



# MEMO

**TO:** John Lang, Chief Economist, City of San Jose

**FROM:** Doug Svensson, AICP

**DATE:** April 10, 2015 (rev. November 24, 2015)

**SUBJECT:** Fiscal Analysis

ADE has updated the fiscal analysis from the Envision San Jose 2040 General Plan Update, published in 2010. The housing and employment lands data have been update to reflect growth since 2007/2008, as shown in Tables 1 and 2. San Jose experienced growth of 15,590 housing units (5.1 percent) during this time. According to the California Department of Finance, the average household size declined from 3.24 to 3.18, resulting in a growth in household population of only one percent.

TABLE 1 RESIDENTIAL LAND USE AND POPULATION FIGURES IN FISCAL MODEL				
Land Use Category	Units 2008	Units 2014	Adjusted Persons Per Housing Units 2014	Household Population 2014
<b>Single Family</b>				
Single Family Detached	167,873	176,059	3.40	597,806
Single Family Attached	28,227	32,281	2.97	95,806
<b>Low Density Multi-Family</b>				
Multi-Family 2-4 Units	23,425	23,198	3.14	72,859
Mobile Homes	11,028	10,959	2.69	29,472
<b>Medium Density</b>				
5 plus Units per Building	77,060	80,706	2.36	190,690
<b>Total</b>	<b>307,613</b>	<b>323,203</b>	<b>3.05</b>	<b>986,634*</b>
Persons per occupied housing unit			3.18	

*\*Note: This figure does not include population in group quarters. Total population reported by DOF for 2014 is 1,000,536. Source: ADE, Inc., California Department of Finance, Demographic Research Unit, E-5 Report*

During this same time, San Jose added 10,360 jobs, an increase of 2.8 percent. Much of this growth occurred in the Commercial sector, which generates the most sales tax for the City. Other business sectors with significant growth include Business Services, Health Care, Software, and Transportation/Distribution. Industries with declines in employment include Hardware, Innovation Services, Construction and Semiconductors.

**TABLE 2**  
**CORRESPONDENCE OF INDUSTRIES AND EMPLOYMENT BY LAND USE CATEGORY**

Land Use Category and Industry Sector	Citywide		North San Jose		Central San Jose		South San Jose	
	Firms	Jobs	Firms	Jobs	Firms	Jobs	Firms	Jobs
<b>Agriculture</b>	<b>94</b>	<b>1,722</b>	<b>7</b>	<b>77</b>	<b>64</b>	<b>1,355</b>	<b>23</b>	<b>280</b>
<b>Commercial</b>	19,791	147,569	1,653	12,012	10,973	92,294	7,112	43,080
Bldg/Const/Real Estate (40%)	915	9,784	74	1,228	525	7,104	301	1,394
Financial Services	889	10,207	73	965	568	7,775	243	1,413
Health Care (75%)	1,248	21,544	75	822	726	13,597	443	7,115
Retail/Consumer Services	16,359	100,079	1,392	8,593	8,930	59,597	6,000	31,700
Visitor	129	5,651	13	371	86	4,057	30	1,347
Other	251	305	26	33	138	164	96	111
<b>Industrial Pk./Campus Ind.</b>	<b>5,158</b>	<b>115,765</b>	<b>740</b>	<b>46,012</b>	<b>3,010</b>	<b>50,244</b>	<b>1,377</b>	<b>19,136</b>
Biomedical	75	3,725	16	1,915	33	345	26	1,465
Business Services	1,495	35,411	190	8,551	831	21,983	458	4,625
Comp And Comm Hardware	47	22,219	26	18,824	14	604	7	2,791
Corporate Offices	79	3,802	14	771	47	2,276	17	711
Creative Services	379	3,807	41	681	254	2307	81	811
Electronic Component	94	5,387	58	3,284	24	1,037	11	1,067
Health Care (25%)	416	7,181	25	274	242	4532	148	2372
Innovation Services	1,516	15,226	165	2724	1016	9226	323	3243
Software	838	18,740	182	8,960	429	7,791	222	1,955
Other	221	268	23	29	121	144	85	98
<b>Light/Heavy Industrial</b>	<b>3,283</b>	<b>58,357</b>	<b>620</b>	<b>22,892</b>	<b>1,833</b>	<b>27,997</b>	<b>802</b>	<b>7,337</b>
Bldg/Const/Real Estate (60%)	1,372	14,676	111	1842	788	10656	451	2091
Industrial Supplies Services	312	5,786	77	1,813	173	3,375	59	575
Misc. Manufacturing	222	3,675	44	2,006	137	1,302	42	367
Semiconductors	130	12,569	65	8,047	38	1,469	28	3,053
Transportation/Distribution	1,080	21,447	307	9,163	606	11,085	159	1,178
Other	167	203	17	22	92	109	64	74
<b>Public/Quasi Public</b>	<b>1,436</b>	<b>53,091</b>	<b>171</b>	<b>6,137</b>	<b>840</b>	<b>35,951</b>	<b>415</b>	<b>10,813</b>
Civic	1,314	52,943	158	6,122	774	35,871	369	10,759
Other	123	282	13	16	68	213	47	54
<b>Total</b>	<b>29,763</b>	<b>376,500</b>	<b>3,191</b>	<b>87,130</b>	<b>16,721</b>	<b>207,840</b>	<b>9,730</b>	<b>80,646</b>

Source: ADE, Inc., based on EDD CEW 2013 Q3 to 2014 Q1.

The analysis also divides the City into three sub-areas: North, Central and South (Figure 1). The North area has less than ten percent of the City's population but it has 40 percent of the industrial employment in the City, including Campus and Industrial Park uses. The Central Area is the jobs center of the City, however, with higher industrial employment than the North area and also most of the Civic and Commercial employment in the City. The Central area is also home to about half of the City's population. In the Central Area, there are roughly two-thirds as many multi-family housing units

as single family. In the South Area, single family housing is nearly three times more prevalent than multi-family housing. The South area has about 30 percent of the City's commercial employment but only about 15 percent of total industrial employment.

## **FISCAL ANALYSIS**

The preliminary results of the fiscal analysis are shown in Table 4, with more detailed data provided in Tables 5-8 for the City as a whole and each of the subareas. The fiscal model addresses General Fund revenues and costs, which represent \$1.13 billion in operating expenditures, about 53 percent of the City's total operating budget. Special revenue funds make up the remaining operating budget and capital funds add another \$924 million to the City's total \$3.03 billion annual budget. The General Fund, however, includes all general tax revenues, which the City has limited ability to increase through legislative action and which must fund the bulk of municipal services such as public safety and parks and recreation.

