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INDEPENDENT ACCOUNTANTS' REPORT ON AGREED-UPON PROCEDURES
APPLIED TO APPROPRIATIONS LIMIT TESTING

To the Honorable Mayor and Members of the City Council
City of West Sacramento, California

We have performed the procedures enumerated below to the accompanying calculation of the Appropriation Limit of the City of West Sacramento (the City) for the year ended June 30, 2017. These procedures, which were agreed to by the City and the League of California Cities (as presented in the publication entitled *Agreed-upon Procedures Applied to the Appropriations Limitation Prescribed by Article XIII-B of the California Constitution*), were performed solely to assist the City in meeting the requirements of Section 1.5 of Article XIII-B of the California Constitution. The City's management is responsible for the Appropriations Limit calculation. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures performed and our findings were as follows:

1. We obtained the City's calculation of the appropriations limit and compared the limit and annual adjustment factors included in the calculation to the limit and annual adjustment factors that were adopted by resolution of the City Council. We also compared the population and inflation factors included in the aforementioned worksheet to those that were selected by a recorded vote of the City Council.

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

2. For the accompanying calculation, we added last year's limit to the total adjustments and compared the resulting amount to this year's limit.

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

3. We compared the current year information used to determine the current year limit to the appropriations limit calculation prepared by the City and to information provided by the State Department of Finance.

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

4. We compared the prior year appropriations limit calculation presented in the accompanying Appropriations Limit calculation to the prior year appropriations limit adopted by the City Council for the prior year.

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

We were not engaged to and did not perform an audit, the objective of which would be the expression of an opinion on the accompanying Appropriations Limit calculation. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. No procedures have been performed with respect to the determination of the appropriation limit for the base year, as defined by Article XIII-B of the California Constitution.

This report is intended solely for the information and use of the City Council and management of the City, and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Richardson & Company, LLP

December 22, 2017

APPENDIX A

CITY OF WEST SACRAMENTO, CALIFORNIA

APPROPRIATION LIMIT CALCULATION

Year Ended June 30, 2017

**APPROPRIATION LIMIT
ADOPTED BY CITY:**

Recorded in Final 2016/2017 Budget \$ 1,270,489,627

**APPROPRIATION LIMIT
COMPUTATION PER REVIEW:**

2015/2016 Appropriation Limit \$ 1,180,363,503

Population Adjustment Factor:

Population change in the City 1.0215

Cost of Living Factor:

Change in inflation 1.0537

Combined Factor 1.0764

Auditor computed limitation 1,270,489,627

Variance \$ -