

EFFECT OF COVID-19
ON LOCAL GOVERNMENT REVENUES



PERFORMANCE AUDIT SERVICES
ISSUED MAY 7, 2020

**LOUISIANA LEGISLATIVE AUDITOR
1600 NORTH THIRD STREET
POST OFFICE BOX 94397
BATON ROUGE, LOUISIANA 70804-9397**

LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

ASSISTANT LEGISLATIVE AUDITOR
FOR STATE AUDIT SERVICES
NICOLE B. EDMONSON, CIA, CGAP, MPA

DIRECTOR OF PERFORMANCE AUDIT SERVICES
KAREN LEBLANC, CIA, CGAP, MSW

FOR QUESTIONS RELATED TO THIS PERFORMANCE AUDIT, CONTACT
EDWARD P. SEYLER, ECONOMIST, AT 225-339-3800.

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

May 7, 2020

The Honorable Patrick Page Cortez,
President of the Senate
The Honorable Clay Schexnayder,
Speaker of the House of Representatives

Dear Senator Cortez and Representative Schexnayder:

My office has developed a report that provides estimates of how local government revenues will be affected by the economic downturn currently under way in Louisiana resulting from the COVID-19 pandemic and the reduction of oil prices. The attached report considers scenarios in which spending on key components of the sales tax base, such as groceries, motor vehicles, manufacturing machinery and equipment, and tourism-related spending, are impacted by the social distancing measures and includes a range of possible outcomes based on historical data on economic downturns and newly-available data on COVID-19.

Overall, we estimate that parish governing authorities, municipalities, school boards, and sheriffs will collectively experience revenue losses in sales, ad valorem, and severance taxes and mineral royalties ranging from \$404.7 million to \$1.1 billion (2.3% to 6.9%) during fiscal years 2020 and 2021, with an average total loss of \$787.5 million (4.6%). These losses would be between 1.0% to 2.8% of total local government revenues from all sources, or 1.4% to 4.0% of general revenues (which excludes grants and charges for services).

We hope you will find this information useful in your decision-making process. In addition to the attached report, we have included two appendices: Appendix B, which includes the estimated effects on sales and severance taxes and mineral royalties by parish, and Appendix C, which includes the estimated effects on sales and severance taxes and mineral royalties by parish *and* type of entity. For information regarding this report, please contact myself or Edward Seyler, LLA Economist, at 225-339-3800.

Respectively Submitted,

A handwritten signature in blue ink that reads "Daryl G. Purpera".

Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor

DGP/ch

COVID-19

Louisiana Legislative Auditor

Daryl G. Purpera, CPA, CFE



Effect of COVID-19 on Local Government Revenues

May 2020

Audit Control # 40210001

Introduction

This report provides the results of our analysis of how local government revenues will be affected by the economic downturn currently under way in Louisiana resulting from the COVID-19 pandemic and the reduction of oil prices. Specifically, this report provides estimates of how the current economic crisis will impact local government finances, particularly through sales and ad valorem tax collections, as well as mineral related revenues (i.e., severance taxes and mineral royalties). As a result of the extraordinary threat posed by COVID-19 (also known as the coronavirus), Governor John Bel Edwards declared a Public Health Emergency and issued proclamations 27-JBE-2020, 30-JBE-2020, 33-JBE-2020, and 52-JBE-2020 to protect the health and safety of the public, requiring all public schools and non-essential businesses to close, prohibiting gatherings of more than 10 people, and ordering citizens to remain in their homes (among other social distancing measures) until May 15, 2020. In addition, partly as a consequence of reduced energy demand due to COVID-19 and partly as a result of increased production by oil exporting countries, oil prices have fallen considerably. This will affect mineral-related revenues received by the state and distributed to local governments pursuant to La. Const. Art. VII Sec. 4. In addition, depressed oil and gas extraction activities could adversely impact sales and ad valorem tax collections.

In light of the statewide economic downturn caused by social distancing and the related shocks to oil markets (oil shocks), and in consultation with the economists involved with the Revenue Estimating Conference, we believe that the impact on local government could be substantial and warrants further attention. Overall, we estimate that parish governing authorities, municipalities, school boards, and sheriffs will see revenue losses between \$404.7 million and \$1.1 billion (2.3% to 6.9%) from decreased sales and ad valorem taxes, as well as mineral-related revenues during fiscal years 2020 and 2021¹, with the loss under the average scenario being \$787.5 million (4.6%). These results depend on how severely the state's economy is impacted. For every 10,000 jobs lost during the initial economic contraction, we estimate that local governments will lose \$13.5 million over fiscal years 2020 and 2021.

Factors Considered in Economic Model

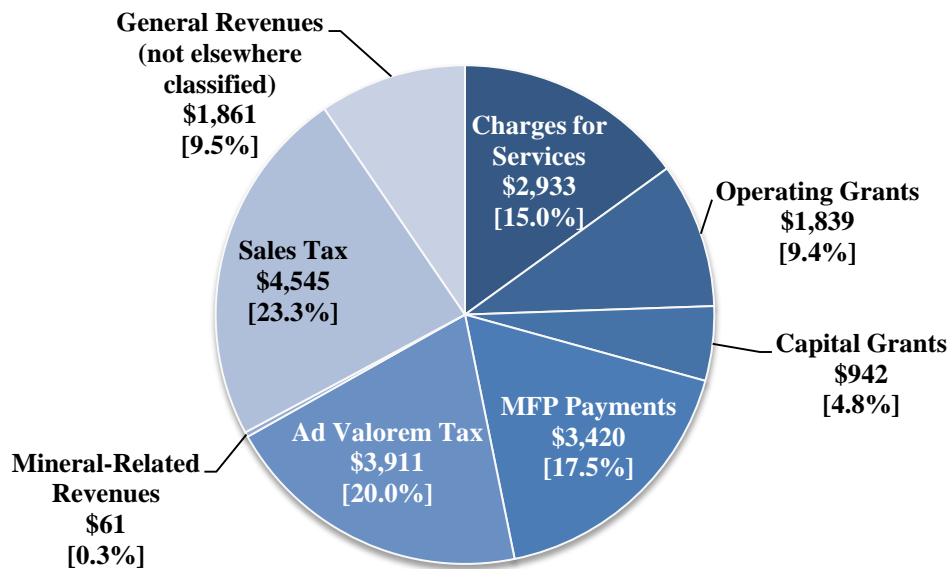
1. Temporary increases in grocery spending.
2. Decreases in tourism spending.
3. Decreases in restaurant sales and employment.
4. Decreases in investment in manufacturing machinery and equipment.
5. Decreases in automobile sales.
6. Decreases in oil prices, production, and drilling.
7. Decreases in natural gas production.
8. Decreases in earnings for oil and gas workers.
9. Decreases in other earnings economy-wide.
10. Temporary increases in unemployment benefits under the CARES Act.
11. Temporary decreases in retail spending during the second quarter of calendar year 2020 (last quarter of fiscal year 2020) because of the stay-at-home order.

¹ Our analysis uses fiscal years ending June 30th consistent with the state's fiscal year. Some local government entities have fiscal years ending on other dates, so the impact would be divided differently between fiscal years for those entities.

Results

The state has experienced an economic downturn since COVID-19 mitigation measures were implemented, which will affect tax collections of local governments. Louisiana’s local economies will likely not immediately recover to their former levels of output and tax collections after the stay-at-home order is lifted. We focused on sales tax revenues and mineral-related revenues because these two revenue sources make up 23.6% of local government budgets and are more sensitive to the economic contraction caused by COVID-19 than other revenue sources, such as Minimum Foundation Program (MFP) funding for school districts. Sales tax revenues from hotel occupancy taxes are included because of the impact tourism and travel will have on some local economies. We also estimated the impact of the economic downturn on ad valorem taxes, which account for 20.0% of local government revenues, because these taxes grow more slowly following economic downturns. We did not include grants and charges for services, which account for 29.2% of local government revenues and include sources such as Community Development Block Grant funds, utility system user fees, traffic fines, public transportation fares, and parking meter revenues, but these revenue sources could also be impacted. Figure 1 below shows the composition of local government revenues based on their actual or estimated (if actuals have not yet been reported) performance for fiscal year 2019.

Figure 1
Local Government Revenue Sources for Fiscal Year 2019
Municipalities, School Boards, Sheriffs, and Parish Governing Authorities
Amounts in Millions



Source: Prepared by legislative auditor’s staff using data submitted by local government external auditors, the Louisiana Department of Education’s MFP Budget Letters, the Louisiana Department of Revenue’s Monthly Severance Tax Reports, and the U.S. Census Bureau’s Census of Local Governments.

We estimate that local government revenues from sales and ad valorem taxes and mineral-related revenues will decrease by \$172.4 million to \$305.5 million (2.0% to 3.6%) for fiscal year 2020, and by \$232.3 million to \$833.2 million (2.6% to 10.2%) for fiscal year 2021. Table 1 below summarizes our projections for fiscal years 2020 through 2021 and provides a range of possible outcomes based on an average scenario, pessimistic scenario, and optimistic scenario. The *pessimistic scenario* assumes that the state will experience a large drop in economic output and a slower recovery, resulting in lower tax collections. The *optimistic scenario* assumes that the state will experience a smaller drop and faster recovery in economic output, resulting in higher tax collections and revenues. The *average scenario* is a scenario that falls roughly in the middle of the optimistic and pessimistic scenarios. Table 2 provides additional information on how much revenue would be collected in each scenario and in each fiscal year.

Scenario	Average	Pessimistic	Optimistic
Job Losses, April-June 2020*	256,991	317,224	196,759
Reduction in Revenues (Millions of Dollars)	\$787.5	\$1,138.7	\$404.7
Reduction in Revenues (Percent of Baseline)	4.6%	6.9%	2.3%

* Our model assumes that job losses occur during the second quarter of calendar year 2020, followed by a gradual recovery, as explained in Appendix A. We estimate that actual job losses will be less than the number of continuing unemployment claims reported by the Louisiana Workforce Commission, as explained in Appendix A.
Source: Prepared by legislative auditor's staff using data sources summarized in Appendix A.

Scenario		Fiscal Year 2020	Fiscal Year 2021	Total
Without COVID-19 and Oil Shock	Collections	\$8,743,657,389	\$9,006,735,371	\$17,750,392,760
	Effect	0	0	0
With COVID-19 and Oil Shock (Average)	Collections	8,503,097,887	8,459,843,725	16,962,941,613
	Effect	-240,559,502	-546,891,645	-787,451,147
With COVID-19 and Oil Shock (Pessimistic)	Collections	8,438,156,372	8,173,564,301	16,611,720,673
	Effect	-305,501,017	-833,171,070	-1,138,672,087
With COVID-19 and Oil Shock (Optimistic)	Collections	8,571,302,337	8,774,406,286	17,345,708,623
	Effect	-172,355,052	-232,329,084	-404,684,136

Source: Prepared by legislative auditor's staff using data sources summarized in Appendix A.
Note: Assumptions for each scenario are further explained in Appendix A.

We analyzed local governments that fell into four categories: municipalities (villages, towns, and cities), parish governing authorities (parish councils, police juries, and councils of consolidated parish governments), school boards, and sheriffs because these four types of entities

(or their component units) account for almost all of the sales taxes received by local governments. We did not include hospital service districts because these entities generally do not receive sales taxes; however, hospital service districts will likely experience reduced revenues from the cancellation of non-essential medical procedures and increased costs from responding to the COVID-19 pandemic.

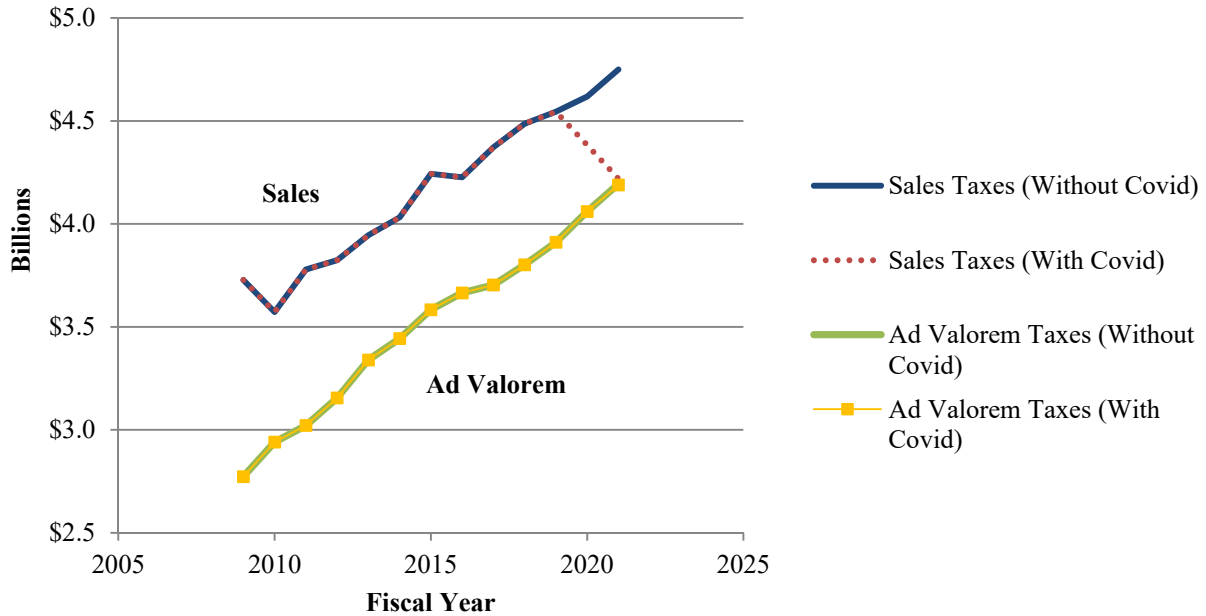
We project that sales tax collections will decrease by 3.8% to 7.0% in fiscal year 2020 and 4.8% to 20.5% in fiscal year 2021. Under the average scenario, every parish (except Cameron, which has no local sales tax) is projected to experience at least a 4.2% decrease in sales taxes during fiscal year 2021, with Orleans Parish having the largest declines, 11.2% in fiscal year 2020 and 30.4% in fiscal year 2021. Louisiana's local governments are especially vulnerable to the COVID-19 pandemic because local governments in Louisiana rely more on sales tax than local governments in other states,² and because tourism is a significant contributor to the state's economy, primarily in New Orleans but also in other parts of the state, particularly areas with riverboat casinos. We project that local governments in Orleans Parish will experience a reduction in sales and ad valorem taxes, as well as mineral-related revenues totaling \$45.5 million for fiscal year 2020 and \$130.0 million for fiscal year 2021. We project that ad valorem and sales tax collections and mineral-related revenues for the City of New Orleans, the Orleans Parish School Board, and the Orleans Parish Sheriff would have been \$942.8 million for calendar year 2020. However, the Hospitality Research Center at the University of New Orleans estimated that direct tourism spending in Orleans Parish resulted in \$250.3 million in local tax revenue during calendar year 2018, growing at 9% per year.³ This implies that tourism-related spending accounts for approximately one-third of sales tax and related revenues in Orleans Parish, or 12.6% of the \$2.0 billion in total revenues for these three entities.

With the stay-at-home order remaining in place through May 15 and if national travel advisories remain in place through the second quarter of calendar year 2020, it is possible that local governments in Orleans Parish will not collect any tourism-related revenues during the second quarter. This would result in a 25% decrease in such revenues for the 2020 fiscal year, with any continued reduction in travel in the third and fourth quarters of the calendar year only adding to its shortfall for the City's 2020 fiscal year, which ends December 31 (the school board's fiscal year ends June 30). For the state's 2021 fiscal year beginning in July 2020, we estimate that revenues for the City of New Orleans will decline by \$80.5 million. We project that the largest impacts in terms of dollars will be in Orleans, Jefferson, East Baton Rouge, Calcasieu, and St. Tammany Parishes, in descending order. Figure 2 below shows the path of sales and ad valorem taxes over time under the baseline scenario and with the effects of COVID-19.

² Richardson, James A., Steven M. Sheffrin, and James Alm. *Exploring Long-Term Solutions for Louisiana's Tax System*. "Challenges for Sales Tax in Louisiana," page 37.

³ Charters, Heidi. "Tourism Spending in Louisiana Parishes 2018." UNO Hospital Research Center White Paper.

Figure 2
Local Government Sales and Ad Valorem Taxes
Fiscal Years 2010 through 2021
Average Scenario



Source: Prepared by legislative auditor’s staff using data sources summarized in Appendix A.

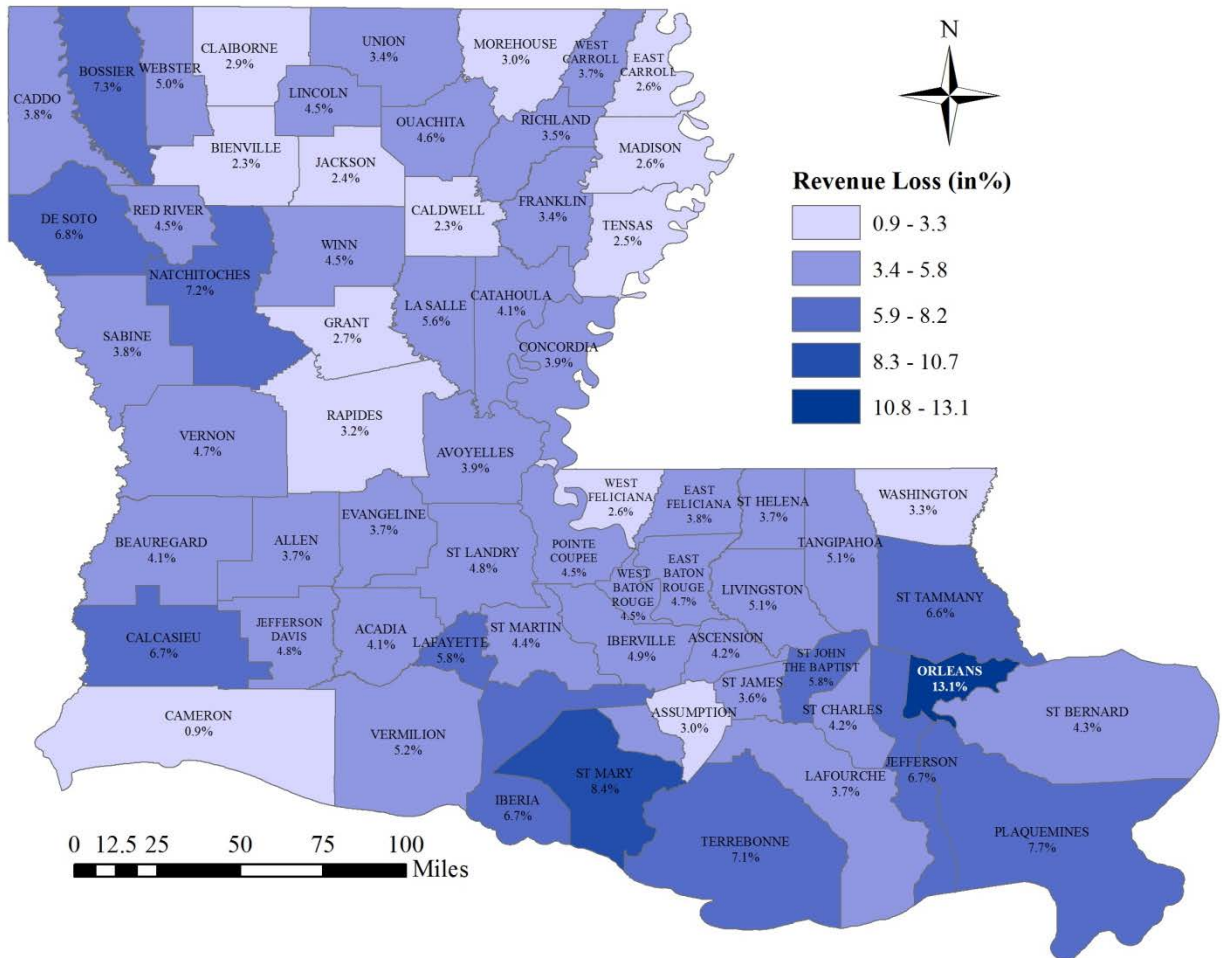
The remainder of this report includes tables showing the estimated impacts by parish and local government type. Table 3 shows these effects for the average scenario by local government type. Table 4 shows these effects for the average scenario by parish for the state’s 10 most impacted parishes. Figure 3 shows the percentage reduction in sales and ad valorem taxes and mineral-related revenues for fiscal year 2020 for all municipalities, parish governing authorities, school boards, and sheriffs in each parish. In addition, Appendix B summarizes the estimated effects on ad valorem and sales taxes, as well as mineral-related revenues by parish, and Appendix C summarizes the estimated effects on ad valorem and sales taxes, as well as mineral-related revenues by parish and type of entity.

Table 3
Effects of COVID-19 and Oil Shock on Local Government Revenues
Ad Valorem and Sales Taxes, Mineral Royalties, and Severance Taxes
Average Scenario

Type of Entity and Scenario	Fiscal Year 2020	Fiscal Year 2021	Total
Municipalities*			
Without COVID-19 and Oil Shock	\$1,690,819,075	\$1,746,753,460	\$3,437,572,535
With COVID-19 and Oil Shock	1,630,741,242	1,593,305,072	3,224,046,314
Effect of COVID-19 and Oil Shock	-60,077,833	-153,448,388	-213,526,221
Parish Governing Authorities**			
Without COVID-19 and Oil Shock	2,414,831,220	2,474,793,820	4,889,625,040
With COVID-19 and Oil Shock	2,350,046,858	2,342,164,606	4,692,211,464
Effect of COVID-19 and Oil Shock	-64,784,362	-132,629,213	-197,413,576
School Boards			
Without COVID-19 and Oil Shock	3,799,447,396	3,920,020,244	7,719,467,640
With COVID-19 and Oil Shock	3,697,701,655	3,688,862,114	7,386,563,768
Effect of COVID-19 and Oil Shock	-101,745,741	-231,158,130	-332,903,872
Sheriffs			
Without COVID-19 and Oil Shock	838,559,698	865,167,847	1,703,727,545
With COVID-19 and Oil Shock	824,608,133	835,511,933	1,660,120,067
Effect of COVID-19 and Oil Shock	-13,951,565	-29,655,914	-43,607,479
Total			
Without COVID-19 and Oil Shock	\$8,743,657,389	\$9,006,735,371	\$17,750,392,760
With COVID-19 and Oil Shock	\$8,503,097,887	\$8,459,843,725	\$16,962,941,613
Effect of COVID-19 and Oil Shock	-\$240,559,502	-\$546,891,645	-\$787,451,147
*Municipalities include villages, towns, and cities.			
**Parish governing authorities include parish councils, police juries, governing boards of consolidated city-parish governments, and other related bodies.			
Source: Prepared by legislative auditor's staff using data sources summarized in Appendix A.			

Table 4			
Effects of COVID-19 on Revenues by Parish for 10 Most Impacted Parishes			
Sales, Ad Valorem, and Severance Taxes and Mineral Royalties			
Average Scenario			
Parish	Fiscal Year 2020	Fiscal Year 2021	Grand Total
All Other Parishes			
Without COVID-19 and Oil Shock	\$3,247,523,033	\$3,339,425,487	\$6,586,948,520
With COVID-19 and Oil Shock	3,175,058,289	3,182,947,773	6,358,006,062
Effect of COVID-19 and Oil Shock	-72,464,745	-156,477,714	-228,942,458
Orleans			
Without COVID-19 and Oil Shock	942,751,916	994,887,598	1,937,639,514
With COVID-19 and Oil Shock	897,220,937	864,857,959	1,762,078,896
Effect of COVID-19 and Oil Shock	-45,530,979	-130,029,639	-175,560,618
Jefferson			
Without COVID-19 and Oil Shock	802,339,157	821,639,312	1,623,978,469
With COVID-19 and Oil Shock	776,677,555	766,981,570	1,543,659,125
Effect of COVID-19 and Oil Shock	-25,661,602	-54,657,742	-80,319,344
East Baton Rouge			
Without COVID-19 and Oil Shock	925,821,598	949,516,752	1,875,338,350
With COVID-19 and Oil Shock	900,553,216	905,034,604	1,805,587,820
Effect of COVID-19 and Oil Shock	-25,268,382	-44,482,148	-69,750,530
Calcasieu			
Without COVID-19 and Oil Shock	561,149,925	593,216,272	1,154,366,197
With COVID-19 and Oil Shock	546,865,701	553,738,141	1,100,603,842
Effect of COVID-19 and Oil Shock	-14,284,225	-39,478,131	-53,762,355
St. Tammany			
Without COVID-19 and Oil Shock	453,207,254	466,299,886	919,507,140
With COVID-19 and Oil Shock	439,166,715	435,700,910	874,867,626
Effect of COVID-19 and Oil Shock	-14,040,539	-30,598,976	-44,639,514
Lafayette			
Without COVID-19 and Oil Shock	447,190,882	454,614,141	901,805,023
With COVID-19 and Oil Shock	435,716,751	428,438,619	864,155,369
Effect of COVID-19 and Oil Shock	-11,474,131	-26,175,523	-37,649,654
Caddo			
Without COVID-19 and Oil Shock	523,105,672	532,423,738	1,055,529,410
With COVID-19 and Oil Shock	514,899,579	511,948,561	1,026,848,140
Effect of COVID-19 and Oil Shock	-8,206,093	-20,475,177	-28,681,270
Bossier			
Without COVID-19 and Oil Shock	237,132,692	242,991,032	480,123,724
With COVID-19 and Oil Shock	228,357,103	225,335,027	453,692,130
Effect of COVID-19 and Oil Shock	-8,775,589	-17,656,005	-26,431,594
Ouachita			
Without COVID-19 and Oil Shock	296,330,394	296,372,921	592,703,315
With COVID-19 and Oil Shock	287,937,992	282,673,354	570,611,347
Effect of COVID-19 and Oil Shock	-8,392,402	-13,699,566	-22,091,968
Ascension			
Without COVID-19 and Oil Shock	307,104,865	315,348,232	622,453,096
With COVID-19 and Oil Shock	300,644,049	302,187,207	602,831,256
Effect of COVID-19 and Oil Shock	-6,460,816	-13,161,025	-19,621,841
Total Without COVID-19 and Oil Shock	\$8,743,657,389	\$9,006,735,371	\$17,750,392,760
Total With COVID-19 and Oil Shock	\$8,503,097,887	\$8,459,843,725	\$16,962,941,613
Total Effect of COVID-19 and Oil Shock	-\$240,559,502	-\$546,891,645	-\$787,451,147
* These estimates could vary based on different assumptions about the course of the economy over the next 14 months. The results presented here represent an average scenario.			
Source: Prepared by legislative auditor's staff using data sources summarized in Appendix A.			

