Hidden Costs No More:

Six Years of Tax Abatement Disclosures

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Executive Summary

Thanks to a breakthrough in public disclosure rules, the amounts of revenue lost to public services because of economic development tax abatements are more visible than ever. Although the disclosure breakthrough only covers *some kinds* of tax breaks, we can see enormous amounts of hidden losses — plus *trends* in these losses.

The first six years of this vital new data reveal that from 2017 through 2022:

- For the 50 states plus DC and each state's five biggest cities, counties, and school districts, total public revenue losses totaled $93 billion;

- Over the six years, annual losses to tax abatements rose by 28%;

- For independent school districts, the trend in annual losses is far more severe: up 42% (reflecting K-12's higher dependence upon local property tax revenue);

- Eighteen school districts' revenue losses more than doubled in the six years;

- Losses are likely much bigger and wider than has been disclosed so far because thousands of localities are either failing to disclose or disclosing incompletely, and because school districts in about half the states do not report independently.

Starting in fiscal year 2017, in a municipal finance landmark, the U.S. public acquired the ability to learn how much revenue local governments forego every year to economic development tax abatements. The new data is available thanks to Governmental Accounting Standards Board (GASB) Statement No. 77 on Tax Abatement Disclosures, an amendment to GASB's Generally Accepted Accounting Principles, or GAAP.

Statement 77 requires most jurisdictions to disclose the amount of revenue they forego every year to tax abatements. Tax abatements are reductions in local or state tax bills given to corporations or individuals in exchange for a community benefit such as job creation or capital investment. Abatements can reduce or even eliminate a tax obligation for periods of 10, 20, or 40 years, or even in perpetuity.

These disclosures are found in end-of-year spending reports of most government agencies — including most independent school districts — known as Annual Comprehensive Financial Reports, or ACFRs. This foregone revenue takes money away from public services. The data is especially important because it covers local property tax abatements (which are, by dollar size, often the highest-cost abatement) and because local public services, especially education, remain especially dependent upon property taxes.

In this — the first national analysis of both the revelations and limitations of Statement 77 — we reveal which places suffer the greatest losses and fastest-mounting losses. We also explain how many localities appear to fall short on compliance and how that can be remedied.

This report analyses the six years (2017 through 2022) worth of available data in each state's most populous cities, counties, and school districts, along with every state government plus the District of Columbia. This new data has enabled key insights about government spending that before were undisclosed and virtually unknowable.

In addition to those disclosures we *can* assemble here, we found an alarming lack of compliance with the rule, which is required of any government adhering to Generally Acceptable Accounting Principles (GAAP). As for trends, we also found sharp increases in revenue losses for many jurisdictions. Among the findings:

- Of the 801 examined jurisdictions, only 427 had tax abatement disclosures. While a government does not have to include a Statement 77 note in its ACFR if it does not have any abatement losses, or if it does not adhere to GAAP, we are convinced that many local bodies are **not compliant** with the accounting rules. That is: we believe that many cities, counties and school districts are failing to disclose abatement costs.

- We also found troubling patterns of misleading wording in many Statement 77 notes. These misleading disclosures apparently reflect some local officials' unwillingness to accept the long-established accounting fact that spending *does* occur through tax code provisions, including through abatements or "incentives."

Key to closing the reporting gap: the GASB needs to issue corrected guidance on tax increment financing (TIF, all of which we believe should be captured within Statement 77's definition of "abatement").

Another multistate problem: abatements which are bundled with Industrial Revenue Bonds, or IRBs, are sometimes undisclosed, thanks in no small part to the GASB's failure in 2018 to walk back an errant passage in its Implementation Guide exposure draft.

Statement 77 could be an even more useful decision-making tool if GASB would:

- Start over on TIF and issue a new Statement clearly defining TIFs as abatements;

- Issue model language for municipalities — especially regarding *gross* abatement losses, offsetting Payments in Lieu of Taxes, or PILOTS, and *net* abatement losses; and

- Clearly rescind its 2018 exposure draft on abatements bundled with IRBs and issue an Implementation Guide passage that makes it clear such abatements are to be counted towards Statement 77 disclosures.

Introduction: GASB Statement 77 and Tax Abatements

Across the nation, cities, counties, and school districts have for many decades been losing tax revenue to tax abatement programs. But before 2017, the amount of those losses was essentially kept secret because localities, unlike states, had never published any form of what is called a Tax Expenditure Budget.

It matters because these "incentives" given in the name of economic development cost state and local bodies an estimated $95 billion per year. Most of those costs are foregone property, sales or income taxes companies would otherwise have to pay.

The lack of cost data made it impossible to have a meaningful cost-benefit debate. Public officials only wanted to tout the *benefits* of tax-break deals, especially because (as political scientists have documented) such announcements boost an incumbent's re-election chances. Those who wanted a fully informed debate about such deals were stymied.

(In the GASB's parlance, "tax abatements" is an umbrella term for all kinds of economic development tax breaks: property, sales, and/or income taxes. States forego mostly sales and income tax revenue this way; localities mostly forego property and sales tax revenue.)

This hidden-costs standoff finally started to resolve in 2015 when an obscure body that determines how most governments keep their books issued a new rule. The Governmental Accounting Standards Board (GASB) is the professional organization that establishes and regularly updates standards of accounting and financial reporting for U.S. state and local governments. GASB's rules are known as Generally Accepted Accounting Principles, or GAAP. When GASB updates or amends GAAP, it takes the form of a Statement.

Statement No. 77 on Tax Abatement Disclosures — issued in 2015 and taking effect in most places by FY 2017 — requires those governments using its GAAP accounting rules to include a Note in their Annual Comprehensive Financial Report (ACFR), naming and describing the tax-break program, specifying which tax it abates, and reporting how much revenue the government lost that year in foregone revenue. It does not require, but does allow, disclosure by each recipient company.

By the GASB's measure, about 70% of local government bodies adhere to GAAP, and they do so for one or more reasons. About three fourths of the states, by law or administrative code, require at least some local government bodies (school districts, cities, counties, etc.) to conform to GAAP. Additional governments comply with GAAP to get the best possible credit ratings (and therefore the lowest borrowing costs) when they issue bonds. School districts may comply because they receive more than $750,000 per year in federal support (true of many large and/or low-income districts that receive Title I support), in which case GAAP accounting is required.

The issuance of Statement 77 by the GASB came after two years of internal deliberation followed by its October 2014 Exposure Draft on Tax Abatement Disclosures followed by a three-month public comment period. It was one of the most heavily commented-upon Statements in the GASB's history. Good Jobs First was later revealed to have organized many of the pro-disclosure comments.

Statement 77 requires governments to report not only revenue they lose *actively* due to their own actions but also revenue they lose *passively*, i.e., because of tax abatements implemented by any other government. This passive-loss reporting requirement is especially important for public schools because, in most states, city or county governments have the legal authority to grant tax abatements even though the biggest revenue loss will be suffered by the local school district. Indeed, public education remains the most property tax-dependent public service in most states.

Finally, a reminder: the disclosures made pursuant to Statement 77 are but a fraction of all state and local spending on economic development subsidies. Besides the fact that they often miss local abatements such as Tax Increment Financing (TIF) districts and abatements bundled with Industrial Revenue Bonds (IRBs), they also fail to capture many *state* tax abatements.

Specifically, the wording of Statement 77 means that state tax breaks that are structured "as of right" (or automatic, like corporate income tax credits for investment or research and development that a company may claim on its state income tax return), do not meet the "tax abatement" definition. This is unfortunate, since such tax expenditures are often among a state's costliest programs. The GASB's definition of "abatement" also does not capture land-cost write-downs, loans, grants, technical assistance, job training programs, dedicated infrastructure, or other such subsidies.

All that said, the historical significance of Statement 77 is its requirement that states and especially localities finally own up to some of the costs of economic development programs. That is especially true regarding property tax abatements, since property taxes are the largest single tax most companies pay, and therefore property tax abatements are often the most lucrative subsidy they receive.

Hidden Costs No More: Key Findings

We scoured the ACFRs for the five most populous cities, counties, and school districts, along with state governments across the nation. We found data from 427 of the 801. Some of those 374 non-reports are legitimate: some jurisdictions do not have tax abatements (and are not required to report a negative, or the lack of abatement costs); some are not required to follow GAAP; and some school districts are component units of cities or counties and thus don't file their own ACFR.

Those legitimate exceptions aside, we have found that many jurisdictions are simply not complying with Statement 77. Yet even with uneven compliance, we see troublingly high costs in some places and an overall *acceleration of losses* in many places.

Especially because many are component units, school districts have the least data available among all types of jurisdictions (we have data from 78 out of a theoretically possible 251), but their losses are growing the fastest. In 2017, reporting school districts lost $649 million, but in 2022 they lost more than $919 million, growing 42% in only six years.

Across all reporting jurisdictions, the amount abated increased from $13.3 billion in 2017 to $17.1 billion in 2022 — an increase of 28%.

New York stands out as having particularly high losses. The state itself lost $7.8 billion between 2017 and 2022, while New York City lost $22.9 billion in the same period (NYC's school district is a component unit of the city government, so this includes its losses). Nassau County, located on Long Island, lost $195 million in six years, one of the highest losses we found for a county government anywhere.

The single school district with the biggest loss is Philadelphia Public Schools: $623.8 million in six years. Three of the five biggest school-district losses are in South Carolina, including Berkeley County SD ($385 million), Greenville County SD ($236 million), and Charleston County SD ($176 million).

In total, more than $93 billion was reported abated across the country between 2017 and 2022. For all of the structural and compliance reasons stated here, that is not a complete accounting.

Limitations of Statement 77

Although Statement 77 has greatly increased transparency, there are still significant deficiencies, from uneven compliance to misleading reporting.

The GASB does not enforce GAAP. That duty falls to state comptrollers, auditors, or treasurers, and sometimes to education secretaries. Especially in those three-fourths of the states that require at least some localities to use GAAP, these state officers have oversight. Good Jobs First details those varied systems, in state by state "roadmaps."[1]

If the applicable state official ignores, downplays, or misinterprets Statement 77, that signals local governments that they can do the same. Unfortunately, we see such problems in some states. For example, some municipalities in Georgia and school districts throughout New Jersey include Statement 77 Notes in their ACFRs, but the Notes fail to disclose how much revenue was lost.

In New York, for example, despite our written complaint to the Comptroller, many school districts use opaque boilerplate wording that makes it unclear how much a district lost *net* after offsetting Payments in Lieu of Taxes (PILOTs).[2] In Michigan, the State Treasurer refused our request to fully enforce Statement 77 after we pointed out a longstanding state-controlled program that imposes deep revenue losses on some of the state's most industrialized and polluted cities.[3]

Also, some states exercise lax GAAP compliance, allowing local governments to make their own decisions about what to report on abatements. The localities in turn rely on private accounting firms they usually hire to assemble ACFRs. If the locality's or accounting firm's judgment is in error, and the state does not question it, there is no mechanism for correcting it. Thus, some localities fail to disclose their abatement costs, but face no repercussions for doing so.

The passive-loss provision of Statement 77 allows us to cross-check for compliance. That is: if an actively abating locality (such as a city) reports a loss that should also have cost another jurisdiction (such as a school district), or vice versa, we can check. We have found instances where one such jurisdiction reports a loss, while the other does not. And in California, where we believe residual, aging-out TIF districts are still costing school districts, the State Controller has been dismissive.

As Statement 77 allows, a few localities decline to report losses because they are negligible (though they invariably fail to state their definitional threshold). Some others, making up a non sequitur rule that Statement 77 does not provide for, fail to disclose in the name of taxpayer privacy. (Again, Statement 77 does not require deal-specific or company-specific disclosure, only aggregate program disclosure.)

But the most serious compliance problem is, in our opinion, of the GASB's own making. It has failed to make Statement 77 clearly inclusive of what is, in some states, the largest form of tax expenditure for economic development: Tax Increment Financing (TIF). Without lengthy detail here: we have elsewhere explained[4] that of the three kinds of TIF, the GASB has only stated that one is an "abatement." We believe all three meet the test, and the two that the GASB omits are by far the most common and costliest. The core issue is that TIF involves the *diversion* of taxes rather than the exemption of taxes. However, we argue that TIF diversions amount to exemptions since the paid benefits of these diversions flow to just one taxpayer, or a small number of taxpayers, not to public services.

The second most serious compliance problem is also of the GASB's making. Each year, the GASB issues an Implementation Guide answering frequently asked questions about compliance on its many Statements. Each year's Guide is first issued in Exposure Draft form for public comment. For its 2018 Guide, the GASB considered ruling that property tax abatements that are bundled with Industrial Revenue Bonds (IRBs, sometimes also called Industrial Development Bonds, or IDBs) should not be defined as "abatements" and therefore would not be subject to Statement 77's disclosure requirement.

Good Jobs First issued a harsh comment opposing this proposal, documenting that such abatements are simply the way some states skirt their constitutions' gifts clauses. The GASB did not respond to our comment. Nor did it include, refer to, or explicitly withdraw its errant proposal in the final wording of the 2018 Implementation Guide, leaving some to only remember the original proposal and assume it stood, since most such draft Guide passages don't get altered.[5]

These uncorrected definitional gaps with TIF and IRBs mean that there is a substantial amount of foregone revenue unaccounted for in the figures we obtained. That said, some localities in several states – such as Georgia, Missouri, and New York — reported TIF and IDB-related abatement losses.

Still, GASB Statement 77 provides more information than anywhere else when it comes to tax spending by governments.

Analysis: Biggest Losers + Rising Losses

We analyzed the largest school districts, counties, and cities, along with the state government, in each state, along with the District of Columbia. For each jurisdiction, we looked at their ACFRs from 2017 through 2022, and compiled the amount they report losing each year to abatements.

In total, for all the analyzed jurisdictions, over $93 billion was abated, or over $15.5 billion per year on average. Abatements show no sign of slowing down, with a 28% increase in six years.

This trend is actually steeper, because at the time of this report being published, 46 of the examined jurisdictions (all of which had previous abatement reporting) had not yet released their FY 2022 financial reports. Skewing the data in the opposite direction, we believe, is that some localities did not catch on to the new requirement in FY 2017 or FY 2018 but became more compliant in subsequent years.

Table 1: Tax Abatement Losses by Jurisdiction Type, 2017-2022

Jurisdiction Type	2017	2018	2019	2020	2021	2022	Total	% Change 2017 to 2022	% Change 2020 to 2022
School Districts	$648.9 million	$641.3 million	$692.7 million	$763.7 million	$841.6 million	$919.2 million	$4.5 billion	+42%	+20%
Cities	$4.6 billion	$4.8 billion	$5.5 billion	$5.6 billion	$5.9 billion	$6.2 billion	$32.6 billion	+35%	+10%
Counties	$542.1 million	$588.2 million	$631.4 million	$666.4 million	$746.6 million	$743.6 million	$3.9 billion	+37%	+12%
States	$7.6 billion	$8.8 billion	$9.2 billion	$8.9 billion	$8.7 billion	$9.2 billion	$52.4 billion	+22%	+4%
Total	$13.3 billion	$14.9 billion	$16.1 billion	$15.9 billion	$16.2 billion	$17.1 billion	$93.4 billion	+28%	+7%

It is worth noting again that not all jurisdictions are required to publish a disclosure Note. If a locality has no losses, it is not required to report a negative. Some places have abatement losses, but they are not required by state law or administrative code to follow GAAP accounting rules. And in some states, school districts are component units of cities or counties.

