

**City of Alameda
Appropriations Limit Calculation
Fiscal Year 2025-26**

I. Calculation of Appropriations Limit:

Fiscal Year 2024-25 Appropriations Limit		\$168,614,381
Adjustment Factors		
a. Cost of Living (Per Capita Personal Income Percentage Change)	1.0644	
b. Population Change (Change in County population)	1.0031	
Change Factor (a. x b.)	<u>1.0676996</u>	
Fiscal Year 2025-26 Appropriations Limit		<u><u>\$180,029,514</u></u>

II. Calculation of appropriations subject to the Appropriations Limit:

Fiscal Year 2025-26 Budgeted General Fund Revenue	\$145,974,825
Less: Non-proceeds of taxes	<u>(19,023,132)</u>
Total FY 2025-26 appropriations subject to the Appropriations Limit:	<u><u>\$126,951,693</u></u>
Percent (%) of Appropriations Limit	71%

**City of Alameda
Proceeds of Taxes Calculation
Fiscal Year 2025-26**

Revenue Source	Proceeds of Taxes	Non-proceeds of Taxes	Total Revenue
Property Taxes	\$ 51,252,952	\$ -	\$ 51,252,952
Sales & Use Tax	\$ 19,499,351	-	19,499,351
Property Transfer Tax	\$ 11,300,000	-	11,300,000
Utility User Taxes	\$ 9,955,902	-	9,955,902
Transient Occupancy Tax	\$ 3,400,000	-	3,400,000
Business License Tax	\$ 2,900,000	-	2,900,000
Franchise Fees	-	\$ 3,379,447	3,379,447
AMP Return on Investment (ROI)	-	\$ 1,131,000	1,131,000
Motor Vehicles License Fee In-Lieu	\$ 13,020,800	-	13,020,800
Licenses and Permits	-	\$ 300	300
Fines and Forfeitures	-	\$ 185,000	185,000
Payment In Lieu of Taxes	\$ 1,403,000	-	1,403,000
Construction Improvement Tax	\$ 80,000	-	80,000
Proposition 172 Sales Tax	-	\$ 934,000	934,000
Other Departmental Revenues/Rents	-	\$ 13,132,175	13,132,175
Transfers In	\$ 12,079,760	-	12,079,760
Total, before interest allocation	124,891,765	18,761,922	143,653,687
Percentage of total revenue	86.94%	13.06%	100.00%
Interest allocation	1,738,790	261,210	\$ 2,000,000
Total	\$ 126,630,555	\$ 19,023,132	\$ 145,653,687