Figure 3
Decrease in Sales and Ad Valorem Taxes and Mineral-Related Revenues
Municipalities, Parish Governing Authorities, School Boards, and Sheriffs
Fiscal Year 2021
Average Scenario



Source: Prepared by legislative auditor’s staff using data sources summarized in Appendix A.

APPENDIX A: SOURCES, METHODOLOGY, AND ACKNOWLEDGEMENTS

Sources

- Mineral production and royalty data from the Louisiana Department of Natural Resources.
- Severance Tax Collections by parish and commodity from the Louisiana Department of Revenue.
- Hotel occupancy and tax data provided by the Louisiana Department of Culture, Recreation, and Tourism.
- Upton, Gregory B., and James A. Richardson. "Mineral Revenues in Louisiana." March 2020. <https://www.lsu.edu/ces/publications/2020/mineral-revenues-in-louisiana-online-df.pdf>
- 2012 and 2017 Census of Local Governments and Economic Census, U.S. Census Bureau.
- MFP Budget Letters for fiscal years 2016 through 2020, and Sales and Property Tax data from fiscal years 2008 through 2015, Louisiana Department of Education.
- Local government financial data keyed in by external certified public accountants in the Early Warning System, maintained by LLA Local Government Services Section.
- Annual financial reports provided to LLA by local government entities.
- Ad valorem tax data from annual reports for 2008 through 2019, Louisiana Tax Commission.
- Table of tax exemptions by parish, Sales Tax Streamlining and Modernization Commission, October 2015 meeting materials. <https://house.louisiana.gov/TSMC/Documents/2015/Oct/Optional%20exemptions%20from%20local%20sales%20and%20use%20tax%20oct%207%2015.pdf>
- Sheffrin, Steven M. "Challenges for the Sales Tax in Louisiana." *Exploring Long-Term Solutions for Louisiana's Tax System*. LSU Press, 2018.
- Charters, Heidi. "Tourism Spending in Louisiana Parishes 2018." UNO Hospitality Research Center White Paper.
- FRED Data Repository, Federal Reserve Bank of St. Louis.

- Quarterly Census of Employment and Wages for 2006-2019, U.S. Bureau of Economic Analysis.
- “Parish and Municipal Motor Vehicle Sales and Use Tax Escrow Fund,” released June 26, 2019, LLA Financial Audit Services, audit control number 80180165. [http://app.lla.state.la.us/PublicReports.nsf/0/12AC5FF28E18AC2686258424006FFBBC/\\$FILE/0001D165.pdf](http://app.lla.state.la.us/PublicReports.nsf/0/12AC5FF28E18AC2686258424006FFBBC/$FILE/0001D165.pdf).
- Jurisdiction and sales tax rate information from the Louisiana Association of Tax Administrators website, <https://lataonline.org/for-taxpayers/city-to-parish-index/>.
- Other sources included below.

Methodology

We calculated the amount of sales taxes for each local government entity using information in the Minimum Foundation Program (MFP) Budget Letter prepared by the Louisiana Department of Education, the U.S. Census Bureau’s Census of Governments for municipalities, or each entity’s audited financial statements. The U.S. Census Bureau does not separately report sales tax collections for sheriffs and parish governing authorities, so we obtained sales tax collections for these entities from the statement of activities in their government-wide financial statements. The Census Bureau’s most recent estimates were for fiscal year 2017, so we projected these forward using parish-wide sales tax collections in the MFP budget letter, and then using a simple trend based on the average growth rate over the preceding three fiscal years for that entity. For mineral revenues, we obtained severance tax data from the Department of Revenue and mineral royalties data from the Department of Natural Resources and estimated the amount distributed to each parish governing authority using the formulas provided in La. Const. Art. VII Sec. 4.

The baseline scenario assumes that local governments will continue on the same growth rate, and is labeled in tables 2, 3, and 4 above as “Without COVID-19 and Oil Shock.” The COVID-19 scenarios are divided into average, optimistic, and pessimistic scenarios. These three scenarios assume a rapid initial decline in the second quarter of calendar year 2020, followed by a gradual recovery. If COVID-19 makes a resurgence in the coming months and causes a decline in consumption either due to voluntary action by consumers or mandatory stay-at-home orders, this could have further negative impacts on local government beyond those considered in this report. The pessimistic scenario assumes a severe initial economic contraction and a slow recovery to the economy’s former growth trajectory. The optimistic scenario assumes a less severe initial contraction and a full recovery by the second quarter of calendar year 2021. Oil prices in the average scenario are based on prices from the futures market, with the optimistic and pessimistic scenarios reflecting more or less rapid recovery of prices. The effects on oil production were estimated using the elasticities reported by James Richardson and Gregory Upton in the “Mineral Revenues in Louisiana” whitepaper released in March. Natural gas production is assumed to have no price change, but a 10% drop in production in the mean scenario. The estimated impacts on other aspects of the tax base are based on news reports and other sources.

We analyzed the sales tax base in each parish and divided it up into tourism related spending, groceries [less Supplemental Nutrition Assistance Program (SNAP) benefits], prescription drugs, manufacturing machinery and equipment, motor vehicle purchases, other retail, and all other purchases. Tourism spending was estimated using spending amounts by category reported by the

UNO Hospitality Research Center, spending on prescription drugs and groceries was obtained from the Economic Census (or, where missing, estimated using regression analysis), SNAP benefits were estimated based on regional benefit amounts published in the Department of Children and Family Services' annual reports, manufacturing machinery and equipment was allocated from the amount reported in the Tax Exemption Budget to each parish using the fair market value of machinery and equipment in each parish reported in the Louisiana Tax Commission's annual reports, and other retail was the residual portion of the retail tax base. The overall retail sales tax base was obtained from the Economic Census and calibrated using the sales tax base data contained in comprehensive annual financial reports, where available. The remaining portion of the sales tax base consisted of all other sales not elsewhere classified, and includes various business-to-business transactions, as well as transactions reported by services companies outside of the accommodation and food services (NAICS 72) group. The effect of COVID-19 is shown on each of these areas below for three scenarios, and the assumptions used to derive these scenarios are explained in bullet points below the table. Table A.1 shows summary statistics, and table A.2 summarizes the economic scenarios for each sector and the estimated years to recover to pre-COVID levels.

Variable	Count*	Mean	S.D.	Min.	Max.
Tourism as % of sales tax base	63	0.043	0.057	0.004	0.432
Groceries as % of sales tax base	63	0.076	0.036	0.015	0.197
SNAP as % of sales tax base	63	0.018	0.009	0.004	0.047
Rx. drugs as % of sales tax base	63	0.139	0.062	0.035	0.353
Motor vehicles as % of sales tax base	63	0.149	0.064	0.052	0.368
Other retail as % of sales tax base	63	0.061	0.084	0.000	0.457
Manuf. Machinery and Equip. as % of sales tax base	63	0.021	0.022	0.000	0.093
Other sales as % of sales tax base	63	0.531	0.159	0.085	0.857
Sales tax base (millions of dollars)	63	1,556.341	2,421.976	49.580	10,234.999
Restaurants (NAICS 722) as % of wage base	64	0.022	0.012	0.002	0.069
Accommodation (NAICS 721) as % of wage base	64	0.004	0.008	0.000	0.042
Mining (NAICS 21) as % of wage base	64	0.036	0.059	0.000	0.263
Other earnings as % of wage base	64	0.937	0.062	0.724	0.997
Total private sector wages and salaries (millions)	64	1,207.901	2,257.471	14.807	12,045.492
Ad valorem tax base (millions)	64	774.580	1,053.028	49.852	4,955.725
* Sales-tax related data are not shown for Cameron Parish, the only parish with no local sales tax. Source: Prepared by legislative auditor's staff using data from the U.S. Census Bureau, U.S. Bureau of Labor Statistics, U.S. Bureau of Economic Analysis, Louisiana Tax Commission, Louisiana Department of Education, Louisiana Department of Revenue, Louisiana Department of Children and Family Services, Louisiana Department of Public Safety, and U.N.O. Hospitality Research Center.					

Table A.2			
Summary of Economic Scenarios for Each Sector			
Sector	Scenario	Impact in Calendar Year (CY) 2020, Quarter 2	Years to Recover to Pre-COVID Trend
Groceries	Average	36.0%	1.0
	Pessimistic	10.0%	1.0
	Optimistic	62.0%	1.0
Tourism	Average	-90.0%	2.0
	Pessimistic	-100.0%	5.0
	Optimistic	-80.0%	1.0
Restaurant Earnings	Average	-60.0%	2.0
	Pessimistic	-70.0%	5.0
	Optimistic	-50.0%	1.0
Manuf. Machinery & Equip.	Average	-58.3%	3.0
	Pessimistic	-75.5%	5.0
	Optimistic	-41.0%	1.0
Automobile Sales	Average	-18.8%	3.0
	Pessimistic	-23.8%	5.0
	Optimistic	-13.8%	1.0
Oil Prices	Average	-47.7%	8.0
	Pessimistic	-52.7%	10.0
	Optimistic	-42.7%	3.0
Oil Production	Average	-6.4%	8.0
	Pessimistic	-7.1%	10.0
	Optimistic	-5.7%	3.0
Natural Gas Prices	Average	0.0%	0.0
	Pessimistic	0.0%	0.0
	Optimistic	0.0%	0.0
Natural Gas Production	Average	-10.0%	2.0
	Pessimistic	-15.0%	3.0
	Optimistic	-5.0%	1.0
Upstream Energy Earnings	Average	-69.1%	8.0
	Pessimistic	-76.4%	10.0
	Optimistic	-61.9%	3.0
Other Earnings (Before Unemployment Benefits)	Average	-5.2%	3.0
	Pessimistic	-7.3%	5.0
	Optimistic	-2.5%	2.0
CARES Act Unemployment Benefits (\$/week)	Average Pessimistic Optimistic	Through July 31, 2020: \$600 After July 31, 2020: \$0	0.3
Baseline Unemployment Benefits	Average Pessimistic Optimistic	\$230 per week	Entire Period
Retail Spending During Stay-at- Home Period	Average	-50% till May 15, 0% by June 30	2 nd Quarter of CY 2020 Only
	Pessimistic	-60% till May 15, 0% by June 30	
	Optimistic	-40% till May 15, 0% by June 30	
Source: Projections made by legislative auditor's staff based on S&P Futures Market Data, oil market characteristics reported by the LSU Center for Energy Studies and Public Administration Institute, tax information from the Department of Revenue and the Louisiana Tax Commission, sales reports from the Baton Rouge Area Chamber, and news reports.			

The assumptions for these scenarios were as follows:

- **Grocery sales** were based on a Winsight Grocery Business Report estimating grocery sales would be up 32-62% for the second quarter of calendar year 2020 and 8-15% for fiscal year 2021. We used 62% as the optimistic figure, but chose a more conservative estimate of 10% growth in grocery sales as the pessimistic number. The average scenario is the average of these two impact factors. We assume that in all scenarios that grocery demand will return to its former trend within one year.
- **Tourism numbers** were based on a report that Baton Rouge Airport traffic had fallen by 90%, and based on national advisories and statewide orders against non-essential travel. The optimistic scenario has travel recovering fully by June of next year, while the pessimistic scenario has travel recovering over a five-year period.
- **Restaurant earnings** are the impact of COVID-19 on the wages and salaries of restaurant and bar employees. Our estimates are based on a report from the website rallyforrestaurants.com, which reports data on restaurant sales by state. This website shows that Louisiana restaurant sales reached their lowest point during the week of March 23, at which point they were 83.6% below their pre-COVID baseline, and since then they have recovered at a rate of 3.3% per week. We projected that the second quarter of calendar year 2020 would see restaurant sales depressed by 57.5%, based on the Rally for Restaurants data. As a result, we estimated that earnings for restaurant employees would decline 60% in the average scenario, plus or minus 10% in the optimistic and pessimistic scenarios.
- **Manufacturing machinery and equipment (MM&E)** was estimated to fall in the second quarter of calendar year 2020 by 75.5% in the pessimistic scenario or 41.0% in the optimistic scenario. The pessimistic scenario is based on the decline in manufacturing production from July 1929 until March 1933, representing the full decline in manufacturing production that occurred during the Great Depression, with 133 months elapsing before production returned to its 1929 peak.⁴ The optimistic scenario was derived based on the fall in manufacturer's machinery orders from April 2008 until April 2009.⁵ The optimistic scenario assumes that MM&E sales will rebound to its previous trend by the second quarter of calendar year 2021, while the pessimistic scenario assumes that the rebound will occur by the second quarter of calendar year 2025.
- **Automobile sales** are projected to decrease by 18.8% initially in the average scenario, plus or minus 5 percentage points in the optimistic and pessimistic scenarios. This figure was based on reports from J.D. Power that automobile sales

⁴ Based on the Index of Production of Machinery for United States, NBER Macrohistory Database, retrieved from the Federal Reserve Bank of St. Louis FRED System (series identifier M0177BUSM343SNBR).

⁵ Based on the series titled "Value of Manufacturers' New Orders for Durable Goods Industries: Machinery," released by the U.S. Census Bureau and retrieved from the Federal Reserve Bank of St. Louis FRED system (series identifier A33SNO),

were down 55% during the first 12 days of April and were forecast to be down 19.4% for the year.⁶ As explained below in the bullet labeled “Impact during lockdown,” we assume that auto sales will be significantly depressed during the second quarter of calendar year 2020 during the lockdown. Thus, the combined effect of the lockdown and the general slump in auto sales during the second quarter of calendar year 2020 will be a 56.3% decrease in the average scenario. When the lockdown is lifted, we assume that sales will increase but will still be adversely affected by the uncertain economic climate and by reductions in household incomes from job losses. Because Louisiana’s economy is likely to be harder hit than the national economy, we used the J.D. Power report to develop an optimistic scenario. We assume a three-year recovery and solved for an initial drop and rate of recovery that would result in a 19.4% drop in auto sales for calendar year 2020. The average scenario is 5 percentage points lower than the optimistic scenario, and the pessimistic scenario is another 5 percentage points lower. For comparison, passenger car registrations dropped 71.8% from 1929 to 1932.⁷ During the Great Recession, automobile sales fell by 34.2% between October 2007 and March 2009, and took 5.4 years to recover. The Census Bureau estimated that automobile sales fell by 27.1% in March 2020 from their February 2020 level on a seasonally-adjusted basis. In addition, a news report indicated that consumer spending on automobiles were 32% lower than in 2019 in the first week of April.⁸

- **Ad valorem taxes** were modeled using an Arellano-Bond estimator, relating the ad valorem tax base in each parish to the amount of private-sector wages in each parish. Separate regressions were performed for real property (e.g., buildings, land, and crops), personal property (e.g., machinery and equipment, furniture and fixtures, inventories, and vehicles without license plates), and public service property (e.g., real and personal property owned by pipeline, electric, railroad, landline telephone, airline, and barge companies). Real property and public service property showed no significant relationship between wages and assessed values, but regressions with personal property did result in elasticities of 0.16 and 0.08 for the first and second lags of wages, respectively, when estimated in logs. Decreases in assessed values are not common, but they can occur, particularly at the parish level and particularly for property types other than real property. Over tax years 2009 to 2018, parish-level property values decreased year-over-year 3.3% of the time for real property, 37.2% of the time for personal property, and 25.9% of the time for public service property.

⁶ “The coronavirus pandemic isn’t hurting US auto sales as much as feared, J.D. Power says.” CNBC. April 16, 2020. <https://www.cnbc.com/2020/04/16/the-coronavirus-pandemic-isnt-hurting-us-auto-sales-as-much-as-feared-jd-power-says.html>

⁷ Based on the series titled “New Passenger Car Registrations for United States,” NBER Macroeconomy Database, retrieved from the Federal Reserve Bank of St. Louis FRED System (series identifier M01109USM543NNBR), transformed to annual data using yearly averages to remove seasonality.

⁸ “How the Virus Transformed the Way Americans Spend Their Money.” *New York Times*, April 11, 2020. <https://www.nytimes.com/interactive/2020/04/11/business/economy/coronavirus-us-economy-spending.html>

- **Oil prices** in the average scenario are based on prices in the futures market, and production volumes are based on production elasticities from the “Mineral Revenues in Louisiana” whitepaper by James Richardson and Gregory Upton. Natural gas prices, which were already low by historical standards, are assumed to remain constant, with production decreasing by 5% to 15%.
- **Oil production** is assumed to decrease in response to the drop in oil prices. Oil production was stratified by well age, and elasticities specific to each age cohort were applied to past production to project the amount of production under the various oil price scenarios described previously. Severance tax and mineral royalty collections in each parish were based on reports from the Louisiana Department of Revenue and the Louisiana Department of Natural Resources.
- **Upstream energy earnings** were assumed to decrease by the same proportion as the projected change in oil and gas production obtained using the drilling elasticities estimated by Richardson and Upton (2020).
- **Other earnings before unemployment benefits** are projected to fall 5.2% initially and rebound over a three-year period under the mean scenario. The pessimistic scenario assumes a five-year recovery and 7.3 percent initial drop, while the optimistic scenario assumes a two-year recovery and 2.5% initial drop. These initial drops in these industries were designed to coincide with an overall unemployment rate of 18.0% (24.5% reported) in the average scenario, 15.0% (21.5% reported) in the optimistic scenario, and 21.0% (27.5% reported) in the pessimistic scenario. We assume that wages are rigid downward and that reductions in wages and salaries will occur entirely through job losses.
- **Actual Job Losses vs. Reported Unemployment.** Actual unemployment rates differ from the reported rates because of the noted tendency of labor force participation in Louisiana to increase following severe events, such as in September 2005 after Hurricane Katrina or in March 2020 with COVID-19. This is likely an artificial increase resulting from how the Bureau of Labor Statistics defines an “unemployed” person, which is someone who is not employed but who is actively seeking work. A person who is not employed but who is only passively seeking work, e.g., by reading classified advertisements without contacting a potential employer, is not counted as unemployed. However, a person is required to actively seek work as a condition of receiving unemployment insurance benefits. This likely induces some individuals to engage in active job searching who would otherwise not have done so. For example, in the months following Hurricane Katrina, actual job losses statewide (excluding gains in construction) were 45,226, even though 406,874 initial unemployment insurance claims were filed, and continuing claims reached a maximum of 211,454. This implies that actual job losses following hurricane Katrina were only 78.6% of the continuing claims.

- **Survey shows 48,500 job losses.** One hard data point is the March 2020 Current Population Survey (CPS) by the U.S. Census Bureau, which shows that the number of persons employed in Louisiana declined by approximately 48,500 from February to March (per the microdata). The CPS uses the week containing the twelfth day of the month as the “reference week” for the month in question, which ended on March 14, prior to the Governor’s stay-at-home order, which was issued on March 22. Job losses may be significantly higher in April.
- **Final Result.** We noted that the Congressional Budget Office forecasts unemployment of 14% and 16% in the second and third quarters of calendar year 2020. Noting that Louisiana’s economy consists of 8.3% accommodation and food services jobs and 3.0% upstream energy jobs, and that Louisiana’s unemployment rate during calendar year 2019 was 1.1 percentage points higher than the national average, we derived estimates centered around 18.0%, plus or minus 3 percentage points, and then adjusted these to account for the spike in individuals returning to the labor force so that they can receive unemployment benefits. These correspond to job losses of 196,759 to 317,224, with a midpoint of 256,991.
- **Other sales, retail and non-retail,** are projected to decrease initially as a result of the stay-at-home order, rise quickly when retail shops can reopen, but still remain below trend due to the general economic downturn.
- **Impact during lockdown.** During this period, we estimate that the lockdown will impact retail sales by 40%, 50%, and 60% in each of the three scenarios. In our model, the lockdown is in full force through May 15, and then gradually dissipates by June 30, so the total impact of the lockdown for the second quarter of calendar year 2020 is 30%, 37.5%, or 45% in each of the three scenarios, which is added to the impact of the reduction in household income. The state could see additional sales from online purchases or pent-up demand that may boost sales as the economy opens up, but early reports from states that have lifted their stay-at-home orders do not suggest a surge in demand, and brick-and-mortar retail stores in Louisiana will still face occupancy restrictions. The lockdown is assumed to affect automobile sales as well as other retail not already classified as grocery or prescription drugs. Tourism-related retail is already assumed to be significantly impacted for this second quarter and simply follows the trend in tourism activity described above.
- **Impact after lockdown.** Once the stay-at-home order is lifted, the impact on retail sales is based solely on the reduction in household income. We estimated the relationship between these variables using a regression analysis. Specifically, these decreases were 2.0% to 5.4% for other retail sales and 3.6% to 9.4% for other non-retail sales in fiscal year 2021, with

the time to recovery dictated by the recovery period for earnings in each of the three earnings sectors.

- **Definition of each category.** Other retail sales include sales by department stores, hardware stores, music stores, book stores, and other retailers not categorized as food stores or drug stores. Non-retail sales include taxable business-to-business purchases as well as sales reported by services companies.
- **Estimation of relationship.** We estimated the elasticity between parish-level earnings and each parish's sales tax base using an Arellano-Bond estimator using taxable sales in each parish over fiscal years 2007 to 2019. Based on several specifications, we specified that the sales tax-wages elasticities were 0.8 for contemporaneous log wages and -0.3 for the first lag, with the coefficients on lagged log sales taxes being 0.5 for the first lag and -0.2 for the second lag.
- **Comparison to external benchmarks.** For comparison, Google Mobility Reports for the state of Louisiana showed a 45% drop in visits to "retail and recreation" locations as of April 11, 2020. In addition, a news report indicated that consumer spending on "shopping" purchases (as opposed to groceries, health and beauty, entertainment, restaurants, transportation, and travel) was down approximately 56% as of April 1.⁹
- **CARES Act Unemployment Benefits** (Public Law 116-136) are available through the July 31, 2020, per Section 2104 (e)(2) of the Act. Under the average scenario, the absence of these benefits would increase the loss to local governments over fiscal years 2020 and 2021 by \$8.3 million. We also included an additional \$230 per week in ordinary state unemployment benefits, which was calculated based on an analysis of unemployment benefits paid out and average weekly continuing claims during the third quarter of calendar year 2019. As noted previously in the bullet "Actual Job Losses vs. Reported Unemployment," it is possible that the number of continuing unemployment claims will exceed the number of job losses, particularly at first. However, in ordinary circumstances the number of people receiving unemployment benefits is significantly less than the number of people who are classified as unemployed. Because these two trends push in opposite directions, we assume that the CARES Act benefits will go only to people who lost jobs, and people who lost their jobs will receive CARES Act benefits. Insofar as unemployment claims exceed job losses, this would increase local government tax collections, and if people who lose their jobs do not claim unemployment benefits, this will reduce local government tax collections.
- **Baseline Unemployment Benefits** of \$230 per week are used, based on the average of weekly benefits paid divided by weekly continuing claims for the week ending July 13, 2019, through the week ending September 28, 2019.

