

EXHIBIT B
City of Marshall, Minnesota
Fire Service Fee Summary

TABLE 1. PAYMENT DATA & COST ALLOCATION.							
Governmental Entity	Population	Population Percentage Served	Total Market Value	Total Market Value Percentage Served	Sections Served	Total Sections	Percentage of Section Served
City of Marshall	13,618	13,618	\$ 1,587,343,474	\$ 1,587,343,474	n/a	n/a	100%
Clifton Township	264	176	\$ 212,957,560	\$ 141,971,707	24.00	36.00	67%
Fairview Township	371	250	\$ 229,317,849	\$ 154,775,995	22.84	33.84	67%
Lake Marshall Township	553	553	\$ 184,422,108	\$ 184,422,108	28.54	28.54	100%
Lynd Township	411	145	\$ 202,851,594	\$ 71,594,680	12.00	34.00	35%
Sodus Township	260	202	\$ 171,205,972	\$ 133,160,200	28.00	36.00	78%
Stanley Township	192	96	\$ 198,595,993	\$ 99,297,997	18.00	36.00	50%
Townships	2,051	1,423	\$ 1,199,351,076	\$ 785,222,687	133	204	66%
Total Marshall and To	15,669	15,041	\$ 2,786,694,550	\$ 2,372,566,161	n/a	n/a	n/a
Population		Obtained from the Minnesota State Demographer's Office (Townships & City April, 2021).					
Population Percentage Served		Population multiplied by Percentage of Sections Served.					
Total Market Value		Total of taxable and non-taxable market value.					
Total Market Value Percentage Served		Total market value multiplied by Percentage of Sections Served.					
Sections Served		Sections served of the service area					
Total Sections Served		Total sections of the service area.					
Percentage of Sections Served		Sections served divided by the total number of sections.					

TABLE 2. FIRE DEPARTMENT OPERATIONAL COST (based on 2021 Audit).	
Description	Dollars (\$)
Operating Expense	\$ 680,918.00
Depreciation (eq. & bl)	\$ 192,428.00
sub-total	\$ 873,346.00
less 2% fire aid	\$ 136,119.00
TOTAL	\$ 737,227.00

TABLE 3. FIRE SERVICE CALL SUMMARY (ACCIDENTS & FIRE CALLS).				
Governmental Entity	2020	2021	2022	AVERAGE 3-YR
City of Marshall	106	129	109	114.7
Clifton Township	5	2	4	3.7
Fairview Township	6	3	13	7.3
Lake Marshall Township				
Township	9	9	8	8.7
Lynd Township	7	9	7	7.7
Sodus Township	3	3	3	3.0
Stanley Township	3	0	1	1.3
Sub-total Townships	33	26	36	31.7
Total	139	155	145	146.3

TABLE 4. FEE FORMULA CALCULATION.							
Governmental Entity	S	% of total column "S"	C	U	V	P	
City of Marshall	579,472.90	78.6%	\$ 737,227	78.4%	66.9%	90.5%	
Clifton Township	23,738.08	3.2%	\$ 737,227	2.5%	6.0%	1.2%	
Fairview Township	32,437.49	4.4%	\$ 737,227	5.0%	6.5%	1.7%	
Lake Marshall Township							
Township	42,691.23	5.8%	\$ 737,227	5.9%	7.8%	3.7%	
Lynd Township	22,660.46	3.1%	\$ 737,227	5.2%	3.0%	1.0%	
Sodus Township	22,134.29	3.0%	\$ 737,227	2.1%	5.6%	1.3%	
Stanley Township	14,092.56	1.9%	\$ 737,227	0.9%	4.2%	0.6%	
Total	737,227.00	100.0%	N/A	100.0%	100.0%	100.0%	
Townships "S"	157,754.10	21.4%	\$ 737,227	21.6%	33.1%	9.5%	
Township Section Rate (\$ / total # of sections)	\$ 1,183						

S= Cost of fire protection for one year charged to the recipient of services. $S = ((C) * ((U\% + V\% + P\%)/3))$

C = Actual expenses for operation of the fire dept. for the last audited financial year including monies contributed to the fire relief association and depreciation expense but excluding the 2% state aid.

U = Percent of fire department use by recipient of the service averaged over the last 3-years.

V = Percent of market value of taxable and non-taxable structures in the jurisdiction.

P = Percent of population in a recipient's jurisdiction.

