

COUNTY OF SACRAMENTO, 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, 2025



Certified
Public
Accountants

COUNTY OF SACRAMENTO, CALIFORNIA
For the Fiscal Year Ended June 30, 2025

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

The Honorable Board of Supervisors of the
County of Sacramento
Sacramento, California

We have performed the procedures enumerated below on the accompanying Appropriations Limit Worksheet of the County of Sacramento, California (County) for the fiscal year ended June 30, 2025. The County’s management is responsible for the Appropriations Limit Worksheet for the fiscal year ended June 30, 2025.

The County has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting the County in evaluating the appropriations limit calculation in accordance with the requirements of Section 1.5 of Article XIII-B 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 the associated findings are as follows:

1. We obtained the completed worksheets setting forth the calculations necessary to establish the County’s appropriations limit and compared the 2024-2025 limit and annual adjustment factors included in those worksheets to the limit and annual adjustment factors that were adopted by a resolution of the County Board of Supervisors. We also compared the population and inflation factors included in the aforementioned worksheets to those that were selected by a recorded vote of the County Board of Supervisors.

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

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

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

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

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

4. We agreed the prior year appropriations limit presented in the accompanying Appropriations Limit Worksheet to the prior year appropriations limit adopted by the County Board of Supervisors.

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

We were engaged by the County to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the accompanying Appropriations Limit Worksheet for the fiscal year ended June 30, 2025. 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 County 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 the County Board of Supervisors and management of the County, and is not intended to be, and should not be, used by anyone other than these specified parties.

Macias Gini & O'Connell LLP

Sacramento, California
July 15, 2025

COUNTY OF SACRAMENTO, CALIFORNIA

Appropriations Limit Worksheet
For the Fiscal Year Ended June 30, 2025

2023-2024 appropriations limit \$ 3,238,342,124

Adjustment factors:

Change in population, 2024-2025* 1.0072

Per capita personal income, 2024-2025** 1.0362

Total adjustment factor (rounded) 1.0437

Total adjustment 141,388,089

2024-2025 appropriations limit \$ 3,379,730,213

* The population growth factor is based on the percentage change from the prior year in the County of Sacramento's incorporated population as provided by the State Department of Finance.

** The inflation factor is based on the percentage change from the prior year in the State of California's per capita personal income as provided by the State Department of Finance.