

**RESOLUTION NO. 2025-1504**

**RESOLUTION OF THE CITY COUNCIL  
OF THE CITY OF LAGUNA NIGUEL, CALIFORNIA,  
ESTABLISHING THE APPROPRIATION LIMIT (GANN LIMIT)  
FOR THE CITY OF LAGUNA NIGUEL  
FOR THE FISCAL YEAR 2025-2026**

**WHEREAS**, California Government Code Section 7900 provides for the implementation of Article XIII B of the California Constitution; and

**WHEREAS**, Government Code Section 7901 through 7913 provides that each year the City Council shall, by resolution, establish its appropriation limit at a regularly scheduled meeting; and

**WHEREAS**, all documentation used in the determination of the appropriation limit has been made available to the public, at least 15 days prior to the adoption of this Resolution and will continue to be available from the Finance Director of the City of Laguna Niguel as required by law; and

**WHEREAS**, the appropriation limit for the fiscal year 2025-2026 is calculated by adjusting the updated fiscal year 2024-2025 appropriation limit by the change in the City's population growth and the percentage change in California Per Capita Personal Income as provided by the State of California Department of Finance; and

**WHEREAS**, the City Council desires at this time to approve its appropriations limit for fiscal year 2025-2026 in connection with the City Council's consideration of its proposed budget.

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LAGUNA NIGUEL** resolves as follows:

**Section 1.** The recitals above are true and correct and are incorporated herein by this reference.

**Section 2.** The appropriation limit for the City of Laguna Niguel for fiscal year 2024-2025 is hereby established at \$307,290,237, as shown in Exhibit 1, attached hereto. Documentation used in the determination of the appropriation limit is available to the public at the City of Laguna Niguel Finance Department, 30111 Crown Valley Parkway, Laguna Niguel, CA 92677.

**Section 3.** Pursuant to Government Code Section 7910, any judicial action or proceeding to attach, review, set aside, void, or annul the establishment of the appropriations limit as set forth herein must be commenced within 45 days of the adoption of this Resolution.

**Section 4.** This Resolution shall become effective immediately upon its adoption.

**PASSED, APPROVED AND ADOPTED** this 3rd day of June, 2025.

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Ray Gennaway, Mayor

ATTEST:

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Marissa Asistin, City Clerk

# **EXHIBIT 1**

## **CITY OF LAGUNA NIGUEL**

### **COMPUTATION OF THE GANN LIMIT**

#### **FISCAL YEAR 2025-2026**

Gann Limit for Fiscal Year 2023-2024:

City of Laguna Niguel

\$274,970,727

Adjustment factors:

City's population growth

1.0067

Growth in California Per Capita Personal Income

1.0362

Composite factor

1.04314254

Updated Gann Limit for Fiscal Year 2024-2025

\$286,833,662

Adjustment factors:

City's population growth

1.0065

Growth in California Per Capita Personal Income

1.0644

Composite factor

1.0713186

**Gann Limit for Fiscal Year 2025-2026**

**\$307,290,237**