



City of Laguna Niguel
General Fund Five-Year Projection
Prepared in conjunction with the Fiscal Year 2024-2025 Budget

	2024-2025 Proposed	2025-2026 Projection	2026-2027 Projection	2027-2028 Projection	2028-2029 Projection
REVENUE SUMMARY					
SALES TAXES	14,950,000	15,249,000	15,630,225	16,020,981	16,421,505
PROPERTY TAXES	28,843,960	29,709,279	30,600,557	31,518,574	32,464,131
OTHER TAXES	660,000	673,200	686,664	700,397	714,405
FRANCHISE FEES	2,550,000	2,588,250	2,627,074	2,666,480	2,706,477
INTEREST INCOME	1,550,000	1,565,500	1,581,155	1,596,967	1,612,936
FINES & FORFEITURES	505,000	515,100	525,402	535,910	546,628
C.D.D. REVENUE	3,809,282	3,847,375	3,885,849	3,924,707	3,963,954
PUBLIC WORKS REVENUE	582,475	591,212	600,080	609,082	618,218
PARKS & RECREATION REVENUE	1,353,950	1,381,029	1,408,650	1,436,823	1,465,559
MISCELLANEOUS REVENUE	459,670	464,267	468,909	473,598	478,334
TOTAL REVENUE	55,264,337	56,584,211	58,014,565	59,483,518	60,992,148
EXPENDITURE SUMMARY					
CITY COUNCIL	352,072	359,113	366,296	373,622	381,094
ADMINISTRATION	1,705,381	1,739,489	1,774,278	1,809,764	1,845,959
CITY CLERK	531,940	542,579	553,430	564,499	575,789
CITY ATTORNEY	450,000	459,000	468,180	477,544	487,094
FINANCE	1,219,596	1,243,988	1,268,868	1,294,245	1,320,130
NON-DEPARTMENTAL & I.T.	3,203,954	3,268,033	3,333,394	3,400,062	3,468,063
PUBLIC SAFETY	18,616,745	19,361,415	20,135,871	20,941,306	21,778,958
COMMUNITY DEVELOPMENT	5,295,276	5,401,182	5,509,205	5,619,389	5,731,777
PUBLIC WORKS	16,283,279	16,608,945	16,941,123	17,279,946	17,625,545
PARKS & RECREATION	5,148,056	5,251,017	5,356,037	5,463,158	5,572,421
TOTAL EXPENDITURES	52,806,299	54,234,760	55,706,683	57,223,534	58,786,831
TRANSFERS OUT	1,341,038	2,006,000	1,922,000	1,900,000	1,850,000
TOTAL EXPENDITURES & TRANSFERS OUT	54,147,337	56,240,760	57,628,683	59,123,534	60,636,831
REVENUE OVER/(UNDER) EXPENDITURES	1,117,000	343,452	385,881	359,983	355,317
RESERVES USED FOR LA PAZ ROAD	(917,000)	(3,199,000)	-	-	-
ENDING FUND BALANCE	50,105,441	47,249,893	47,635,774	47,995,757	48,351,074
SUMMARY OF EXPENDITURES BY FUNCTION					
SALARIES & BENEFITS	11,990,006	12,349,706	12,689,323	13,038,279	13,299,045
MATERIALS, SUPPLIES, & SERVICES	40,816,293	41,885,054	43,017,360	44,185,255	45,487,786
TRANSFERS OUT	1,341,038	2,006,000	1,922,000	1,900,000	1,850,000
TOTALS	54,147,337	56,240,760	57,628,683	59,123,534	60,636,831