

Appendix: Model results

	MODEL#1 (IDA\$perpupil)		MODEL#2 (Support%chng)
IDAburden (MODEL#2 only)			-5.03E-1 (-2.01) *
	Logit (zero-inflated)	Negative Binomial (full model)	
RACE%		+2.62E-1 (+0.27)	-4.51E-2 (-0.52)
ESL%		-9.25E-1 (-0.26)	-6.48E-1 (-2.21) *
FRPL%		+2.34E+1 (+1.96) *	+6.78E-2 (+0.82)
Size#Students	-8.42E-4 (-4.99) *	-1.02E-4 (-4.23) *	-9.80E-6 (-2.78) *
Growth/Decline	+4.55E+1 (+0.72)	+8.93E+1 (+1.26)	-6.78E+1 (-12.8) *
FiscalStress		+1.73E-2 (+2.25) *	+1.46E-5 (+0.02) *
MedHhIncome\$	+1.14E-5 (+2.47) *	+6.87E-6 (+1.14)	-5.32E-7 (-1.20)
StateAid%		-1.28E+1 (-0.95)	-4.79E-2 (-0.50)
PTax\$perpupil	+1.05E-5 (+0.78)	-3.64E-6 (-0.25)	
Length	-6.26E-2 (-5.03) *		
numbers in parentheses are Z- and T-scores for MODEL#1 and MODEL#2, respectively			
* indicates $p \leq 0.05$			
<p><i>Source: tax abatement disclosures 2019; NCES Common Core of Data 2007, 2015-2019; Geography: all school districts with 100+ students in New York State except New York City</i></p>			

Variable codes corresponding to previous table:

IDA\$perpupil = IDA abatement per pupil

Support\$chng = Change in support services funding

IDAburden = IDA cost burden

RACE% = % Black, Latino, and Native students

ESL% = % English-as-second-language students

FRPL% = % Students in free (or reduced price) lunch program

Size#Students = # Students enrolled

Growth/Decline = Enrollment change over last five years (annual average rate of change)

FiscalStress = District fiscal stress index

MedHhIncome\$ = Median household income (\$)

StateAid% = % State funding from formula

PTax\$perpupil = Property tax per pupil (\$)

Length = Years elapsed since first IDA project