

EXHIBIT B
City of Marshall, Minnesota
Fire Service Fee Summary

TABLE 1. PAYMENT DATA & COST ALLOCATION.							
Governmental Entity	Population	Population Percentage Served	Total Est. Market Value	Total Est. Market Value Percentage Served	Sections Served	Total Sections	Percentage of Section Served
City of Marshall	13,811	13,811	\$ 1,172,741,000	\$ 1,172,741,000	n/a	n/a	100%
Clifton Township	259	173	\$ 284,101,900	\$ 189,401,267	24.00	36.00	67%
Fairview Township	375	253	\$ 300,366,300	\$ 202,729,500	22.84	33.84	67%
Lake Marshall Township	549	549	\$ 234,063,500	\$ 234,063,500	28.54	28.54	100%
Lynd Township	412	145	\$ 261,271,300	\$ 92,213,400	12.00	34.00	35%
Sodus Township	261	203	\$ 234,924,000	\$ 182,718,667	28.00	36.00	78%
Stanley Township	185	62	\$ 274,048,500	\$ 91,349,500	12.00	36.00	33%
Townships	2,041	1,385	\$ 1,588,775,500	\$ 992,475,834	127	204	63%
Total Marshall and Townshij	15,852	15,196	\$ 2,761,516,500	\$ 2,165,216,834	n/a	n/a	n/a
Population	Obtained from the Minnesota State Demographer's Office (Townships & City August, 2023).						
Population Percentage Served	Population multiplied by Percentage of Sections Served.						
Total Market Value	Total estimated market value from Assessor Abstract for payable 2023						
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		
Description	Dollars (\$)	
Operating Expense	\$	761,462.00
Depreciation (eq. & bldg.)	\$	187,763.00
sub-total	\$	949,225.00
less 2023 fire state aid	\$	120,640.78
TOTAL	\$	828,584.22

TABLE 3. FIRE SERVICE CALL SUMMARY (ACCIDENTS & FIRE CALLS).				
Governmental Entity	2021	2022	2023	AVERAGE 3-YR
City of Marshall	129	109	149	129.0
Clifton Township	2	4	8	4.7
Fairview Township	3	13	9	8.3
Lake Marshall Township				
Township	9	8	11	9.3
Lynd Township	9	7	2	6.0
Sodus Township	3	3	2	2.7
Stanley Township	0	1	0	0.3
Sub-total Townships	26	36	32	31.3
Total	155	145	181	160.3

TABLE 4. FEE FORMULA CALCULATION.							
Governmental Entity	S	% of total column "S"	C	U	V	P	
City of Marshall	622,837.92	75.2%	\$ 828,584	80.5%	54.2%	90.9%	
Clifton Township	35,337.26	4.3%	\$ 828,584	2.9%	8.7%	1.1%	
Fairview Township	44,815.70	5.4%	\$ 828,584	5.2%	9.4%	1.7%	
Lake Marshall Township	55,913.41	6.7%	\$ 828,584	5.8%	10.8%	3.6%	
Lynd Township	24,741.45	3.0%	\$ 828,584	3.7%	4.3%	1.0%	
Sodus Township	31,590.90	3.8%	\$ 828,584	1.7%	8.4%	1.3%	
Stanley Township	13,347.57	1.6%	\$ 828,584	0.2%	4.2%	0.4%	
Total	828,584.22	100.0%	N/A	100.0%	100.0%	100.0%	
Townships "S"	205,746.30	24.8%	\$ 828,584	19.5%	45.8%	9.1%	
Township Section Rate (S / total # of sections)	\$	1,615					

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 est. market value of taxable and non-taxable structures in the jurisdiction.

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

TABLE 5. COMPARISON TO RECENT FEES FOR SERVICE (May 1-April 30)

Governmental Entity	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	Proposed Formula (\$) 100% calculation
Clifton Township	\$ 514.21	\$ 591.34	\$ 680.04	\$ 782.05	\$ 899.35	\$ 1,034.26	\$ 1,189.39	\$ 1,367.80	\$ 1,472.39	\$ 1,472.39	\$ 1,472.39	\$ 35,337.26
Fairview Township	\$ 514.21	\$ 591.34	\$ 680.04	\$ 782.05	\$ 899.35	\$ 1,034.26	\$ 1,189.39	\$ 1,367.80	\$ 1,572.97	\$ 1,615.22	\$ 1,615.22	\$ 44,815.70
Lake Marshall Township	\$ 514.21	\$ 591.34	\$ 680.04	\$ 782.05	\$ 899.35	\$ 1,034.26	\$ 1,189.39	\$ 1,367.80	\$ 1,572.97	\$ 1,615.22	\$ 1,615.22	\$ 55,913.41
Lynd Township	\$ 514.21	\$ 591.34	\$ 680.04	\$ 782.05	\$ 899.35	\$ 1,034.26	\$ 1,189.39	\$ 1,367.80	\$ 1,572.97	\$ 1,615.22	\$ 1,615.22	\$ 24,741.45
Sodus Township	\$ 514.21	\$ 591.34	\$ 680.04	\$ 751.39	\$ 790.51	\$ 909.09	\$ 1,045.45	\$ 1,128.25	\$ 1,128.25	\$ 1,128.25	\$ 1,128.25	\$ 31,590.90
Stanley Township	\$ 514.21	\$ 591.34	\$ 680.04	\$ 782.05	\$ 797.73	\$ 981.40	\$ 1,112.30	\$ 1,112.30	\$ 1,112.30	\$ 1,112.30	\$ 1,112.30	\$ 13,347.57
Total												\$ 205,746.30

