

Concentrating Resources on Failing Systems Instead of Students

SUMMARY

- The 2021-22 budget has the largest state education funding increase in Pennsylvania history despite public schools receiving over \$6.2 billion in federal COVID-19 relief funds. The funding increase includes a \$100 million boost to “Level Up” the lowest-wealth school districts.
- Numbers contradict the Level Up “gap” narrative. School districts with higher poverty rates already receive higher state funding per student than districts in wealthy areas.
- The 100 “most underfunded” districts that received Level Up funds had earmarks close to \$3.7 billion in federal COVID-19 relief funds months before the Pennsylvania budget passed in June. Moreover, AFR data shows these districts with a combined total of \$702 million in reserve funds for 2019-20.
- Mismanagement, bureaucratic inefficiency, and even corruption often exacerbate the financial, academic, and infrastructure challenges school districts face. Further increasing state funding does not solve for school failures.
- The \$100 million for Level Up could instead have directly helped families. These funds could have offered either 33,000 new EITC/OSTC scholarships or some 15,000 EOAs.

BACKGROUND

- For the 2021-22 budget, Pennsylvania lawmakers increased basic education funding by [\\$300 million](#), with \$100 million allocated to [Level Up](#) districts.¹ The initiative provides “more equitable funding to the 100 most underfunded districts and the students they serve.”
- [Level Up's methodology](#) identified the 100 districts by calculating a “weighted student” count for every school district. Using “student weights,” proponents considered factors such as poverty, English learners, charter school enrollment, and special education population.² These districts receive inequitable and inadequate funding, according to proponents, because the current hold harmless rule—which says school districts should not receive less funding than in the prior year—hampers the state’s 2016 student-based formula for funding increases.

GAP BETWEEN WEALTHY AND POOR DISTRICTS?

- The [Level Up coalition](#) claims that “the wealthiest school districts” in Pennsylvania “spend, on average, \$4,800 more per student than the poorest, and that gap has grown

steadily wider.”³ However, numbers do not lie. State funding per student is significantly higher in districts with higher poverty rates. This higher level of funding has brought total per pupil funding at the highest poverty districts to nearly the same level as the lowest poverty districts.⁴

2017-18 Poverty Rate and 2019-20 District Revenues

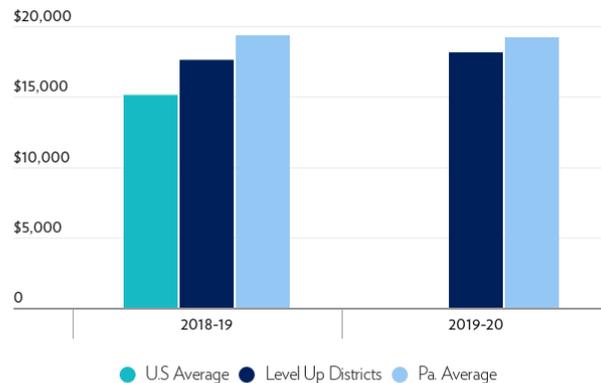
Poverty Quintile	Average Poverty Level	Total Funding per Student	Local Funding per Student	State Funding per Student	Federal Funding per Student
Highest poverty quintile	26%	\$19,003	\$6,687	\$10,854	\$763
2nd highest quintile	17%	\$18,937	\$8,249	\$9,471	\$513
3rd highest quintile	14%	\$19,338	\$9,218	\$8,557	\$403
4th highest quintile	10%	\$18,751	\$10,866	\$6,703	\$284
Lowest poverty quintile	5%	\$20,518	\$14,509	\$5,033	\$192

Sources: 2017-18 Poverty - Kids Count Data Center, <https://datacenter.kidscount.org/data/tables/2778-poverty--estimated-percent-of-relevant-population-age-5-17-under-100-poverty-by-school-district-using-saige?loc=40&loc=10#detailed/10/5475-5975,8788/false/871,870,573,869,36,868,867,133,38,35/any/10226>; 2019-20 Revenues - Pa. Department of Education, Annual Financial Report, Revenue data, <https://www.education.pa.gov/Teachers%20-%20Administrators/School%20Finances/Finances/AFR%20Data%20Summary/Pages/AFR-Data-Summary-Level.aspx>.

