

Arizona Shared Transaction Privilege and Affiliated Excise Taxes

Sonoran Desert Conservation Plan
Pima County, Arizona
2002



Pima County, Arizona
Board of Supervisors
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County Administrator
Chuck Huckelberry



MEMORANDUM

Date: July 23, 2002

To: The Honorable Chair and Members
Pima County Board of Supervisors

From: C.H. Huckelberry
County Administrator

A handwritten signature in black ink, appearing to read "CHH", is written over the printed name "C.H. Huckelberry".

Re: **Arizona Shared Transaction Privilege and Affiliated Excise Taxes Study**

I. Background

In March of 2000, Mr. Bruce Basemann of the Pima County Finance Department provided analysis to the Sonoran Desert Conservation Plan study series which gave us an eye-opening retrospective view of the tax base over one quarter century. What he discovered is that there had been a 38 percent drop in the primary tax value and a 36 percent drop in secondary value, when the performance of the tax base is measured on a per capita constant dollar basis. Now, two years later, Mr. Basemann has turned his attention to the issue of state shared transaction privilege and affiliated excise tax, and with equal clarity he has described the downturn in this revenue source as it applies to Pima County. This memorandum briefly summarizes the attached study which defines and describes the trends in the state shared tax.

II. What is the Shared Transaction Privilege and Affiliated Excise Taxes Study?

The state shared transaction privilege and affiliated tax is the second most significant source of revenue to the County's General Fund, contributing between 25 and 27 percent, or around \$80 million in fiscal year 2000 - 2001. The tax is collected by the State and distributed according to a complex formula. This distribution system is intended to be equitable among the counties. For a number of reasons, however, the distribution formula works to make rich counties richer, while poor counties become relatively poorer. Pima County is experiencing losses across all three of the existing methods of determining distribution.

III. Summary of Origins and Status of Shared Transaction Privilege and Affiliated Excise Tax

The distribution of Shared Transaction Privilege and Affiliated Excise Taxes is based on three potential factors: population, point of origin, and need. Need is reflected by the relative size of the property tax base, or Net Assessed Value. The State began to share sales tax with the counties in 1933; in 1942 the cities were included. In 1985 there was a consolidation and change in the basis of the distribution, and the distribution formula was changed again in 1994. In 2000, voters approved an increase in the tax rate, with all of the funds resulting from the increase earmarked for education.

Today sales tax revenue travels according to the following path:

- The public purchaser pays a tax to either (1) providers, supplies and merchants, or (2) the Arizona Department of Revenue (in the case of use tax);
- The Arizona Department of Revenue collects from providers, suppliers and merchants and then these funds travel to three destinations: (1) the State General Fund; (2) the education funding stream established by the voters; and (3) the distribution base, for further allocation to counties, cities, other programs, and the State General Fund.
- When the total amount of the distribution base is known, 40.5 percent is provided to the counties and 25 percent goes to the cities.
- The money for the Counties then is subject to a formula to determine allocation among the Counties. This determination as applied to Pima County can be stated as follows:

The percent of the total distribution base contributed by Pima County

+

Either the percent of population / or the percent of assessed value (whichever is greater)

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- Historically, Pima County's revenue has been based the percent of population rather than the percent of assessed value.

IV. Study Conclusion and Recommendations

The study examines whether this revenue source has kept pace with population growth in terms of real buying power and finds that "Of concern in this analysis is the fact that no sooner had the new distribution formulas been put in place, [when] Pima County's per capita constant dollar revenue began to fall in relation to the total of the other counties of the State." Regardless of whether the distribution method is based on relative contributions to the distribution base, relative population size, or relative size of the property tax base, "Pima County is losing share in all the factors." Reasons for the decline in Pima County's contribution to the distribution base include a loss of citizens from Mexico coming to Pima County for shopping and recreation activities, the rapid growth and expansion of retail in Cochise County, and the fact that the personal income of Maricopa and Yavapai County residents grew faster than such income in Pima County. Eighteen pages of charts detail these revenue trends. The study concludes that "if the purpose of the State Shared Transaction Privilege and Affiliated Taxes is to equalize county tax burdens on a per capita, constant dollar basis, it is not yet totally effective. Due to the innate structure of the distribution formulas it seems the richer counties get richer and the poorer counties get relatively poorer." I have directed staff to undertake further studies related to cost of growth issues and these are underway with major releases due out in the next months.

ARIZONA SHARED TRANSACTION PRIVILEGE & AFFILIATED EXCISE TAXES

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PIMA COUNTY

Introduction:

After property taxes the most important source of revenue to the Pima County General Fund is the State Shared Transaction Privilege & Affiliated Taxes. Over the last five years they have been twenty-five to twenty-seven percent of General Fund Revenues. These shared state revenues constitute almost sixteen percent of the General, Special, and Debt Service Revenues of the County. In fiscal year 2000-2001 Pima County received just under eighty million dollars from this revenue source.

These revenues are distributed to the counties from monies collected by the State from sales taxes, use taxes, severance taxes, and other transaction-based taxes. Every time something is purchased, a portion of the paid State sales tax (transaction privilege tax) comes back to the County in which the purchase was made. The monies collected by the state are distributed to the state general fund, counties, cities, towns, and special programs approved by the legislature. Given the importance of the revenue to Pima County and the fact that everybody pays these taxes, it is important to understand how these monies are collected and what the significant factors are for determining how the funds are distributed.

This treatise explores the intricacies of this revenue source. It addresses the rates at which the various taxes are collected, how collections affect distributions, and how some significant components of the system have varied over the last fifteen years. This document will give the reader a stronger understanding of how the State Shared Transaction Privilege and Affiliated Excise Taxes affects county revenues, and Pima County's in particular.

Arizona Revenue Sharing Background and History:

Given that state government has a wider range of available revenue sources than counties, cities or towns, it has the resources to bolster and equalize the revenues of the smaller jurisdictions. To do this, the state shares some of its revenues with the lower jurisdictions. The reasons are many. The sharing may take place to increase the revenue of the smaller jurisdictions so they can provide services that the state cannot efficiently provide. The state might want to equalize revenues between the smaller jurisdictions. The trick is to match the methods of distribution of revenue to the objectives of the state.

Revenues are generally shared on the basis of population, point of origin, or need. Distributions based on population provide an equal, per person, distribution of the revenue to all people in the state. Distribution based purely on population is aimed at raising the general revenue level in each county on the basis of the need of the total population. Another method of distribution is "point of origin". The revenues are returned to the counties based on the amount that each contributes to the total. The philosophy in this distribution system is that the funds are returned to their source, increasing the revenue of the jurisdiction. The need-based distribution is an attempt to get shared dollars to those jurisdictions that have a need for additional revenues. Need is usually measured by some indicator of wealth (poverty) of the jurisdiction. In Arizona the indicator has been the relative size of the property tax base – Net Assessed Value. For counties the current system for sharing Arizona's Transaction Privilege and Affiliated Excise Taxes is a combination of all these.

Arizona has shared its sales taxes with counties since 1933. At that time state sales tax rates varied between five tenths of one percent and two percent. Counties received 25% of the State's collections; no state tax revenue was shared with cities or towns. The method of distribution is thought to have been based on the average of percent of total valuation, and percent of sales occurring in each county. Through the years the percent that has gone to counties has varied widely. In 1942 cities began sharing in the state sales tax. Incorporated cities and towns received 10% of the collections and the share for all counties was reduced from 50% to 45%. In 1985 there was a consolidation of a number of taxes and a change in the basis of distribution. The taxes now being collected and distributed include state sales taxes, severance taxes, rental occupancy tax, jet fuel tax, and use taxes. In prior years the distributions were from the total amount collected. The biggest change in 1985 was that a portion of the collection from the various sources of revenue was designated as "none shared", which went to the state general fund, and another was designated "distribution base", which were

distributed to counties, municipalities, special programs, and, whatever was left, to the state general fund.

The last significant change to the system for distributing state shared transaction privilege and affiliated excise taxes came in 1994. The distribution formula was changed so that taxes were based on two components: The first is the average of the percent each county contributed to the distribution base, and the second being either, the percent that the county population is of the whole state's, or, the net assessed value of the County as a percent of the State's total net assessed value, depending on which would produce the highest revenue for the county.

In 2000 the voters of Arizona approved a 0.6% sales tax to be used exclusively for education. This tax became effective in July 2001. Revenues from these taxes are earmarked for education only and are not included in any of the State Shared Transaction Privilege tax distribution calculations. In this document the 0.6% additional tax is not included in the tax's base rates.

The State Shared Transaction Privilege & Affiliated Excise Taxes Today:

Figures 1-A and 1-B demonstrate how the State Shared Transaction Privilege & Affiliated Excise Taxes are collected and distributed back to the counties today. Simply stated: the consumer pays the taxes to a merchant. The merchant forwards the taxes to the State of Arizona. The taxes received is counted by the Arizona Department of Revenue which then tells the State Treasurer where to distribute the collections. Of course nothing is as simple as it seems. First there are various tax rates for different types of purchases. For example, there is a 5% tax on consumer goods (e.g., a new TV), there are no taxes on food purchases (except when food is bought at restaurants); The tax on hotel-motel rooms is 5.5%; And the severance tax on mines is 3.125%. A severance tax is a tax on the extraction of natural resources which are to be sold on the open market. Table 1 gives a summary of the various business classes that are taxed and their rates.

The base tax collected (total tax collected less the Education Excise Tax, if applicable) is broken down into two parts: "none shared" the portion that goes to the State General Fund, and the "distribution base" which is distributed to incorporated cities and towns, counties and special programs. There are different distributions for different classes of business. Table 1 shows the distribution percentage associated with each business class.

Once the total amount of the distribution base is known, it is broken into the major distribution groups. Twenty-five percent (25%) goes to cities and towns, forty and fifty-one hundredths percent (40.51%) go to counties. Some portion of the remainder may go to specified programs¹ and any residual funds go to the State General Fund.

