

**City of Alameda
Appropriations Limit Calculation
Fiscal Year 2026-27**

I. Calculation of Appropriations Limit:

Fiscal Year 2025-26 Appropriations Limit		\$180,029,514
Adjustment Factors		
a. Cost of Living (Per Capita Personal Income Percentage Change)	1.0495	
b. Population Change (Change in County population)	0.9990	
Change Factor (a. x b.)	1.0484505	
Fiscal Year 2026-27 Appropriations Limit		\$188,752,034

II. Calculation of appropriations subject to the Appropriations Limit:

Fiscal Year 2025-26 Budgeted General Fund Revenue		\$154,153,901
Less: Non-proceeds of taxes		(16,095,401)
Total FY 2026-27 appropriations subject to the Appropriations Limit:		\$138,058,500
Percent (%) of Appropriations Limit		73%

**City of Alameda
Proceeds of Taxes Calculation
Fiscal Year 2026-27**

<u>Revenue Source</u>	<u>Proceeds of Taxes</u>	<u>Non-proceeds of Taxes</u>	<u>Total Revenue</u>
Property Tax	\$ 68,860,933	\$ -	\$ 68,860,933
Sales Tax	\$ 20,985,708	-	20,985,708
Property Transfer Tax	\$ 11,500,000	-	11,500,000
Utility Users Tax	\$ 10,156,757	-	10,156,757
Transient Occupancy Tax	\$ 3,400,000	-	3,400,000
Business License Tax	\$ 3,147,000	-	3,147,000
Franchise Fees	-	\$ 3,404,051	3,404,051
Investments/Property Income	-	\$ 1,678,762	1,678,762
Licenses and Permits	-	\$ 300	300
Fines/Forfeiture/Penalties	-	\$ 200,000	200,000
Other Taxes	\$ 1,431,000	-	1,431,000
Construction Improvement Tax	\$ 80,000	-	80,000
Fees and Charges for Services	-	\$ 10,487,087	10,487,087
Transfers In	\$ 14,028,802	-	14,028,802
Total, before interest allocation	<u>133,590,200</u>	<u>15,770,200</u>	<u>149,360,400</u>
Percentage of total revenue	89.44%	10.56%	100.00%
Interest allocation	2,754,799	325,201	\$ 3,080,000
Total	<u><u>\$ 136,344,999</u></u>	<u><u>\$ 16,095,401</u></u>	<u><u>\$ 152,440,400</u></u>