⁹ "How the Virus Transformed the Way Americans Spend Their Money." *New York Times*, April 11, 2020. <https://www.nytimes.com/interactive/2020/04/11/business/economy/coronavirus-us-economy-spending.html>

- **Payroll Protection Plan (PPP)** forgivable loans to businesses are accounted for in the model implicitly in the unemployment numbers. The wages for employees who are still being paid by their employers include wages that were funded by the PPP program.
- **Fiscal years** conform to the state’s fiscal year ending June 30. Many local governments use fiscal years ending on a different date, so entity-level results for individual fiscal years may differ from the results presented here due to the differences in timing.
- **Future lockdowns** are not anticipated in our model. If the virus makes a resurgence during fiscal year 2021 and requires a return to mitigation measures such as stay-at-home orders, these measures would have additional negative consequences for local governments that are not currently reflected in our model.

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APPENDIX B: ESTIMATED EFFECTS SOCIAL DISTANCING AND ENERGY MARKET WEAKNESS FROM COVID-19 ON LOCAL GOVERNMENT SALES TAX, AD VALOREM TAX, AND MINERAL-RELATED REVENUES, BY PARISH (in alphabetical order)
(DOLLAR AMOUNTS IN THOUSANDS)

Scenario		Baseline (Without COVID)	Average Scenario (With COVID)			Pessimistic Scenario (With COVID)			Optimistic Scenario (With COVID)		
Parish	FY	Revenue (\$)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)
Acadia	2020	66,312	64,605	-1,707	-2.6%	64,008	-2,304	-3.5%	65,229	-1,083	-1.6%
	2021	66,275	63,551	-2,724	-4.1%	61,896	-4,379	-6.6%	65,688	-587	-0.9%
Acadia Total		132,587	128,155	-4,431	-3.3%	125,904	-6,682	-5.0%	130,917	-1,670	-1.3%
Allen	2020	30,239	29,672	-567	-1.9%	29,427	-812	-2.7%	29,927	-312	-1.0%
	2021	31,777	30,609	-1,168	-3.7%	29,853	-1,923	-6.1%	31,476	-301	-0.9%
Allen Total		62,016	60,281	-1,735	-2.8%	59,280	-2,736	-4.4%	61,404	-612	-1.0%
Ascension	2020	307,105	300,644	-6,461	-2.1%	298,496	-8,609	-2.8%	302,928	-4,177	-1.4%
	2021	315,348	302,187	-13,161	-4.2%	295,025	-20,323	-6.4%	311,233	-4,115	-1.3%
Ascension Total		622,453	602,831	-19,622	-3.2%	593,521	-28,932	-4.6%	614,161	-8,292	-1.3%
Assumption	2020	30,586	30,081	-505	-1.7%	29,886	-701	-2.3%	30,283	-303	-1.0%
	2021	31,940	30,982	-958	-3.0%	30,398	-1,542	-4.8%	31,641	-299	-0.9%
Assumption Total		62,526	61,063	-1,463	-2.3%	60,283	-2,243	-3.6%	61,924	-602	-1.0%
Avoyelles	2020	28,718	27,933	-786	-2.7%	27,665	-1,053	-3.7%	28,212	-506	-1.8%
	2021	29,107	27,970	-1,137	-3.9%	27,276	-1,831	-6.3%	28,806	-300	-1.0%
Avoyelles Total		57,825	55,903	-1,922	-3.3%	54,941	-2,884	-5.0%	57,018	-807	-1.4%

Note: Parish Governing Authorities abbreviated Par. Gov. Auth. Dollar Amounts in Thousands

Scenario		Baseline (Without COVID)	Average Scenario (With COVID)			Pessimistic Scenario (With COVID)			Optimistic Scenario (With COVID)		
Parish	FY	Revenue (\$)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)
Beauregard	2020	55,840	54,760	-1,080	-1.9%	54,352	-1,488	-2.7%	55,188	-653	-1.2%
	2021	57,258	54,925	-2,333	-4.1%	53,568	-3,690	-6.4%	56,388	-869	-1.5%
Beauregard Total		113,098	109,685	-3,413	-3.0%	107,920	-5,178	-4.6%	111,576	-1,522	-1.3%
Bienville	2020	40,243	39,905	-338	-0.8%	39,802	-441	-1.1%	40,016	-227	-0.6%
	2021	40,590	39,659	-931	-2.3%	39,152	-1,438	-3.5%	40,069	-521	-1.3%
Bienville Total		80,833	79,564	-1,268	-1.6%	78,954	-1,879	-2.3%	80,085	-748	-0.9%
Bossier	2020	237,133	228,357	-8,776	-3.7%	226,200	-10,932	-4.6%	230,580	-6,553	-2.8%
	2021	242,991	225,335	-17,656	-7.3%	216,236	-26,756	-11.0%	235,107	-7,884	-3.2%
Bossier Total		480,124	453,692	-26,432	-5.5%	442,436	-37,688	-7.8%	465,686	-14,437	-3.0%
Caddo	2020	523,106	514,900	-8,206	-1.6%	512,363	-10,743	-2.1%	517,636	-5,470	-1.0%
	2021	532,424	511,949	-20,475	-3.8%	500,856	-31,568	-5.9%	524,012	-8,411	-1.6%
Caddo Total		1,055,529	1,026,848	-28,681	-2.7%	1,013,219	-42,311	-4.0%	1,041,648	-13,881	-1.3%
Calcasieu	2020	561,150	546,866	-14,284	-2.5%	542,873	-18,277	-3.3%	551,222	-9,928	-1.8%
	2021	593,216	553,738	-39,478	-6.7%	533,622	-59,594	-10.0%	577,508	-15,708	-2.6%
Calcasieu Total		1,154,366	1,100,604	-53,762	-4.7%	1,076,495	-77,871	-6.7%	1,128,730	-25,636	-2.2%
Caldwell	2020	12,516	12,294	-222	-1.8%	12,222	-294	-2.3%	12,368	-148	-1.2%
	2021	12,596	12,306	-290	-2.3%	12,143	-453	-3.6%	12,525	-71	-0.6%
Caldwell Total		25,112	24,600	-512	-2.0%	24,365	-747	-3.0%	24,893	-219	-0.9%
Cameron	2020	34,975	34,865	-110	-0.3%	34,853	-122	-0.3%	34,876	-99	-0.3%
	2021	38,500	38,169	-332	-0.9%	37,993	-507	-1.3%	38,166	-334	-0.9%
Cameron Total		73,475	73,033	-442	-0.6%	72,846	-629	-0.9%	73,043	-433	-0.6%
Catahoula	2020	8,676	8,455	-221	-2.5%	8,377	-299	-3.4%	8,536	-140	-1.6%
	2021	8,600	8,246	-354	-4.1%	8,029	-571	-6.6%	8,473	-127	-1.5%
Catahoula Total		17,276	16,701	-575	-3.3%	16,406	-870	-5.0%	17,009	-267	-1.5%
Claiborne	2020	15,325	15,168	-156	-1.0%	15,069	-256	-1.7%	15,270	-55	-0.4%

Note: Dollar Amounts in Thousands

Scenario		Baseline (Without COVID)	Average Scenario (With COVID)		Pessimistic Scenario (With COVID)			Optimistic Scenario (With COVID)			
Parish	FY	Revenue (\$)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)
	2021	15,199	14,761	-437	-2.9%	14,244	-955	-6.3%	14,980	-219	-1.4%
Claiborne Total		30,524	29,930	-594	-1.9%	29,313	-1,211	-4.0%	30,250	-274	-0.9%
Concordia	2020	24,355	23,748	-606	-2.5%	23,569	-786	-3.2%	23,937	-418	-1.7%
	2021	24,636	23,664	-972	-3.9%	23,104	-1,533	-6.2%	24,197	-440	-1.8%
Concordia Total		48,991	47,413	-1,578	-3.2%	46,673	-2,318	-4.7%	48,133	-858	-1.8%
DeSoto	2020	117,824	115,140	-2,684	-2.3%	114,597	-3,227	-2.7%	115,726	-2,098	-1.8%
	2021	129,056	120,294	-8,762	-6.8%	115,519	-13,537	-10.5%	121,906	-7,151	-5.5%
DeSoto Total		246,880	235,434	-11,446	-4.6%	230,116	-16,764	-6.8%	237,632	-9,248	-3.7%
East Baton Rouge	2020	925,822	900,553	-25,268	-2.7%	893,343	-32,479	-3.5%	908,152	-17,669	-1.9%
	2021	949,517	905,035	-44,482	-4.7%	881,020	-68,496	-7.2%	934,220	-15,297	-1.6%
East Baton Rouge Total		1,875,338	1,805,588	-69,751	-3.7%	1,774,363	-100,975	-5.4%	1,842,372	-32,967	-1.8%
East Carroll	2020	7,549	7,455	-94	-1.2%	7,412	-137	-1.8%	7,500	-49	-0.6%
	2021	7,707	7,509	-198	-2.6%	7,385	-322	-4.2%	7,672	-35	-0.5%
East Carroll Total		15,256	14,964	-292	-1.9%	14,797	-459	-3.0%	15,172	-84	-0.6%
East Feliciana	2020	18,784	18,370	-414	-2.2%	18,193	-591	-3.1%	18,554	-230	-1.2%
	2021	20,299	19,537	-762	-3.8%	19,022	-1,277	-6.3%	20,134	-165	-0.8%
East Feliciana Total		39,083	37,907	-1,176	-3.0%	37,215	-1,868	-4.8%	38,688	-395	-1.0%
Evangeline	2020	32,910	32,276	-633	-1.9%	32,064	-846	-2.6%	32,500	-410	-1.2%
	2021	32,995	31,787	-1,208	-3.7%	31,076	-1,919	-5.8%	32,493	-503	-1.5%
Evangeline Total		65,905	64,064	-1,841	-2.8%	63,140	-2,765	-4.2%	64,992	-913	-1.4%
Franklin	2020	21,595	20,964	-631	-2.9%	20,766	-830	-3.8%	21,169	-427	-2.0%
	2021	22,109	21,353	-756	-3.4%	20,898	-1,211	-5.5%	21,928	-181	-0.8%
Franklin Total		43,704	42,317	-1,388	-3.2%	41,664	-2,041	-4.7%	43,097	-608	-1.4%
Grant	2020	14,165	13,882	-283	-2.0%	13,748	-417	-2.9%	14,017	-148	-1.0%
	2021	14,367	13,976	-392	-2.7%	13,657	-711	-4.9%	14,304	-64	-0.4%

Note: Dollar Amounts in Thousands

Scenario		Baseline (Without COVID)	Average Scenario (With COVID)			Pessimistic Scenario (With COVID)			Optimistic Scenario (With COVID)		
Parish	FY	Revenue (\$)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)
Grant Total		28,532	27,858	-675	-2.4%	27,404	-1,128	-4.0%	28,320	-212	-0.7%
Iberia	2020	94,408	91,696	-2,712	-2.9%	90,915	-3,493	-3.7%	92,509	-1,899	-2.0%
	2021	94,165	87,815	-6,350	-6.7%	83,959	-10,207	-10.8%	90,035	-4,131	-4.4%
Iberia Total		188,573	179,511	-9,062	-4.8%	174,874	-13,699	-7.3%	182,544	-6,030	-3.2%
Iberville	2020	135,528	133,162	-2,365	-1.7%	132,383	-3,145	-2.3%	134,018	-1,510	-1.1%
	2021	142,522	135,571	-6,952	-4.9%	132,051	-10,471	-7.3%	139,799	-2,723	-1.9%
Iberville Total		278,050	268,733	-9,317	-3.4%	264,434	-13,616	-4.9%	273,817	-4,233	-1.5%
Jackson	2020	23,641	23,218	-422	-1.8%	23,107	-534	-2.3%	23,334	-306	-1.3%
	2021	22,824	22,268	-556	-2.4%	21,993	-830	-3.6%	22,643	-181	-0.8%
Jackson Total		46,464	45,486	-978	-2.1%	45,100	-1,364	-2.9%	45,977	-487	-1.0%
Jefferson	2020	802,339	776,678	-25,662	-3.2%	770,079	-32,260	-4.0%	783,540	-18,799	-2.3%
	2021	821,639	766,982	-54,658	-6.7%	738,730	-82,910	-10.1%	800,459	-21,180	-2.6%
Jefferson Total		1,623,978	1,543,659	-80,319	-4.9%	1,508,809	-115,170	-7.1%	1,583,999	-39,979	-2.5%
Jefferson Davis	2020	47,008	45,672	-1,336	-2.8%	45,294	-1,714	-3.6%	46,067	-941	-2.0%
	2021	47,848	45,542	-2,307	-4.8%	44,253	-3,595	-7.5%	46,804	-1,044	-2.2%
Jefferson Davis Total		94,856	91,213	-3,643	-3.8%	89,547	-5,309	-5.6%	92,871	-1,985	-2.1%
Lafayette	2020	447,191	435,717	-11,474	-2.6%	432,436	-14,755	-3.3%	439,163	-8,028	-1.8%
	2021	454,614	428,439	-26,176	-5.8%	413,288	-41,326	-9.1%	440,108	-14,506	-3.2%
Lafayette Total		901,805	864,155	-37,650	-4.2%	845,724	-56,081	-6.2%	879,271	-22,534	-2.5%
Lafourche	2020	168,893	166,044	-2,849	-1.7%	164,897	-3,997	-2.4%	167,236	-1,657	-1.0%
	2021	166,204	160,071	-6,133	-3.7%	156,066	-10,138	-6.1%	163,665	-2,540	-1.5%
Lafourche Total		335,098	326,115	-8,982	-2.7%	320,963	-14,134	-4.2%	330,901	-4,197	-1.3%
Lasalle	2020	28,101	27,399	-702	-2.5%	27,214	-887	-3.2%	27,596	-505	-1.8%
	2021	30,471	28,750	-1,721	-5.6%	27,785	-2,685	-8.8%	29,354	-1,117	-3.7%
Lasalle Total		58,572	56,149	-2,423	-4.1%	55,000	-3,572	-6.1%	56,949	-1,622	-2.8%

Note: Dollar Amounts in Thousands

Scenario		Baseline (Without COVID)	Average Scenario (With COVID)			Pessimistic Scenario (With COVID)			Optimistic Scenario (With COVID)		
Parish	FY	Revenue (\$)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)
Lincoln	2020	74,696	73,078	-1,618	-2.2%	72,651	-2,045	-2.7%	73,534	-1,163	-1.6%
	2021	72,869	69,618	-3,250	-4.5%	67,961	-4,908	-6.7%	71,512	-1,356	-1.9%
Lincoln Total		147,565	142,696	-4,869	-3.3%	140,612	-6,953	-4.7%	145,046	-2,519	-1.7%
Livingston	2020	138,318	134,349	-3,969	-2.9%	132,975	-5,342	-3.9%	135,787	-2,531	-1.8%
	2021	143,518	136,236	-7,282	-5.1%	131,894	-11,624	-8.1%	141,424	-2,094	-1.5%
Livingston Total		281,835	270,585	-11,251	-4.0%	264,869	-16,966	-6.0%	277,211	-4,625	-1.6%
Madison	2020	16,551	16,250	-301	-1.8%	16,153	-398	-2.4%	16,350	-200	-1.2%
	2021	16,413	15,995	-419	-2.6%	15,746	-667	-4.1%	16,307	-107	-0.6%
Madison Total		32,964	32,244	-720	-2.2%	31,899	-1,065	-3.2%	32,657	-307	-0.9%
Morehouse	2020	27,373	26,966	-407	-1.5%	26,775	-598	-2.2%	27,169	-204	-0.7%
	2021	27,112	26,305	-807	-3.0%	25,768	-1,344	-5.0%	26,973	-139	-0.5%
Morehouse Total		54,485	53,271	-1,214	-2.2%	52,543	-1,942	-3.6%	54,141	-343	-0.6%
Natchitoches	2020	55,996	54,172	-1,823	-3.3%	53,684	-2,312	-4.1%	54,680	-1,315	-2.3%
	2021	56,303	52,232	-4,072	-7.2%	50,180	-6,123	-10.9%	54,788	-1,515	-2.7%
Natchitoches Total		112,299	106,404	-5,895	-5.2%	103,864	-8,435	-7.5%	109,469	-2,830	-2.5%
Orleans	2020	942,752	897,221	-45,531	-4.8%	889,912	-52,840	-5.6%	904,707	-38,045	-4.0%
	2021	994,888	864,858	-130,030	-13.1%	807,109	-187,779	-18.9%	934,939	-59,948	-6.0%
Orleans Total		1,937,640	1,762,079	-175,561	-9.1%	1,697,021	-240,619	-12.4%	1,839,646	-97,994	-5.1%
Ouachita	2020	296,330	287,938	-8,392	-2.8%	285,325	-11,006	-3.7%	290,685	-5,646	-1.9%
	2021	296,373	282,673	-13,700	-4.6%	274,881	-21,492	-7.3%	292,137	-4,236	-1.4%
Ouachita Total		592,703	570,611	-22,092	-3.7%	560,206	-32,498	-5.5%	582,821	-9,882	-1.7%
Plaquemines	2020	90,380	87,763	-2,616	-2.9%	87,327	-3,053	-3.4%	88,223	-2,157	-2.4%
	2021	89,120	82,302	-6,818	-7.7%	78,805	-10,314	-11.6%	83,684	-5,436	-6.1%
Plaquemines Total		179,500	170,065	-9,435	-5.3%	166,132	-13,368	-7.4%	171,907	-7,593	-4.2%
Pointe Coupee	2020	30,940	30,331	-609	-2.0%	30,046	-895	-2.9%	30,624	-316	-1.0%

Note: Dollar Amounts in Thousands

Scenario		Baseline (Without COVID)	Average Scenario (With COVID)			Pessimistic Scenario (With COVID)			Optimistic Scenario (With COVID)		
Parish	FY	Revenue (\$)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)
	2021	31,022	29,627	-1,396	-4.5%	28,719	-2,304	-7.4%	30,665	-357	-1.2%
Pointe Coupee Total		61,963	59,958	-2,005	-3.2%	58,764	-3,198	-5.2%	61,289	-673	-1.1%
Rapides	2020	210,989	206,796	-4,193	-2.0%	205,291	-5,698	-2.7%	208,390	-2,599	-1.2%
	2021	213,110	206,198	-6,912	-3.2%	201,895	-11,215	-5.3%	211,327	-1,783	-0.8%
Rapides Total		424,099	412,994	-11,105	-2.6%	407,186	-16,913	-4.0%	419,717	-4,382	-1.0%
Red River	2020	33,631	33,074	-558	-1.7%	32,938	-693	-2.1%	33,223	-408	-1.2%
	2021	35,443	33,837	-1,605	-4.5%	32,975	-2,468	-7.0%	34,380	-1,062	-3.0%
Red River Total		69,074	66,911	-2,163	-3.1%	65,913	-3,161	-4.6%	67,603	-1,470	-2.1%
Richland	2020	25,022	24,438	-584	-2.3%	24,228	-794	-3.2%	24,659	-363	-1.4%
	2021	24,521	23,663	-858	-3.5%	23,131	-1,389	-5.7%	24,310	-211	-0.9%
Richland Total		49,543	48,100	-1,443	-2.9%	47,360	-2,183	-4.4%	48,969	-574	-1.2%
Sabine	2020	41,867	41,084	-783	-1.9%	40,800	-1,067	-2.5%	41,388	-479	-1.1%
	2021	45,825	44,095	-1,730	-3.8%	43,098	-2,727	-6.0%	45,280	-546	-1.2%
Sabine Total		87,692	85,179	-2,514	-2.9%	83,898	-3,794	-4.3%	86,668	-1,025	-1.2%
St. Bernard	2020	87,661	85,329	-2,332	-2.7%	84,643	-3,018	-3.4%	86,035	-1,626	-1.9%
	2021	93,069	89,033	-4,036	-4.3%	86,772	-6,296	-6.8%	91,690	-1,378	-1.5%
St. Bernard Total		180,729	174,362	-6,368	-3.5%	171,416	-9,314	-5.2%	177,725	-3,004	-1.7%
St. Charles	2020	252,942	249,092	-3,850	-1.5%	247,846	-5,096	-2.0%	250,444	-2,498	-1.0%
	2021	272,600	261,249	-11,351	-4.2%	255,557	-17,043	-6.3%	268,410	-4,190	-1.5%
St. Charles Total		525,542	510,340	-15,202	-2.9%	503,403	-22,140	-4.2%	518,855	-6,688	-1.3%
St. Helena	2020	8,904	8,695	-209	-2.3%	8,614	-290	-3.3%	8,777	-127	-1.4%
	2021	8,936	8,601	-335	-3.7%	8,384	-552	-6.2%	8,843	-93	-1.0%
St. Helena Total		17,840	17,296	-544	-3.0%	16,997	-842	-4.7%	17,620	-219	-1.2%
St. James	2020	102,167	100,799	-1,368	-1.3%	100,365	-1,802	-1.8%	101,281	-886	-0.9%
	2021	114,946	110,803	-4,143	-3.6%	108,749	-6,197	-5.4%	113,425	-1,521	-1.3%

Note: Dollar Amounts in Thousands

Scenario		Baseline (Without COVID)	Average Scenario (With COVID)			Pessimistic Scenario (With COVID)			Optimistic Scenario (With COVID)		
Parish	FY	Revenue (\$)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)
St. James Total		217,112	211,602	-5,510	-2.5%	209,113	-7,999	-3.7%	214,706	-2,407	-1.1%
St. John The Baptist	2020	98,442	96,183	-2,259	-2.3%	95,533	-2,909	-3.0%	96,888	-1,554	-1.6%
	2021	98,771	93,054	-5,717	-5.8%	90,176	-8,595	-8.7%	96,453	-2,318	-2.3%
St. John The Baptist Total		197,213	189,237	-7,977	-4.0%	185,710	-11,504	-5.8%	193,342	-3,872	-2.0%
St. Landry	2020	83,214	80,786	-2,428	-2.9%	79,867	-3,347	-4.0%	81,731	-1,483	-1.8%
	2021	83,963	79,946	-4,017	-4.8%	77,354	-6,609	-7.9%	82,912	-1,051	-1.3%
St. Landry Total		167,176	160,731	-6,445	-3.9%	157,221	-9,955	-6.0%	164,643	-2,533	-1.5%
St. Martin	2020	67,036	65,767	-1,269	-1.9%	65,255	-1,781	-2.7%	66,305	-730	-1.1%
	2021	68,681	65,688	-2,993	-4.4%	63,843	-4,839	-7.0%	67,645	-1,036	-1.5%
St. Martin Total		135,717	131,455	-4,262	-3.1%	129,098	-6,620	-4.9%	133,950	-1,767	-1.3%
St. Mary	2020	75,250	72,823	-2,428	-3.2%	72,212	-3,038	-4.0%	73,461	-1,789	-2.4%
	2021	75,209	68,905	-6,304	-8.4%	65,354	-9,855	-13.1%	70,855	-4,354	-5.8%
St. Mary Total		150,459	141,727	-8,732	-5.8%	137,566	-12,893	-8.6%	144,317	-6,143	-4.1%
St. Tammany	2020	453,207	439,167	-14,041	-3.1%	435,127	-18,080	-4.0%	443,350	-9,857	-2.2%
	2021	466,300	435,701	-30,599	-6.6%	419,017	-47,283	-10.1%	454,382	-11,918	-2.6%
St. Tammany Total		919,507	874,868	-44,640	-4.9%	854,144	-65,363	-7.1%	897,732	-21,775	-2.4%
Tangipahoa	2020	135,220	131,497	-3,723	-2.8%	130,051	-5,169	-3.8%	133,013	-2,207	-1.6%
	2021	138,937	131,844	-7,094	-5.1%	127,272	-11,666	-8.4%	137,180	-1,757	-1.3%
Tangipahoa Total		274,157	263,341	-10,816	-3.9%	257,323	-16,834	-6.1%	270,193	-3,964	-1.4%
Tensas	2020	8,418	8,151	-267	-3.2%	8,091	-326	-3.9%	8,212	-206	-2.4%
	2021	8,543	8,329	-214	-2.5%	8,218	-325	-3.8%	8,446	-97	-1.1%
Tensas Total		16,960	16,480	-481	-2.8%	16,309	-651	-3.8%	16,658	-303	-1.8%
Terrebonne	2020	165,802	160,170	-5,633	-3.4%	158,644	-7,158	-4.3%	161,748	-4,054	-2.4%
	2021	167,590	155,762	-11,828	-7.1%	149,051	-18,539	-11.1%	160,802	-6,788	-4.1%