- Among the 100 Level Up districts in particular, total funding per student is near the state average.
 - The average total **funding per student** in the 100 districts was \$18,153 in 2019-20, which is about \$1,000 less than the state average of **\$19,224**.⁵
 - In 2019-20, 30% of the 100 Level Up districts received more funding per student than the state average of \$19,224.
- While some school districts may trail behind the wealthiest districts in Pennsylvania, they still receive more funding per student than schools nationwide.
 - According to the most recent data available (2018-19), the national average for public school funding per student was **\$15,122**.⁶
 - In 2018-19, 80% of the school districts on the Level Up list received **funding per student** above the national average.⁷

“Level Up” Districts Funding Per Student

Almost 30% of the 100 “Level Up” Districts receive more funding per student than the state average. In 2018-19, the most recent year national data is available, 80% of the targeted districts had more funding per student than the national average.



Source: Commonwealth Foundation, “Are Pa. Public Schools Underfunded?”, May 2021, <https://www.commonwealthfoundation.org/policyblog/detail/are-pa-public-schools-underfunded>.
National Center for Education Statistics, “Revenues and Expenditures for Public Elementary and Secondary Education: FY10”, June 2021, <https://nces.ed.gov/ipeds/data/ipedsdatatools/datafiles/2010/2010102.pdf>.
Pa. Department of Education, AFR Data: Summary-Level, Revenue Data per ADM, 2017 through 2019, <https://www.education.pa.gov/Teachers%20-%20Administrators/Schools%20Finances/Finances/AFR%20Data%20Summary/Pages/AFR-Data-Summary-Level.aspx>.

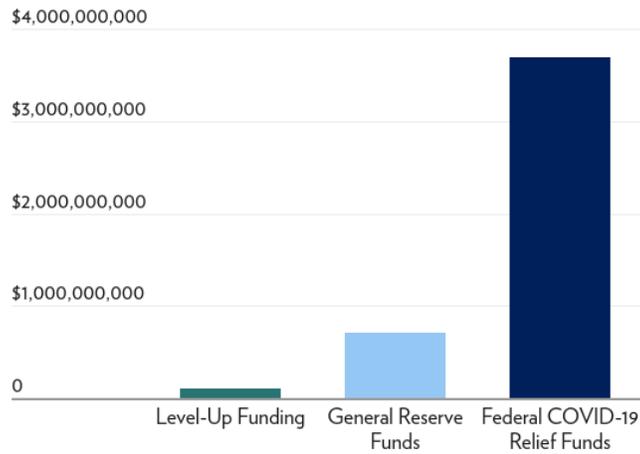
FEDERAL AID & RESERVE FUNDS

- Level Up’s 100 “most underfunded” districts received a substantial portion of the over **\$6.2 billion** of federal COVID-19 relief funds.⁸ Pennsylvania public schools have and will continue to receive this funding through three packages: the Coronavirus Aid, Relief, and Economic Security Act (CARES), Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA), and American Rescue Plan (ARP).
 - The 100 districts will receive a combined total of almost \$3.7 billion in federal COVID-19 relief funds.⁹
 - Nine out of the top ten Level Up districts were also top ten recipients of federal COVID-19 aid to public school districts.
 - Level Up’s top ten districts alone received over 40% of the federal COVID-19 aid allocated to Pennsylvania’s public school districts.
- Level Up’s 100 “most underfunded” districts also have hundreds of millions of dollars in rainy day **reserve funds**. Although it may be responsible to set aside some funding for unexpected contingencies, school districts are stockpiling taxpayer dollars while claiming to not have enough.
 - Level Up districts have a combined total of \$702 million in general reserve funds, according to the latest annual financial report (AFR) data.¹⁰
 - Meanwhile, 34 of the 100 Level Up school districts have reserve funds over 20% of their total expenditures.¹¹ In 2016, former **Auditor General** Eugene DePasquale

recommended a benchmark on reserve funds of not more than 20% of a school district's total expenditures.¹²

“Level Up” Funds Dwarfed By Federal COVID-19 Relief

The 100 “most underfunded” school districts had \$702 million in general reserve funds and will receive almost \$3.7 billion in COVID-19 relief funds.



