IMPACT OF COVID-19 AND HURRICANE LAURA ON LOCAL GOVERNMENT FINANCES

UPDATE TO MAY 7, 2020 REPORT

PERFORMANCE AUDIT SERVICES
ISSUED SEPTEMBER 17, 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 REPORT, CONTACT
EDWARD P. SEYLER, ECONOMIST, AT 225-339-3800.

September 17, 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:

This report provides the results of our evaluation of the impact of COVID-19 and Hurricane Laura on the finances of local governments in Louisiana. The purpose of this report was to update an earlier report we released on May 7, 2020.

The first report projected local governments would lose between $404.7 million and $1.1 billion in sales, ad valorem, and severance taxes and mineral royalties in fiscal years 2020 and 2021 because of the decline in economic activity.

This report updates those results by incorporating the most recent available economic data and the revenue impact of Hurricane Laura for the ten most impacted parishes. This report also extends the projections for local governments through fiscal year 2025, provides results at a quarterly level, and includes gaming revenues.

We also took into account some additional factors in our economic model, including the effect of a state law related to property assessments after declared emergencies, and the potential impact the non-renewal of ad valorem and sales taxes in calendar year 2020 would have on local revenue.

Overall, we estimate that parish governing authorities, municipalities, school boards, and sheriff's offices will see revenue losses because of COVID-19 and Hurricane Laura between $522.9 million and $860.1 million in fiscal years 2020 and 2021 as a result of decreased sales and ad valorem taxes, as well as lower mineral-related and gaming revenues.

As with our previous report, this report provides a range of possible outcomes based on an average scenario, an optimistic scenario, and a pessimistic scenario. The pessimistic scenario assumes a large initial drop in economic activity and a slower recovery, resulting in lower tax collections. The optimistic scenario assumes the state will experience a smaller drop and a faster

The Honorable Patrick Page Cortez,
 President of the Senate
The Honorable Clay Schexnayder,
 Speaker of the House of Representatives
September 17, 2020
Page 2

recovery, resulting in higher tax collections and revenues. The average scenario falls roughly in the middle of the optimistic and pessimistic scenarios.

Specifically, we now estimate local government revenues from sales and ad valorem taxes, and mineral-related and gaming revenues will decrease by $180.0 million to $202.8 million (2.1 percent to 2.3 percent) for fiscal year 2020 and by $342.9 million to $657.3 million (3.9 percent to 7.8 percent) for fiscal year 2021 because of COVID-19 and Hurricane Laura.

These new projections anticipate a larger reduction in ad valorem taxes than our previous report did, but a smaller reduction in sales taxes and overall revenues. Under the average scenario, the 10 most affected parishes – in descending order – would be Orleans, Jefferson, East Baton Rouge, St. Tammany, Caddo, Calcasieu, Lafayette, Bossier, Ascension, and Ouachita.

In addition, more than $156.8 million in property taxes and $19.3 million in sales taxes affecting 46 of the state's 64 parishes will expire at the end of calendar year 2020 unless renewed by voters. Non-renewal of these taxes could result in additional revenue losses for local governments, but could also provide relief for taxpayers. The most affected segments of local government would be school districts, law enforcement, fire districts, drainage, and libraries if these taxes are not renewed.

We hope you will find this information useful in your decision-making process.

In addition to the attached report, we have included three appendices: Appendix B, which shows the estimated effects on local government sales and ad valorem taxes, and mineral-related and gaming revenues, by parish; Appendix C, which summarizes this information by parish and type of entity; and Appendix D, which summarizes the ad valorem taxes up for renewal from August 2020 through December 2020 in each parish.

For information regarding this report, please contact myself or Edward Seyler, LLA Economist, at 225-339-3800.

Respectfully submitted,

Daryl G. Purpera, CPA, CFE
Legislative Auditor

DGP/aa

COVID-19IMPACTONLOCALGOVTUPDATE

Louisiana Legislative Auditor

Daryl G. Purpera, CPA, CFE

**Effect of COVID-19 and Hurricane Laura
 on Local Government Finances
(Update to May 7, 2020 Report)**

September 2020

Introduction

This report updates and extends the results of our analysis of the impact of COVID-19 on local government finances in Louisiana, which we issued on May 7, 2020.[1] The first report projected that collectively local governments would lose between $404.7 million and $1.1 billion in sales, ad valorem, and severance taxes and mineral royalties[2] as a result of the economic downturn during fiscal years 2020 and 2021. This report updates the results from the previous report by incorporating newly available economic data along with the impact of Hurricane Laura, which made landfall in Cameron, Louisiana on August 27, 2020 and brought hurricane force winds to 20 parishes.[3] This report also extends the local government projections through fiscal year 2025, provides results at a quarterly level, and includes gaming revenues. We also accounted for additional factors in our economic model, including the impact of a state law[4] relating to property assessments after declared emergencies, and the potential impact to revenue due to the non-renewal of ad valorem and sales taxes in calendar year 2020.

> **Summary of New Updates in this Follow-Up Report**
> 1. Updated economic assumptions to account for new data on updated employment, unemployment, energy prices, motor vehicle sales, and business closures.
> 2. Extended projections to fiscal year 2025.
> 3. Modified economic model to account for potential adjustment of assessed values by assessors pursuant to R.S. 47:1978.1.
> 4. Updated results based on a quarterly frequency, not annual.
> 5. Estimated potential revenue impact of business closures and non-renewal of ad valorem and sales taxes requiring voter approval in calendar year 2020.
> 6. Accounted for local government gaming revenues from video poker, slot machines at race tracks, river boat casinos, and the land-based casino.
> 7. Accounted for the impact of Hurricane Laura.
>
> See Appendix A for greater detail and for all factors considered in our economic model.

Since our May 7, 2020 report, the state's economy has continued to adapt to COVID-19 and has faced unexpected setbacks from Hurricane Laura. The state began its Phase I reopening on May 15, 2020, Phase II reopening on June 5, 2020, and Phase III reopening on September 11,

---

[1] Audit Control Number 40210001.
http://app.lla.state.la.us/PublicReports.nsf/0/9B1EA6D147900A7286258561006A1916/$FILE/COVID_19RR.pdf
[2] As noted in our May 7, 2020 report, these four revenue sources accounted for 43.6% of local government revenues in fiscal year 2019.
[3] The parishes exposed to hurricane force winds by Hurricane Laura were Acadia, Allen, Beauregard, Bienville, Calcasieu, Cameron, Claiborne, De Soto, Evangeline, Grant, Jackson, Jefferson Davis, Lincoln, Natchitoches, Rapides, Red River, Sabine, Vermilion, Vernon, and Winn.
[4] R.S. 47:1978.1 requires local tax assessors to consider damages resulting from an emergency declared by the Governor if the emergency causes a property to become non-operational or uninhabitable.

2020, pursuant to the Governor's proclamations 58-JBE-2020, 74-JBE-2020, and 117-JBE-2020 respectively. As the state has begun reopening, its economy has started to recover. The number of employed persons in Louisiana increased from May 2020 through July 2020 by 181,356 in total (+11.1%) after decreasing in March and April 2020 by 359,524 in total (-18.0%), and consumer spending has also begun to increase. As a result, the state's economy still must grow significantly before fully recovering from the effects of COVID-19. These developments are consistent with our initial report's forecast that the state's economy would contract during the second quarter of calendar year 2020 and then recover gradually over the next two to five years. In June and July 2020 Louisiana experienced an increase in COVID-19 test positivity rates, case counts, and hospitalizations, but these indicators have stabilized and started to decline. As a result, Governor John Bel Edwards announced that Louisiana would enter Phase III reopening starting September 11, 2020.[5]

In addition, Hurricane Laura caused significant property damage and impacted business activity in the western portion of the state. We predict that Hurricane Laura will negatively impact ad valorem taxes in the short term. However, the impact on sales taxes could either be positive because of spending to repair damaged structures and inflows of insurance reimbursements and federal disaster aid, or negative because of reduced sales volumes in the most impacted parishes. Although several gaming establishments were located in the path of Hurricane Laura, we did not model the impact of Hurricane Laura on gaming revenues because it is unclear how the Hurricane will impact such revenues. From fiscal year 2005 through fiscal year 2006 (the years before and after Hurricane Katrina), land-based and riverboat casinos in New Orleans saw admissions decrease by 43.7% and gross gaming revenues decrease by 11.6%, but fee remittances actually increased by 4.4%. Our model does not include any impacts of Hurricane Laura on severance taxes or mineral royalties. Hurricane Laura could cause some marginally producing wells to be permanently shut in if it would not be economical to restart production, but this impact is difficult to quantify at this point.

Overall, we estimate that parish governing authorities, municipalities, school boards, and sheriffs will see collective revenue losses between $522.9 million and $860.1 million from decreased sales and ad valorem taxes, as well as mineral-related revenues and gaming revenues during fiscal years 2020[6] and 2021 as a result of COVID-19 and Hurricane Laura. Appendix A summarizes our sources and methodology, Appendix B summarizes our estimates on the effects of the ongoing pandemic and Hurricane Laura on local government sales taxes, ad valorem taxes, mineral-related revenues, and gaming revenues, by parish. Appendix C (available online at https://lla.la.gov/go.nsf/getSup?OpenAgent&arlkey=40250001APPP-BTHTMF) contains detailed data on the impact of COVID-19 and Hurricane Laura on each local government entity by revenue type and by quarter, Appendix D summarizes the ad valorem taxes up for renewal in each parish that will expire at the end of calendar year 2020 unless renewed by voters, and Appendix E shows the effect of Hurricane Laura on the most impacted parishes.

---

[5] The U.S. Centers for Disease Control and Prevention (CDC) proposes six "gating criteria" for states to use in deciding whether to enter into Phase III reopening, including downward trajectories (or near-zero levels) for case counts, emergency department visits, and test positivity rates. In addition, the CDC recommends that test positivity rates remain below 10%. "CDC Activities and Initiatives Supporting the COVID-19 Response and the President's Plan for Opening America Up Again." May 2020, https://www.cdc.gov/coronavirus/2019-ncov/downloads/php/CDC-Activities-Initiatives-for-COVID-19-Response.pdf

[6] The revenue amounts reported here for fiscal year 2020 are still projections because actuals for this time period are not yet available.

Results

Since our May 7, 2020 report, total local government tax revenues in Louisiana have continued to be negatively impacted by COVID-19. In addition, Hurricane Laura made landfall in Cameron, Louisiana on August 27, 2020, and caused significant damages in the western portion of the state. This report incorporates newly-released economic data, as described in the introduction section of this report. Like the previous report, this report includes projections for fiscal years 2020[7] and 2021, but extends these calculations through fiscal year 2025 and provides results at a quarterly level for the benefit of local governments whose fiscal years do not coincide with the state fiscal year. This report also provides a range of possible outcomes based on an average scenario, pessimistic scenario, and optimistic scenario. The pessimistic scenario assumes a large initial drop in economic activity and a slower recovery, resulting in lower tax revenues. The optimistic scenario assumes that the state will experience a smaller drop and faster recovery, resulting in higher tax revenues. The average scenario is a scenario that falls roughly in the middle of the optimistic and pessimistic scenarios. We found the following:

- **Using updated economic data, we estimate that local government revenues from sales taxes, ad valorem taxes, mineral-related revenues, and gaming revenues will decrease by $180.0 million to $202.8 million (2.1% to 2.3%) for fiscal year 2020, and by $342.9 million to $657.3 million (3.9% to 7.8%) for fiscal year 2021 as a result of COVID-19 and Hurricane Laura.** Compared to our May 7, 2020 forecast, our new projections anticipate a larger reduction in ad valorem taxes, but a smaller reduction in sales taxes and overall revenues.

- **Over $156.8 million in ad valorem taxes and over $19.3 million in sales taxes affecting 46 of the 64 parishes will expire at the end of calendar year 2020 unless renewed by voters.** The non-renewal of these millages could result in additional revenue losses for local governments if voters do not renew these taxes, but it could also provide tax relief for taxpayers.

Our results are summarized on the following pages.

---

[7] Fiscal year 2020 numbers are still projections, not actuals, because the actuals for fiscal year 2020 are not yet available.

Using updated economic data, we estimate that local government revenues from sales taxes, ad valorem taxes, mineral-related revenues, and gaming revenues will decrease by $180.0 million to $202.8 million (2.1% to 2.3%) for fiscal year 2020, and by $342.9 million to $657.3 million (3.9% to 7.8%) for fiscal year 2021 as a result of COVID-19 and Hurricane Laura. Compared to our May 7, 2020 forecast, our new projections anticipate a larger reduction in ad valorem taxes, but a smaller reduction in sales taxes and overall revenues.

In our May 7, 2020 report, we provided estimates of the economic impact of COVID-19 on the revenues of parish governing authorities, school boards, municipalities, and sheriffs. We considered how ad valorem taxes, sales taxes, severance taxes, and mineral-related royalties would be impacted by COVID-related developments in the following sectors:

- Grocery sales.
- Tourism.
- Restaurant earnings.
- Manufacturing machinery and equipment.
- Automobile sales.

- Oil prices.
- Oil production.

- Natural gas prices.
- Natural gas production.
- Upstream energy earnings.
- Other earnings (before unemployment benefits).
- The Coronavirus Aid, Relief, and Economic Security Act (CARES Act) unemployment benefits.
- Baseline unemployment benefits.
- Retail spending during stay-at-home period.

In our May 7, 2020 report, we had used past recessions (particularly the Great Recession of 2008-2009, the employment shock from Hurricane Katrina in 2005, and the Great Depression of 1929-1933) as a guide to forecast the effects of COVID-19, in addition to futures prices from energy markets.

We estimate that local government revenues from sales taxes, ad valorem taxes, mineral-related revenues, and gaming revenues will decrease by $180.0 million to $202.8 million (2.1% to 2.3%) for fiscal year 2020, and by $342.9 million to $657.3 million (3.9% to 7.8%) for fiscal year 2021 as a result of COVID-19 and Hurricane Laura. As noted in our May 7, 2020 report, the pessimistic scenario assumes that the state will experience a large drop in economic output and a slower recovery, resulting in lower tax revenues. The optimistic scenario assumes that the state will experience a smaller drop and faster recovery in economic output, resulting in higher tax revenues. The average scenario is a scenario that falls roughly in the middle of the optimistic and pessimistic scenarios. Table 1 below shows a

comparison of our May 7, 2020 forecast to our current forecast for the average scenario for the revenue sources we evaluated.

Revenue Source	Fiscal Year End (FYE)	Revenues and Effect*	Forecast as of May 7, 2020	Forecast as of Sept. 17, 2020	Difference**
Sales	FYE June 30, 2020	Revenues	$4,382,485,588	$4,448,880,729	$66,395,142
		Effect	($236,260,375)	($170,082,703)	$66,177,671
	FYE June 30, 2021	Revenues	$4,219,271,807	$4,391,351,036	$172,079,229
		Effect	($530,620,137)	($358,772,986)	$171,847,151
	Total	Revenues	$8,601,757,395	$8,840,231,766	$238,474,371
		Effect	($766,880,512)	($528,855,689)	$238,024,822
Ad Valorem*	FYE June 30, 2020	Revenues	$4,060,520,457	$4,060,520,457	$0
		Effect	$0	$0	$0
	FYE June 30, 2021	Revenues	$4,189,301,141	$4,077,478,334	($111,822,807)
		Effect	($4,861,727)	($116,684,534)	($111,822,807)
	Total	Revenues	$8,249,821,597	$8,137,998,791	($111,822,807)
		Effect	($4,861,727)	($116,684,534)	($111,822,807)
Severance Tax and Mineral Royalties	FYE June 30, 2020	Revenues	$60,091,843	$73,757,471	$13,665,628
		Effect	($4,299,127)	($4,921,850)	($622,723)
	FYE June 30, 2021	Revenues	$51,270,777	$69,972,963	$18,702,185
		Effect	($11,409,781)	($7,416,597)	$3,993,184
	Total	Revenues	$111,362,620	$143,730,434	$32,367,813
		Effect	($15,708,908)	($12,338,447)	$3,370,461
Gaming**	FYE June 30, 2020	Revenues	n.a.	$78,323,665	$78,323,665
		Effect	n.a.	($17,034,223)	($17,034,223)
	FYE June 30, 2021	Revenues	n.a.	$58,523,460	$58,523,460
		Effect	n.a.	($39,783,553)	($39,783,553)
	Total	Revenues	n.a.	$136,847,125	$136,847,125
		Effect	n.a.	($56,817,776)	($56,817,776)
Total	FYE June 30, 2020	Revenues	$8,503,097,887	$8,661,482,322	$158,384,434
		Effect	($240,559,502)	($192,038,776)	$48,520,726
	FYE June 30, 2021	Revenues	$8,459,843,725	$8,597,325,793	$137,482,068
		Effect	($546,891,645)	($522,657,671)	$24,233,975
	Total	Revenues	$16,962,941,613	$17,258,808,115	$295,866,502
		Effect	($787,451,147)	($714,696,447)	$72,754,700

* **Revenues** are the amount of revenues anticipated under the average scenario. Effect is the amount of revenues anticipated under the average scenario minus the amount of revenues anticipated under the baseline scenario (i.e., if COVID-19 and Hurricane Laura had not happened).
** **Difference** is the amount for the September 17, 2020 forecast, minus the amount in our May 7, 2020 forecast. In some cases, the difference for the revenues does not equal the difference for the effect because of updates that were made to the forecast in the baseline scenario.
*****Ad valorem** revenue forecasts were updated in the September 17, 2020 report to account for adjustments that could be made through R.S. 47:1978.1 as a result of COVID-19 or Hurricane Laura.
******Gaming revenues** were not included in our May 7, 2020 report. Gaming revenues are included in this report, but do not account for the impact of Hurricane Laura.
Source: Prepared by legislative auditor's staff using data sources summarized in Appendix A.