Note: Dollar Amounts in Thousands

Scenario		Baseline (Without COVID)	Average Scenario (With COVID)		Pessimistic Scenario (With COVID)			Optimistic Scenario (With COVID)			
Parish	FY	Revenue (\$)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)
Terrebonne Total		333,393	315,932	-17,461	-5.2%	307,695	-25,698	-7.7%	322,550	-10,842	-3.3%
Union	2020	22,108	21,670	-438	-2.0%	21,497	-611	-2.8%	21,850	-258	-1.2%
	2021	22,129	21,382	-747	-3.4%	20,917	-1,212	-5.5%	21,964	-164	-0.7%
Union Total		44,237	43,052	-1,185	-2.7%	42,414	-1,823	-4.1%	43,815	-422	-1.0%
Vermilion	2020	56,262	54,902	-1,360	-2.4%	54,457	-1,805	-3.2%	55,365	-896	-1.6%
	2021	56,212	53,304	-2,908	-5.2%	51,529	-4,683	-8.3%	54,650	-1,563	-2.8%
Vermilion Total		112,474	108,206	-4,268	-3.8%	105,986	-6,488	-5.8%	110,015	-2,459	-2.2%
Vernon	2020	47,606	46,359	-1,247	-2.6%	46,065	-1,541	-3.2%	46,675	-931	-2.0%
	2021	47,760	45,504	-2,256	-4.7%	44,452	-3,308	-6.9%	46,820	-940	-2.0%
Vernon Total		95,366	91,863	-3,502	-3.7%	90,517	-4,848	-5.1%	93,494	-1,871	-2.0%
Washington	2020	48,589	47,822	-767	-1.6%	47,377	-1,211	-2.5%	48,284	-305	-0.6%
	2021	49,477	47,830	-1,648	-3.3%	46,596	-2,881	-5.8%	49,361	-116	-0.2%
Washington Total		98,066	95,651	-2,415	-2.5%	93,974	-4,092	-4.2%	97,645	-421	-0.4%
Webster	2020	52,252	50,812	-1,440	-2.8%	50,368	-1,884	-3.6%	51,276	-976	-1.9%
	2021	52,605	49,996	-2,610	-5.0%	48,462	-4,144	-7.9%	51,427	-1,179	-2.2%
Webster Total		104,858	100,808	-4,050	-3.9%	98,830	-6,028	-5.7%	102,703	-2,155	-2.1%
West Baton Rouge	2020	66,888	65,465	-1,423	-2.1%	65,106	-1,782	-2.7%	65,852	-1,036	-1.5%
	2021	68,380	65,281	-3,100	-4.5%	63,810	-4,570	-6.7%	67,118	-1,262	-1.8%
West Baton Rouge Total		135,268	130,745	-4,523	-3.3%	128,916	-6,352	-4.7%	132,970	-2,298	-1.7%
West Carroll	2020	10,507	10,217	-290	-2.8%	10,123	-384	-3.7%	10,315	-192	-1.8%
	2021	10,568	10,172	-396	-3.7%	9,948	-620	-5.9%	10,472	-96	-0.9%
West Carroll Total		21,075	20,389	-686	-3.3%	20,072	-1,004	-4.8%	20,786	-289	-1.4%
West Feliciana	2020	35,933	35,502	-431	-1.2%	35,370	-563	-1.6%	35,644	-288	-0.8%
	2021	39,687	38,654	-1,033	-2.6%	38,111	-1,576	-4.0%	39,326	-360	-0.9%
West Feliciana Total		75,619	74,155	-1,464	-1.9%	73,481	-2,139	-2.8%	74,971	-649	-0.9%

Note: Dollar Amounts in Thousands

Scenario		Baseline (Without COVID)	Average Scenario (With COVID)			Pessimistic Scenario (With COVID)			Optimistic Scenario (With COVID)		
Parish	FY	Revenue (\$)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)
Winn	2020	18,371	17,957	-414	-2.3%	17,831	-540	-2.9%	18,092	-279	-1.5%
	2021	19,059	18,192	-867	-4.5%	17,734	-1,325	-7.0%	18,704	-355	-1.9%
Winn Total		37,430	36,149	-1,281	-3.4%	35,564	-1,866	-5.0%	36,796	-634	-1.7%
Grand Total		17,750,393	16,962,942	-787,451	-4.4%	16,611,721	-1,138,672	-6.4%	17,345,709	-404,684	-2.3%
Source: Prepared by legislative auditor’s staff using data sources summarized in Appendix A.											

Note: Dollar Amounts in Thousands

**APPENDIX C: ESTIMATED EFFECTS SOCIAL DISTANCING AND ENERGY MARKET
WEAKNESS FROM COVID-19 ON LOCAL GOVERNMENT SALES TAX, AD VALOREM TAX,
AND MINERAL-RELATED REVENUES, BY PARISH AND TYPE OF ENTITY
(in alphabetical order)
(DOLLAR AMOUNTS IN THOUSANDS)**

Scenario Parish Entity Type Fiscal Year	Baseline (Without COVID)	Average Scenario (With COVID)			Pessimistic Scenario (With COVID)			Optimistic Scenario (With COVID)		
	Revenue (\$)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)
Acadia										
Municipalities										
2020	15,596	15,238	-358	-2.3%	15,094	-502	-3.2%	15,390	-206	-1.3%
2021	15,977	15,171	-806	-5.0%	14,660	-1,317	-8.2%	15,695	-282	-1.8%
Municipalities Total	31,573	30,409	-1,164	-3.7%	29,754	-1,819	-5.8%	31,086	-487	-1.5%
Par. Gov. Auth.										
2020	18,820	18,174	-645	-3.4%	17,966	-853	-4.5%	18,390	-430	-2.3%
2021	17,713	17,089	-624	-3.5%	16,716	-997	-5.6%	17,838	125	0.7%
Par. Gov. Auth. Total	36,532	35,264	-1,269	-3.5%	34,682	-1,850	-5.1%	36,228	-305	-0.8%
School Boards										
2020	24,665	24,133	-532	-2.2%	23,947	-717	-2.9%	24,326	-338	-1.4%
2021	25,194	24,213	-981	-3.9%	23,629	-1,566	-6.2%	24,868	-326	-1.3%
School Boards Total	49,859	48,345	-1,513	-3.0%	47,576	-2,283	-4.6%	49,194	-664	-1.3%

Note: Parish Governing Authorities abbreviated Par. Gov. Auth. Dollar Amounts in Thousands.

Scenario Parish Entity Type Fiscal Year	Baseline (Without COVID)	Average Scenario (With COVID)			Pessimistic Scenario (With COVID)			Optimistic Scenario (With COVID)		
	Revenue (\$)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)
Sheriff										
2020	7,232	7,060	-172	-2.4%	7,001	-231	-3.2%	7,122	-110	-1.5%
2021	7,391	7,078	-313	-4.2%	6,892	-499	-6.8%	7,287	-104	-1.4%
Sheriff Total	14,623	14,138	-485	-3.3%	13,892	-730	-5.0%	14,410	-213	-1.5%
Acadia Total	132,587	128,155	-4,431	-3.3%	125,904	-6,682	-5.0%	130,917	-1,670	-1.3%
Allen										
Municipalities										
2020	3,882	3,827	-55	-1.4%	3,795	-87	-2.2%	3,862	-21	-0.5%
2021	4,069	3,927	-142	-3.5%	3,826	-243	-6.0%	4,049	-20	-0.5%
Municipalities Total	7,951	7,754	-197	-2.5%	7,621	-330	-4.2%	7,910	-41	-0.5%
Par. Gov. Auth.										
2020	7,483	7,366	-117	-1.6%	7,329	-153	-2.0%	7,404	-79	-1.0%
2021	7,888	7,629	-259	-3.3%	7,472	-416	-5.3%	7,737	-151	-1.9%
Par. Gov. Auth. Total	15,371	14,996	-375	-2.4%	14,801	-569	-3.7%	15,141	-230	-1.5%
School Boards										
2020	14,015	13,718	-297	-2.1%	13,586	-429	-3.1%	13,855	-160	-1.1%
2021	14,714	14,138	-576	-3.9%	13,765	-949	-6.4%	14,617	-97	-0.7%
School Boards Total	28,729	27,856	-873	-3.0%	27,351	-1,378	-4.8%	28,472	-257	-0.9%
Sheriff										
2020	4,859	4,760	-99	-2.0%	4,717	-142	-2.9%	4,806	-53	-1.1%
2021	5,106	4,915	-191	-3.8%	4,791	-316	-6.2%	5,074	-32	-0.6%
Sheriff Total	9,965	9,675	-290	-2.9%	9,507	-458	-4.6%	9,880	-85	-0.9%
Allen Total	62,016	60,281	-1,735	-2.8%	59,280	-2,736	-4.4%	61,404	-612	-1.0%
Ascension										
Municipalities										

Note: Parish Governing Authorities abbreviated Par. Gov. Auth. Dollar Amounts in Thousands.

Scenario	Baseline (Without COVID)	Average Scenario (With COVID)			Pessimistic Scenario (With COVID)			Optimistic Scenario (With COVID)		
Parish Entity Type Fiscal Year	Revenue (\$)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)
2020	20,783	20,132	-651	-3.1%	19,900	-883	-4.2%	20,381	-402	-1.9%
2021	20,721	19,260	-1,460	-7.0%	18,442	-2,279	-11.0%	20,269	-451	-2.2%
Municipalities Total	41,504	39,392	-2,111	-5.1%	38,342	-3,162	-7.6%	40,651	-853	-2.1%
Par. Gov. Auth.										
2020	96,603	94,199	-2,404	-2.5%	93,408	-3,195	-3.3%	95,038	-1,565	-1.6%
2021	98,639	93,842	-4,797	-4.9%	91,238	-7,401	-7.5%	97,142	-1,497	-1.5%
Par. Gov. Auth. Total	195,242	188,041	-7,201	-3.7%	184,647	-10,596	-5.4%	192,180	-3,062	-1.6%
School Boards										
2020	155,575	152,746	-2,829	-1.8%	151,807	-3,768	-2.4%	153,744	-1,831	-1.2%
2021	160,590	154,817	-5,773	-3.6%	151,684	-8,906	-5.5%	158,779	-1,811	-1.1%
School Boards Total	316,165	307,563	-8,602	-2.7%	303,491	-12,674	-4.0%	312,523	-3,642	-1.2%
Sheriff										
2020	34,143	33,567	-576	-1.7%	33,381	-762	-2.2%	33,764	-379	-1.1%
2021	35,399	34,268	-1,131	-3.2%	33,661	-1,738	-4.9%	35,043	-356	-1.0%
Sheriff Total	69,542	67,835	-1,707	-2.5%	67,042	-2,500	-3.6%	68,807	-735	-1.1%
Ascension Total	622,453	602,831	-19,622	-3.2%	593,521	-28,932	-4.6%	614,161	-8,292	-1.3%
Assumption										
Municipalities										
2020	164	162	-2	-1.5%	160	-4	-2.3%	163	-1	-0.6%
2021	170	164	-6	-3.5%	160	-10	-6.0%	169	-1	-0.5%
Municipalities Total	334	326	-8	-2.5%	320	-14	-4.2%	332	-2	-0.6%
Par. Gov. Auth.										
2020	9,709	9,482	-227	-2.3%	9,402	-307	-3.2%	9,566	-143	-1.5%
2021	10,142	9,687	-455	-4.5%	9,411	-731	-7.2%	9,941	-201	-2.0%
Par. Gov. Auth. Total	19,851	19,169	-682	-3.4%	18,813	-1,038	-5.2%	19,507	-344	-1.7%

Note: Parish Governing Authorities abbreviated Par. Gov. Auth. Dollar Amounts in Thousands.

Scenario Parish Entity Type Fiscal Year	Baseline (Without COVID)	Average Scenario (With COVID)			Pessimistic Scenario (With COVID)			Optimistic Scenario (With COVID)		
	Revenue (\$)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)
School Boards										
2020	14,879	14,603	-276	-1.9%	14,490	-390	-2.6%	14,721	-159	-1.1%
2021	15,486	14,998	-488	-3.2%	14,696	-790	-5.1%	15,393	-93	-0.6%
School Boards Total	30,365	29,601	-765	-2.5%	29,186	-1,180	-3.9%	30,114	-252	-0.8%
Sheriff										
2020	5,834	5,834	0	0.0%	5,834	0	0.0%	5,834	0	0.0%
2021	6,142	6,134	-8	-0.1%	6,131	-11	-0.2%	6,137	-5	-0.1%
Sheriff Total	11,976	11,967	-8	-0.1%	11,965	-11	-0.1%	11,971	-5	0.0%
Assumption Total	62,526	61,063	-1,463	-2.3%	60,283	-2,243	-3.6%	61,924	-602	-1.0%
Avoyelles										
Municipalities										
2020	6,814	6,653	-162	-2.4%	6,589	-226	-3.3%	6,720	-94	-1.4%
2021	6,890	6,629	-261	-3.8%	6,456	-434	-6.3%	6,837	-54	-0.8%
Municipalities Total	13,705	13,282	-423	-3.1%	13,045	-660	-4.8%	13,557	-148	-1.1%
Par. Gov. Auth.										
2020	8,173	7,958	-214	-2.6%	7,892	-281	-3.4%	8,028	-145	-1.8%
2021	8,319	8,000	-319	-3.8%	7,812	-508	-6.1%	8,199	-120	-1.4%
Par. Gov. Auth. Total	16,492	15,959	-533	-3.2%	15,703	-789	-4.8%	16,227	-265	-1.6%
School Boards										
2020	10,412	10,097	-315	-3.0%	9,992	-420	-4.0%	10,207	-205	-2.0%
2021	10,537	10,109	-428	-4.1%	9,853	-684	-6.5%	10,440	-97	-0.9%
School Boards Total	20,950	20,207	-743	-3.5%	19,845	-1,104	-5.3%	20,647	-303	-1.4%
Sheriff										
2020	3,319	3,224	-95	-2.9%	3,193	-126	-3.8%	3,257	-62	-1.9%
2021	3,360	3,232	-128	-3.8%	3,155	-205	-6.1%	3,331	-29	-0.9%

Note: Parish Governing Authorities abbreviated Par. Gov. Auth. Dollar Amounts in Thousands.

Scenario	Baseline (Without COVID)	Average Scenario (With COVID)			Pessimistic Scenario (With COVID)			Optimistic Scenario (With COVID)		
Parish Entity Type Fiscal Year	Revenue (\$)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)
Sheriff Total	6,679	6,456	-223	-3.3%	6,347	-331	-5.0%	6,587	-91	-1.4%
Avoyelles Total	57,825	55,903	-1,922	-3.3%	54,941	-2,884	-5.0%	57,018	-807	-1.4%
Beauregard										
Municipalities										
2020	7,358	7,190	-168	-2.3%	7,113	-245	-3.3%	7,272	-86	-1.2%
2021	7,327	6,919	-409	-5.6%	6,664	-663	-9.1%	7,227	-101	-1.4%
Municipalities Total	14,686	14,109	-577	-3.9%	13,777	-908	-6.2%	14,499	-187	-1.3%
Par. Gov. Auth.										
2020	16,854	16,466	-388	-2.3%	16,332	-522	-3.1%	16,605	-249	-1.5%
2021	17,218	16,303	-915	-5.3%	15,786	-1,431	-8.3%	16,710	-507	-2.9%
Par. Gov. Auth. Total	34,072	32,769	-1,303	-3.8%	32,118	-1,954	-5.7%	33,316	-756	-2.2%
School Boards										
2020	24,428	24,010	-419	-1.7%	23,852	-576	-2.4%	24,175	-254	-1.0%
2021	25,235	24,429	-806	-3.2%	23,961	-1,274	-5.0%	25,026	-208	-0.8%
School Boards Total	49,663	48,439	-1,224	-2.5%	47,813	-1,850	-3.7%	49,201	-462	-0.9%
Sheriff										
2020	7,200	7,094	-106	-1.5%	7,055	-145	-2.0%	7,136	-64	-0.9%
2021	7,478	7,275	-204	-2.7%	7,157	-321	-4.3%	7,425	-53	-0.7%
Sheriff Total	14,678	14,369	-309	-2.1%	14,211	-466	-3.2%	14,561	-117	-0.8%
Beauregard Total	113,098	109,685	-3,413	-3.0%	107,920	-5,178	-4.6%	111,576	-1,522	-1.3%
Bienville										
Municipalities										
2020	3,379	3,292	-87	-2.6%	3,263	-115	-3.4%	3,323	-56	-1.6%
2021	3,564	3,312	-251	-7.1%	3,164	-400	-11.2%	3,424	-139	-3.9%
Municipalities Total	6,942	6,604	-338	-4.9%	6,427	-515	-7.4%	6,748	-195	-2.8%

Note: Parish Governing Authorities abbreviated Par. Gov. Auth. Dollar Amounts in Thousands.

Scenario Parish Entity Type Fiscal Year	Baseline (Without COVID)	Average Scenario (With COVID)			Pessimistic Scenario (With COVID)			Optimistic Scenario (With COVID)		
	Revenue (\$)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)
Par. Gov. Auth.										
2020	6,814	6,727	-87	-1.3%	6,702	-111	-1.6%	6,752	-61	-0.9%
2021	6,925	6,711	-213	-3.1%	6,594	-331	-4.8%	6,799	-125	-1.8%
Par. Gov. Auth. Total	13,738	13,438	-300	-2.2%	13,296	-443	-3.2%	13,552	-187	-1.4%
School Boards										
2020	23,895	23,732	-164	-0.7%	23,681	-214	-0.9%	23,785	-110	-0.5%
2021	24,001	23,553	-448	-1.9%	23,316	-685	-2.9%	23,758	-243	-1.0%
School Boards Total	47,897	47,284	-612	-1.3%	46,997	-900	-1.9%	47,543	-353	-0.7%
Sheriff										
2020	6,155	6,155	0	0.0%	6,155	0	0.0%	6,155	0	0.0%
2021	6,100	6,083	-18	-0.3%	6,079	-21	-0.3%	6,088	-13	-0.2%
Sheriff Total	12,255	12,238	-18	-0.1%	12,234	-21	-0.2%	12,242	-13	-0.1%
Bienville Total	80,833	79,564	-1,268	-1.6%	78,954	-1,879	-2.3%	80,085	-748	-0.9%
Bossier										
Municipalities										
2020	68,504	65,229	-3,274	-4.8%	64,417	-4,086	-6.0%	66,070	-2,433	-3.6%
2021	70,474	63,575	-6,900	-9.8%	59,972	-10,502	-14.9%	67,368	-3,106	-4.4%
Municipalities Total	138,978	128,804	-10,174	-7.3%	124,389	-14,589	-10.5%	133,438	-5,540	-4.0%
Par. Gov. Auth.										
2020	37,455	35,897	-1,557	-4.2%	35,524	-1,930	-5.2%	36,278	-1,176	-3.1%
2021	38,276	35,435	-2,842	-7.4%	33,996	-4,280	-11.2%	37,003	-1,274	-3.3%
Par. Gov. Auth. Total	75,731	71,332	-4,399	-5.8%	69,521	-6,210	-8.2%	73,281	-2,450	-3.2%
School Boards										
2020	105,413	102,201	-3,211	-3.0%	101,410	-4,002	-3.8%	103,016	-2,397	-2.3%
2021	107,886	101,445	-6,442	-6.0%	98,141	-9,746	-9.0%	105,035	-2,851	-2.6%

Note: Parish Governing Authorities abbreviated Par. Gov. Auth. Dollar Amounts in Thousands.

Scenario Parish Entity Type Fiscal Year	Baseline (Without COVID)	Average Scenario (With COVID)		Pessimistic Scenario (With COVID)			Optimistic Scenario (With COVID)			
	Revenue (\$)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)
School Boards Total	213,299	203,646	-9,653	-4.5%	199,551	-13,748	-6.4%	208,051	-5,248	-2.5%
Sheriff										
2020	25,762	25,029	-733	-2.8%	24,849	-914	-3.5%	25,215	-547	-2.1%
2021	26,354	24,881	-1,473	-5.6%	24,126	-2,228	-8.5%	25,701	-653	-2.5%
Sheriff Total	52,116	49,910	-2,206	-4.2%	48,975	-3,141	-6.0%	50,916	-1,200	-2.3%
Bossier Total	480,124	453,692	-26,432	-5.5%	442,436	-37,688	-7.8%	465,686	-14,437	-3.0%
Caddo										
Municipalities										
2020	219,168	214,782	-4,386	-2.0%	213,391	-5,777	-2.6%	216,292	-2,876	-1.3%
2021	223,642	212,255	-11,387	-5.1%	205,994	-17,648	-7.9%	218,952	-4,689	-2.1%
Municipalities Total	442,810	427,037	-15,773	-3.6%	419,385	-23,425	-5.3%	435,244	-7,565	-1.7%
Par. Gov. Auth.										
2020	62,406	61,762	-644	-1.0%	61,585	-821	-1.3%	61,948	-458	-0.7%
2021	63,288	61,938	-1,350	-2.1%	61,243	-2,044	-3.2%	62,704	-584	-0.9%
Par. Gov. Auth. Total	125,694	123,699	-1,994	-1.6%	122,828	-2,866	-2.3%	124,652	-1,042	-0.8%
School Boards										
2020	215,391	212,497	-2,894	-1.3%	211,598	-3,793	-1.8%	213,467	-1,924	-0.9%
2021	219,021	211,688	-7,334	-3.3%	207,733	-11,288	-5.2%	216,025	-2,996	-1.4%
School Boards Total	434,412	424,185	-10,227	-2.4%	419,331	-15,081	-3.5%	429,492	-4,920	-1.1%
Sheriff										
2020	26,141	25,859	-282	-1.1%	25,789	-352	-1.3%	25,929	-212	-0.8%
2021	26,473	26,069	-404	-1.5%	25,886	-587	-2.2%	26,331	-142	-0.5%
Sheriff Total	52,614	51,927	-686	-1.3%	51,675	-939	-1.8%	52,260	-354	-0.7%
Caddo Total	1,055,529	1,026,848	-28,681	-2.7%	1,013,219	-42,311	-4.0%	1,041,648	-13,881	-1.3%
Calcasieu										

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Scenario	Baseline (Without COVID)	Average Scenario (With COVID)			Pessimistic Scenario (With COVID)			Optimistic Scenario (With COVID)		
Parish Entity Type Fiscal Year	Revenue (\$)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)
Municipalities										
2020	112,842	109,396	-3,445	-3.1%	108,413	-4,429	-3.9%	110,473	-2,369	-2.1%
2021	119,300	109,574	-9,726	-8.2%	104,610	-14,690	-12.3%	115,487	-3,813	-3.2%
Municipalities Total	232,142	218,970	-13,171	-5.7%	213,023	-19,119	-8.2%	225,959	-6,182	-2.7%
Par. Gov. Auth.										
2020	134,153	131,003	-3,150	-2.3%	130,195	-3,958	-3.0%	131,872	-2,281	-1.7%
2021	141,789	133,950	-7,839	-5.5%	129,978	-11,811	-8.3%	138,508	-3,281	-2.3%
Par. Gov. Auth. Total	275,942	264,953	-10,989	-4.0%	260,172	-15,770	-5.7%	270,380	-5,562	-2.0%
School Boards										
2020	235,798	230,127	-5,672	-2.4%	228,498	-7,300	-3.1%	231,912	-3,886	-1.6%
2021	249,288	232,970	-16,318	-6.5%	224,635	-24,653	-9.9%	242,866	-6,422	-2.6%
School Boards Total	485,086	463,096	-21,990	-4.5%	453,133	-31,953	-6.6%	474,778	-10,308	-2.1%
Sheriff										
2020	78,357	76,340	-2,017	-2.6%	75,768	-2,589	-3.3%	76,964	-1,393	-1.8%
2021	82,839	77,244	-5,595	-6.8%	74,399	-8,440	-10.2%	80,647	-2,192	-2.6%
Sheriff Total	161,196	153,584	-7,612	-4.7%	150,167	-11,029	-6.8%	157,611	-3,584	-2.2%
Calcasieu Total	1,154,366	1,100,604	-53,762	-4.7%	1,076,495	-77,871	-6.7%	1,128,730	-25,636	-2.2%
Caldwell										
Municipalities										
2020	521	516	-4	-0.9%	513	-8	-1.5%	520	-1	-0.2%
2021	521	508	-13	-2.5%	498	-23	-4.5%	519	-2	-0.4%
Municipalities Total	1,042	1,024	-18	-1.7%	1,011	-31	-3.0%	1,039	-3	-0.3%
Par. Gov. Auth.										
2020	4,138	4,014	-124	-3.0%	3,977	-161	-3.9%	4,051	-87	-2.1%
2021	4,132	3,986	-146	-3.5%	3,909	-223	-5.4%	4,096	-36	-0.9%

Note: Parish Governing Authorities abbreviated Par. Gov. Auth. Dollar Amounts in Thousands.

