

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM SUMMARY

Meeting Date: May 6, 2025 [X] Consent [] Regular
[] Workshop [] Public Hearing

Department: Engineering and Public Works
Submitted By: Engineering and Public Works
Submitted For: Engineering and Public Works

I. EXECUTIVE BRIEF

Motion and Title: Staff recommends motion to approve: the 2025 Interlocal Agreement to Re-determine, Re-adopt, and Ratify the existing distribution formula for the six (6) cent local option fuel tax (ILA) with the following 22 municipalities:

1. City of Belle Glade	9. Town of Hypoluxo	17. City of Pahokee
2. City of Boca Raton	10. Town of Jupiter	18. Town of Palm Beach Shores
3. City of Boynton Beach	11. Town of Jupiter Inlet Colony	19. Village of Palm Springs
4. Town of Briny Breezes	12. Town of Lake Clarke Shores	20. Village of Royal Palm Beach
5. City of Delray Beach	13. Town of Lake Park	21. Town of South Palm Beach
6. Town of Glen Ridge	14. Town of Lantana	22. Village of Tequesta
7. City of Greenacres	15. Village of North Palm Beach	
8. Town of Haverhill	16. Town of Ocean Ridge	

SUMMARY: On April 8, 2025, the Board of County Commissioners (BCC) approved on preliminary reading and permission to advertise for a June 3, 2025 Public Hearing for final adoption, an Ordinance amending Palm Beach County (County) Code Chapter 17, Article 1, Ordinance No. 95-23 reimposing the six (6) cent local option fuel tax (Tax) upon every gallon of motor fuel and diesel fuel sold in the County. The Ordinance amends Ordinance No. 95-23 by relevying the Tax that expires on August 31, 2025. The Tax will be effective beginning September 1, 2025 through August 31, 2055. Section 336.025, Florida Statutes, authorizes the BCC to levy fuel taxes on the sale of every gallon of motor fuel and diesel fuel sold in the County. Section 336.035, Florida Statutes, allows the BCC to reimpose the Tax at the current rate, provided that the Tax is levied before July 1 to be effective September 1 of the year of expiration, and a redetermination of the method of distribution is made as provided in the Statute.

The ILA must be executed prior to June 1, 2025 by the BCC and enough municipalities, which represent a majority of the population of the incorporated area. These 22 ILAs are in addition to the ILAs with the City of Atlantis, the Town of Loxahatchee Groves, the Town of Juno Beach, the Village of Wellington, and the City of South Bay that were approved on April 8, 2025, and represent a 66.26% majority of the population of the incorporated area. The ILA was prepared in coordination with the League of Cities (League), reviewed by the Engineering and Public Works Department (EPW), the Office of Financial Management and Budget (OFMB), and the County Attorney's Office. The League conducted outreach to all eligible municipalities in the County for ILA execution and forwarded the ILAs to the County for BCC approval. Countywide (YBH)

Background and Justification: EPW recommends approval of the ILAs by the BCC.

- Attachments:
- 1. 2025 Interlocal Agreement with the City of Belle Glade
 - 2. 2025 Interlocal Agreement with the City of Boca Raton
 - 3. 2025 Interlocal Agreement with the City of Boynton Beach

(Continued on Page 3)

Recommended by: David Z. Ash Date: 4/24/25
YBH/TEL County Engineer

Approved by: Paul Date: 4/29/25
Deputy County Administrator

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	2025	2026	2027	2028	2029
Capital Expenditures	-0-	-0-	-0-	-0-	-0-
Operating Costs	-0-	-0-	-0-	-0-	-0-
External Revenues	-0-	-0-	-0-	-0-	-0-
Program Income (County)	-0-	-0-	-0-	-0-	-0-
In-Kind Match (County)	-0-	-0-	-0-	-0-	-0-
NET FISCAL IMPACT	-0-	-0-	-0-	-0-	-0-
# ADDITIONAL FTE POSITIONS (Cumulative)	-0-	-0-	-0-	-0-	-0-

Is Item Included in Current Budget?

