

**CITY OF ALAMEDA, CALIFORNIA**

Independent Accountants' Report on  
Applying Agreed-Upon Procedures Related To  
The Article XIII-B Appropriations Limit Calculation

For the Fiscal Year Ended June 30, 2017



**INDEPENDENT ACCOUNTANTS' REPORT  
ON APPLYING AGREED-UPON PROCEDURES RELATED TO  
THE ARTICLE XIII-B APPROPRIATIONS LIMIT CALCULATION**

To the Honorable Mayor and Members of City Council  
of the City of Alameda  
Alameda, California

We have performed the procedures enumerated below, which were agreed to by the City of Alameda, California (City) (the specified party), to the Appropriations Limit Calculation of the City, prepared in accordance with Section 1.5 of Article XIII-B of the California Constitution, for the fiscal year ended June 30, 2017. The City's management is responsible for the Appropriations Limit calculation. The sufficiency of the procedures is solely the responsibility of the City. 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 and associated findings are as follows:

1. We obtained the completed worksheets setting forth the calculations necessary to establish the City's appropriations limit and compared the fiscal year 2016-17 limit and annual adjustment factors included in those worksheets to the limit and annual adjustment factors that were adopted by resolution of City Council. We also compared the population and inflation options included in the aforementioned worksheets to those that were selected by a recorded vote of City Council.

Finding: No exceptions were found as a result of this procedure.

2. We added last year's limit to the annual adjustment amount, and compared the resulting amount to the fiscal year 2016-17 appropriations limit.

Finding: No exceptions were found as a result of this procedure.

3. We compared the current year information to the worksheets described in No. 1 above and to information provided by the California State Department of Finance.

Finding: No exceptions were found as a result of this procedure.

4. We agreed the prior year appropriations limit to the prior year appropriations limit adopted by City Council.

Finding: No exceptions were found as a result of this procedure.

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 the Appropriations Limit calculation. Accordingly, we do not express such an opinion or conclusion. 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 City Council and management of the City and is not intended to be and should not be used by anyone other than those specified parties.

*Vavrinik, Trine, Day & Co. LLP*

Sacramento, California

December 15, 2017