

EXHIBIT B  
City of Marshall, Minnesota  
Fire Service Fee Summary

TABLE 1. PAYMENT DATA & COST ALLOCATION.

Governmental Entity	Population	Population Percentatage Served	Estimated Market Value	Non-Taxable & Other Market Value	Total Market Value	Total Market Vaule Percentage Served	Sections Served	Total Sections	Percentage of Section Served
City of Marshall	13,628	13,628	\$ 1,032,653,700.00	\$ 490,177,700.00	\$ 1,522,831,400.00	\$ 1,522,831,400.00	n/a	n/a	100%
Clifton Township	237	158	\$ 179,149,767.00	\$ 3,069,900.00	\$ 182,219,667.00	\$ 121,479,778.00	24.00	36.00	67%
Fairview Township	359	359	\$ 182,995,262.00	\$ 10,191,100.00	\$ 193,186,362.00	\$ 193,186,362.00	33.84	33.84	100%
Lake Marshall Township	550	550	\$ 153,500,466.00	\$ 2,142,100.00	\$ 155,642,566.00	\$ 155,642,566.00	28.54	28.54	100%
Lynd Township	407	144	\$ 171,023,478.00	\$ 1,371,500.00	\$ 172,394,978.00	\$ 60,845,286.35	12.00	34.00	35%
Sodus Township	271	211	\$ 143,481,774.00	\$ 3,499,100.00	\$ 146,980,874.00	\$ 114,318,457.56	28.00	36.00	78%
Stanley Township	208	104	\$ 160,461,888.00	\$ 11,162,200.00	\$ 171,624,088.00	\$ 85,812,044.00	18.00	36.00	50%
Townships	2,032	1,525	\$ 990,612,635.00	\$ 31,435,900.00	\$ 1,022,048,535.00	\$ 731,284,493.91	144	204	72%
Total Marshall and Townships	15,660	15,153	\$ 2,023,266,335.00	\$ 521,613,600.00	\$ 2,544,879,935.00	\$ 2,254,115,893.91	n/a	n/a	n/a

<b>Population</b> <b>Population Percentaged Served</b> <b>Taxable Market Value</b> <b>Non-Taxable Market Value</b> <b>Total Market Value</b> <b>Total Market Vaule Percentage Served</b> <b>Sections Served</b> <b>Total Sections Served</b> <b>Percentage of Sections Served</b>	Obtained from the Minnesota State Demographer's Office & US Census Bureau (Townships August, 2019, City 2020). Population multiplied by Percentage of Sections Served. Taxable market value (real property) according to current data from Lyon County assessor's dept (2022). Non-taxable market value (includes exempt, dnr, plit apt) according to current data from Lyon County assessor's dept. (2022). Total of taxable and non-taxable market value. Total market value multiplied by Percentage of Sections Served. Sections served of the service area. Total sections of the service area. Sections served divided by the total number of sections.
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TABLE 2. FIRE DEPARTMENT OPERATIONAL COST (based on 2020 Audit).

Description	Dollars (\$)
Operating Expense	695,160
Depreciation (equipment & bldg)	163,414
sub-total	858,574
less 2% fire aid	137,305
<b>TOTAL</b>	<b>721,269</b>

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

Governmental Entity	2019	2020	2021	AVERAGE 3-YR
City of Marshall	141	106	129	125.3
Clifton Township	6	5	2	4.3
Fairview Township	4	6	3	4.3
Lake Marshall Township	9	9	9	9.0
Lynd Township	8	7	9	8.0
Sodus Township	4	3	3	3.3
Stanley Township	3	3	0	2.0
Sub-total Townships	34	33	26	31.0
<b>Total</b>	<b>175</b>	<b>139</b>	<b>155</b>	<b>156.3</b>

TABLE 4. FEE FORMULA CALCULATION.

Governmental Entity	S	% of total column "S"	C	U	V	P
City of Marshall	571,393.76	79.2%	721,269	80.2%	67.6%	89.9%
Clifton Township	22,127.97	3.1%	721,269	2.8%	5.4%	1.0%
Fairview Township	32,965.21	4.6%	721,269	2.8%	8.6%	2.4%
Lake Marshall Township	39,168.00	5.4%	721,269	5.8%	6.9%	3.6%
Lynd Township	21,071.92	2.9%	721,269	5.1%	2.7%	0.9%
Sodus Township	20,663.63	2.9%	721,269	2.1%	5.1%	1.4%
Stanley Township	13,878.50	1.9%	721,269	1.3%	3.8%	0.7%
<b>Total</b>	<b>721,269.00</b>	<b>100.0%</b>	<b>N/A</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
Townships "S"	149,875.24	20.8%	721,269	19.8%	32.4%	10.1%
Township Section Rate (S / total # of sections)	\$ 1,038					

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.