Yes ☐ No ☒

Is this item using Federal Funds?

Yes ☐ No ☒

Is this item using State Funds?

Yes ☐ No ☒

Budget Account No: Fund Dept Unit Object

Recommended Sources of Funds/Summary of Fiscal Impact:

No Fiscal Impact

C. Departmental Fiscal Review:

Danny Rantalsi
III. REVIEW COMMENTS

A. OFMB Fiscal and/or Contract Dev. and Control Comments

Asst. Dir. 4/14/25
OFMB
MO 4/14

Brandy Znach 4/14/25
Contract Dev. and Control
26 4.14.25

B. Approved as to Form and Legal Sufficiency:

[Signature] 4/15/25
Assistant County Attorney

C. Other Department Review:

Department Director

This summary is not to be used as a basis for payment. 2

Attachments (Continued from Page 1):

4. 2025 Interlocal Agreement with the Town of Briny Breezes
5. 2025 Interlocal Agreement with the City of Delray Beach
6. 2025 Interlocal Agreement with the Town of Glen Ridge
7. 2025 Interlocal Agreement with the City of Greenacres
8. 2025 Interlocal Agreement with the Town of Haverhill
9. 2025 Interlocal Agreement with the Town of Hypoluxo
10. 2025 Interlocal Agreement with the Town of Jupiter
11. 2025 Interlocal Agreement with the Town of Jupiter Inlet Colony
12. 2025 Interlocal Agreement with the Town of Lake Clarke Shores
13. 2025 Interlocal Agreement with the Town of Lake Park
14. 2025 Interlocal Agreement with the Town of Lantana
15. 2025 Interlocal Agreement with the Village of North Palm Beach
16. 2025 Interlocal Agreement with the Town of Ocean Ridge
17. 2025 Interlocal Agreement with the City of Pahokee
18. 2025 Interlocal Agreement with the Town of Palm Beach Shores
19. 2025 Interlocal Agreement with the Village of Palm Springs
20. 2025 Interlocal Agreement with the Village of Royal Palm Beach
21. 2025 Interlocal Agreement with the Town of South Palm Beach
22. 2025 Interlocal Agreement with the Village of Tequesta

INTERLOCAL AGREEMENT TO REDETERMINE, RE-ADOPT AND RATIFY EXISTING DISTRIBUTION FORMULA FOR SIX (6) CENT LOCAL OPTION FUEL TAX

THIS INTERLOCAL AGREEMENT is dated, made, and entered into on this 6th day of May 2025, by and between Palm Beach County, a political subdivision of the State of Florida, hereinafter referred to as the COUNTY, and City of Belle Glade, a municipal corporation located in Palm Beach County, Florida, and organized and existing in accordance with the laws of the State of Florida, hereinafter referred to as the MUNICIPALITY.

WITNESSETH:

WHEREAS, Section 336.025(1)(a), *Florida Statutes* (STATUTE) authorizes a one (1), two (2), three (3), four (4), five (5), and/or six (6) cent local option fuel tax to be levied upon the sale of every gallon of motor fuel and special fuel within the COUNTY; and

WHEREAS, pursuant to the STATUTE, in 1995, the COUNTY re-levied the six (6) cent local option fuel tax (TAX) for a 30 year term, as provided in County Code Chapter 17, Article I, Section 17-3 (1995 ORDINANCE). Pursuant to the STATUTE and prior to enacting the 1995 ORDINANCE, the COUNTY established by interlocal agreement with various municipalities representing a majority of the population of the incorporated area within the COUNTY, the distribution formula for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY (collectively, 1995 INTERLOCAL AGREEMENT); and

WHEREAS, the 1995 ORDINANCE and the 1995 INTERLOCAL AGREEMENT will, by their own terms and in accordance with the STATUTE, terminate on August 31, 2025; and

WHEREAS, the COUNTY desires to once again re-levy and re-impose the TAX for a new 30 year term pursuant to the STATUTE, and enter into this Interlocal Agreement to redetermine the distribution formula for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY; and

WHEREAS, representatives of the COUNTY and the various municipalities, utilizing the Palm Beach County League of Cities, Inc., (LEAGUE) have met and negotiated mutually acceptable terms and conditions for this Interlocal Agreement, which terms are set forth herein; and

WHEREAS, once effective, this Interlocal Agreement re-adopts and ratifies the distribution

formula currently in effect for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY.

