

**INDEPENDENT ACCOUNTANT'S
AGREED-UPON PROCEDURES REPORT ON
COMPLIANCE WITH THE PROPOSITION 111
2017-2018 APPROPRIATIONS LIMIT INCREMENT**

Honorable Mayor and Members of the City Council
City of Pleasanton, California

We have performed the procedures below to the Appropriations Limit Worksheet which were agreed to by the City of Pleasanton for the year ended June 30, 2018. Management is responsible for the Worksheet. These procedures, which were suggested by the League of California Cities and presented in their Article XIII B Appropriations Limitation Uniform Guidelines, were performed solely to assist you in meeting the requirements of Section 1.5 of Article XIII B of the California Constitution. The sufficiency of these 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 findings were as follows:

- A. We obtained the Worksheet and determined that the 2017-2018 Appropriations Limit amounting of \$596,180,303 and annual adjustment factors were adopted by Resolution of the City Council. We also determined that the population and price factors were selected by a recorded vote of the City Council.
- B. We recomputed the 2017-2018 Appropriations Limit by multiplying the 2016-2017 Prior Year Appropriations Limit by the Total Growth Factor. We recomputed the Total Growth Factor by multiplying the population option by the price factors.
- C. For the Appropriations Limitation Worksheet, we agreed the City and County Population Factors to the California State Department of Finance Worksheets. We also agreed the growth in non-residential assessed valuation due to new construction within the City to the Fiscal Year 2017-2018 County of Alameda Assessor's Annual Reports.

This agreed upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We are 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 Worksheet. 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.

This report is intended solely for the information and use of management and the specified parties and is not intended to be and should not be used by anyone other than those specified parties; however, this restriction is not intended to limit the distribution of this report, which is a matter of public record.

Maze & Associates

Pleasant Hill, California
November 29, 2017

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