Source:
Pa. Department of Education, ESSER Allocations, <https://www.education.pa.gov/Schools/safeschools/emergencyplanning/COVID-19/CARESAct/Pages/default.aspx>;
Pa. Department of Education, Detailed AFR Data, General Fund Balance 2019-20, <https://www.education.pa.gov/Teachers%20-%20Administrators/Schools%20Finances/Finances/AFR%20Data%20Summary/Pages/AFR-Data-Detailed-.aspx#VZwCemXD-Uk>;
Level Up, “Pa. Lawmakers Pass \$100 Million Level Up Funding Supplement”, <https://secureservercdn.net/72.167.241.46/jimu.295.myftpupload.com/wp-content/uploads/2021/06/Level-Up-Press-Budget-Release.pdf>.

“Level Up” School Districts’ COVID-19 & Reserve Funds

Even before legislators passed a \$100 million “Level Up” funding increase, the 100 targeted districts were flush with federal COVID-19 dollars and general reserve funds. Find the 100 districts below and the sum of their reserves and new funding.

Search

School District	County	Reserve Fund Balance (2019-20)	Federal COVID-19 Funds	Regular Basic Education Funding Increase (2021-22)	Level-Up (2021-22)	Total Reserves & New Funding
Philadelphia City SD	Philadelphia	\$29,583,254	\$1,810,509,457	\$26,320,927	\$39,492,144	\$1,905,905,782
Reading SD	Berks	\$36,441,426	\$169,269,757	\$5,678,672	\$6,513,552	\$217,903,407
Allentown City SD	Lehigh	\$4,859,607	\$143,033,153	\$9,556,756	\$6,415,195	\$163,864,711
York City SD	York	\$14,824,773	\$56,789,334	\$2,786,270	\$3,300,011	\$77,700,388
Erie City SD	Erie	\$16,904,139	\$98,555,406	\$3,687,066	\$2,792,674	\$121,939,285
Harrisburg City SD	Dauphin	\$20,213,857	\$81,533,169	\$3,044,155	\$2,465,661	\$107,256,842
Scranton SD	Lackawanna	\$4,441,150	\$58,256,570	\$2,911,100	\$2,295,577	\$67,904,397
Lancaster SD	Lancaster	\$30,588,459	\$69,336,214	\$1,149,892	\$2,183,062	\$103,257,627
Chester-Upland SD	Delaware	(\$179,518)	\$32,139,857	\$1,619,500	\$2,141,286	\$35,721,125
Upper Darby SD	Delaware	\$26,686,815	\$56,716,142	\$2,987,908	\$1,808,315	\$88,199,180
Hazleton Area SD	Luzerne	\$14,625,691	\$56,423,662	\$2,717,708	\$1,665,318	\$75,432,379
Wilkes-Barre Area SD	Luzerne	\$7,438,012	\$48,148,356	\$1,864,039	\$1,649,089	\$59,099,496
Bethlehem Area SD	Northampton	\$38,311,403	\$52,664,115	\$2,104,376	\$1,604,891	\$94,684,785
Lebanon SD	Lebanon	\$25,161,346	\$31,073,086	\$1,927,698	\$1,249,219	\$59,411,349
Norristown Area SD	Montgomery	\$9,027,439	\$31,725,371	\$1,696,677	\$935,333	\$43,384,820
Greater Johnstown SD	Cambria	\$7,618,472	\$40,689,789	\$1,649,813	\$887,613	\$50,845,687

Sources:
 Pa. Department of Education, ESSER Allocations. <https://www.education.pa.gov/Schools/safeschools/emergencyplanning/COVID-19/CARESAct/Pages/default.aspx>.
 Pa. Department of Education, Detailed AFR Data, General Fund Balance 2019-20. <https://www.education.pa.gov/Teachers/120-120Administrators/Schools/20Finances/Finances/AFR/120Data/120Summary/Pages/AFR-Data-Detailed-.aspx?VZ=CemXD-Uk>.
 Pa. Department of Education, Detailed AFR Data, State Revenue. <https://www.education.pa.gov/Teachers/120-120Administrators/Schools/20Finances/Finances/AFR/120Data/120Summary/Pages/AFR-Data-Detailed-.aspx>.
 Pa. Department of Education, Education Budget, Summary of State Appropriations for Education. <https://www.education.pa.gov/Teachers/120-120Administrators/Schools/20Finances/Education/120Budget/Pages/default.aspx>.
 Commonwealth Foundation, “Are Pa. Public Schools Underfunded?,” May 2021. <https://www.commonwealthfoundation.org/policyblog/detail/are-pa-public-schools-underfunded>.