### **IMPACTS BY LAND USE**

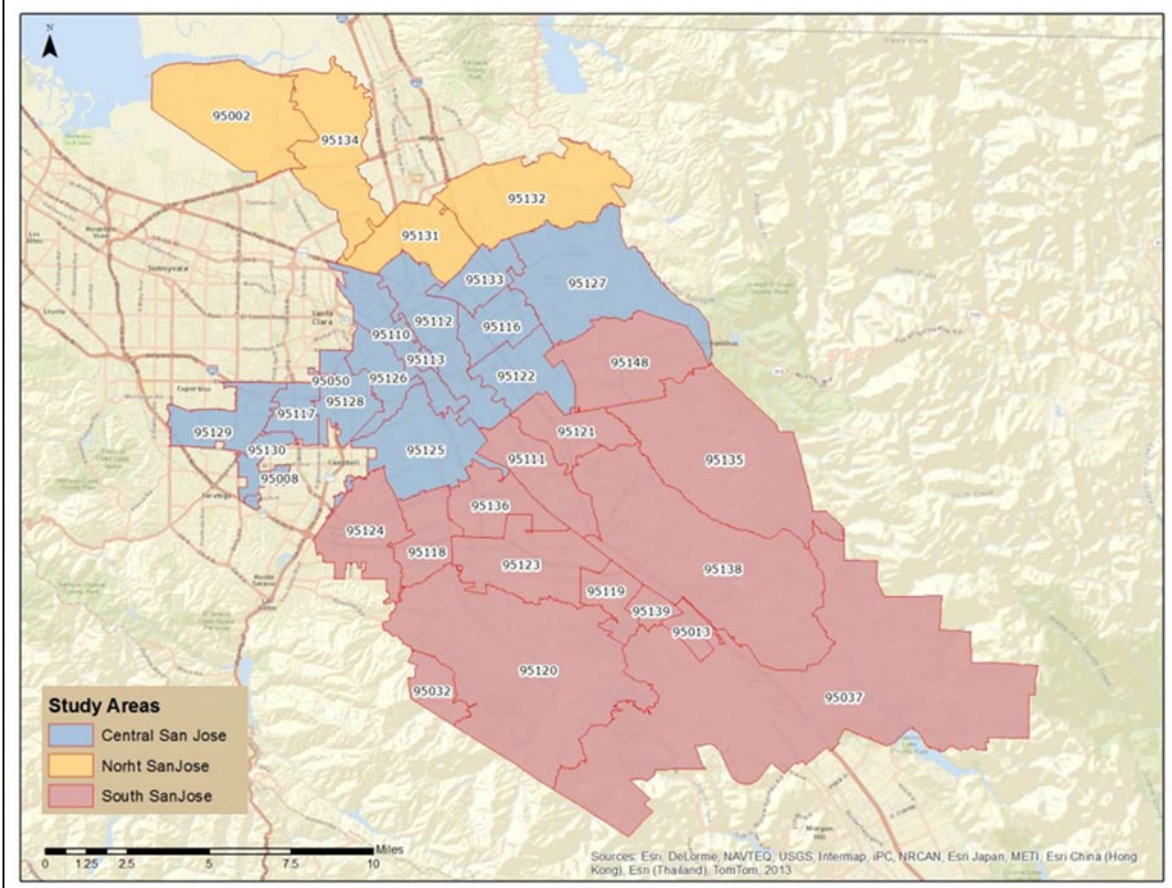
From a land use perspective, residential uses require more in City services than they provide directly in City revenue. This is typical for most California cities, due to limitations on the property tax imposed by Proposition 13. It also reflects the fact that San Jose loses some of its sales tax to other cities, as residents shop elsewhere to find better prices or product selection. This household sale leakage is currently estimated at about 30 percent.<sup>1</sup> Within the residential category, single family residences are mainly detached units on individual lots, but also include townhomes at higher densities. This category generates more revenue per resident, as well as slightly higher costs, but have a better net fiscal impact per resident than do low or medium density multi-family units. The higher revenue is mainly due to higher assessed values for the units, but also reflects higher income levels in these households that result in higher taxable sales. Low and medium density multifamily units create some efficiencies in terms of the lower amount of street pavement needed to serve higher density development, but also may create higher response requirements for police and fire services.

Non-residential uses create the tax base needed to balance the funding for services in the residential neighborhoods. Commercial uses, including lodging and visitor services, create the highest net revenue due to the sales tax and the transient occupancy tax. Industrial uses also generate sales taxes (see Table A-1 for sales tax distribution by business type), as well as relatively high property taxes. Industrial uses typically require fewer City services, resulting in a positive net fiscal impact.

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<sup>1</sup> John Lang, San Jose Chief Economist, based on the retail leakage model prepared by Bay Area Economics in their 2009 retail study, as updated by staff.

FIGURE 1  
SAN JOSE SUB-AREAS BY ZIP CODE



Source: ADE, Inc., in consultation with John Lang, Chief Economist, San Jose.

### IMPACTS BY CITY SUB-AREA

In terms of fiscal impact by sub-area, the North area generates the largest net fiscal benefit, due to its lower residential unit count relative to its employment base. The Central area is well-balanced from the land use perspective, but generates a relatively small fiscal deficit due in part to the concentration of civic uses that are non-tax generating. The South area has fewer commercial and industrial uses to balance its residential areas, and generates a larger net fiscal deficit, in contrast to the other areas.

### HIGH DENSITY RESIDENTIAL CASE STUDIES

In order to explore the fiscal impacts of higher density residential development, City staff identified six projects that have been built since 2007 at densities ranging from 43 to as much as 266 units per acre (Table 3). Most of the projects are rental apartments, although The 360 and Morrison Park were originally built as condominiums.

**TABLE 3  
SELECTED RECENT HIGH DENSITY RESIDENTIAL DEVELOPMENTS**

<b>PROJECT</b>	<b>UNIT TYPE</b>	<b>UNITS</b>	<b>UNITS/ ACRE</b>	<b>ASSESSED VALUE PER UNIT*</b>	<b>YEAR BUILT</b>
The Axis	Condos	330	266	\$563,625	2007
The 360	Apts	203	201	\$661,206	2008
One East Julian	Condos	43	43	\$414,996	2007
Morrison Park	Apts	250	56	\$472,755	2013/14
Winchester Urban Village	Apts	50	63	\$447,892	2009
Southwest Expressway Urban Village	Apts	91	49	\$486,117	2008

*\*Assessed values have been escalated to 2014/2015 market levels*

As shown in Table 9, all of the projects are estimated to generate a positive fiscal impact. The variations in density in the projects have a minor effect on the costs per capita to provide services, but the main difference in the projects relates to the amount of property tax they generate. The One East Julian project, with an assessed value of about \$415,000 per unit, represents the break-even point for these higher density residential projects to generate enough City General Fund revenues to cover municipal costs for services, assuming high density units require the same average level of service per capita.

It should be noted that several of these projects are in the former Redevelopment Area, and the property tax increment is dedicated to service the outstanding redevelopment bonds for a period of some twenty years. Therefore, for these projects, which include The Axis, The 360 and One East Julian, the General Fund will experience a negative fiscal impact until the full tax increment is reverted back to the General Fund.

**SERVICE DELIVERY CONSIDERATIONS RELATED TO DENSITY**

The density of development may affect municipal service delivery costs in several ways. Higher densities create efficiencies for services related to the circulation pattern, in terms of reducing the amount of pavement in the street system and the length of water, sewer and other utilities located in the streets. Certainly higher density supports mass transit systems, which have numerous environmental and energy efficiency benefits. However, in some ways higher densities may create higher service costs for public safety. Higher intensity buildings require different firefighting equipment, for example, and police calls for service may require higher manpower to cover the street level situation while officers are responding to incidents at the upper floor levels. ADE evaluated the number of calls for service for both police and fire protection to the six projects in Table 3 above and found that the calls per capita were very similar to the citywide averages, so any difference in services costs to these projects would only be due to the nature of the response required. The analysis above indicates that many higher density market rate developments do generate sufficient revenue to support average service costs, and could support higher costs for certain services if necessary.

