

LINE ITEM

The Newsletter of ASPA's Association for Budgeting & Financial Management

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Conference Plenary Focuses On Fiscal Challenges



Douglas Holtz-Eakin, Director, Congressional Budget Office.

During the first plenary session of the 17th Annual Conference of the Association for Budgeting and Financial Management, Congressional Budget Office Director, Douglas Holtz-Eakin, addressed federal fiscal challenges and the opportunities they present. Phil Joyce, George Washington University, was the moderator for the plenary session. Although uncertainty plays a key role in budgetary outcomes, Holtz-Eakin ultimately concluded that the most serious challenges are those with the longest time horizons.

Holtz-Eakin first discussed the current fiscal outlook, noting that the national deficit equals 2.6 percent of General Domestic Product (GDP) but is expected to fall over the next few fiscal years, approaching balance in the year 2015. Since historically, outlays have averaged 20 percent of GDP and taxes have averaged 18 percent, an average deficit of 2 percent does not represent a marked departure from previous eras. As the projections that forecast a decreasing budget deficit are based on a rosy economic outlook and strong private sector performance, Holtz-Eakin emphasized that current challenges are very different from the 1980's when concerns about the deficit coupled with concerns about the economy. However, he warned that government policies may pose near, intermediate, and long term risks to the nation's fiscal capacity.

In the near term, the government's approach to defense spending and hurricanes Rita and Katrina is the most important element in maintaining fiscal solvency. Holtz-Eakin stressed that the effects of the hurricanes were devastating for certain regions of our country, but will not produce a national economic crisis. Where they are most likely to impact the budget is in their impact on programs that serve low-income Americans, such as food stamps, and the direct relief appropriations of \$60 billion (of which only \$20 billion has been obligated). In the case of defense spending, the administration's continuing use of supplemental appropriations to fund the war in Iraq has made forecasting future expenditures more difficult and reduced the transparency of the budget. For both defense spending and hurricanes Katrina and Rita, Holtz-Eakin recommended that we attempt to improve our budgeting strategies for these events and make the processes more transparent.

In the intermediate term, the biggest threat to the nation's fiscal capacity is the tax system. The current baseline that projects a decrease in the deficit is based on the assumptions that the recent tax cuts will be allowed to expire and that no changes will be made to the Alternative Minimum Tax (AMT), assumptions that Holtz-Eakin described as somewhat unlikely, considering the political environment. He noted that the expiration of tax laws will result in increases in the individual income tax rates while the AMT will result in more non-rich individuals paying a rich person's tax. Currently, policymakers have three goals for dealing with taxes: reforming the system, making the tax cuts permanent, and lowering the AMT, all of which will reduce future years' revenue below projected levels. Holtz-Eakin discussed the content of the President's tax panel report which included making a case for a consumption-style tax, reforming the tax system, and broadening the tax base through a series of incremental changes. Without giving an opinion as to which reforms are most likely to be successful, he noted that there are many disparities in current tax treatment and that any type of reform will raise taxes for someone.

Finally, Holtz-Eakin discussed the long-term threats to fiscal solvency, which he believes are the most serious. In 2008, when the baby boomers begin to retire, growth in Medicare, Medicaid, and social security will begin to rise rapidly and if unchecked, will represent 50 percent of spending by 2015. By 2050, they will comprise 20 percent of GDP, which Holtz-Eakin noted would cause excess government and taxation. For social security, the problem is one of closing the gap between outlays and receipts, which is a problem we know how to solve. The challenge will lie in choosing the mix of reforms, such as indexing benefits, increasing the retirement age, or raising taxes,

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since it involves identifying the type of system we want social security to be. Holtz-Eakin urged that we act now since once the baby boomers start to retire, it will be very hard to make policy changes that affect them.

In the case of Medicare and Medicaid, the problem of rising costs is not one that we understand and therefore, not one we know how to solve. Rising costs have many components such as improved health outcomes, excess care, and administrative costs, and are not only applicable to government sponsored health plans or to the United States. Holtz-Eakin recommended additional research and an incremental approach to Medicare and Medicaid until the problems are better understood, concluding that of all the threats to fiscal solvency, these two programs are the most serious.