Figure 1-A: State Shared Transaction Privilege & Affiliated Excise Tax

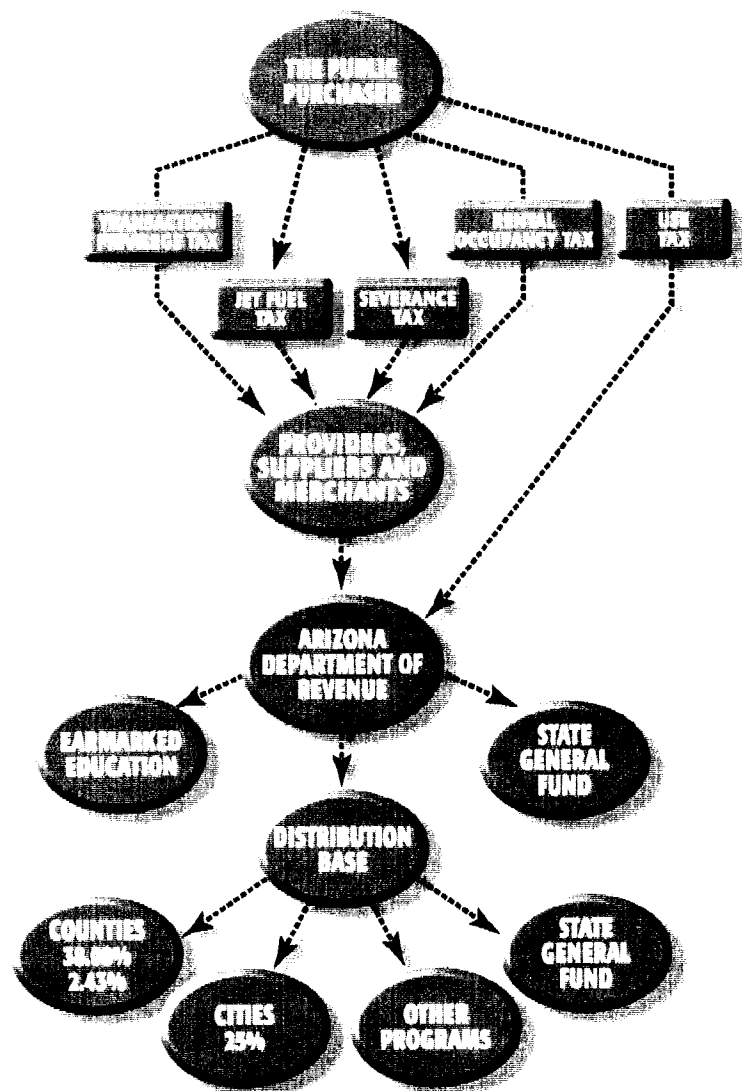


TABLE 1: STATE SHARED SALES TAXES BY CLASSIFICATION

Business Class	Description	Tax rate (1)	Percent to State General Fund	Percent to Distribution Base	Dollar return on dollar of tax paid
Amusement*	A business charging admission or user fees for exhibition, amusement, or entertainment.	5.00%	60.00%	40.00%	\$0.1681
Commercial lease	A business leasing for consideration the use or occupancy of real property. (No longer active)	0.00%	46.67%	53.33%	\$0.2241
Jet fuel tax	The business of retail sale of jet fuel. (tax on the first 10 million gallons).	3.05¢/G	60.00%	40.00%	\$0.1681
Job Printing*	A business that does job printing, engraving, embossing and copying.	5.00%	80.00%	20.00%	\$0.0840
Membership camping*	The business of marketing and operating private membership campgrounds.	5.00%	60.00%	40.00%	NA (2)
Mining	The mining, quarrying, or producing for sale, profit or commercial use any nonmetalliferous mineral product.	3.125%	68.00%	32.00%	NA (2)
Owner builder sales*	The selling of an improved property with 24 months from when the improvement is substantially completed.	5.00%	80.00%	20.00%	\$0.0840
Personal Property Rental*	The rental or leasing of tangible personal property for consideration.	5.00%	60.00%	40.00%	\$0.1681
Pipeline*	The business of operating pipelines that transport oil, natural gas, or artificial gas from one point to another w/in the state.	5.00%	80.00%	20.00%	NA (2)
Prime contracting*	Prime Contracting and dealership of manufactured buildings.	5.00%	80.00%	20.00%	\$0.0840
Private car line*	The business of operating, furnishing, or leasing railroad cars that are used to transport people or freight in the State.	5.00%	80.00%	20.00%	NA (2)
Publication*	The business of publishing newspapers, magazines or other periodicals in the State, not including books.	5.00%	80.00%	20.00%	\$0.0840
Rental occupancy tax	... a tax upon every tenant of a preexisting (before 12/1/1967) lease for the privilege of occupancy..." Except dwellings	3.00%	33.33%	66.67%	\$0.2802
Restaurant*	Establishments where articles of food or drink are sold for consumption on or off the premises.	5.00%	60.00%	40.00%	\$0.1681
Retail*	Businesses sell tangible personal property at retail. There are many exemptions.	5.00%	60.00%	40.00%	\$0.1681
Severance Tax	Imposed on those severing natural resources by mining or timbering.	See Note 3, below	20.00%	80.00%	NA (2)
Telecom-munications*	Imposed on businesses providing intrastate telecommunications services.	5.00%	80.00%	20.00%	\$0.0840
Transient lodging	Businesses operating for the occupancy of transients, such as hotels, motels, resorts etc	5.50%	50.00%	50.00%	\$0.2101
Transporting*	Business of transporting for hire persons, freight, or property by vehicle, rail or aircraft.	5.00%	80.00%	20.00%	\$0.0840
Use tax	An excise tax on the storage, use or consumption in this state of property purchased from any retailer.	5.00%	100.00%	See Note 4, below.	\$0.0000
Utility*	Business providing gas, electricity & water to consumers .	5.00%	80.00%	20.00%	\$0.0840
Business Classes not defined	Business classes for which specific class data would reveal confidential information.	3.27%	59.58%	40.42%	\$0.1699
All Classes		5.00%	66.22%	33.78%	\$0.1358

Note 1: * The Education Tax applies to these business classes. Tax rates shown do not include 0.6% Education Excise Tax.

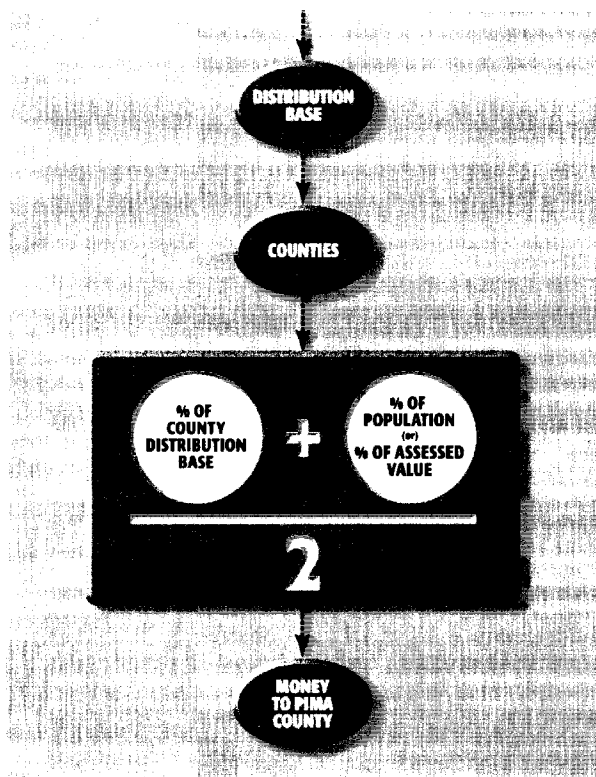
Note 2: There are not enough businesses in these classes to protect information confidentiality.

Note 3: For mining the tax is 2.5% times the severance base (50% of the difference between the gross value of production and the production costs). For ponderosa pine it is \$2.13 per 1,000 board feet of timber, for all other timber it is \$1.50 per 1,000 board feet.

Note 4: The only funds that go to the distribution base are 20% of the taxes on electricity purchased from electricity suppliers.

From these major distribution groups the collections are distributed to individual entities. The funds going

Figure 1-B: Distribution of Revenues to Counties



to cities and towns are distributed by the proportion that each city's population is of the population of all incorporated cities and towns in the state².

The determination of the distribution to a county the follows the procedure described below and is illustrated in Figure 1-B.

38.08% of the distribution base is multiplied by the average of: 1) the percent that the county contributed to the distribution base, and 2) the percent that the county's population is of the whole state's. This is the population-based county distribution formula.

A second calculation is made. 38.08% of the distribution base is multiplied times the average percentage of: 1) the percent that the county contributed to the distribution base, and 2) the percent that the county's secondary net assessed value is of the state's secondary net assessed value. This is the SNAV based distribution formula.

The result of the first calculation is compared with the second calculation. The greater of the two is saved as the primary portion to be returned to the county.

These calculations are done for each county. Then the amounts for the counties are added together. 38.08% of the distribution base is subtracted from this sum. The result of this calculation is subtracted from 2.43% of the distribution base and

added to the 38.08% portion. There is always a small amount left of the 2.43% portion of the distribution base. This residual is distributed to the counties using the population-based distribution formula.

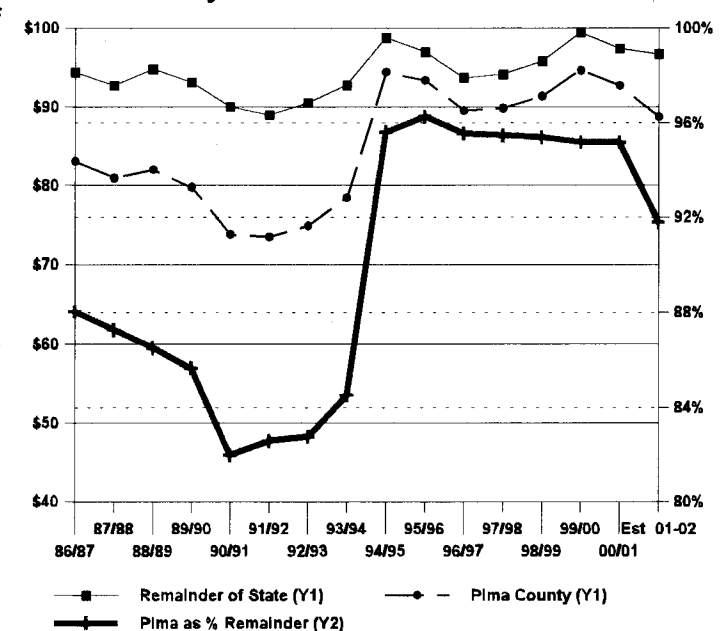
The calculations are performed by the Arizona Department of Revenue which then notifies the State Treasurer to distribute the funds to the counties. The whole process of collecting and distributing the taxes back to the counties, cities and towns takes three months from the time that the merchant actually collects the tax from his/her customer. Total collections and the distributions to the counties for the last three years are shown in Table 2 on the following page.

Trends in Revenues to Counties:

Table 2: "Distributions of Arizona Transaction Privilege & Other Excise Taxes" shows the distributions of all taxes collected by the Arizona Department of Revenue under the transaction tax laws and to the State General Fund, and to the counties. In fiscal 2001 63.6% of the distribution base went to Maricop0a County and 15.7% came to Pima County. From fiscal 1999 to fiscal 2001 total collections grew 15.9%, the total distribution base grew 14.6% and the portion the distribution base to counties grew 15.06%. During these three years the counties with the fastest growth were Apache, Pinal, Yavapai, and Maricopa. The counties with the slowest growth in revenue were Greenlee, La Paz, Mohave, and Gila counties.

A more significant story is told by looking at the trends in county revenue over a longer period of time. A review of data from fiscal 1986 to fiscal 2001³ shows that Pima County's average annual revenue growth was 6.1% while the Remainder of the State's average growth was 6.8%. Although the growth figures are very impressive, the real essence of the issue is whether or

Chart 1: Per Capita, Constant Dollar Revenue Receipts for Pima County & Remainder of State



not the revenues have kept up with population growth in terms of real buying power. Figure 3: "Per Capita, Constant Dollar Revenue Receipts" graphically shows the Per Capita, Constant Dollar Revenue to Pima County and to the Remainder of the State. The bold line indicates the percentage that Pima County's per capita revenues are of the Remainder of State's.

Through fiscal 1994 Pima County's per capita revenues averaged 84.9% of the Remainder of the State's. Due to a substantial change in the distribution formula (to what it is now), that became effective in fiscal 1995, the average rose to 95.0%. Of concern in this analysis is the fact that, no sooner had the new distribution formulas been put in place, Pima County's Per Capita, Constant dollar, revenue began to fall in relation to the total of the other counties in the State. In fiscal 1996 Pima County's revenues were 96.3% of the remainder of the State on a per capita, constant dollar basis. By fiscal 2001 Pima County's rate was 95.2% of the Remainder of the State's. Based on early budget figures from the Arizona Department of Revenue Pima County's rate will drop to 91.8% in fiscal 2002.

The large change of Pima County's percentage of per capita rates in fiscal 2002 is caused by the change to 2000 Census data as the basis for the population based distribution formula. Pima County's percentage of Arizona's population changed from 17.52% (1995 Special Census) to 16.45%, a 6.11% drop which when plugged into the distribution formula is a 3.05% decrease in the basis for Pima Counties Revenues. The following section, "Trends in Factors that Determine Pima County's Share of State Shared Taxes", delves more deeply into some of the causes for Pima County's loss in per capita, constant dollar revenues.

TABLE 2: DISTRIBUTIONS OF ARIZONA TRANSACTION PRIVILEGE & OTHER EXCISE TAXES

STATE REVENUE:	1998-99	Percent of Total	Percent Change	1999-00	Percent of Total	Percent Change	2000-01	Percent of Total	Percent Change
Non-shared	\$2,042,232,511	62.3%	8.9%	\$2,230,332,220	61.9%	9.2%	\$2,356,788,664	62.0%	5.7%
Use Tax	\$148,043,174	4.5%	8.2%	\$176,566,264	4.9%	19.3%	\$196,887,927	5.2%	11.5%
Sub-total to Arizona Gen. Fund	\$2,190,275,685	66.8%	8.8%	\$2,406,898,484	66.8%	9.9%	\$2,553,676,591	67.2%	6.1%
Distribution Base	\$1,089,625,165	33.2%	7.3%	\$1,195,140,016	33.2%	9.7%	\$1,248,485,639	32.8%	4.5%
Total collections	\$3,279,900,850	100.0%	8.3%	\$3,602,038,500	100.0%	9.8%	\$3,802,162,230	100.0%	5.6%
DISTRIBUTIONS TO COUNTIES:	1998-99	Percent of Total	Percent Change	1999-00	Percent of Total	Percent Change	2000-01	Percent of Total	Percent Change
Apache	\$3,565,934	0.8%	5.3%	\$5,473,442	1.1%	53.49%	\$4,445,431	0.9%	-18.78%
Cochise	\$8,390,958	1.9%	6.4%	\$9,229,981	1.9%	10.00%	\$9,594,853	1.9%	3.95%
Coconino	\$12,183,683	2.8%	0.0%	\$13,841,588	2.9%	13.61%	\$13,978,278	2.8%	0.99%
Gila	\$4,067,599	0.9%	-2.1%	\$3,882,098	0.8%	-4.56%	\$4,443,907	0.9%	14.47%
Graham	\$2,247,541	0.5%	5.0%	\$2,412,735	0.5%	7.35%	\$2,462,318	0.5%	2.06%
Greenlee	\$3,226,878	0.7%	-15.4%	\$3,098,540	0.6%	-3.98%	\$3,003,365	0.6%	-3.07%
La Paz	\$1,421,105	0.3%	8.0%	\$1,486,269	0.3%	4.59%	\$1,495,379	0.3%	0.61%
Maricopa	\$277,695,556	63.1%	8.5%	\$306,464,900	63.2%	10.36%	\$322,426,596	63.6%	5.21%
Mohave	\$12,194,408	2.8%	4.8%	\$12,938,817	2.7%	6.10%	\$13,012,998	2.6%	0.57%
Navajo	\$7,136,959	1.6%	6.7%	\$7,748,173	1.6%	8.56%	\$7,932,049	1.6%	2.37%
Pima	\$70,057,426	15.9%	6.7%	\$76,273,737	15.7%	8.87%	\$79,516,015	15.7%	4.25%
Pinal	\$10,457,557	2.4%	0.0%	\$11,582,587	2.4%	10.76%	\$12,511,593	2.5%	8.02%
Santa Cruz	\$2,968,377	0.7%	6.2%	\$3,180,054	0.7%	7.13%	\$3,346,986	0.7%	5.25%
Yavapai	\$14,218,088	3.2%	6.7%	\$16,154,370	3.3%	13.62%	\$16,629,440	3.3%	2.94%
Yuma	\$10,495,286	2.4%	6.7%	\$11,358,869	2.3%	8.23%	\$11,861,866	2.3%	4.43%
Total Distribution	\$440,327,355	100%	7.1%	\$485,126,160	100%	10.17%	\$506,661,074	100.0%	4.44%

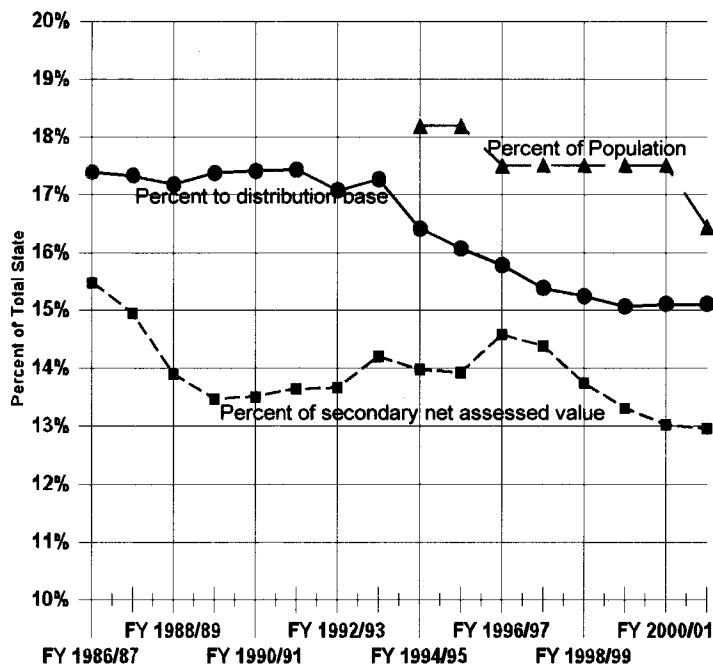
Source: State of Arizona, Department of Revenue, 2001 Annual Report: November 2001.