TABLE 4

## SUMMARY OF FISCAL IMPACTS BY LAND USE – CITYWIDE AND CITY SUB-AREAS

	Total	Single Family	Low Density Multi-Family	Medium Density Multi-Family	Commercial	Industrial Park	Light/ Heavy Industrial	Public/ Quasi Public
<b>CITYWIDE</b>								
<b>NET (COST)/REVENUE</b>	(\$869,100)	(\$53,209,200)	(\$23,266,800)	(\$34,004,200)	\$54,936,200	\$66,516,400	\$2,429,900	(\$14,271,400)
Net Per DU/1,000 sq.ft.	(\$2)	(\$255)	(\$681)	(\$421)	\$1,064	\$1,321	\$58	(\$538)
Net Per Person/Employee	(\$1)	(\$77)	(\$227)	(\$179)	\$372	\$575	\$42	(\$269)
Rev. Per Person/Emp.	\$756	\$667	\$473	\$512	\$1,382	\$1,284	\$688	\$541
Costs Per Person/Emp.	\$757	\$743	\$701	\$690	\$1,010	\$710	\$646	\$810
<b>NORTH SAN JOSE</b>								
<b>NET (COST)/REVENUE</b>	\$24,237,500	(\$1,769,100)	(\$4,081,300)	(\$962,300)	\$3,944,912	\$28,258,300	\$252,400	(\$1,405,400)
Net Per DU/1,000 sq.ft.	\$337	(\$129)	(\$747)	(\$109)	\$938	\$1,412	\$15	(\$458)
Net Per Person/Employee	\$143	(\$39)	(\$249)	(\$46)	\$328	\$614	\$11	(\$229)
Rev. Per Person/Emp.	\$880	\$712	\$447	\$670	\$1,330	\$1,332	\$651	\$589
Costs Per Person/Emp.	\$737	\$751	\$696	\$716	\$1,002	\$717	\$640	\$818
<b>CENTRAL SAN JOSE</b>								
<b>NET (COST)/REVENUE</b>	(\$2,748,000)	(\$41,569,000)	(\$6,666,000)	(\$24,161,300)	\$48,568,331	\$29,419,100	\$1,195,600	(\$9,534,700)
Net Per DU/1,000 sq.ft.	(\$11)	(\$422)	(\$518)	(\$461)	\$1,504	\$1,346	\$59	(\$530)
Net Per Person/Employee	(\$4)	(\$127)	(\$173)	(\$195)	\$526	\$586	\$43	(\$265)
Rev. Per Person/Emp.	\$755	\$607	\$538	\$491	\$1,533	\$1,297	\$689	\$545
Costs Per Person/Emp.	\$759	\$733	\$711	\$687	\$1,007	\$712	\$646	\$811
<b>SOUTH SAN JOSE</b>								
<b>NET (COST)/REVENUE</b>	(\$23,127,000)	(\$10,128,600)	(\$12,491,200)	(\$8,876,100)	\$1,142,987	\$8,816,800	\$920,400	(\$2,511,300)
Net Per DU/1,000 sq.ft.	(\$140)	(\$105)	(\$790)	(\$456)	\$76	\$1,059	\$174	(\$464)
Net Per Person/Employee	(\$47)	(\$32)	(\$264)	(\$193)	\$27	\$461	\$125	(\$232)
Rev. Per Person/Emp.	\$714	\$720	\$430	\$494	\$1,038	\$1,148	\$788	\$585
Costs Per Person/Emp.	\$761	\$752	\$694	\$687	\$1,012	\$687	\$662	\$817

Source: ADE, Inc.

**TABLE 5  
FISCAL IMPACT BY LAND USE - CITYWIDE**

	<b>Total</b>	<b>Single Family</b>	<b>Low Density Multi-Family</b>	<b>Medium Density Multi-Family</b>	<b>Commercial</b>	<b>Industrial Park</b>	<b>Light/ Heavy Industrial</b>	<b>Public/ Quasi Public</b>
<b>REVENUES</b>								
Property Taxes	\$225,122,100	\$137,782,900	\$10,512,000	\$20,227,600	\$14,090,500	\$37,577,100	\$2,883,200	\$2,048,800
Sales Tax	\$180,024,000	\$58,536,500	\$4,669,600	\$13,118,500	\$68,414,700	\$28,443,800	\$6,120,800	\$720,100
Transient Occupancy Tax	\$11,750,000	\$0	\$0	\$0	\$11,750,000	\$0	\$0	\$0
Franchise Fees	\$44,849,600	\$21,062,300	\$3,107,400	\$5,783,700	\$5,865,300	\$4,601,200	\$2,319,500	\$2,110,200
Utility Tax	\$93,785,300	\$44,043,500	\$6,497,900	\$12,094,400	\$12,265,000	\$9,621,600	\$4,850,300	\$4,412,600
Telephone Line Tax	\$20,473,200	\$9,614,600	\$1,418,500	\$2,640,200	\$2,677,400	\$2,100,400	\$1,058,800	\$963,300
Business Taxes	\$43,479,700	\$1,514,700	\$223,500	\$415,900	\$16,271,800	\$12,764,900	\$6,434,800	\$5,854,100
Licenses & Permits	\$13,624,200	\$6,398,200	\$944,000	\$1,757,000	\$1,781,700	\$1,397,700	\$704,600	\$641,000
Fines & Forfeitures	\$14,049,600	\$6,598,000	\$973,400	\$1,811,800	\$1,837,400	\$1,441,400	\$726,600	\$661,000
Revenue from Money and Property	\$2,800,200	\$1,257,200	\$131,700	\$265,000	\$554,800	\$404,300	\$109,100	\$78,100
Revenue from Local Agencies	\$1,891,200	\$888,200	\$131,000	\$243,900	\$247,300	\$194,000	\$97,800	\$89,000
Revenue from State Government	\$11,036,400	\$7,760,500	\$1,144,900	\$2,131,000	\$0	\$0	\$0	\$0
Revenue from Federal Government	\$4,112,100	\$2,891,500	\$426,600	\$794,000	\$0	\$0	\$0	\$0
Departmental Charges	\$38,734,000	\$18,190,300	\$2,683,700	\$4,995,100	\$5,065,500	\$3,973,800	\$2,003,200	\$1,822,400
Other revenue	\$14,994,900	\$7,041,900	\$1,038,900	\$1,933,700	\$1,961,000	\$1,538,400	\$775,500	\$705,500
Fund Bal., Transfers/Reimb.	\$308,977,900	\$138,719,900	\$14,534,400	\$29,242,600	\$61,211,300	\$44,610,300	\$12,039,800	\$8,619,600
<b>Total Revenue</b>	<b>\$1,029,704,400</b>	<b>\$462,300,200</b>	<b>\$48,437,500</b>	<b>\$97,454,400</b>	<b>\$203,993,700</b>	<b>\$148,668,900</b>	<b>\$40,124,000</b>	<b>\$28,725,700</b>
<b>EXPENDITURES</b>								
General Government	\$77,288,100	\$38,660,700	\$5,377,500	\$9,858,800	\$11,178,600	\$6,161,000	\$2,826,900	\$3,224,600
Economic Development	\$4,273,100	\$297,900	\$43,900	\$81,800	\$1,515,700	\$1,189,100	\$599,400	\$545,300
Environmental Services	\$695,700	\$326,700	\$48,200	\$89,700	\$91,000	\$71,400	\$36,000	\$32,700