NOW, THEREFORE, in consideration of the premises and the mutual covenants herein contained and for such other good and valuable consideration, the receipt of which the parties hereby expressly acknowledge, the COUNTY and the MUNICIPALITY hereto covenant and agree to enter into this Interlocal Agreement as follows:

Section 1: This Interlocal Agreement is entered into with the specific contemplation that the Board of County Commissioners of Palm Beach County (BCC) will enact an appropriate ordinance to relevy the TAX to be effective September 1, 2025 (2025 ORDINANCE). In the event the BCC fails or refuses to enact the 2025 ORDINANCE to relevy the TAX, this Interlocal Agreement shall be null and void.

Section 2: The term of this Interlocal Agreement shall be for the same duration as the 2025 ORDINANCE relevying the TAX. Upon the expiration of the levy of the TAX, as provided in the 2025 ORDINANCE, this Interlocal Agreement shall terminate; except that if the BCC reimposes the TAX again as provided in the STATUTE, then this Interlocal Agreement may be renewed as provided for in the STATUTE.

Section 3:

A. All proceeds of the TAX collected pursuant to Section 336.025(1)(a), *Florida Statutes*, shall be divided between the COUNTY and the municipalities, as follows (DISTRIBUTION FORMULA):

1. The COUNTY shall receive 66.5648 percent of the TAX collected.
2. The municipalities collectively shall receive 33.4352 percent of the TAX collected (TOTAL MUNICIPAL SHARE).

B. All money shall be collected and distributed to the respective parties as provided in Section 336.025(2), *Florida Statutes*.

C. The MUNICIPALITY (and all other municipalities eligible to participate in the distribution of the proceeds of the TAX) shall receive a pro rata share of the TOTAL MUNICIPAL SHARE pursuant to a formula (MUNICIPAL SHARE FORMULA) that is based seventy percent (70%) on lane miles located within the MUNICIPALITY (and for all other municipalities eligible to

participate in the distribution of the proceeds of the TAX) for which the MUNICIPALITY (or the other eligible municipalities) is responsible for maintenance, and thirty percent (30%) on the population of the MUNICIPALITY (or the other eligible municipalities) based upon the most recent University of Florida Population Estimate. The MUNICIPAL SHARE FORMULA is:

(30% x (Municipality's population/sum of all of Municipalities' population)) + (70% x (Municipality's lane miles/sum of all of Municipalities' lane miles)) = Municipality's Pro Rata Share.

Exhibit A attached hereto and incorporated herein by reference identifies each eligible municipality's pro rata share of the TOTAL MUNICIPAL SHARE. The calculation(s) of the MUNICIPAL SHARE FORMULA may be amended not more than once annually by the Palm Beach County League of Cities, Inc., by the preparation of a new Exhibit A on behalf of the municipalities and based upon changes in the MUNICIPAL SHARE FORMULA and submitting the new Exhibit A to the COUNTY Administrator no later than June 1 of any year. The COUNTY Administrator shall then transmit the new Exhibit A to the Florida Department of Revenue.

D. In the event that a new municipality is incorporated in the COUNTY, the new municipality's share of the TAX shall be provided from the share formerly allocated to the COUNTY and the TOTAL MUNICIPAL SHARE, as set forth below.

1. In the first full fiscal year following incorporation, the new municipality will receive a share based solely on its population, as opposed to the MUNICIPAL SHARE FORMULA that considers lane miles and population, as set forth in Section 3C above. The new municipality's share shall be determined pursuant to **Exhibit B** attached hereto which shows an example of the calculations for a hypothetical new municipality with a population of 40,000.

a. The combined COUNTY and collective municipalities contributions shall equal one hundred percent (100%) of the new municipality's share.

b. Section 3C above shall continue to apply as the MUNICIPAL SHARE FORMULA for the remaining municipalities after their contribution to the new municipality's share as set forth in Section 3 D1 above.

