

**Tofte Township Poposed  
Levy 2026**

	2023 Certified Levy	2023 Actual	2024 Certified Levy	2024 Actual	2025 Certified Levy	2025 Actual thru 7/31/25	2026 Proposed Levy March	2026 Approved Levy August	Notes
<b>100 General Admin</b>									
Wages, taxes & benefits - Township	35,000	16,361	15,000	34,386	25,000	13,061	30,000	25,000	extrapolated plus
Office Supply/svc chg/postage	2,000	1,613	1,000	2,604	2,500	1,595	2,500	25,000	
Accounting/Payroll Services				1,604		414	1,604	2,110	extrapolated plus QB renewal
Security Services		2,167	2,000	2,112	2,167	1,199	2,167	2,167	
Phone/Internet		1,975	1,500	1,539	2,000	831	1,600	1,425	extrapolated
Advertising/Notices	1,400	1,816	1,400	1,352	1,900	474	1,500	900	extrapolated plus
Ins-Bldg-Liability-WC-Vehicle	11,000	8,790	11,000	17,993	15,000	14,077	18,000	16,189	plus 15%
Utilities		11,001	25,000	8,440	15,000	6,199	10,000	11,000	extrapolated plus
Building Maintenance	25,000	3,076		16,903	3,000	4,053	3,000	3,000	
Dues	550	520	550	268	520		300	300	
Election Costs	1,800	2,559	200	330	700	3,111	400	600	actual includes CC election costs
Design Review Board				75					
4th of July	10,000	15,732	11,000	21,017	19,000	16,352	22,000	20,000	
Fall Picnic		2,366		2,578	4,500		3,000	3,000	
Training, Travel	900		200	1,418	300	551	300	300	
Equipment		29,506							
Legal Fees	2,000		-	394	-	800	-	-	
<b>Total General Admin</b>	<b>89,650</b>	<b>97,482</b>	<b>68,850</b>	<b>113,014</b>	<b>91,587</b>	<b>62,716</b>	<b>96,371</b>	<b>110,990</b>	
<b>Appropriations/Donations/Contract for Services</b>									
Sugarbush Trail	1,500	1,500	1,500	1,500	1,500		1,500	1,500	
Superior Timberwolves	1,500	2,500	2,500	2,500	2,500		2,000	2,000	per request
West End Garden Club				300			300	300	
Lutsen Alpine Ski Club	2,500	2,500	2,500	2,500	2,500		2,000	2,000	per request
Lutsen - West End Emergency Shelter				5,000					
<b>Total Appropriations/Donations</b>	<b>5,500</b>	<b>6,500</b>	<b>6,500</b>	<b>11,800</b>	<b>6,500</b>	<b>-</b>	<b>5,800</b>	<b>5,800</b>	
<b>Total Gen Admin outlays</b>	<b>95,150</b>	<b>103,982</b>	<b>75,350</b>	<b>124,814</b>	<b>98,087</b>	<b>62,716</b>	<b>102,171</b>	<b>116,790</b>	
<b>Federal Grants - Covid</b>									
Federal - Payments in Lieu of Taxes		39,226		42,971	43,000	42,930	43,000	43,000	
State - Payments In Lieu of Taxes	14,000	3,325	40,000	5,666	5,000		6,000	6,000	
Taconite Production Tax	7,500	15,952	7,500	18,176	7,700	8,539	18,000	18,000	
State - Town Aid		2,283	1,465	1,465	1,578	789	1,500	1,600	
Town Hall Rent		125		50		25	100	100	
Cell Tower Lease	7,000	8,540	7,830	8,124		4,845	8,305	8,305	extrapolated
July 4 Contributions		10,000	10,000	8,500	10,000	13,000	10,000	16,000	
Misc		1,686		1,023		7,494			Tree fall insurance claim
Interest		409		18,688	15,000	9,048	18,000	15,511	extrapolated
<b>General Admin revenues</b>	<b>28,500</b>	<b>81,546</b>	<b>66,795</b>	<b>104,663</b>	<b>82,278</b>	<b>86,670</b>	<b>104,905</b>	<b>108,517</b>	
<b>Net General Admin outlays</b>	<b>66,650</b>	<b>22,436</b>	<b>8,555</b>	<b>20,152</b>	<b>15,809</b>	<b>(23,954)</b>	<b>(2,734)</b>	<b>8,273</b>	

