

CITY OF MOUNTAIN VIEW, CALIFORNIA

Independent Accountant's Report on
Applying Agreed-Upon Procedures Related to
the Article XIII-B Appropriations Limit

For the Fiscal Year Ended June 30, 2021



Certified
Public
Accountants



**Independent Accountant's Report on
Applying Agreed-Upon Procedures Related to
the Article XIII-B Appropriations Limit**

Honorable Mayor and Members
of the City Council
City of Mountain View, California

We have performed the procedures enumerated below to the accompanying Appropriations Limit Worksheet of the City of Mountain View, California (City), for the fiscal year ended June 30, 2021. The City's management is responsible for the appropriations limit calculation for the year ended June 30, 2021.

The City has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting the City in evaluating the appropriations limit calculation in accordance with the requirements of Section 1.5 of Article XIIB of the California Constitution. The procedures are recommended by the California Committee on Municipal Accounting (as presented in the CCMA White Paper titled *Agreed-upon Procedures Applied to the Appropriations Limitation Prescribed by Article XIII-B of the California Constitution*). This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

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 limit and annual adjustment factors included in those worksheets to the limit and annual adjustment factors that were adopted by resolution of the 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 the City Council.

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

2. For the accompanying Appropriations Limit Worksheet, we added the prior year appropriations limit to the total adjustment and compared the resulting amount to the current year appropriations limit.

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

3. We agreed the current year information presented in the accompanying Appropriations Limit Worksheet to the appropriate supporting worksheets described in No. 1 above.

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

4. We agreed the prior year appropriations limit presented in the accompanying Appropriations Limit Worksheet to the prior year appropriations limit adopted by the City Council.

Finding: No exceptions were found as a result of applying the procedures

We were engaged by the City to perform this agreed-upon procedures engagement and conducted our engagement 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 for the year ended June 30, 2021. 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 appropriations limit for the base year, as defined by Article XIII-B of the California Constitution.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of City Council and the City's management, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Macias Gini & O'Connell LLP". The signature is written in a cursive, flowing style.

Walnut Creek, California
November 16, 2021

CITY OF MOUNTAIN VIEW, CALIFORNIA

Appropriations Limit Worksheet

For the Fiscal Year Ended June 30, 2021

2019-2020 appropriations limit, as adopted	\$ 280,296,313
Adjustment factors:	
Population ⁽¹⁾	1.0078
Inflation ⁽²⁾	× 1.0373
Total adjustment factors (rounded) ⁽³⁾	<u>1.0454</u>
Total adjustments	<u>12,722,913</u>
2020-2021 appropriations, as adopted	<u><u>\$ 293,019,226</u></u>

- ⁽¹⁾ The population factor may be based on the change in population of 1) the City or 2) the County of Santa Clara, as provided by the State of California's Department of Finance. The population factor adopted by the City for the current year appropriation limit represents the change in population of the City.
- ⁽²⁾ The inflation factor may be based on 1) the change in per capita personal income for the State of California, as provided by the State of California's Department of Finance; or 2) the change in the assessed valuation due to new non-residential construction within the City. The inflation factor adopted by the City for the current year appropriation limit represents the change in per capita personal income.
- ⁽³⁾ The total adjustment factor is calculated by multiplying the population factor by the inflation factor.