MORE FUNDING IS NOT THE SOLUTION

The districts identified by the Level Up coalition as having the most severe underfunding face legitimate financial, academic, and infrastructure challenges. Unfortunately, these problems cannot be simply solved by increasing taxpayer funding. The strangleholds of mismanagement, bureaucratic inefficiency, and even corruption too often exacerbate the difficulties.

- Philadelphia City School District is the top recipient of Level Up funding. Sadly, the district’s recent performance on removing asbestos from school buildings highlights broader **oversight** and mismanagement issues that plague the administration. **Philadelphia Inquirer** reports that hired contractors do poor-quality and incomplete work that often makes school conditions worse for the children.¹³
- Allentown City School District, top 3 in Level Up funding, has a record of mismanagement. **The district has** underbudgeted salaries, given six-figure buyouts for former superintendents, and produced financial figures that do not always line up. On one occasion, the school districts’ business office suddenly discovered \$11 million half-way through the year.¹⁴
- A 2019 state audit found that the Harrisburg City School District, top 6 recipient of Level Up, had over **\$5 million in questionable costs** over a three-year period. Among these

include overpaying the superintendent nearly \$20,000, paying more than a third of vendors above contracted amounts, and continuing to provide terminated employees with health care. The school district originally refused the audit and when it finally complied, the district terminated two of the employees that cooperated with the auditors.¹⁵

- In 2019, the [FBI and the Pennsylvania Office of Attorney General](#) also performed a joint investigation into the Harrisburg City School District. While the FBI did not disclose the reason or topic of its investigation, the Attorney General's office confirmed joint efforts for what began as a probe into the disappearance of several computers from the school district's business office.¹⁶
- Scranton School District, top 7 recipient of Level Up funds, has a history of corruption and incompetence.
 - In 2020, Attorney General Josh Shapiro charged three top school district administrators "with endangering the welfare of children." Former School District Superintendent Alexis Kirijan, Chief Operating Officer Jeff Brazil, and Maintenance Supervisor Joseph Slack [received indictments](#) for their cover-up of the districts' dangerous levels of lead and asbestos.¹⁷
 - In 2019, the deputy superintendent of finance that had worked in the district for 33 years pleaded guilty to [using over \\$8,000](#) in school district money to pay for repairs on his personal vehicle.¹⁸ Earlier that year, the fleet manager was imprisoned for overbilling the district for [erroneous auto work](#) over 13 years.¹⁹
 - Through a 2017 audit of Scranton School District, the [Department of the Auditor General](#) found "an extreme level of board and administrative staff dysfunction." The audit uncovered reckless overspending, improper payments and health benefits provision, inadequate oversight of inventory, and wasteful no-bid contracting. The audit concluded that "the problem with this district's finances is not about revenue, it is about wasteful spending and general mismanagement."²⁰
- Chester-Upland, top 9 in Level Up funding, was in such "[administrative chaos](#)" that auditors were unable to complete an assessment in 2017.²¹ In 2021, the district was still in chaos and only narrowly avoided an "[unprecedented](#)" [takeover by charter](#) school operators.²²
- Coatesville Area, top 24 in Level Up funding, has also struggled with transparency and corruption issues. In 2018, former superintendent Richard Como was sentenced for [theft and ethics violations](#) including using school money to pay for personal football rings, receiving reimbursements for fraudulent expenses and "[off the book](#)" events, and facilitating the hiring of his son.²³ The former athletic director was also imprisoned for stealing \$15,000 from the district. Chester County's district attorney noted that the Coatesville school board actively [tried to hinder](#) its investigation.²⁴

While these examples of mismanagement and corruption may not apply to all 100 districts on the Level Up list, they help explain why school districts can be flush with taxpayer dollars and still fail kids and families.

- Increasing state funding is not a guaranteed solution for failing schools. Aliquippa School District, for example, receives the highest revenue per average daily membership (ADM) of the top 30 recipients of Level Up funding.²⁵ However, between 2015 and 2019 (see appendix), the percentage of students with Pennsylvania System of School Assessment (PSSA) Math and English Language Arts scores at or above proficiency declined even as state funding per student increased by 24% (adjusted for inflation).²⁶ Aliquippa School District receives \$22,799 per ADM, which is \$4,000 higher than the state average.

