CITY OF LAYTON PROPOSED BUDGET **2026-27 FINAL**

Tenative Millage Rate: 2.8337
Roll back Rate: 2.6511
6.89 % increase of roll back

Account Number	Description		APPROVED 2025-26	PROPOSED 2026-27	talking points
	Operational Revenues (Unrestricted)				
	End of Year Unrestricted Reserves	$	285,000	$262,292	
300.000	Budget From Unrestricted Reserves	$	-		
217.350	Employee Insurance	$	-		
311.000	Property Tax	$	333,928	**$353,502**	
321.000	Business Tax	$	1,300	**$1,300**	
322.000	Building Permits	$	40,000	**$30,000**	
329.000	Other Fees/Permits	$	350	**$0**	New state statute
335.120	Florida Revenue Sharing	$	10,000	**$10,000**	
335.150	Alcoholic Beverage Tax	$	550	**$550**	
335.180	1/2 Cent Sales Tax	$	50,000	**$50,000**	
351.000	Fines & Forfeitures	$	2,500	**$2,000**	
361.100	Interest on Unrestricted Funds	$	7,000	**$7,000**	
362.000	Rent Collected	$	1,000	**$1,000**	
382.000	Miscellaneous Income	$	1,000	**$1,000**	
389.000	Donations			**$0**	
	Operational Revenue Subtotal		$447,628	**$456,352**	
	Operational Expenses (Unrestricted)				
300.000	Budget to Reserves		$40,276	**$13,000**	**$2k (from election)**
511.400	Legislative Travel		$0	**$0**	
511.480	Legal Ads		$1,500	**$2,430**	new state statutes
512.110	Administration Services		$18,030	**$18,201**	2% COLA
512.000	Employer Expenses		$10,000	**$10,000**	
513.110	Clerk Services		$44,559	**$45,450**	2%COLA
513.320	Audit		$7,250	**$7,250**	
513.400	Administrative Travel		$10,000	**$12,000**	**Shellie CMC (from election)**
513.410	Telephone/Postage/Freight		$5,500	**$7,000**	cellular for cameras
513.490	Elections		$0	**$4,000**	**New software + (less $9k)**
513.510	Office Supplies-pencil, paper		$1,000	**$1,000**	

513.540	Memberships	$1,500	**$2,500**	**Shellie CMC (from election)**
513.550	Training	$2,500	**$3,000**	**Shellie CMC (from election)**
513.650	Public Meeting Streaming	$5,000	**$5,000**	
513.640	Office Equipment	$8,500	**$13,000**	**softwares (from election)**
514.310	Legal	$27,500	**$37,000**	state change reviews etc.
515.110	Planning/Zoning Services	$19,613	**$20,023**	2% COLA
519.450	Insurance	$34,000	**$40,000**	increases last year
521.340	MCSO (Sheriff)	$33,500	**$36,000**	
524.000	Building Inspections Services	$90,000	**$90,600**	2% COLA LAYTON
529.110	Code Enforcement	$6,800	**$6,936**	2% COLA
534.340	Solid Waste	$2,750	**$3,000**	
537.000	Canal Maintenance	$40,000	**$40,000**	
539.340	Cleaning Services	$2,100	**$2,100**	
539.430	City Utilities	$5,000	**$6,500**	**taken from contributions**
539.460	Building Maint.	$8,000	**$8,000**	
549.310	Professional Services	$2,000	**$2,000**	
574.490	Special Events	$15,000	**$15,000**	
590.810	Contributions	$3,000	**$2,500**	
574.500	Cost of Items sold	$2,750	**$2,862**	
	Operational Expenses Subtotal	**$447,628**	**$456,352**	

Transportation Revenues (Restricted)

	End of Year Transportation Reserves	$1,047,517	**$1,051,307**
312.410	Local Option Gas Tax	$4,000	**$4,000**
312.411	Interlocal Gas Tax	$8,048	**$8,048**
312.420	New Local Gas Tax	$6,000	**$6,000**
335.122	State Shared Revenues	$2,760	**$2,760**
361.110	Interest on Investments	$5,000	**$11,000**
	Transportation Revenue Subtotal	**$25,808**	**$31,808**

Transportation Expenses (Restricted)

514.000	Budget to/from Reserves	-$300,000	**-$300,000**
541.460	Transportation Maintenance	$300,000	**$300,000**
541.630	Transportation Improvements	$25,808	**$31,798**
	Transportation Expense Subtotal	**$25,808**	**$31,798**

Infrastructure Revenue (Restricted)

	End of Year Infrastructures Reserves	$539,224	**$602,726**	
312.600	Local Option Sales Tax	$85,000	**$85,000**	
343.900	Budgeted from Restricted Reserves	$74,000	**$36,000**	
360.100	State Local Fiscal Recovery Funds			
361.120	Interest on infrastructure Investments	$1,000	**$9,000**	New CD's
	Infrastructure Revenue Subtotal	**$160,000**	**$130,000**	

Infrastructure Expenses (Restricted)

539.000	Budget to Reserves			
tbd	watershed report	$45,000	**$0**	
515.310	Professional Planning Services	$25,000	**$25,000**	comprehensive plan
539.620	Improvements	$85,000	**$100,000**	canal restoration
539.640	Phys.Envirn./Office Furniture/Equipm	$5,000	**$5,000**	New CD's
	Infrastructure Expense Subtotal	**$160,000**	**$130,000**	