**TABLE 5  
FISCAL IMPACT BY LAND USE - CITYWIDE**

	<b>Total</b>	<b>Single Family</b>	<b>Low Density Multi-Family</b>	<b>Medium Density Multi-Family</b>	<b>Commercial</b>	<b>Industrial Park</b>	<b>Light/ Heavy Industrial</b>	<b>Public/ Quasi Public</b>
Police	\$324,062,800	\$152,098,600	\$22,439,600	\$41,766,300	\$63,533,400	\$19,271,700	\$9,714,900	\$15,238,300
Fire/EMS	\$159,455,500	\$78,211,000	\$10,520,100	\$19,649,400	\$19,260,100	\$17,861,800	\$7,337,400	\$6,615,700
Planning/Bldg./Code Enf.	\$16,335,800	\$9,998,100	\$762,800	\$1,467,800	\$1,022,500	\$2,726,700	\$209,200	\$148,700
Housing	\$235,600	\$110,600	\$16,300	\$30,400	\$30,800	\$24,200	\$12,200	\$11,100
Public Works	\$36,434,100	\$17,110,200	\$2,524,300	\$4,698,500	\$4,764,800	\$3,737,900	\$1,884,200	\$1,714,200
Parks, Recreation, Neigh. Svcs.	\$55,327,500	\$34,980,200	\$5,160,700	\$9,605,600	\$2,197,500	\$1,723,900	\$869,000	\$790,600
Library	\$24,586,100	\$14,383,500	\$2,122,100	\$3,949,700	\$1,626,500	\$1,275,900	\$643,200	\$585,200
Capital Contributions	\$34,244,300	\$16,081,800	\$2,372,600	\$4,416,100	\$4,478,400	\$3,513,200	\$1,771,000	\$1,611,200
Transportation	\$28,214,700	\$21,159,500	\$1,596,300	\$1,355,100	\$1,603,300	\$1,116,600	\$611,400	\$772,500
Citywide	\$87,519,600	\$41,101,000	\$6,063,800	\$11,286,400	\$11,445,600	\$8,978,800	\$4,526,200	\$4,117,800
Transfers Out	\$35,357,900	\$17,686,600	\$2,460,100	\$4,510,200	\$5,114,000	\$2,818,600	\$1,293,200	\$1,475,200
Reserves	\$146,542,700	\$73,303,000	\$10,196,000	\$18,692,800	\$21,195,300	\$11,681,700	\$5,359,900	\$6,114,000
Total Expenditures	\$1,030,573,500	\$515,509,400	\$71,704,300	\$131,458,600	\$149,057,500	\$82,152,500	\$37,694,100	\$42,997,100
<b>NET (COST)/REVENUE</b>	<b>(\$869,100)</b>	<b>(\$53,209,200)</b>	<b>(\$23,266,800)</b>	<b>(\$34,004,200)</b>	<b>\$54,936,200</b>	<b>\$66,516,400</b>	<b>\$2,429,900</b>	<b>(\$14,271,400)</b>
<b>UNIT ANALYSIS</b>								
Net Per DU/1,000 sq.ft.	(\$2)	(\$255)	(\$681)	(\$421)	\$1,064	\$1,321	\$58	(\$538)
Net Per Person/Employee	(\$1)	(\$77)	(\$227)	(\$179)	\$372	\$575	\$42	(\$269)
Revenue Per Person/Employee	\$756	\$667	\$473	\$512	\$1,382	\$1,284	\$688	\$541
Costs Per Person/Employee	\$757	\$743	\$701	\$690	\$1,010	\$710	\$646	\$810

Source: ADE, Inc.



**TABLE 6  
FISCAL IMPACT BY LAND USE – NORTH SAN JOSE**

	<b>Total</b>	<b>Single Family</b>	<b>Low Density Multi-Family</b>	<b>Medium Density Multi-Family</b>	<b>Commercial</b>	<b>Industrial Park</b>	<b>Light/ Heavy Industrial</b>	<b>Public/ Quasi Public</b>
<b>REVENUES</b>								
Property Taxes	\$34,627,800	\$10,549,800	\$1,379,600	\$4,524,000	\$732,600	\$16,454,500	\$546,500	\$440,800
Sales Tax	\$25,571,200	\$3,864,000	\$746,700	\$1,438,000	\$5,733,000	\$11,305,300	\$2,401,000	\$83,200
Transient Occupancy Tax	\$771,412	\$0	\$0	\$0	\$771,412	\$0	\$0	\$0
Franchise Fees	\$5,981,200	\$1,390,300	\$496,900	\$634,000	\$477,400	\$1,828,800	\$909,900	\$243,900
Utility Tax	\$12,507,300	\$2,907,300	\$1,039,000	\$1,325,700	\$998,400	\$3,824,200	\$1,902,600	\$510,100
Telephone Line Tax	\$2,730,200	\$634,700	\$226,800	\$289,400	\$217,900	\$834,800	\$415,300	\$111,300
Business Taxes	\$9,780,200	\$100,000	\$35,700	\$45,600	\$1,324,500	\$5,073,500	\$2,524,200	\$676,700
Licenses & Permits	\$1,816,900	\$422,400	\$150,900	\$192,600	\$145,000	\$555,500	\$276,400	\$74,100
Fines & Forfeitures	\$1,873,600	\$435,500	\$155,600	\$198,600	\$149,600	\$572,900	\$285,000	\$76,400
Revenue from Money and Property	\$407,000	\$88,700	\$19,900	\$38,000	\$43,500	\$166,600	\$40,500	\$9,800
Revenue from Local Agencies	\$252,200	\$58,600	\$21,000	\$26,700	\$20,100	\$77,100	\$38,400	\$10,300
Revenue from State Government	\$929,000	\$512,300	\$183,100	\$233,600	\$0	\$0	\$0	\$0
Revenue from Federal Government	\$346,100	\$190,900	\$68,200	\$87,000	\$0	\$0	\$0	\$0
Departmental Charges	\$5,165,600	\$1,200,800	\$429,100	\$547,500	\$412,300	\$1,579,400	\$785,800	\$210,700
Other revenue	\$1,999,700	\$464,800	\$166,100	\$212,000	\$159,600	\$611,400	\$304,200	\$81,600
Fund Bal., Transfers/Reimb.	\$44,910,800	\$9,783,100	\$2,194,400	\$4,198,200	\$4,795,200	\$18,384,500	\$4,471,300	\$1,084,100
<b>Total Revenue</b>	<b>\$149,670,200</b>	<b>\$32,603,200</b>	<b>\$7,313,000</b>	<b>\$13,990,900</b>	<b>\$15,980,512</b>	<b>\$61,268,500</b>	<b>\$14,901,100</b>	<b>\$3,613,000</b>
<b>EXPENDITURES</b>								
General Government	\$9,406,900	\$2,577,800	\$854,500	\$1,121,400	\$902,600	\$2,475,600	\$1,098,600	\$376,400
Economic Development	\$929,800	\$19,700	\$7,000	\$9,000	\$123,400	\$472,600	\$235,100	\$63,000
Environmental Services	\$92,800	\$21,600	\$7,700	\$9,800	\$7,400	\$28,400	\$14,100	\$3,800