Still, despite the missing data, analyzing the “biggest losers” via tax abatements can lead to an understanding of the impact of these corporate tax breaks.

States

The state government with the biggest losses was New York, totaling almost $7.9 billion in six years. Texas came in a close second with almost $7 billion in the same period. Of the 50 states and DC, 42 states disclosed tax abatements. Those without disclosures are: Alaska, California, Georgia, Hawai'i, North Dakota, South Carolina, West Virginia, and Wyoming.

Table 2: States with Largest Losses to Tax Abatements, 2017 -2022

State	2017	2018	2019	2020	2021	2022	Total
New York	$1.2 billion	$1.4 billion	$1.5 billion	$1.2 billion	$1.2 billion	$1.3 billion	$7.9 billion
Texas	$769.8 million	$1.3 billion	$1.3 billion	$1.2 billion	$1.2 billion	$1.3 billion	$7.0 billion
Michigan	$752.8 million	$813.6 million	$646.9 million	$652.9 million	$518.8 million	$590.8 million	$4.0 billion
Florida	$336.1 million	$324.3 million	$613.2 million	$775.8 million	$611.4 million	$588.7 million	$3.3 billion
Louisiana	$497.8 million	$476.1 million	$507.4 million	$493.6 million	$418.0 million	$473.2 million	$2.9 billion

New York's costliest program by far is its Film and Commercial Production credit, costing more than $4 billion over six years. The annual amount spent on the controversial program has increased by $90 million since 2017 — up to $711 million in 2022. Other expensive programs include deals made by Industrial Development Agencies, jobs programs, and low-income housing credits, though none come close to the size of the film credit program.

It is worth noting that Georgia, a top-tier spending state on economic development subsidies, does not disclose its losses. Its 2022 ACFR states, "…given the limited number of recipients under each of these programs, the State is legally prohibited from disclosing detailed information relating to the tax abatement programs and amounts abated."

Although it is not disclosed in the state's ACFR, experts posit that its film tax credit alone will cost the Peach State more than $1.3 billion in 2024.[6]

Of the 42 states that disclose abatements in their ACFRs, there has been an increase of 22% in spending over the six years: from $7.5 billion in 2017 to $9.2 billion in 2022. In total, state governments abated more than $52 billion in six years.

Table 3: States with the Fastest Growing Tax Abatement Losses, 2017 – 2022

State	2017	2018	2019	2020	2021	2022	% Change 2017 to 2022
Kansas	$8.8 million	$158.4 million	$137.4 million	$58.9 million	$205.6 million	$232.9 million	+2,549%
South Dakota	$1.5 million	$10.7 million	$21.8 million	$19.3 million	$23.6 million	$25.2 million	+1,536%
New Hampshire	$1.0 million	$1.3 million	$1.3 million	$1.6 million	$1.9 million	$2.7 million	+166%
Rhode Island	$26.1 million	$39.8 million	$37.1 million	$52.3 million	$40.8 million	$62.1 million	+138%
New Jersey	$209.2 million	$358.7 million	$308.3 million	$396.3 million	$437.8 million	$476.0 million	+128%

Kansas saw the largest percent change - a 2,549% increase in six years. In this time, spending on sales tax limited obligation bonds (nicknamed STAR bonds), issued for various local governments, increased from $7.8 million 2017 to $54.1 million in 2022. The other increases came from Industrial Revenue Bonds and Economic Development Programs run by local governments. Kansas reports that all its state abatement losses are passive, meaning all its revenue losses come from economic agreements entered into by local governments. Kansas is home to many large corporate subsidies, including some for Panasonic and General Motors, which include both local and state subsidies.[7]

South Dakota saw a similar trend, with a 1,536% increase over the same period. The state only offers one abatement program, the Reinvestment Payment Program, for job creation. The cost of the program climbed from $1.5 million in 2017 to $25.2 million in 2022. Some recent recipients of this program include Terex (a heavy equipment company that gets subsidies nationwide), Gevo Net-Zero 1 (got $12.3 million in 2022), and Henkel (a multi-national corporation). [8]

Counties

We found data from 134 of 248 counties in 38 different states. The county with the largest reported losses in this time frame was Hudson County, N.J., where Jersey City is located, clocking in at almost $310 million. This loss was not reported by the county itself, where no abatement costs were included in its ACFR, but rather by Jersey City.

Table 4: Counties with Largest Tax Abatement Losses, 2017 – 2022

County	State	2017	2018	2019	2020	2021	2022	Total

Hudson	NJ	$53.3 million	$51.3 million	$49.2 million	$55.2 million	$48.5 million	$51.8 million	$309.1 million
Shelby	TN	$42.5 million	$42.1 million	$42.6 million	$37.2 million	$37.3 million	$37.5 million	$239.2 million
Washington	OR	$40.1 million	$43.8 million	$30.5 million	$30.9 million	$38.9 million	$45.1 million	$229,2 million
Nassau	NY	$24.0 million	$22.0 million	$24.6 million	$42.1 million	$38.6 million	$44.4 million	$195.7 million
Hawai'i	HI	$32.2 million	$30.0 million	$31.3 million	$29.9 million	$30.7 million	$31.2 million	$185.2 million

In Washington County, Oregon, most of the losses (almost $213 million) came from the Strategic Investment Program. The program allows local governments to negotiate alternative property tax agreements with businesses that invest a certain amount into their sites. In 2022, the county had agreements with Intel Corporation and Genentech, which let the companies avoid paying $40 million in property taxes.

In the examined counties, the amount abated increased from $542 million in 2017 to $747 million in 2022, an increase of 37%.

Table 5: Counties with Fastest Growing Tax Abatement Losses, 2017 – 2022

County	State	2017	2018	2019	2020	2021	2022	% Change 2017 to 2022
Bernalillo	NM	$203.0 thousand	$708.7 thousand	$22.9 thousand	$25.7 thousand	$4.1 million	$4.6 million	+2,140%
Yellowstone	MT	$218.4 thousand	$98.8 thousand	$1.8 million	$1.4 million	$1.2 million	$3.3 million	+1,398%
Arapahoe	CO	$54.4 thousand	$57.8 thousand	$96.7 thousand	$119.7 thousand	$11.4 thousand	$629.3 thousand	+1,057%
Henrico	VA	$159.4 thousand	$229.1 thousand	$323.4 thousand	$860.4 thousand	$1.4 million	$1.6 million	+899%
Hamilton	OH	$2.9 million	$5.0 million	$5.3 million	$5.8 million	$7.5 million	$14.8 million	+403%

Major growth in Bernalillo County, N.M, (which includes and surrounds Albuquerque) came from increases in the cost of Industrial Revenue Bond-bundled abatements. Although Bernalillo County does not release the names of the companies it gives abatements to in its ACFR, Subsidy Tracker data does show the county created an $85 million deal with General Mills in 2016.[9]

In Hamilton County, Ohio, losses were caused by the Community Reinvestment Area program, which grew from $2.7 million in 2017 to $14.4 million in 2022. All of the county's losses were caused by abatements awarded by other governments, including by the city of Cincinnati.

Cities

The city with the largest losses by far is New York City, abating more than $22.9 billion in six years (though this includes school losses because the school district, as a component unit of the city, does not report financials separately). In 2021 alone, Good Jobs First estimates that NYC public schools lost $1.3 billion to abatements.[10]

The city with the next largest amount, Houston, lost only a tenth of what New York lost, but still a significant total: over $2 billion to abatements.

It is worth noting that some major cities across the country, including San Francisco and Miami, did not report any abatement losses in their ACFRs. In total, we found data from 172 cities out of 251 possible across 48 states.

Table 6: Cities with Largest Tax Abatement Losses, 2017 – 2022

City	State	2017	2018	2019	2020	2021	2022	Total
New York City	NY	$3.4 billion	$3.5 billion	$3.8 billion	$3.8 billion	$4.1 billion	$4.2 billion	$22.9 billion
Houston	TX	$135.1 million	$140.8 million	$418.7 million	$391.1 million	$536.9 million	$532.9 million	$2.2 billion
Philadelphia	PA	$162.6 million	$156.8 million	$145.1 million	$202.9 million	$146.9 million	$154.8 million	$969.1 million
Chicago	IL	$85.1 million	$110.5 million	$139.6 million	$88.5 million	$92.1 million	$103.9 million	$619.7 million
Kansas City	MO	$89.6 million	$101.0 million	$97.0 million	$98.0 million	$77.6 million	$88.1 million	$551.3 million

Chicago's major losses come from its (laudably disclosed) Tax Increment Financing program, which cost more than $506 million over six years.

Some of these cities are part of metro "unigovs" with counties but are treated as cities here for the purpose of comparison. For example, Nashville and Davidson County (where it is located) produce only one financial report every year, jointly. We decided to consider these cases as cities, as there are only a handful of places whose financials are structured in this way.

Looking at the cities and joint city-county governments, the pattern of increasing losses continues. Across all these 172 examined jurisdictions, there was a 35% increase in revenue lost to tax abatements between 2017 and 2022. In 2017, $4.5 billion was abated, compared to $6.2 billion in 2022.

Table 7: Cities with Fastest Growing Tax Abatement Losses, 2017 – 2022

City	State	2017	2018	2019	2020	2021	2022	% Change 2017 to 2022
Rochester	NY	$2.3 million	$11.6 million	$27.2 million	$29.8 million	$31.0 million	$31.7 million	+1,276%
Vancouver	WA	$166.0 thousand	$273.1 thousand	$518.8 thousand	$745.4 thousand	$1.2 million	$1.9 million	+1,032%
Green Bay	WI	$190.9 thousand	$190.1 thousand	$195.3 thousand	$499.8 thousand	$652.0 thousand	$2.0 million	+942%
Akron	OH	$32.8 thousand	$30.9 thousand	$69.5 thousand	$201.3 thousand	$260.5 thousand	$293.9 thousand	+797%
Springfield	MA	$215.0 thousand	$1.8 million	$1.3 million	$1.3 million	$1.5 million	$1.6 million	+653%
Topeka	KS	$2.7 million	$7.2 million	$3.4 million	$4.1 million	$4.1 million	$18.7 million	+587%
Atlanta	GA	$3.3 million	$4.5 million	$6.6 million	$8.0 million	$8.1 million	$20.3 million	+518%
Springfield	MS	$1.1 million	$1.4 million	$1.5 million	$6.1 million	$6.6 million	$6.8 million	+492%
Toledo	OH	$2.6 million	$3.2 million	$3.7 million	$3.4 million	$13.6 million	$13.9 million	+431%
Hartford	CT	$3.8 million	$3.8 million	$18.8 million	$19.1 million	$18.6 million	$17.7 million	+367%

The city with the largest percent increase is Rochester, New York, which reports its losses were due to a variety of housing abatement programs. Its losses increased from $2.3 million to $31.7 million over the six years.

In Green Bay, Wisconsin, the increases were due to TIF. In 2017, it cost the city only $190,000, but grew to $1.9 million by 2022, or 10 times as much. Springfield, Massachusetts, saw similar increases due to TIF, with abatements growing from $215,000 to $1.6 million.

School Districts

The independent school district (meaning, not a component unit) that lost the most between 2017 and 2022 was Philadelphia Public Schools, losing almost $624 million in this time frame. Three of the five school districts with the largest losses are in South Carolina.

We found data on 78 school districts across 24 different states. Not all school districts are required to follow GAAP Accounting Standards, and in some states, school districts are component units of cities or counties. These partially explain the lower disclosure totals, however, as we've mentioned before, some GAAP-accounting school districts are failing to comply with Statement 77.

Table 8: School Districts with Largest Tax Abatement Losses, 2017 – 2022

School District	State	2017	2018	2019	2020	2021	2022	Total
Philadelphia Public Schools	PA	$61.9 million	$73.7 million	$121.2 million	$115.5 million	$116.2 million	$135.3 million	$623.8 million
Berkeley County SD	SC	$43.6 million	$42.3 million	$54.0 million	$79.6 million	$83.9 million	$82.1 million	$385.5 million
Greenville County SD	SC	$30.4 million	$37.5 million	$41.3 million	$44.0 million	$43.2 million	$39.9 million	$236.4 million
Chicago Public Schools	IL	$37.5 million	$34.9 million	$32.8 million	$39.4 million	$44.5 million	$45.6 million	$234.7 million
Charleston County SD	SC	$25.3 million	$30.3 million	$32.3 million	$32.5 million	$25.6 million	$31.0 million	$176.9 million

Of the 78 examined school districts, there was a sharp increase of 41% in abatement losses from 2017 to 2022. In 2017, $649 million was abated, compared to $919 million in 2022. This chart shows the 18 school districts where abatement costs more than doubled in this time frame:

Table 9: School District with Fastest Growing Losses to Tax Abatements, 2017 – 2022

School District	State	2017	2018	2019	2020	2021	2022	% Change 2017 to 2022
Columbia Public SD	MO	$208.3 thousand	$1.1 million	$988.7 thousand	$3.1 million	$3.6 million	$3.1 million	+1,367%
Tulsa Public SD	OK	$476.2 thousand	$144.4 thousand	$4.7 million	$4.6 million	$6.0 million	$6.0 million	+1,160%
Des Moines Independent Community SD	IA	$2.7 million	$3.2 million	$3.6 million	$4.2 million	$16.9 million	$19.6 million	+636%
Springfield R-XII SD	MO	$568.5 thousand	$579.2 thousand	$622.4 thousand	$3.6 million	$4.3 million	$4.2 million	+632%
Davenport Community SD	IA	$97.7 thousand	$358.4 thousand	$568.4 thousand	$370.1 thousand	$574.8 thousand	$620.4 thousand	+535%

Omaha Public Schools	NE	$4.0 thousand	$17.0 thousand	$18.1 thousand	$20.0 thousand	$20.1 thousand	$21.5 thousand	+431%
Cobb County Board of Education	GA	$738.6 thousand	$1.9 million	$2.4 million	$3.1 million	$3.2 million	$3.1 million	+323%
Iowa City Community SD	IA	$302.8 thousand	$432.0 thousand	$616.1 thousand	$931.4 thousand	$849.3 thousand	$1.2 million	+282%
Sioux City Community SD	IA	$53.1 thousand	$33.9 thousand	$168.0 thousand	$136.1 thousand	$182.4 thousand	$174.5 thousand	+229%
St Louis Public SD	MO	$10.4 million	$19.3 million	$35.8 million	$34.8 million	$36.0 million	$31.7 million	+205%
Columbus City SD	OH	$2.6 million	$3.1 million	$3.4 million	$6.7 million	$7.8 million	$7.7 million	+194%
Cedar Rapids Community SD	IA	$514.3 thousand	$593.8 thousand	$53.5 thousand	$965.9 thousand	$1.6 million	$1.5 million	+187%
Fargo SD	ND	$2.8 million	$3.4 million	$4.5 million	$4.1 million	$5.1 million	$7.8 million	+177%
Salem-Keizer SD	OR	$452.5 thousand	$506.1 thousand	$749.4 thousand	$891.4 thousand	$1.3 million	$998.0 thousand	+121%
Philadelphia Public Schools	PA	$61.9 million	$73.7 million	$121.2 million	$115.5 million	$116.2 million	$135.3 million	+119%
Jersey City Public Schools	NJ	$51.9 million	$47.5 million	$45.9 million	$57.2 million	$69.3 million	$109.9 million	+111%
DeKalb County Board of Education	GA	$5.8 million	$3.8 million	$3.9 million	$18.4 million	$11.1 million	$12.3 million	+111%
West Fargo SD	ND	$1.6 million	$1.8 million	$2.5 million	$2.7 million	$3.0 million	$3.3 million	+104%

The school district with the highest percentage change, Columbia Public School District in Missouri, reports that the increase was caused by abatements bundled with Industrial Development Bonds issued by Boone County. In 2022, this program cost the school district $2.8 million, and while there was no reporting on it in 2017, it only cost $880,000 in 2018. The district reports that one of these IDBs was for Kraft Heinz Food, which had a $8.9 billion profit in 2023.

