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K-12 Education Programs: Recent Appropriations

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Summary

On February 6, 2006, the President submitted the FY2007 budget request to the Congress; the request included \$36.9 billion for K-12 education programs. This amount represents a decrease of \$1.6 billion from the FY2006 amount of \$38.5 billion, and a decrease of \$1.3 billion compared to the FY2005 amount of \$38.1 billion. The FY2007 request is \$9.0 billion more than the K-12 appropriation for FY2001 of \$27.9 billion — the last fiscal year before the enactment of No Child Left Behind Act of 2001 (NCLBA).

Questions continue to be asked about funding for the K-12 education programs, including the total amount of elementary and secondary funding, recent increases and decreases, and the major components counted in the K-12 total. K-12 education components traditionally include all the programs authorized by the Elementary and Secondary Education Act of 1965 (ESEA), as amended by NCLBA; special education programs authorized by the Individuals with Disabilities Education Act (IDEA); the Carl D. Perkins Vocational and Technical Education Act of 1998; the Adult Education and Family Literacy Act (AEFLA); and a small number of other programs. For ESEA and IDEA programs, possible issues extend to how much was “promised,” how much was provided, and the resulting “shortfall.”

Compared to FY2006 funding levels, the FY2007 budget request would reduce overall federal funding for K-12 education programs. Funding for ESEA and IDEA programs would be increased; funding for adult education would remain the same. Similar to recent budget requests, the FY2007 request would eliminate funding for vocational education to support high school reform initiatives. Funding for K-12 education programs in FY2006 was determined by a combination of (1) funding from the P.L. 109-149 (H.R. 3010, H.Rept. 109-337); (2) a reduction of 1% in discretionary funds required by P.L. 109-148, the Department of Defense, Emergency Supplemental Appropriations to Address Hurricanes in the Gulf of Mexico, and Pandemic Influenza Act, 2006; and (3) a supplemental \$1.4 billion provided by P.L. 109-148 for emergency K-12 programs for recovery from the 2005 Gulf Coast hurricanes.

The FY2007 budget request does not include additional K-12 education funds in response to the 2005 Gulf Coast hurricanes. If the \$1.4 billion provided for hurricane recovery were excluded from the K-12 total, the adjusted FY2006 funding would be \$37.1 billion, compared to the FY2007 request of \$36.9 billion.

This report will be updated as appropriations are enacted. This report replaces CRS Report RS21947, *K-12 Education Programs: Appropriations Summary*.

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K-12 Education Programs: Recent Appropriations

This report examines federal appropriations for K-12 education. It begins with the status of FY2007 appropriations; the President submitted a budget request to Congress in February 2006. The report discusses which programs are considered to be included in K-12 education and the relationship between the No Child Left Behind Act of 2001 (NCLBA), P.L. 107-110, enacted January 8, 2002, and the Elementary and Secondary Education Act of 1965 (ESEA). The President's annual requests are compared with the final appropriations for K-12 programs since FY2000. Funding levels for major components of K-12 education and major ESEA programs are shown since FY2001. Authorization levels specified for ESEA programs are compared with annual appropriations since FY2002; authorization levels are compared with appropriations since FY2005 for the Part B Grants for States program of the Individuals with Disabilities Education Act (IDEA). The ESEA and IDEA funding comparisons form a part of a continuing issue of whether there is a funding shortfall in these areas of K-12 education.

Action on FY2007 K-12 Education Appropriations

Table 1 shows the President's request for FY2007 appropriations for K-12 education programs, which was submitted to Congress on February 6, 2006. For the purpose of comparison, the table shows K-12 funding to date for FY2006, and FY2005 appropriations as well. FY2006 appropriations were enacted primarily through P.L. 109-149 (H.R. 3010, H.Rept. 109-337), which was signed into law on December 30, 2005. FY2006 discretionary amounts were subject to a 1% reduction required by Section 3801, Division B, P.L. 109-148 (H.R. 2863), the Department of Defense, Emergency Supplemental Appropriations to Address Hurricanes in the Gulf of Mexico, and Pandemic Influenza Act, 2006. *All FY2006 funding amounts discussed in this report reflect this 1% reduction.*

