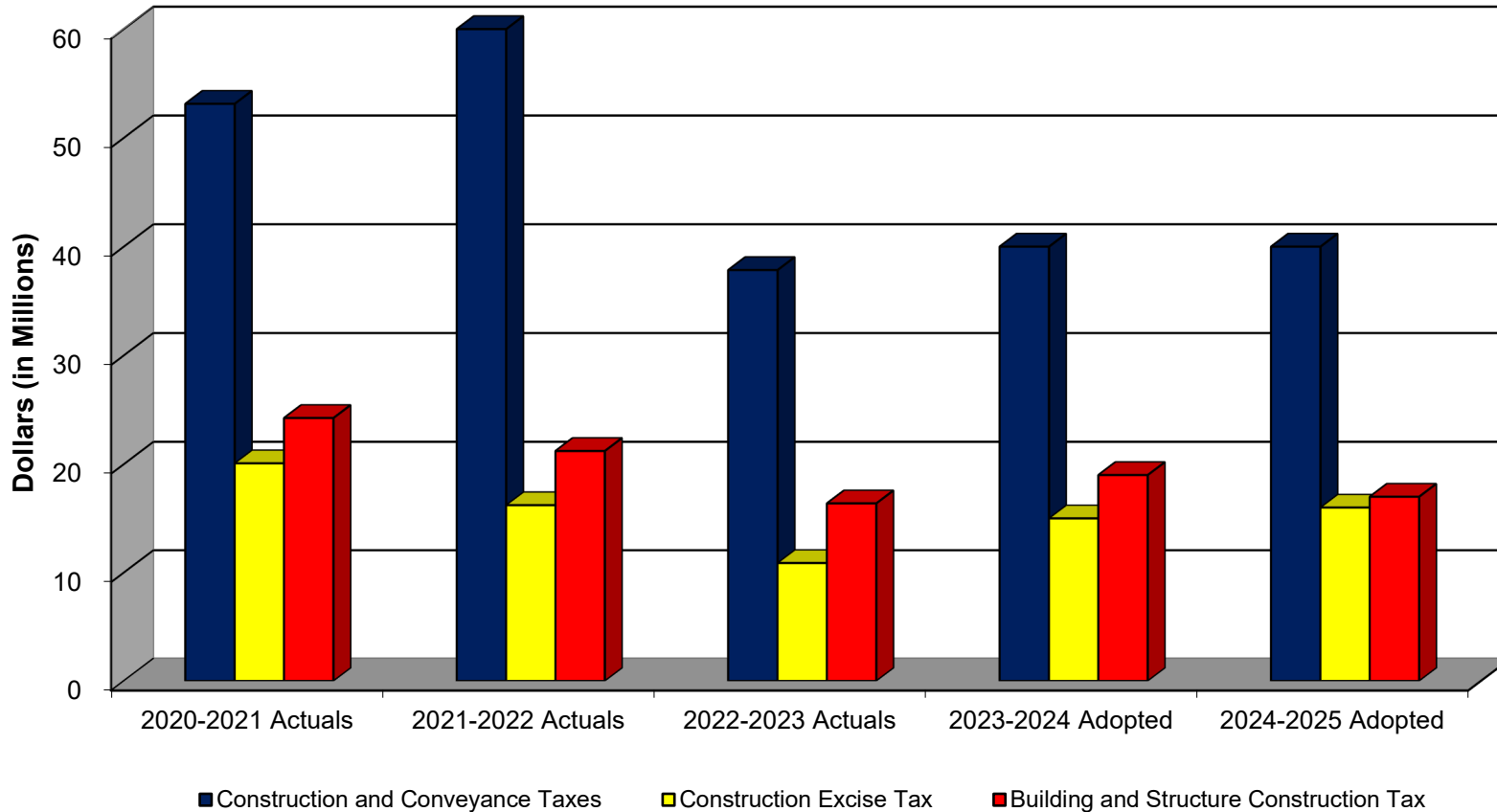


CITY OF SAN JOSE
2024-2025 ADOPTED OPERATING BUDGET
FIVE-YEAR COMPARISON OF KEY CAPITAL FUND SOURCES



Construction and Conveyance Taxes - The Construction Tax is a flat fee assessed to residential, commercial, and industrial developments. The Conveyance Tax is a fee based on the value of property conveyed. These funds are dedicated to the Parks and Community Facilities Development, Communications, Public Safety, Library, and Service Yards capital programs.

Construction Excise Tax - A tax on the construction of residential, commercial, and mobile home developments. This general tax is based on building valuation, and revenues produced are used primarily for traffic improvements.

Building and Structure Construction Tax - A tax on residential, commercial, and industrial development. These funds are used for traffic capital improvements.