**TABLE 6  
FISCAL IMPACT BY LAND USE – NORTH SAN JOSE**

	<b>Total</b>	<b>Single Family</b>	<b>Low Density Multi-Family</b>	<b>Medium Density Multi-Family</b>	<b>Commercial</b>	<b>Industrial Park</b>	<b>Light/ Heavy Industrial</b>	<b>Public/ Quasi Public</b>
Police	\$36,610,100	\$10,040,200	\$3,588,000	\$4,578,200	\$5,171,600	\$7,659,700	\$3,810,900	\$1,761,500
Fire/EMS	\$21,743,200	\$5,313,700	\$1,650,900	\$2,393,300	\$1,524,800	\$7,257,000	\$2,817,600	\$785,900
Planning/Bldg./Code Enf.	\$2,512,800	\$765,500	\$100,100	\$328,300	\$53,200	\$1,194,000	\$39,700	\$32,000
Housing	\$31,400	\$7,300	\$2,600	\$3,300	\$2,500	\$9,600	\$4,800	\$1,300
Public Works	\$4,858,900	\$1,129,500	\$403,600	\$515,000	\$387,800	\$1,485,700	\$739,100	\$198,200
Parks, Recreation, Neigh. Svcs.	\$5,483,600	\$2,309,100	\$825,200	\$1,052,900	\$178,900	\$685,200	\$340,900	\$91,400
Library	\$2,681,100	\$949,500	\$339,300	\$432,900	\$132,400	\$507,100	\$252,300	\$67,600
Capital Contributions	\$4,566,900	\$1,061,600	\$379,400	\$484,100	\$364,500	\$1,396,400	\$694,700	\$186,200
Transportation	\$2,704,000	\$1,396,800	\$255,300	\$148,500	\$130,500	\$443,800	\$239,800	\$89,300
Citywide	\$11,671,800	\$2,713,100	\$969,600	\$1,237,200	\$931,700	\$3,568,700	\$1,775,500	\$476,000
Transfers Out	\$4,303,400	\$1,179,300	\$390,900	\$513,000	\$412,900	\$1,132,500	\$502,600	\$172,200
Reserves	\$17,836,000	\$4,887,600	\$1,620,200	\$2,126,300	\$1,711,400	\$4,693,900	\$2,083,000	\$713,600
Total Expenditures	\$125,432,700	\$34,372,300	\$11,394,300	\$14,953,200	\$12,035,600	\$33,010,200	\$14,648,700	\$5,018,400
<b>NET (COST)/REVENUE</b>	\$24,237,500	(\$1,769,100)	(\$4,081,300)	(\$962,300)	\$3,944,912	\$28,258,300	\$252,400	(\$1,405,400)
<b>UNIT ANALYSIS</b>								
Net Per DU/1,000 sq.ft.	\$337	(\$129)	(\$747)	(\$109)	\$938	\$1,412	\$15	(\$458)
Net Per Person/Employee	\$143	(\$39)	(\$249)	(\$46)	\$328	\$614	\$11	(\$229)
Revenue Per Person/Employee	\$880	\$712	\$447	\$670	\$1,330	\$1,332	\$651	\$589
Costs Per Person/Employee	\$737	\$751	\$696	\$716	\$1,002	\$717	\$640	\$818

Source: ADE, Inc.

**TABLE 7  
FISCAL IMPACT BY LAND USE - CENTRAL SAN JOSE**

	<b>Total</b>	<b>Single Family</b>	<b>Low Density Multi-Family</b>	<b>Medium Density Multi-Family</b>	<b>Commercial</b>	<b>Industrial Park</b>	<b>Light/ Heavy Industrial</b>	<b>Public/ Quasi Public</b>
<b>REVENUES</b>								
Property Taxes	\$95,869,100	\$51,450,600	\$5,709,500	\$11,382,200	\$7,655,400	\$16,767,900	\$1,408,400	\$1,495,100
Sales Tax	\$106,293,400	\$27,675,400	\$1,758,900	\$8,514,000	\$52,575,900	\$12,345,100	\$2,936,500	\$487,600
Transient Occupancy Tax	\$8,435,631	\$0	\$0	\$0	\$8,435,631	\$0	\$0	\$0
Franchise Fees	\$23,089,200	\$9,958,000	\$1,170,500	\$3,753,700	\$3,668,300	\$1,997,000	\$1,112,800	\$1,428,900
Utility Tax	\$48,282,000	\$20,823,300	\$2,447,600	\$7,849,300	\$7,670,900	\$4,176,000	\$2,326,900	\$2,988,000
Telephone Line Tax	\$10,539,900	\$4,545,700	\$534,300	\$1,713,500	\$1,674,500	\$911,600	\$508,000	\$652,300
Business Taxes	\$23,838,700	\$716,100	\$84,200	\$270,000	\$10,176,900	\$5,540,200	\$3,087,100	\$3,964,200
Licenses & Permits	\$7,014,000	\$3,025,000	\$355,600	\$1,140,300	\$1,114,400	\$606,600	\$338,000	\$434,100
Fines & Forfeitures	\$7,233,000	\$3,119,500	\$366,700	\$1,175,900	\$1,149,100	\$625,600	\$348,600	\$447,600
Revenue from Money and Property	\$1,430,500	\$541,000	\$56,400	\$165,200	\$384,900	\$177,300	\$52,400	\$53,300
Revenue from Local Agencies	\$973,700	\$419,900	\$49,400	\$158,300	\$154,700	\$84,200	\$46,900	\$60,300
Revenue from State Government	\$5,483,500	\$3,669,100	\$431,300	\$1,383,100	\$0	\$0	\$0	\$0
Revenue from Federal Government	\$2,043,100	\$1,367,100	\$160,700	\$515,300	\$0	\$0	\$0	\$0
Departmental Charges	\$19,940,800	\$8,600,200	\$1,010,900	\$3,241,800	\$3,168,100	\$1,724,700	\$961,000	\$1,234,100
Other revenue	\$7,719,500	\$3,329,300	\$391,300	\$1,255,000	\$1,226,500	\$667,700	\$372,000	\$477,700
Fund Bal., Transfers/Reimb.	\$157,842,500	\$59,692,700	\$6,227,900	\$18,227,400	\$42,465,300	\$19,559,100	\$5,786,900	\$5,883,200
<b>Total Revenue</b>	<b>\$526,028,500</b>	<b>\$198,932,900</b>	<b>\$20,755,200</b>	<b>\$60,745,000</b>	<b>\$141,520,531</b>	<b>\$65,183,000</b>	<b>\$19,285,500</b>	<b>\$19,606,400</b>
<b>EXPENDITURES</b>								
General Government	\$39,655,800	\$18,036,500	\$2,056,500	\$6,367,600	\$6,971,000	\$2,682,100	\$1,356,700	\$2,185,400
Economic Development	\$2,331,500	\$140,800	\$16,600	\$53,100	\$948,000	\$516,100	\$287,600	\$369,300
Environmental Services	\$358,300	\$154,500	\$18,200	\$58,200	\$56,900	\$31,000	\$17,300	\$22,200