2. In the subsequent fiscal years after the first full fiscal year following incorporation of the new municipality:

a. The percentage allocated to the COUNTY in the DISTRIBUTION FORMULA in Section 3A above, as may be amended, shall be reduced by an amount that reflects the COUNTY's contribution to the new municipality's share, as set forth in Section 3D1, above.

b. Likewise, the TOTAL MUNICIPAL SHARE, including the new municipality, in Section 3A above, as may be amended, shall be increased by an amount that reflects the COUNTY's contribution to the new municipality's share, as set forth in Section 3D1 above.

c. Section 3C below shall apply to the new municipality in all annual distributions in the years after the first full fiscal year following incorporation of the new municipality.

E. In the event an existing municipality in the COUNTY is dissolved, the former municipality's share of the TAX shall be distributed to the COUNTY and to the remaining collective municipalities by applying in reverse the process set forth in Section 3D, above.

F. In the event of proposed legislation which would either create or dissolve a municipality in the COUNTY, the COUNTY and the subject municipality agree that the COUNTY Legislative Delegation and the Florida Legislature (and Governor, if deemed necessary) be made aware of this Interlocal Agreement and appropriately incorporate its provisions into such proposed legislation. The subject municipality may accomplish this by supporting the LEAGUE, as the organization that is in place to convey municipal consensus on legislative matters.

Section 4: This Interlocal Agreement between the COUNTY and the MUNICIPALITY is one of several identical interlocal agreements between the COUNTY and other municipalities providing the same terms for the distribution of the proceeds of the TAX. As such, this Interlocal Agreement along with all other identical interlocal agreements may be executed in multiple counterparts, each of which shall be deemed an original, but all of which combined shall constitute one in the same Interlocal Agreement for purposes of Section 336.025, *Florida Statutes*. The Interlocal Agreement between the COUNTY and the MUNICIPALITY, along with the identical interlocal agreements executed by other municipalities in the COUNTY represent a majority of the incorporated population of the COUNTY.

Section 5: The COUNTY and the MUNICIPALITY agree to meet every two (2) years to

evaluate the method of distribution of the TAX revenues as required by Section 336.025(1)(d), *Florida Statutes*. The MUNICIPALITY and all other municipalities that have executed an identical interlocal agreement shall be collectively represented at said meeting by the Palm Beach County League of Cities, Inc. The COUNTY shall be represented at said meeting by representatives selected by the COUNTY Administrator's Office. The MUNICIPALITY or the COUNTY may call for said meeting by providing thirty (30) days' notice to the other as set forth in Section 12 below.

Section 6: Nothing in this Interlocal Agreement shall preclude either the COUNTY or the MUNICIPALITY from litigating against the other on matters completely unrelated to and not contemplated by this Interlocal Agreement.

Section 7: This Interlocal Agreement shall take effect only upon execution by both the COUNTY, and the MUNICIPALITY along with those other municipalities representing a majority of the population of the incorporated areas of the COUNTY. In the event that either the COUNTY fails or refuses to execute this Interlocal Agreement, or fails or refuses to adopt the 2025 ORDINANCE, as more fully described in Section 1 above, or in the event that those municipalities representing a majority of the population of the incorporated areas of the COUNTY fail to execute this Interlocal Agreement, then this Interlocal Agreement shall be null and void and the parties hereto shall have no further rights or responsibilities hereunder.

Section 8: The invalidity of any portion, article, paragraph, provision, clause or any part thereof of this Interlocal Agreement shall have no effect upon the validity of any other part of this Interlocal Agreement.

Section 9: To the extent allowed by law, the venue for any action arising from this Interlocal Agreement shall be in Palm Beach County, Florida.