Overall, economic data that have been released since we prepared our previous forecast (but prior to Hurricane Laura) are consistent with our initial expectations, although more pessimistic in some respects, and more optimistic in others. Publicly available reports from local governments reflecting post-pandemic sales tax revenues show that some local governments have seen drastic reductions in revenues, while others have seen modest increases. In addition, several new economic data sources have become available since we released our May 7, 2020 report, such as jobs reports from the Bureau of Labor Statistics, oil and gas prices from the Energy Information Administration, passenger counts from the Transportation Security Administration, and consumer spending data from the Track the Recovery project. All of these sources reflect data through the end of the second quarter of calendar year 2020. These data sources are listed in greater detail in Appendix A. A few highlights emerge from the economic data that have been released since our May 7, 2020 report.

- State-level jobs reports through the end of the second quarter of calendar year 2020 were released on July 17, 2020 and have indicated the actual size of the historically high unemployment and job losses resulting from the pandemic. These job losses have had a significantly negative impact on personal income from wages and salaries. We forecast in our May 7, 2020 report that the number of employed persons in Louisiana would fall by 197,000 to 317,000 in the second quarter of calendar year 2020. The actual reduction in the number of employed persons in Louisiana was 264,000 over this time period, according to the monthly jobs reports for April through June based on the Current Population Survey released by the U.S. Bureau of Labor Statistics. Based on an average annual wage and salary income of $44,607 per employed person in Louisiana, these job losses would have caused Louisianans to lose $2.9 billion in personal income during the second quarter of calendar year 2020 because of lost wages and salaries.

- Reports on government program participation from the Louisiana Workforce Commission through the end of the second quarter of calendar year 2020 were released on July 2, 2020 and have confirmed that many individuals received unemployment insurance benefits during the second quarter of calendar year 2020. Specifically, Louisianans received $3.6 billion in unemployment insurance benefits during the second quarter of calendar year 2020, most of which is attributable to the enhanced benefits available under the CARES Act, which increased benefits by $600 per person per week from April 18 through July 31. From August 1 through December 27, 2020 (or the exhaustion of the $25 billion available for this program, whichever happens first), the additional benefit decreased to $300 per week through the Lost Wages Assistance program authorized by the President through a memorandum dated August 8, 2020. As of September 11, 2020, the Federal Emergency Management Agency will only reimburse a maximum of six weeks of benefits under this program. National data indicate that, while personal income from wages and salaries has decreased, these decreases have been more than offset by increases in government benefits, resulting in an overall increase in personal income for the second quarter of calendar year 2020.

- Personal income and outlay reports from the U.S. Bureau of Economic Analysis through the end of the second quarter of calendar year 2020 were released on July 31, 2020 and show that household spending nationwide during that quarter was 10.2% less than during the same quarter of calendar year 2019. This is expected to have a negative impact on overall sales taxes.

- Newly-available data on sales tax revenues through the end of the second quarter of calendar year 2020 provide some indication on how local sales tax revenues fared during the pandemic. Our May 7, 2020 report projected that local sales tax revenues for fiscal year 2020 would be 3.8% to 7.0% less than what would have been collected in fiscal year 2020 based on pre-pandemic trends. In this report, we estimate that local sales tax revenues for fiscal year 2020 were 2.0% to 2.3% below their prior trend.[8] Data from Louisiana local governments show that some parishes, such as East Baton Rouge and Lafayette, have seen drastic reductions in sales taxes, while others, such as St. Landry, have seen modest increases since the start of the pandemic.

- According to the National Hurricane Center, Hurricane Laura made landfall on August 27, 2020 as a Category 4 storm on the Saffir-Simpson Scale, with maximum sustained winds of 150 miles per hour. Data analytics firm CoreLogic estimated that Hurricane Laura caused $8 to $12 billion in property damage in Louisiana. As of September 1, 2020, the Louisiana Public Service Commission (LPSC) was reporting that more than 90% of customers in four parishes (Beauregard, Calcasieu, Cameron, and Vernon) were still without electric power, and an additional six parishes had outages affecting 57% to 83% of customers (Allen, Grant, Jefferson Davis, Natchitoches, Sabine, Vernon, and Winn). The Louisiana Department of Health reported that 82 water systems in 24 parishes were completely compromised and unable to provide water to hundreds of thousands of citizens.[9] We updated our analysis to account for impacts from Hurricane Laura for the most impacted parishes, which we identified as the ten parishes with more than 50% of their electric customers without power as of September 1, 2020, per LPSC.

Similar to our May 7, 2020 report, we analyzed four categories of local government: 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. Hospitals in Hurricane Laura's

---

[8] We estimate that 76.4% of the local sales tax base overlaps with the state sales tax base. We expect that local sales tax revenues will be somewhat less adversely impacted than state sales tax revenues. The local sales tax base includes sectors such as groceries and prescription drugs, which have not contracted as severely as a result of COVID-19.

[9] We obtained this figure from a letter from Governor John Bel Edwards to President Donald Trump requesting a major disaster declaration for Hurricane Laura, dated August 28, 2020.

path may also have experienced property damage and interruptions in their ability to provide services. Table 2 provides information on how much revenue would be collected in each scenario for fiscal years 2020 through 2025.

		FYE June 2020	FYE June 2021	FYE June 2022	FYE June 2023	FYE June 2024	FYE June 2025	Total
Table 2 **Estimated Effects of COVID-19 and Hurricane Laura** **on Local Government Ad Valorem and Sales Taxes and Mineral-Related Revenues** **Amounts in Millions of Dollars**								
Scenario								
Without COVID-19 and Laura	Revenues	$8,853.5	$9,120.0	$9,545.8	$9,845.2	$10,164.2	$10,504.3	$58,033.0
	Effect	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
With COVID-19 and Laura **(Average)**	Revenues	$8,661.5	$8,597.3	$9,303.6	$9,756.5	$10,166.4	$10,496.8	$56,982.1
	Effect	($192.0)	($522.7)	($242.2)	($88.7)	$2.3	($7.5)	($1,050.9)
With COVID-19 and Laura **(Pessimistic)**	Revenues	$8,650.7	$8,462.7	$8,977.1	$9,406.8	$9,898.3	$10,393.6	$55,789.3
	Effect	($202.8)	($657.3)	($568.7)	($438.4)	($265.9)	($110.7)	($2,243.7)
With COVID-19 and Laura **(Optimistic)**	Revenues	$8,673.5	$8,777.1	$9,534.3	$9,844.7	$10,186.6	$10,508.5	$57,524.7
	Effect	($180.0)	($342.9)	($11.5)	($0.5)	$22.4	$4.2	($508.3)
Source: Prepared by legislative auditor's staff using data sources summarized in Appendix A.								

Under the average scenario, 46 (73%) of the 63 parishes that levy a sales tax[10] are projected to experience a decrease in sales taxes during fiscal year 2021, with Orleans Parish having the largest declines, including 12.7% in fiscal year 2020 and 29.3% in fiscal year 2021, even after accounting for Hurricane Laura. We project that the largest impacts in terms of dollars will be in Orleans, Jefferson, East Baton Rouge, St. Tammany, and Caddo Parishes, in descending order. Figure 1 below shows the path of sales and ad valorem taxes over time under the baseline scenario and with the effects of COVID-19 and Hurricane Laura, Table 3 shows the impact on local governments by type, Table 4 shows the impact by parish, and Figure 2 shows the effects by parish.

---

[10] Cameron Parish is the only parish that does not have a local sales tax.

Figure 1
Impact of COVID-19 and Hurricane Laura on Local Sales Tax and Ad Valorem Tax
Revenues
Fiscal years 2009 to 2025
Average Scenario
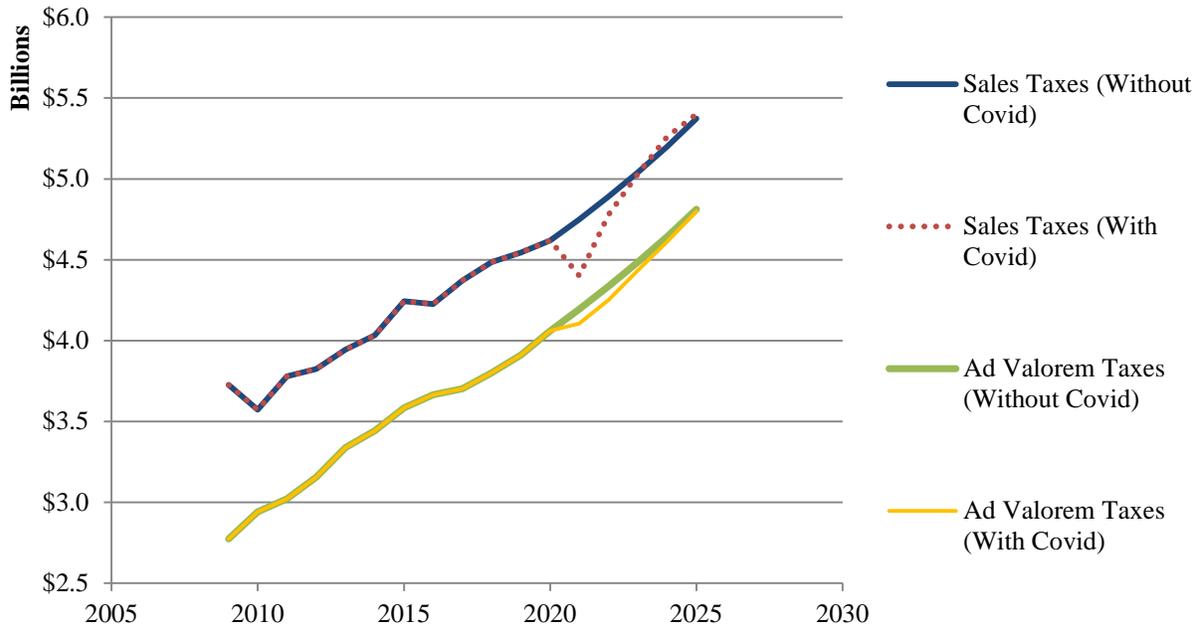
Source: Prepared by legislative auditor's staff using data sources in Appendix A.

Fiscal Year Ending June 30	2020	2021	2022	2023	2024	2025	Total
Table 3 **Effects of COVID-19 and Hurricane Laura on Local Government Revenues** **Average Scenario*** **Amounts in Millions of Dollars**							
Municipalities**							
Without COVID-19 and Laura	1,718.2	1,775.2	1,834.3	1,896.7	1,962.5	2,032.0	11,218.9
With COVID-19 and Laura	1,657.9	1,625.4	1,773.4	1,882.8	1,973.0	2,037.0	10,949.6
Effect of COVID-19 and Laura	(60.3)	(149.8)	(61.0)	(13.8)	10.5	5.1	(269.3)
Parish Governing Authorities*							
Without COVID-19 and Laura	2,478.2	2,539.6	2,749.0	2,818.1	2,891.4	2,969.1	16,445.4
With COVID-19 and Laura	2,429.9	2,408.1	2,668.6	2,775.8	2,871.2	2,950.7	16,104.5
Effect of COVID-19 and Laura	(48.3)	(131.5)	(80.4)	(42.3)	(20.1)	(18.4)	(341.0)
School Boards							
Without COVID-19 and Laura	3,807.4	3,928.0	4,056.6	4,194.1	4,341.3	4,499.0	24,826.4
With COVID-19 and Laura	3,733.7	3,720.9	3,965.3	4,168.2	4,354.0	4,505.2	24,447.2
Effect of COVID-19 and Laura	(73.6)	(207.1)	(91.4)	(25.9)	12.7	6.1	(379.1)
Sheriffs							
Without COVID-19 and Laura	849.7	877.2	905.8	936.3	969.0	1,004.2	5,542.3
With COVID-19 and Laura	839.9	842.9	896.3	929.6	968.2	1,003.9	5,480.8
Effect of COVID-19 and Laura	(9.8)	(34.3)	(9.5)	(6.7)	(0.8)	(0.3)	(61.5)
Total							
Without COVID-19 and Laura	8,853.5	9,120.0	9,545.8	9,845.2	10,164.2	10,504.3	58,033.0
With COVID-19 and Laura	8,661.5	8,597.3	9,303.6	9,756.5	10,166.4	10,496.8	56,982.1
Effect of COVID-19 and Laura	(192.0)	(522.7)	(242.2)	(88.7)	2.3	(7.5)	(1,050.9)

* These estimates could vary based on different assumptions about the course of the economy. The results presented here represent an average scenario.
**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 from local government financial statements, Office of Tourism, Department of Natural Resources, Louisiana Tax Commission, Department of Education, Louisiana Gaming Control Board, and Department of Revenue.

Table 4							
Effect of COVID-19 and Hurricane Laura on Revenues for 10 Most Impacted Parishes							
Sales Taxes, Ad Valorem Taxes, Mineral-Related Revenues, and Gaming Revenues							
Amounts in Millions of Dollars							
Parish	**FYE 2020**	**FYE 2021**	**FYE 2022**	**FYE 2023**	**FYE 2024**	**FYE 2025**	**Total**
All Other Parishes							
Without COVID-19 and Laura	3,287.4	3,381.6	3,607.3	3,720.3	3,844.5	3,981.3	21,822.5
With COVID-19 and Laura	3,250.3	3,266.8	3,528.0	3,670.4	3,824.1	3,963.3	21,502.9
Effect of COVID-19 and Laura	(37.2)	(114.8)	(79.3)	(49.9)	(20.4)	(18.0)	(319.6)
Orleans							
Without COVID-19 and Laura	945.7	998.0	1,053.0	1,111.1	1,172.5	1,237.2	6,517.6
With COVID-19 and Laura	893.4	871.0	986.6	1,094.7	1,173.7	1,238.2	6,257.6
Effect of COVID-19 and Laura	(52.3)	(127.0)	(66.4)	(16.5)	1.2	1.0	(260.0)
Jefferson							
Without COVID-19 and Laura	816.5	836.2	857.1	877.4	898.2	919.5	5,204.9
With COVID-19 and Laura	790.3	766.7	821.4	873.4	902.4	921.2	5,075.4
Effect of COVID-19 and Laura	(26.3)	(69.5)	(35.7)	(4.0)	4.2	1.8	(129.5)
East Baton Rouge							
Without COVID-19 and Laura	934.1	957.9	982.3	1,007.3	1,033.2	1,059.7	5,974.5
With COVID-19 and Laura	914.7	908.5	952.0	1,002.7	1,036.9	1,061.4	5,876.2
Effect of COVID-19 and Laura	(19.5)	(49.4)	(30.3)	(4.7)	3.8	1.7	(98.3)
St. Tammany							
Without COVID-19 and Laura	453.3	466.4	479.9	493.7	507.9	522.6	2,923.8
With COVID-19 and Laura	443.6	439.6	463.9	492.3	511.0	523.9	2,874.3
Effect of COVID-19 and Laura	(9.7)	(26.9)	(16.0)	(1.4)	3.1	1.4	(49.5)
Caddo							
Without COVID-19 and Laura	533.1	542.6	563.5	573.2	583.1	593.2	3,388.5
With COVID-19 and Laura	526.2	518.0	548.9	570.0	583.6	593.5	3,340.3
Effect of COVID-19 and Laura	(6.9)	(24.5)	(14.6)	(3.2)	0.6	0.4	(48.2)
Calcasieu							
Without COVID-19 and Laura	588.5	620.9	656.0	691.8	729.7	769.7	4,056.5
With COVID-19 and Laura	566.6	561.6	690.1	688.9	736.1	772.3	4,015.5
Effect of COVID-19 and Laura	(21.9)	(59.3)	34.0	(3.0)	6.4	2.6	(41.0)
Lafayette							
Without COVID-19 and Laura	448.2	455.7	463.2	470.9	478.7	486.6	2,803.3
With COVID-19 and Laura	441.7	436.7	451.4	469.5	480.5	487.5	2,767.2
Effect of COVID-19 and Laura	(6.5)	(19.0)	(11.8)	(1.4)	1.8	0.9	(36.1)
Bossier							
Without COVID-19 and Laura	243.1	248.9	262.6	268.9	275.3	282.0	1,580.9
With COVID-19 and Laura	237.7	235.2	255.3	267.3	275.5	282.2	1,553.3
Effect of COVID-19 and Laura	(5.5)	(13.7)	(7.3)	(1.6)	0.2	0.2	(27.6)
Ascension							
Without COVID-19 and Laura	307.1	315.4	324.2	333.8	344.1	355.2	1,979.8
With COVID-19 and Laura	304.4	306.2	316.4	331.5	344.3	355.2	1,958.0
Effect of COVID-19 and Laura	(2.7)	(9.1)	(7.9)	(2.3)	0.2	0.1	(21.8)
Ouachita							
Without COVID-19 and Laura	296.4	296.5	296.6	296.8	297.1	297.4	1,780.7
With COVID-19 and Laura	292.8	287.0	289.7	295.8	298.2	297.9	1,761.3
Effect of COVID-19 and Laura	(3.7)	(9.5)	(6.9)	(0.9)	1.1	0.5	(19.4)
Total Without COVID-19 and Laura	**8,853.5**	**9,120.0**	**9,545.8**	**9,845.2**	**10,164.2**	**10,504.3**	**58,033.0**
Total With COVID-19 and Laura	**8,661.5**	**8,597.3**	**9,303.6**	**9,756.5**	**10,166.4**	**10,496.8**	**56,982.1**
Total Effect of COVID-19 and Laura	**(192.0)**	**(522.7)**	**(242.2)**	**(88.7)**	**2.3**	**(7.5)**	**(1,050.9)**

* These estimates could vary based on different assumptions about the course of the economy during the pandemic and in the aftermath of Hurricane Laura. The results presented here represent an average scenario.
Source: Prepared by legislative auditor's staff using data from sources described in Appendix A.