Trends in Factors that Determine Pima County's Share of State Shared Taxes:

As discussed above distributions to counties are based on, 1) relative contributions to the distribution base, 2) relative population size, and 3) relative size of the property tax base (secondary net assessed value). The absolute size of these elements is not as important as how each factor relates to the whole. Even though Pima County has seen substantial growth through the 1990s other counties in Arizona have grown faster. Chart 2 shows the percent that Pima County's sharing factors are of the total state. Pima County has the second highest factors of all counties. The significant conclusion that can be drawn from the chart is that Pima County is losing share in all the factors. In Fiscal Year 2001/02 Pima County's population factor has dropped to 16.45%. The one advantage of the population factor is that it is fairly stable. Every ten years when there is an official Census. It could change every five years if there is a mid-decade Census. The percentage to the distribution base changes monthly and the percent of secondary net assessed value changes annually.

Chart 2: Pima County Percent of State

FY 2002/2003 figures are estimated.



Since 1994 Pima County has never used secondary net assessed value as the basis for distribution of state shared transaction and severance taxes. The chart shows why, population will produce a higher result when averaged with Pima County's contribution factor than if the net assessed value factor is used. The population factor is certainly a stabilizing factor even though it is decreasing.

The percentage of Pima County's contribution to the distribution base seems to decline most every year, and it has been since Fiscal Year 1994/95. A closer look at the business classes contributing to the distribution base might reveal some of the causes of this.

Pima County's relative contribution to the distribution base began to decline in fiscal year 1994/95. There are many reasons for this. About this time there was a significant devaluation of the Mexican Peso which

reduced the number of Mexican citizens coming to Pima County for shopping and recreation. Population in other counties grew faster, and possibly more important personal income in Maricopa, and Yavapai county grew faster than in Pima County. Another significant feature was that the rapid growth in Cochise County resulted in the expansion of their retail base. A detailed view of the major components of Pima Counties contribution to the Distribution Base are shown in the tables in the end notes^{4 & 5}.

Conclusion:

All though more research is required, it appears that if the purpose of the State Shared Transaction Privilege and Affiliated Taxes are to equalize county tax burdens on a per capita, constant dollar basis it is not yet totally effective. Due to the innate structure of the distribution formulas it seems the richer counties get richer and the poorer counties get relatively poorer. Strong steps were made to bring equity to the system when the current distribution system began in 1995. Further information is needed regarding why some of the inequities in the current system occur before any tinkering should be done on the current system.

Endnotes:

1. The special programs which receive state shared transaction privilege and severance taxes are:

School Facilities: ARS §42-5030.01.
 Multipurpose facilities: ARS §42-5031.
 Bridge construction: ARS §42-5032.
 Tourism & sports authorities: ARS §42-5032.01
 Arizona budget stabilization fund: ARS §42-5032.02.
 Water quality assurance revolving fund: ARS §49-282.

2. Population is the population determined in the last United State decennial or special census or revisions to the census approved by the United States Bureau of the Census.

3. Tables of State Shared Transaction Privilege Tax Revenues: Pima County and Remainder of State (Arizona w/out Pima County).

PIMA COUNTY					Per Capita Revenue in Jan 2001 \$		% Difference between Pima & Other Counties	
	Revenues	% Change	Per Capita Revenue	% Change		% Change		
FY 86/87	33,291,637		\$52.75		\$83.07			88.02%
FY 87/88	34,663,653	4.12%	\$53.44	1.31%	\$80.88	-2.63%		87.25%
FY 88/89	37,449,324	8.04%	\$56.70	6.09%	\$81.98	1.36%		86.49%
FY 89/90	38,659,812	3.23%	\$58.02	2.32%	\$79.74	-2.74%		85.65%
FY 90/91	38,279,737	-0.98%	\$56.71	-2.25%	\$73.78	-7.48%		81.96%
FY 91/92	39,925,096	4.30%	\$57.93	2.15%	\$73.45	-0.44%		82.57%
FY 92/93	42,846,400	7.32%	\$60.99	5.29%	\$74.89	1.96%		82.74%
FY 93/94	46,805,577	9.24%	\$65.45	7.31%	\$78.39	4.67%		84.52%
FY 94/95	59,621,189	27.38%	\$81.04	23.81%	\$94.41	20.43%		95.60%
FY 95/96	62,473,258	4.78%	\$82.30	1.56%	\$93.34	-1.14%		96.26%
FY 96/97	62,859,551	0.62%	\$81.33	-1.19%	\$89.51	-4.11%		95.53%
FY 97/98	65,670,660	4.47%	\$82.88	1.91%	\$89.81	0.34%		95.44%
FY 98/99	70,057,426	6.68%	\$85.71	3.41%	\$91.34	1.71%		95.36%
FY 99/00	76,273,737	8.87%	\$91.21	6.42%	\$94.61	3.58%		95.16%
FY 00/01	79,516,015	4.25%	\$92.67	1.60%	\$92.67	-2.06%		95.16%
ADOR frst FY 01-02	79,009,119	-0.65%	\$90.00	-2.88%	\$88.73	-4.25%		91.77%
Expected FY 01-02	74,500,000	-6.31%	\$84.86	-8.43%	\$83.67	-9.72%		
Average % Change		6.11%		3.79%		0.61%		

ARIZONA w/out PIMA COUNTY					Per Capita Revenue in Jan 2001 \$		% Difference between Pima & Other Counties	
	Revenues	% Change	Per Capita Revenue	% Change		% Change		
FY 86/87	164,349,542		\$59.93		\$94.38			
FY 87/88	173,826,970	5.77%	\$61.25	2.20%	\$92.70	-1.77%		
FY 88/89	192,640,211	10.82%	\$65.55	7.02%	\$94.78	2.25%		
FY 89/90	203,561,475	5.67%	\$67.74	3.33%	\$93.10	-1.78%		
FY 90/91	211,255,523	3.78%	\$69.19	2.15%	\$90.01	-3.31%		
FY 91/92	220,015,499	4.15%	\$70.16	1.40%	\$88.96	-1.17%		
FY 92/93	237,908,232	8.13%	\$73.72	5.07%	\$90.52	1.75%		
FY 93/94	257,939,906	8.42%	\$77.45	5.06%	\$92.76	2.47%		
FY 94/95	296,718,101	15.03%	\$84.77	9.46%	\$98.76	6.47%		
FY 95/96	315,428,064	6.31%	\$85.50	0.86%	\$96.97	-1.81%		
FY 96/97	326,464,838	3.50%	\$85.13	-0.44%	\$93.69	-3.38%		
FY 97/98	345,630,141	5.87%	\$86.84	2.01%	\$94.10	0.43%		
FY 98/99	371,343,170	7.44%	\$89.88	3.50%	\$95.79	1.80%		
FY 99/00	408,852,421	10.10%	\$95.85	6.64%	\$99.43	3.80%		
FY 00/01	427,145,059	4.47%	\$97.39	1.60%	\$97.39	-2.06%		
ADOR frst FY 01-02	437,990,881	2.54%	\$98.07	0.70%	\$96.69	-0.72%		
Average % Change		6.80%		3.37%		0.20%		

4. Tables of the Components of Pima County's contribution to the State Shared Transaction Privilege Tax distribution Base

COMPONENTS OF PIMA COUNTY'S CONTRIBUTION TO STATE SHARED SALES TAXES

	ITEM	F Y 2000/01 Amount Taxed	F Y 2000/01 Tax Collections	Tax Rate	Portion to distrib. base	Amount to distribution base	Rank	Percent of total dist. base	Sum of percent- ages by rank
Retail Sales		\$5,921,265,722	\$296,063,126	5.00%	40.00%	\$118,425,250	1	62.83%	62.83%
Restaurant & Bar Sales		\$987,252,757	\$49,362,638	5.00%	40.00%	\$19,745,055	2	10.47%	73.30%
Prime Contracting		\$1,522,250,495	\$76,112,525	5.00%	20.00%	\$15,222,505	3	8.08%	81.38%
Utilities		\$1,051,973,786	\$52,598,689	5.00%	20.00%	\$10,519,738	4	5.58%	86.96%
Rental of Personal Property		\$428,325,339	\$21,416,267	5.00%	40.00%	\$8,566,507	5	4.54%	91.50%
Transient Lodging		\$299,733,790	\$16,485,358	5.50%	50.00%	\$8,242,679	6	4.37%	95.87%
Telecommunications		\$382,804,901	\$19,140,245	5.00%	20.00%	\$3,828,049	7	2.03%	97.91%
Amusements		\$85,580,016	\$4,279,001	5.00%	40.00%	\$1,711,600	8	0.91%	98.81%
Classes not listed ¹		\$78,249,659	\$2,562,426	3.27%	38.08%	\$975,796	9	0.52%	99.33%
Job printing		\$52,349,222	\$2,617,461	5.00%	20.00%	\$523,492	10	0.28%	99.61%
Jet Fuel Tax	Based on Gallons		\$677,763	\$0.0305/g	40.00%	\$271,105	11	0.14%	99.75%
Publication		\$16,773,794	\$838,690	5.00%	20.00%	\$167,738	12	0.09%	99.84%
Comm Lease		\$18,506,182	\$287,123	1.55%	53.33%	\$153,132	13	0.08%	99.92%
Transporting		\$11,535,886	\$576,794	5.00%	20.00%	\$115,359	14	0.06%	99.98%
Rental Occupancy Tax		\$1,457,104	\$43,713	3.00%	66.67%	\$29,142	15	0.02%	100.00%
Owner Builder Sales		\$81,940	\$4,097	5.00%	20.00%	\$819	16	0.00%	100.00%
Use Tax		\$292,046,511	\$14,602,326	5.00%	0.00%	\$0	17	0.00%	100.00%
Use Inventory Tax		\$5,904,280	\$295,214	5.00%	0.00%	\$0	17	0.00%	100.00%
Totals & Average Rates		\$11,156,091,384	\$557,963,456	5.00%	33.78%	\$188,497,967			
Not included but are paid to the County.									
License /fees - col			\$59,967						

¹Total Distribution Base from Pima County in FY 2000/01

Less: Fee collections

\$188,557,934

\$59,967

\$188,497,967

Total from known contributors to distribution base:

\$187,522,171

Difference, attributed to Classes not listed:

\$975,796

Source: Monthly Data from Arizona Department of Revenue Econometrics section

5. Historic values of top 8 contributors to State Shared Transaction Tax Distribution Base (begin on the following page).