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

Governmental Entity	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	Rate/Section 2021-2022	Rate/Section 2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2027-2029	2027-2030	2027-2031	2027-2032	Sections	Total	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	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	\$ 680.04	\$ 782.05	\$ 899.35	\$ 922.00	\$ 922.00	\$ 922.00	\$ 922.00	\$ 922.00	\$ 922.00	\$ 922.00	\$ 24.00	\$ 18,769.10	\$ 22,127.97	\$ 3,358.87	85%	
Fairview Township	\$ 190.00	\$ 228.00	\$ 228.00	\$ 256.00	\$ 294.00	\$ 338.00	\$ 389.00	\$ 447.14	\$ 514.21	\$ 591.34	\$ 680.04	\$ 782.05	\$ 899.35	\$ 974.15	\$ 974.15	\$ 974.15	\$ 974.15	\$ 974.15	\$ 974.15	\$ 974.15	\$ 33.84	\$ 26,464.43	\$ 32,965.21	\$ 6,500.78	80%	
Lake Marshall Township	\$ 190.00	\$ 228.00	\$ 228.00	\$ 256.00	\$ 294.00	\$ 338.00	\$ 389.00	\$ 447.14	\$ 514.21	\$ 591.34	\$ 680.04	\$ 782.05	\$ 899.35	\$ 1,034.26	\$ 1,038.06	\$ 1,038.06	\$ 1,038.06	\$ 1,038.06	\$ 1,038.06	\$ 1,038.06	\$ 28.54	\$ 22,319.59	\$ 39,168.00	\$ 16,848.42	57%	
Lynd Township	\$ 190.00	\$ 228.00	\$ 228.00	\$ 256.00	\$ 294.00	\$ 338.00	\$ 389.00	\$ 447.14	\$ 514.21	\$ 591.34	\$ 680.04	\$ 782.05	\$ 899.35	\$ 1,034.26	\$ 1,038.06	\$ 1,038.06	\$ 1,038.06	\$ 1,038.06	\$ 1,038.06	\$ 1,038.06	\$ 12.00	\$ 9,384.55	\$ 21,071.92	\$ 11,687.37	45%	
Sodus Township	\$ 190.00	\$ 228.00	\$ 228.00	\$ 256.00	\$ 294.00	\$ 338.00	\$ 389.00	\$ 447.14	\$ 514.21	\$ 591.34	\$ 680.04	\$ 737.99	\$ 737.99	\$ 737.99	\$ 737.99	\$ 737.99	\$ 737.99	\$ 737.99	\$ 737.99	\$ 737.99	\$ 28.00	\$ 20,663.63	\$ 20,663.63	\$ -	100%	
Stanley Township	\$ 190.00	\$ 228.00	\$ 228.00	\$ 256.00	\$ 294.00	\$ 338.00	\$ 389.00	\$ 447.14	\$ 514.21	\$ 591.34	\$ 680.04	\$ 771.03	\$ 771.03	\$ 771.03	\$ 771.03	\$ 771.03	\$ 771.03	\$ 771.03	\$ 771.03	\$ 771.03	\$ 18.00	\$ 13,878.50	\$ 13,878.50	\$ -	100%	
<b>Total</b>	\$ 32,918.64	\$ 32,918.64	\$ 36,961.28	\$ 36,961.28	\$ 42,447.72	\$ 48,814.88	\$ 56,137.11	\$ 64,557.68	\$ 74,241.33	\$ 85,377.53	\$ 98,184.16	\$ 111,479.80	\$ 123,020.45	\$ 131,564.04	\$ 137,853.35	\$ 145,086.05	\$ 147,679.00	\$ 149,875.24	\$ 149,875.24	\$ 149,875.24	\$ 149,875.24	\$ 144.38	\$ 111,479.80	\$ 149,875.24	\$ 38,395.44	