Figure 2
Effect of COVID-19 and Hurricane Laura on Local Government Revenues, by Parish
Fiscal Year 2021
Average Scenario
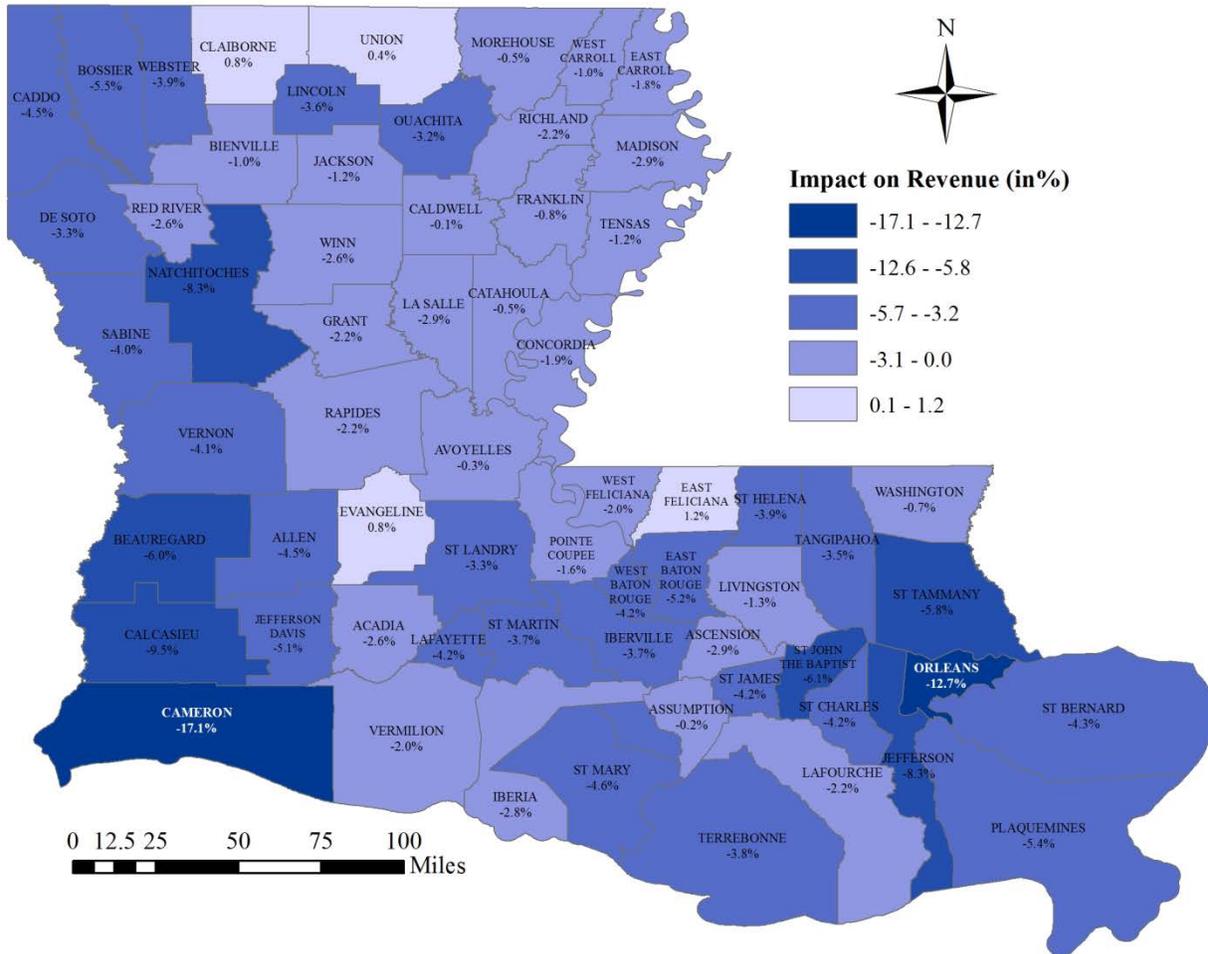
Source: Prepared by legislative auditor's staff using data sources described in Appendix A.

Over $156.8 million in ad valorem taxes and over $19.3 million in sales taxes affecting 46 of the 64 parishes will expire at the end of calendar year 2020 unless renewed by voters. The non-renewal of these taxes could result in additional revenue losses for local governments if voters do not renew these taxes, but it could also provide tax relief for taxpayers.

Parish governing authorities, school boards, municipalities, and sheriffs depend on ad valorem taxes (property taxes) and sales taxes to help fund services such as road maintenance, drainage, K-12 education, law enforcement salaries, fire districts, and garbage collection. As of the August 15, 2020 elections, there are still 107 ad valorem tax renewals across 46 parishes that will expire unless renewed before November 15, 2021.[11] For tax year 2020, local governments collected $156.8 million in ad valorem taxes from these 107 millages. If voters do not vote to renew these ad valorem taxes, this will result in additional revenue losses for local governments, but it could also provide tax relief for taxpayers. Table 5 below summarizes the top 10 types of ad valorem taxes up for renewal.

Table 5 Top 10 Ad Valorem Tax Renewals by Category Remainder of 2020 after August 15 Election			
Ad Valorem Tax Renewal Category	**Number of Renewals**	**Total Revenue**	**% of Total Renewals**
1. Drainage	12	$26,437,144	16.9%
2. School District	14	$23,015,823	14.7%
3. Fire District	16	$21,329,379	13.6%
4. Library	6	$16,751,678	10.7%
5. Law Enforcement	9	$14,520,225	9.3%
6. Correctional Facility	2	$14,070,731	9.0%
7. Recreation District	6	$9,041,010	5.8%
8. Healthcare/Animal Shelter	1	$8,652,190	5.5%
9. Healthcare	8	$6,198,486	4.0%
10. Fire/Law Enforcement	4	$3,427,337	2.2%
Top 10 Total	**78**	**$143,444,003**	**91.5%**
Overall Total	**107**	**$156,798,016**	**100.0%**
Source: Prepared by legislative auditor's staff using information from the Secretary of State and parish assessors.			

The impact on each local government from ad valorem tax renewals is dependent on the amount of ad valorem taxes that are up for renewal. For example, Jefferson has six millages expiring in 2020 that account for $50.6 million in ad valorem taxes, and Ascension has four millages expiring in 2020 that account for $21.1 million in ad valorem taxes. Appendix D

---

[11] November 15, 2021 is the deadline for assessors to submit their tax rolls to the Louisiana Tax Commission. In practice, the last feasible date for a tax election to renew a millage in time for the millage to be included on the tax year 2021 tax bills may be earlier than November 15.

summarizes the ad valorem taxes up for renewal in each parish. As shown in Table 5 above, drainage, school districts, and fire districts have the largest dollar amount of millages up for renewal.

In addition, the November 2020 election will have 2 sales tax renewals on the ballot in 2 parishes (Avoyelles and Livingston). For tax year 2020, local governments in these parishes collected approximately $19.3 million in sales taxes. If voters do not vote to renew these sales taxes, this will result in additional revenue losses for local governments, but it will also provide tax relief for taxpayers. The sales taxes in the two parishes up for renewal support public works and jail facilities.

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-inlouisiana-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 1993 through 2019, 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%20fro%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 Financial Audit Reports by LLA Financial Audit Services for Calendar Years 2017 (Audit Control Number [ACN] 80170178), 2018 (ACN 80180165), and 2019 (ACN 80190151).

- Jurisdiction and sales tax rate information from the Louisiana Association of Tax Administrators website, https://lataonline.org/for-taxpayers/city-to-parish-index/.

- Reappraisal data submitted by parish assessors to the Legislative Auditor to perform millage adjustment calculations required by La. Const. Art. VII Sec. 23.

- Election information from the Louisiana Secretary of State.

- Tropical Cyclone Extended Best Track, Atlantic Basin, updated through the 2018 hurricane season, based on Demuth, J., M. DeMaria and J.A. Knaff, 2006, "Improvement of Advanced Microwave Sounder Unit Tropical Cyclone Intensity and Size Estimation Algorithms." *Journal of Applied Meterology*, 45, 1573-1583.

- Hurricane Laura cumulative wind swath data, U.S. National Hurricane Center.

- Louisiana Public Service Commission Electric Utility Outage Reporter, as of September 1, 2020. https://lpsc.louisiana.gov/Outages/Map/7bv

- Other sources included below.

Summary of Updates to Methodology

Our methodology for this report follows the methodology that we used in our May 7, 2020 report. Several updates were made to the methodology, as summarized below:

- Updated assumptions to use actual data, wherever available, instead of using scenarios based on prior recessions.

  - The use of actual data means that our assumptions about the course of the economy throughout the pandemic means that we have partially captured the effects of the resurgence that began in mid-June and appears to have plateaued in late July. Our analysis does not assume that there will be further spikes in cases in the late summer, fall and winter.

  - In the May 7 report, the three scenarios differed in the initial severity of the contraction in each sector, and in the time to recover, with the pessimistic scenario having the most severe initial contraction and the slowest recovery, the optimistic scenario having the least severe initial contraction and the fastest recovery, and the average scenario falling in between. Now that actual data are available, the magnitude of the initial contraction is the same in all three scenarios wherever actual data are

available, and the scenarios only differ in the speed of the recovery. In other sectors that lack actual data, such as tourism, the scenarios still differ in the magnitude of the initial contraction.

- Extended projections out to the fiscal year ending June 2025.

- Restructured the analysis to use quarterly data, for the benefit of entities with fiscal years different from the state's.

- Accounted for impacts to ad valorem taxes resulting from reductions in assessed values made by assessors pursuant to R.S. 47:1978.1, which provides for reductions in assessed values for properties rendered uninhabitable or non-operational due to an emergency declared by the governor. Specifically, we identified industries that were forced to close or limit operations due to the Governor's proclamations. We determined that the following industries listed in the proclamation were likely to make up the largest share of the ad valorem tax base: restaurants, bars, hospitals, ambulatory surgical centers, dentist's offices, and movie theaters. Following discussions with assessors, we assumed that these businesses would receive reductions in their assessed values proportional to the percentage of the year that they were prevented from operating. An analysis of tax rolls that were publicly available online prior to the publication of this report also indicated that the assessed value of improvements for hotels and retail establishments were being reduced, so we decided to include these industries as well. Adjustments to account for Hurricane Laura pursuant to this statute are explained on page A.4.

- Accounted for shocks to natural gas production based on futures market prices and elasticities in Upton and Richardson (2020).

- Modeled energy sector impacts in each parish based on oil and natural gas production, instead of only using the impact on oil production. In the May 7 report, the impact on energy sector activity in each parish was based on the impact on oil production. In this report, the impact on energy sector activity is based on the weighted average of the impact on oil production and natural gas production. The weights for each commodity are based on each commodity's share of the total value of oil and natural gas produced in each parish. This ensures that the impact of the energy market shock on a parish more concentrated in natural gas than oil will be based proportionally more on the future trend in natural gas production.

- Accounted for differences in commuting patterns between parishes. Some parishes have more individuals who work within their boundaries than who live within their boundaries (e.g., Orleans Parish), while other parishes have the opposite situation (e.g., Livingston Parish). Because the pandemic has led to an increase in working from home, we revised the model so that parishes with more workers than residents would see reductions in sales tax revenues, while those with more residents than workers would see increases.

- Accounted for the Lost Wages Assistance (LWA) program, which provides unemployed workers with an additional $300 per week in benefits for six weeks to replace the $600 bonus benefit expiring July 31, 2020. We assume that the LWA benefits will continue until the December 27, 2020 expiration provided for in the Presidential memorandum dated August 8, 2020, which established the program. After this, we assume that enhanced benefits of $200 per week will be available in CY 2021, and $100 per week in CY 2022, with the enhanced unemployment benefits ending on January 1, 2023.

- Added gaming revenues received by local governments from video poker machines, racetrack slot machines, riverboat casinos, and the land-based casino.

- Accounted for Hurricane Laura by analyzing the impact of Hurricane Katrina from 2005. We selected Hurricane Katrina because Hurricane Katrina rendered a large percentage of Orleans Parish and surrounding parishes essentially uninhabitable for a prolonged period and caused widespread property damage. Likewise, Hurricane Laura has caused significant property damage to structures in its path, and the widespread lack of electric power and drinking water will render the region uninhabitable until these services can be restored. The impact of Hurricane Katrina varied for different parishes in its path. Flooding affected approximately 75% of Orleans Parish and nearly every building in St. Bernard Parish. These parishes experienced sharp declines in both sales and ad valorem taxes during 2005 and 2006. On the other hand, Jefferson, Plaquemines, St. Charles, and St. Tammany were exposed to hurricane force winds by Hurricane Katrina and saw their ad valorem taxes decrease, but experienced an increase in sales taxes. Some of the stronger sales tax results in Jefferson, Plaquemines, St. Charles, and St. Tammany could have been a result of sales to Orleans Parish residents who purchased construction materials, appliances, and other goods in surrounding parishes. Table A.1 below shows the percentage change in sales and ad valorem taxes relative to fiscal year 2004 for each group of parishes.

Table A.1 Percentage Change in Sales and Ad Valorem Tax Revenues Relative to Fiscal Year 2004 Following Hurricane Katrina			
Parishes	**Tax Type**	**FY 2005**	**FY 2006**
Orleans and St. Bernard	Sales	-29.2%	-3.2%
	Ad Valorem	-43.5%	-23.3%
Jefferson, Plaquemines, St. Charles, and St. Tammany	Sales	26.8%	30.0%
	Ad Valorem	-4.3%	2.3%
Total (all six parishes)	Sales	7.3%	18.4%
	Ad Valorem	-17.5%	-6.3%
Source: Prepared by legislative auditor's staff using parishwide sales and ad valorem tax data from the Louisiana Department of Education and the Tropical Cyclone Extended Best Track dataset for the Atlantic Basin from Colorado State University.			

Based on these results, we used the total impact for all six parishes as the average

scenario, and allowed for a five percentage point margin of error in constructing the pessimistic and optimistic scenarios. We modeled these impacts as additive with the impacts of COVID-19. In other words, if a particular entity in one of the most impacted parishes had been expected to see an 8% decrease in sales taxes in the average scenario during the third quarter of CY 2020, then the combined impact of COVID-19 and Laura would be a 0.7% decrease. We applied these impacts to the ten parishes that the Louisiana Public Service Commission reported as having more than 50% of their electric customers without power as of September 1, 2020: Allen, Beauregard, Calcasieu, Cameron, Grant, Jefferson Davis, Natchitoches, Sabine, Vernon, and Winn.

- We did not model impacts of Hurricane Laura on severance taxes, mineral royalties, or gaming revenues. Although some oil and gas wells could become permanently shut in if it is not economical for them to be restarted after Hurricane Laura, the impact of these shut-ins is difficult to quantify at this time. Furthermore, the impact on gaming is difficult to quantify. As noted in page 2, gross gaming revenues decreased even as casino fee remittances actually increased following Hurricane Katrina. As such, this forecast does not include impacts of Hurricane Laura on these revenue streams.

The full methodology, including revisions incorporating the updates described previously, is 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 Laura." The COVID-19 scenarios are divided into average, optimistic, and pessimistic scenarios. These three scenarios assume a rapid initial decline starting in the first quarter and bottoming-out in the second quarter of calendar year 2020, followed by a gradual recovery. The increase in COVID-19 cases and hospitalizations that began in mid-June and peaked at the end of July is accounted for in this updated analysis. 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 nearly full recovery occurring sometime between the second quarter of calendar year 2021 or 2022. Wherever actual data are available, the initial contraction is the same size in all three scenarios. Forecast oil and natural gas 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 and natural gas production were estimated using the elasticities reported by James Richardson and Gregory Upton in the "Mineral Revenues in Louisiana" whitepaper released in March. 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.2 shows summary statistics, and Table A.3 summarizes the economic scenarios for each sector and the estimated years to recover to pre-COVID levels.