RETAIL SALES**Tax Rate =5.00%****Distribution Base = 40.00%****A**

DISTRIBUTION BASE	Pima County	State w/out Pima Cnty	Arizona	Pima as % State
Amount	\$118,425,314	\$647,221,428	\$765,646,742	15.47%
% of distribution base	62.81%	61.06%	61.33%	

TAXABLE AMOUNTS HISTORY**Nominal Amounts**

	Pima County Amount	% Change	State w/out Pima Cnty Amount	% Change	Arizona Amount	% Change	Pima as % State
86/87	\$2,635,690,093		\$12,393,930,243		\$15,029,620,336		17.54%
87/88	\$2,775,660,076	5.31%	\$12,979,187,601	4.72%	\$15,754,847,677	4.83%	17.62%
88/89	\$2,918,807,303	5.16%	\$13,727,875,040	5.77%	\$16,646,682,343	5.66%	17.53%
89/90	\$3,060,848,018	4.87%	\$14,283,838,316	4.05%	\$17,344,686,334	4.19%	17.65%
90/91	\$3,132,867,155	2.35%	\$14,664,719,358	2.67%	\$17,797,586,513	2.61%	17.60%
91/92	\$3,352,868,422	7.02%	\$15,342,290,493	4.62%	\$18,695,158,915	5.04%	17.93%
92/93	\$3,530,006,363	5.28%	\$16,642,604,911	8.48%	\$20,172,611,274	7.90%	17.50%
93/94	\$3,927,003,336	11.25%	\$18,489,905,064	11.10%	\$22,416,908,400	11.13%	17.52%
94/95	\$4,182,493,464	6.51%	\$20,880,097,066	12.93%	\$25,062,590,530	11.80%	16.69%
95/96	\$4,380,609,030	4.74%	\$22,529,038,557	7.90%	\$26,909,647,587	7.37%	16.28%
96/97	\$4,511,938,881	3.00%	\$23,744,684,143	5.40%	\$28,256,623,024	5.01%	15.97%
97/98	\$4,815,457,189	6.73%	\$25,653,683,818	8.04%	\$30,469,141,007	7.83%	15.80%
98/99	\$5,116,782,346	6.26%	\$27,847,693,032	8.55%	\$32,964,475,378	8.19%	15.52%
99/00	\$5,613,804,496	9.71%	\$30,790,057,159	10.57%	\$36,403,861,655	10.43%	15.42%
00/01	\$5,921,265,722	5.48%	\$32,361,071,393	5.10%	\$38,282,337,115	5.16%	15.47%

Nominal Amount per capita

	Pima County Amount / Person	% Change	State w/out Pima Cnty Amount / Person	% Change	Arizona Amount / Person	% Change	Pima as % State
86/87	\$4,176.48		\$4,519.82		\$4,455.58		93.74%
87/88	\$4,279.35	2.46%	\$4,573.69	1.19%	\$4,518.93	1.42%	94.70%
88/89	\$4,419.13	3.27%	\$4,671.39	2.14%	\$4,625.10	2.35%	95.55%
89/90	\$4,593.33	3.94%	\$4,753.04	1.75%	\$4,724.05	2.14%	97.23%
90/91	\$4,641.36	1.05%	\$4,803.15	1.05%	\$4,773.86	1.05%	97.22%
91/92	\$4,864.96	4.82%	\$4,892.61	1.86%	\$4,887.63	2.38%	99.54%
92/93	\$5,025.07	3.29%	\$5,156.98	5.40%	\$5,133.40	5.03%	97.89%
93/94	\$5,491.64	9.28%	\$5,551.61	7.65%	\$5,541.01	7.94%	99.11%
94/95	\$5,685.03	3.52%	\$5,965.45	7.45%	\$5,916.74	6.78%	96.08%
95/96	\$5,771.17	1.52%	\$6,107.08	2.37%	\$6,049.76	2.25%	95.39%
96/97	\$5,837.46	1.15%	\$6,191.68	1.39%	\$6,132.26	1.36%	95.19%
97/98	\$6,077.65	4.11%	\$6,445.67	4.10%	\$6,384.57	4.11%	95.19%
98/99	\$6,259.98	3.00%	\$6,740.46	4.57%	\$6,661.10	4.33%	93.98%
99/00	\$6,713.18	7.24%	\$7,218.57	7.09%	\$7,135.73	7.13%	94.08%
00/01	\$6,900.81	2.80%	\$7,378.12	2.21%	\$7,300.02	2.30%	94.53%

Constant Dollar Amount (2000 \$)

	Pima County Amount	% Change	State w/out Pima Cnty Amount	% Change	Arizona Amount	% Change
86/87	\$4,030,784,149		\$18,954,147,038		\$22,984,931,188	
87/88	\$4,077,188,078	1.15%	\$19,065,226,829	0.59%	\$23,142,414,907	0.69%
88/89	\$4,094,763,375	0.43%	\$19,258,688,258	1.01%	\$23,353,451,634	0.91%
89/90	\$4,068,716,605	-0.64%	\$18,987,185,838	-1.41%	\$23,055,902,442	-1.27%
90/91	\$3,988,530,071	-1.97%	\$18,670,014,157	-1.67%	\$22,658,544,228	-1.72%
91/92	\$4,127,333,804	3.48%	\$18,886,143,508	1.16%	\$23,013,477,312	1.57%
92/93	\$4,220,554,803	2.26%	\$19,898,271,809	5.36%	\$24,118,826,612	4.80%
93/94	\$4,588,503,898	8.72%	\$21,604,514,741	8.57%	\$26,193,018,639	8.60%
94/95	\$4,762,865,521	3.80%	\$23,777,465,584	10.06%	\$28,540,331,105	8.96%
95/96	\$4,858,695,802	2.01%	\$24,987,791,496	5.09%	\$29,846,487,298	4.58%
96/97	\$4,886,536,037	0.57%	\$25,716,051,972	2.91%	\$30,602,588,009	2.53%
97/98	\$5,120,084,652	4.78%	\$27,276,544,594	6.07%	\$32,396,629,246	5.86%
98/99	\$5,295,521,339	3.43%	\$28,820,466,205	5.66%	\$34,115,987,543	5.31%
99/00	\$5,613,804,496	6.01%	\$30,790,057,159	6.83%	\$36,403,861,655	6.71%
00/01	\$5,705,828,271	1.64%	\$31,183,656,447	1.28%	\$36,889,484,717	1.33%

RETAIL SALES**Constant Dollar Amount per Capita (2000 \$)**

	<u>Pima County</u>		<u>State w/out Pima Cnty</u>		<u>Arizona</u>	
	Amount / Person	% Change	Amount / Person	% Change	Amount / Person	% Change
86/87	\$6,387.12		\$6,912.19		\$6,813.96	
87/88	\$6,285.97	-1.58%	\$6,718.33	-2.80%	\$6,637.89	-2.58%
88/89	\$6,199.54	-1.37%	\$6,553.45	-2.45%	\$6,488.50	-2.25%
89/90	\$6,105.81	-1.51%	\$6,318.11	-3.59%	\$6,279.58	-3.22%
90/91	\$5,909.03	-3.22%	\$6,115.01	-3.21%	\$6,077.72	-3.21%
91/92	\$5,988.70	1.35%	\$6,022.73	-1.51%	\$6,016.60	-1.01%
92/93	\$6,008.09	0.32%	\$6,165.80	2.38%	\$6,137.61	2.01%
93/94	\$6,416.71	6.80%	\$6,486.77	5.21%	\$6,474.39	5.49%
94/95	\$6,473.89	0.89%	\$6,793.23	4.72%	\$6,737.76	4.07%
95/96	\$6,401.01	-1.13%	\$6,773.59	-0.29%	\$6,710.01	-0.41%
96/97	\$6,322.10	-1.23%	\$6,705.74	-1.00%	\$6,641.39	-1.02%
97/98	\$6,462.12	2.21%	\$6,853.42	2.20%	\$6,788.46	2.21%
98/99	\$6,478.65	0.26%	\$6,975.91	1.79%	\$6,893.78	1.55%
99/00	\$6,713.18	3.62%	\$7,218.57	3.48%	\$7,135.73	3.51%
00/01	\$6,649.73	-0.95%	\$7,109.67	-1.51%	\$7,034.42	-1.42%

Percent of Disposable Income (nominal \$)

	<u>Pima County</u>	<u>State w/out Pima Cnty</u>	<u>Arizona</u>
	Amount	Amount	Amount
86/87	32.58%	33.83%	33.60%
87/88	32.05%	32.61%	32.51%
88/89	31.51%	31.70%	31.67%
89/90	31.85%	31.44%	31.51%
90/91	30.91%	30.81%	30.83%
91/92	31.22%	30.64%	30.74%
92/93	30.42%	31.37%	31.20%
93/94	31.30%	32.40%	32.20%
94/95	31.54%	32.57%	32.40%
95/96	31.35%	32.92%	32.65%
96/97	30.85%	32.09%	31.89%
97/98	30.87%	32.09%	31.89%
98/99	30.88%	33.17%	32.79%
99/00	31.58%	32.54%	32.39%
00/01	31.43%	32.80%	32.58%

RESTAURANTS & BARS**Tax Rate =****5.00%****Distribution Base =****40.00%**

DISTRIBUTION BASE	Pima County	State w/out Pima Cnty	Arizona	Pima as % State
Amount	\$19,745,055	\$106,271,348	\$126,016,403	15.67%
% of distribution base	10.47%	10.03%	10.09%	

TAXABLE AMOUNTS HISTORY**Nominal Amounts**

	Pima County	% Change	State w/out Pima Cnty	% Change	Arizona	% Change	Pima as % State
	Amount		Amount		Amount		
86/87	\$489,176,685		\$2,006,771,210		\$2,495,947,895		19.60%
87/88	\$485,465,685	-0.76%	\$2,157,449,918	7.51%	\$2,642,915,603	5.89%	18.37%
88/89	\$516,283,714	6.35%	\$2,281,272,266	5.74%	\$2,797,555,980	5.85%	18.45%
89/90	\$504,302,011	-2.32%	\$2,410,485,156	5.66%	\$2,914,787,167	4.19%	17.30%
90/91	\$559,122,278	10.87%	\$2,527,759,034	4.87%	\$3,086,881,312	5.90%	18.11%
91/92	\$590,516,230	5.61%	\$2,696,091,836	6.66%	\$3,286,608,066	6.47%	17.97%
92/93	\$628,623,817	6.45%	\$2,908,258,821	7.87%	\$3,536,882,638	7.61%	17.77%
93/94	\$680,378,411	8.23%	\$3,165,688,387	8.85%	\$3,846,066,798	8.74%	17.69%
94/95	\$716,689,044	5.34%	\$3,434,471,812	8.49%	\$4,151,160,856	7.93%	17.26%
95/96	\$751,649,000	4.88%	\$3,765,733,481	9.65%	\$4,517,382,481	8.82%	16.64%
96/97	\$785,905,477	4.56%	\$3,993,832,501	6.06%	\$4,779,737,978	5.81%	16.44%
97/98	\$842,904,057	7.25%	\$4,252,599,692	6.48%	\$5,095,503,749	6.61%	16.54%
98/99	\$884,110,809	4.89%	\$4,592,602,129	8.00%	\$5,476,712,938	7.48%	16.14%
99/00	\$939,168,087	6.23%	\$5,037,203,185	9.68%	\$5,976,371,272	9.12%	15.71%
00/01	\$987,252,757	5.12%	\$5,313,567,408	5.49%	\$6,300,820,165	5.43%	15.67%

Nominal Amount per capita

	Pima County	% Change	State w/out Pima Cnty	% Change	Arizona	% Change	Pima as % State
	Amount / Person		Amount / Person		Amount / Person		
86/87	\$775.14		\$731.83		\$739.93		104.76%
87/88	\$748.46	-3.44%	\$760.26	3.88%	\$758.06	2.45%	98.73%
88/89	\$781.66	4.44%	\$776.28	2.11%	\$777.27	2.53%	100.57%
89/90	\$756.79	-3.18%	\$802.10	3.33%	\$793.88	2.14%	95.33%
90/91	\$828.34	9.45%	\$827.92	3.22%	\$828.00	4.30%	100.04%
91/92	\$856.83	3.44%	\$859.77	3.85%	\$859.24	3.77%	99.72%
92/93	\$894.87	4.44%	\$901.17	4.81%	\$900.04	4.75%	99.42%
93/94	\$951.46	6.32%	\$950.50	5.47%	\$950.67	5.62%	100.08%
94/95	\$974.15	2.38%	\$981.23	3.23%	\$980.00	3.09%	99.40%
95/96	\$990.25	1.65%	\$1,020.80	4.03%	\$1,015.59	3.63%	97.51%
96/97	\$1,016.79	2.68%	\$1,041.44	2.02%	\$1,037.30	2.14%	98.02%
97/98	\$1,063.84	4.63%	\$1,068.50	2.60%	\$1,067.72	2.93%	99.64%
98/99	\$1,081.64	1.67%	\$1,111.63	4.04%	\$1,106.67	3.65%	97.74%
99/00	\$1,123.09	3.83%	\$1,180.95	6.24%	\$1,171.46	5.85%	95.87%
00/01	\$1,150.57	2.45%	\$1,211.46	2.58%	\$1,201.50	2.56%	95.76%

Constant Dollar Amount (2000 \$)

	Pima County	% Change	State w/out Pima Cnty	% Change	Arizona	% Change
	Amount		Amount		Amount	
86/87	\$748,102,227		\$3,068,972,944		\$3,817,075,171	
87/88	\$713,104,216	-4.68%	\$3,169,094,501	3.26%	\$3,882,198,718	1.71%
88/89	\$724,288,870	1.57%	\$3,200,372,328	0.99%	\$3,924,661,198	1.09%
89/90	\$670,357,350	-7.45%	\$3,204,203,842	0.12%	\$3,874,561,192	-1.28%
90/91	\$711,832,296	6.19%	\$3,218,152,070	0.44%	\$3,929,984,365	1.43%
91/92	\$726,917,162	2.12%	\$3,318,851,077	3.13%	\$4,045,768,239	2.95%
92/93	\$751,596,739	3.40%	\$3,477,179,493	4.77%	\$4,228,776,232	4.52%
93/94	\$794,987,609	5.77%	\$3,698,946,056	6.38%	\$4,493,933,665	6.27%
94/95	\$816,138,403	2.66%	\$3,911,046,728	5.73%	\$4,727,185,131	5.19%
95/96	\$833,681,759	2.15%	\$4,176,714,546	6.79%	\$5,010,396,305	5.99%
96/97	\$851,154,134	2.10%	\$4,325,414,630	3.56%	\$5,176,568,764	3.32%
97/98	\$896,226,455	5.30%	\$4,521,620,597	4.54%	\$5,417,847,052	4.66%
98/99	\$914,994,490	2.09%	\$4,753,030,505	5.12%	\$5,668,024,994	4.62%
99/00	\$939,168,087	2.64%	\$5,037,203,185	5.98%	\$5,976,371,272	5.44%
00/01	\$951,332,866	1.30%	\$5,120,240,259	1.65%	\$6,071,573,125	1.59%