The first plenary session concluded with a lively question and answer session, during which several additional topics were discussed. In response to a question about the Pension Benefit Guarantee Corporation, Holtz-Eakin stated that the PBGC could be the next savings and loan crisis, but that there were policy options available to limit the damage. Regarding the implications of the deficit, he noted that it should be viewed as a percent of GDP and that if dealt with, need not have serious economic consequences. When asked to provide recommendations for tax reform in China, Holtz-Eakin stated that the fluidity of the capital market necessitates quick taxation at the source or use of a consumption tax in order to avoid any loss of revenue. In conclusion, the session was a big success, provoking thoughts about a variety of current policies, challenges, and opportunities for reform. **By Alice Levy, George Washington University.**

Chair's Message



From Kurt Thurmaier, Outgoing ABFM Chair, 2005:

Colleagues -- It is a bittersweet pleasure to hand the gavel to John Bartle as ABFM's new chair. I have thoroughly enjoyed my term for the last year, and I will continue to serve on the ABFM executive committee. I truly love this organization, and I especially love the annual conference.

It continues to puzzle me why more of our 800 members do not take advantage of a conference dedicated solely to public budgeting, public finance, and financial management. The blend of academics and practitioners at the conference is

just the recipe for stimulating and interesting debates on the issues each of us faces in our professional lives every single day. The next conference is in Atlanta, October 19-21, 2006. It promises to be every bit as rewarding as our recent conference in DC. I hope to see you there. And please volunteer to serve as a panel chair, discussant, or presenter!

In addition to the conference, the major agenda item for the executive committee was a review of our ABFM Secretariat. The review was led by Paul Posner and the committee accepted the recommendation to keep the Secretariat and seek proposals from universities and other organizations to host the Secretariat for the next five years. Please consider volunteering your organization for this important service.

ABFM is in good hands with John Bartle, Katherine Willoughby, and the other officers on the executive committee. As always, we will be looking for new volunteers to serve the organization, so please nominate yourself or someone you know for a position on the executive committee. Thank you for your support and friendship. See you in Atlanta, if not before! -- Kurt Thurmaier.

From John Bartle, Incoming ABFM Chair, 2006:



Think and Act Globally and Locally

I am deeply honored to take on the role of ABFM chair. The distinguished list of my predecessors is humbling. It gives me resolve to work as hard as I can to improve our Association, by however little I can, before the end of my term. A theme I think is fitting at this time for ABFM is to "think and act globally and locally"; there are issues and opportunities at the broadest global level, as well as at the most local levels. Our Association is all the more vibrant and vital when we work and think at both levels.

The 2005 conference saw a flourishing of panels on international and comparative topics. This is evidence of an important change in the study and practice of public budgeting and finance. As ideas and practice are disseminated across the world quickly, we all need to learn more from other governments and cultures. Opportunities for international consulting and exchanges can be stimulated through outlets such as *Public Budgeting & Finance* and our conference. This is an important "value added" of the Association which needs to be further extended. I have appointed Larry Jones of the Naval Postgraduate School to chair a committee with the responsibility for growing ABFM's international relationships. (See *Chair's Message, page three*)

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I hope that in the future ABFM will be well known and respected among scholars and practitioners across the world.

Local meetings of ABFM members are another great network for sharing ideas and professional opportunities. These can be as informal as having lunch together regularly or as formal as presenting research papers. We have had a very healthy network in the Kansas-Nebraska-Missouri-Iowa area for some years, and I expect there are others I do not even know about! To get contact information for neighboring ABFM members contact me or ASPA. Then let us know what is going on by sending a note to your Newsletter Editor.

