

INDEPENDENT ACCOUNTANT'S REPORT  
APPLYING AGREED-UPON PROCEDURES

Management and the Honorable Mayor and City Council  
City of West Sacramento  
West Sacramento, California

We have performed the procedures enumerated below, which were agreed to by Management and the Honorable Mayor and City Council related to City of West Sacramento compliance with Appropriations Limit under Section 1.5 of Article XIIB of the California Constitution during the year ended June 30, 2019. City of West Sacramento management is responsible for its compliance with those requirements. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representations regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures performed and our findings are as follows:

1. We obtained the Worksheet provided by the City and determined that the 2018-2019 Limit and annual adjustment factors were adopted by Resolution of the Honorable Mayor and City Council by observing resolution to City Council meeting minutes. We also determined whether the population and inflation options were selected by a recorded vote of the Honorable Mayor and City Council by observing resolution to City Council meeting minutes.

**Finding:** No exceptions were noted as a result of our procedures.

2. We recomputed the 2018-2019 Appropriations Limit by multiplying the 2017-2018 Appropriations Limit by the adjustment factors.

**Finding:** No exceptions were noted as a result of our procedures.

3. For the Worksheet, we agreed the Per Capita Income, County and City Population Factors to California State Department of Finance Worksheets.

**Finding:** No exceptions were noted as a result of our procedures.

---

(Continued)

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with Section 1.5 of Article XIIB of the California Constitution. Accordingly, we do not express such an opinion or conclusion. Had we performed additional audit procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of Management and the Honorable Mayor and City Council and is not intended to be, and should not be, used by anyone other than the specified parties.

  
Crowe LLP

Sacramento, California  
January 31, 2020

CITY OF WEST SACRAMENTO  
APPROPRIATIONS LIMIT CALCULATION  
Year Ended June 30, 2019

---

	<u>Amount</u>	<u>Source</u>
A. Last year's limit	\$ 1,326,460,552	
B. Adjustment factors:		
1. Population change	1.0103	State Finance
2. Per capital change	1.0367	State Finance
Total adjustments [(B.1 x B.2) – 1.0]	1.0474	
C. Annual adjustment	<u>\$ 62,845,061</u>	A x B
D. This year's limit	<u>\$ 1,389,305,613</u>	A + C