In Iowa, Des Moines Independent Community School District saw its abatement costs increase from less than $2.7 million in 2017 to more than $19.6 million in 2022, an increase of 636%. With a student population of 30,000, in 2022 the district lost $640 per student. Most of these losses came from City of Des Moines-awarded projects, namely TIF.

The Cobb County, Georgia, Board of Education saw its abatement losses increase 323% in six years. The school district reports some recipient names, and in 2022 that list included Home Depot ($382,000), Empire Distributors ($469,000), and Highwood's Realty ($396,000).

School losses appear to be accelerating: between 2020 and 2022, they increased by 20%. In 2022 alone, the losses to these largest-in-each-state school districts were almost $1 billion. Again, this data comes from only the 78 largest (out of 251 theoretically able) which reported. There are more than 13,300 school districts of all kinds in the United States.

Policy Recommendations

To help address the uneven disclosure, we offer several recommendations.

- The GASB should clarify the definition of "tax abatement" to include all three forms of Tax Increment Financing.
- The GASB should revisit and correct its errant 2017 Implementation Guide proposal and clearly state that abatements bundled with Industrial Revenue Bonds or Industrial Development Bonds are in fact abatements.
- GASB should issue a new and improved sample disclosure format, to better specify gross versus net abatement losses reflecting, where applicable, offsetting revenues such as Payments in Lieu of Taxes (PILOTs). This could also help non-compliant jurisdictions understand what needs to be included.
- In almost half of the states, many or all of the school districts are component units of cities or counties, which makes it difficult for data users to determine how much school districts (and other component units) lose passively. We recommend that GASB flesh out the intent of Statement 77's passive-loss provision by requiring that when major units of government are component units of actively abating governments, the ACFR-issuing governments should apportion and report such abatement losses suffered by each of their component units.

Appendix A: Methodology and State-by-State Appendix

This data was taken from Good Jobs First's free online database, Tax Break Tracker, which aggregates data was sourced from thousands of jurisdictions' ACFRs. The most populous jurisdictions in each state were determined from 2010 Census data. Shown in Appendix B are the most populous cities, counties, and school districts in each state (and the District of Columbia), with their gross tax abatements from 2017 to 2022.

Appendix B: State-by-State Tax Abatement Disclosures

This appendix shows the tax abatement disclosure for the top five most populous cities, counties, and school districts, along with the states' disclosure, for each state. These were determined by data from the 2010 and 2020 censuses. The school district data was found using the Urban Institute's Education Data Explorer, which sources the Common Core of Data.

Alabama

In Alabama, school taxes are shielded tax abatements.

Jurisdiction Name	Jurisdiction Type	2017	2018	2019	2020	2021	2022	Total
Jefferson County	County	N/D	$4,713,000	$5,795,000	$7,219,000	$9,323,449	$8,500,000	$35,550,449
Mobile County	County	$3,752,559	$11,173,255	$10,925,496	$9,680,414	$9,706,148	NYP	$45,237,872
Baldwin County	County	$112,780	$81,424	$119,906	$121,687	$58,114	$63,413	$557,324
Shelby County	County	$316,326	$264,048	N/D	N/D	N/D	NYP	$580,374
Tuscaloosa County	County	$2,745,617	$667,700	$596,151	$1,263,252	NYP	NYP	$5,272,720
City of Huntsville	City	N/D	$11,200,000	$16,400,000	$23,500,000	$23,800,000	$22,000,000	$96,900,000
City of Montgomery	City	$5,373,076	$8,308,072	$7,550,053	$6,073,165	$4,636,005	$19,407,816	$51,348,187
City of Birmingham	City	$12,544,085	$3,918,045	$5,346,189	$7,419,265	$6,367,627	$6,231,928	$41,827,139
City of Mobile	City	$3,399,479	$3,610,322	$4,519,132	$4,880,296	$4,354,771	$4,610,664	$25,374,664
City of Tuscaloosa	City	$1,243,557	$1,391,721	$1,417,938	$1,682,239	$2,419,977	$2,844,973	$11,000,405
Alabama	State	$146,742,000	$165,857,000	$143,730,000	$139,154,000	$127,184,000	$224,312,000	$946,979,000
Total	Total	$176,229,479	$211,184,587	$196,399,865	$200,993,318	$187,850,091	$287,970,794	$1,260,628,134

Alaska

Jurisdiction Name	Jurisdiction Type	2017	2018	2019	2020	2021	2022	Total
Anchorage School District	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Matanuska-Susitna Borough School District	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Fairbanks North Star Borough School District	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Galena City School District	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Kenai Peninsula Borough School District	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Matanuska-Susitna Borough	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Fairbanks North Star Borough	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Ketchikan Gateway Borough	County	$404,965	$333,697	$337,124	$375,046	$387,077	$387,077	$2,224,986
Kodiak Island Borough	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Kenai Peninsula Borough	County	N/D	N/D	N/D	N/D	N/D	N/D	-
City of Fairbanks	City	N/D	N/D	N/D	N/D	N/D	N/D	-
City of Wasilla	City	N/D	N/D	N/D	N/D	N/D	N/D	-
City and Borough of Juneau	City/County	N/D	N/D	N/D	N/D	N/D	N/D	-
City and Borough of Sitka	City/County	N/D	N/D	N/D	N/D	N/D	N/D	-
Municipality of Anchorage	City	N/D	N/D	N/D	$7,550,088	$7,182,994	NYP	$14,733,082
Alaska	State	N/D	N/D	N/D	N/D	N/D	N/D	-
Total	Total	$404,965	$333,697	$337,124	$7,925,134	$7,570,071	$387,077	$16,958,068

Arizona

Jurisdiction Name	Jurisdiction Type	2017	2018	2019	2020	2021	2022	Total
Mesa Unified School District	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Chandler Unified School District	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Tucson Unified School District	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Peoria Unified School District	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Gilbert Public Schools	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Maricopa County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Pima County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Pinal County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Yavapai County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Mohave County	County	N/D	N/D	N/D	N/D	N/D	N/D	-

City of Phoenix	City	$3,697,000	$4,830,000	$7,146,000	$6,325,000	$5,814,000	$7,624,000	$35,436,000
City of Tucson	City	N/D	N/D	N/D	N/D	N/D	N/D	-
City of Mesa	City	N/D	N/D	N/D	N/D	N/D	N/D	-
City of Chandler	City	$3,069,025	$2,235,512	$671,883	$695,406	$845,568	$922,980	$8,440,374
City of Gilbert	City	N/D	N/D	N/D	N/D	N/D	N/D	-
Arizona	State	-	$471,000	$419,000	$419,000	$419,000	$366,000	$2,094,000
Total	Total	$6,766,025	$7,536,512	$8,236,883	$7,439,406	$7,078,568	$8,912,980	$45,970,374

Arkansas

Jurisdiction Name	Jurisdiction Type	2017	2018	2019	2020	2021	2022	Total
Springdale School District	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Little Rock School District	School District	$2,512,039	$2,451,354	$2,432,285	$2,433,733	$2,329,263	$1,860,592	$14,019,266
Bentonville Public Schools	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Rogers School District	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Fort Smith School District	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Pulaski County	County	$389,333	$380,112	$377,764	$376,887	$361,562	$290,356	$2,176,014
Benton County	County	N/D	N/D	N/D	N/D	N/D	NYP	-
Washington County	County	N/D	N/D	N/D	N/D	N/D	NYP	-
Faulkner County	County	N/D	N/D	N/D	N/D	N/D	NYP	-
Sebastian County	County	N/D	N/D	N/D	N/D	N/D	NYP	-
City of Little Rock	City	$913,967	$892,321	$886,806	$884,749	$848,773	$702,210	$5,128,826
City of Fayetteville	City	N/D	N/D	N/D	N/D	N/D	N/D	-
City of Fort Smith	City	N/D	N/D	N/D	N/D	N/D	N/D	-
City of Springdale	City	N/D	N/D	N/D	N/D	NYP	NYP	-
City of Jonesboro	City	N/D	N/D	N/D	N/D	N/D	NYP	-
Arkansas	State	$58,147,000	$60,789,000	$61,580,000	$65,545,000	$46,883,000	$50,257,000	$343,201,000
Total	Total	$61,962,339	$64,512,787	$65,276,855	$69,240,369	$50,422,598	$53,110,158	$364,525,106

California

Jurisdiction Name	Jurisdiction Type	2017	2018	2019	2020	2021	2022	Total
Los Angeles Unified School District	School District	N/D	N/D	N/D	N/D	N/D	N/D	-

San Diego Unified School District	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Fresno Unified School District	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Long Beach Unified School District	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Elk Grove Unified School District	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Los Angeles County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
San Diego County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Orange County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Riverside County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
San Bernardino County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
City of Los Angeles	City	$18,300,000	$27,600,000	$33,600,000	$14,600,000	$11,600,000	$26,600,000	$132,300,000
City of San Diego	City	N/D	N/D	N/D	N/D	N/D	N/D	-
City of San Jose	City	-	$104,000	$358,000	N/D	$896,000	$2,411,000	$3,769,000
City and County of San Francisco	City/County	N/D	N/D	N/D	N/D	N/D	N/D	-
City of Fresno	City	N/D	N/D	N/D	N/D	N/D	N/D	-
California	State	N/D	N/D	N/D	N/D	N/D	N/D	-
Total	Total	$18,300,000	$27,704,000	$33,958,000	$14,600,000	$12,496,000	$29,011,000	$136,069,000

Colorado

Jurisdiction Name	Jurisdiction Type	2017	2018	2019	2020	2021	2022	Total
Denver Public Schools	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Jefferson County School District	School District	N/D	N/D	N/D	N/D	N/D	-	-
Douglas County School District	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Cherry Creek School District	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Aurora Joint School District No. 28	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
El Paso County	County	-	-	$75,559	N/D	N/D	N/D	$75,559

Arapahoe County	County	$54,402	$57,840	$96,704	$119,684	$11,359	$629,323	$969,312
Jefferson County	County	$731,318	$763,262	$447,620	$485,855	$650,783	$800,645	$3,879,483
Larimer County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Adams County	County	$57,370	$193,911	$291,298	$388,409	$357,183	$225,155	$1,513,326
City and County of Denver	City/County	$17,825,000	$19,440,000	$19,333,000	$4,365,000	$59,621,000	$49,936,000	$170,520,000
City of Colorado Springs	City	$790,349	$826,323	$115,195	$88,341	$440,340	-	$2,260,548
City of Aurora	City	$2,081,964	$2,500,870	$2,968,443	$772,189	$701,209	$5,480,607	$14,505,282
City of Fort Collins	City	$875,443	$1,188,882	$1,283,521	$291,518	$333,159	$853,482	$4,826,005
City of Lakewood	City	$3,403,939	$3,825,215	$3,945,922	$3,319,863	$3,893,610	$3,741,101	$22,129,650
Colorado	State	$99,119,000	$86,513,000	$96,347,100	$144,889,400	$147,731,000	$185,314,600	$759,914,100
Total	Total	$124,938,785	$115,309,303	$124,904,362	$154,720,259	$213,739,643	$246,980,913	$980,593,265

Connecticut

Connecticut school districts and counties are both exempt from reporting. In New England, school districts do not issue their own financial reports. In 1960, Connecticut's counties have only existed as geographic regions, without independent governments.

Jurisdiction Name	Jurisdiction Type	2017	2018	2019	2020	2021	2022	Total
City of Bridgeport	City	$2,808,720	$4,846,441	$4,136,557	$4,118,081	$6,192,816	$6,644,148	$28,746,763
City of Stamford	City	$1,763,825	$726,460	$547,636	$707,235	$1,053,682	$2,243,804	$7,042,642
City of New Haven	City	$8,350,000	$10,992,000	$8,596,000	$6,804,000	$6,795,000	$6,517,000	$48,054,000
City of Hartford	City	$3,785,000	$3,800,000	$18,747,000	$19,074,000	$18,614,000	$17,686,000	$81,706,000
City of Waterbury	City	-	-	$293,000	$296,000	$5,701,000	$5,691,000	$11,981,000
Connecticut	State	$158,810,999	$202,111,124	$162,290,197	$180,602,907	$207,481,824	$174,687,770	$1,085,984,821
Total	Total	$175,518,544	$222,476,025	$194,610,390	$211,602,223	$245,838,322	$213,469,722	$1,263,515,226

Delaware

Delaware school districts do not issue annual audited financial statements, only monthly financial reports, and yearly audits. Delaware is only home to three counties.

Jurisdiction Name	Jurisdiction Type	2017	2018	2019	2020	2021	2022	Total
Sussex County	County	N/D	N/D	N/D	N/D	N/D	N/D	-

Kent County	County	$5,716	$1,240	$189	$94	$7,748	$6,887	$21,874
New Castle County	County	-	-	-	-	$39,076	$47,370	$86,446
City of Wilmington	City	$1,070,483	$1,035,273	$847,521	$1,442,623	$1,292,023	$1,236,487	$6,924,410
City of Dover	City	N/D	N/D	N/D	N/D	N/D	N/D	-
City of Newark	City	N/D	N/D	N/D	N/D	N/D	N/D	-
City of Middletown	City	-	-	$96,079	$99,525	$99,525	NYP	$295,129
Town of Smyrna	City	N/D	N/D	N/D	N/D	N/D	N/D	-
Delaware	State	$11,614,000	$11,042,000	$8,937,000	$20,367,000	$14,205,000	$7,857,000	$74,022,000
Total	Total	$12,690,199	$12,078,513	$9,880,789	$21,909,242	$15,643,372	$9,147,744	$81,349,859

District of Columbia

The district's schools are a component unit of D.C.'s government.