Scenario Parish Entity Type Fiscal Year	Baseline (Without COVID)	Average Scenario (With COVID)		Pessimistic Scenario (With COVID)			Optimistic Scenario (With COVID)			
	Revenue (\$)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)
Par. Gov. Auth. Total	8,270	8,000	-270	-3.3%	7,886	-384	-4.6%	8,147	-123	-1.5%
School Boards										
2020	6,004	5,910	-94	-1.6%	5,879	-126	-2.1%	5,943	-61	-1.0%
2021	6,060	5,930	-129	-2.1%	5,855	-204	-3.4%	6,029	-31	-0.5%
School Boards Total	12,064	11,841	-223	-1.8%	11,734	-330	-2.7%	11,972	-92	-0.8%
Sheriff										
2020	1,853	1,853	0	0.0%	1,853	0	0.0%	1,853	0	0.0%
2021	1,883	1,881	-2	-0.1%	1,881	-3	-0.1%	1,882	-1	-0.1%
Sheriff Total	3,736	3,735	-2	-0.1%	3,734	-3	-0.1%	3,735	-1	0.0%
Caldwell Total	25,112	24,600	-512	-2.0%	24,365	-747	-3.0%	24,893	-219	-0.9%
Cameron										
Par. Gov. Auth.										
2020	12,145	12,035	-110	-0.9%	12,024	-122	-1.0%	12,046	-99	-0.8%
2021	13,253	12,957	-295	-2.2%	12,794	-458	-3.5%	12,939	-314	-2.4%
Par. Gov. Auth. Total	25,398	24,992	-406	-1.6%	24,818	-580	-2.3%	24,985	-412	-1.6%
School Boards										
2020	14,946	14,946	0	0.0%	14,946	0	0.0%	14,946	0	0.0%
2021	16,529	16,506	-24	-0.1%	16,497	-32	-0.2%	16,516	-13	-0.1%
School Boards Total	31,476	31,452	-24	-0.1%	31,444	-32	-0.1%	31,462	-13	0.0%
Sheriff										
2020	7,883	7,883	0	0.0%	7,883	0	0.0%	7,883	0	0.0%
2021	8,718	8,706	-13	-0.1%	8,702	-17	-0.2%	8,711	-7	-0.1%
Sheriff Total	16,602	16,589	-13	-0.1%	16,585	-17	-0.1%	16,595	-7	0.0%
Cameron Total	73,475	73,033	-442	-0.6%	72,846	-629	-0.9%	73,043	-433	-0.6%
Catahoula										

Note: Parish Governing Authorities abbreviated Par. Gov. Auth. Dollar Amounts in Thousands.

Scenario	Baseline (Without COVID)	Average Scenario (With COVID)			Pessimistic Scenario (With COVID)			Optimistic Scenario (With COVID)		
Parish Entity Type Fiscal Year	Revenue (\$)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)
Municipalities										
2020	585	582	-3	-0.4%	579	-6	-1.0%	585	1	0.1%
2021	577	566	-12	-2.1%	555	-22	-3.8%	576	-1	-0.2%
Municipalities Total	1,162	1,148	-14	-1.2%	1,134	-28	-2.4%	1,162	0	0.0%
Par. Gov. Auth.										
2020	2,709	2,621	-88	-3.3%	2,595	-114	-4.2%	2,647	-62	-2.3%
2021	2,700	2,544	-156	-5.8%	2,453	-247	-9.1%	2,610	-90	-3.3%
Par. Gov. Auth. Total	5,409	5,165	-244	-4.5%	5,048	-361	-6.7%	5,257	-152	-2.8%
School Boards										
2020	3,409	3,314	-96	-2.8%	3,277	-132	-3.9%	3,351	-58	-1.7%
2021	3,363	3,225	-137	-4.1%	3,140	-223	-6.6%	3,337	-26	-0.8%
School Boards Total	6,772	6,539	-233	-3.4%	6,417	-355	-5.2%	6,688	-84	-1.2%
Sheriff										
2020	1,973	1,939	-34	-1.7%	1,926	-47	-2.4%	1,952	-21	-1.1%
2021	1,960	1,911	-49	-2.5%	1,880	-80	-4.1%	1,950	-9	-0.5%
Sheriff Total	3,933	3,850	-83	-2.1%	3,806	-126	-3.2%	3,903	-30	-0.8%
Catahoula Total	17,276	16,701	-575	-3.3%	16,406	-870	-5.0%	17,009	-267	-1.5%
Claiborne										
Municipalities										
2020	2,225	2,186	-39	-1.7%	2,156	-69	-3.1%	2,217	-8	-0.3%
2021	2,206	2,115	-91	-4.1%	2,028	-178	-8.1%	2,189	-17	-0.8%
Municipalities Total	4,430	4,301	-129	-2.9%	4,183	-247	-5.6%	4,406	-24	-0.5%
Par. Gov. Auth.										
2020	4,873	4,843	-29	-0.6%	4,828	-44	-0.9%	4,858	-15	-0.3%
2021	4,877	4,697	-180	-3.7%	4,410	-467	-9.6%	4,701	-176	-3.6%

Note: Parish Governing Authorities abbreviated Par. Gov. Auth. Dollar Amounts in Thousands.

Scenario Parish Entity Type Fiscal Year	Baseline (Without COVID)	Average Scenario (With COVID)			Pessimistic Scenario (With COVID)			Optimistic Scenario (With COVID)		
	Revenue (\$)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)
Par. Gov. Auth. Total	9,749	9,540	-210	-2.1%	9,239	-511	-5.2%	9,559	-191	-2.0%
School Boards										
2020	6,736	6,647	-88	-1.3%	6,593	-143	-2.1%	6,703	-33	-0.5%
2021	6,650	6,487	-164	-2.5%	6,344	-306	-4.6%	6,626	-24	-0.4%
School Boards Total	13,386	13,134	-252	-1.9%	12,937	-449	-3.4%	13,329	-57	-0.4%
Sheriff										
2020	1,492	1,492	0	0.0%	1,492	0	0.0%	1,492	0	0.0%
2021	1,466	1,463	-3	-0.2%	1,462	-4	-0.3%	1,464	-3	-0.2%
Sheriff Total	2,958	2,955	-3	-0.1%	2,954	-4	-0.1%	2,955	-3	-0.1%
Claiborne Total	30,524	29,930	-594	-1.9%	29,313	-1,211	-4.0%	30,250	-274	-0.9%
Concordia										
Municipalities										
2020	5,648	5,498	-150	-2.7%	5,445	-203	-3.6%	5,554	-94	-1.7%
2021	5,767	5,504	-262	-4.5%	5,341	-426	-7.4%	5,671	-95	-1.7%
Municipalities Total	11,414	11,002	-412	-3.6%	10,786	-629	-5.5%	11,225	-189	-1.7%
Par. Gov. Auth.										
2020	5,112	4,895	-217	-4.2%	4,842	-270	-5.3%	4,949	-163	-3.2%
2021	5,189	4,833	-356	-6.9%	4,638	-551	-10.6%	4,966	-223	-4.3%
Par. Gov. Auth. Total	10,301	9,727	-573	-5.6%	9,480	-821	-8.0%	9,915	-385	-3.7%
School Boards										
2020	10,851	10,612	-239	-2.2%	10,538	-313	-2.9%	10,690	-161	-1.5%
2021	10,955	10,602	-352	-3.2%	10,400	-555	-5.1%	10,833	-121	-1.1%
School Boards Total	21,806	21,214	-591	-2.7%	20,938	-868	-4.0%	21,523	-282	-1.3%
Sheriff										
2020	2,744	2,744	0	0.0%	2,744	0	0.0%	2,744	0	0.0%

Note: Parish Governing Authorities abbreviated Par. Gov. Auth. Dollar Amounts in Thousands.

Scenario Parish Entity Type Fiscal Year	Baseline (Without COVID)	Average Scenario (With COVID)		Pessimistic Scenario (With COVID)			Optimistic Scenario (With COVID)			
	Revenue (\$)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)
2021	2,726	2,725	-1	0.0%	2,725	-2	-0.1%	2,725	-1	0.0%
Sheriff Total	5,470	5,469	-1	0.0%	5,469	-2	0.0%	5,470	-1	0.0%
Concordia Total	48,991	47,413	-1,578	-3.2%	46,673	-2,318	-4.7%	48,133	-858	-1.8%
DeSoto										
Municipalities										
2020	3,883	3,715	-168	-4.3%	3,681	-203	-5.2%	3,753	-131	-3.4%
2021	4,559	4,031	-528	-11.6%	3,735	-824	-18.1%	4,132	-426	-9.4%
Municipalities Total	8,442	7,746	-696	-8.2%	7,416	-1,027	-12.2%	7,885	-557	-6.6%
Par. Gov. Auth.										
2020	23,793	23,215	-578	-2.4%	23,104	-689	-2.9%	23,334	-459	-1.9%
2021	25,886	24,106	-1,780	-6.9%	23,141	-2,746	-10.6%	24,408	-1,478	-5.7%
Par. Gov. Auth. Total	49,679	47,321	-2,358	-4.7%	46,244	-3,435	-6.9%	47,742	-1,938	-3.9%
School Boards										
2020	74,655	73,039	-1,616	-2.2%	72,708	-1,947	-2.6%	73,398	-1,257	-1.7%
2021	81,707	76,328	-5,379	-6.6%	73,398	-8,308	-10.2%	77,335	-4,372	-5.4%
School Boards Total	156,362	149,367	-6,995	-4.5%	146,106	-10,255	-6.6%	150,733	-5,629	-3.6%
Sheriff										
2020	15,492	15,170	-322	-2.1%	15,104	-388	-2.5%	15,242	-250	-1.6%
2021	16,904	15,829	-1,075	-6.4%	15,245	-1,659	-9.8%	16,031	-874	-5.2%
Sheriff Total	32,397	31,000	-1,397	-4.3%	30,349	-2,047	-6.3%	31,272	-1,124	-3.5%
DeSoto Total	246,880	235,434	-11,446	-4.6%	230,116	-16,764	-6.8%	237,632	-9,248	-3.7%
East Baton Rouge										
Municipalities										
2020	23,885	22,809	-1,076	-4.5%	22,453	-1,433	-6.0%	23,181	-704	-2.9%
2021	24,328	22,396	-1,932	-7.9%	21,280	-3,048	-12.5%	23,783	-545	-2.2%

Note: Parish Governing Authorities abbreviated Par. Gov. Auth. Dollar Amounts in Thousands.

Scenario Parish Entity Type Fiscal Year	Baseline (Without COVID)	Average Scenario (With COVID)			Pessimistic Scenario (With COVID)			Optimistic Scenario (With COVID)		
	Revenue (\$)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)
Municipalities Total	48,213	45,205	-3,008	-6.2%	43,732	-4,481	-9.3%	46,964	-1,250	-2.6%
Par. Gov. Auth.										
2020	425,325	412,115	-13,210	-3.1%	408,169	-17,156	-4.0%	416,284	-9,041	-2.1%
2021	435,236	411,069	-24,167	-5.6%	397,699	-37,537	-8.6%	427,131	-8,105	-1.9%
Par. Gov. Auth. Total	860,561	823,184	-37,377	-4.3%	805,868	-54,693	-6.4%	843,414	-17,146	-2.0%
School Boards										
2020	408,196	397,214	-10,982	-2.7%	394,306	-13,890	-3.4%	400,272	-7,924	-1.9%
2021	419,076	400,748	-18,327	-4.4%	391,239	-27,837	-6.6%	412,461	-6,615	-1.6%
School Boards Total	827,271	797,962	-29,309	-3.5%	785,545	-41,727	-5.0%	812,733	-14,538	-1.8%
Sheriff										
2020	68,416	68,416	0	0.0%	68,416	0	0.0%	68,416	0	0.0%
2021	70,877	70,822	-56	-0.1%	70,803	-75	-0.1%	70,845	-32	0.0%
Sheriff Total	139,293	139,237	-56	0.0%	139,219	-75	-0.1%	139,261	-32	0.0%
East Baton Rouge Total	1,875,338	1,805,588	-69,751	-3.7%	1,774,363	-100,975	-5.4%	1,842,372	-32,967	-1.8%
East Carroll										
Municipalities										
2020	672	659	-13	-2.0%	653	-19	-2.8%	665	-7	-1.1%
2021	681	654	-26	-3.9%	638	-43	-6.3%	676	-5	-0.7%
Municipalities Total	1,353	1,313	-40	-2.9%	1,291	-62	-4.6%	1,341	-12	-0.9%
Par. Gov. Auth.										
2020	3,205	3,189	-16	-0.5%	3,182	-23	-0.7%	3,196	-8	-0.3%
2021	3,305	3,271	-34	-1.0%	3,250	-55	-1.7%	3,298	-7	-0.2%
Par. Gov. Auth. Total	6,510	6,460	-50	-0.8%	6,432	-78	-1.2%	6,495	-15	-0.2%
School Boards										
2020	2,475	2,427	-49	-2.0%	2,404	-72	-2.9%	2,450	-25	-1.0%

Note: Parish Governing Authorities abbreviated Par. Gov. Auth. Dollar Amounts in Thousands.

Scenario	Baseline (Without COVID)	Average Scenario (With COVID)			Pessimistic Scenario (With COVID)			Optimistic Scenario (With COVID)		
Parish Entity Type Fiscal Year	Revenue (\$)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)
2021	2,501	2,398	-103	-4.1%	2,333	-168	-6.7%	2,484	-18	-0.7%
School Boards Total	4,977	4,825	-152	-3.0%	4,737	-240	-4.8%	4,934	-43	-0.9%
Sheriff										
2020	1,197	1,180	-16	-1.4%	1,173	-24	-2.0%	1,188	-8	-0.7%
2021	1,220	1,186	-35	-2.8%	1,164	-56	-4.6%	1,214	-6	-0.5%
Sheriff Total	2,417	2,366	-51	-2.1%	2,337	-80	-3.3%	2,402	-14	-0.6%
East Carroll Total	15,256	14,964	-292	-1.9%	14,797	-459	-3.0%	15,172	-84	-0.6%
East Feliciana										
Municipalities										
2020	3,863	3,844	-20	-0.5%	3,817	-47	-1.2%	3,874	10	0.3%
2021	4,193	4,088	-105	-2.5%	3,991	-202	-4.8%	4,188	-5	-0.1%
Municipalities Total	8,056	7,931	-125	-1.6%	7,808	-248	-3.1%	8,062	6	0.1%
Par. Gov. Auth.										
2020	6,338	6,096	-242	-3.8%	6,011	-327	-5.2%	6,183	-155	-2.4%
2021	6,825	6,430	-394	-5.8%	6,187	-638	-9.3%	6,704	-121	-1.8%
Par. Gov. Auth. Total	13,163	12,527	-636	-4.8%	12,198	-965	-7.3%	12,887	-276	-2.1%
School Boards										
2020	7,588	7,436	-152	-2.0%	7,371	-217	-2.9%	7,503	-85	-1.1%
2021	8,213	7,951	-262	-3.2%	7,776	-437	-5.3%	8,174	-39	-0.5%
School Boards Total	15,801	15,387	-414	-2.6%	15,147	-654	-4.1%	15,677	-124	-0.8%
Sheriff										
2020	994	994	0	0.0%	994	0	0.0%	994	0	0.0%
2021	1,068	1,068	0	0.0%	1,068	0	0.0%	1,068	0	0.0%
Sheriff Total	2,062	2,062	0	0.0%	2,062	0	0.0%	2,062	0	0.0%
East Feliciana Total	39,083	37,907	-1,176	-3.0%	37,215	-1,868	-4.8%	38,688	-395	-1.0%

Note: Parish Governing Authorities abbreviated Par. Gov. Auth. Dollar Amounts in Thousands.

Scenario Parish Entity Type Fiscal Year	Baseline (Without COVID)	Average Scenario (With COVID)			Pessimistic Scenario (With COVID)			Optimistic Scenario (With COVID)		
	Revenue (\$)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)
Evangeline										
Municipalities										
2020	6,880	6,783	-97	-1.4%	6,736	-144	-2.1%	6,834	-45	-0.7%
2021	6,921	6,686	-234	-3.4%	6,534	-387	-5.6%	6,868	-52	-0.8%
Municipalities Total	13,800	13,469	-331	-2.4%	13,269	-531	-3.8%	13,703	-98	-0.7%
Par. Gov. Auth.										
2020	9,750	9,473	-278	-2.8%	9,405	-345	-3.5%	9,542	-209	-2.1%
2021	9,729	9,220	-509	-5.2%	8,936	-793	-8.2%	9,391	-338	-3.5%
Par. Gov. Auth. Total	19,480	18,693	-787	-4.0%	18,342	-1,138	-5.8%	18,933	-547	-2.8%
School Boards										
2020	14,863	14,604	-259	-1.7%	14,506	-357	-2.4%	14,707	-156	-1.0%
2021	14,929	14,465	-463	-3.1%	14,191	-738	-4.9%	14,817	-111	-0.7%
School Boards Total	29,792	29,069	-722	-2.4%	28,697	-1,095	-3.7%	29,524	-267	-0.9%
Sheriff										
2020	1,417	1,417	0	0.0%	1,417	0	0.0%	1,417	0	0.0%
2021	1,417	1,415	-1	-0.1%	1,415	-2	-0.1%	1,416	-1	0.0%
Sheriff Total	2,833	2,832	-1	0.0%	2,832	-2	-0.1%	2,833	-1	0.0%
Evangeline Total	65,905	64,064	-1,841	-2.8%	63,140	-2,765	-4.2%	64,992	-913	-1.4%
Franklin										
Municipalities										
2020	3,347	3,251	-97	-2.9%	3,216	-132	-3.9%	3,288	-60	-1.8%
2021	3,421	3,292	-129	-3.8%	3,204	-217	-6.3%	3,394	-26	-0.8%
Municipalities Total	6,768	6,542	-226	-3.3%	6,420	-348	-5.1%	6,682	-86	-1.3%
Par. Gov. Auth.										
2020	8,320	8,115	-205	-2.5%	8,053	-267	-3.2%	8,179	-142	-1.7%

Note: Parish Governing Authorities abbreviated Par. Gov. Auth. Dollar Amounts in Thousands.

Scenario	Baseline (Without COVID)	Average Scenario (With COVID)			Pessimistic Scenario (With COVID)			Optimistic Scenario (With COVID)		
Parish Entity Type Fiscal Year	Revenue (\$)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)
2021	8,523	8,279	-244	-2.9%	8,137	-386	-4.5%	8,458	-65	-0.8%
Par. Gov. Auth. Total	16,843	16,394	-449	-2.7%	16,190	-653	-3.9%	16,637	-206	-1.2%
School Boards										
2020	7,609	7,344	-265	-3.5%	7,263	-346	-4.5%	7,427	-182	-2.4%
2021	7,790	7,482	-307	-3.9%	7,302	-488	-6.3%	7,717	-72	-0.9%
School Boards Total	15,398	14,826	-572	-3.7%	14,565	-834	-5.4%	15,144	-254	-1.6%
Sheriff										
2020	2,319	2,254	-65	-2.8%	2,234	-85	-3.6%	2,275	-44	-1.9%
2021	2,376	2,300	-76	-3.2%	2,255	-121	-5.1%	2,358	-18	-0.8%
Sheriff Total	4,695	4,554	-141	-3.0%	4,489	-206	-4.4%	4,633	-62	-1.3%
Franklin Total	43,704	42,317	-1,388	-3.2%	41,664	-2,041	-4.7%	43,097	-608	-1.4%
Grant										
Municipalities										
2020	1,130	1,125	-5	-0.4%	1,114	-17	-1.5%	1,138	7	0.6%
2021	1,151	1,138	-14	-1.2%	1,112	-40	-3.4%	1,168	17	1.4%
Municipalities Total	2,282	2,263	-19	-0.8%	2,225	-56	-2.5%	2,306	24	1.0%
Par. Gov. Auth.										
2020	3,042	2,935	-107	-3.5%	2,900	-142	-4.7%	2,970	-72	-2.4%
2021	3,013	2,827	-186	-6.2%	2,701	-312	-10.4%	2,893	-120	-4.0%
Par. Gov. Auth. Total	6,055	5,762	-293	-4.8%	5,601	-454	-7.5%	5,863	-192	-3.2%
School Boards										
2020	6,070	5,956	-114	-1.9%	5,898	-172	-2.8%	6,015	-55	-0.9%
2021	6,196	6,068	-128	-2.1%	5,957	-239	-3.9%	6,222	26	0.4%
School Boards Total	12,266	12,024	-242	-2.0%	11,854	-412	-3.4%	12,237	-29	-0.2%
Sheriff										

Note: Parish Governing Authorities abbreviated Par. Gov. Auth. Dollar Amounts in Thousands.

Scenario	Baseline (Without COVID)	Average Scenario (With COVID)			Pessimistic Scenario (With COVID)			Optimistic Scenario (With COVID)		
Parish Entity Type Fiscal Year	Revenue (\$)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)
2020	3,923	3,866	-57	-1.5%	3,837	-86	-2.2%	3,895	-28	-0.7%
2021	4,007	3,943	-64	-1.6%	3,887	-120	-3.0%	4,020	13	0.3%
Sheriff Total	7,930	7,809	-121	-1.5%	7,723	-206	-2.6%	7,915	-15	-0.2%
Grant Total	28,532	27,858	-675	-2.4%	27,404	-1,128	-4.0%	28,320	-212	-0.7%
Iberia										
Municipalities										
2020	19,943	19,259	-684	-3.4%	19,054	-889	-4.5%	19,474	-469	-2.4%
2021	19,935	18,318	-1,617	-8.1%	17,341	-2,594	-13.0%	18,915	-1,020	-5.1%
Municipalities Total	39,878	37,577	-2,301	-5.8%	36,395	-3,483	-8.7%	38,389	-1,489	-3.7%
Par. Gov. Auth.										
2020	19,882	19,328	-554	-2.8%	19,188	-694	-3.5%	19,473	-409	-2.1%
2021	19,824	18,406	-1,418	-7.2%	17,484	-2,340	-11.8%	18,739	-1,086	-5.5%
Par. Gov. Auth. Total	39,706	37,734	-1,972	-5.0%	36,672	-3,034	-7.6%	38,212	-1,495	-3.8%
School Boards										
2020	45,331	44,020	-1,311	-2.9%	43,633	-1,699	-3.7%	44,424	-908	-2.0%
2021	45,209	42,270	-2,939	-6.5%	40,530	-4,679	-10.3%	43,416	-1,794	-4.0%
School Boards Total	90,541	86,290	-4,251	-4.7%	84,163	-6,378	-7.0%	87,839	-2,702	-3.0%
Sheriff										
2020	9,251	9,089	-163	-1.8%	9,040	-211	-2.3%	9,139	-113	-1.2%
2021	9,197	8,821	-376	-4.1%	8,604	-593	-6.5%	8,966	-231	-2.5%
Sheriff Total	18,448	17,910	-539	-2.9%	17,644	-805	-4.4%	18,104	-344	-1.9%
Iberia Total	188,573	179,511	-9,062	-4.8%	174,874	-13,699	-7.3%	182,544	-6,030	-3.2%
Iberville										
Municipalities										
2020	22,164	21,702	-462	-2.1%	21,531	-633	-2.9%	21,893	-270	-1.2%

Note: Parish Governing Authorities abbreviated Par. Gov. Auth. Dollar Amounts in Thousands.

Scenario	Baseline (Without COVID)	Average Scenario (With COVID)			Pessimistic Scenario (With COVID)			Optimistic Scenario (With COVID)		
Parish Entity Type Fiscal Year	Revenue (\$)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)
2021	23,235	21,668	-1,566	-6.7%	20,860	-2,375	-10.2%	22,667	-568	-2.4%
Municipalities Total	45,399	43,370	-2,028	-4.5%	42,390	-3,008	-6.6%	44,560	-839	-1.8%
Par. Gov. Auth.										
2020	32,532	31,523	-1,008	-3.1%	31,218	-1,314	-4.0%	31,854	-678	-2.1%
2021	34,224	31,523	-2,701	-7.9%	30,155	-4,069	-11.9%	33,052	-1,172	-3.4%
Par. Gov. Auth. Total	66,755	63,046	-3,709	-5.6%	61,373	-5,383	-8.1%	64,906	-1,850	-2.8%
School Boards										
2020	65,691	64,796	-895	-1.4%	64,493	-1,198	-1.8%	65,129	-562	-0.9%
2021	69,084	66,431	-2,653	-3.8%	65,099	-3,985	-5.8%	68,119	-965	-1.4%
School Boards Total	134,775	131,227	-3,548	-2.6%	129,592	-5,183	-3.8%	133,248	-1,527	-1.1%
Sheriff										
2020	15,141	15,141	0	0.0%	15,141	0	0.0%	15,141	0	0.0%
2021	15,979	15,948	-31	-0.2%	15,938	-42	-0.3%	15,962	-18	-0.1%
Sheriff Total	31,121	31,089	-31	-0.1%	31,079	-42	-0.1%	31,103	-18	-0.1%
Iberville Total	278,050	268,733	-9,317	-3.4%	264,434	-13,616	-4.9%	273,817	-4,233	-1.5%
Jackson										
Municipalities										
2020	2,104	2,042	-63	-3.0%	2,024	-80	-3.8%	2,060	-44	-2.1%
2021	2,035	1,943	-92	-4.5%	1,895	-140	-6.9%	2,004	-32	-1.6%
Municipalities Total	4,140	3,985	-155	-3.7%	3,920	-220	-5.3%	4,064	-76	-1.8%
Par. Gov. Auth.										
2020	6,858	6,763	-95	-1.4%	6,737	-121	-1.8%	6,790	-69	-1.0%
2021	6,533	6,415	-117	-1.8%	6,358	-175	-2.7%	6,503	-29	-0.4%
Par. Gov. Auth. Total	13,391	13,178	-213	-1.6%	13,095	-296	-2.2%	13,293	-98	-0.7%
School Boards										

Note: Parish Governing Authorities abbreviated Par. Gov. Auth. Dollar Amounts in Thousands.

