EXHIBIT B

City of Marshall, Minnesota

Fire Service Fee Summary

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	13,835	13,835	$ 921,889,998	$ 485,238,400	1,407,128,398	1,407,128,398	n/a	n/a	100%
Clifton Township	237	158	$ 170,001,758	$ 2,736,000	172,737,758	115,158,505	24.00	36.00	67%
Fairview Township	359	359	$ 169,751,436	$ 8,959,600	178,711,036	178,711,036	33.84	33.84	100%
Lake Marshall Township	550	550	$ 147,543,894	$ 1,890,200	149,434,094	149,434,094	28.54	28.54	100%
Lynd Township	407	144	$ 161,842,763	$ 1,332,800	163,175,563	57,591,375	12.00	34.00	35%
Sodus Township	271	211	$ 136,045,625	$ 3,234,600	139,280,225	108,329,064	28.00	36.00	78%
Stanley Township	208	104	$ 151,333,814	$ 12,379,700	163,713,514	81,856,757	18.00	36.00	50%
Townships	2,032	1,525	936,519,290	30,532,900	967,052,190	691,080,831	144	204	72%
Total Marshall and Townships	15,867	15,360	1,858,409,288	515,771,300	2,374,180,588	2,098,209,229	n/a	n/a	n/a

Pop. According to current MN State Demographer's Office estimates (August, 2019).
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 (2021).
Non-Taxable and Other MV Non-taxable market value (includes exempt, dnr, pilt apts) according to current data from Lyon County assessor's dept. (2021).
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 2019 Audit).

Description	Dollars ($)
Operating Expense	723,793
Depreciation (equipment & bldg)	150,172
sub-total	873,964
less 2% fire aid	100,826
TOTAL	773,139

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

Governmental Enti	2018	2019	2020	AVERAGE 3-YR
City of Marshall	139	141	106	140.0
Clifton Township	1	6	5	3.5
Fairview Township	16	4	6	10.0
Lake Marshall Town	12	9	9	10.5
Lynd Township	4	8	7	6.0
Sodus Township	5	4	3	4.5
Stanley Township	1	3	3	2.0
Sub-total Townshi	39	34	33	36.5
Total	178	175	139	176.5

TABLE 4. FEE FORMULA CALCULATION.

Governmental Enti	S	% of total column "S"	C	U	V	P
City of Marshall	**609,369**	78.8%	773,139	79.3%	67.1%	90.1%
Clifton Township	**21,906**	2.8%	773,139	2.0%	5.5%	1.0%
Fairview Township	**42,575**	5.5%	773,139	5.7%	8.5%	2.3%
Lake Marshall Town	**42,913**	5.6%	773,139	5.9%	7.1%	3.6%
Lynd Township	**18,245**	2.4%	773,139	3.4%	2.7%	0.9%
Sodus Township	**23,412**	3.0%	773,139	2.5%	5.2%	1.4%
Stanley Township	**14,719**	1.9%	773,139	1.1%	3.9%	0.7%
Total	**773,139**	100.0%	N/A	100.0%	100.0%	100.0%
Townships "S"	**163,770**	21.2%	773,139	20.7%	32.9%	9.9%
Township Section R	**$ 1,134**					

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 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	Rate/Section 2021-2022	Sections	Total 2021-2022	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**
Clifton Township	190.00	228.00	228.00	256.00	294.00	338.00	389.00	447.14	514.21	591.34	680.04	24.00	16320.96	**27223.16**	**5584.73**	0.60
Fairview Township	190.00	228.00	228.00	256.00	294.00	338.00	389.00	447.14	514.21	591.34	680.04	33.84	23012.55	**38384.65**	**19562.15**	0.60
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	28.54	19408.34	**32372.87**	**23505.03**	0.60
Lynd Township	190.00	228.00	228.00	256.00	294.00	338.00	389.00	447.14	514.21	591.34	680.04	12.00	8160.48	**13611.58**	**10084.04**	0.60
Sodus Township	190.00	228.00	228.00	256.00	294.00	338.00	389.00	447.14	514.21	591.34	680.04	28.00	19041.12	**31760.35**	**4371.37**	0.60
Stanley Township	190.00	228.00	228.00	256.00	294.00	338.00	389.00	447.14	514.21	591.34	680.04	18.00	12240.72	**20417.37**	**2478.49**	0.60
Total												144.38	98184.16	**163769.97**	**65585.81**	-

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	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	21,584.47	24,822.14	27,223.16	27,223.16	27,223.16	27,223.16	27,223.16	27,223.16	27,223.16
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	30,434.10	34,999.21	38,384.65	38,384.65	38,384.65	38,384.65	38,384.65	38,384.65	38,384.65
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	25,667.53	29,517.66	32,372.87	32,372.87	32,372.87	32,372.87	32,372.87	32,372.87	32,372.87
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	10,792.23	12,411.07	13,611.58	13,611.58	13,611.58	13,611.58	13,611.58	13,611.58	13,611.58
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	25,181.88	28,959.16	31,760.35	31,760.35	31,760.35	31,760.35	31,760.35	31,760.35	31,760.35
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	16,188.35	18,616.60	20,417.37	20,417.37	20,417.37	20,417.37	20,417.37	20,417.37	20,417.37
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	129,849	149,326	163,770	163,770	163,770	163,770	163,770	163,770	163,770

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 (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	899.35	1,034.26	1,134.30	1,134.30	1,134.30	1,134.30	1,134.30	1,134.30	1,134.30
Fairview Township	228	228	256	256	294	338	389	447.14	514.21	591.34	680.04	782.05	899.35	1,034.26	1,134.30	1,134.30	1,134.30	1,134.30	1,134.30	1,134.30	1,134.30
Lake Marshall Township	228	228	256	256	294	338	389	447.14	514.21	591.34	680.04	782.05	899.35	1,034.26	1,134.30	1,134.30	1,134.30	1,134.30	1,134.30	1,134.30	1,134.30
Lynd Township	228	228	256	256	294	338	389	447.14	514.21	591.34	680.04	782.05	899.35	1,034.26	1,134.30	1,134.30	1,134.30	1,134.30	1,134.30	1,134.30	1,134.30
Sodus Township	228	228	256	256	294	338	389	447.14	514.21	591.34	680.04	782.05	899.35	1,034.26	1,134.30	1,134.30	1,134.30	1,134.30	1,134.30	1,134.30	1,134.30
Stanley Township	228	228	256	256	294	338	389	447.14	514.21	591.34	680.04	782.05	899.35	1,034.26	1,134.30	1,134.30	1,134.30	1,134.30	1,134.30	1,134.30	1,134.30