Jurisdiction Name	Jurisdiction Type	2017	2018	2019	2020	2021	2022	Total
District of Columbia	State	$6,733,000	$10,143,000	$12,335,000	$11,918,000	$10,690,000	$10,283,000	$62,102,000
Total	Total	$6,733,000	$10,143,000	$12,335,000	$11,918,000	$10,690,000	$10,283,000	$62,102,000

Florida

In Florida, taxes for school districts are shielded and cannot be abated.

Jurisdiction Name	Jurisdiction Type	2017	2018	2019	2020	2021	2022	Total
Miami-Dade County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Broward County	County	$87,325	-	$139,657	$224,021	$275,000	$243,000	$969,003
Palm Beach County	County	$555,041	$576,699	$870,982	$1,243,996	$1,152,571	$1,242,933	$5,642,222
Hillsborough County	County	$1,283,568	$1,541,091	$936,000	$1,046,262	$1,137,600	$420,462	$6,364,983
Orange County	County	$614,493	$693,126	$729,167	$603,959	$1,213,543	$827,763	$4,682,051
City of Miami	City	N/D	N/D	N/D	N/D	N/D	N/D	-
City of Tampa	City	$118,719	$181,104	$169,782	$53,812	$42,505	$46,975	$612,897
City of Orlando	City	$827,141	$530,264	$580,211	$4,259,375	$2,370,825	$2,060,240	$10,628,056
City of St. Petersburg	City	$134,671	$173,891	$163,044	$48,619	$80,571	$30,610	$631,406
City of Hialeah	City	N/D	N/D	N/D	N/D	N/D	N/D	-
Florida	State	$336,047,000	$324,318,000	$613,172,000	$775,783,000	$611,409,500	$588,716,000	$3,249,445,500
Total	Total	$339,667,958	$328,014,175	$616,760,843	$783,263,044	$617,682,115	$593,587,983	$3,278,976,118

Georgia

Georgia's ACFR says it is illegal to report how much money was lost to abatements.

Jurisdiction Name	Jurisdiction Type	2017	2018	2019	2020	2021	2022	Total
Gwinnet County Board of Education	School District	N/D	N/D	N/D	N/D	N/D	$1,964,653	$1,964,653
Cobb County Board of Education	School District	$738,574	$1,859,837	$2,362,087	$3,052,590	$3,208,667	$3,123,032	$14,344,787
DeKalb County Board of Education	School District	$5,822,806	$3,829,492	$3,920,187	$18,383,191	$11,144,845	$12,297,506	$55,398,027
Fulton County Board of Education	School District	$3,980,993	$4,832,479	$6,184,622	$6,698,501	$6,379,325	$6,493,532	$34,569,452
Clayton County Board of Education	School District	-	-	-	-	-	NYP	-
Fulton County	County	$8,261,000	$11,121,000	$12,911,000	$12,091,000	$12,773,000	$11,253,710	$68,410,710
Gwinnett County	County	$517,263	$1,158,229	$648,421	$1,187,678	$1,511,113	$1,183,088	$6,205,792
DeKalb County	County	$3,784,177	$4,058,126	$4,691,848	$6,566,325	$7,793,207	$9,360,100	$36,253,783
Cobb County	County	$1,301,853	$1,615,517	$2,326,556	$3,268,051	$5,976,396	$2,625,433	$17,113,806
Clayton County	County	-	-	-	-	-	-	-
City of Atlanta	City	$3,284,000	$4,523,000	$6,600,098	$8,017,761	$8,073,765	$20,279,625	$50,778,249
City of Columbus	City	$9,056,998	$8,857,494	$9,118,106	$8,174,613	7,238,364.0	$8,064,371	$50,509,946
City of Augusta	City	$4,611,920	$4,477,217	$11,077,878	$5,453,028	$11,205,155	NYP	$36,825,198
City of Savannah	City	$230,427	$240,016	$208,039	$165,264	$233,760	$212,794	$1,290,300
Athens-Clarke County	City/County	N/D	N/D	N/D	N/D	N/D	N/D	-
Georgia	State	N/D	N/D	N/D	N/D	N/D	N/D	-
Total	Total	$41,590,011	$46,572,407	$60,048,842	$73,058,002	$75,537,597	$76,857,844	$373,664,703

Hawai'i

Public education is managed by the state, therefore there is no local reporting. Many cities do not have municipal governments.

Jurisdiction Name	Jurisdiction Type	2017	2018	2019	2020	2021	2022	Total
Hawaii County	County	$32,183,659	$29,953,145	$31,314,031	$29,905,379	$30,670,926	$31,152,965	$185,180,105
Maui County	County	$5,500,000	$5,400,000	$7,200,000	$5,600,000	$2,500,000	$2,200,000	$28,400,000
Kauai County	County	$8,638,403	$9,294,578	$9,064,454	$9,018,961	$9,684,759	$8,275,650	$53,976,805
City and County of Honolulu	City/County	$21,459,000	$15,694,806	$29,298,000	$31,157,000	$35,413,000	$23,433,300	$156,455,106
Hawai'i	State	N/D	N/D	N/D	N/D	N/D	N/D	-
Total	Total	$67,781,062	$60,342,529	$76,876,485	$75,681,340	$78,268,685	$65,061,915	$424,012,016

Idaho

Jurisdiction Name	Jurisdiction Type	2017	2018	2019	2020	2021	2022	Total
West Ada School District	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Boise Independent School District	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Nampa School District	School District	N/D	N/D	N/D	N/D	N/D	NYP	-
Bonneville Joint School District	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Pocatello School District	School District	N/D	$1,260,000	$619,000	$456,000	$435,000	$468,000	$3,238,000
Ada County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Canyon County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Kootenai County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Bonneville County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Bannock County	County	$370,633	$544,885	$1,048,245	$787,116	$668,527	$742,185	$4,161,591
City of Boise	City	-	-	-	-	-	-	-
City of Meridian	City	N/D	N/D	N/D	N/D	N/D	N/D	-
City of Nampa	City	N/D	N/D	N/D	N/D	N/D	N/D	-
City of Idaho Falls	City	N/D	N/D	N/D	N/D	N/D	N/D	-
City of Caldwell	City	N/D	N/D	$20,827	$21,660	$18,261	$11,771	$72,519
Idaho	State	$12,614,491	$8,496,204	$6,095,791	$7,949,697	$6,663,548	$13,954,201	$55,773,932
Total	Total	$12,985,124	$10,301,089	$7,783,863	$9,214,473	$7,785,336	$15,176,157	$63,246,042

Illinois

Jurisdiction Name	Jurisdiction Type	2017	2018	2019	2020	2021	2022	Total
Chicago Public Schools	School District	$37,500,000	$34,900,000	$32,800,000	$39,400,000	$44,500,000	$45,600,000	$234,700,000
School District U-46	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Rockford School District	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Indian Prairie Community Unit School District	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Plainfield School District	School District	N/D	N/D	N/D	N/D	N/D	N/D	-

Cook County	County	$12,900,000	$11,400,000	$13,200,000	$14,500,000	$16,800,000	$17,800,000	$86,600,000
DuPage County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Will County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Lake County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Kane County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
City of Chicago	City	$85,100,000	$110,500,000	$139,600,000	$88,480,000	$92,100,000	$103,900,000	$619,680,000
City of Aurora	City	$179,255	$29,753	-	-	-	-	$209,008
City of Naperville	City	N/D	N/D	N/D	N/D	N/D	N/D	-
City of Joliet	City	$1,392,222	$1,244,584	$1,066,883	$1,137,245	$1,366,561	NYP	$6,207,495
City of Rockford	City	N/D	N/D	N/D	N/D	N/D	N/D	-
Illinois	State	$181,300,000	$195,400,000	$160,400,000	$198,000,000	$165,700,000	$174,000,000	$1,074,800,000
Total	Total	$318,371,477	$353,474,337	$347,066,883	$341,517,245	$320,466,561	$341,300,000	$2,022,196,503

Indiana

Instead of GAAP, Indiana's school districts use the accounting standards set forth by the Indiana State Board of Accounts. Therefore, GASB 77 does not apply, even though the state does have local tax abatement programs.

Jurisdiction Name	Jurisdiction Type	2017	2018	2019	2020	2021	2022	Total
Marion County	County	$2,220,337	$2,191,303	$2,480,042	$2,636,618	$2,265,545	$1,970,982	$13,764,827
Lake County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Allen County	County	$3,602,005	$4,383,074	$5,868,544	$7,106,546	$6,216,797	$7,085,787	$34,262,753
Hamilton County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
St. Joseph County	County	N/D	N/D	$5,116,847	$5,303,250	$2,926,216	NYP	$13,346,313
City of Indianapolis	City	$4,048,000	$4,115,000	$4,502,000	$4,793,000	$4,017,000	$3,294,000	$24,769,000
City of Fort Wayne	City	$2,547,442	$3,053,926	$3,756,200	$3,789,410	$4,073,656	$3,735,410	$20,956,044
City of Evansville	City	N/D	N/D	N/D	N/D	N/D	N/D	-
City of South Bend	City	$1,051,208	$1,332,504	$1,766,580	$2,147,799	$1,930,975	$4,295,143	$12,524,209
City of Carmel	City	N/D	N/D	N/D	N/D	N/D	N/D	-
Indiana	State	$138,877,000	$145,776,000	$168,698,000	$184,775,498	$226,232,000	$189,469,000	$1,053,827,498
Total	Total	$152,345,992	$160,851,807	$192,188,213	$210,552,121	$247,662,189	$209,850,322	$1,173,450,644

Iowa

Jurisdiction Name	Jurisdiction Type	2017	2018	2019	2020	2021	2022	Total
Des Moines Independent Community School District	School District	$2,669,220	$3,189,109	$3,632,376	$4,214,865	$16,879,701	$19,640,943	$50,226,214
Cedar Rapids Community School District	School District	$514,349	$593,797	$53,530	$965,903	$1,574,339	$1,477,778	$5,179,696
Sioux City Community School District	School District	$53,082	$33,933	$168,042	$136,144	$182,390	$174,484	$748,075
Davenport Community School District	School District	$97,711	$358,376	$568,396	$370,116	$574,758	$620,383	$2,589,740
Iowa City Community School District	School District	$302,777	$431,976	$616,095	$931,395	$849,348	$1,155,520	$4,287,111
Polk County	County	$3,691,970	$4,397,860	$4,667,864	$8,436,290	$10,220,933	$13,011,465	$44,426,382
Linn County	County	$1,064,809	$1,199,252	$1,384,013	$1,922,827	$2,372,980	$2,213,800	$10,157,681
Scott County	County	$1,664,348	$1,205,122	$1,564,388	$1,774,256	$1,849,139	$1,939,784	$9,997,037
Johnson County	County	$490,094	$602,805	$493,549	$781,032	$767,580	$1,029,280	$4,164,340
Black Hawk County	County	$331,965	$416,237	$94,638	$726,833	$606,900	$817,886	$2,994,459
City of Des Moines	City	$10,493,332	$4,000,692	$4,681,243	$5,428,704	$6,202,225	$7,719,540	$38,525,736
City of Cedar Rapids	City	$2,395,726	$898,185	$2,507,180	$4,096,213	$4,627,091	$597,330	$15,121,725
City of Davenport	City	$1,915,000	$3,287,000	$3,016,000	$3,182,000	$3,924,001	$5,456,118	$20,780,119
Sioux City	City	$613,361	$498,166	$1,061,618	$898,228	$2,381,778	$1,935,111	$7,388,262
City of Ankeny	City	$213,730	$318,526	$360,099	$420,555	$416,161	$489,708	$2,218,779
Iowa	State	$137,632,000	$171,299,000	$157,763,000	$162,782,000	$139,624,000	$119,705,000	$888,805,000
Total	Total	$164,143,474	$192,730,036	$182,632,031	$197,067,361	$193,053,324	$177,984,130	$1,107,610,356

Kansas

Jurisdiction Name	Jurisdiction Type	2017	2018	2019	2020	2021	2022	Total
Wichita Unified School District 259	School District	$3,737,596	$4,563,375	$4,441,159	$6,861,597	$6,562,695	$5,926,593	$32,093,015
Olathe Unified School District 233	School District	$1,965,653	$1,664,348	$1,752,230	$3,582,799	$3,851,935	NYP	$12,816,965
Shawnee Mission Unified School District 512	School District	$5,304,774	$5,114,041	$5,649,729	$6,842,581	$8,179,564	$8,555,328	$39,646,017
Blue Valley Unified School District 229	School District	$1,637,875	$1,485,544	$1,209,720	$1,142,240	$1,256,184	$2,241,353	$8,972,916
Kansas City Public Schools	School District	N/D	N/D	N/D	N/D	N/D	N/D	-

Johnson County	County	$2,682,990	$4,371,262	$5,061,375	$5,973,972	$6,417,874	$7,829,271	$32,336,744
Sedgwick County	County	$4,795,292	$4,868,675	$4,598,139	$6,900,958	$3,771,305	$5,874,222	$30,808,591
Shawnee County	County	$3,405,550	$3,446,664	$4,255,473	$4,347,731	$4,406,666	$4,715,690	$24,577,774
Wyandotte County	County	$2,715,955	$2,786,547	$4,283,561	$4,568,069	$4,825,667	NYP	$19,179,799
Douglas County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
City of Wichita	City	$5,288,500	$5,755,544	$6,669,205	$7,703,000	$7,485,000	$13,350,000	$46,251,249
City of Overland Park	City	$1,830,874	$2,462,373	$1,763,512	$2,031,015	$1,917,098	$1,788,983	$11,793,855
Kansas City	City	$2,007,038	$1,982,371	$3,338,339	$3,693,819	$3,348,081	NYP	$14,369,648
City of Olathe	City	$6,275,418	$5,955,092	$8,922,452	$5,797,714	$5,748,735	$5,754,264	$38,453,675
City of Topeka	City	$2,726,297	$7,188,336	$3,417,414	$4,137,488	$4,167,856	$18,737,037	$40,374,428
Kansas	State	$8,792,982	$158,360,000	$137,400,000	$58,900,000	$205,600,000	$178,800,000	$747,852,982
Total	Total	$53,166,794	$210,004,172	$192,762,308	$122,482,983	$267,538,660	$253,572,741	$1,099,527,658

Kentucky

Jurisdiction Name	Jurisdiction Type	2017	2018	2019	2020	2021	2022	Total
Jefferson County Public Schools	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Fayette County Public Schools	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Boone County Public Schools	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Warren County Public Schools	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Hardin County Public Schools	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Louisville/Jefferson County	City/County	$12,549,576	$13,110,523	$12,696,284	$8,489,934	$9,645,627	$7,612,283	$64,104,227
Lexington/Fayette City County	City/County	$1,043,738	$1,197,471	$1,448,550	$1,566,519	$1,724,773	$2,020,158	$9,001,209
Kenton County	County	$114,065	$114,949	$124,215	$142,542	$198,981	$194,407	$889,159
Warren County	County	$128,791	$165,913	$172,823	$189,238	$193,184	$193,184	$1,043,133
Hardin County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Boone County	County	$84,998	$63,625	$53,340	$47,387	NYP	NYP	$249,350
Bowling Green	City	$1,584,837	$2,508,063	$2,742,136	$1,929,903	$1,881,894	$2,602,704	$13,249,537
Owensboro	City	N/D	N/D	N/D	N/D	N/D	N/D	-
Georgetown	City	$2,363,260	$2,626,210	$2,523,382	$1,923,534	$1,218,558	$1,221,618	$11,876,562