Most things about the ABFM are quite healthy: the conference, the journal, the newsletter. We are the biggest, and I am sure you agree, the best section in ASPA. However membership in ASPA, and accordingly in ABFM, have fallen off. To address this situation, I have appointed Charles Menifield of the University of Memphis as the Membership Chair. He and I will soon be announcing additional committee members. Please take the time to help recruit even just one additional member: a work associate, student or colleague. Share this newsletter with them and explain to them the benefits of professional networking. Current ASPA members can join easily and inexpensively, or others can join ABFM without joining ASPA for just \$50. Institutional membership is perhaps the best deal where an organization can join and designate six persons to receive membership benefits for only \$150. As you know, nothing important is accomplished by one person, so I ask you to let me know how you would like to help ABFM. Please contact me at jbartle@mail.unomaha.edu or (402) 554-3989 at your convenience.

Best wishes for a happy and productive 2006 (also the Chinese year of the dog). – John Bartle.

Hank Huckaby Selected for S. Kenneth Howard Award

This year's *S. Kenneth Howard Award* was awarded to Hank Huckaby of the University of Georgia. The *S. Kenneth Howard Award* goes to individuals who have demonstrated a devotion to the advancement of public budgeting by improving its processes and technical aspects, and who have provided both leadership and a lasting contribution to the field. The award is named for the late S. Kenneth Howard who served as state budget director for Wisconsin and North Carolina and as executive director of the U.S. Advisory Commission on Intergovernmental Relations. Howard also served as president of the National Association of State Budget Officers, and was the president-elect of ASPA at the time of his death in 1985.

Hank Huckaby's public service career in budgeting and financial management is one that has been clearly characterized by innovation, intelligence and integrity. Huckaby's career in public budgeting and financial management extends over a period of 30 years and includes several positions of increasing responsibility: Senior Policy Coordinator, Georgia Office of Planning and Budget (1973-75); Director, Georgia Senate Research Office (1975-77); Commissioner, Georgia Department of Community Affairs (1977-80); Executive Director, Georgia Housing and Finance Authority (1980-91); Director, Office of

Planning and Budget (1991-95); Director, Fiscal Research Program, Georgia State University (1995-97); Director, Carl Vinson Institute of Government, University of Georgia (1997-2000); and Senior Vice President, Finance and Administration, University of Georgia (2000-Present).

As noted by one of those writing in support of Hank's nomination: "At first glance this looks like the career path of a guy who couldn't keep a job." However, upon closer examination, we see a steady trend of positions with increasing fiscal and managerial responsibility. Governors and university presidents have recognized his outstanding performance and drawn on him to help them meet even greater challenge and responsibility.

Hank has also served in leadership roles in his professional associations, including the executive committee of the National Association of State Budget Officers; president of the National Council of State Housing Agencies; and president of the Council of State Community Affairs Agencies.

During the first term of Governor Zell Miller (1991-94), Huckaby led the administration's efforts to cope with revenue shortfalls and attendant budget reductions. Yet he also took pains to protect essential services and maintain citizen confidence in the governor and state government. In the first year of Governor Miller's second term Huckaby led the development of a pragmatic innovation known as "budget redirection." Budget redirection in Georgia government brought about a change from expectations of continuous budget growth to an expectation that budget expansion would be accompanied by compensating budget reductions through an ongoing process of priority assessment. Governor Miller lauded Hank's efforts in a letter supporting his nomination for the Howard award.

In 2000, after three years of leading the University of Georgia's Carl Vinson Institute of Government, University President Michael Adams selected Huckaby as Senior Vice President for Finance and Administration, with responsibilities for leading the entire financial and administrative support structure of the University. Along with the president and two other senior vice presidents he has been an integral part of the senior leadership team at the University of Georgia during the past five years. Significant improvements in financial policies, procedures and systems to enhance accountability and improve performance have occurred under his direction.

In 2002, Georgia elected its first Republican governor in more than 130 years. During the first half of 2003, Governor Sonny Perdue borrowed Hank Huckaby from the University of Georgia to help with the transition to a new administration under changed party leadership, and he earned even greater admiration and respect for his wisdom, skillfulness and professionalism.