Section 10: This Interlocal Agreement shall be governed by and in accordance with the laws of the State of Florida.

Section 11: Any costs or expenses including reasonable attorney's fees associated with the enforcement of the terms or conditions of this Interlocal Agreement shall be borne by the respective parties.

Section 12: Any notice required under the provisions of this Interlocal Agreement shall be in writing and shall be delivered by hand or by certified or registered mail, return receipt requested, to:
For the COUNTY:

Palm Beach County

Board of County Commissioners
301 North Olive Avenue
West Palm Beach, Florida 33401

With a copy to:

Palm Beach County
County Attorney
301 North Olive Avenue
West Palm Beach, Florida 33401

For the MUNICIPALITY:

Palm Beach County League of Cities, Inc.
301 North Olive Avenue, 10th Floor
P.O. Box 1989 – Government Center
West Palm Beach, Florida 33402
Attention: Executive Director

With a copy to:

Davis & Associates, P.A.
Attorneys for the Palm Beach County League of Cities, Inc.
701 Northpoint Parkway, Suite 205
West Palm Beach, Florida 33407
Attention: General Counsel

The LEAGUE, upon receipt of any notice proved for herein, shall provide like notice to each municipality that is a party to this Interlocal Agreement and all other identical interlocal agreements.

Notice by certified or registered mail, return receipt requested, shall be deemed effective on the date that such notice is deposited with a United States Post Office.

Section 13: The COUNTY and the MUNICIPALITY expressly agree that time is of the essence in this Interlocal Agreement and the failure by a party to complete performance within the time specified, or within a reasonable time if no time is specified herein, shall, at the option of the other party without liability, in addition to any other rights or remedies, relieve the other party of any obligation to accept such performance.

Section 14: The parties hereto expressly covenant and agree that in the event either party is in default of its obligations herein, the party not in default shall provide to the party in default thirty (30) days written notice to cure said default before exercising any of its rights as provided for in this Interlocal Agreement or as may otherwise exist in law or equity.

Section 15: The Inspector General of Palm Beach County has the authority to investigate and

audit matters relating to the negotiation and performance of this Interlocal Agreement, and in furtherance thereof may demand and obtain records and testimony from the parties and, any, if applicable, subcontractors and lower tier subcontractors. The parties understand and agree that in addition to all other remedies and consequences provided by law, failure of a party or, if applicable, subcontractors and lower tier subcontractors to fully cooperate with the Inspector General when requested will be deemed to be a breach of this Interlocal Agreement. Failure to cooperate with the Inspector General, or interfering with or impeding any investigation shall be in violation of Palm Beach County Code, Section 2-421- 2-440, and may be punished pursuant to Section 125.69, *Florida Statutes*, in the same manner as a second degree misdemeanor.

Section 16: In accordance with Sec. 119.0701, *Florida Statutes*, the parties to this Interlocal Agreement must keep and maintain this Interlocal Agreement and any other records associated therewith. Upon request by either party's custodian of public records, the non-requesting party must provide the requesting party with copies of requested records, or allow such records to be inspected or copied, within a reasonable time in accordance with access and cost requirements of Chapter 119, *Florida Statutes*. Failure to do so may subject the non-requesting party to attorney's fees and costs pursuant to Sec. 119.0701, *Florida Statutes*, and other penalties pursuant to Sec. 119.10, *Florida Statutes*. Further, the parties shall ensure that any exempt or confidential records associated with this Interlocal Agreement are not disclosed except as authorized by law for the duration of the Interlocal Agreement term.

IF EITHER PARTY HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, *FLORIDA STATUTES*, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS INTERLOCAL AGREEMENT, PLEASE CONTACT THE RECORDS CUSTODIAN FOR THE OTHER PARTY IN ACCORDANCE WITH PARAGRAPH 13 ABOVE.

Section 17: The parties agree that this Interlocal Agreement sets forth the entire agreement between the parties, and there are no promises or understandings other than those stated herein. None of the provisions, terms, or conditions contained in this Interlocal Agreement may be added to, modified, superseded, or otherwise altered except by written instrument executed by the COUNTY, the MUNICIPALITY, along with those other municipalities representing a majority of the population of the incorporated areas of the COUNTY.