Covington	City	$513,994	$234,940	$531,954	$503,340	$530,013	$1,150,363	$3,464,604
Kentucky	State	$169,005,000	$178,653,000	$195,799,000	$140,150,000	$89,880,000	$72,868,000	$846,355,000
Total	Total	$187,388,259	$198,674,694	$216,091,684	$154,942,397	$105,273,030	$87,862,717	$950,232,781

Louisiana

Jurisdiction Name	Jurisdiction Type	2017	2018	2019	2020	2021	2022	Total
Jefferson Parish Schools	School District	N/D	$3,050,759	$2,382,830	$3,071,169	$2,332,672	$4,709,832	$15,547,262
East Baton Rouge Parish Schools	School District	$17,550,000	$16,900,000	$14,877,000	$14,659,985	$13,915,826	$8,955,192	$86,858,003
St. Tammany Parish Public Schools	School District	$1,039,100	$1,689,005	$556,087	$1,629,536	$455,332	$455,332	$5,824,392
Caddo Parish Public Schools	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Calcasieu Public Schools	School District	$45,355,000	$12,845,000	$10,890,000	$10,890,000	$23,089,017	$38,684,655	$141,753,672
Jefferson Parish	County	$10,272,909	$7,877,018	$7,585,195	$6,423,843	$11,512,560	$12,131,026	$55,802,551
Ouachita Parish	County	N/D	N/D	N/D	N/D	N/D	N/D	-
St. Tammany Parish	County	$484,900	$168,484	$540,553	$452,006	$139,426	NYP	$1,785,369
Caddo Parish	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Calcasieu Parish	County	$13,505,967	$10,860,378	$14,416,766	$23,562,654	$36,209,687	$49,510,586	$148,066,038
City of New Orleans and Orleans Parish	City/County	$8,534,000	$8,815,000	$14,173,000	$16,315,000	$10,905,000	$12,786,000	$71,528,000
Baton Rouge / East Baton Rouge Parish	City/County	$14,421,967	$13,837,220	$11,368,083	$10,283,330	$8,782,075	$7,607,872	$66,300,547
City of Shreveport	City	$2,283,142	$3,810,562	$1,966,917	$1,273,750	$401,075	$1,261,765	$10,997,211
City of Lake Charles	City	N/D	N/D	N/D	N/D	N/D	N/D	-
City of Lafayette/Lafayette Parish	City/County	$2,136,130	$2,136,130	$1,681,157	$1,514,754	$1,431,801	$1,420,200	$10,320,172
Louisiana	State	$497,778,341	$476,141,323	$507,394,212	$493,604,653	$417,980,914	$473,202,860	$2,866,102,303
Total	Total	$613,361,456	$558,130,879	$587,831,800	$583,680,680	$527,155,385	$610,725,320	$3,480,885,520

Maine

Only regionalized districts have independent financial reporting. Local school district financials are bundled with the towns' financials. None of the regional reports include GASB 77, though they use GAAP accounting.

Jurisdiction Name	Jurisdiction Type	2017	2018	2019	2020	2021	2022	Total
Cumberland County	County	N/D	N/D	N/D	N/D	N/D	N/D	-

York County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Penobscot County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Kennebec County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Androscoggin County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
City of Portland	City	$2,085,290	$2,727,755	$3,231,104	$4,063,703	$5,189,754	$5,867,262	$23,164,868
City of Lewiston	City	$1,774,889	$1,748,911	$1,046,326	$1,099,805	$1,096,452	$1,091,678	$7,858,061
City of Bangor	City	N/D	N/D	N/D	N/D	N/D	N/D	-
City of South Portland	City	N/D	N/D	N/D	N/D	N/D	N/D	-
City of Auburn	City	$966,458	$1,130,735	$1,237,100	$1,069,288	$508,560	$640,190	$5,552,331
Maine	State	$30,933,455	$31,552,645	$31,588,890	$28,916,475	$24,980,681	$19,726,712	$167,698,858
Total	Total	$35,760,092	$37,160,046	$37,103,420	$35,149,271	$31,775,447	$27,325,842	$204,274,118

Maryland

School funding is shielded from tax abatements, therefore there is no reporting from school districts on tax abatements.

Jurisdiction Name	Jurisdiction Type	2017	2018	2019	2020	2021	2022	Total
Montgomery County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Prince George's County	County	$2,752,953	$4,748,229	$5,608,742	$4,537,166	$4,328,152	$5,284,755	$27,259,997
Baltimore County	County	$4,384,000	$6,707,000	$6,683,000	$6,772,000	$8,919,000	$9,265,000	$42,730,000
Anne Arundel County	County	$1,910,581	$1,137,766	$1,873,343	$2,125,011	$2,254,284	$2,325,683	$11,626,668
Howard County	County	$1,645,947	$1,364,526	$1,453,661	$1,598,358	$1,341,833	$1,938,985	$9,343,310
City of Baltimore	City	$23,490,000	$27,953,000	$28,439,000	$29,401,000	$30,208,000	$29,548,000	$169,039,000
City of Frederick	City	$14,245	$6,563	$5,789	N/D	N/D	N/D	$26,597
City of Gaithersburg	City	$155,500	$244,000	$285,000	$315,842	$338,915	$62,788	$1,402,045
City of Rockville	City	$246,200	$251,130	$101,816	$77,380	$77,380	$77,380	$831,286
City of Bowie	City	N/D	N/D	N/D	N/D	N/D	N/D	-
Maryland	State	$61,000,000	$39,270,000	$59,500,000	$34,261,000	$41,000,000	$16,946,473	$251,977,473
Total	Total	$95,599,426	$81,682,214	$103,950,351	$79,087,757	$88,467,564	$65,449,064	$514,236,376

Massachusetts

In New England, school districts do not issue their own financial reports.

Jurisdiction Name	Jurisdiction Type	2017	2018	2019	2020	2021	2022	Total
Middlesex County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Worcester County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Suffolk County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Bristol County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Norfolk County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
City of Boston	City	$17,084,000	$9,066,000	$12,679,000	$24,649,000	$18,408,000	$19,427,000	$101,313,000
City of Worcester	City	$2,600,000	$3,885,000	$3,873,000	$4,216,000	$4,335,000	$3,890,000	$22,799,000
City of Springfield	City	$215,000	$1,761,000	$1,328,000	$1,279,000	$1,500,000	$1,618,000	$7,701,000
City of Cambridge	City	$465,702	-	-	-	-	-	$465,702
City of Lowell	City	N/D	N/D	N/D	$1,029,500	$1,022,600	NYP	$2,052,100
Massachusetts	State	$132,764,000	$142,060,000	$161,834,000	$95,742,000	$89,287,000	$99,738,000	$721,425,000
Total	Total	$153,128,702	$156,772,000	$179,714,000	$126,915,500	$114,552,600	$124,673,000	$855,755,802

Michigan

Jurisdiction Name	Jurisdiction Type	2017	2018	2019	2020	2021	2022	Total
Detroit City School District	School District	$28,635,612	$25,600,000	$19,300,000	$24,600,000	$24,700,000	$19,400,000	$142,235,612
Utica Community School District	School District	$216,000	$209,000	$222,000	$266,000	$283,020	$313,966	$1,509,986
Dearborn School District	School District	$937,549	$782,347	$344,652	$(780,859)	$689,443	$852,648	$2,825,780
Ann Arbor School District	School District	$100,000	$151,600	$33,000	$47,000	$64,000	$91,000	$486,600
Plymouth-Canton Community School District	School District	$210,000	$200,000	$125,000	$1,292,000	$1,282,000	NYP	$3,109,000
Wayne County	County	$28,600,000	$31,400,000	$18,500,000	$17,900,000	$21,000,000	$25,800,000	$143,200,000
Oakland County	County	$2,312,182	$2,223,872	$2,187,884	$2,334,067	$2,703,582	$2,843,510	$14,605,097
Macomb County	County	$803,259	$800,087	$851,173	$901,519	$979,792	$954,267	$5,290,097
Kent County	County	$991,114	$895,902	$1,868,590	$2,599,799	$3,711,099	$3,356,089	$13,422,593
Genesee County	County	$475,680	$561,265	$667,766	$786,427	$913,194	$1,037,147	$4,441,479
City of Detroit	City	$35,966,327	$38,744,282	$20,589,824	$39,145,955	$38,794,809	$41,238,246	$214,479,443
City of Grand Rapids	City	$2,251,014	$2,469,500	$2,766,607	$3,307,056	$3,624,492	$3,891,172	$18,309,841

City of Warren	City	$4,195,431	$3,295,502	$3,295,502	$2,570,276	$2,519,472	$3,374,847	$19,251,030
City of Sterling Heights	City	$1,521,782	$1,386,118	$813,377	$752,983	$730,955	$855,404	$6,060,619
City of Ann Arbor	City	$518,558	$309,238	$571,152	$1,034,971	$1,448,142	N/D	$3,882,061
Michigan	State	$752,792,098	$813,600,000	$646,900,000	$652,900,000	$518,800,000	$590,800,000	$3,975,792,098
Total	Total	$860,526,606	$922,628,713	$719,036,527	$749,657,194	$622,244,000	$694,808,296	$4,568,901,336

Minnesota

Jurisdiction Name	Jurisdiction Type	2017	2018	2019	2020	2021	2022	Total
Anoka-Hennepin Public School District	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
St. Paul Public School District	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Minneapolis Public School District	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Rosemount-Apple Valley-Eagan Independent School District	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Osseo Public School District	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Hennepin County	County	$11,925,027	$11,770,718	$13,234,670	$10,999,496	$10,894,333	$11,805,880	$70,630,124
Ramsey County	County	$3,737,925	$5,029,611	$6,560,604	$7,198,588	$7,555,279	$7,934,534	$38,016,541
Dakota County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Anoka County	County	$841,579	$1,178,550	$1,551,059	$1,193,945	$2,582,115	$2,984,145	$10,331,393
Washington County	County	$1,031,647	$477,800	$502,256	$524,711	$1,057,906	$970,954	$4,565,274
Minneapolis	City	$8,872,000	$8,795,000	$9,261,000	$9,573,000	$9,496,000	$10,059,000	$56,056,000
St. Paul	City	N/D	N/D	N/D	N/D	N/D	N/D	-
City of Rochester	City	N/D	N/D	N/D	N/D	N/D	N/D	-
Bloomington	City	$400,000	$250,000	$790,241	$771,839	$1,365,839	$1,365,839	$4,943,758
Brooklyn Park	City	$550,018	$533,831	$546,287	$438,229	$229,396	$801,724	$3,099,485
Minnesota	State	$15,187,000	$11,769,000	$6,782,000	$3,885,000	$6,383,000	$3,714,000	$47,720,000
Total	Total	$42,545,196	$39,804,510	$39,228,117	$34,584,808	$39,563,868	$39,636,076	$235,362,575

Mississippi

Our 2021 study found that even though school districts are required to use GAAP, the State Auditor is lax about its oversight for GASB 77 compliance because the districts are passive revenue losers. Therefore, we found no disclosure from school districts.

Jurisdiction Name	Jurisdiction Type	2017	2018	2019	2020	2021	2022	Total
Hinds County	County	$241,995	$199,408	$167,425	NYP	NYP	NYP	$608,828
Harrison County	County	$2,967,802	$2,740,661	$2,459,794	$2,612,837	$3,280,352	$2,227,463	$16,288,909
DeSoto County	County	$3,573,217	$4,393,123	$8,758,394	$8,579,158	$10,327,908	NYP	$35,631,800
Rankin County	County	N/D	$1,128,695	$1,109,106	$1,032,906	$1,517,576	NYP	$4,788,283
Jackson County	County	$20,502,995	$20,502,995	$19,644,435	$19,079,514	$26,960,188	NYP	$106,690,127
City of Jackson	City	N/D	N/D	N/D	N/D	N/D	N/D	-
City of Gulfport	City	$421,092	$566,897	$614,040	$594,938	$563,899	NYP	$2,760,866
City of Southaven	City	$517,462	$549,478	$484,498	$484,498	$476,476	NYP	$2,512,412
City of Biloxi	City	N/D	N/D	N/D	N/D	$366,737	$40,517	$407,254
City of Hattiesburg	City	$1,804,221	$1,506,550	$1,383,422	$1,542,049	$1,320,837	NYP	$7,557,079
Mississippi	State	$49,200,000	$36,204,000	$31,248,000	$29,845,000	$34,266,000	$32,569,000	$213,332,000
Total	Total	$79,228,784	$67,791,807	$65,869,114	$63,770,900	$79,079,973	$34,836,980	$390,577,558

Missouri

Jurisdiction Name	Jurisdiction Type	2017	2018	2019	2020	2021	2022	Total
Springfield R-XII School District	School District	$568,493	$579,202	$622,353	$3,554,820	$4,319,484	$4,159,048	$13,803,400
Rockwood R-VI School District	School District	$426,818	$76,896	$76,820	$83,010	$723,615	$822,239	$2,209,398
North Kansas City School District	School District	$7,480,000	$8,023,000	$11,125,634	$12,366,662	$9,621,245	$13,791,820	$62,408,361
St. Louis City School District	School District	$10,405,000	$19,299,365	$35,775,566	$34,771,672	$35,986,422	$31,711,091	$167,949,116
Columbia School District	School District	$208,351	$1,121,048	$988,648	$3,120,471	$3,636,473	$3,056,214	$12,131,205
St. Louis County	County	$1,405,159	$1,732,860	$1,984,673	$2,244,972	$2,457,628	$2,515,383	$12,340,675
Jackson County	County	$9,404,287	$12,449,321	$13,267,487	$12,587,230	$12,803,163	$12,393,015	$72,904,503
St. Charles County	County	$304,984	$295,289	$272,836	$404,786	$474,054	$715,809	$2,467,758
Greene County	County	$325,987	$362,668	$404,344	$519,498	$556,113	$598,753	$2,767,363

Clay County	County	N/D	N/D	N/D	$4,883,351	$4,675,533	$4,095,270	$13,654,154
City of Kansas City	City	$89,580,000	$100,957,000	$97,026,000	$97,984,000	$77,631,000	$88,089,000	$551,267,000
City of St. Louis	City	$16,843,000	$6,286,000	$25,634,000	$25,114,000	$22,233,000	$23,008,000	$119,118,000
City of Springfield	City	$1,143,129	$1,346,529	$1,464,470	$6,067,623	$6,565,800	$6,761,817	$23,349,368
City of Columbia	City	$53,368	$42,069	$54,455	$36,738	$39,095	$60,239	$285,964
City of Independence	City	$8,339,124	$8,363,797	$8,306,174	$8,492,943	$9,136,779	$9,365,794	$52,004,611
Missouri	State	$371,756,000	$405,692,000	$387,950,000	$427,812,000	$466,372,000	$420,750,000	$2,480,332,000
Total	Total	$518,243,700	$566,627,044	$584,953,460	$640,043,776	$657,231,404	$621,893,492	$3,588,992,876