The President's FY2007 K-12 request of \$36.9 billion would reduce funding, compared to the FY2006 total, by nearly \$1.6 billion, as shown in **Table 1**. Aggregate funding for the programs authorized by ESEA, as amended by NCLBA, would be increased under the request by \$67 million; funding for special education would be increased by \$45 million; and funding for some of the major ESEA programs and adult education would be held constant. Funding for the \$1.3 billion vocational education program would be replaced by a \$1.5 billion high school reform initiative, and no funds are requested for the \$1.4 billion emergency programs for recovery from the 2005 Gulf Coast hurricanes. If the \$1.4 billion recovery programs are excluded from the FY2006 total, the FY2007 budget request represents a reduction of \$0.2 billion, instead of a reduction of \$1.6 billion when such programs are included in the FY2006 total.

According to the February 6, 2006 table of the Department of Education (ED) Budget Service, the last time federal K-12 funding decreased from one year to the next was from FY1995 to FY1996. Aggregate K-12 funding in FY1995 was \$14.6 billion; the FY1996 amount was \$14.4 billion. For Title I Grants to LEAs, special education, and vocational and adult education programs, annual funding was last reduced in FY2006. Both vocational and adult education were also reduced in FY2005. However, the last reduction prior to FY2006 for special education was in FY1996, and for Title I, Grants to LEAs, FY1993.

Table 1. Proposed Appropriations for K-12 Education, FY2007
(dollars in millions)

Program	FY2005 final	FY2006 enacted	FY2007 request
Elementary and Secondary Education Act (ESEA) total	\$24,352	\$23,333	\$24,400
<i>Title I, Part A Grants to Local Educational Agencies (LEA)</i>	<i>12,740</i>	<i>12,713</i>	<i>12,713</i>
<i>21st Century Community Learning Centers (21CCLC)</i>	<i>991</i>	<i>981</i>	<i>981</i>
<i>Education Block Grant</i>	<i>198</i>	<i>99</i>	<i>99</i>
<i>School Choice</i>	<i>27</i>	<i>26</i>	<i>26</i>
<i>Fund for the Improvement of Education (FIE) (a)</i>	<i>675</i>	<i>513</i>	<i>1,752</i>
Special education	11,674	11,663	11,708
<i>Part B Grants to States</i>	<i>10,590</i>	<i>10,583</i>	<i>10,683</i>
Vocational education	1,326	1,296	0
Adult education	585	580	580
2005 Gulf Coast hurricane recovery	0	1,400	0
All other K-12 programs	183	179	177
Total K-12 funding	\$38,120	\$38,451	\$36,865

Source: Data are compiled from the Department of Education (ED) Budget Service table of Mar. 21, 2006. The FY2006 appropriations reflect the 1% reduction required by P.L. 109-148, as well as a supplemental \$1.4 billion for K-12 programs appropriated in response to the 2005 Gulf Coast hurricanes. For legislative action and background on FY2006 appropriations, please see CRS Report RL32952, *Labor, Health and Human Services, and Education: FY2006 Appropriations*, by Paul M. Irwin.

- a. The FY2007 budget request would increase funds for FIE to a total of more than \$1.75 billion, consisting of regular FIE funding of \$138 million and five FIE initiatives proposed by the President that total more than \$1.6 billion, including \$1.475 billion for a High School Reform initiative with a focus on expanding the No Child Left Behind Act of 2001 (NCLBA) provisions at the high school level.

K-12 Education Authorizations

K-12 education programs traditionally include the programs authorized under four acts:

- Programs authorized by ESEA, as amended by NCLBA;
- Special education programs authorized by IDEA;
- Vocational education programs authorized by Carl D. Perkins Vocational and Technical Education Act of 1998; and
- Adult education programs authorized by the Adult Education and Family Literacy Act (AEFLA).¹

A few K-12 education programs are authorized by other statutes, such as the Homeless Children and Youth Education program under Title VII of the McKinney-Vento Homeless Assistance Act. ED administers all of these programs.