**TABLE 7**  
**FISCAL IMPACT BY LAND USE - CENTRAL SAN JOSE**

	<b>Total</b>	<b>Single Family</b>	<b>Low Density Multi-Family</b>	<b>Medium Density Multi-Family</b>	<b>Commercial</b>	<b>Industrial Park</b>	<b>Light/ Heavy Industrial</b>	<b>Public/ Quasi Public</b>
Police	\$170,549,000	\$71,910,700	\$8,452,300	\$27,106,700	\$39,735,600	\$8,364,300	\$4,660,700	\$10,318,700
Fire/EMS	\$80,011,700	\$35,556,400	\$4,144,200	\$12,571,500	\$11,925,700	\$7,800,000	\$3,522,800	\$4,491,100
Planning/Bldg./Code Enf.	\$6,956,600	\$3,733,500	\$414,300	\$825,900	\$555,500	\$1,216,700	\$102,200	\$108,500
Housing	\$121,200	\$52,300	\$6,100	\$19,700	\$19,300	\$10,500	\$5,800	\$7,500
Public Works	\$18,756,700	\$8,089,500	\$950,800	\$3,049,300	\$2,980,000	\$1,622,300	\$904,000	\$1,160,800
Parks, Recreation, Neigh. Svcs.	\$27,791,200	\$16,538,300	\$1,943,900	\$6,234,100	\$1,374,400	\$748,200	\$416,900	\$535,400
Library	\$12,438,900	\$6,800,400	\$799,300	\$2,563,400	\$1,017,200	\$553,800	\$308,600	\$396,200
Capital Contributions	\$17,629,400	\$7,603,300	\$893,700	\$2,866,100	\$2,800,900	\$1,524,800	\$849,600	\$1,091,000
Transportation	\$13,788,600	\$10,004,000	\$601,300	\$879,500	\$1,002,800	\$484,600	\$293,300	\$523,100
Citywide	\$45,056,300	\$19,432,100	\$2,284,000	\$7,324,900	\$7,158,400	\$3,897,000	\$2,171,500	\$2,788,400
Transfers Out	\$18,141,700	\$8,251,400	\$940,800	\$2,913,000	\$3,189,100	\$1,227,000	\$620,600	\$999,800
Reserves	\$75,189,600	\$34,198,200	\$3,899,200	\$12,073,300	\$13,217,400	\$5,085,500	\$2,572,300	\$4,143,700
Total Expenditures	\$528,776,500	\$240,501,900	\$27,421,200	\$84,906,300	\$92,952,200	\$35,763,900	\$18,089,900	\$29,141,100
<b>NET (COST)/REVENUE</b>	<b>(\$2,748,000)</b>	<b>(\$41,569,000)</b>	<b>(\$6,666,000)</b>	<b>(\$24,161,300)</b>	<b>\$48,568,331</b>	<b>\$29,419,100</b>	<b>\$1,195,600</b>	<b>(\$9,534,700)</b>
<b>UNIT ANALYSIS</b>								
Net Per DU/1,000 sq.ft.	(\$11)	(\$422)	(\$518)	(\$461)	\$1,504	\$1,346	\$59	(\$530)
Net Per Person/Employee	(\$4)	(\$127)	(\$173)	(\$195)	\$526	\$586	\$43	(\$265)
Revenue Per Person/Employee	\$755	\$607	\$538	\$491	\$1,533	\$1,297	\$689	\$545
Costs Per Person/Employee	\$759	\$733	\$711	\$687	\$1,007	\$712	\$646	\$811

Source: ADE, Inc.

**TABLE 8  
FISCAL IMPACT BY LAND USE - SOUTH SAN JOSE**

	<b>Total</b>	<b>Single Family</b>	<b>Low Density Multi-Family</b>	<b>Medium Density Multi-Family</b>	<b>Commercial</b>	<b>Industrial Park</b>	<b>Light/ Heavy Industrial</b>	<b>Public/ Quasi Public</b>
<b>REVENUES</b>								
Property Taxes	\$93,731,500	\$75,529,300	\$3,422,900	\$4,321,400	\$4,440,900	\$4,394,200	\$875,800	\$747,000
Sales Tax	\$47,871,900	\$26,984,500	\$2,160,400	\$3,165,600	\$9,943,400	\$4,701,800	\$769,500	\$146,700
Transient Occupancy Tax	\$2,800,787	\$0	\$0	\$0	\$2,800,787	\$0	\$0	\$0
Franchise Fees	\$15,737,000	\$9,709,400	\$1,437,600	\$1,395,700	\$1,712,300	\$760,600	\$291,600	\$429,800
Utility Tax	\$32,907,700	\$20,303,400	\$3,006,300	\$2,918,500	\$3,580,500	\$1,590,500	\$609,800	\$898,700
Telephone Line Tax	\$7,183,700	\$4,432,200	\$656,300	\$637,100	\$781,600	\$347,200	\$133,100	\$196,200
Business Taxes	\$9,763,600	\$698,300	\$103,400	\$100,400	\$4,750,200	\$2,110,000	\$809,000	\$1,192,300
Licenses & Permits	\$4,780,500	\$2,949,500	\$436,700	\$424,000	\$520,100	\$231,000	\$88,600	\$130,600
Fines & Forfeitures	\$4,929,900	\$3,041,600	\$450,400	\$437,200	\$536,400	\$238,300	\$91,400	\$134,600
Revenue from Money and Property	\$957,800	\$626,400	\$55,300	\$61,800	\$121,700	\$59,700	\$15,700	\$17,200
Revenue from Local Agencies	\$663,600	\$409,400	\$60,600	\$58,900	\$72,200	\$32,100	\$12,300	\$18,100
Revenue from State Government	\$4,621,400	\$3,577,500	\$529,700	\$514,200	\$0	\$0	\$0	\$0
Revenue from Federal Government	\$1,721,900	\$1,332,900	\$197,400	\$191,600	\$0	\$0	\$0	\$0
Departmental Charges	\$13,591,200	\$8,385,500	\$1,241,600	\$1,205,300	\$1,478,800	\$656,900	\$251,900	\$371,200
Other revenue	\$5,261,500	\$3,246,200	\$480,700	\$466,600	\$572,500	\$254,300	\$97,500	\$143,700
Fund Bal., Transfers/Reimb.	\$105,685,700	\$69,118,200	\$6,104,400	\$6,815,700	\$13,423,300	\$6,592,000	\$1,734,600	\$1,897,500
<b>Total Revenue</b>	<b>\$352,209,700</b>	<b>\$230,344,300</b>	<b>\$20,343,700</b>	<b>\$22,714,000</b>	<b>\$44,734,687</b>	<b>\$21,968,600</b>	<b>\$5,780,800</b>	<b>\$6,323,600</b>
<b>EXPENDITURES</b>								
General Government	\$28,148,500	\$18,034,300	\$2,462,500	\$2,369,100	\$3,269,200	\$986,300	\$364,500	\$662,600
Economic Development	\$1,002,900	\$137,300	\$20,300	\$19,700	\$442,500	\$196,600	\$75,400	\$111,100
Environmental Services	\$244,200	\$150,600	\$22,300	\$21,700	\$26,600	\$11,800	\$4,500	\$6,700