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<b>100-110 Cemetery</b>									
Cemetery Maintenance	2,000		1,500		1,000		1,000	1,000	
Training, Travel				1,195					
Cemetery Mowing / Snowplowing		425	1,000		1,000		1,000	1,000	
<b>Total Cemetery Outlays</b>	<b>2,000</b>	<b>425</b>	<b>2,500</b>	<b>1,195</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>	<b>2,000</b>	
Cemetery Revenues			1,000	1,500	3,000	1,550	2,000	2,000	
<b>Total Cemetery Revenues</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>1,500</b>	<b>3,000</b>	<b>1,550</b>	<b>2,000</b>	<b>2,000</b>	
<b>Net Cemetery</b>	<b>2,000</b>	<b>425</b>	<b>1,500</b>	<b>(305)</b>	<b>(1,000)</b>	<b>(1,550)</b>	<b>-</b>	<b>-</b>	
<b>100-120 Park</b>									
Park Maintenance	10,000	4,210	4,000	35	4,000	17,470	2,000	2,000	Tree removal / picnic tables, stain pavilion
Utilities		538	900	1,336	100	770	1,000	1,319	extrapolated
Park Mowing / Snowplowing		765	1,500	255	1,500	450	1,000	1,000	
<b>Total Park Outlays</b>	<b>10,000</b>	<b>5,513</b>	<b>6,400</b>	<b>1,626</b>	<b>5,600</b>	<b>18,690</b>	<b>4,000</b>	<b>4,319</b>	
Park Fees		50	1,000	1,600	1,500	100	1,500	1,500	
Contributions		100							
<b>Total Park Revenues</b>	<b>-</b>	<b>150</b>	<b>1,000</b>	<b>1,600</b>	<b>1,500</b>	<b>100</b>	<b>1,500</b>	<b>1,500</b>	
<b>Net Park</b>	<b>10,000</b>	<b>5,363</b>	<b>5,400</b>	<b>26</b>	<b>4,100</b>	<b>18,590</b>	<b>2,500</b>	<b>2,819</b>	
<b>100-101 Senior Lunch</b>									
Wages, taxes & benefits - Senior Lunch		13,960	9,000	16,484	18,000	9,385	17,000	18,000	extrapolated plus
food		7,730	8,000	11,369	8,500	6,535	11,000	11,500	extrapolated plus
<b>Total Senior Lunch Outlays</b>	<b>-</b>	<b>21,690</b>	<b>17,000</b>	<b>27,853</b>	<b>26,500</b>	<b>15,920</b>	<b>28,000</b>	<b>29,500</b>	
Contributions - participants		4,620	6,000	5,111	5,000	3,161	5,500	5,419	extrapolated
Contributions - Lutsen and Schroeder						5,000	10,000	10,000	
<b>Total Senior Lunch Revenues</b>	<b>-</b>	<b>4,620</b>	<b>6,000</b>	<b>2,826</b>	<b>5,000</b>	<b>3,161</b>	<b>15,500</b>	<b>15,419</b>	
<b>Net Senior Lunch</b>	<b>-</b>	<b>17,070</b>	<b>11,000</b>	<b>25,027</b>	<b>21,500</b>	<b>12,759</b>	<b>12,500</b>	<b>14,081</b>	