Montana

Jurisdiction Name	Jurisdiction Type	2017	2018	2019	2020	2021	2022	Total
Billings Elementary School District	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Great Falls Elementary School District	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Helena Elementary School District	School District	$75,156	$69,155	$65,288	$52,439	$39,491	$22,782	$324,311
Missoula County Public Schools	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Bozeman Elementary School District	School District	$1,437	$2,718	$3,585	$2,297	2,156	N/D	$12,193
Yellowstone County	County	$218,404	$98,811	$1,808,002	$1,376,647	$1,243,943	$3,272,200	$8,018,007
Gallatin County	County	$76,869	$76,114	$69,314	$32,166	$30,337	$18,940	$303,740
Missoula County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Flathead County	County	N/D	$103,668	$84,283	$55,106	$44,057	$45,321	$332,435
Cascade County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
City of Billings	City	N/D	N/D	N/D	N/D	N/D	N/D	-
City of Missoula	City	N/D	N/D	N/D	N/D	N/D	N/D	-
Great Falls	City	$745,110	N/D	N/D	N/D	N/D	N/D	$745,110
City of Bozeman	City	N/D	N/D	N/D	N/D	N/D	N/D	-
Butte Silver Bow City and County	City/County	N/D	$16,534	$41,030	$29,739	$14,869	N/D	$102,172
Montana	State	$3,358,000	$1,396,000	$3,769,000	$13,955,000	$5,264,000	$5,119,000	$32,861,000
Total	Total	$4,474,976	$1,763,000	$5,840,502	$15,503,394	$6,638,853	$8,478,243	$42,698,968

Nebraska

Jurisdiction Name	Jurisdiction Type	2017	2018	2019	2020	2021	2022	Total
Omaha Public Schools	School District	$4,049	$17,010	$18,077	$19,954	$20,750	$21,491	$79,840
Lincoln Public Schools	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Millard Public Schools	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Papillion-La Vista School District 27	School District	N/D	N/D	$10,563	$74,225	$224,318	$427,707	$736,813
Elkhorn Public Schools	School District	N/D	N/D	N/D	N/D	$1,062,247	$1,285,319	$2,347,566
Douglas County	County	$4,644,000	$4,670,600	$4,912,300	$5,852,000	$6,400,000	$6,500,000	$32,978,900
Lancaster County	County	$1,166,921	$1,301,931	$1,410,396	$1,666,823	$1,930,083	$2,141,232	$9,617,386
Sarpy County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Hall County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Buffalo County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
City of Omaha	City	$12,056,000	$15,394,000	$20,427,000	$26,433,000	$15,033,000	$16,232,000	$105,575,000
City of Lincoln	City	$2,394,772	$2,707,415	$2,450,091	$2,994,085	$4,083,977	$3,239,028	$17,869,368
City of Bellevue	City	$123,000	$91,000	$73,000	$78,000	$33,000	$92,000	$490,000
City of Grand Island	City	$1,057,532	$1,637,000	$3,126,000	$2,500,000	$4,500,000	$3,800,000	$16,620,532
City of Kearney	City	$155,892	$131,405	$108,292	$382,075	$145,595	$122,449	$1,045,708
Nebraska	State	$362,621,000	$249,395,000	$272,043,000	$256,496,000	$262,669,000	$428,985,000	$1,832,209,000
Total	Total	$384,223,166	$275,345,361	$304,578,719	$296,496,162	$296,101,970	$462,846,226	$2,019,591,604

Nevada

Jurisdiction Name	Jurisdiction Type	2017	2018	2019	2020	2021	2022	Total
Clark County School District	School District	$11,640,848	$7,486,245	$9,021,492	$11,168,215	$12,374,988	$8,919,199	$60,610,987
Washoe County School District	School District	$9,566,157	$6,936,337	$6,573,349	$5,837,653	$12,329,899	$5,441,280	$46,684,675
Elko County School District	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Lyon County School District	School District	$549,370	N/D	N/D	N/D	N/D	N/D	$549,370
Carson City School District	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Clark County	County	$4,111,501	$2,310,669	$3,057,228	$3,829,023	$4,591,808	$3,224,135	$21,124,364

Washoe County	County	$4,232,685	$6,844,326	$6,506,451	$6,022,789	$12,617,032	$5,869,979	$42,093,262
Lyon County	County	$452,433	$52,026	$342,987	$106,873	$39,404	$215,571	$1,209,294
Carson City	County	$4,111,501	$2,310,669	$3,057,228	$3,829,023	$4,591,808	$3,224,135	$21,124,364
Elko County	County	$404,952	$397,833	$426,815	$514,647	$516,138	$588,548	$2,848,933
City of Las Vegas	City	$3,228,757	$1,814,069	$2,239,734	$2,626,178	$3,158,676	$2,195,697	$15,263,111
City of Henderson	City	$4,927,784	$5,341,052	$7,633,133	$9,226,468	$10,033,576	$11,628,399	$48,790,412
City of Reno	City	$4,271,111	$1,809,403	$1,780,753	$1,727,673	$3,619,593	$1,720,402	$14,928,935
City of North Las Vegas	City	$592,392	$335,452	$531,036	$671,813	$803,380	$589,303	$3,523,376
City of Sparks	City	$1,004,777	$729,403	$747,710	$684,559	$1,434,199	$680,787	$5,281,435
Nevada	State	$47,095,000	$84,911,000	$60,028,000	$32,765,000	$26,085,000	$28,071,000	$278,955,000
Total	Total	$96,189,268	$121,278,484	$101,945,916	$79,009,914	$92,195,501	$72,368,435	$562,987,518

New Hampshire

New England School Districts do not have their own financial reports, therefore there is no reporting.

Jurisdiction Name	Jurisdiction Type	2017	2018	2019	2020	2021	2022	Total
Hillsborough County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Rockingham County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Merrimack County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Strafford County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Grafton County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
City of Manchester	City	-	-	$244,915	$467,961	$582,509	$247,562	$1,542,947
City of Nashua	City	$205,587	$211,491	$280,642	$287,920	N/D	N/D	$985,640
Concord	City	N/D	N/D	N/D	N/D	N/D	N/D	-
Dover	City	N/D	N/D	N/D	N/D	N/D	N/D	-
Rochester	City	N/D	N/D	N/D	N/D	N/D	N/D	-
New Hampshire	State	$1,011,000	$1,319,000	$1,319,000	$1,619,000	$1,896,000	$2,691,000	$9,855,000
Total	Total	$1,216,587	$1,530,491	$1,844,557	$2,374,881	$2,478,509	$2,938,562	$12,383,587

New Jersey

The abatements for Jersey City School District and Hudson County were reported by Jersey City.

Jurisdiction Name	Jurisdiction Type	2017	2018	2019	2020	2021	2022	Total
Newark Public School District	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Elizabeth Public Schools	School District	$5,270,783	$5,711,883	$5,703,270	$6,653,292	$6,622,724	$6,769,879	$36,731,831
Jersey City School District	School District	$51,950,931	$47,466,589	$45,952,567	$57,194,262	$69,248,485	$109,846,378	$381,659,212
Paterson Public School District	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Edison Township School District	School District	$372,600	$440,003	$440,003	$440,003	$2,258,105	N/D	$3,950,714
Bergen County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Middlesex County	County	N/D	$3,134,767	$3,134,767	$1,368,793	$1,465,747	NYP	$9,104,074
Essex County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Hudson County	County	$53,273,047	$51,148,721	$49,223,183	$55,153,579	$48,477,401	$51,787,607	$309,063,538
Ocean County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
City of Newark	City	N/D	N/D	N/D	N/D	N/D	N/D	-
Jersey City	City	$(38,313,929)	$(38,981,908)	$(31,230,928)	$(10,398,938)	$(30,777,849)	$4,012,501	$(145,691,051)
City of Paterson	City	N/D	N/D	N/D	N/D	N/D	N/D	-
City of Elizabeth	City	N/D	N/D	$15,208,476	$15,032,064	$15,638,938	$18,094,332	$63,973,810
Toms River Township	City	$571,170	$475,173	$773,173	$1,028,840	$1,028,840	$779,859	$4,657,055
New Jersey	State	$209,159,000	$358,740,000	$308,336,000	$396,265,000	$437,797,000	$476,026,433	$2,186,323,433
Total	Total	$282,283,602	$428,135,228	$397,540,511	$522,736,895	$551,759,391	$667,316,989	$2,849,772,616

New Mexico

Jurisdiction Name	Jurisdiction Type	2017	2018	2019	2020	2021	2022	Total
Albuquerque Public Schools	School District	$1,218,916	$1,357,968	$1,185,619	$1,272,560	$1,486,028	$1,698,310	$8,219,401
Las Cruces Public Schools	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Rio Rancho Public Schools	School District	$3,721,587	$3,416,082	$3,509,927	$3,329,625	$4,297,438	$7,342,727	$25,617,386
Gadsden Independent Schools	School District	$41,609	$74,926	$15,945	$78,637	$(20,513)	$15,694	$206,298

Santa Fe Public Schools	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Bernalillo County	County	$203,032	$708,685	$22,919	$25,714	$4,088,802	$4,548,593	$9,597,745
Dona Ana County	County	$151,153	$151,525	$254,262	$256,567	$296,958	$201,873	$1,312,338
Santa Fe County	County	$228,278	$235,647	$240,222	$240,306	$261,331	$399,169	$1,604,953
Sandoval County	County	$(8,250,399)	$433,480	$(46,921)	$604,990	$10,598,978	$6,763,983	$10,104,111
San Juan County	County	$6,800	N/D	N/D	N/D	N/D	N/D	$6,800
City of Albuquerque	City	$1,083,155	$1,040,814	$160,140	$1,079,987	$513,977	$787,947	$4,666,020
City of Las Cruces	City	$637,504	$680,244	$46,365	$113,853	$82,175	NYP	$1,560,141
City of Rio Rancho	City	$292,784	$494,028	$497,848	$371,266	$595,865	$678,270	$2,930,061
City of Santa Fe	City	-	$98,321	$563,073	$563,980	$63,112	NYP	$1,288,486
City of Roswell	City	$361,254	$375,000	$375,000	$375,000	$457,227	$491,310	$2,434,791
New Mexico	State	N/D	$2,047,313	$150,000,000	$55,600,000	N/D	N/D	$207,647,313
Total	Total	$(304,327)	$11,114,033	$156,824,399	$63,912,485	$22,721,378	$22,927,875	$277,195,843

New York

The five biggest school districts in New York are component units, therefore do not issue their own financial report.

Jurisdiction Name	Jurisdiction Type	2017	2018	2019	2020	2021	2022	Total
Nassau County	County	$23,998,000	$22,023,000	$24,568,000	$42,124,000	$38,632,000	$44,372,000	$195,717,000
Westchester County	County	$2,461,057	$2,172,790	$2,189,540	$2,719,972	$4,136,815	$4,953,136	$18,633,310
Erie County	County	$3,542,318	$3,974,853	$3,718,746	$3,834,993	$3,767,613	$2,338,285	$21,176,808
Suffolk County	County	$2,970,511	$13,083,362	$8,937,712	$2,492,547	$2,819,701	$14,286,173	$44,590,006
Monroe County	County	$6,500,000	$7,300,000	$7,300,000	$8,100,000	$11,000,000	$10,600,000	$50,800,000
New York City	City	$3,389,468,000	$3,540,095,000	$3,802,359,000	$3,853,259,000	$4,092,431,000	$4,192,368,000	$22,869,980,000
City of Buffalo	City	$10,466,291	$10,281,962	$19,408,154	$18,181,162	$11,882,745	$17,620,861	$87,841,175
City of Yonkers	City	$11,591,436	$(2,863,207)	$15,637,839	$31,927,818	$9,623,222	$6,471,753	$72,388,861
City of Rochester	City	$2,305,070	$11,592,191	$27,187,199	$29,802,764	$30,970,873	$31,720,337	$133,578,434
City of Syracuse	City	$16,931,779	$17,752,729	$17,273,236	$19,138,960	$18,527,611	$19,282,177	$108,906,492
New York	State	$1,239,278,243	$1,428,000,000	$1,469,000,000	$1,221,000,000	$1,211,600,000	$1,287,500,000	$7,856,378,243
Total	Total	$4,709,512,705	$5,053,412,680	$5,397,579,426	$5,232,581,216	$5,435,391,580	$5,631,512,722	$31,459,990,329

North Carolina

North Carolina school districts do not report tax abatements. The reason is that North Carolina does not permit local tax abatement programs. Deals are negotiated on an individual basis, and each requires passing a new law.