Table A.2 Summary Statistics on Parish-Level Variables					
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
Commuting Surplus (Number of Workers Minus Number of Residents in Each Parish)	64	-0.145	0.274	-0.844	0.579
Restaurants as % of ad valorem tax base	64	0.026	0.010	0.005	0.051
Dentist's offices as % of ad valorem tax base	64	0.000	0.000	0.000	0.001
For-profit hospitals as % of ad valorem tax base	64	0.000	0.000	0.000	0.001
Ambulatory surgical centers as % of ad valorem tax base	64	0.000	0.000	0.000	0.001
Movie theaters as % of ad valorem tax base	64	0.001	0.001	0.000	0.004
Retail establishments as % of ad valorem tax base	64	0.051	0.027	0.005	0.117
Hotels as % of ad valorem tax base	64	0.011	0.020	0.000	0.142
Exposed to hurricane force winds by Hurricane Laura	64	0.359	0.484	0.000	1.000
More than 50% of electric customers without power as of September 1, 2020	64	0.156	0.366	0.00	1.000

* 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.3 Summary of Economic Scenarios for Each Sector					
		May 7, 2020		August X, 2020	
Sector	Scenario	Impact in CY 2020 Q2	Years to Recover	Impact in CY 2020 Q2	Years to Recover
Groceries	Average	36.0%	1.0	11.1%	1.0
	Pessimistic	10.0%	1.0	11.1%	1.0
	Optimistic	62.0%	1.0	11.1%	1.0
Tourism	Average	-90.0%	2.0	-89.0%	2.0
	Pessimistic	-100.0%	5.0	-89.0%	5.0
	Optimistic	-80.0%	1.0	-89.0%	1.0
Restaurant Earnings	Average	-60.0%	2.0	-33.2%	2.0
	Pessimistic	-70.0%	5.0	-38.2%	5.0
	Optimistic	-50.0%	1.0	-28.2%	1.0
Manuf. Machinery & Equip.	Average	-58.3%	3.0	-19.5%	2.7
	Pessimistic	-75.5%	5.0	-19.5%	4.9
	Optimistic	-41.0%	1.0	-19.5%	1.9
Automobile Sales	Average	-18.8%	3.0	-18.8%	3.0
	Pessimistic	-23.8%	5.0	-23.8%	5.0
	Optimistic	-13.8%	1.0	-13.8%	1.0
Oil Prices	Average	-47.7%	8.0	-29.8%	8.0
	Pessimistic	-52.7%	10.0	-29.8%	10.0
	Optimistic	-42.7%	3.0	-29.8%	3.0
Oil Production	Average	-6.4%	8.0	-5.6%	8.0
	Pessimistic	-7.1%	10.0	-5.6%	10.0
	Optimistic	-5.7%	3.0	-5.6%	3.0
Natural Gas Prices	Average	0.0%	0.0	0.0%	0.0
	Pessimistic	0.0%	0.0	0.0%	0.0
	Optimistic	0.0%	0.0	0.0%	0.0
Natural Gas Production	Average	-10.0%	2.0	-3.9%	2.0
	Pessimistic	-15.0%	3.0	-3.9%	3.0
	Optimistic	-5.0%	1.0	-3.9%	1.0
Upstream Energy Earnings - Oil	Average	-69.1%	8.0	-59.9%	8.0
	Pessimistic	-76.4%	10.0	-59.9%	10.0
	Optimistic	-61.9%	3.0	-59.9%	3.0
Upstream Energy Earnings - Gas	Average	-69.1%	8.0	-5.8%	8.0
	Pessimistic	-76.4%	10.0	-5.8%	10.0
	Optimistic	-61.9%	3.0	-5.8%	3.0
Other Earnings (Before Unemployment Benefits)	Average	-5.2%	3.0	-11.0%	3.0
	Pessimistic	-7.3%	5.0	-11.0%	5.0
	Optimistic	-2.5%	2.0	-11.0%	2.0

Table A.3 Summary of Economic Scenarios for Each Sector					
Sector	**Scenario**	**May 7, 2020**		**August X, 2020**	
		Impact in CY 2020 Q2	**Years to Recover**	**Impact in CY 2020 Q2**	**Years to Recover**
CARES Act Unemployment Benefits ($/week)	All Scenarios	Through July 31, 2020: 600 After July 31, 2020: 0		Through July 31, 2020: 600 Aug. 1 to Dec. 31, 2020: $300 Jan. 1 to Dec 31, 2021: $200 Jan. 1 to Dec 31, 2022: $100 Jan 1, 2023 onward: $0	
Retail Spending During Stay-at-Home Period	Average	-50%	Lockdown in Effect until May 15 Gradual Return to Economic Trend by June 30	-15%	Lockdown in Effect until May 15 Gradual Return to Economic Trend by June 30
	Pessimistic	-60%		-20%	
	Optimistic	-40%		-10%	
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 consumer spending on groceries as reported by www.tracktherecovery.org through June 30, 2020. We assume that in all scenarios that grocery demand will return to its former trend within one year.

- **Tourism numbers** were based on TSA enplanement numbers through June 30, 2020 and national advisories and statewide orders against nonessential 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 monthly reports from the U.S. Bureau of Labor Statistics through June 2020. Because the actual loss of restaurant earnings in any given parish could be higher or lower than the statewide average, we still added or subtracted a five-percentage point margin of error to derive the optimistic and pessimistic scenarios. The Bureau of Labor Statistics does make data available for employment at food services and drinking places by metropolitan statistical area for the Baton Rouge, Lafayette, New Orleans, and Shreveport metropolitan statistical areas (MSAs). For parishes in these MSAs, we used the MSA-level data.

- **Manufacturing machinery and equipment (MM&E)** is based on the Federal Reserve Board of Governors' Industrial Production Index for Durable Manufacturing: Machinery through June 2020.

- **Automobile sales** are based on DPS motor vehicle sales tax collections through June 2020, with collections in each parish projected to recover to trend based on a 2, 5, or 1 year recovery period in the average, optimistic, and pessimistic scenarios, respectively.

- **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.

  - We updated our analysis to account for the possibility that assessors will reduce assessed values pursuant to R.S. 47:1978.1. This statute provides for the reduction in assessed value of properties for various reasons, including but not limited to an emergency declared by the governor that causes property to be non-operational or uninhabitable. The Louisiana Tax Commission issued statewide advisory 07-2020 on June 29, 2020 stating that this statute "may be applicable as a result of COVID-19" and that "the taxpayer bears the burden of substantiating such claim for reduction in value."

  - The industries affected by the mitigation measures were identified based on proclamations 30-JBE-2020, 33-JBE-2020, 41-JBE-2020, 52-JBE-2020, 58-JBE-2020, 74-JBE-2020, 83-JBE-2020, and 96-JBE-2020. In addition, we referenced LDH Notice 2020-COVID19-ALL-007, released March 21, 2020 and subsequent updates. We also reviewed tax rolls for one parish that made its rolls available for public inspection online prior to publication of this report. We excluded certain industries, such as barber shops, nail salons, and tattoo parlors, because of time constraints; this enabled us to focus more of our attention on other industries that we expected would have a higher contribution to overall assessed values. We identified the following industries that were impacted. The estimated reduction in property tax for each industry is based on comments from a small number of assessors who explained their approach to disasters in the past, such as floods or hurricanes, as well as assessment rolls that were publicly accessible, and should not be interpreted as a recommended reduction in assessed values.

Table A.4
Potential Reduction in Assessed Values for Real Improvements by Industry per R.S. 47:1978.1
Average Scenario

Industry	TY 2020	TY 2021	Industry A.V. as % of Total A.V. (Statewide)
Retail Establishments	-12.5%	-6.7%	6.5%
Restaurants	-30.4%	-17.7%	2.8%
Hotels	-50.3%	-30.9%	2.1%
Hospitals (for-profit)	-24.4%	-2.1%	<0.1%
Dentists' Offices	-17.3%	-10.0%	<0.1%
Ambulatory Surgery Centers	-15.3%	-7.5%	<0.1%
Theaters	-47.6%	-25.1%	<0.1%
Source: Prepared by legislative auditor's staff using gubernatorial proclamations and LDH notices.			

- **Oil and natural gas prices** in the average scenario are based on prices in the futures market as of August 10, 2020, and production volumes are based on production elasticities from the "Mineral Revenues in Louisiana" whitepaper by James Richardson and Gregory Upton.

- **Oil and gas production** is assumed to decrease in response to the drop in the prices of each commodity. 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** are now assumed to decrease based on a price elasticity of 1.1 for natural gas drilling, or 0.8 for oil drilling. These elasticities are less than the elasticities of 1.3 and 1.6 for conventional and unconventional drilling, respectively, reported by Newell and Prest.[1] Anecdotal evidence from other economists suggests that Louisiana's energy sector is less price sensitive than the states that were studied by Newell and Prest, which were Texas, North Dakota, California, Oklahoma, and Colorado. The natural gas employment elasticity that we use is based on the percentage change in employment in mining support activities for the Shreveport Metropolitan Statistical Area (MSA) from July 2014 to January 2017, divided by the percentage change in the price of natural gas from June 2014 to January 2017. The oil employment elasticity that we use is based on the percentage change in employment in mining support

---

[1] Newell, R. G., & Prest, B. C. (2019). The Unconventional Oil Supply Boom: Aggregate Price Response from Microdata. *The Energy Journal*, 40(3).

activities for the Lafayette and Houma MSAs from July 2014 to January 2017, divided by the percentage change in the price of oil from June 2014 to January 2017. The elasticities for Lafayette and Houma were averaged to obtain an overall oil employment elasticity. These MSAs were chosen because the Shreveport MSA has a higher relative output of natural gas, while the Lafayette and Houma MSAs have a higher relative output of oil.

- **Other earnings before unemployment benefits** are projected to fall 11.0% initially in all three scenarios and rebound over a three-year period under the average scenario, a five-year period under the pessimistic scenario, and a two-year period under the optimistic scenario. These figures are based on state-level BLS data from the Current Employment Statistics program and represent the percentage change in all industries besides mining, accommodation, and food services as of June 2020. For parishes located within MSAs, we utilized MSA-level data for the number of employed persons from the BLS Current Population Survey. We assume that wages are rigid downward and that reductions in wages and salaries will occur entirely through job losses.

- **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 10%, 15%, and 20% in the second quarter of 2020 in each of the three scenarios. These amounts are added to the impact of the reduction in household income that we obtained from BLS data. 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 1.4% to 1.7% for other retail sales and 6.9% to 8.5% 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. Consumer spending data from www.tracktherecovery.org indicate that the state's consumption sector fell to 35.8% below its pre-COVID level as of March 30, 2020, but then began recovering and peaked at 7.4% above its pre-COVID level on August 23.

- **CARES Act Unemployment Benefits** (Public Law 116-136) amounting to an additional $600 weekly were available through July 31, 2020, per Section 2104 (e)(2) of the Act. This benefit is reduced to a $300 weekly bonus payment (on top of existing benefits) after July 31, continuing through December 31, 2020. (As noted on page A.4, the Lost Wages Assistance program only provides funds for six weeks, even though it is authorized through December 27, 2020 or the exhaustion of $25 billion in benefits). We assume that this benefit enhancement will fall to $200 per week during calendar year 2021, $100 per week during calendar year 2022, before phasing out entirely in calendar year 2023. We also included $230 per week in baseline 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. Insofar as unemployment benefits exceed lost wages, this would increase local government tax collections, and vice-versa.

- **Baseline State 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.

- **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.

- **Hurricane Laura** is accounted for as noted on page A.4.

- **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. Appendix C provides quarterly results which can be used to adapt these forecasts for entities with different fiscal-year end dates.

- **Future lockdowns** are not anticipated in our model, beyond the initial lockdown ordered on March 13, 2020, and the additional bar closures announced on July 11, 2020. If the state experiences additional COVID-19 outbreaks after during the remainder of the year and requires a return to stricter mitigation measures such as stay-at-home orders or prompts individuals to voluntarily abstain from economic activities, these measures would have additional negative consequences for local governments that are not currently reflected in our model.

APPENDIX B: UPDATED ESTIMATED EFFECTS of COVID-19 AND HURRICANE LAURA ON LOCAL GOVERNMENT SALES TAX, AD VALOREM TAX, MINERAL-RELATED REVENUES, AND GAMING REVENUES BY PARISH
(in alphabetical order)

Parish	Fiscal Year	Baseline (Without COVID) Revenue ($)	Average Scenario (With COVID)			Pessimistic Scenario (With COVID)			Optimistic Scenario (With COVID)		
			Revenue ($)	Effect of COVID ($)	Effect of COVID (%)	Revenue ($)	Effect of COVID ($)	Effect of COVID (%)	Revenue ($)	Effect of COVID ($)	Effect of COVID (%)
Acadia	2020	68,128,896	67,389,829	(739,068)	(1.1%)	67,260,801	(868,096)	(1.3%)	67,526,705	(602,191)	(0.9%)
Acadia	2021	69,449,195	67,622,307	(1,826,889)	(2.6%)	67,369,658	(2,079,537)	(3.0%)	67,806,154	(1,643,041)	(2.4%)
Acadia	2022	71,004,937	69,473,517	(1,531,420)	(2.2%)	68,951,489	(2,053,448)	(2.9%)	70,186,774	(818,163)	(1.2%)
Acadia	2023	72,587,611	72,236,238	(351,372)	(0.5%)	71,270,617	(1,316,993)	(1.8%)	72,653,705	66,094	0.1%
Acadia	2024	74,207,880	74,362,057	154,176	0.2%	73,534,284	(673,597)	(0.9%)	74,347,075	139,195	0.2%
Acadia	2025	75,867,463	75,875,055	7,592	0.0%	75,634,481	(232,982)	(0.3%)	75,815,249	(52,214)	(0.1%)
Allen	2020	30,831,474	30,913,452	81,978	0.3%	30,869,445	37,971	0.1%	30,957,806	126,332	0.4%
Allen	2021	32,385,058	30,924,702	(1,460,357)	(4.5%)	29,476,149	(2,908,909)	(9.0%)	32,133,791	(251,267)	(0.8%)
Allen	2022	34,030,763	35,535,112	1,504,349	4.4%	34,212,808	182,045	0.5%	37,437,880	3,407,117	10.0%
Allen	2023	35,777,266	35,450,849	(326,418)	(0.9%)	35,396,374	(380,893)	(1.1%)	35,667,425	(109,842)	(0.3%)
Allen	2024	37,631,913	37,542,282	(89,631)	(0.2%)	37,307,551	(324,361)	(0.9%)	37,588,366	(43,546)	(0.1%)
Allen	2025	39,602,068	39,503,736	(98,332)	(0.2%)	39,293,365	(308,703)	(0.8%)	39,533,670	(68,398)	(0.2%)
Ascension	2020	307,117,184	304,416,844	(2,700,340)	(0.9%)	304,141,504	(2,975,680)	(1.0%)	304,693,627	(2,423,557)	(0.8%)
Ascension	2021	315,355,953	306,231,173	(9,124,781)	(2.9%)	305,536,218	(9,819,735)	(3.1%)	307,320,104	(8,035,849)	(2.5%)
Ascension	2022	324,243,164	316,363,785	(7,879,378)	(2.4%)	314,092,568	(10,150,596)	(3.1%)	320,273,893	(3,969,271)	(1.2%)
Ascension	2023	333,812,098	331,471,030	(2,341,068)	(0.7%)	326,808,629	(7,003,469)	(2.1%)	333,682,016	(130,082)	(0.0%)
Ascension	2024	344,106,408	344,305,360	198,952	0.1%	340,059,760	(4,046,648)	(1.2%)	344,546,363	439,955	0.1%
Ascension	2025	355,172,564	355,241,627	69,063	0.0%	353,487,643	(1,684,921)	(0.5%)	355,117,355	(55,209)	(0.0%)
Assumption	2020	31,154,659	31,068,182	(86,476)	(0.3%)	31,025,558	(129,101)	(0.4%)	31,111,713	(42,946)	(0.1%)
Assumption	2021	32,626,044	32,547,936	(78,108)	(0.2%)	32,549,779	(76,265)	(0.2%)	32,359,872	(266,172)	(0.8%)
Assumption	2022	33,983,718	33,489,019	(494,699)	(1.5%)	33,712,124	(271,594)	(0.8%)	33,551,785	(431,933)	(1.3%)
Assumption	2023	35,401,152	34,971,148	(430,004)	(1.2%)	35,051,791	(349,361)	(1.0%)	35,147,178	(253,975)	(0.7%)
Assumption	2024	36,884,189	36,627,377	(256,812)	(0.7%)	36,524,569	(359,620)	(1.0%)	36,737,339	(146,850)	(0.4%)
Assumption	2025	38,436,325	38,259,194	(177,131)	(0.5%)	38,086,342	(349,983)	(0.9%)	38,348,638	(87,687)	(0.2%)
Avoyelles	2020	29,118,673	29,076,684	(41,989)	(0.1%)	28,991,707	(126,966)	(0.4%)	29,163,234	44,561	0.2%