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<b>100-100 Birch Grove Comm Center</b>									
Wages, taxes & benefits - Rec Center		45,290	42,000	51,590	50,000	35,236	52,000	63,000	extrapolated plus
supplies		8,368	9,000	3,242	5,000	6,512	5,000	5,000	\$3201 paper towel holders
utilities		35,635	26,000	13,855	13,500	25,674	30,000	14,000	extrapolated plus - \$18K (\$24K) dyed fuel
septic system				2,778					
building /grounds maintenance		17,047	13,000	33,437	25,000	21,002	25,000	21,000	extrapolated plus - \$2714 Oven + \$2106 Cameras + \$4289 Doors = \$9109 / \$2,225 ice rink liner
alarm service						1,765		3,000	
Community Garden				1,418	200		400	-	
refuse disposal		2,524	3,500	3,724	3,000	1,523	3,800	2,700	extrapolated plus
dues and licenses		1,391	1,000	1,248	1,400		1,400	1,400	
property taxes		1,827	1,200	1,172	1,300	1,338	1,300	1,400	
snowplow/mowing		2,200	5,000	770	5,000	1,870	3,500	3,500	
<b>Total Community Center Outlays</b>	<b>85,000</b>	<b>114,283</b>	<b>85,000</b>	<b>113,233</b>	<b>104,400</b>	<b>94,919</b>	<b>122,400</b>	<b>115,000</b>	
Birch Grove School Lease	56,000	54,194	54,000	54,580	54,000	31,040	55,000	53,211	extrapolated
Sawtooth Mountain Clinic Lease		6,340	5,852	6,109	6,468	3,773	6,468	6,468	
Billboard Lease		4,500	4,500		-		-	-	
Pop Machine Sales		8		18	18	14	18	24	extrapolated
Insurance Claim Payment				599					
Community Garden rent				264	400	370	400	400	
Rental income		100		130			100	100	
<b>Total Community Center Revenues</b>	<b>56,000</b>	<b>65,142</b>	<b>64,352</b>	<b>61,700</b>	<b>60,886</b>	<b>35,197</b>	<b>61,986</b>	<b>60,203</b>	
<b>Net Community Center</b>	<b>29,000</b>	<b>49,141</b>	<b>20,648</b>	<b>51,533</b>	<b>43,514</b>	<b>59,722</b>	<b>60,414</b>	<b>54,797</b>	
<b>TOTAL GENERAL FUND OUTLAYS</b>	<b>195,650</b>	<b>251,968</b>	<b>186,250</b>	<b>280,521</b>	<b>236,587</b>	<b>192,245</b>	<b>258,571</b>	<b>267,609</b>	
<b>TOTAL GENERAL FUND REVENUES</b>	<b>84,500</b>	<b>151,458</b>	<b>139,147</b>	<b>172,289</b>	<b>152,664</b>	<b>126,678</b>	<b>185,891</b>	<b>187,638</b>	
<b>NET GENERAL FUND OUTLAYS</b>	<b>111,150</b>	<b>100,510</b>	<b>47,103</b>	<b>108,233</b>	<b>83,923</b>	<b>65,567</b>	<b>72,680</b>	<b>79,971</b>	
<b>201 Road &amp; Bridge</b>									
General/Repair	2,500	126	2,500	19,040	1,000	5,893	1,000	1,000	Cemetery Road grading
Snowplowing	4,500	9,450	21,000	1,575	20,000	5,250	10,000	10,000	bike trail
Misc.	3,500								
<b>Total Road &amp; Bridge Outlays</b>	<b>10,500</b>	<b>9,576</b>	<b>23,500</b>	<b>20,615</b>	<b>21,000</b>	<b>11,143</b>	<b>11,000</b>	<b>11,000</b>	
Gravel Tax		1,623	1,623	1,665	1,700	1,965	1,700	2,000	
Interest				117	90	80	120	136	extrapolated
<b>Total Road &amp; Bridge Revenue</b>	<b>-</b>	<b>1,623</b>	<b>1,623</b>	<b>1,781</b>	<b>1,790</b>	<b>2,044</b>	<b>1,820</b>	<b>2,136</b>	
<b>Net Road &amp; Bridge outlays</b>	<b>10,500</b>	<b>7,953</b>	<b>21,877</b>	<b>18,834</b>	<b>19,210</b>	<b>9,099</b>	<b>9,180</b>	<b>8,864</b>	

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<b>225 Fire Department</b>									
Wages - Fire		5,408	10,000	9,313	5,500	198	9,300	9,300	
Disability Insurance		1,172	1,200	1,172	1,200	1,200	1,200	1,200	
Supplies/services/dues	1,000	921	1,500	1,512	1,000	1,236	1,500	2,119	extrapolated
Gas, Oil, Etc.	1,500	1,038	1,500	1,022	1,000	284	1,000	1,000	
Truck/Vehicle Mainten	2,500	251	2,500	1,117	2,000	1,228	2,000	2,000	
Fire Equip Main/Sup	4,500	14,289	1,000	4,958	5,000	1,687	5,000	3,000	extrapolated plus
Fire Station Maintenance				2,900	2,000		3,000	3,000	
Dues & Subscriptions		1,580			1,600		1,600	1,600	Iam Responding
Air Packs & Bottles	1,000	935	1,000		1,000	17,527	1,000	1,000	Alex Air
Training	2,500		2,500	5,805	2,500		2,500	2,500	
Fire Relief Assoc	5,000	7,154	8,000	12,111	7,200	13,087	7,000	13,000	
Refuse disposal		249	-	234	250		250	250	
Snowplowing		1,000	2,000	360	2,000	600	1,000	1,000	
<b>Total Fire Dept. Outlays</b>	<b>18,000</b>	<b>33,997</b>	<b>31,200</b>	<b>40,502</b>	<b>32,250</b>	<b>37,047</b>	<b>36,350</b>	<b>40,969</b>	
State Fire Aid	7,000		7,000	12,111	7,200	13,087	7,000	13,000	
Reimbursement		500		2,504					
Miscellaneous		1,200		1					
Interest				29	23	5	30	9	extrapolated
<b>Total Fire Dept Revenue</b>	<b>7,000</b>	<b>1,700</b>	<b>7,000</b>	<b>14,645</b>	<b>7,223</b>	<b>13,092</b>	<b>7,030</b>	<b>13,009</b>	
<b>Net Fire Dept outlays</b>	<b>11,000</b>	<b>32,297</b>	<b>24,200</b>	<b>25,858</b>	<b>25,027</b>	<b>23,954</b>	<b>29,320</b>	<b>27,960</b>	
<b>226 Rescue Squad</b>									
Wages - Ambulance		3,652	3,000	3,386	4,000		4,000	4,000	
EMS Med Supplies/Eq	1,500	1,581	10,000	3,100	1,000	1,770	3,000	3,035	extrapolated
Communications		1,536			1,000	483	1,000	828	extrapolated
Truck/Vehicle Mainten		115	1,500		1,000		1,000	1,000	
EMS Training/Dues	1,000	645	1,000	725	1,000	526	800	902	extrapolated
EMS Gas, Oil, Motor repr	1,500	165	1,500	448	1,000	289	500	500	
EMS Equip Contract	7,000	16,325	7,000	8,169	16,000		9,000	9,000	
<b>Total Rescue Squad Outlays</b>	<b>11,000</b>	<b>24,019</b>	<b>24,000</b>	<b>15,828</b>	<b>25,000</b>	<b>3,069</b>	<b>19,300</b>	<b>19,265</b>	
Ambulance Revenues		10,440	10,400	300	10,440		-	-	
Contributions			-	10,440	-	12,000	12,000	12,000	Schroeder
Interest			-	320	40	118	40	40	
<b>Total Rescue Revenue</b>	<b>-</b>	<b>10,440</b>	<b>10,400</b>	<b>11,060</b>	<b>10,480</b>	<b>12,118</b>	<b>12,040</b>	<b>12,040</b>	
<b>Net Rescue outlays</b>	<b>11,000</b>	<b>13,579</b>	<b>13,600</b>	<b>4,768</b>	<b>14,520</b>	<b>(9,050)</b>	<b>7,260</b>	<b>7,225</b>	