Scenario Parish Entity Type Fiscal Year	Baseline (Without COVID)	Average Scenario (With COVID)		Pessimistic Scenario (With COVID)			Optimistic Scenario (With COVID)			
	Revenue (\$)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)
2020	10,391	10,127	-264	-2.5%	10,059	-332	-3.2%	10,198	-194	-1.9%
2021	10,079	9,737	-342	-3.4%	9,570	-509	-5.1%	9,962	-117	-1.2%
School Boards Total	20,470	19,864	-606	-3.0%	19,629	-842	-4.1%	20,160	-311	-1.5%
Sheriff										
2020	4,287	4,287	0	0.0%	4,287	0	0.0%	4,287	0	0.0%
2021	4,177	4,172	-5	-0.1%	4,170	-6	-0.2%	4,174	-3	-0.1%
Sheriff Total	8,464	8,459	-5	-0.1%	8,457	-6	-0.1%	8,461	-3	0.0%
Jackson Total	46,464	45,486	-978	-2.1%	45,100	-1,364	-2.9%	45,977	-487	-1.0%
Jefferson										
Municipalities										
2020	41,827	40,865	-962	-2.3%	40,567	-1,261	-3.0%	41,180	-648	-1.5%
2021	42,835	40,281	-2,554	-6.0%	38,863	-3,972	-9.3%	41,910	-925	-2.2%
Municipalities Total	84,663	81,146	-3,516	-4.2%	79,430	-5,233	-6.2%	83,090	-1,573	-1.9%
Par. Gov. Auth.										
2020	408,782	397,245	-11,537	-2.8%	394,560	-14,223	-3.5%	400,029	-8,754	-2.1%
2021	418,094	395,243	-22,852	-5.5%	383,891	-34,203	-8.2%	408,640	-9,454	-2.3%
Par. Gov. Auth. Total	826,876	792,488	-34,388	-4.2%	778,451	-48,425	-5.9%	808,669	-18,207	-2.2%
School Boards										
2020	295,677	284,428	-11,249	-3.8%	281,153	-14,524	-4.9%	287,837	-7,840	-2.7%
2021	303,360	277,565	-25,795	-8.5%	263,604	-39,756	-13.1%	294,178	-9,182	-3.0%
School Boards Total	599,037	561,993	-37,044	-6.2%	544,758	-54,279	-9.1%	582,015	-17,022	-2.8%
Sheriff										
2020	56,052	54,139	-1,913	-3.4%	53,799	-2,253	-4.0%	54,495	-1,558	-2.8%
2021	57,350	53,893	-3,457	-6.0%	52,371	-4,979	-8.7%	55,730	-1,620	-2.8%
Sheriff Total	113,402	108,032	-5,370	-4.7%	106,170	-7,232	-6.4%	110,225	-3,177	-2.8%

Note: Parish Governing Authorities abbreviated Par. Gov. Auth. Dollar Amounts in Thousands.

Scenario Parish Entity Type Fiscal Year	Baseline (Without COVID)	Average Scenario (With COVID)			Pessimistic Scenario (With COVID)			Optimistic Scenario (With COVID)		
	Revenue (\$)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)
Jefferson Total	1,623,978	1,543,659	-80,319	-4.9%	1,508,809	-115,170	-7.1%	1,583,999	-39,979	-2.5%
Jefferson Davis										
Municipalities										
2020	9,381	9,103	-278	-3.0%	9,015	-366	-3.9%	9,197	-185	-2.0%
2021	9,525	9,013	-512	-5.4%	8,717	-808	-8.5%	9,331	-193	-2.0%
Municipalities Total	18,906	18,116	-790	-4.2%	17,732	-1,174	-6.2%	18,528	-378	-2.0%
Par. Gov. Auth.										
2020	11,705	11,278	-427	-3.6%	11,177	-528	-4.5%	11,382	-323	-2.8%
2021	11,908	11,162	-746	-6.3%	10,755	-1,153	-9.7%	11,442	-466	-3.9%
Par. Gov. Auth. Total	23,613	22,440	-1,173	-5.0%	21,932	-1,681	-7.1%	22,824	-789	-3.3%
School Boards										
2020	20,665	20,149	-516	-2.5%	19,995	-671	-3.2%	20,311	-354	-1.7%
2021	21,054	20,193	-861	-4.1%	19,713	-1,341	-6.4%	20,738	-316	-1.5%
School Boards Total	41,719	40,343	-1,377	-3.3%	39,708	-2,012	-4.8%	41,049	-670	-1.6%
Sheriff										
2020	5,256	5,141	-115	-2.2%	5,107	-149	-2.8%	5,177	-79	-1.5%
2021	5,361	5,173	-189	-3.5%	5,068	-293	-5.5%	5,292	-69	-1.3%
Sheriff Total	10,617	10,314	-303	-2.9%	10,175	-442	-4.2%	10,469	-148	-1.4%
Jefferson Davis Total	94,856	91,213	-3,643	-3.8%	89,547	-5,309	-5.6%	92,871	-1,985	-2.1%
Lafayette										
Municipalities										
2020	26,801	25,443	-1,357	-5.1%	25,064	-1,737	-6.5%	25,838	-962	-3.6%
2021	27,301	24,527	-2,775	-10.2%	22,946	-4,355	-16.0%	25,854	-1,447	-5.3%
Municipalities Total	54,102	49,970	-4,132	-7.6%	48,010	-6,092	-11.3%	51,693	-2,409	-4.5%
Par. Gov. Auth.										

Note: Parish Governing Authorities abbreviated Par. Gov. Auth. Dollar Amounts in Thousands.

Scenario	Baseline (Without COVID)	Average Scenario (With COVID)			Pessimistic Scenario (With COVID)			Optimistic Scenario (With COVID)		
Parish Entity Type Fiscal Year	Revenue (\$)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)
2020	181,850	178,123	-3,726	-2.0%	177,027	-4,823	-2.7%	179,288	-2,561	-1.4%
2021	184,836	175,215	-9,621	-5.2%	169,519	-15,317	-8.3%	179,173	-5,663	-3.1%
Par. Gov. Auth. Total	366,686	353,339	-13,347	-3.6%	346,546	-20,139	-5.5%	358,462	-8,224	-2.2%
School Boards										
2020	194,750	188,760	-5,989	-3.1%	187,061	-7,689	-3.9%	190,540	-4,210	-2.2%
2021	198,059	184,938	-13,121	-6.6%	177,390	-20,670	-10.4%	190,954	-7,105	-3.6%
School Boards Total	392,809	373,699	-19,110	-4.9%	364,450	-28,359	-7.2%	381,494	-11,315	-2.9%
Sheriff										
2020	43,791	43,389	-401	-0.9%	43,284	-507	-1.2%	43,496	-295	-0.7%
2021	44,417	43,758	-659	-1.5%	43,433	-985	-2.2%	44,126	-291	-0.7%
Sheriff Total	88,208	87,148	-1,061	-1.2%	86,717	-1,491	-1.7%	87,622	-586	-0.7%
Lafayette Total	901,805	864,155	-37,650	-4.2%	845,724	-56,081	-6.2%	879,271	-22,534	-2.5%
Lafourche										
Municipalities										
2020	13,520	13,195	-324	-2.4%	13,029	-490	-3.6%	13,370	-150	-1.1%
2021	13,421	12,609	-812	-6.0%	12,027	-1,394	-10.4%	13,153	-268	-2.0%
Municipalities Total	26,941	25,805	-1,136	-4.2%	25,056	-1,885	-7.0%	26,523	-418	-1.6%
Par. Gov. Auth.										
2020	63,502	62,572	-930	-1.5%	62,278	-1,225	-1.9%	62,876	-626	-1.0%
2021	62,344	60,306	-2,038	-3.3%	59,064	-3,280	-5.3%	61,115	-1,229	-2.0%
Par. Gov. Auth. Total	125,847	122,878	-2,968	-2.4%	121,342	-4,505	-3.6%	123,991	-1,855	-1.5%
School Boards										
2020	70,237	69,137	-1,100	-1.6%	68,654	-1,583	-2.3%	69,640	-597	-0.9%
2021	69,103	66,768	-2,335	-3.4%	65,211	-3,893	-5.6%	68,351	-752	-1.1%
School Boards Total	139,341	135,906	-3,435	-2.5%	133,865	-5,476	-3.9%	137,991	-1,350	-1.0%

Note: Parish Governing Authorities abbreviated Par. Gov. Auth. Dollar Amounts in Thousands.

Scenario Parish Entity Type Fiscal Year	Baseline (Without COVID)	Average Scenario (With COVID)			Pessimistic Scenario (With COVID)			Optimistic Scenario (With COVID)		
	Revenue (\$)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)
Sheriff										
2020	21,634	21,139	-495	-2.3%	20,935	-699	-3.2%	21,350	-284	-1.3%
2021	21,336	20,387	-948	-4.4%	19,765	-1,571	-7.4%	21,046	-290	-1.4%
Sheriff Total	42,970	41,527	-1,443	-3.4%	40,700	-2,269	-5.3%	42,396	-574	-1.3%
Lafourche Total	335,098	326,115	-8,982	-2.7%	320,963	-14,134	-4.2%	330,901	-4,197	-1.3%
Lasalle										
Municipalities										
2020	4,294	4,197	-98	-2.3%	4,165	-129	-3.0%	4,232	-62	-1.5%
2021	4,820	4,518	-302	-6.3%	4,338	-483	-10.0%	4,640	-181	-3.8%
Municipalities Total	9,115	8,715	-400	-4.4%	8,503	-612	-6.7%	8,872	-243	-2.7%
Par. Gov. Auth.										
2020	5,588	5,466	-122	-2.2%	5,451	-137	-2.5%	5,482	-107	-1.9%
2021	5,680	5,319	-361	-6.4%	5,117	-563	-9.9%	5,289	-391	-6.9%
Par. Gov. Auth. Total	11,268	10,785	-483	-4.3%	10,568	-700	-6.2%	10,771	-498	-4.4%
School Boards										
2020	13,684	13,272	-412	-3.0%	13,154	-530	-3.9%	13,397	-287	-2.1%
2021	15,126	14,222	-903	-6.0%	13,725	-1,401	-9.3%	14,660	-466	-3.1%
School Boards Total	28,809	27,494	-1,315	-4.6%	26,878	-1,931	-6.7%	28,056	-753	-2.6%
Sheriff										
2020	4,535	4,464	-71	-1.6%	4,444	-91	-2.0%	4,485	-49	-1.1%
2021	4,845	4,690	-154	-3.2%	4,607	-238	-4.9%	4,765	-79	-1.6%
Sheriff Total	9,379	9,155	-225	-2.4%	9,051	-329	-3.5%	9,251	-129	-1.4%
Lasalle Total	58,572	56,149	-2,423	-4.1%	55,000	-3,572	-6.1%	56,949	-1,622	-2.8%
Lincoln										
Municipalities										

Note: Parish Governing Authorities abbreviated Par. Gov. Auth. Dollar Amounts in Thousands.

Scenario	Baseline (Without COVID)	Average Scenario (With COVID)			Pessimistic Scenario (With COVID)			Optimistic Scenario (With COVID)		
Parish Entity Type Fiscal Year	Revenue (\$)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)
2020	16,978	16,411	-567	-3.3%	16,259	-719	-4.2%	16,575	-403	-2.4%
2021	16,132	14,934	-1,198	-7.4%	14,312	-1,820	-11.3%	15,628	-504	-3.1%
Municipalities Total	33,110	31,345	-1,765	-5.3%	30,570	-2,540	-7.7%	32,203	-907	-2.7%
Par. Gov. Auth.										
2020	12,574	12,367	-207	-1.6%	12,314	-260	-2.1%	12,422	-151	-1.2%
2021	12,400	12,022	-379	-3.1%	11,834	-567	-4.6%	12,245	-155	-1.3%
Par. Gov. Auth. Total	24,974	24,388	-586	-2.3%	24,147	-827	-3.3%	24,667	-307	-1.2%
School Boards										
2020	37,927	37,176	-751	-2.0%	36,979	-948	-2.5%	37,386	-541	-1.4%
2021	37,179	35,694	-1,485	-4.0%	34,941	-2,238	-6.0%	36,561	-618	-1.7%
School Boards Total	75,106	72,870	-2,236	-3.0%	71,920	-3,185	-4.2%	73,946	-1,159	-1.5%
Sheriff										
2020	7,218	7,124	-94	-1.3%	7,100	-118	-1.6%	7,150	-67	-0.9%
2021	7,158	6,969	-188	-2.6%	6,874	-283	-4.0%	7,078	-79	-1.1%
Sheriff Total	14,375	14,093	-282	-2.0%	13,974	-401	-2.8%	14,229	-147	-1.0%
Lincoln Total	147,565	142,696	-4,869	-3.3%	140,612	-6,953	-4.7%	145,046	-2,519	-1.7%
Livingston										
Municipalities										
2020	18,449	17,990	-460	-2.5%	17,797	-653	-3.5%	18,197	-253	-1.4%
2021	19,158	18,080	-1,078	-5.6%	17,387	-1,771	-9.2%	18,868	-290	-1.5%
Municipalities Total	37,608	36,070	-1,538	-4.1%	35,184	-2,424	-6.4%	37,065	-543	-1.4%
Par. Gov. Auth.										
2020	25,876	24,810	-1,066	-4.1%	24,486	-1,389	-5.4%	25,144	-732	-2.8%
2021	26,838	25,120	-1,718	-6.4%	24,152	-2,686	-10.0%	26,257	-581	-2.2%
Par. Gov. Auth. Total	52,714	49,930	-2,783	-5.3%	48,639	-4,075	-7.7%	51,401	-1,313	-2.5%

Note: Parish Governing Authorities abbreviated Par. Gov. Auth. Dollar Amounts in Thousands.

Scenario	Baseline (Without COVID)	Average Scenario (With COVID)			Pessimistic Scenario (With COVID)			Optimistic Scenario (With COVID)		
Parish Entity Type Fiscal Year	Revenue (\$)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)
School Boards										
2020	72,207	70,185	-2,022	-2.8%	69,472	-2,735	-3.8%	70,933	-1,274	-1.8%
2021	74,931	71,189	-3,742	-5.0%	68,945	-5,986	-8.0%	73,913	-1,019	-1.4%
School Boards Total	147,138	141,375	-5,763	-3.9%	138,417	-8,721	-5.9%	144,846	-2,292	-1.6%
Sheriff										
2020	21,786	21,364	-422	-1.9%	21,220	-566	-2.6%	21,513	-273	-1.3%
2021	22,590	21,846	-744	-3.3%	21,409	-1,181	-5.2%	22,386	-204	-0.9%
Sheriff Total	44,376	43,210	-1,166	-2.6%	42,629	-1,747	-3.9%	43,899	-477	-1.1%
Livingston Total	281,835	270,585	-11,251	-4.0%	264,869	-16,966	-6.0%	277,211	-4,625	-1.6%
Madison										
Municipalities										
2020	2,415	2,342	-74	-3.0%	2,318	-98	-4.0%	2,367	-49	-2.0%
2021	2,403	2,301	-102	-4.3%	2,240	-164	-6.8%	2,378	-26	-1.1%
Municipalities Total	4,819	4,643	-176	-3.7%	4,557	-261	-5.4%	4,744	-74	-1.5%
Par. Gov. Auth.										
2020	6,688	6,639	-49	-0.7%	6,623	-65	-1.0%	6,657	-31	-0.5%
2021	6,613	6,538	-75	-1.1%	6,492	-120	-1.8%	6,593	-20	-0.3%
Par. Gov. Auth. Total	13,300	13,177	-123	-0.9%	13,115	-186	-1.4%	13,250	-51	-0.4%
School Boards										
2020	5,899	5,750	-149	-2.5%	5,703	-196	-3.3%	5,799	-100	-1.7%
2021	5,861	5,660	-201	-3.4%	5,542	-319	-5.4%	5,810	-51	-0.9%
School Boards Total	11,760	11,410	-351	-3.0%	11,245	-516	-4.4%	11,609	-152	-1.3%
Sheriff										
2020	1,548	1,519	-30	-1.9%	1,509	-39	-2.5%	1,528	-20	-1.3%
2021	1,536	1,496	-40	-2.6%	1,473	-64	-4.2%	1,526	-10	-0.7%

Note: Parish Governing Authorities abbreviated Par. Gov. Auth. Dollar Amounts in Thousands.

Scenario	Baseline (Without COVID)	Average Scenario (With COVID)			Pessimistic Scenario (With COVID)			Optimistic Scenario (With COVID)		
Parish Entity Type Fiscal Year	Revenue (\$)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)
Sheriff Total	3,085	3,015	-70	-2.3%	2,982	-103	-3.3%	3,054	-30	-1.0%
Madison Total	32,964	32,244	-720	-2.2%	31,899	-1,065	-3.2%	32,657	-307	-0.9%
Morehouse										
Municipalities										
2020	8,838	8,743	-94	-1.1%	8,685	-153	-1.7%	8,807	-31	-0.4%
2021	8,742	8,491	-251	-2.9%	8,310	-432	-4.9%	8,705	-37	-0.4%
Municipalities Total	17,580	17,234	-345	-2.0%	16,995	-585	-3.3%	17,512	-68	-0.4%
Par. Gov. Auth.										
2020	2,447	2,395	-53	-2.2%	2,368	-80	-3.3%	2,424	-24	-1.0%
2021	2,361	2,247	-114	-4.8%	2,169	-192	-8.1%	2,343	-18	-0.8%
Par. Gov. Auth. Total	4,809	4,642	-166	-3.5%	4,537	-271	-5.6%	4,766	-42	-0.9%
School Boards										
2020	11,798	11,626	-172	-1.5%	11,550	-248	-2.1%	11,706	-92	-0.8%
2021	11,728	11,407	-321	-2.7%	11,199	-529	-4.5%	11,670	-58	-0.5%
School Boards Total	23,526	23,033	-493	-2.1%	22,748	-778	-3.3%	23,377	-149	-0.6%
Sheriff										
2020	4,290	4,202	-88	-2.0%	4,172	-117	-2.7%	4,232	-57	-1.3%
2021	4,281	4,159	-122	-2.8%	4,090	-191	-4.5%	4,255	-26	-0.6%
Sheriff Total	8,570	8,361	-209	-2.4%	8,262	-308	-3.6%	8,487	-84	-1.0%
Morehouse Total	54,485	53,271	-1,214	-2.2%	52,543	-1,942	-3.6%	54,141	-343	-0.6%
Natchitoches										
Municipalities										
2020	13,202	12,675	-527	-4.0%	12,531	-671	-5.1%	12,826	-376	-2.8%
2021	13,246	11,992	-1,254	-9.5%	11,352	-1,894	-14.3%	12,777	-469	-3.5%
Municipalities Total	26,448	24,666	-1,782	-6.7%	23,883	-2,565	-9.7%	25,603	-845	-3.2%

Note: Parish Governing Authorities abbreviated Par. Gov. Auth. Dollar Amounts in Thousands.

Scenario Parish Entity Type Fiscal Year	Baseline (Without COVID)	Average Scenario (With COVID)			Pessimistic Scenario (With COVID)			Optimistic Scenario (With COVID)		
	Revenue (\$)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)
Par. Gov. Auth.										
2020	10,376	10,192	-184	-1.8%	10,145	-231	-2.2%	10,240	-136	-1.3%
2021	10,415	10,059	-355	-3.4%	9,886	-528	-5.1%	10,283	-131	-1.3%
Par. Gov. Auth. Total	20,791	20,252	-539	-2.6%	20,031	-759	-3.7%	20,524	-267	-1.3%
School Boards										
2020	23,006	22,217	-789	-3.4%	22,008	-998	-4.3%	22,433	-573	-2.5%
2021	23,178	21,480	-1,698	-7.3%	20,630	-2,548	-11.0%	22,549	-629	-2.7%
School Boards Total	46,184	43,696	-2,487	-5.4%	42,638	-3,545	-7.7%	44,982	-1,201	-2.6%
Sheriff										
2020	9,412	9,088	-323	-3.4%	9,000	-412	-4.4%	9,181	-231	-2.5%
2021	9,465	8,701	-764	-8.1%	8,312	-1,153	-12.2%	9,179	-286	-3.0%
Sheriff Total	18,877	17,789	-1,088	-5.8%	17,312	-1,565	-8.3%	18,360	-517	-2.7%
Natchitoches Total	112,299	106,404	-5,895	-5.2%	103,864	-8,435	-7.5%	109,469	-2,830	-2.5%
Orleans										
Municipalities										
2020	591,867	563,636	-28,231	-4.8%	559,156	-32,711	-5.5%	568,225	-23,641	-4.0%
2021	624,635	544,117	-80,518	-12.9%	508,471	-116,165	-18.6%	587,388	-37,247	-6.0%
Municipalities Total	1,216,502	1,107,753	-108,749	-8.9%	1,067,626	-148,876	-12.2%	1,155,613	-60,889	-5.0%
School Boards										
2020	339,579	322,279	-17,300	-5.1%	319,449	-20,129	-5.9%	325,174	-14,404	-4.2%
2021	358,276	308,772	-49,504	-13.8%	286,671	-71,604	-20.0%	335,581	-22,695	-6.3%
School Boards Total	697,854	631,051	-66,804	-9.6%	606,121	-91,734	-13.1%	660,755	-37,099	-5.3%
Sheriff										
2020	11,307	11,307	0	0.0%	11,307	0	0.0%	11,307	0	0.0%
2021	11,977	11,969	-8	-0.1%	11,967	-10	-0.1%	11,971	-6	0.0%

Note: Parish Governing Authorities abbreviated Par. Gov. Auth. Dollar Amounts in Thousands.

Scenario Parish Entity Type Fiscal Year	Baseline (Without COVID)	Average Scenario (With COVID)		Pessimistic Scenario (With COVID)			Optimistic Scenario (With COVID)			
	Revenue (\$)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)
Sheriff Total	23,283	23,275	-8	0.0%	23,274	-10	0.0%	23,277	-6	0.0%
Orleans Total	1,937,640	1,762,079	-175,561	-9.1%	1,697,021	-240,619	-12.4%	1,839,646	-97,994	-5.1%
Ouachita										
Municipalities										
2020	101,107	97,587	-3,520	-3.5%	96,541	-4,565	-4.5%	98,699	-2,407	-2.4%
2021	100,456	94,615	-5,841	-5.8%	91,329	-9,127	-9.1%	98,482	-1,974	-2.0%
Municipalities Total	201,563	192,202	-9,361	-4.6%	187,870	-13,693	-6.8%	197,182	-4,382	-2.2%
Par. Gov. Auth.										
2020	59,564	58,301	-1,263	-2.1%	57,936	-1,628	-2.7%	58,675	-889	-1.5%
2021	60,168	58,414	-1,754	-2.9%	57,478	-2,690	-4.5%	59,650	-518	-0.9%
Par. Gov. Auth. Total	119,732	116,715	-3,017	-2.5%	115,414	-4,318	-3.6%	118,326	-1,407	-1.2%
School Boards										
2020	118,184	115,106	-3,077	-2.6%	114,083	-4,101	-3.5%	116,179	-2,004	-1.7%
2021	118,322	113,127	-5,195	-4.4%	110,091	-8,231	-7.0%	116,837	-1,485	-1.3%
School Boards Total	236,505	228,233	-8,272	-3.5%	224,174	-12,331	-5.2%	233,016	-3,490	-1.5%
Sheriff										
2020	17,476	16,943	-533	-3.0%	16,764	-711	-4.1%	17,131	-345	-2.0%
2021	17,427	16,518	-909	-5.2%	15,983	-1,444	-8.3%	17,168	-259	-1.5%
Sheriff Total	34,902	33,461	-1,442	-4.1%	32,747	-2,155	-6.2%	34,298	-604	-1.7%
Ouachita Total	592,703	570,611	-22,092	-3.7%	560,206	-32,498	-5.5%	582,821	-9,882	-1.7%
Plaquemines										
Par. Gov. Auth.										
2020	35,382	33,586	-1,796	-5.1%	33,331	-2,051	-5.8%	33,851	-1,531	-4.3%
2021	34,930	30,355	-4,574	-13.1%	27,942	-6,987	-20.0%	30,852	-4,078	-11.7%
Par. Gov. Auth. Total	70,312	63,941	-6,370	-9.1%	61,274	-9,038	-12.9%	64,703	-5,609	-8.0%

Note: Parish Governing Authorities abbreviated Par. Gov. Auth. Dollar Amounts in Thousands.