Parish	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 (%)
Avoyelles	2021	29,579,042	29,487,336	(91,705)	(0.3%)	29,611,213	32,171	0.1%	29,175,257	(403,784)	(1.4%)
Avoyelles	2022	29,929,603	29,410,814	(518,789)	(1.7%)	29,763,699	(165,904)	(0.6%)	29,554,103	(375,499)	(1.3%)
Avoyelles	2023	30,283,744	30,152,526	(131,218)	(0.4%)	30,262,400	(21,344)	(0.1%)	30,340,166	56,422	0.2%
Avoyelles	2024	30,642,513	30,740,264	97,751	0.3%	30,683,941	41,428	0.1%	30,721,076	78,563	0.3%
Avoyelles	2025	31,005,969	31,024,102	18,134	0.1%	31,000,215	(5,754)	(0.0%)	30,986,395	(19,573)	(0.1%)
Beauregard	2020	56,461,026	56,173,078	(287,948)	(0.5%)	56,080,651	(380,376)	(0.7%)	56,266,098	(194,928)	(0.3%)
Beauregard	2021	57,934,553	54,441,109	(3,493,444)	(6.0%)	51,709,232	(6,225,321)	(10.7%)	56,984,619	(949,934)	(1.6%)
Beauregard	2022	60,248,574	61,936,942	1,688,368	2.8%	59,178,073	(1,070,502)	(1.8%)	65,093,550	4,844,975	8.0%
Beauregard	2023	62,029,752	61,320,563	(709,189)	(1.1%)	61,100,688	(929,065)	(1.5%)	61,675,991	(353,761)	(0.6%)
Beauregard	2024	63,970,662	63,619,261	(351,400)	(0.5%)	63,220,730	(749,932)	(1.2%)	63,762,944	(207,718)	(0.3%)
Beauregard	2025	66,082,099	65,757,217	(324,882)	(0.5%)	65,444,883	(637,216)	(1.0%)	65,890,747	(191,352)	(0.3%)
Bienville	2020	40,777,063	40,577,925	(199,138)	(0.5%)	40,576,162	(200,901)	(0.5%)	40,592,371	(184,692)	(0.5%)
Bienville	2021	41,101,242	40,708,200	(393,042)	(1.0%)	40,681,487	(419,756)	(1.0%)	40,714,285	(386,958)	(0.9%)
Bienville	2022	43,699,639	43,328,410	(371,229)	(0.8%)	42,372,463	(1,327,176)	(3.0%)	43,486,042	(213,597)	(0.5%)
Bienville	2023	44,116,258	43,574,685	(541,573)	(1.2%)	42,864,815	(1,251,443)	(2.8%)	44,202,363	86,105	0.2%
Bienville	2024	44,578,516	44,228,262	(350,254)	(0.8%)	43,551,500	(1,027,016)	(2.3%)	44,958,979	380,463	0.9%
Bienville	2025	45,089,104	44,990,130	(98,974)	(0.2%)	44,345,412	(743,692)	(1.6%)	45,699,357	610,253	1.4%
Bossier	2020	243,117,787	237,659,380	(5,458,407)	(2.2%)	237,161,243	(5,956,543)	(2.5%)	238,232,491	(4,885,296)	(2.0%)
Bossier	2021	248,915,704	235,240,189	(13,675,515)	(5.5%)	232,955,334	(15,960,370)	(6.4%)	238,998,551	(9,917,153)	(4.0%)
Bossier	2022	262,636,118	255,288,906	(7,347,213)	(2.8%)	245,932,630	(16,703,488)	(6.4%)	260,316,049	(2,320,070)	(0.9%)
Bossier	2023	268,901,962	267,321,375	(1,580,586)	(0.6%)	256,821,717	(12,080,245)	(4.5%)	269,895,558	993,596	0.4%
Bossier	2024	275,341,501	275,547,377	205,876	0.1%	267,975,730	(7,365,771)	(2.7%)	277,114,848	1,773,346	0.6%
Bossier	2025	281,960,595	282,203,318	242,724	0.1%	278,984,421	(2,976,174)	(1.1%)	283,590,143	1,629,548	0.6%
Caddo	2020	533,088,516	526,235,993	(6,852,523)	(1.3%)	525,976,171	(7,112,346)	(1.3%)	526,580,448	(6,508,069)	(1.2%)
Caddo	2021	542,569,546	518,031,041	(24,538,505)	(4.5%)	514,368,098	(28,201,449)	(5.2%)	523,702,486	(18,867,060)	(3.5%)
Caddo	2022	563,460,183	548,866,234	(14,593,949)	(2.6%)	534,359,211	(29,100,973)	(5.2%)	558,075,037	(5,385,147)	(1.0%)
Caddo	2023	573,159,245	569,996,212	(3,163,032)	(0.6%)	552,639,151	(20,520,093)	(3.6%)	574,571,524	1,412,279	0.2%
Caddo	2024	583,060,806	583,618,832	558,026	0.1%	570,836,693	(12,224,112)	(2.1%)	585,764,716	2,703,911	0.5%
Caddo	2025	593,171,236	593,536,400	365,164	0.1%	588,188,372	(4,982,864)	(0.8%)	595,300,248	2,129,013	0.4%
Calcasieu	2020	588,462,633	566,564,949	(21,897,684)	(3.7%)	566,150,328	(22,312,305)	(3.8%)	566,988,875	(21,473,758)	(3.6%)
Calcasieu	2021	620,851,454	561,577,139	(59,274,315)	(9.5%)	522,753,736	(98,097,718)	(15.8%)	605,271,520	(15,579,935)	(2.5%)
Calcasieu	2022	656,022,472	690,055,252	34,032,780	5.2%	632,271,401	(23,751,071)	(3.6%)	740,919,921	84,897,449	12.9%
Calcasieu	2023	691,830,155	688,878,386	(2,951,769)	(0.4%)	654,047,695	(37,782,459)	(5.5%)	696,368,551	4,538,396	0.7%
Calcasieu	2024	729,681,906	736,097,304	6,415,397	0.9%	710,800,022	(18,881,884)	(2.6%)	734,767,896	5,085,990	0.7%
Calcasieu	2025	769,696,204	772,345,757	2,649,553	0.3%	766,248,924	(3,447,280)	(0.4%)	769,904,511	208,307	0.0%
Caldwell	2020	12,801,638	12,802,980	1,342	0.0%	12,780,498	(21,141)	(0.2%)	12,825,659	24,021	0.2%
Caldwell	2021	12,809,795	12,799,977	(9,818)	(0.1%)	12,812,637	2,842	0.0%	12,771,928	(37,867)	(0.3%)
Caldwell	2022	12,923,264	12,818,157	(105,107)	(0.8%)	12,843,588	(79,676)	(0.6%)	12,850,232	(73,032)	(0.6%)
Caldwell	2023	13,038,043	12,966,482	(71,561)	(0.5%)	12,950,287	(87,756)	(0.7%)	13,000,683	(37,360)	(0.3%)
Caldwell	2024	13,154,817	13,121,418	(33,399)	(0.3%)	13,080,349	(74,468)	(0.6%)	13,139,186	(15,631)	(0.1%)
Caldwell	2025	13,273,619	13,259,547	(14,071)	(0.1%)	13,220,281	(53,337)	(0.4%)	13,268,460	(5,159)	(0.0%)
Cameron	2020	34,797,463	34,684,842	(112,621)	(0.3%)	34,684,842	(112,621)	(0.3%)	34,684,842	(112,621)	(0.3%)

B.2

Parish	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 (%)
Cameron	2021	38,324,038	31,776,762	(6,547,276)	(17.1%)	29,843,371	(8,480,667)	(22.1%)	33,611,225	(4,712,813)	(12.3%)
Cameron	2022	45,286,950	41,364,933	(3,922,017)	(8.7%)	38,751,488	(6,535,463)	(14.4%)	43,455,198	(1,831,752)	(4.0%)
Cameron	2023	49,572,363	47,784,620	(1,787,743)	(3.6%)	47,199,547	(2,372,816)	(4.8%)	48,169,889	(1,402,474)	(2.8%)
Cameron	2024	54,311,621	52,675,423	(1,636,198)	(3.0%)	51,920,303	(2,391,318)	(4.4%)	53,356,146	(955,475)	(1.8%)
Cameron	2025	59,552,802	58,437,703	(1,115,098)	(1.9%)	57,467,895	(2,084,907)	(3.5%)	59,150,733	(402,068)	(0.7%)
Catahoula	2020	8,860,846	8,853,062	(7,783)	(0.1%)	8,831,883	(28,963)	(0.3%)	8,874,345	13,499	0.2%
Catahoula	2021	8,814,398	8,767,053	(47,345)	(0.5%)	8,737,296	(77,102)	(0.9%)	8,721,930	(92,468)	(1.0%)
Catahoula	2022	8,724,090	8,583,226	(140,864)	(1.6%)	8,614,301	(109,789)	(1.3%)	8,601,257	(122,833)	(1.4%)
Catahoula	2023	8,636,091	8,539,457	(96,634)	(1.1%)	8,536,780	(99,311)	(1.1%)	8,573,653	(62,438)	(0.7%)
Catahoula	2024	8,550,348	8,487,844	(62,503)	(0.7%)	8,457,044	(93,304)	(1.1%)	8,505,163	(45,184)	(0.5%)
Catahoula	2025	8,466,810	8,405,008	(61,802)	(0.7%)	8,370,806	(96,004)	(1.1%)	8,426,693	(40,118)	(0.5%)
Claiborne	2020	15,645,107	15,678,204	33,097	0.2%	15,664,930	19,823	0.1%	15,694,480	49,373	0.3%
Claiborne	2021	15,544,800	15,666,203	121,403	0.8%	15,726,452	181,652	1.2%	15,574,278	29,478	0.2%
Claiborne	2022	16,723,795	16,120,280	(603,515)	(3.6%)	16,014,499	(709,297)	(4.2%)	16,133,611	(590,184)	(3.5%)
Claiborne	2023	16,547,949	15,964,467	(583,482)	(3.5%)	15,837,777	(710,172)	(4.3%)	16,092,000	(455,949)	(2.8%)
Claiborne	2024	16,374,822	15,873,169	(501,653)	(3.1%)	15,682,358	(692,464)	(4.2%)	16,031,794	(343,028)	(2.1%)
Claiborne	2025	16,204,366	15,760,729	(443,637)	(2.7%)	15,534,654	(669,712)	(4.1%)	15,963,727	(240,639)	(1.5%)
Concordia	2020	24,609,643	24,391,696	(217,947)	(0.9%)	24,352,182	(257,461)	(1.0%)	24,432,879	(176,764)	(0.7%)
Concordia	2021	24,937,277	24,463,686	(473,591)	(1.9%)	24,387,017	(550,260)	(2.2%)	24,389,504	(547,774)	(2.2%)
Concordia	2022	25,209,763	24,658,235	(551,528)	(2.2%)	24,658,488	(551,275)	(2.2%)	24,830,452	(379,311)	(1.5%)
Concordia	2023	25,490,895	25,280,843	(210,051)	(0.8%)	25,130,816	(360,079)	(1.4%)	25,435,272	(55,623)	(0.2%)
Concordia	2024	25,781,068	25,748,991	(32,077)	(0.1%)	25,561,218	(219,850)	(0.9%)	25,763,739	(17,329)	(0.1%)
Concordia	2025	26,080,476	26,001,295	(79,182)	(0.3%)	25,920,034	(160,443)	(0.6%)	26,012,183	(68,294)	(0.3%)
DeSoto	2020	118,337,881	117,098,385	(1,239,496)	(1.0%)	117,301,365	(1,036,516)	(0.9%)	117,138,110	(1,199,770)	(1.0%)
DeSoto	2021	129,651,610	125,355,310	(4,296,300)	(3.3%)	125,713,276	(3,938,334)	(3.0%)	125,669,658	(3,981,952)	(3.1%)
DeSoto	2022	175,169,234	173,316,037	(1,853,197)	(1.1%)	163,469,285	(11,699,949)	(6.7%)	174,619,511	(549,723)	(0.3%)
DeSoto	2023	190,886,153	188,552,721	(2,333,432)	(1.2%)	181,050,054	(9,836,099)	(5.2%)	194,097,116	3,210,963	1.7%
DeSoto	2024	209,549,471	208,848,881	(700,591)	(0.3%)	202,235,145	(7,314,326)	(3.5%)	214,861,535	5,312,063	2.5%
DeSoto	2025	231,731,749	232,050,412	318,663	0.1%	227,044,296	(4,687,452)	(2.0%)	237,911,364	6,179,615	2.7%
East Baton Rouge	2020	934,146,684	914,672,231	(19,474,453)	(2.1%)	912,543,685	(21,602,999)	(2.3%)	916,807,574	(17,339,110)	(1.9%)
East Baton Rouge	2021	957,874,260	908,507,502	(49,366,759)	(5.2%)	900,941,379	(56,932,881)	(5.9%)	920,039,288	(37,834,972)	(3.9%)
East Baton Rouge	2022	982,262,311	951,970,413	(30,291,898)	(3.1%)	930,375,117	(51,887,194)	(5.3%)	970,164,802	(12,097,509)	(1.2%)
East Baton Rouge	2023	1,007,346,906	1,002,690,365	(4,656,542)	(0.5%)	973,165,053	(34,181,854)	(3.4%)	1,009,520,388	2,173,481	0.2%
East Baton Rouge	2024	1,033,156,208	1,036,940,437	3,784,229	0.4%	1,015,190,538	(17,965,670)	(1.7%)	1,036,500,660	3,344,452	0.3%
East Baton Rouge	2025	1,059,713,917	1,061,428,674	1,714,758	0.2%	1,054,983,899	(4,730,017)	(0.4%)	1,059,936,826	222,910	0.0%
East Carroll	2020	7,674,260	7,596,252	(78,007)	(1.0%)	7,589,115	(85,144)	(1.1%)	7,603,389	(70,870)	(0.9%)
East Carroll	2021	7,834,620	7,691,843	(142,777)	(1.8%)	7,672,756	(161,864)	(2.1%)	7,724,423	(110,196)	(1.4%)
East Carroll	2022	8,006,268	7,890,358	(115,909)	(1.4%)	7,836,806	(169,461)	(2.1%)	7,952,107	(54,161)	(0.7%)
East Carroll	2023	8,183,957	8,142,490	(41,467)	(0.5%)	8,057,452	(126,505)	(1.5%)	8,172,786	(11,171)	(0.1%)
East Carroll	2024	8,369,038	8,361,860	(7,178)	(0.1%)	8,289,860	(79,179)	(0.9%)	8,368,761	(278)	(0.0%)
East Carroll	2025	8,561,910	8,558,780	(3,130)	(0.0%)	8,526,968	(34,942)	(0.4%)	8,559,989	(1,922)	(0.0%)
East Feliciana	2020	19,111,855	19,124,393	12,538	0.1%	19,081,591	(30,264)	(0.2%)	19,167,684	55,829	0.3%

B.3

Parish	Fiscal Year	Baseline (Without COVID) Revenue ($)	Average Scenario (With COVID)			Pessimistic Scenario (With COVID)			Optimistic Scenario (With COVID)		
			Revenue ($)	Effect of COVID ($)	Effect of COVID (%)	Revenue ($)	Effect of COVID ($)	Effect of COVID (%)	Revenue ($)	Effect of COVID ($)	Effect of COVID (%)
East Feliciana	2021	20,590,032	20,837,189	247,157	1.2%	20,961,883	371,850	1.8%	20,537,042	(52,990)	(0.3%)
East Feliciana	2022	22,255,148	22,040,284	(214,863)	(1.0%)	22,489,053	233,905	1.1%	22,005,475	(249,673)	(1.1%)
East Feliciana	2023	24,060,316	23,950,077	(110,240)	(0.5%)	24,307,610	247,294	1.0%	24,072,906	12,589	0.1%
East Feliciana	2024	26,017,512	26,064,530	47,018	0.2%	26,216,158	198,645	0.8%	26,056,153	38,641	0.1%
East Feliciana	2025	28,139,408	28,135,061	(4,347)	(0.0%)	28,186,038	46,630	0.2%	28,113,822	(25,586)	(0.1%)
Evangeline	2020	33,245,357	33,331,514	86,157	0.3%	33,286,755	41,398	0.1%	33,376,623	131,266	0.4%
Evangeline	2021	33,455,638	33,713,404	257,767	0.8%	33,699,071	243,434	0.7%	33,359,908	(95,730)	(0.3%)
Evangeline	2022	33,872,033	33,300,783	(571,249)	(1.7%)	33,695,432	(176,600)	(0.5%)	33,306,912	(565,121)	(1.7%)
Evangeline	2023	34,011,110	33,579,534	(431,577)	(1.3%)	33,816,431	(194,679)	(0.6%)	33,776,506	(234,604)	(0.7%)
Evangeline	2024	34,151,396	33,922,580	(228,816)	(0.7%)	33,917,673	(233,723)	(0.7%)	34,006,166	(145,230)	(0.4%)
Evangeline	2025	34,292,899	34,065,446	(227,453)	(0.7%)	33,960,112	(332,788)	(1.0%)	34,153,488	(139,411)	(0.4%)
Franklin	2020	21,630,658	21,451,652	(179,006)	(0.8%)	21,394,042	(236,616)	(1.1%)	21,509,351	(121,307)	(0.6%)
Franklin	2021	22,133,006	21,949,484	(183,522)	(0.8%)	22,006,706	(126,300)	(0.6%)	21,819,488	(313,518)	(1.4%)
Franklin	2022	22,669,702	22,303,636	(366,066)	(1.6%)	22,441,595	(228,107)	(1.0%)	22,424,335	(245,366)	(1.1%)
Franklin	2023	23,219,794	23,126,173	(93,622)	(0.4%)	23,115,212	(104,582)	(0.5%)	23,259,942	40,148	0.2%
Franklin	2024	23,783,641	23,856,119	72,478	0.3%	23,765,501	(18,140)	(0.1%)	23,847,885	64,244	0.3%
Franklin	2025	24,361,585	24,391,614	30,029	0.1%	24,363,359	1,774	0.0%	24,362,341	756	0.0%
Grant	2020	14,644,588	14,748,594	104,005	0.7%	14,716,248	71,660	0.5%	14,780,942	136,354	0.9%
Grant	2021	14,703,441	14,379,385	(324,055)	(2.2%)	13,799,297	(904,144)	(6.1%)	14,713,091	9,650	0.1%
Grant	2022	14,990,895	15,660,356	669,461	4.5%	15,465,341	474,447	3.2%	16,204,425	1,213,530	8.1%
Grant	2023	15,284,298	15,114,882	(169,416)	(1.1%)	15,587,054	302,756	2.0%	15,159,725	(124,573)	(0.8%)
Grant	2024	15,583,955	15,455,614	(128,341)	(0.8%)	15,691,127	107,171	0.7%	15,489,746	(94,209)	(0.6%)
Grant	2025	15,890,002	15,770,006	(119,996)	(0.8%)	15,787,115	(102,887)	(0.6%)	15,814,690	(75,312)	(0.5%)
Iberia	2020	94,257,560	93,347,982	(909,578)	(1.0%)	93,334,484	(923,076)	(1.0%)	93,438,377	(819,183)	(0.9%)
Iberia	2021	94,015,172	91,339,344	(2,675,828)	(2.8%)	91,182,658	(2,832,514)	(3.0%)	91,676,474	(2,338,698)	(2.5%)
Iberia	2022	94,900,001	92,379,360	(2,520,641)	(2.7%)	91,396,724	(3,503,276)	(3.7%)	93,440,061	(1,459,940)	(1.5%)
Iberia	2023	94,646,702	93,748,633	(898,069)	(0.9%)	92,119,292	(2,527,410)	(2.7%)	94,352,497	(294,205)	(0.3%)
Iberia	2024	94,398,664	94,190,578	(208,085)	(0.2%)	92,793,623	(1,605,040)	(1.7%)	94,298,042	(100,621)	(0.1%)
Iberia	2025	94,155,834	93,867,349	(288,485)	(0.3%)	93,298,412	(857,422)	(0.9%)	93,935,303	(220,532)	(0.2%)
Iberville	2020	136,715,491	135,016,360	(1,699,131)	(1.2%)	134,952,296	(1,763,195)	(1.3%)	135,084,097	(1,631,394)	(1.2%)
Iberville	2021	143,642,330	138,318,340	(5,323,990)	(3.7%)	137,606,193	(6,036,137)	(4.2%)	139,247,527	(4,394,803)	(3.1%)
Iberville	2022	151,255,080	146,333,992	(4,921,088)	(3.3%)	144,791,486	(6,463,594)	(4.3%)	148,602,227	(2,652,853)	(1.8%)
Iberville	2023	158,821,978	156,848,633	(1,973,344)	(1.2%)	153,960,111	(4,861,867)	(3.1%)	158,291,869	(530,109)	(0.3%)
Iberville	2024	166,776,013	166,473,829	(302,184)	(0.2%)	163,721,889	(3,054,124)	(1.8%)	166,752,563	(23,450)	(0.0%)
Iberville	2025	175,137,318	174,878,893	(258,425)	(0.1%)	173,701,470	(1,435,848)	(0.8%)	174,922,656	(214,662)	(0.1%)
Jackson	2020	24,282,412	24,114,019	(168,393)	(0.7%)	24,079,214	(203,198)	(0.8%)	24,149,212	(133,200)	(0.5%)
Jackson	2021	23,269,489	23,000,060	(269,429)	(1.2%)	22,965,372	(304,118)	(1.3%)	23,000,364	(269,125)	(1.2%)
Jackson	2022	22,622,054	22,339,587	(282,468)	(1.2%)	22,277,678	(344,377)	(1.5%)	22,449,197	(172,857)	(0.8%)
Jackson	2023	21,994,200	21,830,026	(164,174)	(0.7%)	21,711,753	(282,447)	(1.3%)	21,944,720	(49,480)	(0.2%)
Jackson	2024	21,384,942	21,323,620	(61,323)	(0.3%)	21,188,443	(196,500)	(0.9%)	21,391,379	6,437	0.0%
Jackson	2025	20,793,702	20,771,805	(21,897)	(0.1%)	20,675,488	(118,214)	(0.6%)	20,820,895	27,193	0.1%
Jefferson	2020	816,543,894	790,280,143	(26,263,751)	(3.2%)	788,791,206	(27,752,688)	(3.4%)	791,784,614	(24,759,280)	(3.0%)