Georgia state agencies, the governor's office, the University of Georgia and the people of Georgia are better off because Hank chose to devote his considerable talents to public service. Like Ken Howard, Hank Huckaby is a consummate budgeting and financial management professional and an exemplary public servant. ABFM is delighted to recognize Hank Huckaby with the S. Kenneth Howard Career Achievement Award. **(From Remarks delivered by Jocelyn Johnston).**

Featured New Scholar: Deniz Leuenberger

Deniz Zeynep Leuenberger received her M.P.A. and Ph.D. from the School of Public Administration at the University of Nebraska at Omaha, completing her work in 2005 with a specialization Public Sector Economics and Budgeting/Finance. She received her B.A. from Midland College with majors in Sociology, English and History. Deniz is currently an Assistant Professor of Public Administration in the Department of Political Science- Bridgewater State College where she teaches sustainable development, public sector economics, public finance, research methods, and non-profit management. Previously, she worked as an administrator and practitioner for Nebraska Health and Human Services and for several non-profit organizations.

Her dissertation entitled “The Local and Public Provision of Goods and Services – The Use of Economic Criteria in the Provision Decisions of Managers and Administrators” was directed by John Bartle. The research explores the relevance of classic economic theories in the decision making of city managers and administrators. The findings suggest that economic concepts do affect decision making and that the complex decision making process also incorporates political and ethical/social theories.

Deniz’s current research centers on sustainable development, budget decision making, and economic measurement in the provision of voluntary service. She is currently researching the use of sustainable development planning in public housing delivery and auxiliary services. In a separate project, she is exploring the match between curriculum recommendations of state budgeteers and the learning resources provided by MPA programs, accrediting bodies, and budgeting associations. Her third research project considers the economic measurement of voluntary service in non-profit agency financial planning. She has recently published her work “Love’s labor found: Contribution from feminist theory to the “labor of care” in the work of public administration” in *Administrative Theory and Practice*. She has also had contributed several articles to the *PATimes* and to the *Public Manager* and has several related projects which have been submitted for publication.

Other Awards Presented at the 2005 Annual Conference:

Aaron Wildavsky Award

For lifetime achievement in the field of public budgeting and financial management. Presented by Kurt Thurmaier:

G. Fred Thompson, Grace and Elmer Goudy Professor of Public Management and Policy Analysis, Atkinson Graduate School of Management, Willamette University and L.R. Jones, Wagner Profesoor of Public Management, Graduate School of Business and Public Policy, Naval Postgraduate School.

Michael Curro Student Paper Award

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

Olha Krupa, doctoral candidate, Indiana University for “Is There a Reason for Higher Cost Financing?” Faculty Supervisor: John Mikesell, Indiana University; Honorable Mention for the Award – Liina Mauring, University of Tartu, Estonia, for “Tax Competition vs. Tax Harmonization: Corporate Income Tax in the European Union.” Faculty Supervisor: Ken Kriz, University of Nebraska-Omaha and the University of Tartu, Estonia.

PPF Jesse Burkhead Award

For the best paper published in *Public Budgeting & Finance* in 2004. Presented by Thomas Lauth, University of Georgia and Vice-President, PFP, Inc.:

Gary C. Cornia, David L. Sojoquist and Lawrence C. Walters for their article “Sales and Use Tax Simplification and Voluntary Compliance,” *Public Budgeting & Finance*, Vol.24 (Spring 2004).