**TABLE 8**  
**FISCAL IMPACT BY LAND USE - SOUTH SAN JOSE**

	<b>Total</b>	<b>Single Family</b>	<b>Low Density Multi-Family</b>	<b>Medium Density Multi-Family</b>	<b>Commercial</b>	<b>Industrial Park</b>	<b>Light/ Heavy Industrial</b>	<b>Public/ Quasi Public</b>
Police	\$116,633,600	\$70,115,300	\$10,381,800	\$10,078,500	\$18,547,400	\$3,185,600	\$1,221,400	\$3,103,600
Fire/EMS	\$57,480,000	\$37,300,900	\$4,717,600	\$4,683,500	\$5,656,600	\$2,764,000	\$975,800	\$1,381,600
Planning/Bldg./Code Enf.	\$6,801,600	\$5,480,700	\$248,400	\$313,600	\$322,200	\$318,900	\$63,600	\$54,200
Housing	\$82,600	\$51,000	\$7,500	\$7,300	\$9,000	\$4,000	\$1,500	\$2,300
Public Works	\$12,784,200	\$7,887,600	\$1,167,900	\$1,133,800	\$1,391,000	\$617,900	\$236,900	\$349,100
Parks, Recreation, Neigh. Svcs.	\$22,027,700	\$16,125,400	\$2,387,600	\$2,317,900	\$641,500	\$285,000	\$109,300	\$161,000
Library	\$9,451,300	\$6,630,600	\$981,800	\$953,100	\$474,800	\$210,900	\$80,900	\$119,200
Capital Contributions	\$12,015,700	\$7,413,500	\$1,097,700	\$1,065,600	\$1,307,400	\$580,700	\$222,700	\$328,100
Transportation	\$11,706,700	\$9,754,200	\$738,600	\$327,000	\$468,100	\$184,600	\$76,900	\$157,300
Citywide	\$30,709,200	\$18,947,000	\$2,805,400	\$2,723,500	\$3,341,300	\$1,484,200	\$569,100	\$838,700
Transfers Out	\$12,877,400	\$8,250,400	\$1,126,500	\$1,083,800	\$1,495,600	\$451,200	\$166,800	\$303,100
Reserves	\$53,371,100	\$34,194,100	\$4,669,000	\$4,492,000	\$6,198,500	\$1,870,100	\$691,100	\$1,256,300
Total Expenditures	\$375,336,700	\$240,472,900	\$32,834,900	\$31,590,100	\$43,591,700	\$13,151,800	\$4,860,400	\$8,834,900
<b>NET (COST)/REVENUE</b>	<b>(\$23,127,000)</b>	<b>(\$10,128,600)</b>	<b>(\$12,491,200)</b>	<b>(\$8,876,100)</b>	<b>\$1,142,987</b>	<b>\$8,816,800</b>	<b>\$920,400</b>	<b>(\$2,511,300)</b>
<b>UNIT ANALYSIS</b>								
Net Per DU/1,000 sq.ft.	(\$140)	(\$105)	(\$790)	(\$456)	\$76	\$1,059	\$174	(\$464)
Net Per Person/Employee	(\$47)	(\$32)	(\$264)	(\$193)	\$27	\$461	\$125	(\$232)
Revenue Per Person/Employee	\$714	\$720	\$430	\$494	\$1,038	\$1,148	\$788	\$585
Costs Per Person/Employee	\$761	\$752	\$694	\$687	\$1,012	\$687	\$662	\$817

Source: ADE, Inc.

**TABLE 9**  
**FISCAL IMPACT OF SELECTED RESIDENTIAL PROJECTS**

	<b>The Axis</b>	<b>The 360</b>	<b>One E. Julian</b>	<b>Morrison Park</b>	<b>Winchester Urban Village</b>	<b>South-western Village</b>
<b>REVENUES</b>						
Property Taxes	\$345,400	\$249,300	\$33,100	\$219,500	\$41,600	\$82,100
Sales Tax	\$53,600	\$33,000	\$7,000	\$40,600	\$8,100	\$14,800
Transient Occupancy Tax	\$0	\$0	\$0	\$0	\$0	\$0
Franchise Fees	\$23,600	\$14,500	\$3,100	\$17,900	\$3,600	\$6,500
Utility Tax	\$49,500	\$30,400	\$6,400	\$37,500	\$7,500	\$13,600
Telephone Line Tax	\$10,800	\$6,600	\$1,400	\$8,200	\$1,600	\$3,000
Business Taxes	\$1,700	\$1,000	\$200	\$1,300	\$300	\$500
Licenses & Permits	\$7,200	\$4,400	\$900	\$5,400	\$1,100	\$2,000
Fines & Forfeitures	\$7,400	\$4,600	\$1,000	\$5,600	\$1,100	\$2,000
Revenue from Money and Property	\$2,100	\$1,400	\$200	\$1,400	\$300	\$500
Revenue from Local Agencies	\$1,000	\$600	\$100	\$800	\$200	\$300
Revenue from State Government	\$8,700	\$5,400	\$1,100	\$6,600	\$1,300	\$2,400
Revenue from Federal Government	\$3,200	\$2,000	\$400	\$2,500	\$500	\$900
Departmental Charges	\$20,400	\$12,600	\$2,700	\$15,500	\$3,100	\$5,600
Other revenue	\$7,900	\$4,900	\$1,000	\$6,000	\$1,200	\$2,200
Fund Bal., Transfers/Reimb.	\$232,600	\$158,900	\$25,100	\$158,100	\$30,700	\$58,500
<b>Total Revenue</b>	<b>\$775,100</b>	<b>\$529,600</b>	<b>\$83,700</b>	<b>\$526,900</b>	<b>\$102,200</b>	<b>\$194,900</b>
<b>EXPENDITURES</b>						
General Government	\$44,400	\$28,000	\$5,600	\$33,100	\$6,600	\$12,100
Economic Development	\$300	\$200	\$0	\$300	\$100	\$100
Environmental Services	\$400	\$200	\$0	\$300	\$100	\$100
Police	\$170,800	\$105,100	\$22,300	\$129,400	\$25,900	\$47,100