B.4

Parish	Fiscal Year	Baseline (Without COVID) Revenue ($)	Average Scenario (With COVID)			Pessimistic Scenario (With COVID)			Optimistic Scenario (With COVID)		
			Revenue ($)	Effect of COVID ($)	Effect of COVID (%)	Revenue ($)	Effect of COVID ($)	Effect of COVID (%)	Revenue ($)	Effect of COVID ($)	Effect of COVID (%)
Jefferson	2021	836,223,776	766,719,570	(69,504,206)	(8.3%)	753,503,858	(82,719,919)	(9.9%)	787,222,364	(49,001,412)	(5.9%)
Jefferson	2022	857,109,159	821,369,155	(35,740,004)	(4.2%)	784,035,395	(73,073,764)	(8.5%)	845,176,837	(11,932,321)	(1.4%)
Jefferson	2023	877,378,391	873,420,303	(3,958,088)	(0.5%)	828,021,066	(49,357,324)	(5.6%)	879,917,620	2,539,229	0.3%
Jefferson	2024	898,155,209	902,383,814	4,228,604	0.5%	871,333,884	(26,821,326)	(3.0%)	901,695,479	3,540,270	0.4%
Jefferson	2025	919,456,674	921,210,357	1,753,683	0.2%	912,352,766	(7,103,908)	(0.8%)	919,578,628	121,954	0.0%
Jefferson Davis	2020	47,577,000	47,115,785	(461,215)	(1.0%)	47,011,849	(565,151)	(1.2%)	47,224,263	(352,737)	(0.7%)
Jefferson Davis	2021	48,495,656	46,043,715	(2,451,942)	(5.1%)	43,495,458	(5,000,199)	(10.3%)	48,438,160	(57,496)	(0.1%)
Jefferson Davis	2022	49,887,271	52,456,420	2,569,149	5.1%	49,693,667	(193,604)	(0.4%)	55,307,361	5,420,090	10.9%
Jefferson Davis	2023	50,771,606	50,292,350	(479,257)	(0.9%)	49,634,005	(1,137,601)	(2.2%)	50,622,929	(148,677)	(0.3%)
Jefferson Davis	2024	51,674,557	51,545,573	(128,984)	(0.2%)	50,939,644	(734,914)	(1.4%)	51,623,593	(50,964)	(0.1%)
Jefferson Davis	2025	52,596,898	52,405,040	(191,858)	(0.4%)	52,136,004	(460,893)	(0.9%)	52,476,253	(120,645)	(0.2%)
Lafayette	2020	448,181,525	441,670,520	(6,511,005)	(1.5%)	441,162,330	(7,019,195)	(1.6%)	442,376,125	(5,805,401)	(1.3%)
Lafayette	2021	455,680,364	436,669,978	(19,010,385)	(4.2%)	434,298,730	(21,381,634)	(4.7%)	440,726,109	(14,954,254)	(3.3%)
Lafayette	2022	463,222,969	451,383,347	(11,839,621)	(2.6%)	443,283,850	(19,939,119)	(4.3%)	458,715,839	(4,507,130)	(1.0%)
Lafayette	2023	470,887,879	469,498,058	(1,389,820)	(0.3%)	457,692,422	(13,195,457)	(2.8%)	471,936,921	1,049,043	0.2%
Lafayette	2024	478,682,763	480,478,838	1,796,074	0.4%	471,778,417	(6,904,346)	(1.4%)	480,017,261	1,334,498	0.3%
Lafayette	2025	486,610,192	487,492,769	882,578	0.2%	484,980,529	(1,629,663)	(0.3%)	486,600,793	(9,399)	(0.0%)
Lafourche	2020	171,059,442	169,432,320	(1,627,122)	(1.0%)	169,241,914	(1,817,528)	(1.1%)	169,647,769	(1,411,672)	(0.8%)
Lafourche	2021	168,538,698	164,754,234	(3,784,463)	(2.2%)	164,059,891	(4,478,806)	(2.7%)	165,357,316	(3,181,382)	(1.9%)
Lafourche	2022	178,674,437	172,379,341	(6,295,096)	(3.5%)	169,615,924	(9,058,512)	(5.1%)	173,882,070	(4,792,367)	(2.7%)
Lafourche	2023	176,084,760	171,604,646	(4,480,114)	(2.5%)	168,239,451	(7,845,310)	(4.5%)	172,915,263	(3,169,498)	(1.8%)
Lafourche	2024	173,551,065	170,169,476	(3,381,589)	(1.9%)	167,116,091	(6,434,974)	(3.7%)	171,319,597	(2,231,468)	(1.3%)
Lafourche	2025	171,073,505	168,135,607	(2,937,898)	(1.7%)	165,994,475	(5,079,030)	(3.0%)	169,477,645	(1,595,860)	(0.9%)
Lasalle	2020	28,557,756	28,162,073	(395,683)	(1.4%)	28,129,560	(428,195)	(1.5%)	28,202,126	(355,630)	(1.2%)
Lasalle	2021	30,961,255	30,059,426	(901,829)	(2.9%)	29,905,596	(1,055,659)	(3.4%)	30,186,770	(774,485)	(2.5%)
Lasalle	2022	34,380,454	33,235,147	(1,145,308)	(3.3%)	32,766,746	(1,613,708)	(4.7%)	33,640,032	(740,422)	(2.2%)
Lasalle	2023	37,394,545	36,905,248	(489,296)	(1.3%)	36,167,789	(1,226,755)	(3.3%)	37,184,228	(210,317)	(0.6%)
Lasalle	2024	40,778,128	40,624,706	(153,422)	(0.4%)	39,955,306	(822,822)	(2.0%)	40,670,131	(107,997)	(0.3%)
Lasalle	2025	44,579,356	44,358,096	(221,260)	(0.5%)	44,098,201	(481,155)	(1.1%)	44,394,090	(185,267)	(0.4%)
Lincoln	2020	74,848,614	73,963,445	(885,169)	(1.2%)	73,909,903	(938,712)	(1.3%)	74,026,108	(822,506)	(1.1%)
Lincoln	2021	72,938,576	70,285,118	(2,653,458)	(3.6%)	69,932,713	(3,005,863)	(4.1%)	70,846,281	(2,092,295)	(2.9%)
Lincoln	2022	75,211,623	73,345,202	(1,866,421)	(2.5%)	71,254,753	(3,956,870)	(5.3%)	74,306,725	(904,898)	(1.2%)
Lincoln	2023	73,692,562	72,803,175	(889,387)	(1.2%)	70,751,057	(2,941,504)	(4.0%)	73,689,266	(3,296)	(0.0%)
Lincoln	2024	72,303,911	71,827,107	(476,804)	(0.7%)	70,255,643	(2,048,269)	(2.8%)	72,620,488	316,577	0.4%
Lincoln	2025	71,037,928	70,722,359	(315,569)	(0.4%)	69,735,845	(1,302,083)	(1.8%)	71,528,573	490,645	0.7%
Livingston	2020	138,747,371	138,128,510	(618,861)	(0.4%)	137,799,479	(947,892)	(0.7%)	138,459,228	(288,144)	(0.2%)
Livingston	2021	143,964,217	142,060,863	(1,903,354)	(1.3%)	142,328,526	(1,635,691)	(1.1%)	141,224,163	(2,740,053)	(1.9%)
Livingston	2022	149,353,420	146,253,939	(3,099,481)	(2.1%)	146,864,538	(2,488,882)	(1.7%)	147,452,711	(1,900,710)	(1.3%)
Livingston	2023	154,946,632	154,482,048	(464,584)	(0.3%)	153,774,876	(1,171,756)	(0.8%)	155,535,380	588,748	0.4%
Livingston	2024	160,751,056	161,654,296	903,240	0.6%	160,569,765	(181,291)	(0.1%)	161,450,595	699,539	0.4%
Livingston	2025	166,774,395	167,128,244	353,849	0.2%	166,957,969	183,574	0.1%	166,789,746	15,351	0.0%
Madison	2020	17,144,442	16,867,081	(277,360)	(1.6%)	16,825,408	(319,034)	(1.9%)	16,908,754	(235,687)	(1.4%)

Parish	Fiscal Year	Baseline (Without COVID) Revenue ($)	Average Scenario (With COVID)			Pessimistic Scenario (With COVID)			Optimistic Scenario (With COVID)		
			Revenue ($)	Effect of COVID ($)	Effect of COVID (%)	Revenue ($)	Effect of COVID ($)	Effect of COVID (%)	Revenue ($)	Effect of COVID ($)	Effect of COVID (%)
Madison	2021	17,034,672	16,543,274	(491,398)	(2.9%)	16,472,119	(562,553)	(3.3%)	16,650,032	(384,639)	(2.3%)
Madison	2022	16,915,290	16,616,078	(299,212)	(1.8%)	16,418,254	(497,036)	(2.9%)	16,789,108	(126,182)	(0.7%)
Madison	2023	16,792,323	16,738,520	(53,803)	(0.3%)	16,467,918	(324,405)	(1.9%)	16,808,451	16,128	0.1%
Madison	2024	16,670,184	16,701,630	31,446	0.2%	16,501,869	(168,315)	(1.0%)	16,700,325	30,141	0.2%
Madison	2025	16,549,264	16,564,341	15,077	0.1%	16,504,678	(44,586)	(0.3%)	16,551,452	2,188	0.0%
Morehouse	2020	27,494,351	27,480,014	(14,337)	(0.1%)	27,446,321	(48,030)	(0.2%)	27,513,751	19,400	0.1%
Morehouse	2021	27,178,022	27,045,708	(132,314)	(0.5%)	27,104,439	(73,583)	(0.3%)	26,924,000	(254,021)	(0.9%)
Morehouse	2022	26,960,361	26,632,005	(328,356)	(1.2%)	26,767,311	(193,049)	(0.7%)	26,750,637	(209,724)	(0.8%)
Morehouse	2023	26,751,368	26,684,609	(66,759)	(0.2%)	26,685,422	(65,946)	(0.2%)	26,796,552	45,185	0.2%
Morehouse	2024	26,551,536	26,619,280	67,744	0.3%	26,554,715	3,180	0.0%	26,609,617	58,081	0.2%
Morehouse	2025	26,360,691	26,390,358	29,668	0.1%	26,368,810	8,119	0.0%	26,365,698	5,007	0.0%
Natchitoches	2020	56,434,860	55,154,821	(1,280,040)	(2.3%)	55,058,480	(1,376,380)	(2.4%)	55,253,050	(1,181,811)	(2.1%)
Natchitoches	2021	56,586,318	51,896,527	(4,689,790)	(8.3%)	48,582,164	(8,004,154)	(14.1%)	55,523,559	(1,062,759)	(1.9%)
Natchitoches	2022	57,001,628	59,796,262	2,794,634	4.9%	55,572,324	(1,429,303)	(2.5%)	63,612,783	6,611,156	11.6%
Natchitoches	2023	57,425,345	57,184,360	(240,985)	(0.4%)	55,462,347	(1,962,998)	(3.4%)	57,505,493	80,148	0.1%
Natchitoches	2024	57,857,787	57,986,946	129,159	0.2%	56,789,474	(1,068,313)	(1.8%)	57,997,091	139,304	0.2%
Natchitoches	2025	58,299,121	58,359,666	60,545	0.1%	57,994,562	(304,559)	(0.5%)	58,324,506	25,386	0.0%
Orleans	2020	945,698,634	893,404,731	(52,293,903)	(5.5%)	893,135,055	(52,563,579)	(5.6%)	893,755,990	(51,942,643)	(5.5%)
Orleans	2021	997,971,732	870,964,049	(127,007,683)	(12.7%)	839,025,281	(158,946,450)	(15.9%)	923,926,316	(74,045,415)	(7.4%)
Orleans	2022	1,053,029,324	986,620,354	(66,408,970)	(6.3%)	896,430,729	(156,598,595)	(14.9%)	1,027,749,208	(25,280,116)	(2.4%)
Orleans	2023	1,111,136,171	1,094,673,593	(16,462,578)	(1.5%)	990,441,349	(120,694,822)	(10.9%)	1,110,173,684	(962,487)	(0.1%)
Orleans	2024	1,172,478,393	1,173,696,079	1,217,685	0.1%	1,096,521,609	(75,956,785)	(6.5%)	1,174,379,273	1,900,879	0.2%
Orleans	2025	1,237,237,076	1,238,240,925	1,003,849	0.1%	1,208,413,261	(28,823,814)	(2.3%)	1,237,163,314	(73,761)	(0.0%)
Ouachita	2020	296,447,219	292,753,228	(3,693,991)	(1.2%)	292,124,269	(4,322,950)	(1.5%)	293,389,193	(3,058,026)	(1.0%)
Ouachita	2021	296,455,824	286,987,600	(9,468,224)	(3.2%)	285,930,103	(10,525,722)	(3.6%)	288,501,019	(7,954,805)	(2.7%)
Ouachita	2022	296,586,084	289,702,749	(6,883,334)	(2.3%)	286,482,179	(10,103,905)	(3.4%)	293,540,313	(3,045,771)	(1.0%)
Ouachita	2023	296,784,580	295,837,132	(947,448)	(0.3%)	290,649,852	(6,134,728)	(2.1%)	297,537,266	752,686	0.3%
Ouachita	2024	297,052,391	298,176,278	1,123,887	0.4%	294,156,974	(2,895,417)	(1.0%)	297,995,115	942,724	0.3%
Ouachita	2025	297,390,212	297,890,596	500,384	0.2%	296,771,836	(618,377)	(0.2%)	297,475,797	85,584	0.0%
Plaquemines	2020	90,835,164	88,407,116	(2,428,047)	(2.7%)	88,400,908	(2,434,255)	(2.7%)	88,439,307	(2,395,857)	(2.6%)
Plaquemines	2021	89,602,418	84,790,979	(4,811,439)	(5.4%)	83,378,285	(6,224,132)	(6.9%)	85,468,532	(4,133,886)	(4.6%)
Plaquemines	2022	118,690,594	107,546,680	(11,143,914)	(9.4%)	102,872,051	(15,818,543)	(13.3%)	108,943,565	(9,747,029)	(8.2%)
Plaquemines	2023	117,458,232	107,843,980	(9,614,252)	(8.2%)	102,923,046	(14,535,186)	(12.4%)	109,845,544	(7,612,688)	(6.5%)
Plaquemines	2024	116,249,118	107,966,004	(8,283,113)	(7.1%)	103,259,491	(12,989,626)	(11.2%)	110,449,861	(5,799,257)	(5.0%)
Plaquemines	2025	115,062,929	107,704,179	(7,358,750)	(6.4%)	103,666,195	(11,396,734)	(9.9%)	110,925,951	(4,136,978)	(3.6%)
Pointe Coupee	2020	31,763,694	31,625,405	(138,289)	(0.4%)	31,587,614	(176,080)	(0.6%)	31,665,526	(98,168)	(0.3%)
Pointe Coupee	2021	31,796,354	31,303,278	(493,076)	(1.6%)	31,215,081	(581,273)	(1.8%)	31,292,532	(503,823)	(1.6%)
Pointe Coupee	2022	31,929,675	31,327,956	(601,720)	(1.9%)	31,307,929	(621,746)	(1.9%)	31,540,591	(389,084)	(1.2%)
Pointe Coupee	2023	32,067,330	31,755,748	(311,581)	(1.0%)	31,588,881	(478,449)	(1.5%)	31,949,751	(117,579)	(0.4%)
Pointe Coupee	2024	32,211,529	32,101,597	(109,932)	(0.3%)	31,876,349	(335,180)	(1.0%)	32,166,379	(45,150)	(0.1%)
Pointe Coupee	2025	32,362,477	32,257,404	(105,073)	(0.3%)	32,126,162	(236,315)	(0.7%)	32,310,830	(51,647)	(0.2%)
Rapides	2020	211,441,600	210,255,858	(1,185,743)	(0.6%)	209,902,623	(1,538,978)	(0.7%)	210,610,462	(831,139)	(0.4%)