Scenario Parish Entity Type Fiscal Year	Baseline (Without COVID)	Average Scenario (With COVID)			Pessimistic Scenario (With COVID)			Optimistic Scenario (With COVID)		
	Revenue (\$)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)
School Boards										
2020	38,079	37,258	-820	-2.2%	37,076	-1,002	-2.6%	37,452	-627	-1.6%
2021	37,451	35,270	-2,182	-5.8%	34,198	-3,254	-8.7%	36,142	-1,309	-3.5%
School Boards Total	75,530	72,528	-3,002	-4.0%	71,274	-4,256	-5.6%	73,594	-1,936	-2.6%
Sheriff										
2020	16,919	16,919	0	0.0%	16,919	0	0.0%	16,919	0	0.0%
2021	16,739	16,677	-62	-0.4%	16,665	-74	-0.4%	16,690	-48	-0.3%
Sheriff Total	33,658	33,596	-62	-0.2%	33,584	-74	-0.2%	33,609	-48	-0.1%
Plaquemines Total	179,500	170,065	-9,435	-5.3%	166,132	-13,368	-7.4%	171,907	-7,593	-4.2%
Pointe Coupee										
Municipalities										
2020	2,241	2,186	-55	-2.4%	2,152	-89	-4.0%	2,222	-19	-0.9%
2021	2,274	2,117	-157	-6.9%	2,007	-268	-11.8%	2,249	-26	-1.1%
Municipalities Total	4,515	4,303	-212	-4.7%	4,159	-357	-7.9%	4,470	-45	-1.0%
Par. Gov. Auth.										
2020	6,117	5,842	-275	-4.5%	5,739	-378	-6.2%	5,947	-170	-2.8%
2021	6,143	5,589	-554	-9.0%	5,247	-896	-14.6%	5,932	-210	-3.4%
Par. Gov. Auth. Total	12,260	11,431	-829	-6.8%	10,986	-1,274	-10.4%	11,879	-381	-3.1%
School Boards										
2020	15,284	15,005	-279	-1.8%	14,856	-428	-2.8%	15,157	-127	-0.8%
2021	15,365	14,688	-677	-4.4%	14,234	-1,131	-7.4%	15,248	-116	-0.8%
School Boards Total	30,649	29,692	-957	-3.1%	29,090	-1,559	-5.1%	30,406	-243	-0.8%
Sheriff										
2020	7,298	7,298	0	0.0%	7,298	0	0.0%	7,298	0	0.0%
2021	7,241	7,233	-7	-0.1%	7,231	-9	-0.1%	7,236	-5	-0.1%

Note: Parish Governing Authorities abbreviated Par. Gov. Auth. Dollar Amounts in Thousands.

Scenario Parish Entity Type Fiscal Year	Baseline (Without COVID)	Average Scenario (With COVID)		Pessimistic Scenario (With COVID)			Optimistic Scenario (With COVID)			
	Revenue (\$)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)
Sheriff Total	14,539	14,532	-7	-0.1%	14,530	-9	-0.1%	14,534	-5	0.0%
Pointe Coupee Total	61,963	59,958	-2,005	-3.2%	58,764	-3,198	-5.2%	61,289	-673	-1.1%
Rapides										
Municipalities										
2020	69,731	67,915	-1,816	-2.6%	67,233	-2,499	-3.6%	68,643	-1,088	-1.6%
2021	70,183	67,042	-3,141	-4.5%	65,035	-5,147	-7.3%	69,394	-789	-1.1%
Municipalities Total	139,914	134,957	-4,957	-3.5%	132,268	-7,646	-5.5%	138,037	-1,877	-1.3%
Par. Gov. Auth.										
2020	31,181	30,845	-337	-1.1%	30,746	-435	-1.4%	30,945	-236	-0.8%
2021	31,587	31,131	-457	-1.4%	30,883	-705	-2.2%	31,445	-143	-0.5%
Par. Gov. Auth. Total	62,769	61,975	-793	-1.3%	61,629	-1,140	-1.8%	62,390	-378	-0.6%
School Boards										
2020	82,642	81,138	-1,504	-1.8%	80,601	-2,041	-2.5%	81,707	-935	-1.1%
2021	83,591	81,126	-2,465	-2.9%	79,598	-3,993	-4.8%	82,959	-632	-0.8%
School Boards Total	166,233	162,265	-3,968	-2.4%	160,199	-6,034	-3.6%	164,666	-1,567	-0.9%
Sheriff										
2020	27,435	26,898	-537	-2.0%	26,711	-723	-2.6%	27,095	-340	-1.2%
2021	27,749	26,899	-850	-3.1%	26,379	-1,370	-4.9%	27,529	-219	-0.8%
Sheriff Total	55,183	53,797	-1,387	-2.5%	53,090	-2,093	-3.8%	54,624	-559	-1.0%
Rapides Total	424,099	412,994	-11,105	-2.6%	407,186	-16,913	-4.0%	419,717	-4,382	-1.0%
Red River										
Municipalities										
2020	1,510	1,475	-35	-2.3%	1,466	-44	-2.9%	1,485	-25	-1.6%
2021	1,655	1,546	-109	-6.6%	1,486	-169	-10.2%	1,585	-70	-4.2%
Municipalities Total	3,165	3,021	-144	-4.6%	2,951	-213	-6.7%	3,070	-94	-3.0%

Note: Parish Governing Authorities abbreviated Par. Gov. Auth. Dollar Amounts in Thousands.

Scenario Parish Entity Type Fiscal Year	Baseline (Without COVID)	Average Scenario (With COVID)			Pessimistic Scenario (With COVID)			Optimistic Scenario (With COVID)		
	Revenue (\$)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)
Par. Gov. Auth.										
2020	8,986	8,791	-195	-2.2%	8,749	-236	-2.6%	8,836	-149	-1.7%
2021	9,509	8,981	-528	-5.6%	8,694	-815	-8.6%	9,120	-389	-4.1%
Par. Gov. Auth. Total	18,494	17,772	-723	-3.9%	17,444	-1,051	-5.7%	17,956	-538	-2.9%
School Boards										
2020	16,637	16,448	-190	-1.1%	16,399	-238	-1.4%	16,501	-136	-0.8%
2021	17,243	16,691	-552	-3.2%	16,402	-840	-4.9%	16,901	-341	-2.0%
School Boards Total	33,880	33,138	-742	-2.2%	32,801	-1,079	-3.2%	33,403	-477	-1.4%
Sheriff										
2020	6,499	6,360	-138	-2.1%	6,324	-174	-2.7%	6,401	-98	-1.5%
2021	7,036	6,620	-416	-5.9%	6,393	-643	-9.1%	6,774	-262	-3.7%
Sheriff Total	13,535	12,981	-554	-4.1%	12,717	-818	-6.0%	13,174	-361	-2.7%
Red River Total	69,074	66,911	-2,163	-3.1%	65,913	-3,161	-4.6%	67,603	-1,470	-2.1%
Richland										
Municipalities										
2020	2,463	2,407	-56	-2.3%	2,385	-78	-3.2%	2,430	-33	-1.3%
2021	2,402	2,312	-90	-3.7%	2,253	-148	-6.2%	2,380	-21	-0.9%
Municipalities Total	4,865	4,718	-146	-3.0%	4,638	-226	-4.7%	4,810	-54	-1.1%
Par. Gov. Auth.										
2020	6,679	6,460	-219	-3.3%	6,380	-299	-4.5%	6,545	-134	-2.0%
2021	6,441	6,113	-328	-5.1%	5,907	-534	-8.3%	6,360	-81	-1.3%
Par. Gov. Auth. Total	13,120	12,573	-547	-4.2%	12,287	-833	-6.3%	12,905	-215	-1.6%
School Boards										
2020	12,033	11,798	-235	-2.0%	11,718	-315	-2.6%	11,882	-151	-1.3%
2021	11,893	11,566	-328	-2.8%	11,370	-524	-4.4%	11,812	-82	-0.7%

Note: Parish Governing Authorities abbreviated Par. Gov. Auth. Dollar Amounts in Thousands.

Scenario Parish Entity Type Fiscal Year	Baseline (Without COVID)	Average Scenario (With COVID)			Pessimistic Scenario (With COVID)			Optimistic Scenario (With COVID)		
	Revenue (\$)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)
School Boards Total	23,926	23,364	-562	-2.4%	23,088	-839	-3.5%	23,694	-232	-1.0%
Sheriff										
2020	3,847	3,773	-74	-1.9%	3,745	-102	-2.6%	3,802	-45	-1.2%
2021	3,785	3,672	-113	-3.0%	3,602	-183	-4.8%	3,758	-27	-0.7%
Sheriff Total	7,632	7,445	-187	-2.4%	7,347	-285	-3.7%	7,559	-72	-0.9%
Richland Total	49,543	48,100	-1,443	-2.9%	47,360	-2,183	-4.4%	48,969	-574	-1.2%
Sabine										
Municipalities										
2020	3,486	3,424	-62	-1.8%	3,396	-90	-2.6%	3,454	-32	-0.9%
2021	3,856	3,677	-179	-4.6%	3,566	-289	-7.5%	3,799	-57	-1.5%
Municipalities Total	7,342	7,101	-241	-3.3%	6,963	-379	-5.2%	7,253	-88	-1.2%
Par. Gov. Auth.										
2020	11,774	11,594	-181	-1.5%	11,530	-245	-2.1%	11,662	-112	-1.0%
2021	12,755	12,362	-393	-3.1%	12,137	-618	-4.8%	12,628	-127	-1.0%
Par. Gov. Auth. Total	24,529	23,956	-574	-2.3%	23,667	-862	-3.5%	24,291	-239	-1.0%
School Boards										
2020	19,873	19,459	-414	-2.1%	19,313	-560	-2.8%	19,616	-257	-1.3%
2021	21,830	20,945	-885	-4.1%	20,439	-1,390	-6.4%	21,553	-277	-1.3%
School Boards Total	41,703	40,404	-1,299	-3.1%	39,752	-1,951	-4.7%	41,169	-534	-1.3%
Sheriff										
2020	6,734	6,607	-127	-1.9%	6,562	-172	-2.6%	6,655	-78	-1.2%
2021	7,385	7,112	-274	-3.7%	6,955	-430	-5.8%	7,299	-86	-1.2%
Sheriff Total	14,119	13,718	-400	-2.8%	13,517	-602	-4.3%	13,955	-164	-1.2%
Sabine Total	87,692	85,179	-2,514	-2.9%	83,898	-3,794	-4.3%	86,668	-1,025	-1.2%
St. Bernard										

Note: Parish Governing Authorities abbreviated Par. Gov. Auth. Dollar Amounts in Thousands.

Scenario		Baseline (Without COVID)	Average Scenario (With COVID)		Pessimistic Scenario (With COVID)			Optimistic Scenario (With COVID)		
Parish Entity Type Fiscal Year	Revenue (\$)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)
Par. Gov. Auth.										
2020	38,854	37,766	-1,088	-2.8%	37,445	-1,409	-3.6%	38,099	-755	-1.9%
2021	41,130	39,116	-2,014	-4.9%	37,964	-3,167	-7.7%	40,358	-772	-1.9%
Par. Gov. Auth. Total	79,984	76,883	-3,102	-3.9%	75,409	-4,576	-5.7%	78,458	-1,527	-1.9%
School Boards										
2020	32,795	31,777	-1,018	-3.1%	31,481	-1,314	-4.0%	32,080	-715	-2.2%
2021	34,830	33,204	-1,627	-4.7%	32,316	-2,515	-7.2%	34,345	-486	-1.4%
School Boards Total	67,625	64,981	-2,645	-3.9%	63,797	-3,829	-5.7%	66,424	-1,201	-1.8%
Sheriff										
2020	16,012	15,785	-226	-1.4%	15,717	-295	-1.8%	15,856	-156	-1.0%
2021	17,108	16,713	-395	-2.3%	16,493	-615	-3.6%	16,988	-120	-0.7%
Sheriff Total	33,120	32,498	-622	-1.9%	32,210	-909	-2.7%	32,844	-276	-0.8%
St. Bernard Total	180,729	174,362	-6,368	-3.5%	171,416	-9,314	-5.2%	177,725	-3,004	-1.7%
St. Charles										
Par. Gov. Auth.										
2020	73,435	71,829	-1,606	-2.2%	71,331	-2,104	-2.9%	72,368	-1,067	-1.5%
2021	79,101	74,452	-4,648	-5.9%	72,101	-7,000	-8.8%	77,207	-1,894	-2.4%
Par. Gov. Auth. Total	152,536	146,281	-6,254	-4.1%	143,432	-9,104	-6.0%	149,575	-2,961	-1.9%
School Boards										
2020	146,016	143,772	-2,244	-1.5%	143,024	-2,993	-2.0%	144,586	-1,431	-1.0%
2021	157,378	150,725	-6,654	-4.2%	147,403	-9,975	-6.3%	155,108	-2,270	-1.4%
School Boards Total	303,395	294,497	-8,898	-2.9%	290,427	-12,968	-4.3%	299,694	-3,701	-1.2%
Sheriff										
2020	33,491	33,491	0	0.0%	33,491	0	0.0%	33,491	0	0.0%
2021	36,121	36,071	-50	-0.1%	36,053	-68	-0.2%	36,095	-26	-0.1%

Note: Parish Governing Authorities abbreviated Par. Gov. Auth. Dollar Amounts in Thousands.

Scenario Parish Entity Type Fiscal Year	Baseline (Without COVID)	Average Scenario (With COVID)		Pessimistic Scenario (With COVID)			Optimistic Scenario (With COVID)			
	Revenue (\$)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)
Sheriff Total	69,612	69,562	-50	-0.1%	69,544	-68	-0.1%	69,586	-26	0.0%
St. Charles Total	525,542	510,340	-15,202	-2.9%	503,403	-22,140	-4.2%	518,855	-6,688	-1.3%
St. Helena										
Municipalities										
2020	493	489	-4	-0.9%	484	-9	-1.8%	494	1	0.1%
2021	502	487	-14	-2.9%	474	-27	-5.5%	503	1	0.3%
Municipalities Total	995	977	-19	-1.9%	959	-36	-3.7%	997	2	0.2%
Par. Gov. Auth.										
2020	4,526	4,393	-133	-2.9%	4,346	-180	-4.0%	4,440	-86	-1.9%
2021	4,567	4,349	-218	-4.8%	4,212	-355	-7.8%	4,483	-84	-1.8%
Par. Gov. Auth. Total	9,093	8,742	-351	-3.9%	8,558	-535	-5.9%	8,923	-170	-1.9%
School Boards										
2020	2,975	2,904	-71	-2.4%	2,875	-101	-3.4%	2,934	-41	-1.4%
2021	2,981	2,879	-102	-3.4%	2,811	-170	-5.7%	2,971	-10	-0.3%
School Boards Total	5,956	5,783	-174	-2.9%	5,686	-270	-4.5%	5,905	-51	-0.9%
Sheriff										
2020	909	909	0	0.0%	909	0	0.0%	909	0	0.0%
2021	886	885	0	0.0%	885	-1	-0.1%	886	0	0.0%
Sheriff Total	1,795	1,794	0	0.0%	1,794	-1	0.0%	1,795	0	0.0%
St. Helena Total	17,840	17,296	-544	-3.0%	16,997	-842	-4.7%	17,620	-219	-1.2%
St. James										
Municipalities										
2020	1,947	1,900	-48	-2.4%	1,885	-63	-3.2%	1,917	-31	-1.6%
2021	2,202	2,054	-148	-6.7%	1,981	-221	-10.0%	2,149	-52	-2.4%
Municipalities Total	4,149	3,954	-195	-4.7%	3,866	-283	-6.8%	4,066	-83	-2.0%

Note: Parish Governing Authorities abbreviated Par. Gov. Auth. Dollar Amounts in Thousands.

Scenario Parish Entity Type Fiscal Year	Baseline (Without COVID)	Average Scenario (With COVID)			Pessimistic Scenario (With COVID)			Optimistic Scenario (With COVID)		
	Revenue (\$)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)
Par. Gov. Auth.										
2020	28,349	28,056	-292	-1.0%	27,963	-386	-1.4%	28,163	-186	-0.7%
2021	31,875	31,051	-824	-2.6%	30,616	-1,259	-3.9%	31,543	-332	-1.0%
Par. Gov. Auth. Total	60,224	59,107	-1,117	-1.9%	58,579	-1,644	-2.7%	59,706	-518	-0.9%
School Boards										
2020	57,907	56,879	-1,028	-1.8%	56,553	-1,354	-2.3%	57,237	-669	-1.2%
2021	65,253	62,111	-3,142	-4.8%	60,574	-4,679	-7.2%	64,132	-1,121	-1.7%
School Boards Total	123,160	118,990	-4,170	-3.4%	117,128	-6,032	-4.9%	121,370	-1,790	-1.5%
Sheriff										
2020	13,964	13,964	0	0.0%	13,964	0	0.0%	13,964	0	0.0%
2021	15,616	15,588	-29	-0.2%	15,577	-39	-0.2%	15,601	-15	-0.1%
Sheriff Total	29,580	29,551	-29	-0.1%	29,541	-39	-0.1%	29,565	-15	-0.1%
St. James Total	217,112	211,602	-5,510	-2.5%	209,113	-7,999	-3.7%	214,706	-2,407	-1.1%
St. John The Baptist										
Par. Gov. Auth.										
2020	39,258	38,373	-885	-2.3%	38,123	-1,135	-2.9%	38,644	-614	-1.6%
2021	39,430	37,268	-2,162	-5.5%	36,187	-3,243	-8.2%	38,554	-876	-2.2%
Par. Gov. Auth. Total	78,688	75,642	-3,046	-3.9%	74,310	-4,378	-5.6%	77,198	-1,490	-1.9%
School Boards										
2020	40,220	39,288	-931	-2.3%	39,023	-1,197	-3.0%	39,575	-644	-1.6%
2021	40,368	38,071	-2,297	-5.7%	36,920	-3,448	-8.5%	39,443	-925	-2.3%
School Boards Total	80,588	77,359	-3,228	-4.0%	75,943	-4,645	-5.8%	79,019	-1,569	-1.9%
Sheriff										
2020	18,965	18,521	-443	-2.3%	18,387	-577	-3.0%	18,669	-296	-1.6%
2021	18,973	17,714	-1,258	-6.6%	17,069	-1,904	-10.0%	18,456	-517	-2.7%

Note: Parish Governing Authorities abbreviated Par. Gov. Auth. Dollar Amounts in Thousands.

Scenario	Baseline (Without COVID)	Average Scenario (With COVID)			Pessimistic Scenario (With COVID)			Optimistic Scenario (With COVID)		
Parish Entity Type Fiscal Year	Revenue (\$)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)
Sheriff Total	37,937	36,236	-1,702	-4.5%	35,456	-2,481	-6.5%	37,125	-812	-2.1%
St. John The Baptist Total	197,213	189,237	-7,977	-4.0%	185,710	-11,504	-5.8%	193,342	-3,872	-2.0%
St. Landry										
Municipalities										
2020	20,125	19,522	-602	-3.0%	19,259	-866	-4.3%	19,796	-329	-1.6%
2021	20,227	19,084	-1,143	-5.6%	18,296	-1,931	-9.5%	19,962	-265	-1.3%
Municipalities Total	40,351	38,606	-1,745	-4.3%	37,555	-2,796	-6.9%	39,758	-593	-1.5%
Par. Gov. Auth.										
2020	14,411	13,856	-555	-3.9%	13,676	-735	-5.1%	14,039	-372	-2.6%
2021	14,545	13,688	-857	-5.9%	13,171	-1,374	-9.4%	14,232	-314	-2.2%
Par. Gov. Auth. Total	28,957	27,544	-1,413	-4.9%	26,847	-2,109	-7.3%	28,271	-686	-2.4%
School Boards										
2020	36,731	35,692	-1,039	-2.8%	35,287	-1,444	-3.9%	36,109	-623	-1.7%
2021	37,056	35,332	-1,724	-4.7%	34,207	-2,849	-7.7%	36,654	-402	-1.1%
School Boards Total	73,787	71,023	-2,764	-3.7%	69,494	-4,293	-5.8%	72,763	-1,024	-1.4%
Sheriff										
2020	11,947	11,716	-231	-1.9%	11,645	-302	-2.5%	11,788	-159	-1.3%
2021	12,135	11,842	-293	-2.4%	11,680	-455	-3.7%	12,064	-71	-0.6%
Sheriff Total	24,081	23,558	-524	-2.2%	23,325	-757	-3.1%	23,852	-230	-1.0%
St. Landry Total	167,176	160,731	-6,445	-3.9%	157,221	-9,955	-6.0%	164,643	-2,533	-1.5%
St. Martin										
Municipalities										
2020	6,901	6,737	-164	-2.4%	6,660	-240	-3.5%	6,819	-82	-1.2%
2021	7,154	6,690	-464	-6.5%	6,389	-765	-10.7%	6,993	-161	-2.3%
Municipalities Total	14,055	13,427	-628	-4.5%	13,049	-1,005	-7.2%	13,812	-243	-1.7%

Note: Parish Governing Authorities abbreviated Par. Gov. Auth. Dollar Amounts in Thousands.

Scenario Parish Entity Type Fiscal Year	Baseline (Without COVID)	Average Scenario (With COVID)			Pessimistic Scenario (With COVID)			Optimistic Scenario (With COVID)		
	Revenue (\$)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)
Par. Gov. Auth.										
2020	19,237	18,988	-249	-1.3%	18,899	-338	-1.8%	19,081	-156	-0.8%
2021	19,557	19,019	-538	-2.8%	18,702	-854	-4.4%	19,347	-209	-1.1%
Par. Gov. Auth. Total	38,794	38,007	-787	-2.0%	37,601	-1,193	-3.1%	38,428	-366	-0.9%
School Boards										
2020	29,492	28,857	-635	-2.2%	28,609	-883	-3.0%	29,117	-375	-1.3%
2021	30,238	28,832	-1,406	-4.6%	27,977	-2,261	-7.5%	29,774	-464	-1.5%
School Boards Total	59,730	57,689	-2,040	-3.4%	56,586	-3,144	-5.3%	58,891	-839	-1.4%
Sheriff										
2020	11,406	11,185	-222	-1.9%	11,087	-320	-2.8%	11,289	-117	-1.0%
2021	11,733	11,147	-586	-5.0%	10,775	-958	-8.2%	11,531	-202	-1.7%
Sheriff Total	23,139	22,332	-807	-3.5%	21,862	-1,278	-5.5%	22,820	-319	-1.4%
St. Martin Total	135,717	131,455	-4,262	-3.1%	129,098	-6,620	-4.9%	133,950	-1,767	-1.3%
St. Mary										
Municipalities										
2020	16,165	15,667	-498	-3.1%	15,517	-648	-4.0%	15,826	-339	-2.1%
2021	16,165	14,642	-1,523	-9.4%	13,750	-2,415	-14.9%	15,199	-966	-6.0%
Municipalities Total	32,330	30,309	-2,021	-6.3%	29,267	-3,063	-9.5%	31,026	-1,304	-4.0%
Par. Gov. Auth.										
2020	14,386	13,476	-910	-6.3%	13,311	-1,075	-7.5%	13,644	-742	-5.2%
2021	14,400	12,362	-2,038	-14.2%	11,242	-3,158	-21.9%	12,656	-1,745	-12.1%
Par. Gov. Auth. Total	28,786	25,838	-2,948	-10.2%	24,553	-4,233	-14.7%	26,299	-2,487	-8.6%
School Boards										
2020	35,971	35,253	-718	-2.0%	35,045	-926	-2.6%	35,471	-499	-1.4%
2021	35,916	33,985	-1,931	-5.4%	32,911	-3,004	-8.4%	34,761	-1,155	-3.2%

Note: Parish Governing Authorities abbreviated Par. Gov. Auth. Dollar Amounts in Thousands.

