EXHIBIT B
City of Marshall, Minnesota
Fire Service Fee Summary
(February 2018)

TABLE 1. PAYMENT DATA & COST ALLOCATION.

Governmental Entity	Pop.	Pop. as % Served	Estimated MV	Non-Taxable & Other MV	Total MV	Total MV as % Served	Sections Served	Total Sections	% Served
City of Marshall	13,783	13,783	807,167,300	425,103,575	1,232,270,875	1,232,270,875	n/a	n/a	100%
Clifton Township	243	162	61,031,275	2,951,625	63,982,900	42,655,267	24.00	36.00	67%
Fairview Township	364	364	79,418,425	1,496,300	80,914,725	80,914,725	33.84	33.84	100%
Lake Marshall Township	562	562	77,382,950	804,650	78,187,600	78,187,600	28.54	28.54	100%
Lynd Township	413	146	66,279,700	1,531,025	67,810,725	23,933,197	12.00	34.00	35%
Sodus Township	278	216	51,461,500	1,096,950	52,558,450	40,878,794	28.00	36.00	78%
Stanley Township	211	106	71,485,550	1,721,650	73,207,200	36,603,600	18.00	36.00	50%
Townships	2,071	1,555	407,059,400	9,602,200	416,661,600	303,173,183	144	204	72%
Total Marshall and Townships	15,854	15,338	1,214,226,700	434,705,775	1,648,932,475	1,535,444,058	n/a	n/a	n/a

Pop. According to current MN State Demographer's Office estimates (July, 2018).
Pop. as % Served Population multiplied by % served to come up with a closer estimate of population.
Taxable MV Taxable market value (real property) according to current data from Lyon County assessor's dept (2017). Land taxed at 25% of total value.
Non-Taxable and Other MV Non-taxable market value (includes exempt, dnr, pilt apts) according to current data from Lyon County assessor's dept. (2017). Land value calculated at 25% of actual.
Total MV Total of taxable and non-taxable market value.
Total MV as % Served Total market value as a percent of jurisdiction covered by fire service contract.
Sections Served Sections served of the service area
Total Sections Total sections of the service area.
% Served sections served divided by the total sections.

TABLE 2. FIRE DEPARTMENT OPERATIONAL COST (based on 2016 Audit).

Description	Dollars ($)
Operating Expense	617,160
Depreciation (equipment & bldg)	150,764
sub-total	767,924
less 2% fire aid	102,664
TOTAL	665,260

TABLE 3. FIRE SERVICE CALL SUMMARY (ACCIDENTS & FIRE CALLS).

Governmental Entity	2016	2017	2018	2019	AVERAGE 3-YR
City of Marshall	134	108	139	141	121.0
Clifton Township	4	3	1	6	3.5
Fairview Township	7	7	16	4	8.5
Lake Marshall Township	14	14	12	9	12.3
Lynd Township	1	5	4	8	4.5
Sodus Township	2	1	5	4	3.0
Stanley Township	2	3	1	3	2.3
Sub-total Townships	30	33	39	34	34.0
Total	164	141	178	175	155.0

TABLE 4. FEE FORMULA CALCULATION.

Governmental Entity	S	% of total column "S"	C	U	V	P
City of Marshall	**550,344**	82.7%	665,260	78.1%	80.3%	89.9%
Clifton Township	**13,510**	2.0%	665,260	2.3%	2.8%	1.1%
Fairview Township	**29,109**	4.4%	665,260	5.5%	5.3%	2.4%
Lake Marshall Township	**36,943**	5.6%	665,260	7.9%	5.1%	3.7%
Lynd Township	**12,002**	1.8%	665,260	2.9%	1.6%	1.0%
Sodus Township	**13,322**	2.0%	665,260	1.9%	2.7%	1.4%
Stanley Township	**10,031**	1.5%	665,260	1.5%	2.4%	0.7%
Total	**665,260**	100.0%	N/A	100.0%	100.0%	100.0%
Townships "S"	**114,916**	17.3%	665,260	21.9%	19.7%	10.1%
Township Section Rate (S / total # of sections)	**$ 796**					

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
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.

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

Governmental Entity	Rate/ Section 2011-2012	Rate/ Section 2012-2013	Rate/Section 2013-2014	Rate/Section 2014-2015	Rate/Section 2015-2016	Rate/Section 2016-2017	Rate/Section 2017-2018	Rate/Section 2018-2019	Rate/Section 2019-2020	Rate/Section 2020-2021	Sections	Total 2019-2020	Proposed Formula ($) 100% calculation	Difference current to formula ($)	Current as a Percentage to Proposed (%)
City of Marshall	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	**n/a**	**n/a**	**n/a**
Clifton Township	190.00	228.00	228.00	256.00	294.00	338.00	389.00	447.14	514.21	591.34	24.00	14192.16	**19102.25**	**(682.35)**	0.74
Fairview Township	190.00	228.00	228.00	256.00	294.00	338.00	389.00	447.14	514.21	591.34	33.84	20010.95	**26934.17**	**9098.12**	0.74
Lake Marshall Township	190.00	228.00	228.00	256.00	294.00	338.00	389.00	447.14	514.21	591.34	28.54	16876.84	**22715.76**	**20065.91**	0.74
Lynd Township	190.00	228.00	228.00	256.00	294.00	338.00	389.00	447.14	514.21	591.34	12.00	7096.08	**9551.13**	**4905.79**	0.74
Sodus Township	190.00	228.00	228.00	256.00	294.00	338.00	389.00	447.14	514.21	591.34	28.00	16557.52	**22285.96**	**(3235.70)**	0.74
Stanley Township	190.00	228.00	228.00	256.00	294.00	338.00	389.00	447.14	514.21	591.34	18.00	10644.12	**14326.69**	**(613.48)**	0.74
Total											144.38	85377.67	**114915.96**	**29538.29**	-