Parish	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 (%)
Rapides	2021	213,380,612	208,623,185	(4,757,427)	(2.2%)	208,379,635	(5,000,976)	(2.3%)	208,788,934	(4,591,678)	(2.2%)
Rapides	2022	215,650,883	211,362,509	(4,288,374)	(2.0%)	210,294,812	(5,356,071)	(2.5%)	213,649,145	(2,001,738)	(0.9%)
Rapides	2023	217,958,495	217,282,654	(675,840)	(0.3%)	214,679,045	(3,279,449)	(1.5%)	218,388,352	429,857	0.2%
Rapides	2024	220,304,565	220,991,092	686,527	0.3%	218,731,871	(1,572,694)	(0.7%)	220,884,208	579,643	0.3%
Rapides	2025	222,689,824	222,997,490	307,667	0.1%	222,255,260	(434,564)	(0.2%)	222,734,263	44,440	0.0%
Red River	2020	34,010,490	33,638,255	(372,234)	(1.1%)	33,646,695	(363,795)	(1.1%)	33,653,702	(356,788)	(1.0%)
Red River	2021	35,883,471	34,953,311	(930,159)	(2.6%)	34,827,535	(1,055,936)	(2.9%)	35,036,393	(847,078)	(2.4%)
Red River	2022	47,577,863	47,501,450	(76,412)	(0.2%)	44,162,062	(3,415,801)	(7.2%)	47,848,423	270,560	0.6%
Red River	2023	49,841,883	49,228,631	(613,252)	(1.2%)	46,992,192	(2,849,691)	(5.7%)	51,112,782	1,270,899	2.5%
Red River	2024	52,402,575	52,089,136	(313,439)	(0.6%)	50,211,545	(2,191,030)	(4.2%)	54,324,674	1,922,099	3.7%
Red River	2025	55,296,459	55,419,055	122,597	0.2%	53,737,647	(1,558,811)	(2.8%)	57,678,890	2,382,431	4.3%
Richland	2020	25,059,577	24,763,097	(296,480)	(1.2%)	24,712,405	(347,172)	(1.4%)	24,814,342	(245,235)	(1.0%)
Richland	2021	24,540,238	24,011,242	(528,996)	(2.2%)	24,002,347	(537,892)	(2.2%)	23,992,604	(547,634)	(2.2%)
Richland	2022	24,073,099	23,581,874	(491,225)	(2.0%)	23,545,164	(527,934)	(2.2%)	23,796,667	(276,432)	(1.1%)
Richland	2023	23,625,565	23,551,469	(74,096)	(0.3%)	23,368,793	(256,772)	(1.1%)	23,706,958	81,392	0.3%
Richland	2024	23,197,084	23,305,388	108,304	0.5%	23,124,146	(72,938)	(0.3%)	23,290,550	93,466	0.4%
Richland	2025	22,787,022	22,832,976	45,954	0.2%	22,796,946	9,924	0.0%	22,799,326	12,303	0.1%
Sabine	2020	42,632,600	42,284,303	(348,297)	(0.8%)	42,230,167	(402,433)	(0.9%)	42,342,986	(289,614)	(0.7%)
Sabine	2021	46,595,770	44,733,730	(1,862,040)	(4.0%)	42,530,976	(4,064,794)	(8.7%)	46,902,632	306,862	0.7%
Sabine	2022	53,097,422	56,748,871	3,651,449	6.9%	53,318,027	220,605	0.4%	59,633,302	6,535,879	12.3%
Sabine	2023	57,844,946	57,519,209	(325,737)	(0.6%)	56,502,884	(1,342,062)	(2.3%)	58,359,045	514,099	0.9%
Sabine	2024	63,072,893	63,199,711	126,818	0.2%	62,244,304	(828,589)	(1.3%)	63,824,051	751,158	1.2%
Sabine	2025	68,830,146	68,971,765	141,619	0.2%	68,375,185	(454,961)	(0.7%)	69,552,579	722,433	1.0%
St. Bernard	2020	88,719,645	86,951,067	(1,768,578)	(2.0%)	86,758,714	(1,960,931)	(2.2%)	87,143,429	(1,576,216)	(1.8%)
St. Bernard	2021	94,141,134	90,116,878	(4,024,255)	(4.3%)	89,428,643	(4,712,490)	(5.0%)	91,028,912	(3,112,221)	(3.3%)
St. Bernard	2022	99,966,399	96,968,465	(2,997,934)	(3.0%)	95,261,840	(4,704,560)	(4.7%)	98,472,121	(1,494,279)	(1.5%)
St. Bernard	2023	106,167,213	105,026,395	(1,140,818)	(1.1%)	102,532,874	(3,634,339)	(3.4%)	105,796,015	(371,198)	(0.3%)
St. Bernard	2024	112,776,779	112,507,754	(269,025)	(0.2%)	110,413,305	(2,363,473)	(2.1%)	112,708,700	(68,079)	(0.1%)
St. Bernard	2025	119,823,578	119,637,152	(186,425)	(0.2%)	118,719,608	(1,103,969)	(0.9%)	119,700,708	(122,870)	(0.1%)
St. Charles	2020	253,525,027	249,842,671	(3,682,356)	(1.5%)	249,732,305	(3,792,722)	(1.5%)	249,953,547	(3,571,481)	(1.4%)
St. Charles	2021	273,184,028	261,641,138	(11,542,890)	(4.2%)	260,346,269	(12,837,759)	(4.7%)	263,883,067	(9,300,962)	(3.4%)
St. Charles	2022	295,116,028	284,680,946	(10,435,082)	(3.5%)	280,651,340	(14,464,688)	(4.9%)	289,510,450	(5,605,578)	(1.9%)
St. Charles	2023	317,875,372	313,091,885	(4,783,486)	(1.5%)	306,043,678	(11,831,694)	(3.7%)	316,244,234	(1,631,137)	(0.5%)
St. Charles	2024	342,406,355	341,159,335	(1,247,020)	(0.4%)	334,401,113	(8,005,242)	(2.3%)	342,101,504	(304,851)	(0.1%)
St. Charles	2025	368,846,059	368,136,694	(709,365)	(0.2%)	364,884,046	(3,962,013)	(1.1%)	368,463,965	(382,094)	(0.1%)
St. Helena	2020	11,061,336	10,903,307	(158,029)	(1.4%)	10,883,168	(178,168)	(1.6%)	10,923,447	(137,889)	(1.2%)
St. Helena	2021	11,269,045	10,832,502	(436,543)	(3.9%)	10,688,197	(580,848)	(5.2%)	10,987,250	(281,795)	(2.5%)
St. Helena	2022	11,300,939	11,066,629	(234,310)	(2.1%)	10,807,766	(493,173)	(4.4%)	11,193,419	(107,520)	(1.0%)
St. Helena	2023	11,322,713	11,226,227	(96,486)	(0.9%)	10,955,524	(367,189)	(3.2%)	11,255,344	(67,369)	(0.6%)
St. Helena	2024	11,348,663	11,280,652	(68,010)	(0.6%)	11,102,705	(245,958)	(2.2%)	11,299,551	(49,112)	(0.4%)
St. Helena	2025	11,380,274	11,317,835	(62,440)	(0.5%)	11,244,088	(136,186)	(1.2%)	11,341,090	(39,184)	(0.3%)
St. James	2020	103,222,972	101,796,568	(1,426,404)	(1.4%)	101,748,858	(1,474,115)	(1.4%)	101,844,307	(1,378,665)	(1.3%)

Parish	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 (%)
St. James	2021	116,051,030	111,170,178	(4,880,852)	(4.2%)	110,645,433	(5,405,597)	(4.7%)	111,966,000	(4,085,030)	(3.5%)
St. James	2022	130,473,218	125,731,603	(4,741,615)	(3.6%)	124,152,226	(6,320,992)	(4.8%)	127,838,224	(2,634,994)	(2.0%)
St. James	2023	146,704,246	144,375,370	(2,328,876)	(1.6%)	141,226,854	(5,477,392)	(3.7%)	145,910,839	(793,406)	(0.5%)
St. James	2024	164,981,393	164,407,219	(574,174)	(0.3%)	161,128,608	(3,852,785)	(2.3%)	164,871,093	(110,301)	(0.1%)
St. James	2025	185,562,588	185,297,330	(265,258)	(0.1%)	183,617,736	(1,944,851)	(1.0%)	185,399,579	(163,009)	(0.1%)
St. John The Baptist	2020	99,581,881	97,485,270	(2,096,611)	(2.1%)	97,414,969	(2,166,912)	(2.2%)	97,561,719	(2,020,162)	(2.0%)
St. John The Baptist	2021	100,008,759	93,896,307	(6,112,453)	(6.1%)	93,104,190	(6,904,570)	(6.9%)	95,141,082	(4,867,678)	(4.9%)
St. John The Baptist	2022	100,360,098	96,179,536	(4,180,562)	(4.2%)	93,984,145	(6,375,953)	(6.4%)	98,384,503	(1,975,595)	(2.0%)
St. John The Baptist	2023	100,714,619	99,738,072	(976,547)	(1.0%)	96,516,269	(4,198,350)	(4.2%)	100,828,514	113,895	0.1%
St. John The Baptist	2024	101,082,047	101,420,701	338,654	0.3%	98,886,611	(2,195,436)	(2.2%)	101,449,895	367,849	0.4%
St. John The Baptist	2025	101,463,563	101,616,446	152,883	0.2%	100,827,531	(636,032)	(0.6%)	101,464,617	1,054	0.0%
St. Landry	2020	87,498,274	86,327,430	(1,170,844)	(1.3%)	86,155,437	(1,342,837)	(1.5%)	86,504,490	(993,784)	(1.1%)
St. Landry	2021	88,352,221	85,415,257	(2,936,964)	(3.3%)	84,930,183	(3,422,038)	(3.9%)	86,022,199	(2,330,022)	(2.6%)
St. Landry	2022	89,120,363	87,040,672	(2,079,691)	(2.3%)	85,887,241	(3,233,122)	(3.6%)	88,155,306	(965,057)	(1.1%)
St. Landry	2023	89,890,286	89,410,257	(480,029)	(0.5%)	87,737,115	(2,153,172)	(2.4%)	89,899,523	9,237	0.0%
St. Landry	2024	90,672,151	90,773,052	100,901	0.1%	89,481,368	(1,190,783)	(1.3%)	90,781,563	109,412	0.1%
St. Landry	2025	91,467,057	91,451,179	(15,878)	(0.0%)	91,031,885	(435,172)	(0.5%)	91,402,453	(64,603)	(0.1%)
St. Martin	2020	70,160,204	69,221,650	(938,554)	(1.3%)	69,157,296	(1,002,908)	(1.4%)	69,298,885	(861,319)	(1.2%)
St. Martin	2021	72,062,978	69,395,202	(2,667,776)	(3.7%)	68,989,044	(3,073,935)	(4.3%)	70,060,077	(2,002,901)	(2.8%)
St. Martin	2022	77,286,801	74,705,842	(2,580,959)	(3.3%)	73,001,212	(4,285,589)	(5.5%)	75,748,200	(1,538,601)	(2.0%)
St. Martin	2023	79,034,883	77,822,565	(1,212,318)	(1.5%)	75,773,693	(3,261,191)	(4.1%)	78,442,230	(592,653)	(0.7%)
St. Martin	2024	80,844,065	80,195,731	(648,334)	(0.8%)	78,572,374	(2,271,691)	(2.8%)	80,518,958	(325,107)	(0.4%)
St. Martin	2025	82,719,169	82,070,218	(648,951)	(0.8%)	81,288,894	(1,430,274)	(1.7%)	82,418,667	(300,501)	(0.4%)
St. Mary	2020	76,788,776	75,169,670	(1,619,106)	(2.1%)	75,161,031	(1,627,746)	(2.1%)	75,231,975	(1,556,802)	(2.0%)
St. Mary	2021	76,806,459	73,298,869	(3,507,590)	(4.6%)	72,426,219	(4,380,240)	(5.7%)	74,036,862	(2,769,598)	(3.6%)
St. Mary	2022	81,478,014	78,111,979	(3,366,035)	(4.1%)	75,720,201	(5,757,813)	(7.1%)	79,285,333	(2,192,682)	(2.7%)
St. Mary	2023	81,417,340	79,406,339	(2,011,001)	(2.5%)	76,778,450	(4,638,890)	(5.7%)	80,356,008	(1,061,332)	(1.3%)
St. Mary	2024	81,356,408	79,993,426	(1,362,983)	(1.7%)	77,845,322	(3,511,087)	(4.3%)	80,767,749	(588,660)	(0.7%)
St. Mary	2025	81,295,829	80,093,966	(1,201,863)	(1.5%)	78,811,790	(2,484,039)	(3.1%)	80,956,751	(339,078)	(0.4%)
St. Tammany	2020	453,279,906	443,568,174	(9,711,732)	(2.1%)	442,952,497	(10,327,409)	(2.3%)	444,303,493	(8,976,413)	(2.0%)
St. Tammany	2021	466,444,887	439,573,788	(26,871,099)	(5.8%)	435,591,289	(30,853,598)	(6.6%)	445,955,335	(20,489,552)	(4.4%)
St. Tammany	2022	479,878,729	463,907,324	(15,971,405)	(3.3%)	451,520,108	(28,358,621)	(5.9%)	473,614,777	(6,263,952)	(1.3%)
St. Tammany	2023	493,706,593	492,301,876	(1,404,717)	(0.3%)	475,309,432	(18,397,161)	(3.7%)	495,564,897	1,858,303	0.4%
St. Tammany	2024	507,940,026	511,021,805	3,081,780	0.6%	498,727,252	(9,212,774)	(1.8%)	510,190,610	2,250,584	0.4%
St. Tammany	2025	522,590,625	523,947,661	1,357,035	0.3%	520,863,055	(1,727,571)	(0.3%)	522,607,192	16,567	0.0%
Tangipahoa	2020	135,494,294	133,589,503	(1,904,792)	(1.4%)	133,265,526	(2,228,769)	(1.6%)	133,915,569	(1,578,726)	(1.2%)
Tangipahoa	2021	139,143,981	134,266,433	(4,877,548)	(3.5%)	133,877,660	(5,266,321)	(3.8%)	134,587,690	(4,556,291)	(3.3%)
Tangipahoa	2022	143,008,872	138,927,668	(4,081,204)	(2.9%)	137,708,148	(5,300,724)	(3.7%)	140,963,717	(2,045,156)	(1.4%)
Tangipahoa	2023	146,983,285	146,539,015	(444,270)	(0.3%)	143,981,540	(3,001,744)	(2.0%)	147,683,133	699,848	0.5%
Tangipahoa	2024	151,070,430	152,125,443	1,055,013	0.7%	149,937,627	(1,132,803)	(0.7%)	151,891,567	821,138	0.5%
Tangipahoa	2025	155,273,377	155,739,426	466,049	0.3%	155,289,199	15,822	0.0%	155,343,892	70,515	0.0%
Tensas	2020	8,550,399	8,472,526	(77,873)	(0.9%)	8,451,351	(99,048)	(1.2%)	8,493,700	(56,699)	(0.7%)

