: An Application to an Export Sector in Wyoming (Laramie, Wyoming: Division of Business and Economics Research, College of Commerce and Industry, University of Wyoming, April 1971).

Morgan, W., Hackbart, M., and Shriner, R., The Wyoming Economy: Comprehensive Studies to Facilitate Development Through Planning (Laramie, Wyoming: Division of Business and Research, College of Commerce and Industry, University of Wyoming, April 1971).

### **Other Publications and Reports**

Other publications and reports include numerous articles in the Kentucky Governor's Annual Economic Report (published annually), The Kentucky Economy: Review and Perspective (published quarterly) and various newspaper and TV interviews.

### **Recent Paper Presentations**

"Debt Oversight: Status of the States," SECOPA/Southeastern Conference on Public Administration, Clearwater, Florida, October, 1990.

"Managing State Debt in the 90's" National Association of State Treasurers Conference on Financing the 90's in the States and Localities, Naples, Florida, August, 1990.

"Special Authority Debt: An Emerging State Issue," Annual Conference of Municipal Bond Insurance Association (MBIA), Ponte Vedra, Florida, November 1990.

"Emerging Trade Patterns of the Southern States: The Challenge of EC 92 and the Eastern European Nations," Southern Governors Association Annual Meeting, Louisville, Kentucky, September, 1991.

"Special Debt Authorities: Default and Expansion Patterns," SPPM, American Society for Public Administration, Washington, D.C., October, 1991.

- "Public Budgeting Decisions; Factors and Processes," SPPM, American Society for Public Administration, Washington, D.C., October, 1992.
- "Budgeting Innovations Revisited," SECOPA (Southeastern Conference on Public Administration), Montgomery, Alabama, October, 1992.
- "State Revenue Elasticities: A Review of Estimates and Policy Issues," Southern Regional Science Association, April, 1994.
- "State Revenue Structure: Revenue Growth Implication," Mid-Continent Regional Science Association, June, 1994.
- "Changing Investment Strategies Among the States," Association for Budgeting and Financial Management, October, 1995.
- "Hedging Foreign Transactions: An Application of "Derivatives" in the Public Sector," Kentucky Economics Association, October, 1995 co-presenter.
- "Performance Funding in the States: A Focus on Higher Education", SECOPA (Southeastern Conference on Higher Education), Miami, Florida, October, 1996.
- "Managing for a Structurally Balanced Budget in the 1990's: Challenges and Processes", Association for Budgeting and Financial Management, Washington, DC, October, 1996, with Jim Ramsey.
- "Executive/Legislative Budgeting Roles in Kentucky: The Transition Continues," The Citadel Symposium on Southern Politics, Charleston, S.C., March, 2000.
- "Reinvention in the States: Content and Implications," Transatlantic Conference: Changing Governance in the United States of America and the Federal Republic of Germany, (invited paper), J.W. Goethe-University, Amerika-Haus, Frankfurt am Main, May, 2000.
- "Postsecondary Education Budgeting: The Budget Office View," Accountability and Financial Support of Public Higher Education Conference, sponsored by U. GA., SREB, and SACS, (invited paper), The University of Georgia, May, 2000.
- "Higher Education and State Budget Processes," Association for Budgeting & Financial Management, Kansas City, Missouri, October, 2000, co-presenter.
- "Public University Governance and Budgeting: Roles and Responsibilities of States and Institutions in the U.S.A.," International Conference on Higher Education Management: Student life, University Financial Administration, and Human Resources, (invited paper) Shanghai, China, November, 2000 , co-presenter.
- "What is Performance Budgeting Success?" Association for Budgeting & Financial Management, Washington, D.C., March, 2002, co-presenter.
- "Incidence and Antecedents of Equity-Based State Tax Reform," Association for Budgeting & Financial Management, Kansas City, Missouri, October, 2002, co-presenter.

"Financial Management of Structural Imbalances in Government Revenues and Expenditures," Association for Budgeting & Financial Management, Kansas City, Missouri, October, 2002, co-presenter

"Assessing State Debt Capacity: Does the Source of Funds Matter," Association for Budgeting & Financial Management, Washington, D.C., September, 2003, co-presenter

"The Future of State Finances," Council of State Governments Midwest Legislative Conference, Des Moines, Iowa, July, 2004.