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Well, here we go again. TABOR, or some form of it, is back on the table in the Wisconsin legislature. While I have serious problems with such legislation in general and am sure that it will have negative consequences for both taxpayers and state/local government, I am most frustrated with the narrow scope of the discussion surrounding the TABOR debate. As both a member of Wauwatosa's Common Council and an academic who writes about and teaches fiscal policy in the Masters of Public Administration Program at UW-Oshkosh, I would encourage a broader discussion about local fiscal policy change in WI. Included in the discussion should be the relationship between state and local fiscal policy (remember the Kettl Commission?) as well as current local government budgeting practices. Key to the discussion about state and local fiscal policy is the shared revenues program. While few would disagree with the premise that the shared revenues program was conceived in the early 1970s to compensate local governments for the State's exemption of the manufacturing property and equipment, one cannot ignore the effect the program has been having on spending behavior. Much of my research over the past six years has been on the impact of WI's Shared Revenues program on local spending. It is important to understand that both in terms of the amount (nearly \$1 billion annually) and the lack of strings attached to this aid (local governments can spend the money on whatever they see fit), WI is unique when compared to other states. While other states such as Florida, Massachusetts, Michigan, Minnesota and New Jersey have sizable intergovernmental aid programs, most are either tied to a specific revenue source such as sales or personal income taxes or require the funds to be spent on specific programs/services. Given the unique nature of Shared Revenue Program, four general findings have been constant in the research I've published with Steven Deller (UW-Madison):

1. shared revenues increase local government spending, meaning that when comparing two communities with the same general characteristics, the one that receives more shared revenues will spend more;
2. shared revenue payments are related to reductions in property taxes, meaning that as shared revenues increase, local property taxes decrease;
3. in general, municipalities that have received lower shared payments over recent years, have responded by replacing those aids through a combination of increased property taxes, fees and debt service;
4. communities that lose shared revenues are most prone to replace funds for "core" services such as police and fire than for services such as culture, education parks and recreation.

Now what does this have to do with State efforts to "reign in" local fiscal behavior through something akin to TABOR? There has been a tendency over the past years to treat property tax limits (TABOR, or "simple" levy limits) separately from shared revenue payments. This is not practical in WI for the simple reason that local governments have limited revenue options. So, when state lawmakers freeze shared revenues as they essentially have done since the mid-1990's, it should not be surprising that property taxes rise at a faster rate.

Given past behavior, what can we expect from more property tax restrictions, no increase in shared revenues and, if the current proposal moves forward, limit on growth in fees and debt service? At least in the short run, I predict that funding for services such as culture, education parks and recreation will be reduced. Now, since this has already been occurring since the mid 1990s due to the shared revenue freeze, cuts in protective services will probably follow.

As a member of the Wauwatosa Common Council, I can say with a high degree of certainty that police, fire and EMS are as close to sacred cows as you can get. Council members will do whatever is possible through a series of cuts and, where possible, revenue increases to maintain protective services. In the short run this may be a valuable exercise in that it will force communities to have discussions about identifying core services, means of service provision and methods of service funding. On the other hand, I believe that in some cases (those communities most dependent on state aid), these discussions have already occurred and additional revenue restrictions will put them in a very difficult position.

From a local perspective, one of the frustrations is that while state lawmakers continue to put pressure on us, our decision-making is usurped. One alternative, albeit a bit more radical, is for WI lawmakers to instead of getting more involved in local governance through revenue limitations and aid payments, to limit its role in by giving communities greater authority over its budgeting practices by giving municipalities more revenue options. The most common in other states is a sales tax.

A local tax for municipalities would enable the State to address some of its fiscal woes by reducing shared revenues and simultaneously provide property tax relief. In addition it would force local policy makers (including myself) to be more accountable for their budgeting practices in two ways: 1) they would no longer be able to blame the State for the lack of growth in aid payments and; 2) given that sales taxes are sensitive to economic cycles, communities would be forced to budget accordingly.

It is important to recognize that I am not advocating for the complete elimination of shared revenues (more specifically, the aidable revenues portion of shared revenues) because there are a number of communities that are reliant on the payments and do not have the economic base to survive on property taxes and sales tax collections. One starting point could be to go back to the Kettl Commission recommendations and create a foundation program aimed at providing support to those communities in most need of state support. As a locally elected official, I would gladly refund the state's 2006 shared revenue payment of \$2.7 million for a local sales tax.