Jurisdiction Name	Jurisdiction Type	2017	2018	2019	2020	2021	2022	Total
Wake County	County	N/D	N/D	N/D	N/D	N/D	N/D	-

Mecklenburg	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Guilford County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Forsyth County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Cumberland County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
City of Charlotte	City	N/D	N/D	N/D	N/D	N/D	N/D	-
City of Raleigh	City	N/D	N/D	N/D	N/D	N/D	N/D	-
City of Greensboro	City	N/D	N/D	N/D	N/D	N/D	N/D	-
City of Durham	City	N/D	N/D	N/D	N/D	N/D	N/D	-
City of Winston-Salem	City	N/D	N/D	N/D	N/D	N/D	N/D	-
North Carolina	State	$44,600,000	$48,800,000	$46,500,000	$43,460,000	$38,990,000	$30,360,000	$252,710,000
Total	Total	$44,600,000	$48,800,000	$46,500,000	$43,460,000	$38,990,000	$30,360,000	$252,710,000

North Dakota

Jurisdiction Name	Jurisdiction Type	2017	2018	2019	2020	2021	2022	Total
Bismarck School District No. 1	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
West Fargo Public Schools	School District	$1,607,437	$1,823,620	$2,518,360	$2,674,602	$2,994,502	$3,287,092	$14,905,613
Fargo Public Schools	School District	$2,816,339	$3,442,398	$4,554,861	$4,090,874	$5,119,059	$7,789,855	$27,813,386
Minot School District No. 1	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Grand Forks Public Schools	School District	N/D	N/D	$1,505,291	$352,402	$2,659,437	$2,283,974	$6,801,104
Cass County	County	$1,815,319	$1,510,872	$2,274,883	$2,481,839	$2,457,267	$2,808,968	$13,349,148
Burleigh County	County	$3,911,156	$5,308,574	$5,103,552	$5,303,275	$5,104,811	NYP	$24,731,368
Ward County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Grand Forks County	County	$1,852,389	$1,411,163	$1,395,786	$1,379,487	$1,856,925	NYP	$7,895,750
Williams County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Fargo	City	$4,876,964	$1,617,824	$1,754,301	$1,429,699	$1,879,165	$1,977,607	$13,535,560
Bismarck	City	$791,703	$687,182	$491,691	$285,408	$165,525	$144,138	$2,565,647
Grand Forks	City	$1,667,386	$1,639,773	$2,168,989	$1,715,536	$1,856,925	$685,772	$9,734,381
Minot	City	$76,955	$83,758	$35,346	$37,025	$18,358	$33,635	$285,077
West Fargo	City	N/D	N/D	N/D	$574,000	$700,649	NYP	$1,274,649
North Dakota	State	N/D	N/D	N/D	N/D	N/D	N/D	-
Total	Total	$19,415,648	$17,525,164	$21,803,060	$20,324,147	$24,812,623	$19,011,041	$122,891,683

Ohio

Jurisdiction Name	Jurisdiction Type	2017	2018	2019	2020	2021	2022	Total
Columbus City School District	School District	$2,633,141	$3,106,193	$3,357,606	$6,725,412	$7,841,782	$7,732,775	$31,396,909
Cleveland Municipal School District	School District	$34,246,606	$33,070,303	$34,685,527	$23,467,408	$24,314,639	$23,877,013	$173,661,496
Cincinnati City School District	School District	$14,050,987	$14,255,042	$11,112,424	$14,306,604	$11,714,974	$15,453,169	$80,893,200
Toledo City School District	School District	$1,648,153	$2,458,968	$3,315,575	$2,556,122	$1,315,878	NYP	$11,294,696
Olentangy Local School District	School District	$2,612,317	$2,510,095	$2,108,199	$2,496,620	$2,845,489	$2,612,054	$15,184,774
Franklin County	County	$13,446,000	$15,489,000	$17,997,000	$21,436,000	$22,690,000	$26,845,000	$117,903,000
Cuyahoga County	County	$2,993,214	$2,993,214	$3,572,900	$3,717,242	$2,401,241	$3,378,509	$19,056,320
Hamilton County	County	$2,931,000	$5,032,000	$5,316,000	$5,820,000	$7,518,000	$14,750,000	$41,367,000
Summit County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Montgomery County	County	$1,819,263	$1,599,664	$2,047,747	$2,076,138	$2,985,715	$3,506,789	$14,035,316
City of Columbus	City	$17,320,000	$22,515,000	$18,570,000	$18,477,000	$21,247,000	$23,019,000	$121,148,000
City of Cleveland	City	$4,002,000	$7,087,000	$7,704,000	$6,976,000	$9,066,000	$10,103,000	$44,938,000
City of Cincinnati	City	$5,785,000	$8,743,000	$9,578,000	$8,966,000	$8,882,000	$8,273,000	$50,227,000
City of Toledo	City	$2,622,000	$3,212,000	$3,710,000	$3,432,000	$13,572,000	$13,923,000	$40,471,000
City of Akron	City	$32,777	$30,900	$69,500	$201,269	$260,539	$293,922	$888,907
Ohio	State	$225,617,000	$248,981,000	$288,008,000	$310,113,000	$415,063,000	$397,395,000	$1,885,177,000
Total	Total	$331,759,458	$371,083,379	$411,152,478	$430,766,815	$551,718,257	$551,162,231	$2,647,642,618

Oklahoma

Jurisdiction Name	Jurisdiction Type	2017	2018	2019	2020	2021	2022	Total
Broken Arrow Public Schools	School District	$7,247,797	$2,456,859	$486,245	$107,864	$120,553	$722,000	$11,141,318
Moore Public Schools	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Tulsa Public Schools	School District	$476,216	$144,400	$4,700,000	$4,600,000	$6,000,000	$6,000,000	$21,920,616
Oklahoma City Public Schools	School District	$1,100,000	$1,782,000	$1,805,000	$1,840,000	$1,894,000	$1,721,000	$10,142,000
Edmond Public Schools	School District	$2,444,188	$2,444,188	$2,799,327	$2,778,889	$3,029,349	$3,401,525	$16,897,466
Oklahoma County	County	$(68,250)	$99,501	$31,056	$109,727	$(333,590)	$(149,405)	$(310,961)
Tulsa County	County	$960,078	$1,133,573	$1,267,718	$1,495,231	$1,574,836	NYP	$6,431,436

Cleveland County	County	$36,876	$13,327	$23,395	NYP	NYP	NYP	$73,598
Canadian County	County	$854,148	$1,052,954	$1,827,916	$344,109	$239,403	$311,525	$4,630,055
Comanche County	County	$328,813	$205,851	$310,428	N/D	N/D	N/D	$845,092
Oklahoma City	City	$2,857,000	$4,060,000	$4,220,000	$4,803,000	$5,193,000	$4,634,000	$25,767,000
City of Tulsa	City	$501,000	$579,000	$1,065,000	$946,000	$461,000	$492,000	$4,044,000
City of Norman	City	N/D	N/D	N/D	N/D	N/D	N/D	-
City of Broken Arrow	City	$35,490	$85,612	$81,341	$91,243	$114,164	$42,964	$450,814
City of Edmond	City	-	-	$102,916	$97,863	$150,981	$306,085	$657,845
Oklahoma	State	$151,757,000	$117,132,000	$142,825,000	$121,253,000	$123,427,000	$126,241,000	$782,635,000
Total	Total	$168,530,356	$131,189,265	$161,545,342	$138,466,926	$141,870,696	$143,722,694	$885,325,279

Oregon

Jurisdiction Name	Jurisdiction Type	2017	2018	2019	2020	2021	2022	Total
Portland Public Schools	School District	$11,756,000	$12,602,000	$13,535,000	$13,347,000	$13,882,000	$13,314,000	$78,436,000
Salem-Keizer School District	School District	$452,531	$506,118	$749,397	$891,418	$1,264,405	$998,004	$4,861,873
Beaverton School District	School District	$310,000	$317,000	$349,000	$730,000	$872,000	$504,000	$3,082,000
Hillsboro School District	School District	$96,718,000	$105,080,000	$72,900,000	$73,788,000	$93,435,000	$105,144,000	$547,065,000
Bend-La Pine School District	School District	-	$640,939	$765,682	$792,618	$974,776	$881,633	$4,055,648
Multnomah County	County	$6,027,000	$7,849,000	$8,323,000	$8,921,000	$21,548,000	$16,812,400	$69,480,400
Washington County	County	$40,046,000	$43,772,000	$30,486,000	$30,925,000	$38,869,000	$45,111,000	$229,209,000
Clackamas County	County	$243,938	$205,353	$315,236	$300,906	$232,580	$561,948	$1,859,961
Lane County	County	$465,296	$618,259	$726,492	$804,346	$927,502	$1,119,763	$4,661,658
Marion County	County	$276,177	$298,700	$339,587	$427,383	$528,426	$460,981	$2,331,254
City of Portland	City	$7,087,489	$11,576,496	$12,194,139	$12,222,857	$13,601,087	$13,535,125	$70,217,193
City of Eugene	City	$2,001,058	$1,551,651	$1,578,172	$1,961,276	$1,672,420	$1,725,636	$10,490,213
City of Salem	City	$602,824	$675,022	$842,143	$1,020,776	$1,273,302	$1,134,199	$5,548,266
City of Gresham	City	$511,222	$99,889	$193,900	$(280,850)	$(71,197)	$(312,663)	$140,301
City of Hillsboro	City	$70,002,000	$79,688,000	$55,358,000	$56,463,000	$72,134,000	$84,280,000	$417,925,000
Oregon	State	$65,400,000	$40,100,000	$29,000,000	$16,900,000	$7,700,000	$2,800,000	$161,900,000

Total	Total	$301,899,535	$305,580,427	$227,655,748	$219,214,730	$268,843,301	$288,070,026	$1,611,263,767

Pennsylvania

Jurisdiction Name	Jurisdiction Type	2017	2018	2019	2020	2021	2022	Total
Philadelphia City School District	School District	$61,900,000	$73,700,000	$121,200,000	$115,500,000	$116,200,000	$135,300,000	$623,800,000
Pittsburgh Public Schools	School District	$22,461,750	$21,510,853	$22,706,446	$22,102,994	$22,284,296	$23,448,773	$134,515,112
Reading School District	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Central Bucks School District	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Allentown City School District	School District	$720,000	$897,000	$900,000	$444,001	$377,805	$212,260	$3,551,066
Lancaster County	County	$296,404	$246,286	$259,958	$250,052	$302,815	$273,961	$1,629,476
Allegheny County	County	$5,507,521	$5,861,770	$4,663,994	$4,416,955	$4,365,424	$3,968,630	$28,784,294
Montgomery County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Bucks County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Chester County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
City of Philadelphia	City	$162,586,390	$156,802,668	$145,139,118	$202,892,168	$146,923,743	$154,766,214	$969,110,301
City of Pittsburgh	City	$14,217,465	$16,221,144	$16,790,873	$15,050,541	$15,676,776	$14,913,297	$92,870,096
City of Allentown	City	$2,875,000	$2,439,000	$3,056,900	$3,433,900	$3,320,200	$4,220,000	$19,345,000
City of Reading	City	$468,000	$490,000	$472,000	$419,000	NYP	NYP	$1,849,000
City of Erie	City	$2,248,230	$1,918,613	$1,763,435	$89,013	$58,874	$65,491	$6,143,656
Pennsylvania	State	$342,000,000	$411,000,000	$438,600,000	$474,700,000	$516,600,000	$603,700,000	$2,786,600,000
Total	Total	$615,280,760	$691,087,334	$755,552,724	$839,298,624	$826,109,933	$940,868,626	$4,668,198,001

Rhode Island

New England School Districts do not have their own financial reports, therefore there is no reporting. Rhode Island counties do not have municipal governments and therefore do not issue financial reports.

Jurisdiction Name	Jurisdiction Type	2017	2018	2019	2020	2021	2022	Total
City of Providence	City	$18,559,028	$12,181,028	$11,380,000	$21,595,000	$17,909,000	$15,704,000	$97,328,056
City of Cranston	City	$264,809	$255,980	$242,885	$195,163	$195,163	$118,182	$1,272,182
City of Warwick	City	-	-	-	-	-	-	-
City of Pawtucket	City	$1,170,730	$1,072,668	$1,264,256	$1,226,320	$2,315,616	$1,664,032	$8,713,622

City of East Providence	City	N/D	N/D	N/D	N/D	N/D	N/D	-
Rhode Island	State	$26,117,000	$39,816,000	$37,048,000	$52,298,000	$40,800,000	$62,088,000	$258,167,000
Total	Total	$46,111,567	$53,325,676	$49,935,141	$75,314,483	$61,219,779	$79,574,214	$365,480,860

South Carolina

Jurisdiction Name	Jurisdiction Type	2017	2018	2019	2020	2021	2022	Total
Greenville County School District	School District	$30,422,000	$37,542,000	$41,342,000	$44,010,000	$43,168,000	$39,885,000	$236,369,000
Charleston County School District	School District	$25,347,694	$30,297,939	$32,250,847	$32,474,121	$25,569,000	$30,955,000	$176,894,601
Horry County Schools	School District	$493,414	$502,846	$472,921	$415,947	$368,131	$207,093	$2,460,352
Berkeley County School District	School District	$43,552,509	$42,311,082	$54,021,717	$79,548,667	$83,943,706	$82,134,876	$385,512,557
Richland School District 2	School District	$13,087,617	$11,529,903	$11,600,607	$12,451,098	$20,184,114	$18,712,470	$87,565,809
Greenville County	County	$8,536,000	N/D	N/D	N/D	N/D	$4,327,893	$12,863,893
Charleston County	County	$2,199,000	$3,061,712	$3,742,719	$3,651,316	$2,534,555	$2,859,584	$18,048,886
Richland County	County	$2,795,058	$(4,350,727)	$(5,106,615)	$(5,472,420)	$(5,163,332)	$(5,037,822)	$(22,335,858)
Horry County	County	$190,270	$177,568	$170,444	$214,183	$219,761	$144,548	$1,116,774
Spartanburg County	County	$16,344,440	$20,584,198	$23,200,965	$25,377,515	$22,516,646	$32,254,185	$140,277,949
City of Charleston	City	N/D	N/D	N/D	N/D	N/D	-	-
City of Columbia	City	$(503,860)	$(272,162)	$(5,106,615)	$(425,358)	$(663,936)	NYP	$(6,971,931)
North Charleston	City	$14,480,000	$15,777,000	$17,794,088	$15,777,000	$11,666,000	$16,139,000	$91,633,088
Mount Pleasant	City	-	$22,000	$36,000	$54,000	$23,000	$147,000	$282,000
Rock Hill	City	$5,999,567	$3,621,353	$1,776,506	$2,044,003	$682,979	$823,766	$14,948,174
South Carolina	State	N/D	N/D	N/D	N/D	N/D	N/D	-
Total	Total	$162,943,709	$160,804,712	$176,195,584	$210,120,072	$205,048,624	$223,552,593	$1,138,665,294

South Dakota

Jurisdiction Name	Jurisdiction Type	2017	2018	2019	2020	2021	2022	Total
Sioux Falls School District	School District	$112,000	$69,000	$122,000	$128,000	$277,000	$96,000	$804,000
Rapid City Area School District	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Brandon Valley School District	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Aberdeen School District	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Harrisburg School District	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Minnehaha County	County	$505,606	$562,303	$642,845	$636,105	$664,595	$663,221	$3,674,675

Pennington County	County	$2,479,639	$2,636,994	$3,133,058	$3,109,123	$3,331,000	$2,620,400	$17,310,214
Lincoln County	County	$90,352	$48,127	$24,705	$50,369	$73,126	$73,126	$359,805
Brown County	County	$386,987	$457,402	$558,939	$481,303	$538,181	NYP	$2,422,812
Brookings County	County	$290,764	$408,775	$480,378	$562,692	NYP	NYP	$1,742,609
City of Sioux Falls	City	$2,189,771	$2,285,471	$2,699,688	$2,608,412	$3,111,217	$3,346,430	$16,240,989
Rapid City	City	$1,315,898	$1,316,101	$1,420,633	$1,527,191	$1,683,441	$1,723,922	$8,987,186
City of Aberdeen	City	$917,854	$1,384,303	$2,043,006	$504,060	$613,412	$574,917	$6,037,552
City of Brookings	City	$139,809	$71,569	N/D	N/D	N/D	N/D	$211,378
City of Watertown	City	N/D	N/D	N/D	N/D	N/D	N/D	-
South Dakota	State	$1,540,800	$10,736,062	$21,805,523	$19,300,000	$23,600,000	$25,200,000	$102,182,385
Total	Total	$9,969,480	$19,976,107	$32,930,775	$28,907,255	$33,891,972	$34,298,016	$159,973,605

Tennessee

Tennessee's school districts are all component units, and therefore do not issue their own financial reports.