"Master or Public Administration and Master of Public Policy: A Distinction with (or without) a difference?," National Association of Schools of Public Affairs and Administration Annual Meeting, Indianapolis, Indiana, October, 2004, co-presenter.

"State Finances: Issues and Trends," Kentucky Economic Association, Distinguished Economist Lecture, Lexington, Kentucky, October, 2004.

"Accountability in Politicized Environments: Do Transportation Commissions Improve the Capital Management Performance of Departments of Transportation?" Southeastern Conference of Public Administration (SECOPA), Little Rock, Arkansas, October, 2005, co-presenter.

"Intra State Debt Competition and Umbrella Debt Policies," Association of Public Policy & Management (APPAM), Washington, D.C., November 2005, Co-presenter.

"Evolving Role of Debt Limit Policies," Association for Budgeting & Financial Management, Washington, D.C., November, 2005, co-presenter.

"Tax and Fee Payment Systems: An Assessment of Transaction Efficiency," Association for Budgeting & Financial Management, Atlanta, Georgia, October, 2006, co-presenter.

"What is the Future of State Taxation of Municipal Bonds? Is the State Tax Exemption of Municipal Bonds in Jeopardy?" Association for Budgeting & Financial Management, Atlanta, Georgia, October, 2006, co-presenter.

"Electronic Payment of Taxes and Fees," Annual State Trends and Leadership Forum, Council of State Government, Phoenix, Arizona, November, 2006 with Dwight Denison.

"The Federal Travel Card: Use and Implications," 56<sup>th</sup> Annual Professional Development Conference of Association of Government Accountants, Nashville, Tennessee, June, 2007.

"Electronic Payment for State Taxes and Fees: Policies and Practices of the States," Association for Budgeting and Financial Management, October, 2007, with Wie Yusuf, Jay Song and Dwight Denison.

"Is the Future Still Plastic? An Analysis of Government Purchase and Travel Card Programs," Association for Budgeting and Financial Management, October, 2007 with Dwight Denison.

“Toward an Efficient Multistate Tax Administration Model for the States,” Association for Budgeting and Financial Management, October, 2007 with Wie Yusuf and Len O’Connell.

“Credit & Debit Card Payments for State Taxes,” 28<sup>th</sup> Annual APPAM Research Conference, November, 2007 with Dwight Denison, Wie Yusuf and Jay Song.

“Examining State Infrastructure Banks and Their Roles in Reducing Borrowing Costs for Transportation Projects,” with Wie Yusuf, Len O’Connell and Gao Liu, Association for Budgeting and Financial Management, October, 2008.

“A State Sales Tax Model Based on the International Fuel Tax Agreement (IFTA) Model: A Proposal,” with Wie Yusuf and Len O’Connell, National Tax Association, November, 2008.

## **Grants and Contracts**

### **Research**

Kentucky’s Energy Sector: Options and Opportunities, (Commerce Cabinet, Commonwealth of Kentucky), \$79,000, 2006, co-principal investigator.

Tax and Fee Payment Systems: An Assessment of Transaction Efficiency, Council of State Governments, \$39,000, 2006.

Performance Analysis of IFTA/IRP Processes, Kentucky Transportation Cabinet, \$100,000, 2005

Long Term Financing Options and Implications for Enhancing Transportation, Kentucky Transportation Cabinet, Phase II, \$35,000, 2005.

Long Term Financing Options and Implications for Enhancing Transportation, Kentucky Transportation Cabinet, \$35,000, 2004.

Entrepreneurship Policy Research, Kentucky Office of the New Economy, Kentucky Economic Development Cabinet, \$50,000, 2003.

Entrepreneurship Policy Research, Kentucky Office of the New Economy, Kentucky Economic Development Cabinet, \$25,000, 2002.

Fiscal Capacity and Long-Term Fiscal Assessment, U.S. Dept. of Transportation/Kentucky Transportation Cabinet, \$46,000, 2002

Policy Management, Funded by Governors Office (GOPM), \$24,000, 2002.