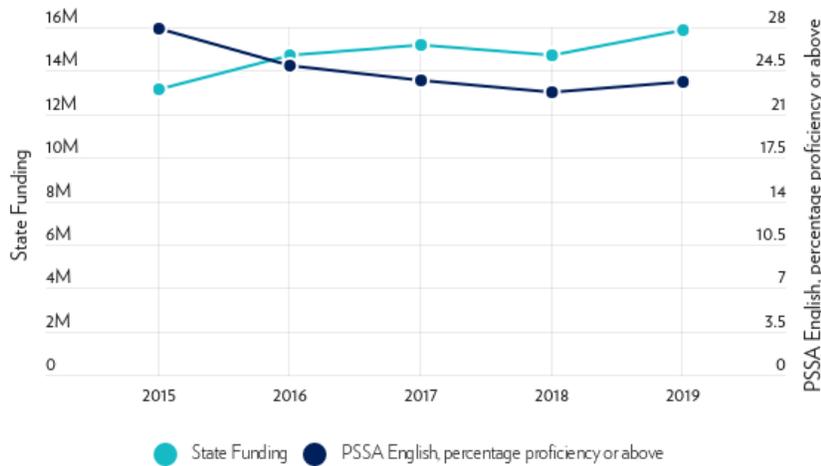
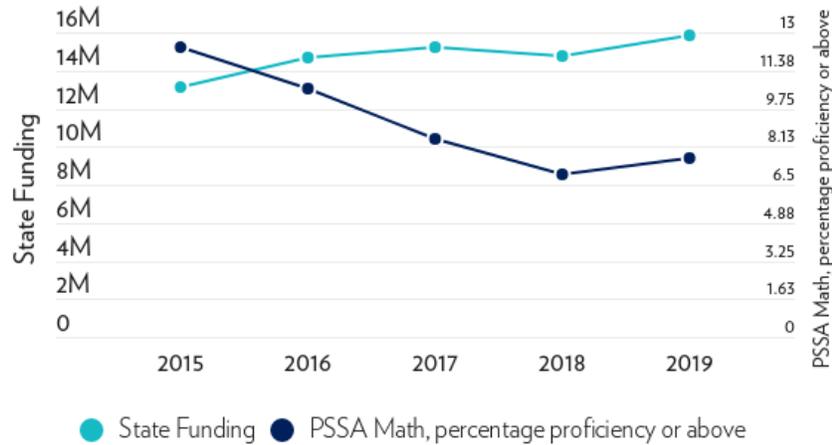
LOST OPPORTUNITY

- Instead of spending more taxpayer dollars on systems with a long history of shortchanging kids, state lawmakers should direct funding to the kids themselves through further expansion of the Educational Improvement Tax Credit (EITC) and Opportunity Scholarship Tax Credit (OSTC) programs. While state lawmakers expanded the EITC program by \$40 million this summer, there are still tens of thousands of students that are on the waiting list.²⁷ The \$100 million directed to the Level Up initiative could have funded close to 33,000 new scholarships, potentially eliminating the current waitlist.
- Lawmakers can also directly fund kids by establishing Education Opportunity Accounts (EOAs). EOAs are publicly funded accounts that allow children and their families to pay for educational resources like tuition, curriculum, tutoring, internet access, and services for students with special needs. Students should be able to choose the educational environment and resources that works best for them, and not tied to an unyielding bureaucratic system. The \$100 million directed to the Level Up initiative could have funded EOAs for almost 15,000 students in Pennsylvania.

APPENDIX

Aliquippa SD: State Funding vs. PSSA Scores

Even as state funding for Aliquippa School District increased by almost \$3M, the percentage of students with PSSA Math and English Language Arts scores at or above proficiency dropped.



Source: Pa. Department of Education, AFR Data: Detailed Revenue, 2015 through 2019, <https://www.education.pa.gov/Teachers%20-%20Administrators/School%20Finances/Finances/AFR%20Data%20Summary/Pages/AFR-Data-Detailed-.aspx> ;
 Pa. Department of Education, PSSA Results, School Level Data 2015 through 2019, <https://www.education.pa.gov/DataAndReporting/Assessments/Pages/PSSA-Results.aspx>.