NCLBA and ESEA Funding Provisions. Questions are regularly asked regarding the amount of funding provided by the NCLBA. *The NCLBA itself does not authorize or fund any program.* Rather, the NCLBA amended and extended other education laws, primarily ESEA. Annual funding for ESEA programs is easily tracked in the appropriations process. Funding for some non-ESEA programs amended by NCLBA, however, is not available on a comparable basis. In particular, some non-ESEA programs are Bureau of Indian Affairs (BIA) programs operated by the Department of the Interior (DOI), where discretionary funding levels for some activities that were amended by NCLBA can be determined only following the close of the fiscal year. *Because the ESEA accounted for 99% of the FY2002 appropriations for programs amended by NCLBA, this report tracks the annual ESEA appropriations total as the best proxy of the annual total funding for NCLBA.*

Total K-12 Education Appropriations

Table 2 shows the annual, aggregate funding for K-12 education programs since FY2000, as well as the President's budget request for each of those years. Prior to FY2006, both the budget request and the appropriations enacted increased annually. However, both the FY2006 request and FY2007 request were for decreased funding, both in comparison with the request for the relevant previous year and with respect to the appropriations for the relevant previous year.

¹ Adult education traditionally has been included as part of K-12 education, presumably because the educational services are similar to those provided in regular elementary and secondary education programs. In FY2006, the Department of Education (ED) began to classify adult education funding in an "other education" category. However, the Office of Management and Budget (OMB) continues to maintain such funding in the elementary and secondary education category. This report follows OMB practice — and previous ED practice — that includes adult education funds in the K-12 category. Totals for K-12 education funding in this report therefore differ from current ED totals, which now exclude such funding.

Table 2. Total K-12 Education Appropriations, FY2000-FY2007
(dollars in billions)

Fiscal year	President's request	Appropriation
2000	\$22.3	\$23.1
2001	26.4	27.9
2002	29.3	32.7
2003	33.7	35.7
2004	34.9	37.5
2005	38.7	38.1
2006	37.9	38.5
2007	36.9	—

Source: Department of Education Budget Service table of Feb. 6, 2006, except that adult education is included as part of K-12 funding. The FY2006 appropriation reflects the 1% reduction required by P.L. 109-148, as well as a supplemental \$1.4 billion for K-12 programs appropriated in response to the 2005 Gulf Coast hurricanes.

Appropriations for K-12 Components

Table 3 shows the funding for major components of K-12 education since FY2001, the last year prior to the NCLBA amendments to ESEA.

Table 3. Appropriations for K-12 Components, FY2001-FY2007
(dollars in millions)

Major component	Appropriations						FY2007 request
	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	
ESEA programs	\$18,442	\$21,954	\$23,610	\$24,275	\$24,352	\$23,333	\$24,400
Special education	7,440	8,673	9,957	11,161	11,674	11,663	11,708
Vocational education	1,243	1,321	1,326	1,328	1,326	1,296	0
Adult education	561	591	587	590	585	580	580
Other K-12 programs	197	158	244	184	183	1,579	177
Total K-12 funding	\$27,883	\$32,697	\$35,724	\$37,538	\$38,120	\$38,451	\$36,865

Source: ED Budget Service tables: for FY2001, Jan. 3, 2002; for FY2002, Feb. 20, 2003; for FY2003, Aug. 27, 2004; for FY2004, Dec. 9, 2004; for FY2005 and FY2006 and the FY2007 request, Feb. 6, 2006. The FY2006 appropriations reflect the 1% reduction required by P.L. 109-148, as well as a supplemental \$1.4 billion for K-12 programs appropriated in response to the 2005 Gulf Coast hurricanes.

Table 3 shows that ESEA programs receive the majority of K-12 education funds. For example, ESEA programs were funded at \$23.3 billion in FY2006, or 63% of the total K-12 appropriation of \$38.5 billion. Significant FY2006 amounts were appropriated for non-ESEA programs in FY2006 as well, such as \$11.7 billion for special education programs authorized under IDEA. Additional funds were appropriated for vocational and adult education programs. Other K-12 programs receiving funds included the Education for Homeless Children and Youth and emergency programs for recovery from the 2005 Gulf Coast hurricanes.

From FY2001 to FY2005, appropriations increased for each year shown for ESEA, special education, and K-12 funding in the aggregate. Compared to FY2005 funding levels, the FY2006 K-12 appropriation increased by \$331 million, primarily because of hurricane recovery funds; however, funding for ESEA and special education was reduced. The FY2007 budget request would increase funding for ESEA and special education, but reduce the K-12 total by \$1.6 billion; the FY2007 total would be reduced by \$0.2 billion if emergency hurricane funding were excluded from the FY2006 total.