Scenario Parish Entity Type Fiscal Year	Baseline (Without COVID)	Average Scenario (With COVID)			Pessimistic Scenario (With COVID)			Optimistic Scenario (With COVID)		
	Revenue (\$)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)
School Boards Total	71,886	69,237	-2,649	-3.7%	67,956	-3,930	-5.5%	70,232	-1,654	-2.3%
Sheriff										
2020	8,729	8,427	-302	-3.5%	8,339	-390	-4.5%	8,520	-209	-2.4%
2021	8,728	7,916	-812	-9.3%	7,451	-1,277	-14.6%	8,240	-488	-5.6%
Sheriff Total	17,457	16,343	-1,114	-6.4%	15,790	-1,667	-9.5%	16,760	-697	-4.0%
St. Mary Total	150,459	141,727	-8,732	-5.8%	137,566	-12,893	-8.6%	144,317	-6,143	-4.1%
St. Tammany										
Municipalities										
2020	69,754	67,083	-2,671	-3.8%	66,282	-3,471	-5.0%	67,921	-1,833	-2.6%
2021	71,893	65,414	-6,479	-9.0%	61,796	-10,097	-14.0%	69,293	-2,600	-3.6%
Municipalities Total	141,647	132,497	-9,150	-6.5%	128,078	-13,569	-9.6%	137,214	-4,433	-3.1%
Par. Gov. Auth.										
2020	101,609	97,550	-4,059	-4.0%	96,419	-5,189	-5.1%	98,711	-2,897	-2.9%
2021	104,625	96,559	-8,067	-7.7%	92,251	-12,374	-11.8%	101,578	-3,047	-2.9%
Par. Gov. Auth. Total	206,234	194,109	-12,125	-5.9%	188,671	-17,563	-8.5%	200,289	-5,945	-2.9%
School Boards										
2020	244,507	238,416	-6,091	-2.5%	236,670	-7,836	-3.2%	240,222	-4,284	-1.8%
2021	251,337	238,177	-13,160	-5.2%	231,025	-20,312	-8.1%	246,221	-5,117	-2.0%
School Boards Total	495,844	476,593	-19,251	-3.9%	467,695	-28,149	-5.7%	486,443	-9,401	-1.9%
Sheriff										
2020	37,338	36,117	-1,221	-3.3%	35,755	-1,583	-4.2%	36,496	-842	-2.3%
2021	38,444	35,551	-2,893	-7.5%	33,944	-4,500	-11.7%	37,290	-1,154	-3.0%
Sheriff Total	75,782	71,669	-4,114	-5.4%	69,699	-6,083	-8.0%	73,786	-1,996	-2.6%
St. Tammany Total	919,507	874,868	-44,640	-4.9%	854,144	-65,363	-7.1%	897,732	-21,775	-2.4%
Tangipahoa										

Note: Parish Governing Authorities abbreviated Par. Gov. Auth. Dollar Amounts in Thousands.

Scenario	Baseline (Without COVID)	Average Scenario (With COVID)			Pessimistic Scenario (With COVID)			Optimistic Scenario (With COVID)		
Parish Entity Type Fiscal Year	Revenue (\$)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)
Municipalities										
2020	40,611	39,654	-957	-2.4%	39,236	-1,375	-3.4%	40,096	-515	-1.3%
2021	41,764	39,673	-2,090	-5.0%	38,264	-3,499	-8.4%	41,271	-493	-1.2%
Municipalities Total	82,374	79,327	-3,048	-3.7%	77,500	-4,874	-5.9%	81,367	-1,008	-1.2%
Par. Gov. Auth.										
2020	30,963	30,025	-938	-3.0%	29,680	-1,282	-4.1%	30,384	-579	-1.9%
2021	31,774	30,067	-1,706	-5.4%	28,991	-2,782	-8.8%	31,309	-465	-1.5%
Par. Gov. Auth. Total	62,736	60,092	-2,644	-4.2%	58,672	-4,065	-6.5%	61,693	-1,044	-1.7%
School Boards										
2020	53,216	51,389	-1,827	-3.4%	50,705	-2,511	-4.7%	52,103	-1,113	-2.1%
2021	54,747	51,457	-3,291	-6.0%	49,372	-5,376	-9.8%	53,952	-795	-1.5%
School Boards Total	107,963	102,846	-5,118	-4.7%	100,076	-7,887	-7.3%	106,055	-1,909	-1.8%
Sheriff										
2020	10,430	10,430	0	0.0%	10,430	0	0.0%	10,430	0	0.0%
2021	10,653	10,646	-6	-0.1%	10,644	-8	-0.1%	10,649	-4	0.0%
Sheriff Total	21,083	21,076	-6	0.0%	21,075	-8	0.0%	21,079	-4	0.0%
Tangipahoa Total	274,157	263,341	-10,816	-3.9%	257,323	-16,834	-6.1%	270,193	-3,964	-1.4%
Tensas										
Municipalities										
2020	703	678	-24	-3.5%	673	-30	-4.3%	684	-19	-2.6%
2021	717	701	-16	-2.3%	692	-26	-3.6%	712	-6	-0.8%
Municipalities Total	1,420	1,379	-41	-2.9%	1,364	-56	-3.9%	1,396	-24	-1.7%
Par. Gov. Auth.										
2020	3,212	3,100	-112	-3.5%	3,076	-135	-4.2%	3,124	-88	-2.7%
2021	3,247	3,141	-107	-3.3%	3,087	-160	-4.9%	3,187	-60	-1.9%

Note: Parish Governing Authorities abbreviated Par. Gov. Auth. Dollar Amounts in Thousands.

Scenario	Baseline (Without COVID)	Average Scenario (With COVID)			Pessimistic Scenario (With COVID)			Optimistic Scenario (With COVID)		
Parish Entity Type Fiscal Year	Revenue (\$)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)
Par. Gov. Auth. Total	6,459	6,241	-218	-3.4%	6,164	-295	-4.6%	6,311	-148	-2.3%
School Boards										
2020	2,731	2,677	-54	-2.0%	2,665	-66	-2.4%	2,689	-41	-1.5%
2021	2,759	2,719	-40	-1.4%	2,700	-59	-2.1%	2,746	-13	-0.5%
School Boards Total	5,490	5,397	-94	-1.7%	5,365	-125	-2.3%	5,435	-55	-1.0%
Sheriff										
2020	1,772	1,695	-77	-4.3%	1,677	-95	-5.4%	1,714	-58	-3.3%
2021	1,819	1,768	-51	-2.8%	1,739	-80	-4.4%	1,802	-17	-0.9%
Sheriff Total	3,591	3,463	-128	-3.6%	3,416	-175	-4.9%	3,516	-75	-2.1%
Tensas Total	16,960	16,480	-481	-2.8%	16,309	-651	-3.8%	16,658	-303	-1.8%
Terrebonne										
Par. Gov. Auth.										
2020	89,488	86,936	-2,552	-2.9%	86,285	-3,203	-3.6%	87,607	-1,881	-2.1%
2021	90,738	85,421	-5,317	-5.9%	82,453	-8,286	-9.1%	87,459	-3,279	-3.6%
Par. Gov. Auth. Total	180,227	172,357	-7,869	-4.4%	168,738	-11,489	-6.4%	175,066	-5,160	-2.9%
School Boards										
2020	58,262	55,615	-2,646	-4.5%	54,862	-3,399	-5.8%	56,397	-1,864	-3.2%
2021	58,528	52,891	-5,638	-9.6%	49,633	-8,896	-15.2%	55,474	-3,054	-5.2%
School Boards Total	116,790	108,506	-8,284	-7.1%	104,495	-12,295	-10.5%	111,872	-4,918	-4.2%
Sheriff										
2020	18,053	17,618	-434	-2.4%	17,497	-555	-3.1%	17,743	-309	-1.7%
2021	18,323	17,450	-873	-4.8%	16,965	-1,358	-7.4%	17,869	-455	-2.5%
Sheriff Total	36,376	35,069	-1,307	-3.6%	34,463	-1,913	-5.3%	35,612	-764	-2.1%
Terrebonne Total	333,393	315,932	-17,461	-5.2%	307,695	-25,698	-7.7%	322,550	-10,842	-3.3%
Union										

Note: Parish Governing Authorities abbreviated Par. Gov. Auth. Dollar Amounts in Thousands.

Scenario	Baseline (Without COVID)	Average Scenario (With COVID)			Pessimistic Scenario (With COVID)			Optimistic Scenario (With COVID)		
Parish Entity Type Fiscal Year	Revenue (\$)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)
Municipalities										
2020	2,404	2,369	-35	-1.5%	2,349	-56	-2.3%	2,391	-13	-0.5%
2021	2,411	2,324	-87	-3.6%	2,262	-148	-6.2%	2,399	-12	-0.5%
Municipalities Total	4,815	4,693	-122	-2.5%	4,611	-204	-4.2%	4,790	-25	-0.5%
Par. Gov. Auth.										
2020	5,572	5,471	-101	-1.8%	5,435	-136	-2.4%	5,507	-64	-1.2%
2021	5,552	5,379	-174	-3.1%	5,274	-278	-5.0%	5,491	-61	-1.1%
Par. Gov. Auth. Total	11,124	10,849	-275	-2.5%	10,709	-415	-3.7%	10,998	-125	-1.1%
School Boards										
2020	9,990	9,772	-218	-2.2%	9,685	-305	-3.1%	9,863	-127	-1.3%
2021	10,014	9,650	-365	-3.6%	9,422	-593	-5.9%	9,948	-66	-0.7%
School Boards Total	20,005	19,422	-583	-2.9%	19,107	-898	-4.5%	19,811	-193	-1.0%
Sheriff										
2020	4,142	4,058	-84	-2.0%	4,029	-113	-2.7%	4,088	-54	-1.3%
2021	4,152	4,030	-122	-2.9%	3,959	-193	-4.6%	4,127	-25	-0.6%
Sheriff Total	8,294	8,088	-206	-2.5%	7,987	-306	-3.7%	8,215	-79	-1.0%
Union Total	44,237	43,052	-1,185	-2.7%	42,414	-1,823	-4.1%	43,815	-422	-1.0%
Vermilion										
Municipalities										
2020	6,912	6,726	-186	-2.7%	6,656	-256	-3.7%	6,800	-112	-1.6%
2021	6,971	6,480	-491	-7.0%	6,161	-810	-11.6%	6,694	-276	-4.0%
Municipalities Total	13,883	13,206	-677	-4.9%	12,817	-1,066	-7.7%	13,494	-389	-2.8%
Par. Gov. Auth.										
2020	18,147	17,596	-551	-3.0%	17,425	-722	-4.0%	17,773	-374	-2.1%
2021	18,216	17,035	-1,182	-6.5%	16,317	-1,900	-10.4%	17,527	-689	-3.8%

Note: Parish Governing Authorities abbreviated Par. Gov. Auth. Dollar Amounts in Thousands.

Scenario	Baseline (Without COVID)	Average Scenario (With COVID)			Pessimistic Scenario (With COVID)			Optimistic Scenario (With COVID)		
Parish Entity Type Fiscal Year	Revenue (\$)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)
Par. Gov. Auth. Total	36,363	34,631	-1,733	-4.8%	33,742	-2,621	-7.2%	35,301	-1,063	-2.9%
School Boards										
2020	22,818	22,373	-444	-1.9%	22,224	-594	-2.6%	22,529	-289	-1.3%
2021	22,707	21,772	-935	-4.1%	21,203	-1,504	-6.6%	22,238	-469	-2.1%
School Boards Total	45,525	44,145	-1,380	-3.0%	43,427	-2,098	-4.6%	44,767	-758	-1.7%
Sheriff										
2020	8,384	8,207	-178	-2.1%	8,152	-233	-2.8%	8,263	-122	-1.5%
2021	8,318	8,018	-300	-3.6%	7,848	-470	-5.6%	8,190	-128	-1.5%
Sheriff Total	16,702	16,225	-478	-2.9%	16,000	-702	-4.2%	16,453	-250	-1.5%
Vermilion Total	112,474	108,206	-4,268	-3.8%	105,986	-6,488	-5.8%	110,015	-2,459	-2.2%
Vernon										
Municipalities										
2020	6,095	5,970	-125	-2.1%	5,938	-157	-2.6%	6,006	-89	-1.5%
2021	6,113	5,814	-299	-4.9%	5,669	-445	-7.3%	5,989	-125	-2.0%
Municipalities Total	12,209	11,784	-424	-3.5%	11,607	-602	-4.9%	11,995	-214	-1.8%
Par. Gov. Auth.										
2020	15,919	15,474	-446	-2.8%	15,371	-548	-3.4%	15,583	-336	-2.1%
2021	15,923	15,124	-800	-5.0%	14,749	-1,175	-7.4%	15,566	-358	-2.2%
Par. Gov. Auth. Total	31,843	30,598	-1,245	-3.9%	30,120	-1,723	-5.4%	31,149	-694	-2.2%
School Boards										
2020	19,658	19,114	-544	-2.8%	18,986	-672	-3.4%	19,251	-407	-2.1%
2021	19,753	18,818	-934	-4.7%	18,389	-1,363	-6.9%	19,383	-370	-1.9%
School Boards Total	39,411	37,932	-1,478	-3.8%	37,375	-2,036	-5.2%	38,634	-777	-2.0%
Sheriff										
2020	5,933	5,801	-132	-2.2%	5,770	-163	-2.7%	5,834	-99	-1.7%

Note: Parish Governing Authorities abbreviated Par. Gov. Auth. Dollar Amounts in Thousands.

Scenario Parish Entity Type Fiscal Year	Baseline (Without COVID)	Average Scenario (With COVID)		Pessimistic Scenario (With COVID)			Optimistic Scenario (With COVID)			
	Revenue (\$)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)
2021	5,970	5,747	-223	-3.7%	5,645	-325	-5.4%	5,882	-88	-1.5%
Sheriff Total	11,904	11,549	-355	-3.0%	11,416	-488	-4.1%	11,717	-187	-1.6%
Vernon Total	95,366	91,863	-3,502	-3.7%	90,517	-4,848	-5.1%	93,494	-1,871	-2.0%
Washington										
Municipalities										
2020	14,264	14,100	-164	-1.1%	13,961	-303	-2.1%	14,247	-17	-0.1%
2021	14,526	14,022	-504	-3.5%	13,604	-922	-6.3%	14,515	-10	-0.1%
Municipalities Total	28,790	28,122	-668	-2.3%	27,565	-1,225	-4.3%	28,762	-28	-0.1%
Par. Gov. Auth.										
2020	11,931	11,659	-272	-2.3%	11,532	-398	-3.3%	11,789	-142	-1.2%
2021	12,161	11,685	-476	-3.9%	11,357	-803	-6.6%	12,110	-50	-0.4%
Par. Gov. Auth. Total	24,091	23,344	-747	-3.1%	22,889	-1,202	-5.0%	23,899	-192	-0.8%
School Boards										
2020	17,541	17,288	-253	-1.4%	17,153	-387	-2.2%	17,427	-114	-0.6%
2021	17,851	17,347	-503	-2.8%	16,983	-868	-4.9%	17,807	-43	-0.2%
School Boards Total	35,392	34,635	-756	-2.1%	34,136	-1,255	-3.5%	35,234	-157	-0.4%
Sheriff										
2020	4,853	4,775	-78	-1.6%	4,730	-123	-2.5%	4,821	-32	-0.7%
2021	4,940	4,775	-165	-3.3%	4,653	-287	-5.8%	4,928	-12	-0.2%
Sheriff Total	9,793	9,550	-243	-2.5%	9,383	-410	-4.2%	9,749	-45	-0.5%
Washington Total	98,066	95,651	-2,415	-2.5%	93,974	-4,092	-4.2%	97,645	-421	-0.4%
Webster										
Municipalities										
2020	11,075	10,682	-392	-3.5%	10,554	-521	-4.7%	10,817	-258	-2.3%
2021	11,269	10,531	-738	-6.5%	10,085	-1,183	-10.5%	10,953	-315	-2.8%

Note: Parish Governing Authorities abbreviated Par. Gov. Auth. Dollar Amounts in Thousands.

Scenario Parish Entity Type Fiscal Year	Baseline (Without COVID)	Average Scenario (With COVID)			Pessimistic Scenario (With COVID)			Optimistic Scenario (With COVID)		
	Revenue (\$)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)
Municipalities Total	22,343	21,213	-1,130	-5.1%	20,640	-1,704	-7.6%	21,771	-573	-2.6%
Par. Gov. Auth.										
2020	9,417	9,258	-159	-1.7%	9,216	-201	-2.1%	9,303	-114	-1.2%
2021	9,283	8,918	-364	-3.9%	8,699	-584	-6.3%	9,032	-251	-2.7%
Par. Gov. Auth. Total	18,700	18,176	-523	-2.8%	17,914	-785	-4.2%	18,335	-365	-1.9%
School Boards										
2020	26,148	25,436	-712	-2.7%	25,219	-929	-3.6%	25,661	-487	-1.9%
2021	26,367	25,178	-1,189	-4.5%	24,499	-1,868	-7.1%	25,888	-479	-1.8%
School Boards Total	52,515	50,615	-1,901	-3.6%	49,718	-2,797	-5.3%	51,549	-966	-1.8%
Sheriff										
2020	5,612	5,435	-177	-3.2%	5,379	-234	-4.2%	5,494	-118	-2.1%
2021	5,687	5,368	-319	-5.6%	5,179	-508	-8.9%	5,553	-134	-2.4%
Sheriff Total	11,300	10,803	-496	-4.4%	10,558	-742	-6.6%	11,048	-252	-2.2%
Webster Total	104,858	100,808	-4,050	-3.9%	98,830	-6,028	-5.7%	102,703	-2,155	-2.1%
West Baton Rouge										
Municipalities										
2020	4,847	4,718	-130	-2.7%	4,680	-167	-3.4%	4,760	-88	-1.8%
2021	4,805	4,445	-360	-7.5%	4,266	-539	-11.2%	4,666	-139	-2.9%
Municipalities Total	9,653	9,163	-490	-5.1%	8,947	-706	-7.3%	9,426	-227	-2.4%
Par. Gov. Auth.										
2020	21,858	21,282	-576	-2.6%	21,136	-722	-3.3%	21,438	-420	-1.9%
2021	22,264	21,046	-1,218	-5.5%	20,462	-1,802	-8.1%	21,753	-511	-2.3%
Par. Gov. Auth. Total	44,122	42,328	-1,794	-4.1%	41,598	-2,524	-5.7%	43,191	-931	-2.1%
School Boards										
2020	32,735	32,017	-718	-2.2%	31,842	-893	-2.7%	32,207	-528	-1.6%

Note: Parish Governing Authorities abbreviated Par. Gov. Auth. Dollar Amounts in Thousands.

Scenario	Baseline (Without COVID)	Average Scenario (With COVID)			Pessimistic Scenario (With COVID)			Optimistic Scenario (With COVID)		
Parish Entity Type Fiscal Year	Revenue (\$)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)
2021	33,437	31,927	-1,510	-4.5%	31,224	-2,214	-6.6%	32,832	-605	-1.8%
School Boards Total	66,172	63,944	-2,228	-3.4%	63,066	-3,106	-4.7%	65,039	-1,133	-1.7%
Sheriff										
2020	7,447	7,447	0	0.0%	7,447	0	0.0%	7,447	0	0.0%
2021	7,873	7,862	-11	-0.1%	7,858	-15	-0.2%	7,867	-6	-0.1%
Sheriff Total	15,321	15,309	-11	-0.1%	15,306	-15	-0.1%	15,314	-6	0.0%
West Baton Rouge Total	135,268	130,745	-4,523	-3.3%	128,916	-6,352	-4.7%	132,970	-2,298	-1.7%
West Carroll										
Municipalities										
2020	1,549	1,529	-20	-1.3%	1,518	-31	-2.0%	1,540	-9	-0.6%
2021	1,548	1,503	-46	-3.0%	1,471	-77	-5.0%	1,539	-9	-0.6%
Municipalities Total	3,097	3,031	-66	-2.1%	2,989	-108	-3.5%	3,079	-18	-0.6%
Par. Gov. Auth.										
2020	3,723	3,570	-154	-4.1%	3,524	-199	-5.4%	3,616	-107	-2.9%
2021	3,724	3,535	-189	-5.1%	3,434	-289	-7.8%	3,676	-48	-1.3%
Par. Gov. Auth. Total	7,447	7,104	-343	-4.6%	6,959	-489	-6.6%	7,292	-155	-2.1%
School Boards										
2020	4,389	4,273	-116	-2.6%	4,235	-154	-3.5%	4,313	-76	-1.7%
2021	4,419	4,258	-161	-3.6%	4,166	-253	-5.7%	4,380	-39	-0.9%
School Boards Total	8,808	8,532	-277	-3.1%	8,402	-407	-4.6%	8,693	-115	-1.3%
Sheriff										
2020	846	846	0	0.0%	846	0	0.0%	846	0	0.0%
2021	877	877	0	0.0%	876	0	-0.1%	877	0	0.0%
Sheriff Total	1,723	1,722	0	0.0%	1,722	0	0.0%	1,722	0	0.0%
West Carroll Total	21,075	20,389	-686	-3.3%	20,072	-1,004	-4.8%	20,786	-289	-1.4%

Note: Parish Governing Authorities abbreviated Par. Gov. Auth. Dollar Amounts in Thousands.

Scenario Parish Entity Type Fiscal Year	Baseline (Without COVID)	Average Scenario (With COVID)			Pessimistic Scenario (With COVID)			Optimistic Scenario (With COVID)		
	Revenue (\$)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)
West Feliciana										
Municipalities										
2020	1,800	1,766	-34	-1.9%	1,754	-46	-2.6%	1,779	-20	-1.1%
2021	1,995	1,888	-107	-5.4%	1,829	-166	-8.3%	1,958	-37	-1.9%
Municipalities Total	3,794	3,654	-141	-3.7%	3,583	-212	-5.6%	3,737	-58	-1.5%
Par. Gov. Auth.										
2020	8,593	8,458	-135	-1.6%	8,421	-172	-2.0%	8,497	-96	-1.1%
2021	9,482	9,217	-266	-2.8%	9,083	-399	-4.2%	9,387	-95	-1.0%
Par. Gov. Auth. Total	18,075	17,675	-400	-2.2%	17,504	-571	-3.2%	17,885	-191	-1.1%
School Boards										
2020	20,286	20,023	-262	-1.3%	19,941	-345	-1.7%	20,113	-173	-0.9%
2021	22,419	21,759	-660	-2.9%	21,410	-1,009	-4.5%	22,192	-228	-1.0%
School Boards Total	42,705	41,783	-922	-2.2%	41,350	-1,355	-3.2%	42,305	-400	-0.9%
Sheriff										
2020	5,254	5,254	0	0.0%	5,254	0	0.0%	5,254	0	0.0%
2021	5,790	5,789	-1	0.0%	5,789	-1	0.0%	5,790	0	0.0%
Sheriff Total	11,044	11,044	-1	0.0%	11,044	-1	0.0%	11,044	0	0.0%
West Feliciana Total	75,619	74,155	-1,464	-1.9%	73,481	-2,139	-2.8%	74,971	-649	-0.9%
Winn										
Municipalities										
2020	1,722	1,685	-38	-2.2%	1,671	-51	-3.0%	1,699	-23	-1.3%
2021	1,785	1,690	-95	-5.3%	1,637	-147	-8.2%	1,749	-36	-2.0%
Municipalities Total	3,507	3,374	-133	-3.8%	3,309	-198	-5.7%	3,448	-59	-1.7%
Par. Gov. Auth.										
2020	6,381	6,230	-151	-2.4%	6,187	-195	-3.0%	6,277	-105	-1.6%

Note: Parish Governing Authorities abbreviated Par. Gov. Auth. Dollar Amounts in Thousands.

Scenario	Baseline (Without COVID)	Average Scenario (With COVID)		Pessimistic Scenario (With COVID)			Optimistic Scenario (With COVID)			
Parish Entity Type Fiscal Year	Revenue (\$)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)	Revenue (\$)	Effect of COVID (\$)	Effect of COVID (%)
2021	6,731	6,407	-325	-4.8%	6,234	-497	-7.4%	6,574	-157	-2.3%
Par. Gov. Auth. Total	13,113	12,637	-476	-3.6%	12,421	-692	-5.3%	12,851	-262	-2.0%
School Boards										
2020	7,613	7,439	-175	-2.3%	7,386	-227	-3.0%	7,495	-118	-1.6%
2021	7,817	7,480	-337	-4.3%	7,305	-512	-6.6%	7,696	-121	-1.6%
School Boards Total	15,431	14,919	-512	-3.3%	14,691	-739	-4.8%	15,191	-240	-1.6%
Sheriff										
2020	2,654	2,603	-51	-1.9%	2,587	-67	-2.5%	2,621	-33	-1.2%
2021	2,726	2,616	-110	-4.0%	2,557	-169	-6.2%	2,685	-40	-1.5%
Sheriff Total	5,380	5,219	-161	-3.0%	5,143	-236	-4.4%	5,306	-74	-1.4%
Winn Total	37,430	36,149	-1,281	-3.4%	35,564	-1,866	-5.0%	36,796	-634	-1.7%
Grand Total	17,750,393	16,962,942	-787,451	-4.4%	16,611,721	-1,138,672	-6.4%	17,345,709	-404,684	-2.3%
Source: Prepared by legislative auditor’s staff using data sources summarized in Appendix A.										

Note: Parish Governing Authorities abbreviated Par. Gov. Auth. Dollar Amounts in Thousands.