- ¹ Commonwealth Foundation, “2021 Budget Takeaways,” June 2021, <https://www.commonwealthfoundation.org/policyblog/detail/2021-budget-takeaways>; Pennsylvania Pressroom, “Gov. Wolf Supports Budget With Largest Education Funding Increase in State History,” June 2021, <https://www.media.pa.gov/pages/education-details.aspx?newsid=1146>.
- ² Level Up coalition, “Level Up: A Proposal to Accelerate Equitable School Funding in Pennsylvania,” April 2021, <https://leveluppa.org/wp-content/uploads/2021/04/LEVEL-UP-1-pager.pdf>.
- ³ Level Up coalition, “Pa Lawmakers Pass \$100 Million Level Up Funding Supplement,” June 2021, <https://seureservercdn.net/72.167.241.46/imu.295.myftpupload.com/wp-content/uploads/2021/06/Level-Up-Press-Budget-Release.pdf>.
- ⁴ Kids Count Data Center, 2017-18 Poverty, <https://datacenter.kidscount.org/data/tables/2778-poverty--estimated-percent-of-relevant-population-age-5-17-under-100-poverty-by-school-district-using-saige?loc=40&loct=10#detailed/10/5475-5975,8788/false/871,870,573,869,36,868,867,133,38,35/any/10226>; Pa. Department of Education, Annual Financial Report, Revenue data, 2019-20 Revenues, <https://www.education.pa.gov/Teachers%20-%20Administrators/School%20Finances/Finances/AFR%20Data%20Summary/Pages/AFR-Data-Summary-Level.aspx>.
- ⁵ Pa. Department of Education, Summary-Level AFR Data, Revenue Data for 2019-20, Total Revenue Per ADM, <https://www.education.pa.gov/Teachers%20-%20Administrators/School%20Finances/Finances/AFR%20Data%20Summary/Pages/AFR-Data-Summary-Level.aspx>.
- ⁶ National Center for Education Statistics at IES, Revenues and Expenditures for Public Elementary and Secondary Education: FY 19, June 2021, <https://nces.ed.gov/pubs2021/2021302.pdf>.
- ⁷ Pa. Department of Education, Summary-Level AFR Data, Revenue Data for 2018-19, Total Revenue Per ADM, <https://www.education.pa.gov/Teachers%20-%20Administrators/School%20Finances/Finances/AFR%20Data%20Summary/Pages/AFR-Data-Summary-Level.aspx>.
- ⁸ Commonwealth Foundation, “Pennsylvania Public Schools’ Pandemic Profits,” June 2021, <https://www.commonwealthfoundation.org/policyblog/detail/pennsylvania-public-schools-pandemic-profits>.
- ⁹ Pa. Department of Education, ESSER Funding Information, <https://www.education.pa.gov/Schools/safeschools/emergencyplanning/COVID-19/CARESAct/Pages/default.aspx>.
- ¹⁰ Pa. Department of Education, AFR Data: Detailed, General Fund Balance: 2010-11 to 2019-20, <https://www.education.pa.gov/Teachers%20-%20Administrators/School%20Finances/Finances/AFR%20Data%20Summary/Pages/AFR-Data-Detailed-.aspx>.
- ¹¹ Pa. Department of Education, AFR Data: Summary-Level, Expenditure Data, 2019-2020, <https://www.education.pa.gov/Teachers%20-%20Administrators/School%20Finances/Finances/AFR%20Data%20Summary/Pages/AFR-Data-Summary-Level.aspx/>.
- ¹² PennLive, “School districts reserve funds continue to grow, amassing \$4.3 billion in 2014-15,” June 2016, https://www.pennlive.com/politics/2016/06/school_districts_reserve_funds.html.
- ¹³ Philadelphia Inquirer, “Toxic City, Sick Schools: Botched Jobs”, May 2018, <https://www.inquirer.com/news/inq/lead-carbon-monoxide-silica-poisoning-construction-students-teachers-philadelphia-schools-toxic-city-20180517.html>; Philadelphia Inquirer, “New Test: 10.7 million asbestos fibers on floor at Philadelphia elementary school,” <https://www.inquirer.com/philly/news/olney-elementary-school-philadelphia-asbestos-fibers-increase-toxic-city-20180606.html>.
- ¹⁴ Morning Call, “Paul Muschick on Allentown School District: When you’re in a financial hole, stop digging!” May 2019, <https://www.mcall.com/opinion/mc-ops-allentown-school-budget-deficit-bond-muschick-20190509-vsulksusija7fikivfblmoqxy-story.html>.