Appropriations for Major ESEA Programs

Table 4 shows the appropriations for 12 of the ESEA programs with the highest funding levels since FY2001.

**Table 4. Appropriations for
Major ESEA Programs, FY2001-FY2007**
(dollars in millions)

Major component	Appropriations						
	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007 request
Title I, Part A Grants to LEAs	\$8,763	\$10,350	\$11,689	\$12,342	\$12,740	\$12,713	\$12,713
Reading First State Grants	—	900	994	1,024	1,042	1,029	1,029
Impact Aid	993	1,144	1,188	1,230	1,244	1,228	1,228
Teacher Quality State Grants	—	2,850	2,931	2,930	2,917	2,887	2,887
Education Technology State Grants	—	701	696	692	496	272	0
21 st Century Community Learning Centers (21CCLC)	846	1,000	994	999	991	981	981
Innovative Programs State Grants (Education Block Grant)	385	385	382	297	198	99	99

Major component	Appropriations						FY2007 request
	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	
State Assessments	—	387	384	390	412	408	408
Rural Education	—	163	168	168	171	169	169
Fund for the Improvement of Education (FIE)	717	833	810	770	675	513	1,752
Safe and Drug-Free Schools State Grants	439	472	469	441	437	347	0
English Language Acquisition	296	664	684	681	676	669	669
All other ESEA programs	6,003	2,105	2,221	2,311	2,353	2,018	2,465
ESEA total	\$18,442	\$21,954	\$23,610	\$24,275	\$24,352	\$23,333	\$24,400

Source: ED Budget Service tables — for FY2001, Jan. 3, 2002; for FY2002, Feb. 20, 2003; for FY2003, Aug. 27, 2004; for FY2004, Dec. 9, 2004; and for FY2005 and FY2006 and the FY2007 request, Mar. 21, 2006. The FY2006 appropriations reflect the 1% reduction required by P.L. 109-148. LEAs = Local Educational Agencies.

As shown in **Table 4**, more than 54% of all FY2006 ESEA appropriations were allotted to the \$12.7 billion Title I, Part A Grants to Local Educational Agencies (LEAs) program for the education of disadvantaged children. Also in FY2006, Reading First State Grants, Impact Aid, and Teacher Quality State Grants were each funded at more than \$1 billion; the 21st Century Community Learning Centers (21CCLC) program was funded at just under \$1 billion. Most programs shown in this table require appropriated funds to be distributed by formula. Most of the remaining ESEA programs — shown as “Other ESEA programs” in the table — require the distribution of funds by discretionary grants through competition among eligible applicants. A few ESEA programs specify the distribution of funds to a single recipient. Compared to FY2005 funding levels, FY2006 appropriations were reduced for each of the 12 ESEA components shown in the table, as well as the ESEA total. Under the FY2007 request, funds would be eliminated for Education Technology State Grants and Safe and Drug-Free Schools State Grants. FY2007 funds would be increased for activities authorized by the Fund for the Improvement of Education (FIE) and for the “Other ESEA programs,” resulting in an overall increase in the ESEA total.

ESEA Authorizations and Appropriations

Table 5 shows the annual funding amounts authorized, requested, and appropriated for those programs with specified authorizations of appropriations under ESEA, as amended by NCLBA. All together, the ESEA includes provisions for 45 program authorizations for the six-year period FY2002-FY2007, as follows.

- Five of the 45 ESEA programs have specific amounts authorized to be appropriated for all six fiscal years; these programs are highlighted in **Table 5**.
- Another 24 programs have specific amounts authorized only for FY2002; funding for these programs is given in aggregate only in the FY2002 segment of **Table 5**. For FY2003 through FY2007, such sums as may be necessary are authorized for these programs.
- The remaining 16 ESEA programs have no specific amount authorized; that is, such sums as may be necessary are authorized for each program for each year during the period FY2002 through FY2007. **Table 5** does not include funding information for any of these remaining programs.

Many recent authorizations of education programs have not specified exact authorization levels, especially for the years following the first year of authorization or reauthorization. Instead, such sums as may be necessary are authorized to be appropriated. Authorization provisions for each of the 45 ESEA programs are listed in CRS Report RL31244, *K-12 Education Funding: Authorizations and Appropriations for FY2002*, by Paul M. Irwin.