TABLE 6. SUMMARY OF ANNUAL PER TOWNSHIP PROPOSED PHASE-IN FEES (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	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032
City of Marshall	\$ 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	\$ 21,584.47	\$ 22,127.97	\$ 22,127.97	\$ 22,127.97	\$ 22,127.97	\$ 22,127.97	\$ 22,127.97	\$ 22,127.97	\$ 22,127.97
Clifton 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	\$ 30,434.10	\$ 32,965.21	\$ 32,965.21	\$ 32,965.21	\$ 32,965.21	\$ 32,965.21	\$ 32,965.21	\$ 32,965.21	\$ 32,965.21
Fairview 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	\$ 25,667.53	\$ 29,517.66	\$ 33,945.30	\$ 39,037.10	\$ 39,168.00	\$ 39,168.00	\$ 39,168.00	\$ 39,168.00	\$ 39,168.00
Lake Marshall 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	\$ 10,792.23	\$ 12,411.07	\$ 14,272.73	\$ 16,413.64	\$ 18,875.68	\$ 21,071.92	\$ 21,071.92	\$ 21,071.92	\$ 21,071.92
Lynd 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	\$ 20,663.63	\$ 20,663.63	\$ 20,663.63	\$ 20,663.63	\$ 20,663.63	\$ 20,663.63	\$ 20,663.63	\$ 20,663.63	\$ 20,663.63	
Sodus 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	\$ 13,878.50	\$ 13,878.50	\$ 13,878.50	\$ 13,878.50	\$ 13,878.50	\$ 13,878.50	\$ 13,878.50	\$ 13,878.50	\$ 13,878.50	
<b>Total</b>	\$ 32,918.64	\$ 32,918.64	\$ 36,961.28	\$ 36,961.28	\$ 42,447.72	\$ 48,814.88	\$ 56,137.11	\$ 64,557.68	\$ 74,241.33	\$ 85,377.53	\$ 98,184.16	\$ 111,479.80	\$ 123,020.45	\$ 131,564.04	\$ 137,853.35	\$ 145,086.05	\$ 147,679.00	\$ 149,875.24	\$ 149,875.24	\$ 149,875.24	\$ 149,875.24

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)

TABLE 7. SUMMARY OF PER TOWNSHIP PROPOSED PHASE-IN SECTION RATE (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	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032
City of Marshall	\$ 228.00	\$ 228.00	\$ 256.00	\$ 256.00	\$ 294.00	\$ 338.10	\$ 388.82	\$ 447.14	\$ 514.21	\$ 591.34	\$ 680.04	\$ 782.05	\$ 899.35	\$ 922.00	\$ 922.00	\$ 922.00	\$ 922.00	\$ 922.00	\$ 922.00	\$ 922.00	\$ 922.00
Clifton Township	\$ 228.00	\$ 228.00	\$ 256.00	\$ 256.00	\$ 294.00	\$ 338.10	\$ 388.82	\$ 447.14	\$ 514.21	\$ 591.34	\$ 680.04	\$ 782.05	\$ 899.35	\$ 974.15	\$ 974.15	\$ 974.15	\$ 974.15	\$ 974.15	\$ 974.15	\$ 974.15	\$ 974.15
Fairview Township	\$ 228.00	\$ 228.00	\$ 256.00	\$ 256.00	\$ 294.00	\$ 338.10	\$ 388.82	\$ 447.14	\$ 514.21	\$ 591.34	\$ 680.04	\$ 782.05	\$ 899.35	\$ 1,034.26	\$ 1,189.39	\$ 1,367.80	\$ 1,372.39	\$ 1,372.39	\$ 1,372.39	\$ 1,372.39	\$ 1,372.39
Lake Marshall Township	\$ 228.00	\$ 228.00	\$ 256.00	\$ 256.00	\$ 294.00	\$ 338.10	\$ 388.82	\$ 447.14	\$ 514.21	\$ 591.34	\$ 680.04	\$ 782.05	\$ 899.35	\$ 1,034.26	\$ 1,189.39	\$ 1,367.80	\$ 1,572.97	\$ 1,755.99	\$ 1,755.99	\$ 1,755.99	\$ 1,755.99
Lynd Township	\$ 228.00	\$ 228.00	\$ 256.00	\$ 256.00	\$ 294.00	\$ 338.10	\$ 388.82	\$ 447.14	\$ 514.21	\$ 591.34	\$ 680.04	\$ 737.99	\$ 737.99	\$ 737.99	\$ 737.99	\$ 737.99	\$ 737.99	\$ 737.99	\$ 737.99	\$ 737.99	
Sodus Township	\$ 228.00	\$ 228.00	\$ 256.00	\$ 256.00	\$ 294.00	\$ 338.10	\$ 388.82	\$ 447.14	\$ 514.21	\$ 591.34	\$ 680.04	\$ 771.03	\$ 771.03	\$ 771.03	\$ 771.03						