Finally, there is also academic justification for more local control. A recent study of the Chicago metropolitan area, where municipalities have a number of local tax options including sales, income and gas taxes, found that communities with greater revenue diversity have lower tax effort. This suggests that when communities have a broader range of revenue available, they act more efficiently, thus **lowering** taxes.

I believe that before such authority is granted, local governments need to reevaluate their budgeting processes. I have served on Wauwatosa's Budgeting and Finance Committee for two years now and I can tell you that the process is wanting. What seems to matter the most is tax rates. In fact, tax rates have a tendency to drive the entire process. It is not uncommon in Wisconsin communities for the entire budgeting process to be driven by the Council/Board's comfort level with the amount of tax rate growth. Given the obvious response from policy makers that they want to see minimal growth in the tax rate, Department Heads get their marching orders to hold operation-related expenses to a minimum. Once the requests are received, budget deliberations begin. This is *See TABOR, page six*

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typically a process that lasts several weeks where percent changes in line-items are painstakingly scrutinized. What is missing from most of these deliberations is a discussion of the broader, and I believe, more important matters such as whether services/programs are necessary. How well services are being provided? What are the expected outcomes from programs? How well did the program meet its outcome objectives the previous year? James Rowen wrote an article in the November 20, 1995 MJS Crossroads Section saying much the same. Interestingly, many communities in states throughout the nation have or are developing budgets along these lines. I have tried to move Wauwatosa in this direction since the day I was elected. What I have found is a great deal of complacency among Council members and Administration. It may be that tax limits will force this discussion, but I am not yet convinced.

Notice nothing has yet been said about efficient service delivery. One obvious criticism of the scenario I am painting is that restrictions on local revenues will force communities to look at more efficient means of providing services, including contracting out services and working collaboratively with neighboring communities. Another possibility is to take the economies of scale argument a bit further and argue for the elimination some local governments. This is essentially what is suggested by a recent Brookings Institute study of Pennsylvania. The latter is such a politically volatile topic and the empirical research is lacking that I would prefer to duck the debate as members of the Kettl Commission did a few years back. The former is a legitimate point; however, to suggest that communities are not already doing these is to ignore reality. Based on survey work done in 2004, most municipalities contract out all or significant portions of public work services, including garbage and recycling collection and maintenance. There is also a substantial portion of intergovernmental cooperation occurring, but it tends to less visible. It is also the case that intergovernmental cooperative agreements are very difficult to maintain, just ask the North Shore communities about their fire department, or the City of Wauwatosa about library services through the Milwaukee County Federated Library System.

Where does this leave us? I am convinced that a broader discussion needs to occur in this state about the fiscal relationship between state and local governments. State officials need to ask themselves if they want to dictate local fiscal policy, or whether it would be better to leave it at the local level. Local officials need to ask if they want state lawmakers to dictate local policy and if not, realize the implications. —By Craig Maher, Wauwatosa Common Council, District 8, and Assistant Professor at UW-Oshkosh. From WisOpinion.com on 1/25/2006, Produced by WisPolitics (<http://www.wisopinion.com/>).

ABFM News You Can Use:

Here's the **link to conference papers from the 2005 ABFM Conference**: <http://www.cviog.uga.edu/services/research/abfm/>. There is also a link to 2004 conference papers at the top of the list.

Congratulations to **Avra Johnson**, Graduate Program Director at Minnesota State University-Mankato, who won the drawing for a free registration at the end of the 2005 ABFM Conference.

ABFM will be hosting an informal, **drop-in breakfast at the ASPA Conference in Denver**. It will be on **Tuesday, April 4 from 7:30-8:30 or maybe 9:00**. A continental breakfast will be served and it will be a good networking opportunity. There will be a brief update on ABFM activities.

The **2006 Annual Conference of ABFM** is planned for the **Renaissance Hotel, Atlanta, Georgia, October 19-21, 2006**. The Renaissance Atlanta Hotel Downtown is located near the heart of Atlanta's thriving business district and renowned cultural, historical and entertainment attractions. Make plans now to attend !!!

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