RESTAURANTS & BARS**Constant Dollar Amount per Capita (2000 \$)**

	<u>Pima County</u>		<u>State w/out Pima Cnty</u>		<u>Arizona</u>	
	Amount / Person	% Change	Amount / Person	% Change	Amount / Person	% Change
86/87	\$1,185.43		\$1,119.19		\$1,131.58	
87/88	\$1,099.42	-7.26%	\$1,116.75	-0.22%	\$1,113.52	-1.60%
88/89	\$1,096.59	-0.26%	\$1,089.04	-2.48%	\$1,090.42	-2.07%
89/90	\$1,005.99	-8.26%	\$1,066.22	-2.10%	\$1,055.29	-3.22%
90/91	\$1,054.58	4.83%	\$1,054.04	-1.14%	\$1,054.14	-0.11%
91/92	\$1,054.75	0.02%	\$1,058.37	0.41%	\$1,057.72	0.34%
92/93	\$1,069.92	1.44%	\$1,077.46	1.80%	\$1,076.11	1.74%
93/94	\$1,111.74	3.91%	\$1,110.61	3.08%	\$1,110.81	3.22%
94/95	\$1,109.33	-0.22%	\$1,117.39	0.61%	\$1,115.99	0.47%
95/96	\$1,098.32	-0.99%	\$1,132.21	1.33%	\$1,126.42	0.94%
96/97	\$1,101.21	0.26%	\$1,127.90	-0.38%	\$1,123.42	-0.27%
97/98	\$1,131.14	2.72%	\$1,136.09	0.73%	\$1,135.27	1.05%
98/99	\$1,119.42	-1.04%	\$1,150.46	1.26%	\$1,145.33	0.89%
99/00	\$1,123.09	0.33%	\$1,180.95	2.65%	\$1,171.46	2.28%
00/01	\$1,108.71	-1.28%	\$1,167.38	-1.15%	\$1,157.78	-1.17%

Percent of Disposable Income (nominal \$)

	<u>Pima County</u>		<u>State w/out Pima Cnty</u>		<u>Arizona</u>	
	Amount		Amount		Amount	
86/87	6.05%		5.48%		5.58%	
87/88	5.61%		5.42%		5.45%	
88/89	5.57%		5.27%		5.32%	
89/90	5.25%		5.31%		5.30%	
90/91	5.52%		5.31%		5.35%	
91/92	5.50%		5.38%		5.40%	
92/93	5.42%		5.48%		5.47%	
93/94	5.42%		5.55%		5.53%	
94/95	5.40%		5.36%		5.37%	
95/96	5.38%		5.50%		5.48%	
96/97	5.37%		5.40%		5.39%	
97/98	5.40%		5.32%		5.33%	
98/99	5.34%		5.47%		5.45%	
99/00	5.28%		5.32%		5.32%	
00/01	5.24%		5.39%		5.36%	

PRIME CONTRACTING**Tax Rate = 5.00%****Distribution Base = 20.00%****A**

DISTRIBUTION BASE	<u>Pima County</u>	<u>State w/out Pima Cnty</u>	<u>Arizona</u>	Pima as % State
Amount	\$15,222,505	\$97,282,872	\$112,505,377	13.53%
% of distribution base	8.07%	9.18%	9.01%	

TAXABLE AMOUNTS HISTORY**Nominal Amounts**

	<u>Pima County</u>		<u>State w/out Pima Cnty</u>		<u>Arizona</u>		Pima as % State
	Amount	% Change	Amount	% Change	Amount	% Change	
86/87	\$713,206,593		\$3,938,970,674		\$4,652,177,267		15.33%
87/88	\$688,661,370	-3.44%	\$3,561,449,100	-9.58%	\$4,250,110,470	-8.64%	16.20%
88/89	\$629,474,566	-8.59%	\$3,552,406,792	-0.25%	\$4,181,881,358	-1.61%	15.05%
89/90	\$599,620,215	-4.74%	\$3,469,320,431	-2.34%	\$4,068,940,646	-2.70%	14.74%
90/91	\$569,362,846	-5.05%	\$3,446,320,571	-0.66%	\$4,015,683,417	-1.31%	14.18%
91/92	\$594,099,279	4.34%	\$3,320,742,333	-3.64%	\$3,914,841,612	-2.51%	15.18%
92/93	\$690,757,373	16.27%	\$3,645,435,525	9.78%	\$4,336,192,898	10.76%	15.93%
93/94	\$925,753,526	34.02%	\$4,478,796,924	22.86%	\$5,404,550,450	24.64%	17.13%
94/95	\$997,710,502	7.77%	\$5,395,020,667	20.46%	\$6,392,731,169	18.28%	15.61%
95/96	\$1,101,560,000	10.41%	\$6,087,270,267	12.83%	\$7,188,830,267	12.45%	15.32%
96/97	\$1,076,580,333	-2.27%	\$6,701,224,085	10.09%	\$7,777,804,418	8.19%	13.84%
97/98	\$1,066,818,829	-0.91%	\$7,501,203,438	11.94%	\$8,568,022,267	10.16%	12.45%
98/99	\$1,239,417,067	16.18%	\$8,782,143,993	17.08%	\$10,021,561,060	16.96%	12.37%
99/00	\$1,477,616,840	19.22%	\$9,369,540,543	6.69%	\$10,847,157,383	8.24%	13.62%
00/01	\$1,522,250,495	3.02%	\$9,728,287,188	3.83%	\$11,250,537,683	3.72%	13.53%

Nominal Amount per capita

	<u>Pima County</u>		<u>State w/out Pima Cnty</u>		<u>Arizona</u>		Pima as % State
	Amount / Person	% Change	Amount / Person	% Change	Amount / Person	% Change	
86/87	\$1,130.14		\$1,436.46		\$1,379.15		81.94%
87/88	\$1,061.74	-6.05%	\$1,255.01	-12.63%	\$1,219.05	-11.61%	87.10%
88/89	\$953.04	-10.24%	\$1,208.83	-3.68%	\$1,161.89	-4.69%	82.02%
89/90	\$899.83	-5.58%	\$1,154.44	-4.50%	\$1,108.23	-4.62%	81.20%
90/91	\$843.51	-6.26%	\$1,128.78	-2.22%	\$1,077.13	-2.81%	78.31%
91/92	\$862.03	2.20%	\$1,058.97	-6.18%	\$1,023.49	-4.98%	84.22%
92/93	\$983.31	14.07%	\$1,129.60	6.67%	\$1,103.45	7.81%	89.11%
93/94	\$1,294.60	31.66%	\$1,344.76	19.05%	\$1,335.90	21.07%	96.91%
94/95	\$1,356.13	4.75%	\$1,541.36	14.62%	\$1,509.19	12.97%	89.86%
95/96	\$1,451.23	7.01%	\$1,650.11	7.06%	\$1,616.17	7.09%	89.79%
96/97	\$1,392.86	-4.02%	\$1,747.42	5.90%	\$1,687.94	4.44%	82.52%
97/98	\$1,346.45	-3.33%	\$1,884.73	7.86%	\$1,795.36	6.36%	75.00%
98/99	\$1,516.33	12.62%	\$2,125.69	12.79%	\$2,025.05	12.79%	74.88%
99/00	\$1,766.98	16.53%	\$2,196.64	3.34%	\$2,126.21	5.00%	83.10%
00/01	\$1,774.07	0.40%	\$2,217.99	0.97%	\$2,145.35	0.90%	82.69%

Constant Dollar Amount (2000 \$)

	<u>Pima County</u>		<u>State w/out Pima Cnty</u>		<u>Arizona</u>	
	Amount	% Change	Amount	% Change	Amount	% Change
86/87	\$1,090,713,145		\$6,023,902,658		\$7,114,615,803	
87/88	\$1,011,579,895	-7.26%	\$5,231,439,518	-13.16%	\$6,243,019,413	-12.25%
88/89	\$883,083,099	-12.70%	\$4,983,633,284	-4.74%	\$5,866,716,383	-6.03%
89/90	\$797,061,700	-9.74%	\$4,611,689,820	-7.46%	\$5,408,751,520	-7.81%
90/91	\$724,869,814	-9.06%	\$4,387,595,308	-4.86%	\$5,112,465,122	-5.48%
91/92	\$731,327,845	0.89%	\$4,087,787,041	-6.83%	\$4,819,114,886	-5.74%
92/93	\$825,885,012	12.93%	\$4,358,564,499	6.62%	\$5,184,449,511	7.58%
93/94	\$1,081,695,965	30.97%	\$5,233,246,673	20.07%	\$6,314,942,638	21.81%
94/95	\$1,136,155,021	5.03%	\$6,143,645,685	17.40%	\$7,279,800,706	15.28%
95/96	\$1,221,781,015	7.54%	\$6,751,617,022	9.90%	\$7,973,398,037	9.53%
96/97	\$1,165,961,848	-4.57%	\$7,257,583,458	7.49%	\$8,423,545,305	5.65%
97/98	\$1,134,306,152	-2.71%	\$7,975,732,123	9.90%	\$9,110,038,274	8.15%
98/99	\$1,282,712,275	13.08%	\$9,088,921,077	13.96%	\$10,371,633,353	13.85%
99/00	\$1,477,616,840	15.19%	\$9,369,540,543	3.09%	\$10,847,157,383	4.58%
00/01	\$1,466,865,416	-0.73%	\$9,374,336,276	0.05%	\$10,841,201,692	-0.05%

PRIME CONTRACTING**Constant Dollar Amount per Capita (2000 \$)**

	<u>Pima County</u>		<u>State w/out Pima Cnty</u>		<u>Arizona</u>	
	Amount / Person	% Change	Amount / Person	% Change	Amount / Person	% Change
86/87	\$1,728.33		\$2,196.80		\$2,109.15	
87/88	\$1,559.59	-9.76%	\$1,843.49	-16.08%	\$1,790.67	-15.10%
88/89	\$1,337.00	-14.27%	\$1,695.86	-8.01%	\$1,630.00	-8.97%
89/90	\$1,196.13	-10.54%	\$1,534.57	-9.51%	\$1,473.14	-9.62%
90/91	\$1,073.90	-10.22%	\$1,437.07	-6.35%	\$1,371.32	-6.91%
91/92	\$1,061.15	-1.19%	\$1,303.58	-9.29%	\$1,259.90	-8.13%
92/93	\$1,175.67	10.79%	\$1,350.57	3.60%	\$1,319.31	4.72%
93/94	\$1,512.68	28.66%	\$1,571.29	16.34%	\$1,560.93	18.31%
94/95	\$1,544.31	2.09%	\$1,755.24	11.71%	\$1,718.61	10.10%
95/96	\$1,609.62	4.23%	\$1,830.20	4.27%	\$1,792.56	4.30%
96/97	\$1,508.50	-6.28%	\$1,892.49	3.40%	\$1,828.08	1.98%
97/98	\$1,431.62	-5.10%	\$2,003.96	5.89%	\$1,908.94	4.42%
98/99	\$1,569.30	9.62%	\$2,199.95	9.78%	\$2,095.79	9.79%
99/00	\$1,766.98	12.60%	\$2,196.64	-0.15%	\$2,126.21	1.45%
00/01	\$1,709.53	-3.25%	\$2,137.29	-2.70%	\$2,067.30	-2.77%

Percent of Disposable Income (nominal \$)

	<u>Pima County</u>	<u>State w/out Pima Cnty</u>	<u>Arizona</u>
	Amount	Amount	Amount
86/87	8.82%	10.75%	10.40%
87/88	7.95%	8.95%	8.77%
88/89	6.80%	8.20%	7.96%
89/90	6.24%	7.64%	7.39%
90/91	5.62%	7.24%	6.96%
91/92	5.53%	6.63%	6.44%
92/93	5.95%	6.87%	6.71%
93/94	7.38%	7.85%	7.76%
94/95	7.52%	8.42%	8.26%
95/96	7.88%	8.89%	8.72%
96/97	7.36%	9.06%	8.78%
97/98	6.84%	9.38%	8.97%
98/99	7.48%	10.46%	9.97%
99/00	8.31%	9.90%	9.65%
00/01	8.08%	9.86%	9.58%

UTILITIES**Tax Rate = 5.00%****Distribution Base = 20.00%**

DISTRIBUTION BASE	Pima County	State w/out Pima Cnty	Arizona	Pima as % State
Amount	\$10,519,738	\$47,623,087	\$58,142,825	18.09%
% of distribution base	5.58%	4.49%	4.66%	

TAXABLE AMOUNTS HISTORY**Nominal Amounts**

	Pima County	% Change	State w/out Pima Cnty	% Change	Arizona	% Change	Pima as % State
	Amount		Amount		Amount		
86/87	\$478,582,370		\$2,417,261,285		\$2,895,843,655		16.53%
87/88	\$521,761,457	9.02%	\$2,627,474,105	8.70%	\$3,149,235,562	8.75%	16.57%
88/89	\$545,610,522	4.57%	\$2,845,195,127	8.29%	\$3,390,805,649	7.67%	16.09%
89/90	\$589,206,779	7.99%	\$2,940,177,846	3.34%	\$3,529,384,625	4.09%	16.69%
90/91	\$613,227,438	4.08%	\$3,132,910,269	6.56%	\$3,746,137,707	6.14%	16.37%
91/92	\$663,195,426	8.15%	\$3,076,721,091	-1.79%	\$3,739,916,517	-0.17%	17.73%
92/93	\$699,564,798	5.48%	\$3,297,808,094	7.19%	\$3,997,372,892	6.88%	17.50%
93/94	\$729,011,569	4.21%	\$3,481,915,772	5.58%	\$4,210,927,341	5.34%	17.31%
94/95	\$772,754,090	6.00%	\$3,618,564,399	3.92%	\$4,391,318,489	4.28%	17.60%
95/96	\$785,689,000	1.67%	\$3,816,350,811	5.47%	\$4,602,039,811	4.80%	17.07%
96/97	\$815,119,706	3.75%	\$3,847,360,503	0.81%	\$4,662,480,209	1.31%	17.48%
97/98	\$852,452,796	4.58%	\$4,071,105,135	5.82%	\$4,923,557,931	5.60%	17.31%
98/99	\$875,993,867	2.76%	\$4,190,650,626	2.94%	\$5,066,644,493	2.91%	17.29%
99/00	\$909,500,581	3.82%	\$4,358,707,400	4.01%	\$5,268,207,981	3.98%	17.26%
00/01	\$1,051,973,786	15.66%	\$4,762,308,735	9.26%	\$5,814,282,521	10.37%	18.09%