IN WITNESS WHEREOF, the parties hereto have set their hands and seals in the day set forth above.

ATTEST:

(NAME OF MUNICIPALITY)

By: Jesse Figueroa
Municipal Clerk

By: S. J. Di...
Mayor

(SEAL)

APPROVED AS TO LEGAL SUFFICIENCY

By: [Signature]
Municipal Attorney

ATTEST:

PALM BEACH COUNTY, FLORIDA BY
ITS BOARD OF COMMISSIONERS

By: _____
County Clerk

By: _____
Maria G. Marino, Mayor

(SEAL)

APPROVED AS TO LEGAL
SUFFICIENCY

By: [Signature]
County Attorney

APPROVED AS TO TERMS AND
CONDITIONS

By: [Signature]
County Engineer

Exhibit A
APPLICATION OF MUNICIPAL SHARE FORMULA
33.4352% (TOTAL MUNICIPAL SHARE)
6 Cent Gas Tax

City	Street Lane Miles	Alley Lane Miles	Total Municipal Lane Miles	Percent of Municipal Lane Miles	2023 BEBR Population	Percent of Municipal Population	Weighted Distribution of 70% Lane Miles and 30% Population (MUNICIPAL SHARE FORMULA)	Pro Rata Share of TOTAL MUNICIPAL SHARE
				Value "A"		Value "B"	Value "C"	Value "D"
Atlantis	26.800	0.000	26.800	0.699%	2,147	0.249%	0.56395%	0.18856%
Belle Glade	106.999	0.000	106.999	2.790%	17,286	2.006%	2.55498%	0.85426%
Boca Raton	480.522	0.000	480.522	12.530%	100,491	11.664%	12.27022%	4.10257%
Boynton Beach	244.312	2.142	246.454	6.427%	82,208	9.542%	7.36110%	2.46120%
Briny Breezes	0.528	0.000	0.528	0.014%	500	0.058%	0.02705%	0.00904%
Cloud Lake	1.599	0.000	1.599	0.042%	140	0.016%	0.03406%	0.01139%
Delray Beach	298.454	14.251	312.705	8.154%	67,213	7.801%	8.04826%	2.69095%
Glen Ridge	3.496	0.000	3.496	0.091%	215	0.025%	0.07130%	0.02384%
Golf	10.555	0.000	10.555	0.275%	281	0.033%	0.20245%	0.06769%
Greenacres	49.264	0.000	49.264	1.285%	45,476	5.278%	2.48272%	0.83010%
Gulf Stream	8.882	0.000	8.882	0.231%	959	0.111%	0.19552%	0.06597%
Haverhill	14.447	0.000	14.447	0.377%	2,193	0.255%	0.34007%	0.11370%
Highland Beach	2.516	0.000	2.516	0.066%	4,303	0.499%	0.19576%	0.06545%
Hypoluxo	0.000	0.000	0.000	0.000%	2,687	0.312%	0.09356%	0.03128%
Juno Beach	10.166	0.157	10.323	0.269%	3,883	0.451%	0.32364%	0.10821%
Jupiter	308.473	2.155	310.628	8.100%	61,333	7.119%	7.80560%	2.60982%
Jupiter Inlet Colony	5.455	0.000	5.455	0.142%	400	0.046%	0.11350%	0.03795%
Lake Clarke Shores	25.658	0.000	25.658	0.669%	3,556	0.413%	0.59216%	0.19799%
Lake Park	60.089	1.231	61.320	1.599%	9,025	1.048%	1.43354%	0.47931%
Lake Worth Beach	205.897	0.500	206.397	5.382%	43,432	5.041%	5.27973%	1.76529%
Lantana	63.141	4.052	67.193	1.752%	12,244	1.421%	1.65283%	0.55263%
Loxahatchee Groves	109.934	0.000	109.934	2.867%	3,373	0.391%	2.12410%	0.71020%
Manalapan	4.896	0.000	4.896	0.128%	420	0.049%	0.10399%	0.03477%
Mangonia Park	16.637	0.000	16.637	0.434%	2,369	0.275%	0.38617%	0.12912%
North Palm Beach	58.853	4.532	63.385	1.653%	13,145	1.526%	1.61470%	0.53988%
Ocean Ridge	13.260	0.000	13.260	0.346%	1,830	0.212%	0.30576%	0.10223%
Pahokee	43.880	0.249	44.129	1.151%	5,607	0.651%	1.00073%	0.33460%
Palm Beach	84.546	1.324	85.870	2.239%	9,207	1.069%	1.88800%	0.63125%
Palm Beach Gardens	151.491	4.628	156.119	4.071%	61,517	7.140%	4.99173%	1.66899%
Palm Beach Shores	9.833	0.000	9.833	0.256%	1,309	0.152%	0.22506%	0.07525%
Palm Springs	77.160	0.000	77.160	2.012%	27,167	3.153%	2.35439%	0.78719%
Riviera Beach	162.863	0.505	163.368	4.260%	38,795	4.503%	4.33285%	1.44870%
Royal Palm Beach	152.059	0.000	152.059	3.955%	40,299	4.677%	4.17880%	1.39719%
South Bay	25.240	0.000	25.240	0.658%	4,958	0.575%	0.63335%	0.21176%
South Palm Beach	0.000	0.000	0.000	0.000%	1,469	0.171%	0.05115%	0.01710%
Tequesta	44.689	0.189	44.878	1.170%	6,179	0.717%	1.03432%	0.34583%
Wellington	382.394	0.000	382.394	9.971%	61,788	7.172%	9.13141%	3.05310%
West Palm Beach	503.170	30.870	534.040	13.926%	122,157	14.179%	14.00151%	4.68149%
TOTAL	3768.158	66.785	3834.943	100%	861,561	100%	100%	33.4352%