Road Fund Tax Policy: An Update, Kentucky Transportation Cabinet, \$25,000, 2001.

Policy Management, Funded by Governors Office (GOPM), \$24,000, 2001

Innovative Transportation Finance, Kentucky Transportation Cabinet, \$25,000, 2000.

Policy Management, Funded by Governors Office (GOPM), \$50,000, 2000.

Kentucky Road Fund Revenue Collection, Kentucky Transportation Cabinet, \$41,000, 2000.

Kentucky Road Fund Revenue Collection, Kentucky Transportation Cabinet, \$65,700, 1999.

Policy Management, Funded by Governors Office (GOPM), \$80,674, 1999.

Kentucky's Road Fund Revenue Collection: The Process and Strategies for Improvement, Kentucky Transportation Cabinet, \$70,550, 1998.

Kentucky's Road Fund Tax Structure, Kentucky Transportation Cabinet, \$24,800, 1998.

Policy Management, Funded by Governors Office (GOPM), \$51,597, 1997.

Minimal/Optimal Transportation Resource Requirements, Kentucky Transportation Cabinet, \$55,000, 1996.

State Policy Analysis, Funded by Governors Office, (GOPM), \$54,419, 1996.

Revenue Forecasting, Funded by Kentucky Finance Cabinet, \$7,000, 1996.

State Policy Analysis, Funded by Governors Office, (GOPM), \$7,200, 1996.

State Tax Analysis and Forecasting, Funded by Kentucky Department of Finance, \$16,000, 1995.

Benchmarking and Right Sizing State DOTs, Kentucky Department of Transportation, \$52,000, 1995.

Road Fund Tax Evasion, Kentucky Department of Transportation, \$34,000, 1995.

Right Sizing State Dots, funded by Kentucky Transportation Center, 1994, \$12,000.

Labor Market Area Delineation, funded by Kentucky Workforce Cabinet, 1994, \$8,000.

Kentucky Department of Education and Intergovernmental Fiscal Relations, funded by Kentucky Department of Education, 1989, \$26,468.

Revenue Forecasting Models and Strategies, \$6,250, funded by the Kentucky Finance Cabinet, 1989.

Economic Analysis and Strategic Jobs Training, \$76,000, funded by Kentucky Cabinet for Human Resources, 1988, (with others).

Revenue Forecasting Methodology and Strategy, \$6,650, funded by the Kentucky Finance Cabinet, 1988.

Program Evaluation of Kentucky's Area Development Districts, \$40,000 (with Phil Roeder) funded by Kentucky Department of Local Government, 1987.

Market Efficiency Conditions for Coal Marketing, \$25,000 funded by the Appalachian Regional Commission, 1986.

Assessing the Social and Economic Impact of a University Medical Center, \$50,000 (with Furst and Milward), funded by the University of Kentucky Medical Center, 1985.

Education and Economic Development, \$76,000 (with Milward and Laumas), funded by the Governor's Office for Policy and Management, 1985.

Small Business Supporting Services Needs Assessment, \$40,000 (with B. Milward), funded by the Small Business Administration, 1985.

State Cash Flow Management Model, \$36,000 (with S. Bretschneider), funded by the Office of Investment and Debt Management, Kentucky Department of Finance, 1981.

An Assessment of Employment Patterns and Projections in Eastern Kentucky, \$20,000 (with Walls and Stober), funded by Kentucky Department for Human Resources, 1980.

Evaluation: Process, Impact and Results, \$17, 000, funded by the Kentucky Department of Energy, 1979.

Innovation in State Budgeting: Process and Impact, \$48,000, funded by National Science Foundation., 1978.

Innovations in State Budgeting Processes, \$30,000, funded by National Science Foundation, 1976.

Design of Kentucky Budgeting/Evaluation System, \$22,000, funded by Kentucky Department of Finance, 1975.

Evaluating Kentucky's Investment Policy, \$17, 000, funded by Kentucky Department of Finance, 1974.

### **Other Grants and Contracts**

Public Management Training Program for the Republic of Kazakhstan, \$132,000, U.S.I.A., 1997.