Nominal Amount per capita

	Pima County	% Change	State w/out Pima Cnty	% Change	Arizona	% Change	Pima as % State
	Amount / Person		Amount / Person		Amount / Person		
86/87	\$758.35		\$881.53		\$858.48		88.34%
87/88	\$804.42	6.07%	\$925.89	5.03%	\$903.29	5.22%	89.05%
88/89	\$826.06	2.69%	\$968.18	4.57%	\$942.10	4.30%	87.68%
89/90	\$884.21	7.04%	\$978.36	1.05%	\$961.27	2.04%	91.98%
90/91	\$908.50	2.75%	\$1,026.13	4.88%	\$1,004.83	4.53%	90.41%
91/92	\$962.29	5.92%	\$981.16	-4.38%	\$977.76	-2.69%	98.42%
92/93	\$995.85	3.49%	\$1,021.88	4.15%	\$1,017.23	4.04%	97.90%
93/94	\$1,019.47	2.37%	\$1,045.45	2.31%	\$1,040.86	2.32%	97.95%
94/95	\$1,050.36	3.03%	\$1,033.82	-1.11%	\$1,036.70	-0.40%	101.32%
95/96	\$1,035.09	-1.45%	\$1,034.52	0.07%	\$1,034.62	-0.20%	100.05%
96/97	\$1,054.59	1.88%	\$1,003.24	-3.02%	\$1,011.85	-2.20%	104.22%
97/98	\$1,075.89	2.02%	\$1,022.89	1.96%	\$1,031.69	1.96%	104.28%
98/99	\$1,071.71	-0.39%	\$1,014.34	-0.84%	\$1,023.81	-0.76%	104.68%
99/00	\$1,087.61	1.48%	\$1,021.88	0.74%	\$1,032.65	0.86%	105.32%
00/01	\$1,226.00	12.72%	\$1,085.78	6.25%	\$1,108.72	7.37%	110.58%

Constant Dollar Amount (2000 \$)

	Pima County	% Change	State w/out Pima Cnty	% Change	Arizona	% Change
	Amount		Amount		Amount	
86/87	\$731,900,247		\$3,696,739,043		\$4,428,639,290	
87/88	\$766,419,350	4.72%	\$3,859,516,584	4.40%	\$4,625,935,935	4.46%
88/89	\$765,431,134	-0.13%	\$3,991,493,645	3.42%	\$4,756,924,779	2.83%
89/90	\$783,219,353	2.32%	\$3,908,312,452	-2.08%	\$4,691,531,806	-1.37%
90/91	\$780,714,903	-0.32%	\$3,988,584,960	2.05%	\$4,769,299,863	1.66%
91/92	\$816,384,229	4.57%	\$3,787,400,329	-5.04%	\$4,603,784,558	-3.47%
92/93	\$836,415,367	2.45%	\$3,942,933,344	4.11%	\$4,779,348,711	3.81%
93/94	\$851,812,983	1.84%	\$4,068,441,691	3.18%	\$4,920,254,674	2.95%
94/95	\$879,983,159	3.31%	\$4,120,684,410	1.28%	\$5,000,667,569	1.63%
95/96	\$871,436,784	-0.97%	\$4,232,856,103	2.72%	\$5,104,292,887	2.07%
96/97	\$882,793,833	1.30%	\$4,166,782,007	-1.56%	\$5,049,575,840	-1.07%
97/98	\$906,379,251	2.67%	\$4,328,644,632	3.88%	\$5,235,023,883	3.67%
98/99	\$906,594,008	0.02%	\$4,337,038,067	0.19%	\$5,243,632,074	0.16%
99/00	\$909,500,581	0.32%	\$4,358,707,400	0.50%	\$5,268,207,981	0.47%
00/01	\$1,013,699,106	11.46%	\$4,589,038,406	5.28%	\$5,602,737,512	6.35%

UTILITIES

Constant Dollar Amount per Capita (2000 \$)

	<u>Pima County</u>		<u>State w/out Pima Cnty</u>		<u>Arizona</u>	
	Amount / Person	% Change	Amount / Person	% Change	Amount / Person	% Change
86/87	\$1,159.76		\$1,348.13		\$1,312.89	
87/88	\$1,181.62	1.88%	\$1,360.04	0.88%	\$1,326.85	1.06%
88/89	\$1,158.88	-1.92%	\$1,358.25	-0.13%	\$1,321.66	-0.39%
89/90	\$1,175.36	1.42%	\$1,300.52	-4.25%	\$1,277.80	-3.32%
90/91	\$1,156.63	-1.59%	\$1,306.39	0.45%	\$1,279.27	0.12%
91/92	\$1,184.56	2.41%	\$1,207.79	-7.55%	\$1,203.60	-5.91%
92/93	\$1,190.66	0.52%	\$1,221.78	1.16%	\$1,216.22	1.05%
93/94	\$1,191.20	0.05%	\$1,221.55	-0.02%	\$1,216.19	-0.00%
94/95	\$1,196.11	0.41%	\$1,177.28	-3.62%	\$1,180.55	-2.93%
95/96	\$1,148.06	-4.02%	\$1,147.43	-2.54%	\$1,147.53	-2.80%
96/97	\$1,142.14	-0.52%	\$1,086.53	-5.31%	\$1,095.86	-4.50%
97/98	\$1,143.95	0.16%	\$1,087.60	0.10%	\$1,096.96	0.10%
98/99	\$1,109.15	-3.04%	\$1,049.77	-3.48%	\$1,059.58	-3.41%
99/00	\$1,087.61	-1.94%	\$1,021.88	-2.66%	\$1,032.65	-2.54%
00/01	\$1,181.39	8.62%	\$1,046.27	2.39%	\$1,068.38	3.46%

Percent of Disposable Income (nominal \$)

	<u>Pima County</u>	<u>State w/out Pima Cnty</u>	<u>Arizona</u>
	Amount	Amount	Amount
86/87	5.92%	6.60%	6.47%
87/88	6.02%	6.60%	6.50%
88/89	5.89%	6.57%	6.45%
89/90	6.13%	6.47%	6.41%
90/91	6.05%	6.58%	6.49%
91/92	6.17%	6.14%	6.15%
92/93	6.03%	6.22%	6.18%
93/94	5.81%	6.10%	6.05%
94/95	5.83%	5.64%	5.68%
95/96	5.62%	5.58%	5.58%
96/97	5.57%	5.20%	5.26%
97/98	5.46%	5.09%	5.15%
98/99	5.29%	4.99%	5.04%
99/00	5.12%	4.61%	4.69%
00/01	5.58%	4.83%	4.95%

PERSONAL PROPERTY RENTAL**Tax Rate = 5.00%****Distribution Base = 40.00%**

DISTRIBUTION BASE	Pima County	State w/out Pima Cnty	Arizona	Pima as % State
Amount	\$8,566,507	\$64,604,478	\$73,170,985	11.71%
% of distribution base	4.54%	6.10%	5.86%	

TAXABLE AMOUNTS HISTORY**Nominal Amounts**

	Pima County	% Change	State w/out Pima Cnty	% Change	Arizona	% Change	Pima as % State
	Amount		Amount		Amount		
86/87	\$203,540,456		\$964,173,608		\$1,167,714,064		17.43%
87/88	\$214,807,194	5.54%	\$1,065,568,854	10.52%	\$1,280,376,048	9.65%	16.78%
88/89	\$190,981,758	-11.09%	\$1,111,257,136	4.29%	\$1,302,238,894	1.71%	14.67%
89/90	\$197,815,897	3.58%	\$1,202,283,740	8.19%	\$1,400,099,637	7.51%	14.13%
90/91	\$197,854,913	0.02%	\$1,294,415,425	7.66%	\$1,492,270,338	6.58%	13.26%
91/92	\$207,870,977	5.06%	\$1,366,139,776	5.54%	\$1,574,010,753	5.48%	13.21%
92/93	\$218,704,306	5.21%	\$1,504,100,862	10.10%	\$1,722,805,168	9.45%	12.69%
93/94	\$247,635,759	13.23%	\$1,576,755,555	4.83%	\$1,824,391,314	5.90%	13.57%
94/95	\$282,456,273	14.06%	\$1,844,834,289	17.00%	\$2,127,290,562	16.60%	13.28%
95/96	\$305,215,000	8.06%	\$1,946,426,707	5.51%	\$2,251,641,707	5.85%	13.56%
96/97	\$326,040,492	6.82%	\$2,224,834,449	14.30%	\$2,550,874,941	13.29%	12.78%
97/98	\$345,852,268	6.08%	\$2,563,493,361	15.22%	\$2,909,345,629	14.05%	11.89%
98/99	\$379,798,145	9.82%	\$2,790,539,563	8.86%	\$3,170,337,708	8.97%	11.98%
99/00	\$414,246,984	9.07%	\$2,998,748,951	7.46%	\$3,412,995,935	7.65%	12.14%
00/01	\$428,325,339	3.40%	\$3,230,223,898	7.72%	\$3,658,549,237	7.19%	11.71%

Nominal Amount per capita

	Pima County	% Change	State w/out Pima Cnty	% Change	Arizona	% Change	Pima as % State
	Amount / Person		Amount / Person		Amount / Person		
86/87	\$322.53		\$351.61		\$346.17		93.17%
87/88	\$331.18	2.68%	\$375.49	6.79%	\$367.25	6.09%	90.18%
88/89	\$289.15	-12.69%	\$378.14	0.71%	\$361.81	-1.48%	79.92%
89/90	\$296.86	2.67%	\$400.07	5.80%	\$381.34	5.40%	77.85%
90/91	\$293.12	-1.26%	\$423.96	5.97%	\$400.27	4.97%	73.23%
91/92	\$301.62	2.90%	\$435.66	2.76%	\$411.51	2.81%	73.30%
92/93	\$311.33	3.22%	\$466.07	6.98%	\$438.41	6.54%	71.01%
93/94	\$346.30	11.23%	\$473.42	1.58%	\$450.95	2.86%	76.79%
94/95	\$383.93	10.86%	\$527.07	11.33%	\$502.21	11.37%	76.45%
95/96	\$402.10	4.73%	\$527.63	0.11%	\$506.21	0.80%	79.43%
96/97	\$421.82	4.91%	\$580.15	9.95%	\$553.59	9.36%	76.20%
97/98	\$436.50	3.48%	\$644.10	11.02%	\$609.63	10.12%	71.60%
98/99	\$464.65	6.45%	\$675.44	4.87%	\$640.63	5.08%	72.53%
99/00	\$495.37	6.61%	\$703.04	4.09%	\$669.00	4.43%	74.05%
00/01	\$499.18	0.77%	\$736.47	4.75%	\$697.64	4.28%	71.55%

Constant Dollar Amount (2000 \$)

	Pima County	% Change	State w/out Pima Cnty	% Change	Arizona	% Change
	Amount		Amount		Amount	
86/87	\$311,276,218		\$1,474,519,219		\$1,785,795,436	
87/88	\$315,531,912	1.37%	\$1,565,222,149	6.15%	\$1,880,754,060	5.32%
88/89	\$267,926,254	-15.09%	\$1,558,970,685	-0.40%	\$1,826,896,940	-2.86%
89/90	\$262,952,234	-1.86%	\$1,598,168,804	2.51%	\$1,861,121,038	1.87%
90/91	\$251,893,946	-4.21%	\$1,647,952,049	3.12%	\$1,899,845,995	2.08%
91/92	\$255,886,245	1.58%	\$1,681,698,823	2.05%	\$1,937,585,068	1.99%
92/93	\$261,487,775	2.19%	\$1,798,336,735	6.94%	\$2,059,824,510	6.31%
93/94	\$289,349,804	10.66%	\$1,842,358,763	2.45%	\$2,131,708,567	3.49%
94/95	\$321,650,531	11.16%	\$2,100,827,581	14.03%	\$2,422,478,112	13.64%
95/96	\$338,525,266	5.25%	\$2,158,853,987	2.76%	\$2,497,379,254	3.09%
96/97	\$353,109,530	4.31%	\$2,409,548,089	11.61%	\$2,762,657,619	10.62%
97/98	\$367,731,000	4.14%	\$2,725,660,825	13.12%	\$3,093,391,825	11.97%
98/99	\$393,065,221	6.89%	\$2,888,018,446	5.96%	\$3,281,083,667	6.07%
99/00	\$414,246,984	5.39%	\$2,998,748,951	3.83%	\$3,412,995,935	4.02%
00/01	\$412,741,286	-0.36%	\$3,112,696,457	3.80%	\$3,525,437,743	3.29%

PERSONAL PROPERTY RENTAL**Constant Dollar Amount per Capita (2000 \$)**

	<u>Pima County</u>		<u>State w/out Pima Cnty</u>		<u>Arizona</u>	
	Amount / Person	% Change	Amount / Person	% Change	Amount / Person	% Change
86/87	\$493.24		\$537.73		\$529.41	
87/88	\$486.47	-1.37%	\$551.56	2.57%	\$539.45	1.90%
88/89	\$405.65	-16.61%	\$530.49	-3.82%	\$507.58	-5.91%
89/90	\$394.61	-2.72%	\$531.80	0.25%	\$506.90	-0.13%
90/91	\$373.18	-5.43%	\$539.76	1.50%	\$509.60	0.53%
91/92	\$371.29	-0.51%	\$536.29	-0.64%	\$506.56	-0.60%
92/93	\$372.24	0.26%	\$557.24	3.91%	\$524.17	3.48%
93/94	\$404.64	8.70%	\$553.17	-0.73%	\$526.92	0.52%
94/95	\$437.20	8.05%	\$600.21	8.50%	\$571.90	8.54%
95/96	\$445.98	2.01%	\$585.21	-2.50%	\$561.45	-1.83%
96/97	\$456.85	2.44%	\$628.32	7.37%	\$599.55	6.79%
97/98	\$464.12	1.59%	\$684.84	9.00%	\$648.20	8.11%
98/99	\$480.88	3.61%	\$699.04	2.07%	\$663.01	2.28%
99/00	\$495.37	3.01%	\$703.04	0.57%	\$669.00	0.90%
00/01	\$481.02	-2.90%	\$709.67	0.94%	\$672.26	0.49%