TABLE 6. SUMMARY OF ANNUAL PER TOWNSHIP PROPOSED PHASE-IN FEES (based on current year formula figures).

Governmental Entity	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
Clifton Township	\$ 12,340.99	\$ 14,192.14	\$ 16,320.96	\$ 18,769.10	\$ 21,584.47	\$ 24,822.14	\$ 28,545.46	\$ 32,827.27	\$ 35,337.26	\$ 35,337.26	\$ 35,337.26
Fairview Township	\$ 11,744.51	\$ 13,506.18	\$ 15,532.11	\$ 17,861.93	\$ 20,541.22	\$ 23,622.40	\$ 27,165.76	\$ 31,240.62	\$ 35,926.72	\$ 41,315.72	\$ 44,815.70
Lake Marshall Township	\$ 14,675.49	\$ 16,876.82	\$ 19,408.34	\$ 22,319.59	\$ 25,667.53	\$ 29,517.66	\$ 33,945.30	\$ 39,037.10	\$ 44,892.66	\$ 51,626.56	\$ 55,913.41
Lynd Township	\$ 6,170.49	\$ 7,096.07	\$ 8,160.48	\$ 9,384.55	\$ 10,792.23	\$ 12,411.07	\$ 14,272.73	\$ 16,413.64	\$ 18,875.68	\$ 21,707.03	\$ 24,741.45
Sodus Township	\$ 14,397.82	\$ 16,557.49	\$ 19,041.12	\$ 21,039.00	\$ 22,134.29	\$ 25,454.43	\$ 29,272.60	\$ 31,590.90	\$ 31,590.90	\$ 31,590.90	\$ 31,590.90
Stanley Township	\$ 9,255.74	\$ 10,644.10	\$ 12,240.72	\$ 14,076.83	\$ 10,240.65	\$ 11,776.75	\$ 13,347.57	\$ 13,347.57	\$ 13,347.57	\$ 13,347.57	\$ 13,347.57
Total	\$ 68,585.04	\$ 78,872.80	\$ 90,703.72	\$ 103,450.99	\$ 109,540.59	\$ 127,604.44	\$ 146,549.42	\$ 164,457.11	\$ 179,970.80	\$ 194,925.06	\$ 205,746.30

2015-Current Max Increase Per Year from for Table 6. (ex:115% = 15% increase)

115.0%

TABLE 7. SUMMARY OF PER TOWNSHIP PROPOSED PHASE-IN SECTION RATE (based on current year formula) (May 1-April 30).

Governmental Entity	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
Clifton Township	\$ 514.21	\$ 591.34	\$ 680.04	\$ 782.05	\$ 899.35	\$ 1,034.26	\$ 1,189.39	\$ 1,367.80	\$ 1,472.39	\$ 1,472.39	\$ 1,472.39
Fairview Township	\$ 514.21	\$ 591.34	\$ 680.04	\$ 782.05	\$ 899.35	\$ 1,034.26	\$ 1,189.39	\$ 1,367.80	\$ 1,572.97	\$ 1,808.92	\$ 1,962.16
Lake Marshall Township	\$ 514.21	\$ 591.34	\$ 680.04	\$ 782.05	\$ 899.35	\$ 1,034.26	\$ 1,189.39	\$ 1,367.80	\$ 1,572.97	\$ 1,808.92	\$ 1,959.12
Lynd Township	\$ 514.21	\$ 591.34	\$ 680.04	\$ 782.05	\$ 899.35	\$ 1,034.26	\$ 1,189.39	\$ 1,367.80	\$ 1,572.97	\$ 1,808.92	\$ 2,061.79
Sodus Township	\$ 514.21	\$ 591.34	\$ 680.04	\$ 751.39	\$ 790.51	\$ 909.09	\$ 1,045.45	\$ 1,128.25	\$ 1,128.25	\$ 1,128.25	\$ 1,128.25
Stanley Township	\$ 514.21	\$ 591.34	\$ 680.04	\$ 782.05	\$ 797.73	\$ 981.40	\$ 1,112.30	\$ 1,112.30	\$ 1,112.30	\$ 1,112.30	\$ 1,112.30