

HIGHLIGHTS OF THE 2026 BUDGET

Revenues:

Adjusting for new debt and fund transfers, proposed 2026 revenues are \$3,575,223 versus \$3,342,109 projected for 2025. That's a year over year increase of 7%. No new revenue from debt is planned for 2026.

With the proposed appointment of Rich Kula as part time grant administrator (in addition to his zoning administration duties) we will focus on searching for potential grant opportunities, and grant writing as another way to increase revenues.

Expenditures:

Expenditures in the proposed 2026 budget total \$1.4 million more than 2025 projected. That is a 46% increase year over year. The three primary drivers of that increase in 2026 expenditures are: operational expenses, debt service and capital outlay.

Operational expenses across all departments account for \$789,378 of the increase which is a 29.3% increase over projected 2025 operational expenses.

Debt Service accounts for \$202,732 of the expenditure increase. Of that, \$115,860 is from a Board of Commissioners of Public Lands loan for capital projects and \$86,872 is a capital lease for our new Motor Grader purchased in 2025.

Capital outlays planned for 2026 account for \$411,542 of the year over year increase in expenditures. Capital expenditures were unusually low in 2025. Among the bigger ticket items planned for 2026 are a new/used Hook Lift Truck to take our refuse and recyclables off the Island (\$185,000) and \$100,000 towards a new/used or partially refurbished tanker/pumper for the Fire Department. Also included is \$45,000 for design services associated with the Big Bay Town Park accessibility project as well as \$20,000 for ADA door openers for Town Hall and the Library.

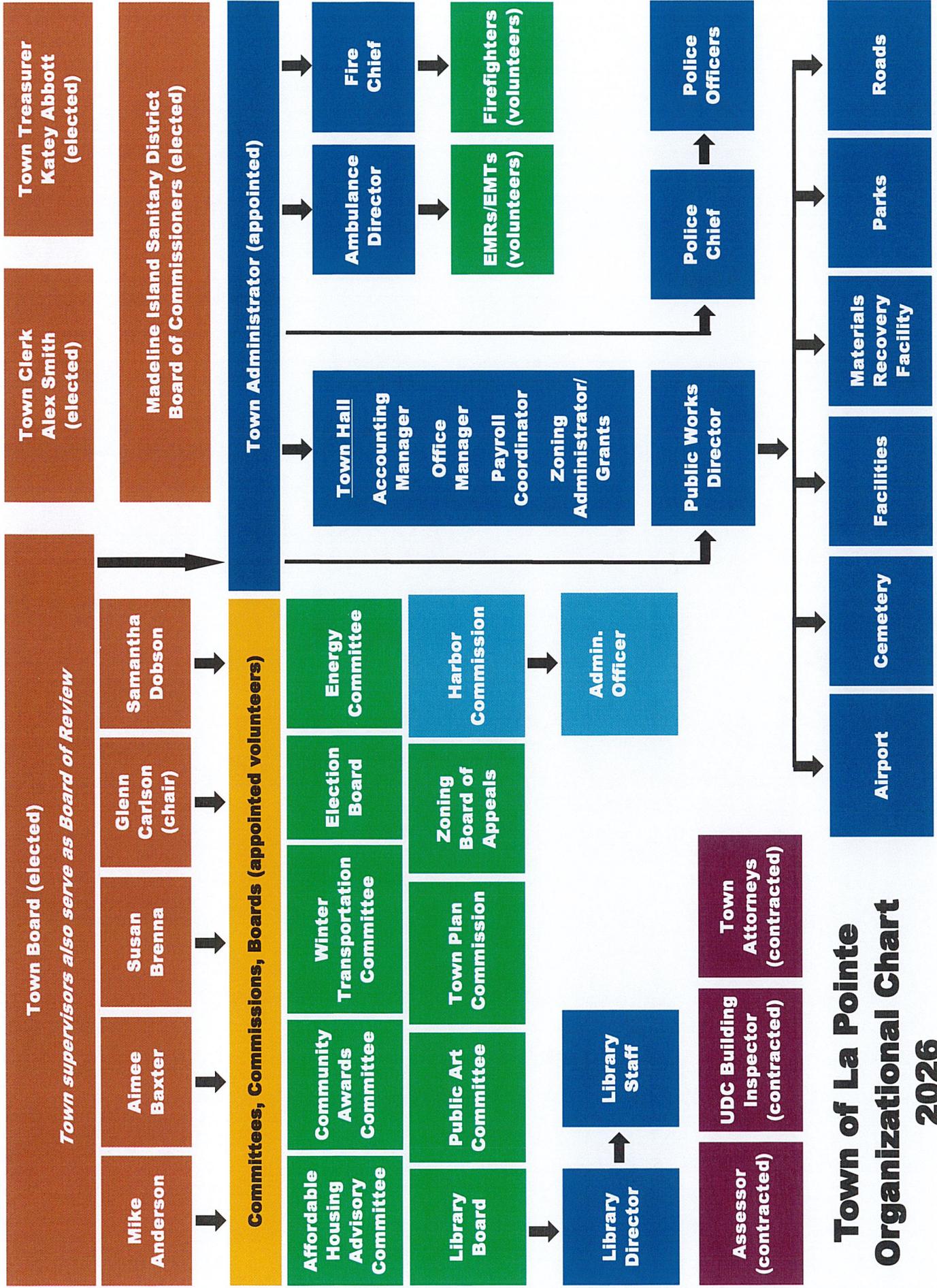
Headcount:

The human resource strategy going forward is to, wherever appropriate, upgrade part-time positions to full-time as well as combining job functions rather than adding new employees. Outsourcing will be considered for any remaining gaps in functionality.

The Library plans to hire a full-time summer recreational director. General Government and Parks will utilize this person in the off-season.

The Public Works department has already transitioned one of the seasonal Parks positions to a full-time year-round position. One corresponding seasonal position will be dropped. This enable us to get an early start on spring park cleanup. In the off-season this person will be assigned to Roads.

In the Emergency Services Department, we will have a full-time Director/EMT position. This position will be filled by an existing part-time Director and EMT.



Town of La Pointe Organizational Chart 2026