**TABLE 9**  
**FISCAL IMPACT OF SELECTED RESIDENTIAL PROJECTS**

	<b>The Axis</b>	<b>The 360</b>	<b>One E. Julian</b>	<b>Morrison Park</b>	<b>Winchester Urban Village</b>	<b>South-western Village</b>
Fire/EMS	\$107,600	\$70,000	\$12,800	\$77,100	\$15,200	\$28,300
Planning/Bldg./Code Enf.	\$25,100	\$18,100	\$2,400	\$15,900	\$3,000	\$6,000
Housing	\$100	\$100	\$0	\$100	\$0	\$0
Public Works	\$19,200	\$11,800	\$2,500	\$14,600	\$2,900	\$5,300
Parks, Recreation, Neigh. Svcs.	\$39,300	\$24,200	\$5,100	\$29,800	\$6,000	\$10,800
Library	\$16,200	\$9,900	\$2,100	\$12,200	\$2,400	\$4,500
Capital Contributions	\$18,100	\$11,100	\$2,400	\$13,700	\$2,700	\$5,000
Transportation	\$400	\$300	\$200	\$1,500	\$300	\$600
Citywide	\$46,100	\$28,400	\$6,000	\$35,000	\$7,000	\$12,700
Transfers Out	\$20,300	\$12,800	\$2,600	\$15,100	\$3,000	\$5,500
Reserves	\$84,300	\$53,100	\$10,600	\$62,700	\$12,500	\$22,900
Total Expenditures	\$592,600	\$373,300	\$74,600	\$440,800	\$87,700	\$161,000
<b>NET (COST)/REVENUE</b>	\$182,500	\$156,300	\$9,100	\$86,100	\$14,500	\$33,900
<b>UNIT ANALYSIS</b>						
Net Per DU/1,000 sq.ft.	\$553	\$770	\$212	\$344	\$290	\$373
Net Per Person/Employee	\$234	\$326	\$90	\$146	\$123	\$158
Revenue Per Person/Employee	\$995	\$1,105	\$825	\$893	\$866	\$908
Costs Per Person/Employee	\$761	\$779	\$735	\$747	\$743	\$750

Source: ADE, Inc.



**TABLE A-1  
SALES TAX DISTRIBUTION BY BUSINESS TYPE**

Economic Category	Segment Code	Business Code	Business Title	Q2-2013/Q2-2014		
				Benchmark Year Sales*	Businesses	
<b>GENERAL RETAIL</b>	Apparel Stores	1	Women's Apparel	\$1,362,246	285	
		2	Men's Apparel	\$218,105	54	
		3	Family Apparel	\$4,641,027	820	
		4	Shoe Stores	\$856,338	115	
	Department Stores	5	Variety Stores	\$330,814	101	
		7	Department Stores	\$8,465,887	68	
		9	General Stores	\$3,806,390	10	
	Furniture/Appliance	30	Home Furnishings	\$1,083,965	304	
		31	Appliance Stores	\$3,147,980	269	
		32	Second Hand Stores	\$132,842	413	
	Drug Stores	27	Drug Stores	\$1,854,917	146	
	Recreation Products	12	Sporting Goods	\$1,157,473	181	
		14	Camera Stores	\$7,421	16	
		15	Music Stores	\$208,738	104	
	Florist/Nursery	13	Florists	\$83,707	134	
		41	Nursery	\$622,833	78	
	Miscellaneous Retail	10	News Stands	\$72,806	28	
		11	Art, Gift, Novelties	\$460,763	588	
		16	Stationery/Books	\$496,868	199	
		17	Jewelry Stores	\$1,057,497	314	
		19	Specialty Stores	\$5,935,854	2,377	
		26	Cigar Stores	\$143,928	68	
		58	Vending Companies	\$63,484	12	
		73	Portrait Studio	\$51,076	100	
		77	Shoe Repair Stores	\$2,826	10	
	79	Personal Services	\$682,688	1,038		
	<b>Total General Retail</b>				<b>\$36,948,471</b>	<b>7,832</b>
	<b>FOOD PRODUCTS</b>	Restaurants	24	Fast Food Restaurant	\$7,283,980	1,346
35			Restaurants W/Beer	\$2,841,749	284	
36			Restaurants W/Onsale	\$5,480,810	619	
70			Hotel Food Sales	\$2,132	13	
75			Hotel Food/Bar Sales	\$655,006	23	
76			Club Food/Bar Sales	\$325,633	50	
Food Markets		20	Grocery W/O Onsale	\$159,565	86	
		21	Specialty Food Store	\$732,737	347	
		25	Confectionery Stores	\$1,248	24	
		33	Grocery W/Beer/Wine	\$1,202,385	129	
		34	Supermarkets	\$3,099,655	169	
Liquor Stores	22	Liquor Stores	\$877,410	164		
Food Processing Eqp	90	Food Processing/Eqp	\$348,093	120		
<b>Total Food Products</b>				<b>\$23,010,404</b>	<b>3,374</b>	

**TABLE A-1  
SALES TAX DISTRIBUTION BY BUSINESS TYPE**

Economic Category	Segment Code	Business Code	Business Title	Q2-2013/Q2-2014	
				Benchmark Year Sales	Businesses
<b>TRANSPORTATION</b>	Auto Parts/Repair	61	Auto Supply Stores	\$1,531,905	386
		71	Vehicle Repair	\$1,511,472	637
		94	Vehicle Parts Mfg	\$173,190	59
	Auto Sales - New	60	New Car Dealers	\$13,652,826	56
	Auto Sales - Used	64	Used Car Sales	\$1,400,374	93
	Service Stations	62	Service Stations	\$13,480,932	214
	Misc. Vehicle Sales	63	Trailer & Supply	\$122,396	21
		66	Boat/Motorcycle	\$404,505	32
		67	Aircraft & Supply	\$317,447	12
95		Transportation Eqp	\$18,487	3	
<b>Total Transportation</b>				<b>\$32,613,535</b>	<b>\$1,513</b>
Construction	Bldg. Matls-Retail	50	Building Matls Store	\$4,614,418	94
		51	Hardware Stores	\$852,138	63
		53	Paint/Glass/Wallpaper	\$403,651	33
	Bldg. Matls-Whsle	40	Constr./Farm Equipmt	\$38,531	5
		52	Plumbing & Electric	\$3,727,222	130
		82	Bldg Matls-Whsle	\$6,164,210	294
<b>Total Construction</b>				<b>\$15,800,170</b>	<b>\$619</b>
Business to Business	Office Equipment	18	Office Eqpmt Store	\$2,508,880	281
		83	Office Machines	\$10,225,643	263
		93	Photo Process'g/Eqp	\$3,111	7
	Electronic Equipment	86	Electronic Equipment	\$5,439,234	415
	Business Services	89	Business Services	\$2,120,959	1,059
	Energy Sales	46	Fuel Oil/Ice Sales	\$47,951	12
		96	Oil & Gas Products	\$1,586,095	28
	Chemical Products	92	Chemical Products	\$926,970	75
	Heavy Industry	91	Mfg.Matl./Textiles	\$380,022	181
		98	Heavy Industry	\$1,935,574	345
	Light Industry	72	Rental/Other Repair	\$686,675	307
99		Light Industry	\$3,532,374	653	
Leasing	85	Leasing	\$3,986,548	293	
<b>Total Business to Business</b>				<b>\$33,380,036</b>	<b>3,919</b>
Miscellaneous	Health & Government	84	Health Services	\$354,280	256
		87	Govt/Non-Profit Orgs	\$254,108	234
	Miscellaneous Other	28	Non-Store Retailers	\$188,726	558
		29	Part-Time Business	\$37,550	352
		78	Mortuary Sales	\$82,021	16
		88	Auctioneer Sales	\$1,595	1
	Closed Acct-Adjustmt	44	Closed Acct-Adjustmt	\$427	31
<b>Total Miscellaneous</b>				<b>\$918,706</b>	<b>1,448</b>
<b>Grand Total</b>				<b>\$142,671,321</b>	<b>18,705</b>

*\*Note: Does not include County pool funds received by the City due to internet sales, which are ascribed to the commercial land use in the fiscal analysis. Source: ADE, Inc., based on data provided by the City of San Jose.*