**Table 5. ESEA Authorizations and Appropriations,
FY2002-FY2007**
(dollars in millions)

FY2002 Programs, with ESEA Section Reference	Authorization	Request	Appropriation	Difference: App - Auth
Title I, Part A Grants to LEAs, §1002	\$13,500	\$9,061	\$10,350	-\$3,150
21 st Century Community Learning Centers (21CCLC), §4206	1,250	846	1,000	-250
Innovative Education Programs (Education Block Grant), §5146	450	472	385	-65
Voluntary Public School Choice (School Choice), §5248	100	0	25	-75
Fund for the Improvement of Education (FIE), §5401	550	25	833	+283
<i>Five program subtotal</i>	\$15,850	\$10,404	\$12,593	-\$3,257
24 other specified programs	10,497	6,977	7,410	-3,087
FY2002 specified total	\$26,347	\$17,381	\$20,003	-\$6,344

FY2003 Programs	Authorization	Request	Appropriation	Difference: App - Auth
Title I, Part A Grants to LEAs	\$16,000	\$11,353	\$11,689	-\$4,311
21CCLC	1,500	1,000	994	-506
Education Block Grant	475	385	382	-93
School Choice	100	25	26	-74
FIE	575	134	810	+235
FY2003 specified total	\$18,650	\$12,897	\$13,901	-\$4,749

FY2004 Programs	Authorization	Request	Appropriation	Difference: App - Auth
Title I, Part A Grants to LEAs	\$18,500	\$12,350	\$12,342	-\$6,158
21CCLC	1,750	600	999	-751
Education Block Grant	500	385	297	-203
School Choice	100	25	27	-73
FIE	600	169	770	+170
FY2004 specified total	\$21,450	\$13,529	\$14,435	-\$7,015

FY2005 Programs	Authorization	Request	Appropriation	Difference: App - Auth
Title I, Part A Grants to LEAs	\$20,500	\$13,342	\$12,740	-\$7,760
21CCLC	2,000	999	991	-1,009
Education Block Grant	525	297	198	-327
School Choice	100	27	27	-73
FIE	625	264	675	+50
FY2005 specified total	\$23,750	\$14,929	\$14,631	-\$9,119

FY2006 Programs	Authorization	Request	Appropriation	Difference: App - Auth
Title I, Part A Grants to LEAs	\$22,750	\$13,342	\$12,713	-\$10,037
21CCLC	2,250	991	981	-1,269
Education Block Grant	550	100	99	-451
School Choice	100	27	26	-74
FIE	650	1,976	513	-137
FY2006 specified total	\$26,300	\$16,436	\$14,332	-\$11,968

FY2007 Programs	Authorization	Request	Appropriation	Difference: Req - Auth
Title I, Part A Grants to LEAs	\$25,000	\$12,713	—	-\$12,287
21CCLC	2,500	981	—	-1,519
Education Block Grant	600	99	—	-501
School Choice	100	26	—	-74
FIE	675	1,752	—	+1,077
FY2007 specified total	\$28,875	\$15,571	—	-\$13,304

Source: Authorization levels for all years are based on ESEA, as amended by NCLBA. FY2002 requests and appropriations are based on CRS Report RL31244, *K-12 Education Funding: Authorizations and Appropriations for FY2002* and the ED Budget Service tables of Jan. 3, 2002, and Feb. 20, 2003. Requests and appropriations are based on ED Budget Service tables of Feb. 20, 2003, and Aug. 27, 2004, for FY2003; on the tables of Jan. 28, 2004, and Dec. 9, 2004, for FY2004; on the tables of Dec. 9, 2004, and Jan. 4, 2006, for FY2005; on the tables of Jan. 4, 2006, and Mar. 21, 2006, for FY2006; and on the table of Mar. 21, 2006, for FY2007. FY2006 appropriations reflect the 1% reduction required by P.L. 109-148.

For a comparison of annual authorizations and the President's budget requests, **Table 5** shows that the President's budget request is less than the authorized amount for each program for each year, with three exceptions: the FY2002 request for the Education Block Grant and the FY2006 and FY2007 requests for the Fund for the Improvement of Education (FIE). For a comparison of annual authorizations with appropriations, **Table 5** shows that, with the exception of FIE appropriations, the appropriations are less than the authorizations for each program in each year. For the FIE, the appropriation is higher than the authorized amount in each year except FY2006. The FIE is a single authorization that includes more than 20 specific activities, as well as more general activities related to the improvement of K-12 education. For instance, FY2006 appropriations were provided for general FIE activities and for 18 separately specified activities authorized within FIE (**Table 5** shows FIE funding only in the aggregate).

