

**City of Hayward  
Gann Appropriation Limit Fiscal Year 2026-27**

**Attachment IV**

<b>A. Proceeds of Taxes:<sup>1</sup></b>	\$167,558,857
<b>B. Exclusions:<sup>2</sup></b>	<u>\$11,133,513</u>
<b>C. Appropriations Subject to Limitation:<sup>3</sup></b>	\$156,425,344
<b>D. Current Year Limit:<sup>4</sup></b>	\$446,197,196
<b>E. Over/(Under) Limit:<sup>5</sup></b>	= (\$289,771,852)

**Note:**

Taxes = Property Tax, Sales Tax, Business License Tax, Real Property Transfer Tax, Transient Occupancy Tax, Supplemental Improvement Tax, Excise Tax, Utility Users Tax, Motor Vehicle In  
1 Lieu, Interest Earnings

Exclusions: Federal Mandates such as Landscape and Streets Maintenance, FLSA Overtime Costs, Americans with Disability (ADA) Compliance, United States Postal Rate Increases, and  
2 Qualified Capital Outlays

3 A - B (Proceeds of Taxes minus Exclusions)

4 FY 2026-27 Limit

5 C - D (FY 2026-27 Limit minus Appropriations subject to Limitation)