Parish	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 (%)
Tensas	2021	8,676,435	8,575,000	(101,435)	(1.2%)	8,552,663	(123,772)	(1.4%)	8,560,912	(115,524)	(1.3%)
Tensas	2022	8,811,112	8,673,218	(137,895)	(1.6%)	8,668,683	(142,430)	(1.6%)	8,714,282	(96,830)	(1.1%)
Tensas	2023	8,948,605	8,891,267	(57,338)	(0.6%)	8,850,772	(97,833)	(1.1%)	8,930,081	(18,524)	(0.2%)
Tensas	2024	9,089,523	9,077,793	(11,730)	(0.1%)	9,027,611	(61,912)	(0.7%)	9,082,845	(6,678)	(0.1%)
Tensas	2025	9,233,984	9,212,517	(21,467)	(0.2%)	9,190,157	(43,827)	(0.5%)	9,215,939	(18,045)	(0.2%)
Terrebonne	2020	167,482,527	164,541,309	(2,941,218)	(1.8%)	164,333,645	(3,148,882)	(1.9%)	164,831,774	(2,650,753)	(1.6%)
Terrebonne	2021	169,379,907	162,944,184	(6,435,723)	(3.8%)	161,804,588	(7,575,319)	(4.5%)	164,310,475	(5,069,431)	(3.0%)
Terrebonne	2022	179,616,851	173,367,353	(6,249,498)	(3.5%)	169,530,419	(10,086,433)	(5.6%)	175,739,268	(3,877,584)	(2.2%)
Terrebonne	2023	181,467,065	178,323,811	(3,143,254)	(1.7%)	173,592,100	(7,874,966)	(4.3%)	179,711,901	(1,755,164)	(1.0%)
Terrebonne	2024	183,359,245	181,434,729	(1,924,516)	(1.0%)	177,638,841	(5,720,404)	(3.1%)	182,249,199	(1,110,046)	(0.6%)
Terrebonne	2025	185,295,430	183,453,518	(1,841,912)	(1.0%)	181,478,770	(3,816,660)	(2.1%)	184,373,171	(922,259)	(0.5%)
Union	2020	22,587,687	22,573,407	(14,280)	(0.1%)	22,533,488	(54,199)	(0.2%)	22,613,406	25,720	0.1%
Union	2021	22,525,033	22,608,887	83,853	0.4%	22,679,995	154,961	0.7%	22,425,619	(99,415)	(0.4%)
Union	2022	22,577,152	22,369,650	(207,502)	(0.9%)	22,599,424	22,272	0.1%	22,395,404	(181,748)	(0.8%)
Union	2023	22,628,761	22,536,644	(92,117)	(0.4%)	22,669,817	41,056	0.2%	22,630,750	1,990	0.0%
Union	2024	22,680,492	22,694,059	13,568	0.1%	22,713,768	33,276	0.1%	22,703,484	22,992	0.1%
Union	2025	22,732,348	22,724,131	(8,218)	(0.0%)	22,714,136	(18,213)	(0.1%)	22,724,896	(7,453)	(0.0%)
Vermilion	2020	56,016,244	55,516,198	(500,045)	(0.9%)	55,467,438	(548,806)	(1.0%)	55,594,488	(421,755)	(0.8%)
Vermilion	2021	55,966,812	54,836,515	(1,130,297)	(2.0%)	54,785,582	(1,181,230)	(2.1%)	54,919,507	(1,047,305)	(1.9%)
Vermilion	2022	59,540,168	57,715,679	(1,824,489)	(3.1%)	56,854,747	(2,685,420)	(4.5%)	58,215,135	(1,325,033)	(2.2%)
Vermilion	2023	59,498,089	58,424,337	(1,073,752)	(1.8%)	57,356,797	(2,141,292)	(3.6%)	58,918,333	(579,757)	(1.0%)
Vermilion	2024	59,470,145	58,780,550	(689,595)	(1.2%)	57,821,896	(1,648,249)	(2.8%)	59,125,981	(344,164)	(0.6%)
Vermilion	2025	59,456,212	58,785,895	(670,317)	(1.1%)	58,191,694	(1,264,517)	(2.1%)	59,186,744	(269,468)	(0.5%)
Vernon	2020	48,367,826	48,063,322	(304,504)	(0.6%)	47,976,341	(391,485)	(0.8%)	48,150,345	(217,481)	(0.4%)
Vernon	2021	48,351,228	46,350,331	(2,000,897)	(4.1%)	43,987,396	(4,363,832)	(9.0%)	48,566,629	215,400	0.4%
Vernon	2022	48,570,816	51,769,370	3,198,554	6.6%	49,360,675	789,858	1.6%	54,632,515	6,061,699	12.5%
Vernon	2023	48,792,815	48,582,982	(209,833)	(0.4%)	48,128,168	(664,648)	(1.4%)	48,881,009	88,194	0.2%
Vernon	2024	49,017,056	49,163,540	146,484	0.3%	48,701,759	(315,297)	(0.6%)	49,144,367	127,311	0.3%
Vernon	2025	49,243,564	49,280,156	36,592	0.1%	49,113,456	(130,108)	(0.3%)	49,229,750	(13,814)	(0.0%)
Washington	2020	48,729,354	48,658,047	(71,306)	(0.1%)	48,593,100	(136,254)	(0.3%)	48,723,907	(5,447)	(0.0%)
Washington	2021	49,637,208	49,306,308	(330,901)	(0.7%)	49,424,136	(213,072)	(0.4%)	49,085,550	(551,659)	(1.1%)
Washington	2022	50,522,455	49,770,179	(752,276)	(1.5%)	50,035,973	(486,482)	(1.0%)	50,061,391	(461,064)	(0.9%)
Washington	2023	51,423,797	51,229,484	(194,312)	(0.4%)	51,182,454	(241,343)	(0.5%)	51,495,842	72,045	0.1%
Washington	2024	52,341,423	52,475,059	133,635	0.3%	52,278,255	(63,169)	(0.1%)	52,461,317	119,894	0.2%
Washington	2025	53,275,611	53,337,945	62,334	0.1%	53,266,539	(9,073)	(0.0%)	53,282,077	6,466	0.0%
Webster	2020	54,291,405	53,444,958	(846,447)	(1.6%)	53,341,094	(950,311)	(1.8%)	53,567,369	(724,036)	(1.3%)
Webster	2021	54,649,808	52,503,177	(2,146,632)	(3.9%)	52,114,147	(2,535,662)	(4.6%)	52,833,253	(1,816,556)	(3.3%)
Webster	2022	55,191,629	53,670,950	(1,520,679)	(2.8%)	52,842,530	(2,349,099)	(4.3%)	54,405,189	(786,440)	(1.4%)
Webster	2023	55,737,717	55,294,893	(442,823)	(0.8%)	54,113,524	(1,624,193)	(2.9%)	55,717,119	(20,598)	(0.0%)
Webster	2024	56,297,492	56,309,505	12,013	0.0%	55,350,290	(947,203)	(1.7%)	56,400,431	102,939	0.2%
Webster	2025	56,872,086	56,818,805	(53,281)	(0.1%)	56,460,163	(411,924)	(0.7%)	56,868,445	(3,642)	(0.0%)
West Baton Rouge	2020	68,959,491	67,897,202	(1,062,289)	(1.5%)	67,823,516	(1,135,975)	(1.6%)	67,970,892	(988,599)	(1.4%)

Parish	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 Baton Rouge	2021	70,630,716	67,681,515	(2,949,200)	(4.2%)	67,219,352	(3,411,364)	(4.8%)	68,335,901	(2,294,814)	(3.2%)
West Baton Rouge	2022	72,244,595	70,215,957	(2,028,638)	(2.8%)	69,042,374	(3,202,221)	(4.4%)	71,284,121	(960,474)	(1.3%)
West Baton Rouge	2023	73,979,881	73,229,793	(750,088)	(1.0%)	71,574,425	(2,405,456)	(3.3%)	73,718,939	(260,942)	(0.4%)
West Baton Rouge	2024	75,858,127	75,631,514	(226,613)	(0.3%)	74,300,814	(1,557,313)	(2.1%)	75,784,406	(73,721)	(0.1%)
West Baton Rouge	2025	77,888,033	77,748,170	(139,863)	(0.2%)	77,136,201	(751,832)	(1.0%)	77,821,520	(66,513)	(0.1%)
West Carroll	2020	10,530,019	10,351,008	(179,011)	(1.7%)	10,317,748	(212,271)	(2.0%)	10,384,267	(145,752)	(1.4%)
West Carroll	2021	10,571,440	10,469,823	(101,617)	(1.0%)	10,492,144	(79,297)	(0.8%)	10,422,768	(148,673)	(1.4%)
West Carroll	2022	10,649,667	10,505,798	(143,869)	(1.4%)	10,557,246	(92,420)	(0.9%)	10,555,750	(93,917)	(0.9%)
West Carroll	2023	10,734,554	10,709,683	(24,870)	(0.2%)	10,705,595	(28,959)	(0.3%)	10,761,256	26,703	0.2%
West Carroll	2024	10,826,361	10,864,459	38,097	0.4%	10,833,893	7,532	0.1%	10,857,697	31,336	0.3%
West Carroll	2025	10,925,297	10,941,993	16,696	0.2%	10,937,444	12,147	0.1%	10,928,178	2,881	0.0%
West Feliciana	2020	36,273,913	35,992,581	(281,332)	(0.8%)	35,967,564	(306,349)	(0.8%)	36,017,623	(256,289)	(0.7%)
West Feliciana	2021	40,051,269	39,244,894	(806,375)	(2.0%)	39,131,317	(919,952)	(2.3%)	39,400,731	(650,538)	(1.6%)
West Feliciana	2022	44,202,573	43,615,291	(587,282)	(1.3%)	43,293,348	(909,225)	(2.1%)	43,935,471	(267,102)	(0.6%)
West Feliciana	2023	48,786,503	48,719,590	(66,913)	(0.1%)	48,213,681	(572,822)	(1.2%)	48,884,586	98,083	0.2%
West Feliciana	2024	53,850,913	54,007,848	156,935	0.3%	53,595,063	(255,850)	(0.5%)	53,973,977	123,064	0.2%
West Feliciana	2025	59,446,135	59,520,225	74,091	0.1%	59,432,560	(13,574)	(0.0%)	59,456,934	10,800	0.0%
Winn	2020	18,902,329	18,741,264	(161,064)	(0.9%)	18,713,829	(188,500)	(1.0%)	18,769,542	(132,786)	(0.7%)
Winn	2021	19,883,412	19,376,146	(507,265)	(2.6%)	18,475,597	(1,407,815)	(7.1%)	20,192,103	308,692	1.6%
Winn	2022	20,401,812	21,869,352	1,467,539	7.2%	21,015,784	613,971	3.0%	22,940,338	2,538,526	12.4%
Winn	2023	20,939,062	20,810,294	(128,768)	(0.6%)	20,739,262	(199,799)	(1.0%)	20,951,556	12,495	0.1%
Winn	2024	21,496,227	21,541,200	44,973	0.2%	21,413,534	(82,693)	(0.4%)	21,535,759	39,532	0.2%
Winn	2025	22,074,056	22,069,280	(4,776)	(0.0%)	22,031,191	(42,865)	(0.2%)	22,049,149	(24,907)	(0.1%)

Source: Prepared by legislative auditor's staff using data sources described in Appendix A.

APPENDIX C: UPDATED ESTIMATED EFFECTS OF COVID-19 AND HURRICANE LAURA ON LOCAL GOVERNMENT SALES TAX, AD VALOREM TAX, MINERAL-RELATED REVENUES, AND GAMING REVENUES
BY PARISH AND TYPE OF ENTITY (in alphabetical order)

Detailed estimates available online at
https://lla.la.gov/go.nsf/getSup?OpenAgent&arlkey=40250001APPP-BTHTMF.

Parish / Millage Type	Number of Millages	Ad Valorem Tax Levied in Tax Year 2019
Acadia		
Cemetery	1	$57,828
Drainage	3	$870,205
Roads	1	$385,517
Acadia Total	**5**	**$1,313,549**
Allen		
General	1	$138,517
School District	3	$633,289
Allen Total	**4**	**$771,806**
Ascension		
Library	2	$9,839,071
River Conservation	1	$505,880
School District	1	$10,707,224
Ascension Total	**4**	**$21,052,175**
Avoyelles		
Fire District	1	$1,145,754
Water District	1	$52,018
Avoyelles Total	**2**	**$1,197,771**
Beauregard		
Healthcare	1	$614,838
Beauregard Total	**1**	**$614,838**
Caddo		
Fire/Law Enforcement	1	$36,249
Healthcare	1	$1,650,372
Caddo Total	**2**	**$1,686,621**
Calcasieu		
Fire District	1	$397,754
Recreation District	1	$4,233,542
Calcasieu Total	**2**	**$4,631,296**
Caldwell		
911 Emergency	1	$138,589
Courthouse/Correctional Facility	1	$209,155

Parish / Millage Type	Number of Millages	Ad Valorem Tax Levied in Tax Year 2019
Caldwell Total	**2**	**$347,744**
Cameron		
Drainage	1	$770,755
Fire District	1	$29,497
Recreation District	1	$553,353
School District	1	$2,490,868
Cameron Total	**4**	**$3,844,473**
Claiborne		
Law Enforcement	1	$815,904
Recreation District	1	$220,999
Claiborne Total	**2**	**$1,036,903**
Concordia		
Fire District	1	$611,041
Healthcare	1	$245,778
Concordia Total	**2**	**$856,820**
East Baton Rouge		
Fire District	1	$460,126
River Conservation	1	$2,710,319
East Baton Rouge Total	**2**	**$3,170,445**
East Carroll		
Garbage	1	$469,350
East Carroll Total	**1**	**$469,350**
Evangeline		
Cemetery	3	$35,502
Drainage	1	$12,991
Law Enforcement	1	$11,395
Roads	2	$68,371
Evangeline Total	**7**	**$128,260**
Franklin		
Council on Aging	1	$217,032
Fire District	1	$229,048
Healthcare	1	$346,396
Library	1	$805,050
Franklin Total	**4**	**$1,597,525**
Grant		
Law Enforcement	1	$1,063,604
Grant Total	**1**	**$1,063,604**
Iberia		
Water District	1	$905,311
Iberia Total	**1**	**$905,311**

Parish / Millage Type	Number of Millages	Ad Valorem Tax Levied in Tax Year 2019
Jefferson		
Correctional Facility	1	$13,399,409
Drainage	1	$18,781,511
Fire District	3	$9,731,625
Healthcare/Animal Shelter	1	$8,652,190
Jefferson Total	**6**	**$50,564,736**
Jefferson Davis		
Drainage	1	$17,770
School District	1	$215,556
Jefferson Davis Total	**2**	**$233,326**
Lafayette		
Fire and Water District	1	$3,297,427
Healthcare	1	$707,915
Lafayette Total	**2**	**$4,005,343**
Lafourche		
Fire District	1	$6,854,320
Roads	1	$94,207
School District	1	$320,442
Lafourche Total	**3**	**$7,268,969**
LaSalle		
Water District	1	$55,791
LaSalle Total	**1**	**$55,791**
Lincoln		
Library	1	$2,851,245
Lincoln Total	**1**	**$2,851,245**
Livingston		
Drainage	1	$884,805
River Conservation	1	$125,669
Livingston Total	**2**	**$1,010,474**
Madison		
Council on Aging	1	$106,201
Madison Total	**1**	**$106,201**
Ouachita		
Healthcare	1	$1,647,485
Ouachita Total	**1**	**$1,647,485**
Pointe Coupee		
Fire District	3	$1,302,377
Library	1	$1,740,508
School District	1	$5,165,378
Pointe Coupee Total	**5**	**$8,208,263**

Parish / Millage Type	Number of Millages	Ad Valorem Tax Levied in Tax Year 2019
Rapides		
Fire/Law Enforcement	1	$1,030,419
Rapides Total	**1**	**$1,030,419**
Richland		
Healthcare	1	$919,956
Richland Total	**1**	**$919,956**
Sabine		
School District	2	$1,767,647
Sabine Total	**2**	**$1,767,647**
St. Bernard		
Law Enforcement	1	$2,130,274
Levee District	1	$1,819,254
St. Bernard Total	**2**	**$3,949,528**
St. Helena		
Fire District	1	$37,955
St. Helena Total	**1**	**$37,955**
St. Landry		
Correctional Facility	1	$671,322
Drainage	1	$51,876
St. Landry Total	**2**	**$723,197**
St. Martin		
Library	1	$1,515,805
Water District	1	$593,657
St. Martin Total	**2**	**$2,109,463**
St. Mary		
Law Enforcement	1	$466,602
Mosquito Control	1	$224,675
Recreation District	1	$259,584
St. Mary Total	**3**	**$950,861**
St. Tammany		
Drainage	1	$4,635,739
St. Tammany Total	**1**	**$4,635,739**
Tangipahoa		
Fire/Law Enforcement	2	$2,360,668
Law Enforcement	1	$6,013,655
Tangipahoa Total	**3**	**$8,374,324**
Tensas		
School District	1	$621,015
Tensas Total	**1**	**$621,015**
Terrebonne		

Parish / Millage Type	Number of Millages	Ad Valorem Tax Levied in Tax Year 2019
Fire District	1	$409,130
Recreation District	2	$3,773,532
Veteran's District	1	$503,517
Terrebonne Total	**4**	**$4,686,180**
Vermilion		
Drainage	2	$411,492
Water District	1	$463,929
Vermilion Total	**3**	**$875,421**
Vernon		
Law Enforcement	1	$1,165,180
Water District	1	$76,046
Vernon Total	**2**	**$1,241,226**
Washington		
Fire District	1	$120,752
School District	3	$1,094,403
Washington Total	**4**	**$1,215,155**
Webster		
Economic Development	1	$16,175
Sewage/Roads/Recreation	1	$84,077
Webster Total	**2**	**$100,251**
West Carroll		
Healthcare	1	$65,745
West Carroll Total	**1**	**$65,745**
West Feliciana		
Law Enforcement	1	$2,191,642
West Feliciana Total	**1**	**$2,191,642**
Winn		
Law Enforcement	1	$661,970
Winn Total	**1**	**$661,970**
Grand Total	**107**	**$156,798,016**

Source: Prepared by legislative auditor's staff using data from the Louisiana Department of State, local assessors, and the Louisiana Tax Commission.

APPENDIX E
EFFECT OF COVID-19 AND HURRICANE LAURA ON LOCAL GOVERNMENT REVENUES
AVERAGE SCENARIO, MOST IMPACTED PARISHES*
FISCAL YEAR 2021

Parish	Revenue† (Without COVID-19 and Hurricane Laura)	Overall Effect of COVID-19 ($)	Effect of COVID -19 (%)	Revenue† (With COVID-19, without Hurricane Laura)	Effect of Hurricane Laura on Sales Tax	Effect of Hurricane Laura on Ad Valorem Tax	Overall Effect of Hurricane Laura ($)**	Effect of COVID-19 and Hurri- cane Laura (%)	Revenue† (With COVID-19 and Hurricane Laura)
Allen	32,385,058	(231,612)	(0.7%)	32,153,446	1,235,550	(2,464,294)	(1,228,744)	(4.5%)	30,924,702
Beauregard	57,934,553	(436,065)	(0.8%)	57,498,488	1,959,116	(5,016,495)	(3,057,380)	(6.0%)	54,441,109
Calcasieu	620,851,454	(55,943,802)	(9.0%)	564,907,653	29,564,515	(32,895,028)	(3,330,514)	(9.5%)	561,577,139
Cameron	38,324,038	(145,694)	(0.4%)	38,178,344	0	(6,401,582)	(6,401,582)	(17.1%)	31,776,762
Grant	14,703,441	537,858	3.7%	15,241,299	464,055	(1,325,968)	(861,913)	(2.2%)	14,379,385
Jefferson Davis	48,495,656	(1,014,701)	(2.1%)	47,480,956	1,996,838	(3,434,079)	(1,437,241)	(5.1%)	46,043,715
Natchitoches	56,586,318	(2,824,282)	(5.0%)	53,762,036	2,335,599	(4,201,107)	(1,865,508)	(8.3%)	51,896,527
Sabine	46,595,770	(1,021,209)	(2.2%)	45,574,561	2,008,975	(2,849,806)	(840,831)	(4.0%)	44,733,730
Vernon	48,351,228	(1,071,297)	(2.2%)	47,279,931	2,149,451	(3,079,050)	(929,600)	(4.1%)	46,350,331
Winn	19,883,412	(324,598)	(1.6%)	19,558,814	872,936	(1,055,604)	(182,668)	(2.6%)	19,376,146
All Other	8,135,872,535	(440,046,289)	(5.4%)	7,695,826,246	0	0	0	(5.4%)	7,695,826,246
Total	**9,119,983,464**	**(502,521,690)**	**(5.5%)**	**8,617,461,774**	**42,587,034**	**(62,723,015)**	**(20,135,980)**	**(0.2%)**	**8,597,325,793**

† Revenues in this table include sales taxes, ad valorem taxes, severance taxes, mineral royalties, and gaming revenues.
* Most impacted parishes consist of those with more than 50% of electric customers without power as of September 1, 2020.
** Hurricane Laura could also impact gaming revenues, mineral royalties, and severance taxes; however, the impact on these revenue streams is difficult to quantify at this time.
Source: Prepared by legislative auditor's staff using data sources described in Appendix A.