

**CITY OF RIVERSIDE, CALIFORNIA**  
**APPROPRIATIONS LIMIT WORKSHEET NO. 6**  
**INDEPENDENT ACCOUNTANTS' REPORT**  
**ON AGREED-UPON PROCEDURES APPLIED TO**  
**APPROPRIATIONS LIMIT WORKSHEET NO. 6**  
**YEAR ENDED JUNE 30, 2025**



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## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Honorable City Council  
City of Riverside  
Riverside, California

We have performed the procedures enumerated below on the accompanying Appropriations Limit Worksheet No. 6 of the City of Riverside, California, (the City) for the year ended June 30, 2025. The City's management is responsible for the Appropriations Limit Worksheet No. 6.

The City of Riverside have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of presenting the appropriations limit calculation in accordance with the requirements of Section 1.5 of 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 Appropriations Limit Worksheet No. 6 for the year ended June 30, 2025 and compared the limit and annual adjustment factors included in that worksheet 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 worksheet to those that were selected by a recorded vote of the City Council.

No exceptions were noted as a result of our performing this procedure.

2. For the Appropriations Limit Worksheet No. 6, we added last year's limit to the total adjustments, and compared the resulting amount to this year's limit. We also recalculated the adjustment factor and the adjustment for inflation and population and compared the results to the amounts on Appropriations Limit Worksheet No. 6.

No exceptions were noted as a result of our performing this procedure.

3. We compared the prior year appropriations limit presented in the accompanying Appropriations Limit Worksheet No. 6 to the prior year appropriations limit adopted by the City Council for the prior year.

No exceptions were noted as a result of our performing this procedure.

Honorable City Council  
City of Riverside

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 engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the accompanying Appropriations Limit Worksheet No. 6. 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.

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 the City Council and management of the City and is not intended to be, and should not be, used by anyone other than these specified parties.



**CliftonLarsonAllen LLP**

Irvine, California  
August 21, 2025

**CITY OF RIVERSIDE  
 APPROPRIATIONS LIMIT WORKSHEET NO. 6  
 YEAR ENDED JUNE 30, 2025**

Appropriations Limit for Fiscal Year Ended June 30, 2024 (see Note 2) \$ 413,103,814

Adjustments Factors for the Fiscal Year Ended June 30, 2025 (see Note 2):

| Inflation<br>Factor<br>(Note 3)                          | Population<br>Factor<br>(Note 4) | Combined<br>Factor |                |
|--|----------------------------------|--------------------|----------------|
| 1.0362000  | 1.0097986                        | 1.0463533          | 0.0463533      |
| Adjustment for Inflation and Population                  |                                  |                    | 19,150,348     |
| Other Adjustments (Note 5)                               |                                  |                    | -              |
| Total Adjustments  |                                  |                    | 19,150,348     |
| Appropriations Limit for Fiscal Year Ended June 30, 2025 |                                  |                    | \$ 432,254,162 |

**CITY OF RIVERSIDE**  
**NOTES TO APPROPRIATIONS LIMIT WORKSHEET NO. 6**  
**JUNE 30, 2025**

**NOTE 1 PURPOSE OF AGREED-UPON PROCEDURES**

Under Article XIII B of the California Constitution (the Gann Spending Limitation Initiative), California governmental agencies are restricted as to the amount of annual appropriations from proceeds of taxes. Effective for years beginning on or after July 1, 1990, under Section 1.5 of Article XIII B, the annual calculation of the appropriations limit is subject to agreed-upon procedures in connection with the annual audit.

**NOTE 2 METHOD OF CALCULATION**

Under Section 10.5 of Article XIII B, for fiscal years beginning on or after July 1, 1990, the appropriations limit is required to be calculated based on the limit for the fiscal year 1986-87, adjusted for the inflation and population factors discussed at Notes 3 and 4 below.

**NOTE 3 INFLATION FACTORS**

A California governmental agency may adjust its appropriations limit by either the percentage change in California per capita personal income from the preceding year (which is supplied by the State Department of Finance), or the percentage change in the local assessment roll from the preceding year due to the change of local nonresidential construction. The factor adopted by the City of Riverside (the City) for fiscal year 2024-2025 represents the percentage change in California per capita personal income from the preceding year.

**NOTE 4 POPULATION FACTORS**

A California governmental agency may adjust its appropriations limit by either the annual percentage change of the jurisdiction's own population, or the annual percentage change in population in the County where the jurisdiction is located. The factor adopted by the City for fiscal year 2024-2025 represents the annual percentage change in the population of the City.

**NOTE 5 OTHER ADJUSTMENTS**

A California governmental agency may be required to adjust its appropriations limit when certain events occur, such as the transfer of responsibility for municipal services to, or from, another governmental agency or private entity. The City had no such adjustments for the year ended June 30, 2025.



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