Percent of Disposable Income (nominal \$)

	<u>Pima County</u>	<u>State w/out Pima Cnty</u>	<u>Arizona</u>
	Amount	Amount	Amount
86/87	2.5159%	2.6316%	2.6107%
87/88	2.4804%	2.6771%	2.6420%
88/89	2.0618%	2.5665%	2.4775%
89/90	2.0586%	2.6461%	2.5436%
90/91	1.9524%	2.7199%	2.5851%
91/92	1.9353%	2.7283%	2.5883%
92/93	1.8846%	2.8354%	2.6647%
93/94	1.9737%	2.7631%	2.6208%
94/95	2.1302%	2.8778%	2.7497%
95/96	2.1845%	2.8438%	2.7320%
96/97	2.2296%	3.0069%	2.8786%
97/98	2.2168%	3.2065%	3.0449%
98/99	2.2924%	3.3236%	3.1537%
99/00	2.3305%	3.1688%	3.0362%
00/01	2.2733%	3.2745%	3.1140%

TRANSIENT LODGING**Tax Rate = 5.50%****Distribution Base = 50.00%**

DISTRIBUTION BASE	<u>Pima County</u>	<u>State w/out Pima Cnty</u>	<u>Arizona</u>	Pima as % State
Amount	\$8,242,679	\$43,210,057	\$51,452,736	16.02%
% of distribution base	4.37%	4.08%	4.12%	

TAXABLE AMOUNTS HISTORY**Nominal Amounts**

	<u>Pima County</u>		<u>State w/out Pima Cnty</u>		<u>Arizona</u>		Pima as % State
	Amount	% Change	Amount	% Change	Amount	% Change	
86/87	\$126,293,053		\$505,489,675		\$631,782,728		19.99%
87/88	\$133,748,084	5.90%	\$578,029,114	14.35%	\$711,777,198	12.66%	18.79%
88/89	\$144,507,775	8.04%	\$637,556,029	10.30%	\$782,063,804	9.87%	18.48%
89/90	\$157,425,120	8.94%	\$732,594,032	14.91%	\$890,019,152	13.80%	17.69%
90/91	\$161,288,767	2.45%	\$738,235,799	0.77%	\$899,524,566	1.07%	17.93%
91/92	\$165,369,549	2.53%	\$769,055,183	4.17%	\$934,424,732	3.88%	17.70%
92/93	\$184,031,898	11.29%	\$867,877,739	12.85%	\$1,051,909,637	12.57%	17.50%
93/94	\$203,216,104	10.42%	\$953,359,285	9.85%	\$1,156,575,389	9.95%	17.57%
94/95	\$215,660,866	6.12%	\$1,056,978,715	10.87%	\$1,272,639,581	10.04%	16.95%
95/96	\$222,492,000	3.17%	\$1,170,357,889	10.73%	\$1,392,849,889	9.45%	15.97%
96/97	\$249,964,553	12.35%	\$1,278,021,884	9.20%	\$1,527,986,437	9.70%	16.36%
97/98	\$256,128,749	2.47%	\$1,353,377,624	5.90%	\$1,609,506,373	5.34%	15.91%
98/99	\$272,360,448	6.34%	\$1,407,154,386	3.97%	\$1,679,514,834	4.35%	16.22%
99/00	\$287,817,975	5.68%	\$1,530,655,927	8.78%	\$1,818,473,902	8.27%	15.83%
00/01	\$299,733,790	4.14%	\$1,571,274,786	2.65%	\$1,871,008,576	2.89%	16.02%

Nominal Amount per capita

	<u>Pima County</u>		<u>State w/out Pima Cnty</u>		<u>Arizona</u>		Pima as % State
	Amount / Person	% Change	Amount / Person	% Change	Amount / Person	% Change	
86/87	\$200.12		\$184.34		\$187.29		106.85%
87/88	\$206.20	3.04%	\$203.69	10.50%	\$204.16	9.00%	101.00%
88/89	\$218.79	6.10%	\$216.95	6.51%	\$217.29	6.43%	100.69%
89/90	\$236.24	7.98%	\$243.78	12.36%	\$242.41	11.56%	97.46%
90/91	\$238.95	1.15%	\$241.80	-0.81%	\$241.28	-0.47%	99.03%
91/92	\$239.95	0.42%	\$245.25	1.43%	\$244.29	1.25%	98.22%
92/93	\$261.98	9.18%	\$268.93	9.65%	\$267.68	9.57%	97.87%
93/94	\$284.18	8.48%	\$286.25	6.44%	\$285.88	6.80%	99.41%
94/95	\$293.14	3.15%	\$301.98	5.50%	\$300.44	5.09%	97.57%
95/96	\$293.12	-0.01%	\$317.26	5.06%	\$313.14	4.23%	93.61%
96/97	\$323.40	10.33%	\$333.26	5.04%	\$331.60	5.90%	97.53%
97/98	\$323.26	-0.04%	\$340.05	2.04%	\$337.26	1.71%	95.85%
98/99	\$333.21	3.08%	\$340.60	0.16%	\$339.38	0.63%	98.18%
99/00	\$344.18	3.29%	\$358.85	5.36%	\$356.45	5.03%	96.56%
00/01	\$349.32	1.49%	\$358.24	-0.17%	\$356.78	0.09%	97.91%

Constant Dollar Amount (2000 \$)

	<u>Pima County</u>		<u>State w/out Pima Cnty</u>		<u>Arizona</u>	
	Amount	% Change	Amount	% Change	Amount	% Change
86/87	\$193,141,082		\$773,049,827		\$966,190,909	
87/88	\$196,463,572	1.72%	\$849,071,337	9.83%	\$1,045,534,909	8.21%
88/89	\$202,728,403	3.19%	\$894,420,497	5.34%	\$1,097,148,900	4.94%
89/90	\$209,261,680	3.22%	\$973,820,812	8.88%	\$1,183,082,493	7.83%
90/91	\$205,340,688	-1.87%	\$939,866,116	-3.49%	\$1,145,206,804	-3.20%
91/92	\$203,567,586	-0.86%	\$946,696,099	0.73%	\$1,150,263,684	0.44%
92/93	\$220,032,666	8.09%	\$1,037,654,096	9.61%	\$1,257,686,762	9.34%
93/94	\$237,447,694	7.91%	\$1,113,951,892	7.35%	\$1,351,399,586	7.45%
94/95	\$245,586,445	3.43%	\$1,203,647,423	8.05%	\$1,449,233,868	7.24%
95/96	\$246,774,122	0.48%	\$1,298,087,303	7.85%	\$1,544,861,425	6.60%
96/97	\$270,717,496	9.70%	\$1,384,127,790	6.63%	\$1,654,845,286	7.12%
97/98	\$272,331,540	0.60%	\$1,438,992,754	3.96%	\$1,711,324,294	3.41%
98/99	\$281,874,519	3.50%	\$1,456,308,980	1.20%	\$1,738,183,499	1.57%
99/00	\$287,817,975	2.11%	\$1,530,655,927	5.11%	\$1,818,473,902	4.62%
00/01	\$288,828,371	0.35%	\$1,514,106,023	-1.08%	\$1,802,934,394	-0.85%

TRANSIENT LODGING**Constant Dollar Amount per Capita (2000 \$)**

	<u>Pima County</u>		<u>State w/out Pima Cnty</u>		<u>Arizona</u>	
	Amount / Person	% Change	Amount / Person	% Change	Amount / Person	% Change
86/87	\$306.05		\$281.92		\$286.43	
87/88	\$302.90	-1.03%	\$299.20	6.13%	\$299.89	4.70%
88/89	\$306.93	1.33%	\$304.36	1.72%	\$304.83	1.65%
89/90	\$314.03	2.31%	\$324.05	6.47%	\$322.23	5.71%
90/91	\$304.21	-3.13%	\$307.84	-5.00%	\$307.18	-4.67%
91/92	\$295.37	-2.91%	\$301.90	-1.93%	\$300.72	-2.10%
92/93	\$313.22	6.04%	\$321.53	6.50%	\$320.05	6.43%
93/94	\$332.05	6.01%	\$334.46	4.02%	\$334.04	4.37%
94/95	\$333.81	0.53%	\$343.88	2.82%	\$342.13	2.42%
95/96	\$325.11	-2.61%	\$351.88	2.33%	\$347.31	1.51%
96/97	\$350.25	7.73%	\$360.93	2.57%	\$359.14	3.40%
97/98	\$343.71	-1.87%	\$361.56	0.17%	\$358.59	-0.15%
98/99	\$344.85	0.33%	\$352.50	-2.51%	\$351.23	-2.05%
99/00	\$344.18	-0.19%	\$358.85	1.80%	\$356.45	1.49%
00/01	\$336.61	-2.20%	\$345.21	-3.80%	\$343.80	-3.55%

Percent of Disposable Income (nominal \$)

	<u>Pima County</u>	<u>State w/out Pima Cnty</u>	<u>Arizona</u>
	Amount	Amount	Amount
86/87	1.5611%	1.3797%	1.4125%
87/88	1.5444%	1.4522%	1.4687%
88/89	1.5601%	1.4725%	1.4879%
89/90	1.6383%	1.6124%	1.6169%
90/91	1.5915%	1.5512%	1.5583%
91/92	1.5396%	1.5359%	1.5365%
92/93	1.5858%	1.6360%	1.6270%
93/94	1.6197%	1.6706%	1.6615%
94/95	1.6264%	1.6488%	1.6450%
95/96	1.5924%	1.7099%	1.6900%
96/97	1.7093%	1.7273%	1.7243%
97/98	1.6417%	1.6929%	1.6845%
98/99	1.6439%	1.6760%	1.6707%
99/00	1.6192%	1.6174%	1.6177%
00/01	1.5908%	1.5928%	1.5925%

TELECOMMUNICATIONS**Tax Rate = 5.00%****Distribution Base = 20.00%**

DISTRIBUTION BASE	Pima County	State w/out Pima Cnty	Arizona	Pima as % State
Amount	\$3,828,049	\$24,872,840	\$28,700,889	13.34%
% of distribution base	2.03%	2.35%	2.30%	

TAXABLE AMOUNTS HISTORY**Nominal Amounts**

	Pima County	% Change	State w/out Pima Cnty	% Change	Arizona	% Change	Pima as % State
	Amount		Amount		Amount		
86/87	\$130,814,126		\$612,896,183		\$743,710,309		17.59%
87/88	\$130,584,325	-0.18%	\$592,203,448	-3.38%	\$722,787,773	-2.81%	18.07%
88/89	\$142,631,454	9.23%	\$676,394,429	14.22%	\$819,025,883	13.31%	17.41%
89/90	\$140,340,122	-1.61%	\$703,907,399	4.07%	\$844,247,521	3.08%	16.62%
90/91	\$144,730,795	3.13%	\$746,662,652	6.07%	\$891,393,447	5.58%	16.24%
91/92	\$150,408,406	3.92%	\$851,642,847	14.06%	\$1,002,051,253	12.41%	15.01%
92/93	\$154,568,186	2.77%	\$889,490,481	4.44%	\$1,044,058,667	4.19%	14.80%
93/94	\$170,801,541	10.50%	\$974,067,932	9.51%	\$1,144,869,473	9.66%	14.92%
94/95	\$189,537,380	10.97%	\$1,094,543,667	12.37%	\$1,284,081,047	12.16%	14.76%
95/96	\$213,949,000	12.88%	\$1,252,528,187	14.43%	\$1,466,477,187	14.20%	14.59%
96/97	\$239,270,643	11.84%	\$1,410,719,694	12.63%	\$1,649,990,337	12.51%	14.50%
97/98	\$271,529,054	13.48%	\$1,647,707,752	16.80%	\$1,919,236,806	16.32%	14.15%
98/99	\$306,925,025	13.04%	\$1,846,102,781	12.04%	\$2,153,027,806	12.18%	14.26%
99/00	\$326,141,729	6.26%	\$2,126,952,052	15.21%	\$2,453,093,781	13.94%	13.30%
00/01	\$382,804,901	17.37%	\$2,487,283,969	16.94%	\$2,870,088,870	17.00%	13.34%

Nominal Amount per capita

	Pima County	% Change	State w/out Pima Cnty	% Change	Arizona	% Change	Pima as % State
	Amount / Person		Amount / Person		Amount / Person		
86/87	\$207.29		\$223.51		\$220.48		94.02%
87/88	\$201.33	-2.87%	\$208.68	-6.63%	\$207.32	-5.97%	97.11%
88/89	\$215.95	7.26%	\$230.17	10.29%	\$227.56	9.76%	94.90%
89/90	\$210.60	-2.47%	\$234.23	1.77%	\$229.94	1.05%	91.59%
90/91	\$214.42	1.81%	\$244.56	4.41%	\$239.10	3.98%	89.68%
91/92	\$218.24	1.78%	\$271.59	11.05%	\$261.97	9.57%	83.31%
92/93	\$220.03	0.82%	\$275.62	1.49%	\$265.69	1.42%	82.82%
93/94	\$238.85	8.55%	\$292.46	6.11%	\$282.99	6.51%	84.40%
94/95	\$257.63	7.86%	\$312.71	6.92%	\$303.14	7.12%	84.99%
95/96	\$281.86	9.41%	\$339.53	8.58%	\$329.69	8.76%	85.49%
96/97	\$309.56	9.83%	\$367.86	8.34%	\$358.08	8.61%	86.45%
97/98	\$342.70	10.70%	\$414.00	12.54%	\$402.16	12.31%	85.21%
98/99	\$375.50	9.57%	\$446.84	7.93%	\$435.06	8.18%	86.31%
99/00	\$390.01	3.87%	\$498.65	11.59%	\$480.84	10.52%	81.11%
00/01	\$446.13	14.39%	\$567.08	13.72%	\$547.29	13.82%	81.52%

