

**ARTICLE XIIIB APPROPRIATIONS LIMIT  
Fiscal Year 2025-26**

FY 2024-25 Appropriations Limit \$834,898,966

FY 2024-25 Adjustment Factors

County of Alameda Population Change = 1.0031 (0.31%)  
 California Per Capita Income Change = 1.0644 (6.44%)  
 Combined Change = 1.0031 x 1.0644 = 1.0677

**FY 2025-26 Appropriations Limit**  
**(After Adjustment for Growth Factor of 1.0677)** **\$891,421,626**

GANN Appropriations Limit Override Total: \$318,677,745

Measure D\*:

2412	Emergency Medical Services (Measure M)	2,734,302
2250	Paramedic Services (Measure N)	2,179,432
2241	Library Services Retention & Enhancement (Measure C)	20,859,459
2419	Transient Occupancy Tax - Hotel Tax (Measure C)	527,658
1030	Sugar Sweetened Beverages Distribution Tax (Measure HH)	6,150,000
2243	Public Libraries Preservation (Measure D)	16,862,394
2270	Vacant Property Tax (Measure W)	7,440,000
2244	Parks & Recreation Preservation (Measure Q)	34,141,547
2261-3	Children's Initiative of 2018 (Measure AA)	47,283,169
1010	Business Tax Ordinance (Measure T)	129,533,110
2253	Oakland Zoo Animal Care Ordinance (Measure Y)	15,537,382

Measure NN

2255	Oakland Community Violence & Emergency Response Act of 2024	35,429,292
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**TOTAL Gann Appropriation Limitation with Override** **\$1,210,099,371**

Not all City appropriations are subject to the limitation of Article XIIIB. The intent of Proposition 4 was to restrict only the appropriation of "proceeds of taxes." Determining which appropriations are subject to the limit requires classifying each funding source as either proceeds of taxes or non-proceeds of taxes. Property tax, local taxes are subject to limitation. State taxes that are subvented to the City count against the City's limit if their use is unrestricted, as in the case of sales tax and motor vehicle in lieu. State subventions that are restricted in use are applied against the State's limit rather than the City's, so they are considered non-proceeds of taxes for the City's calculation and includes Measure B and BB sales tax and gas tax. In the Budget Act of 2022, the California Legislature adopted changes to [Government Code Section 7903](#) to require city governments to include specified state subventions within the appropriations limits commencing with the fiscal year 2021-2022 and are considered proceeds of taxes included in the Grants and Subsidies category. Interest income is prorated so that the interest earned on tax revenue is included as proceeds of taxes.

Most of the City's other revenue sources are classified as non-proceeds of taxes: franchise fees, Landscape and Lighting Assessments (special benefit assessment districts are excluded from the limitation), fines and penalties, license and permit fees, service charges, rentals and concessions, federal grants, Oakland Redevelopment Agency reimbursements (redevelopment agencies are exempt from Article XIII B), internal service revenues, and other miscellaneous revenues. Enterprise funds – sewer service charges and golf course revenues – are also exempt from the limitation. Fund transfers are re-appropriations of revenue received in previous years; these funds were included in the calculation of appropriations subject to limitation in the year they were received and are not counted twice.

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**ARTICLE XIII B - APPROPRIATIONS SUBJECT TO LIMITATION  
FY 2025-26**

Revenue	Total	Proceeds of Taxes	Non Proceeds of Taxes
PROPERTY TAX	<b>\$481.20</b>	<b>\$481.20</b>	<b>\$0.00</b>
STATE TAX			
Sales Tax	118.98	84.14	34.84
Gas Tax	23.35		23.35
<b>Subtotal, State Taxes</b>	<b>\$142.33</b>	<b>\$84.14</b>	<b>\$58.19</b>
LOCAL TAXES			
Business License Tax	129.53	129.53	0.00
Utility Consumption Tax	75.62	75.62	0.00
Real Estate Transfer Tax	68.30	68.30	0.00
Transient Occupancy Tax	19.70	19.70	0.00
Parking Tax	23.87	23.87	0.00
Sugar Sweetened Beverage Tax	6.15	6.15	0.00
Special Taxes	187.89	187.89	0.00
<b>Subtotal, Local Taxes</b>	<b>\$511.06</b>	<b>\$511.06</b>	<b>\$0.00</b>
LANDSCAPE & LIGHTING ASSESSMENT	19.51	0.00	19.51
INFRASTRUCTURE BOND	208.93	0.00	208.93
OTHER LOCAL FEES	61.31	0.00	61.31
SERVICE CHARGES	252.08	0.00	252.08
GRANTS & SUBSIDIES	73.31	40.90	32.41
MISCELLANEOUS	168.50	0.00	168.50
FUND TRANSFERS	253.12	0.00	253.12
INTEREST (Prorated)	2.65	0.34	2.31
<b>TOTAL REVENUE</b>	<b>\$2,174.01</b>	<b>\$1,117.64</b>	<b>\$1,056.37</b>
EXEMPTIONS*		(94.19)	
<b>REVENUE APPROPRIATIONS SUBJECT TO LIMITATION</b>		<b>\$1,023.45</b>	
<b>GANN APPROPRIATIONS LIMIT</b>		<b>\$891.42</b>	
<b>GANN LIMIT OVERRIDE</b>		\$318.68	
APPROPRIATIONS LIMIT WITH GANN OVERRIDE		1,210.10	
<b>AMOUNT OVER/(UNDER) LIMIT</b>		<b>(\$186.65)</b>	