Exhibit B

Example for a hypothetical new municipality with a population of 40,000

2024 Distribution Formula:

      County Share   66.5648%

      Municipalities' TOTAL MUNICIPAL SHARE   33.4352%

2024 Total Municipal Population = 861,561

New Municipality's 1st full fiscal year share is based solely on the percentage of its population:

      40,000/861,561 = 4.643%

New Municipality's Pro Rata Share of the TOTAL MUNICIPAL SHARE:

      4.643% X 33.4352% = 1.552%

Calculation for the Change in the County Share:

      1.552% X 66.5648% = 1.0333%

Resulting in the Updated County Share:

      66.5648% − 1.0333% = 65.5315%

And the Updated TOTAL MUNICIPAL SHARE:

      33.4352% + 1.0333% = 34.4685%