Public Management Training Program for the Republic of Kazakhstan, \$142,000, U.S.I.A., 1996.

Public Management Training Program for the Republic of Kazakhstan, \$200,000, U.S.I.A., 1995.

Financial Management Certificate Program for Central Asian Republics, \$406,000, USAID, 1994.

Public Management Training Program for the Republic of Kazakhstan, \$204,000, U.S.I.A., 1994.

Principal Investigator for other grants and contracts totaling some \$2.0 million from NASA, IPA, Title I and IX of Higher Education Act and State of Kentucky.

### **Professional Associations**

Member, Bluegrass Chapter, Financial Executives Institute.

Member, American Society for Public Administration

Member, Financial Management Association

Member, Lexington Rotary Club

Member, Association for Public Policy Analysis and Management

Member, Association Budgeting & Financial Management

### Previous Professional and State Service Activities

Member, U.S. General Accounting Office (GAO) Intergovernmental Issues Panel  
 Member, Kentucky Consensus Revenue Forecasting Group, 1992-2006  
 Secretariat, Association for Budgeting & Financial Management (ABFM), 1998-2006  
 Member, NASPAA Finance Committee President,  
 Association for Budgeting and Financial Management  
 President, Kentucky Chapter of American Society of Public Administration  
 President, Bluegrass Chapter of Financial Executives Institute, 1992-93  
 President, Mid-Continent Regional Science Association, 1981  
 President, Association of Directors of Doctoral Programs in Business Administration  
 Member, Kentucky Council on Postsecondary Education and Vice-Chair, Finance Committee, 1997-2001  
 Member, Distance Learning Advisory Committee, Kentucky Council on Postsecondary Education, 1998-2001  
 Editor, Growth and Change journal  
 GMAC (Graduate Management Applications Council) Research Advisory Committee  
 NASPAA (National Association of Schools of Public Policy & Administration) Standards Committee (1982-85)  
 Member of NASPAA Executive Committee, (1981-83)  
 Co-Chair, Task Force on Utility Taxation (joint legislative/executive branch study committee) 1999  
 Member, Task Force on Utility Regulation (joint legislative/executive branch study committee) 1999-2000  
 Member, KERA Task Force, 1989-1990

### Previous University Service Activities

Director of Graduate Studies, Martin School Ph.D. program, 1997-2004  
 Chairman, University of Kentucky KERA Task Force  
 Chairperson, University of Kentucky (Lexington Campus) Realignment and Restructuring Task Force, 1992  
 Director of Graduate Studies, DBA and MBA (1984-89)  
 University of Kentucky Research Committee (1985-90)  
 University of Kentucky Faculty Senate (1976-79 and 1981-84)  
 Center for Business and Economic Research Advisory Committee  
 Vice-Chairman, University of Kentucky Administrative Structures, Self-Study Committee, 1980  
 University of Kentucky Equine Research Advisory Board  
 University of Kentucky Teaching and Learning Advisory Board  
 Chairman, University of Kentucky Transportation Center Faculty Advisory Board  
 University of Kentucky Human Development Institute Advisory Board  
 Advisory Committee, University of Kentucky Survey Research Center  
 University of Kentucky Futures Committee, 1985-87  
 Vice-President, University of Kentucky Faculty Club, 1985-87

### Other Professional Activities

**Consultant to:** the Council of State Governments, United States Information Agency (Kazakhstan), Office of Management and Budget, Federal Credit Union Administration, U.S. Environmental Protection

Agency (EPA), National Governor's Association, National Association of State Budget Officers, Kentucky Department of Energy, Kentucky Technology Council, Inc., Association of Government Accountants, and various state and local government agencies regarding budgeting, economic forecasting, and economic development programs

**Reviewed papers for** Southern Economic Journal, Growth and Change, Land Economics, Regional Science Perspectives, Annals of Regional Science, Review of Regional Studies, Public Budgeting and Finance, Journal of Public Budgeting, Accounting, & Financial Management, State and Local Government Review, Municipal Finance Journal, Public Administration Review and Economic Development Quarterly.