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<b>401 Capital Outlays</b>									
<b>Sinking Fund Contributions:</b>									
<b>Fire Dept. Capital Fund</b>	10,000	50,000	10,000	10,000	10,000	15,850	10,000	10,000	Tanker Poly Tank 25% Down
<b>Rescue Capital Fund</b>	3,000	15,000	3,000	3,000	3,000		3,000	3,000	
<b>Cemetery Capital Fund</b>	2,000	10,000	2,000	2,000	2,000		2,000	2,000	
<b>Park Capital Fund</b>	10,000	50,000	10,000	10,000	10,000		10,000	10,000	
<b>Community Center Capital Fund</b>					30,000	50,186	50,000	50,000	Carpet
Township Cap Projects	-	24,046		45,700					\$18K stain bldgs, boiler ROOF REPAIR
Town Park Projects			90,000	4,625	90,000	3,210			Maple trees / \$90K erosion control
Community Center Projects				33,942	25,000		100,000	100,000	BR, Doors, Picnic Tables, Roof
Road Projects		15,000							
Fire Dept Projects				5,148					\$40K tanker truck
Rescue Squad			120,000						Rescue truck
<b>Total Capital Outlays</b>	<b>25,000</b>	<b>164,046</b>	<b>235,000</b>	<b>114,415</b>	<b>170,000</b>	<b>69,246</b>	<b>175,000</b>	<b>175,000</b>	
Park Capital Fund			90,000	4,625	90,000		-	-	
Community Center Capital Fund				33,942	25,000		100,000	80,000	leaves \$5k from existing balance
Fire Dept. Capital Fund				5,148					
Transfer from General Fund Capital Fund									
Transfer from Rescue-First Resp Fund				-					
Rescue Capital Fund			120,000						
Sale of Assets		40,000							
Interest				20,361	17,200	10,109	20,000	20,000	
<b>Total Capital Outlay Revenues</b>	<b>-</b>	<b>40,000</b>	<b>210,000</b>	<b>64,076</b>	<b>132,200</b>	<b>10,109</b>	<b>120,000</b>	<b>100,000</b>	
<b>Net Capital Outlay</b>	<b>25,000</b>	<b>124,046</b>	<b>25,000</b>	<b>50,339</b>	<b>37,800</b>	<b>59,137</b>	<b>55,000</b>	<b>75,000</b>	

**SUMMARY:**

<b>TOTAL OUTLAYS</b>	<b>254,650</b>	<b>477,106</b>	<b>499,950</b>	<b>460,082</b>	<b>484,837</b>	<b>312,749</b>	<b>500,221</b>	<b>513,843</b>	
<b>TOTAL REVENUES</b>	<b>91,500</b>	<b>205,221</b>	<b>368,170</b>	<b>262,351</b>	<b>304,357</b>	<b>164,041</b>	<b>326,781</b>	<b>314,824</b>	
<b>NET OUTLAYS</b>	<b>163,150</b>	<b>271,885</b>	<b>131,780</b>	<b>197,731</b>	<b>180,480</b>	<b>148,708</b>	<b>173,440</b>	<b>199,019</b>	

Actual Levy Payment amounts:

Ad Valorem, Fiscal Disparities, Alcohol	181,103		124,811		74,645				
Delinquent Ad Valorem (subsequent year year)	7,255		6,274		6,274				
Current ant Delinquent combined	188,358		131,085		80,920				