- ¹⁵ PennLive, “Scathing State Audit of Harrisburg School District reveals more than \$5 million in questionable costs,” July 2019, <https://www.pennlive.com/news/2019/07/scathing-state-audit-of-harrisburg-school-district-reveals-more-than-5-million-in-questionable-costs.html>.
- ¹⁶ PennLive, “FBI is investigating Harrisburg School District: sources,” September 2019, <https://www.pennlive.com/news/2019/09/fbi-is-investigating-harrisburg-school-district-sources.html>.
- ¹⁷ PA homepage, “Attorney General announces changes in Scranton School District investigation,” September 2020, <https://www.pahomepage.com/top-news/attorney-general-announces-charges-in-scranton-school-district-investigation/>.
- ¹⁸ WNEP, “Former Business Manager Charged in Attorney General’s Scranton School District Investigation,” February 2019, <https://www.wnep.com/article/news/local/lackawanna-county/former-business-manger-charged-in-attorney-generals-scranton-school-district-investigation/523-8f889bd7-bdba-4bae-91eb-4c53f0c3fa1c>.
- ¹⁹ PA homepage, “Former Scranton School District Fleet Manager sentenced for theft,” September 2019, <https://www.pahomepage.com/news/former-scranton-school-district-fleet-manager-sentenced-for-theft/>.
- ²⁰ Pa. Department of the Auditor General, “Auditor General DePasquale Says Audit of Scranton School District Shows Extreme Dysfunction, Serious Financial Instability,” October 2017, <https://www.paauditor.gov/press-releases/auditor-general-depasquale-says-audit-of-scranton-school-district-shows-extreme-dysfunction-serious-financial-instability>.
- ²¹ Pa. Department of the Auditor General, “Auditor General DePasquale Says Total Administrative Chaos at Chester Upland School District Prevented Full Audit Completion,” December 2017, <https://www.paauditor.gov/press-releases/auditor-general-depasquale-says-total-administrative-chaos-at-chester-upland-school-district-prevented-full-audit-completion>.
- ²² WHYY PBS, “Chester Upland School District avoids unprecedented charter takeover—for now,” June 2021, <https://whyy.org/articles/chester-upland-school-district-avoids-unprecedented-charter-takeover-for-now/>.
- ²³ Philadelphia Inquirer, “Painful saga in Coatesville Area School District ends with ex-Coatesville school chief, figure in racist-text flap, headed to jail,” March 2018, <https://www.inquirer.com/philly/news/pennsylvania/coatesville-superintendent-text-prison-racist-20180316.html>; NBC Philadelphia, “Ex-Superintendent, Athletic Director Stole from Chester County School District: DA,” December 2014, <https://www.nbcphiladelphia.com/local/coatesville-school-district-theft/2144357/>.
- ²⁴ Philadelphia Inquirer, “Chesco D.A. blasts Coatesville school board,” April 2014, https://www.inquirer.com/philly/news/20140404_Chesco_DA_criticizes_Coatesville_school_board.html.
- ²⁵ Note to readers, Pennsylvania’s Department of Education states the “average daily membership (ADM) is the term used for all resident pupils of the school district for whom the school district is financially responsible. It is calculated by dividing the aggregate days membership for all children on active rolls by the number of days the school district is in session.”
- ²⁶ Pa. Department of Education, Summary-Level AFR Data, Revenue Data for 2019-20, Total Revenue Per ADM, <https://www.education.pa.gov/Teachers%20-%20Administrators/School%20Finances/Finances/AFR%20Data%20Summary/Pages/AFR-Data-Summary-Level.aspx>; Pa. Department of Education, PSSA Results 2015 through 2019, <https://www.education.pa.gov/DataAndReporting/Assessments/Pages/PSSA-Results.aspx>.
- ²⁷ Commonwealth Foundation, “2021 Budget Takeaways,” June 2021, <https://www.commonwealthfoundation.org/policyblog/detail/2021-budget-takeaways>.