

**INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING AGREED UPON PROCEDURES FOR
COMPLIANCE WITH THE PROPOSITION 111
2020-2021 APPROPRIATIONS LIMIT INCREMENT**

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

We have performed the procedures below, which were agreed to by the City of Emeryville, California, on the Appropriations Limit Worksheet (Worksheet) for the year ended June 30, 2021. The City's 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 associated findings were as follows:

- A. We obtained the Worksheet and determined that the 2020-2021 Appropriations Limit of \$121,764,528 and annual adjustment factors were adopted by Resolution of the City Council. We also determined that the population and inflation options were selected by a recorded vote of the City Council.
- B. We recomputed the 2020-2021 Appropriations Limit by multiplying the 2019-2020 Prior Year Appropriations Limit by the Total Growth Factor. We recomputed the Total Growth Factor by multiplying the population option by the inflation option.
- C. For the Worksheet, we agreed the Per Capita Income Factor, City Population Factor and County Population Factor to California State Department of Finance Worksheets.

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 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 City Council 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.

A handwritten signature in blue ink that reads 'Maze & Associates' in a cursive, stylized font.

Pleasant Hill, California
December 17, 2021

City of Emeryville
Appropriation Limit Calculation - 2020-21 Fiscal Year

Year	Limit	Adjustment Factor (Applied to Prior Year Limit)				
		Population Factor		Inflation Factor		Combined
		Rate	Type Used	Rate	Type Used	Factor
1978-79 (Base)	\$ 4,244,614					
1979-80	4,662,262	-0.30%	County Pop	10.17%	U.S. CPI	1.09839490
1980-81	5,252,474	0.49%	County Pop	12.11%	Cal PCI	1.12659339
1981-82	5,876,507	2.53%	City Pop	9.12%	Cal PCI	1.11880736
1982-83	6,327,608	0.83%	County Pop	6.79%	U.S. CPI	1.07676357
1983-84	6,555,966	1.23%	County Pop	2.35%	Cal PCI	1.03608905
1984-85	7,065,853	2.90%	City Pop	4.74%	U.S. CPI	1.07777460
1985-86	9,093,009	24.05%	City Pop	3.74%	U.S. CPI	1.28689470
1986-87	10,454,684	12.39%	City Pop	2.30%	U.S. CPI	1.14974970
1987-88	10,962,416	1.34%	County Pop	3.47%	Cal PCI	1.04856498
1988-89	12,185,754	6.21%	City Pop	4.66%	Cal PCI	1.11159386
1989-90	13,332,902	2.63%	City Pop	6.61%	Non-Res AV	1.09413843
1990-91	15,769,936	13.50%	City Pop	4.21%	Cal PCI	1.18278350
1991-92	16,808,748	2.35%	City Pop	4.14%	Cal PCI	1.06587290
1992-93	17,540,512	2.70%	City Pop	1.61%	Non-Res AV	1.04353470
1993-94	18,464,450	2.48%	City Pop	2.72%	Cal PCI	1.05267456
1994-95	19,358,632	3.99%	City Pop	0.82%	Non-Res AV	1.04842718
1995-96	20,529,818	1.27%	County Pop	4.72%	Cal PCI	1.06049944
1996-97	21,783,017	0.85%	County Pop	5.21%	Cal PCI	1.06104285
1997-98	23,197,008	1.74%	County Pop	4.67%	Non-Res AV	1.06491258
1998-99	25,882,270	7.13%	City Pop	4.15%	Cal PCI	1.11575895
1999-00	27,890,728	3.09%	City Pop	4.53%	Cal PCI	1.07759977
2000-01	30,071,517	1.08%	County Pop	6.67%	Non-Res AV	1.07819046
2001-02	35,054,499	5.80%	City Pop	10.18%	Non-Res AV	1.16570440
2002-03	37,033,029	1.62%	County Pop	3.96%	Non-Res AV	1.05644152
2003-04	40,660,451	3.56%	City Pop	6.02%	Non-Res AV	1.09795100
2004-05	42,968,377	2.32%	City Pop	3.28%	Cal PCI	1.05676096
2005-06	48,769,906	7.83%	City Pop	5.26%	Cal PCI	1.13501858
2006-07	52,648,120	3.84%	City Pop	3.96%	Cal PCI	1.07952064
2007-08	58,999,350	7.32%	City Pop	4.42%	Cal PCI	1.12063544
2008-09	65,505,287	6.46%	City Pop	4.29%	Cal PCI	1.11027134
2009-10	68,802,573	3.86%	City Pop	1.13%	Non-Res AV	1.05033618
2010-11	70,345,189	1.30%	City Pop	0.93%	Non-Res AV	1.02242090
2011-12	74,382,345	3.15%	City Pop	2.51%	Cal PCI	1.05739065
2012-13	77,942,987	0.98%	County Pop	3.77%	Cal PCI	1.04786946
2013-14	82,925,066	1.21%	County Pop	5.12%	Cal PCI	1.06391952
2014-15	84,665,314	2.07%	City Pop	0.03%	Cal PCI	1.02098580
2015-16	89,042,223	1.30%	County Pop	3.82%	Cal PCI	1.05169660
2016-17	100,278,867	6.88%	City Pop	5.37%	Cal PCI	1.12619456
2017-18	105,081,337	1.06%	City Pop	3.69%	Cal PCI	1.04789114
2018-19	109,852,899	0.84%	County Pop	3.67%	Cal PCI	1.04540828
2019-20	114,937,853	0.75%	County Pop	3.85%	Cal PCI	1.04628875
2020-21	121,764,528	2.13%	City Pop	3.73%	Cal PCI	1.05939449

2020-21 Budget Appropriation Limit:	121,764,528
2020-21 Appropriations from Proceeds of Taxes:	30,474,900
	25.03%