TABLE 6. SUMMARY OF ANNUAL PER TOWNSHIP PROPOSED PHASE-IN FEES Actuals 2011-2016 and Phase-In 2017-2020 (based on current year formula figures).

Governmental Entity	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2020-2025	2020-2026	2020-2027	2020-2028	2020-2029	2020-2030	2020-2031	2020-2032
City of Marshall																					
Clifton Township	5,472.00	5,472.00	6,144.00	6,144.00	7,056.00	8,114.40	9,331.56	10,731.29	12,340.99	14,192.14	16,320.96	18,769.10	19,102.25	19,102.25	19,102.25	19,102.25	19,102.25	19,102.25	19,102.25	19,102.25	19,102.25
Fairview Township	7,715.52	7,715.52	8,663.04	8,663.04	9,948.96	11,441.30	13,157.50	15,131.12	17,400.79	20,010.91	23,012.55	26,464.43	26,934.17	26,934.17	26,934.17	26,934.17	26,934.17	26,934.17	26,934.17	26,934.17	26,934.17
Lake Marshall Township	6,507.12	6,507.12	7,306.24	7,306.24	8,390.76	9,649.37	11,096.78	12,761.30	14,675.49	16,876.82	19,408.34	22,319.59	22,715.76	22,715.76	22,715.76	22,715.76	22,715.76	22,715.76	22,715.76	22,715.76	22,715.76
Lynd Township	2,736.00	2,736.00	3,072.00	3,072.00	3,528.00	4,057.20	4,665.78	5,365.65	6,170.49	7,096.07	8,160.48	9,384.55	9,551.13	9,551.13	9,551.13	9,551.13	9,551.13	9,551.13	9,551.13	9,551.13	9,551.13
Sodus Township	6,384.00	6,384.00	7,168.00	7,168.00	8,232.00	9,466.80	10,886.82	12,519.84	14,397.82	16,557.49	19,041.12	21,897.28	22,285.96	22,285.96	22,285.96	22,285.96	22,285.96	22,285.96	22,285.96	22,285.96	22,285.96
Stanley Township	4,104.00	4,104.00	4,608.00	4,608.00	5,292.00	6,085.80	6,998.67	8,048.47	9,255.74	10,644.10	12,240.72	14,076.83	14,326.69	14,326.69	14,326.69	14,326.69	14,326.69	14,326.69	14,326.69	14,326.69	14,326.69
Total	32,919	32,919	36,961	36,961	42,448	48,815	56,137	64,558	74,241	85,378	98,184	112,912	114,916	114,916	114,916	114,916	114,916	114,916	114,916	114,916	114,916

a. 2012-2013 and 2013-2014 $228.00/section flat.
b. 2014-2015 12.3% increase.
c. 2015-2017 and thereafter 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 Actuals 2011-2016 and Phase-In 2017-2020 (based on current year formula) (May 1-April 30).

Governmental Entity	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2020-2025	2020-2026	2020-2027	2020-2028	2020-2029	2020-2030	2020-2031	2020-2032
Clifton Township	228	228	256	256	294	338	389	447.14	514.21	591.34	680.04	782.05	795.93	795.93	795.93	795.93	795.93	795.93	795.93	795.93	795.93
Fairview Township	228	228	256	256	294	338	389	447.14	514.21	591.34	680.04	782.05	795.93	795.93	795.93	795.93	795.93	795.93	795.93	795.93	795.93
Lake Marshall Township	228	228	256	256	294	338	389	447.14	514.21	591.34	680.04	782.05	795.93	795.93	795.93	795.93	795.93	795.93	795.93	795.93	795.93
Lynd Township	228	228	256	256	294	338	389	447.14	514.21	591.34	680.04	782.05	795.93	795.93	795.93	795.93	795.93	795.93	795.93	795.93	795.93
Sodus Township	228	228	256	256	294	338	389	447.14	514.21	591.34	680.04	782.05	795.93	795.93	795.93	795.93	795.93	795.93	795.93	795.93	795.93
Stanley Township	228	228	256	256	294	338	389	447.14	514.21	591.34	680.04	782.05	795.93	795.93	795.93	795.93	795.93	795.93	795.93	795.93	795.93