ESEA Funding Shortfall? Since the enactment of NCLBA in 2002, there has been a continuing discussion regarding the appropriations "promised" and the resulting "shortfall" when the enacted appropriations are compared to authorization levels. Some would contend that the ESEA authorizations of appropriations, as amended by NCLBA, represent a funding commitment that was promised in return for legislative support for the new administrative requirements made of state and local educational systems. They would contend that the authorized levels are needed for implementing the new requirements, and that the differences between promised and actual funding levels, as shown in **Table 5**, represent a shortfall of billions of dollars — \$9.1 billion for FY2005 and \$12.0 billion for FY2006. Others would contend that the authorized funding levels represent no more than appropriations ceilings, and as such are no different from authorizations for most education programs. That is, when the authorization amount is specified, it represents only a maximum amount, with the actual funding level to be determined during the regular annual appropriations process. In the past, education programs with specified

authorization amounts generally have been funded at lower levels; few have been funded at levels equal to or higher than the specified authorization amount.

IDEA Authorizations and Appropriations for Part B Grants to States

Table 6 shows the annual amounts authorized, requested, and appropriated for the IDEA Part B Grants to States program for special education. The table begins with FY2005, the first year of authorizations specified by IDEA, as amended by P.L. 108-446, the Individuals with Disabilities Education Improvement Act of 2004, enacted December 3, 2004. **Table 6** shows that each of the budget requests for FY2005, FY2006, and FY2007 were less than the amounts authorized, as were both the FY2005 and FY2006 appropriations for Part B Grants to States.

Table 6. IDEA Authorizations and Appropriations for Part B Grants to States, FY2005-FY2007
(dollars in millions)

Fiscal year	Authorization	Request	Appropriation	Difference: appropriation (or request for FY2007) - authorization
2005	\$12,358	\$11,068	\$10,590	-\$1,768
2006	14,649	11,098	10,583	-4,066
2007	16,939	10,683	—	-6,256

Source: For authorizations, Section 611(i) of IDEA, as amended by P.L. 108-446. For budget requests and appropriations, ED Budget Service tables of Dec. 9, 2004, Jan. 4, 2006, and Mar. 21, 2006. The FY2006 appropriation reflects the 1% reduction required by P.L. 109-148.

IDEA Funding Shortfall? From FY1975 to FY2004, the IDEA Part B Grants to States program authorized state payments up to a maximum amount of 40% of the national average per-pupil expenditure (APPE) times the number of children with disabilities ages three and above that each state serves. Appropriations were never sufficient to reach the 40% level. In FY2003, for example, the maximum authorized federal share of 40% was estimated to be \$20.2 billion, whereas the actual appropriation was \$8.9 billion, or a federal share of 17.5%, for a “shortfall” of \$11.3 billion for the Part B Grants to States program.

In 2004, the Congress addressed the Part B authorization issue in P.L. 108-446, which specified annual authorization ceilings for Part B Grants to States for FY2005 through FY2011. Annual increases in authorizations were specified in order to reach an estimated 40% federal share by FY2011. As shown in **Table 6**, the FY2005 authorization was \$12.4 billion, whereas the appropriation for that year was \$10.6 billion, or \$1.8 billion under the maximum level authorized. For FY2006, the authorization increased to \$14.6 billion, whereas the amount requested in the budget was \$11.1 billion, or nearly \$3.6 billion less. The amount provided for FY2006 was \$10.6 billion, or more than \$4.0 billion less than the authorized amount. For

FY2007, the authorization is \$16.9 billion, but the amount requested in the budget was \$10.7 billion, more than \$6.2 billion less than the authorized amount. As with ESEA, some view these differences as funding shortfalls, while others see the maximum federal share and the specified authorizations as nothing more than appropriation ceilings. For additional information, please see CRS Report RL32085, *Individuals with Disabilities Education Act (IDEA): Current Funding Trends*, by Richard N. Apling. crsphpgw

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