

## Exhibit B

### Illustrative Calculation: Payment for Fire Services

2025 Calculation (Contract Year 1)

Step 1: Calculate the Total EAV:

Town's EAV	\$269,194,200
<u>+ City's EAV</u>	<u>+\$5,638,471,900</u>
Total EAV	\$5,907,666,100

Step 2: Calculate the Town's EAV Percentage:

<u>Town's EAV</u>	<u>\$269,194,200</u>
Total EAV	\$5,907,666,100

Town's EAV Percentage	4.56%
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Step 3: Calculate the Town's Annual Cost:

City's Fire Department Budget	\$14,434,251
<u>x Town's EAV Percentage</u>	<u>x 0.0456</u>
Town's Annual Cost	\$658,201.85

Step 4: Calculate the Payment for Fire Services:

Town's Annual Cost	\$658,201.85
<u>x Contract Year 1 percentage</u>	<u>x 0.35</u>
Payment for Fire Services (to be invoiced)	\$230,370.65

2026 Calculation (Contract Year 2)

Step 1: Calculate the Total EAV:

Town's EAV*	\$285,345,852
<u>+ City's EAV*</u>	<u>+\$5,807,626,057</u>
Total EAV	\$6,092,971,909

Step 2: Calculate the Town's EAV Percentage:

<u>Town's EAV</u>	<u>\$285,345,852</u>
Total EAV	\$6,092,971,909
 Town's EAV Percentage	 4.68%

Step 3: Calculate the Town's Annual Cost:

City's Fire Department Budget**	\$14,500,000
<u>x Town's EAV Percentage</u>	<u>x 0.0468</u>
Town's Annual Cost	\$678,600.00

Step 4: Calculate the Payment for Fire Services:

Town's Annual Cost	\$678,600.00
<u>x Contract Year 2 percentage*</u>	<u>x 0.40</u>
Payment for Fire Services (to be invoiced)	\$271,440.00

\*In accordance with Section 2(a)(6) of the Agreement, the contract year two percentage of 40% applies to the Town's Annual Cost.