Jurisdiction Name	Jurisdiction Type	2017	2018	2019	2020	2021	2022	Total
Shelby County	County	$42,461,936	$42,134,289	$42,626,481	$37,202,422	$37,278,238	$37,493,646	$239,197,012
Hamilton County	County	$6,354,254	$11,434,312	$10,804,148	$10,997,663	$10,859,725	$10,142,939	$60,593,041
Rutherford County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Knox County	County	$4,116,976	$5,586,103	$5,907,808	$6,857,479	$8,160,570	$9,146,395	$39,775,331
City of Nashville and Davidson County	City/County	$4,923,900	$6,605,724	$8,782,711	$9,743,729	$15,611,952	$11,257,641	$56,925,657
City of Memphis	City	$11,665,000	$16,743,000	$17,531,000	$16,909,000	$18,776,000	$23,316,000	$104,940,000
City of Chattanooga	City	$9,431,047	$14,041,711	$14,810,532	$14,758,562	$14,302,960	$15,551,083	$82,895,895
City of Knoxville	City	$4,078,340	$4,968,395	$5,227,210	$6,273,959	$7,534,999	$7,353,140	$35,436,043
City of Clarksville	City	$196,884	$174,833	$174,874	$179,763	$184,964	$389,351	$1,300,669
City of Murfreesboro	City	N/D	N/D	N/D	N/D	N/D	N/D	-
Tennessee	State	$145,552,000	$136,091,000	$190,667,000	$224,140,000	$214,713,000	$177,974,000	$1,089,137,000
Total	Total	$228,780,337	$237,779,367	$296,531,764	$327,062,577	$327,422,408	$292,624,195	$1,710,200,648

Texas

Jurisdiction Name	Jurisdiction Type	2017	2018	2019	2020	2021	2022	Total
Houston Independent	School District	N/D	N/D	N/D	N/D	N/D	N/D	-

School District								
Dallas Independent School District	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Cypress-Fairbanks Independent School District	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Northside Independent School District	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Katy Independent School District	School District	$183,187	$122,829	$125,641	N/D	N/D	N/D	$431,657
Harris County	County	$235,231	$178,521	$281,758	$448,064	$565,568	$530,966	$2,240,108
Dallas County	County	$1,127,000	$930,000	$791,000	$825,000	$891,000	$859,000	$5,423,000
Tarrant County	County	$2,494,000	$2,214,000	$4,797,000	$6,711,000	$5,776,143	$4,017,400	$26,009,543
Bexar County	County	$1,944,771	$2,054,563	$2,084,526	$2,186,346	$2,432,721	$2,655,926	$13,358,853
Travis County	County	$9,106,880	$7,926,988	$5,924,196	$4,949,564	$4,873,751	$4,668,290	$37,449,669
City of Houston	City	$135,101,581	$140,814,427	$418,700,736	$391,142,862	$536,919,524	$532,933,138	$2,155,612,268
City of San Antonio	City	$8,926,216	$7,830,000	$7,946,000	$7,006,000	$7,819,000	$8,292,000	$47,819,216
City of Dallas	City	$22,246,000	$41,307,000	$54,838,000	$59,388,000	$45,280,000	$54,410,000	$277,469,000
City of Austin	City	$13,300,000	$10,200,000	$9,300,000	$5,900,000	$6,900,000	$2,555,000	$48,155,000
City of Fort Worth	City	$20,868,000	$17,741,381	$28,547,901	$31,714,627	$29,921,327	$37,494,000	$166,287,236
Texas	State	$769,816,000	$1,321,176,000	$1,341,663,000	$1,152,670,000	$1,151,492,000	$1,260,848,000	$6,997,665,000
Total	Total	$985,348,866	$1,552,495,709	$1,874,999,758	$1,662,941,463	$1,792,871,034	$1,909,263,720	$9,777,920,550

Utah

Jurisdiction Name	Jurisdiction Type	2017	2018	2019	2020	2021	2022	Total
Alpine School District	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Davis School District	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Granite School District	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Jordan School District	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Washington County School District	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Salt Lake County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Utah County	County	N/D	N/D	N/D	N/D	N/D	N/D	-

Davis County	County	$2,103,253	$2,397,080	$2,498,437	$2,492,903	$2,484,683	$2,312,974	$14,289,330
Weber County	County	N/D	N/D	N/D	$2,336,952	$2,445,500	$2,915,919	$7,698,371
Washington County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Salt Lake City	City	N/D	N/D	N/D	N/D	N/D	N/D	-
City of West Valley City	City	N/D	N/D	N/D	N/D	N/D	N/D	-
City of West Jordan	City	N/D	N/D	$323,877	$390,454	$736,146	$1,419,473	$2,869,950
City of Provo	City	N/D	N/D	N/D	N/D	N/D	$134,411	$134,411
City of Orem	City	N/D	N/D	N/D	N/D	N/D	N/D	-
Utah	State	$25,628,000	$43,398,000	$31,521,000	$23,316,000	$48,625,000	$36,793,000	$209,281,000
Total	Total	$27,731,253	$45,795,080	$34,343,314	$28,536,309	$54,291,329	$43,575,777	$234,273,062

Vermont

All Vermont's school districts are part of supervisory unions established by the state.

Jurisdiction Name	Jurisdiction Type	2017	2018	2019	2020	2021	2022	Total
Chittenden County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Washington County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Rutland County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Windsor County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Franklin County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
City of Burlington	City	N/D	N/D	N/D	N/D	N/D	N/D	-
City of South Burlington	City	N/D	N/D	N/D	N/D	N/D	N/D	-
City of Rutland	City	N/D	N/D	N/D	N/D	N/D	N/D	-
Essex Junction	City	N/D	$2,001	$16,811	$13,145	$16,559	$7,752	$56,268
City of Bennington	City	N/D	N/D	N/D	N/D	N/D	N/D	-
Vermont	State	$53,806,626	$54,360,355	$53,715,000	$55,908,589	$59,173,949	$58,233,373	$335,197,892
Total	Total	$53,806,626	$54,362,356	$53,731,811	$55,921,734	$59,190,508	$58,241,125	$335,254,160

Virginia

Almost all school districts in Virginia are component units, and therefore do not produce their own financial reports.

Jurisdiction Name	Jurisdiction Type	2017	2018	2019	2020	2021	2022	Total
Fairfax County Public Schools	School District	N/D	N/D	N/D	N/D	N/D	N/D	-

Prince William County Public Schools	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Loudoun County Public Schools	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Virginia Beach City Public Schools	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Chesterfield County Public Schools	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Fairfax County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Prince William County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Loudoun County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Chesterfield County	County	$1,480,152	$1,619,691	$1,464,570	$1,397,555	$953,916	$1,815,073	$8,730,957
Henrico County	County	$159,455	$229,117	$323,356	$860,346	$1,420,374	$1,593,689	$4,586,337
City of Virginia Beach	City	$823,017	$1,749,621	$1,771,582	$2,278,985	$2,423,925	$1,095,065	$10,142,195
City of Norfolk	City	$4,585,968	$9,588,326	$6,625,502	$6,708,165	$6,052,754	$5,197,372	$38,758,087
City of Chesapeake	City	N/D	N/D	N/D	N/D	N/D	N/D	-
City of Newport News	City	$1,483,643	$1,531,500	$1,787,007	$634,214	$2,098,977	$3,587,084	$11,122,425
City of Richmond	City	N/D	N/D	N/D	N/D	N/D	N/D	-
Virginia	State	$72,065,373	$85,300,000	$92,200,000	$117,700,000	$130,300,000	$141,500,000	$639,065,373
Total	Total	$80,597,608	$100,018,255	$104,172,017	$129,579,265	$143,249,946	$154,788,283	$712,405,374

Washington

Jurisdiction Name	Jurisdiction Type	2017	2018	2019	2020	2021	2022	Total
Seattle Public Schools	School District	-	-	$782,172	$1,296,002	$1,112,488	$1,284,302	$4,474,964
Lake Washington School District	School District	-	-	-	$203,225	$222,312	$233,322	$658,859
Tacoma School District	School District	$2,223,081	$2,213,978	$2,042,530	$2,001,622	$2,619,923	$2,793,012	$13,894,146
Spokane School District	School District	$1,067,885	$799,393	$836,543	$944,566	$1,071,085	$1,151,302	$5,870,774
Kent School District	School District	N/D	N/D	$987,615	$207,170	$159,500	$1,651,706	$3,005,991
King County	County	$15,279,000	$11,672,000	$16,101,000	$17,206,000	$20,117,000	$19,592,000	$99,967,000
Pierce County	County	$686,184	$479,696	$450,772	$555,212	$526,286	$756,543	$3,454,693

Snohomish County	County	$458,183	$550,339	$650,459	$599,166	$616,065	$676,830	$3,551,042
Spokane County	County	N/D	$2,663,000	$28,534,000	$15,611,000	$15,750,000	$17,694,000	$80,252,000
Clark County	County	N/D	$63,467	$85,395	$594,852	$698,731	$434,026	$1,876,471
City of Seattle	City	$23,362,000	$22,403,000	$18,208,000	$12,510,000	$14,603,000	$22,741,000	$113,827,000
City of Spokane	City	$3,136,147	$2,692,442	$2,915,467	$3,659,812	$3,419,587	$3,192,735	$19,016,190
City of Tacoma	City	$1,297,000	$1,818,000	$2,463,000	$2,426,000	$2,677,000	$3,184,000	$13,865,000
City of Vancouver	City	$166,000	$273,100	$518,800	$745,354	$1,173,347	$1,879,822	$4,756,423
City of Bellevue	City	$1,415,000	$1,200,000	$825,000	$650,000	$683,000	$669,000	$5,442,000
Washington	State	$333,360,000	$343,123,000	$363,586,000	$271,590,000	$206,943,000	$251,912,000	$1,770,514,000
Total	Total	$382,450,480	$389,951,415	$438,986,753	$330,799,981	$272,392,324	$329,845,600	$2,144,426,553

West Virginia

Monongalia County Schools only report the amount of offsetting they receive, not the amount abated.

Jurisdiction Name	Jurisdiction Type	2017	2018	2019	2020	2021	2022	Total
Kanawha County Schools	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Berkeley County Schools	School District	$2,843,464	$3,053,920	$3,117,823	$2,411,955	$1,931,573	$2,442,514	$15,801,249
Cabell County Schools	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Wood County Schools	School District	N/D	N/D	$2,692,771	$2,859,699	$2,866,204	$2,584,072	$11,002,746
Monongalia County Schools	School District	Unknown	Unknown	Unknown	Unknown	Unknown	Unknown	-
Kanawha County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Berkeley County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Monongalia County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Cabell County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Wood County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
City of Charleston	City	N/D	N/D	N/D	N/D	N/D	N/D	-
City of Huntington	City	N/D	N/D	N/D	N/D	-	-	-
City of Morgantown	City	$387,547	$457,336	$475,260	$443,895	$446,462	$441,679	$2,652,179
City of Parkersburg	City	N/D	N/D	N/D	N/D	N/D	N/D	-

City of Wheeling	City	N/D	N/D	N/D	N/D	N/D	N/D	-
West Virginia	State	N/D	N/D	N/D	N/D	N/D	N/D	-
Total	Total	$3,231,011	$3,511,256	$6,285,854	$5,715,549	$5,244,239	$5,468,265	$29,456,174

Wisconsin

Wisconsin's school districts are not required to use GAAP accounting.

Jurisdiction Name	Jurisdiction Type	2017	2018	2019	2020	2021	2022	Total
Milwaukee Public Schools	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Madison Metropolitan School District	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Kenosha School District	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Green Bay Area School District	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Racine Unified School District	School District	N/D	N/D	N/D	N/D	N/D	N/D	-
Milwaukee County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Dane County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Waukesha County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Brown County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
Racine County	County	N/D	N/D	N/D	N/D	N/D	N/D	-
City of Milwaukee	City	$2,582,000	$8,709,000	$6,787,000	$6,943,000	$7,011,000	$9,138,000	$41,170,000
City of Madison	City	$2,691,586	$3,808,921	$4,605,461	$6,661,647	$6,355,320	$8,137,577	$32,260,512
City of Green Bay	City	$190,860	$190,114	$195,333	$499,750	$652,029	$1,989,025	$3,717,111
City of Kenosha	City	N/D	N/D	N/D	N/D	N/D	N/D	-
City of Racine	City	N/D	N/D	N/D	N/D	N/D	N/D	-
Wisconsin	State	$78,200,000	$106,900,000	$130,400,000	$141,900,000	$157,000,000	$112,300,000	$726,700,000
Total	Total	$83,664,446	$119,608,035	$141,987,794	$156,004,397	$171,018,349	$131,564,602	$803,847,623

Wyoming

There is no disclosure in the state of Wyoming.

Endnotes

[1] See the 51 "roadmaps" at https://goodjobsfirst.org/good-jobs-first-gasb-77-state-roadmaps-2/ .

[2] See page 13 of "Corporate Subsidies Versus Public Education: How Tax Abatements Cost Public Schools in New York," by Christine Wen, Good Jobs First, February 2023, at: https://goodjobsfirst.org/wp-content/uploads/2023/02/How-Tax-Abatements-Cost-New-York-Public-Schools.pdf

[3] "Michigan cities fail to disclose losses from "pollution control" tax break, by Jacob Whiton, Good Jobs First, June 2023, at: https://goodjobsfirst.org/michigan-pollution-control-tax-break/

[4] See a brief explainer here by Anya Gizis, Good Jobs First, June 24, 2024 at: https://goodjobsfirst.org/tax-increment-financing-disclosure-a-step-in-the-right-direction/ .

[5] See our comment on IRB-bundled abatements at: https://gasb.org/page/ShowPdf?path=IGUpdate_201711_CL042_ED.pdf. In such transactions, IRBs are issued by a government to finance the construction of a facility and the public agency holds the title of the property, making it property tax-exempt. The public agency then rents the facility to the recipient company in an amount equal to the bond debt service, so the company also benefits from tax-exempt low interest financing. In about a quarter of the states, this device is used to grant an abatement by circumventing the states' constitutional "gift clauses," which prohibit governments from gifting public funds to private entities.

[6] "Georgia is spending more than $1 billion subsidizing moviemaking. Lawmakers want some limits" by Jeff Amy: https://apnews.com/article/georgia-film-movie-tax-credit-break-1fbd0e52337080320f3761a176199a8e

[7] See more in Subsidy Tracker: https://subsidytracker.goodjobsfirst.org/summary.php?state=KS

[8] See more in Subsidy Tracker: https://subsidytracker.goodjobsfirst.org/summary.php?state=SD&program%5B%5D=Reinvestment+Payment+Program

[9] See more in Subsidy Tracker: https://subsidytracker.goodjobsfirst.org/?state=NM&program%5B%5D=Bernalillo+County%3A+Industrial+Revenue+Bond&order=sub_year&sort=

[10] "Corporate Subsidies versus Public Education" by Christine Wen, Ph. D., and Greg LeRoy: https://goodjobsfirst.org/wp-content/uploads/2023/02/How-Tax-Abatements-Cost-New-York-Public-Schools.pdf