Constant Dollar Amount (2000 \$)

	Pima County	% Change	State w/out Pima Cnty	% Change	Arizona	% Change
	Amount		Amount		Amount	
86/87	\$200,055,199		\$937,307,548		\$1,137,362,747	
87/88	\$191,816,303	-4.12%	\$869,892,124	-7.19%	\$1,061,708,426	-6.65%
88/89	\$200,096,133	4.32%	\$948,906,470	9.08%	\$1,149,002,603	8.22%
89/90	\$186,550,976	-6.77%	\$935,688,314	-1.39%	\$1,122,239,290	-2.33%
90/91	\$184,260,328	-1.23%	\$950,594,549	1.59%	\$1,134,854,876	1.12%
91/92	\$185,150,629	0.48%	\$1,048,360,350	10.28%	\$1,233,510,979	8.69%
92/93	\$184,805,191	-0.19%	\$1,063,494,775	1.44%	\$1,248,299,966	1.20%
93/94	\$199,572,924	7.99%	\$1,138,148,894	7.02%	\$1,337,721,817	7.16%
94/95	\$215,838,007	8.15%	\$1,246,424,971	9.51%	\$1,462,262,977	9.31%
95/96	\$237,298,764	9.94%	\$1,389,225,426	11.46%	\$1,626,524,190	11.23%
96/97	\$259,135,740	9.20%	\$1,527,842,642	9.98%	\$1,786,978,382	9.86%
97/98	\$288,706,074	11.41%	\$1,751,942,306	14.67%	\$2,040,648,380	14.20%
98/99	\$317,646,503	10.02%	\$1,910,590,681	9.06%	\$2,228,237,185	9.19%
99/00	\$326,141,729	2.67%	\$2,126,952,052	11.32%	\$2,453,093,781	10.09%
00/01	\$368,877,049	13.10%	\$2,396,787,419	12.69%	\$2,765,664,468	12.74%

TELECOMMUNICATIONS**Constant Dollar Amount per Capita (2000 \$)**

	<u>Pima County</u>		<u>State w/out Pima Cnty</u>		<u>Arizona</u>	
	Amount / Person	% Change	Amount / Person	% Change	Amount / Person	% Change
86/87	\$317.00		\$341.82		\$337.18	
87/88	\$295.73	-6.71%	\$306.54	-10.32%	\$304.53	-9.68%
88/89	\$302.95	2.44%	\$322.90	5.34%	\$319.24	4.83%
89/90	\$279.95	-7.59%	\$311.36	-3.57%	\$305.66	-4.25%
90/91	\$272.98	-2.49%	\$311.35	-0.00%	\$304.40	-0.41%
91/92	\$268.65	-1.59%	\$334.32	7.38%	\$322.49	5.94%
92/93	\$263.08	-2.08%	\$329.54	-1.43%	\$317.66	-1.50%
93/94	\$279.09	6.09%	\$341.73	3.70%	\$330.66	4.09%
94/95	\$293.38	5.12%	\$356.10	4.21%	\$345.21	4.40%
95/96	\$312.63	6.56%	\$376.59	5.75%	\$365.67	5.93%
96/97	\$335.26	7.24%	\$398.40	5.79%	\$387.81	6.05%
97/98	\$364.38	8.68%	\$440.19	10.49%	\$427.60	10.26%
98/99	\$388.62	6.65%	\$462.45	5.06%	\$450.26	5.30%
99/00	\$390.01	0.36%	\$498.65	7.83%	\$480.84	6.79%
00/01	\$429.90	10.23%	\$546.45	9.59%	\$527.38	9.68%

Percent of Disposable Income (nominal \$)

	<u>Pima County</u>	<u>State w/out Pima Cnty</u>	<u>Arizona</u>
	Amount	Amount	Amount
86/87	1.6170%	1.6728%	1.6627%
87/88	1.5079%	1.4879%	1.4914%
88/89	1.5398%	1.5622%	1.5582%
89/90	1.4605%	1.5493%	1.5338%
90/91	1.4282%	1.5689%	1.5442%
91/92	1.4003%	1.7008%	1.6477%
92/93	1.3319%	1.6768%	1.6149%
93/94	1.3613%	1.7069%	1.6446%
94/95	1.4294%	1.7074%	1.6598%
95/96	1.5313%	1.8300%	1.7793%
96/97	1.6362%	1.9066%	1.8620%
97/98	1.7404%	2.0610%	2.0087%
98/99	1.8525%	2.1988%	2.1417%
99/00	1.8348%	2.2475%	2.1823%
00/01	2.0317%	2.5214%	2.4429%

AMUSEMENTS**Tax Rate = 5.00%****Distribution Base = 40.00%**

DISTRIBUTION BASE	Pima County	State w/out Pima Cnty	Arizona	Pima as % State
Amount	\$1,711,600	\$13,505,152	\$15,216,752	11.25%
% of distribution base	0.91%	1.27%	1.22%	

TAXABLE AMOUNTS HISTORY**Nominal Amounts**

	Pima County	% Change	State w/out Pima Cnty	% Change	Arizona	% Change	Pima as % State
	Amount		Amount		Amount		
86/87	\$42,414,569		\$214,153,295		\$256,567,864		16.53%
87/88	\$47,519,231	12.04%	\$233,924,792	9.23%	\$281,444,023	9.70%	16.88%
88/89	\$49,969,273	5.16%	\$266,294,857	13.84%	\$316,264,130	12.37%	15.80%
89/90	\$53,839,232	7.74%	\$281,074,017	5.55%	\$334,913,249	5.90%	16.08%
90/91	\$53,939,951	0.19%	\$315,893,361	12.39%	\$369,833,312	10.43%	14.58%
91/92	\$58,264,197	8.02%	\$355,702,766	12.60%	\$413,966,963	11.93%	14.07%
92/93	\$59,503,329	2.13%	\$430,896,015	21.14%	\$490,399,344	18.46%	12.13%
93/94	\$63,855,942	7.31%	\$459,688,670	6.68%	\$523,544,612	6.76%	12.20%
94/95	\$69,100,294	8.21%	\$483,515,529	5.18%	\$552,615,823	5.55%	12.50%
95/96	\$69,480,000	0.55%	\$387,502,278	-19.86%	\$456,982,278	-17.31%	15.20%
96/97	\$79,633,229	14.61%	\$543,197,322	40.18%	\$622,830,551	36.29%	12.79%
97/98	\$79,309,122	-0.41%	\$593,447,860	9.25%	\$672,756,982	8.02%	11.79%
98/99	\$78,637,938	-0.85%	\$601,502,894	1.36%	\$680,140,832	1.10%	11.56%
99/00	\$88,921,386	13.08%	\$669,901,777	11.37%	\$758,823,163	11.57%	11.72%
00/01	\$85,580,016	-3.76%	\$675,257,591	0.80%	\$760,837,607	0.27%	11.25%

Nominal Amount per capita

	Pima County	% Change	State w/out Pima Cnty	% Change	Arizona	% Change	Pima as % State
	Amount / Person		Amount / Person		Amount / Person		
86/87	\$67.21		\$78.10		\$76.06		88.36%
87/88	\$73.26	9.01%	\$82.43	5.55%	\$80.73	6.13%	90.75%
88/89	\$75.65	3.27%	\$90.62	9.93%	\$87.87	8.85%	86.10%
89/90	\$80.80	6.80%	\$93.53	3.21%	\$91.22	3.81%	88.57%
90/91	\$79.91	-1.09%	\$103.46	10.62%	\$99.20	8.75%	80.56%
91/92	\$84.54	5.79%	\$113.43	9.63%	\$108.23	9.10%	78.11%
92/93	\$84.70	0.19%	\$133.52	17.71%	\$124.79	15.31%	67.88%
93/94	\$89.30	5.42%	\$138.02	3.37%	\$129.41	3.70%	69.00%
94/95	\$93.92	5.18%	\$138.14	0.09%	\$130.46	0.81%	71.99%
95/96	\$91.54	-2.54%	\$105.04	-23.96%	\$102.74	-21.25%	89.10%
96/97	\$103.03	12.56%	\$141.64	34.84%	\$135.17	31.57%	76.22%
97/98	\$100.10	-2.84%	\$149.11	5.27%	\$140.97	4.29%	71.01%
98/99	\$96.21	-3.89%	\$145.59	-2.36%	\$137.44	-2.51%	70.00%
99/00	\$106.34	10.53%	\$157.06	7.87%	\$148.74	8.23%	71.49%
00/01	\$99.74	-6.20%	\$153.95	-1.97%	\$145.08	-2.46%	68.74%

Constant Dollar Amount (2000 \$)

	Pima County	% Change	State w/out Pima Cnty	% Change	Arizona	% Change
	Amount		Amount		Amount	
86/87	\$64,864,975		\$327,506,526		\$392,371,502	
87/88	\$69,801,358	7.61%	\$343,613,896	4.92%	\$413,415,254	5.36%
88/89	\$70,101,356	0.43%	\$373,582,191	8.72%	\$443,683,547	7.32%
89/90	\$71,567,283	2.09%	\$373,625,385	0.01%	\$445,192,669	0.34%
90/91	\$68,672,276	-4.05%	\$402,171,591	7.64%	\$470,843,867	5.76%
91/92	\$71,722,406	4.44%	\$437,865,095	8.88%	\$509,587,501	8.23%
92/93	\$71,143,515	-0.81%	\$515,188,943	17.66%	\$586,332,458	15.06%
93/94	\$74,612,424	4.88%	\$537,122,858	4.26%	\$611,735,282	4.33%
94/95	\$78,688,804	5.46%	\$550,609,215	2.51%	\$629,298,019	2.87%
95/96	\$77,062,843	-2.07%	\$429,793,136	-21.94%	\$506,855,978	-19.46%
96/97	\$86,244,662	11.91%	\$588,295,489	36.88%	\$674,540,151	33.08%
97/98	\$84,326,244	-2.22%	\$630,989,573	7.26%	\$715,315,818	6.04%
98/99	\$81,384,912	-3.49%	\$622,514,540	-1.34%	\$703,899,452	-1.60%
99/00	\$88,921,386	9.26%	\$669,901,777	7.61%	\$758,823,163	7.80%

00/01	\$82,466,300	-7.26%	\$650,689,233	-2.87%	\$733,155,533	-3.38%
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AMUSEMENTS

Constant Dollar Amount per Capita (2000 \$)

	<u>Pima County</u>		<u>State w/out Pima Cnty</u>		<u>Arizona</u>	
	Amount / Person	% Change	Amount / Person	% Change	Amount / Person	% Change
86/87	\$102.78		\$119.44		\$116.32	
87/88	\$107.62	4.70%	\$121.08	1.38%	\$118.58	1.94%
88/89	\$106.13	-1.38%	\$127.12	4.99%	\$123.27	3.96%
89/90	\$107.40	1.19%	\$124.33	-2.20%	\$121.25	-1.64%
90/91	\$101.74	-5.27%	\$131.72	5.95%	\$126.29	4.16%
91/92	\$104.07	2.29%	\$139.63	6.01%	\$133.23	5.49%
92/93	\$101.28	-2.68%	\$159.64	14.33%	\$149.21	12.00%
93/94	\$104.34	3.03%	\$161.27	1.02%	\$151.21	1.34%
94/95	\$106.96	2.51%	\$157.31	-2.46%	\$148.56	-1.75%
95/96	\$101.53	-5.08%	\$116.51	-25.94%	\$113.95	-23.30%
96/97	\$111.58	9.91%	\$153.40	31.67%	\$146.39	28.47%
97/98	\$106.43	-4.62%	\$158.54	3.35%	\$149.89	2.39%
98/99	\$99.57	-6.45%	\$150.68	-4.96%	\$142.24	-5.11%
99/00	\$106.34	6.80%	\$157.06	4.23%	\$148.74	4.57%
00/01	\$96.11	-9.62%	\$148.35	-5.54%	\$139.80	-6.01%

Percent of Disposable Income (nominal \$)

	<u>Pima County</u>	<u>State w/out Pima Cnty</u>	<u>Arizona</u>
	Percent	Percent	Percent
86/87	0.5243%	0.5845%	0.5736%
87/88	0.5487%	0.5877%	0.5807%
88/89	0.5395%	0.6150%	0.6017%
89/90	0.5603%	0.6186%	0.6084%
90/91	0.5323%	0.6638%	0.6407%
91/92	0.5424%	0.7104%	0.6807%
92/93	0.5127%	0.8123%	0.7585%
93/94	0.5089%	0.8055%	0.7521%
94/95	0.5211%	0.7543%	0.7143%
95/96	0.4973%	0.5661%	0.5545%
96/97	0.5446%	0.7341%	0.7029%
97/98	0.5083%	0.7423%	0.7041%
98/99	0.4746%	0.7164%	0.6766%
99/00	0.5003%	0.7079%	0.6751%
00/01	0.4542%	0.6845%	0.6476%