** Westlake is not eligible to receive local option gas tax revenue distributions; those totals are not included in this summary

Calculation Legend:
Value "A" = individual municipality's percentage of total municipal lane miles
Value "B" = individual municipality's percentage of total municipal population
Value "C" = 70% of Value "A" + 30% of Value "B"
Value "D" = Value "C" x 33.4352 Municipal Split

Exhibit B

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

2024 Distribution Formula:

County Share	66.5648%
Municipalities' <u>TOTAL MUNICIPAL SHARE</u>	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:

$$4.643\% \times 33.4352\% = 1.552\%$$

Calculation for the Change in the County Share:

$$1.552\% \times 66.5648\% = 1.0333\%$$

Resulting in the Updated County Share:

$$66.5648\% - 1.0333\% = \underline{65.5315\%}$$

And the Updated TOTAL MUNICIPAL SHARE:

$$33.4352\% + 1.0333\% = \underline{34.4685\%}$$

INTERLOCAL AGREEMENT TO REDETERMINE, RE-ADOPT AND RATIFY EXISTING DISTRIBUTION FORMULA FOR SIX (6) CENT LOCAL OPTION FUEL TAX

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WHEREAS, Section 336.025(1)(a), *Florida Statutes* (STATUTE) authorizes a one (1), two (2), three (3), four (4), five (5), and/or six (6) cent local option fuel tax to be levied upon the sale of every gallon of motor fuel and special fuel within the COUNTY; and

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WHEREAS, the 1995 ORDINANCE and the 1995 INTERLOCAL AGREEMENT will, by their own terms and in accordance with the STATUTE, terminate on August 31, 2025; and

WHEREAS, the COUNTY desires to once again re-levy and re-impose the TAX for a new 30 year term pursuant to the STATUTE, and enter into this Interlocal Agreement to redetermine the distribution formula for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY; and

WHEREAS, representatives of the COUNTY and the various municipalities, utilizing the Palm Beach County League of Cities, Inc., (LEAGUE) have met and negotiated mutually acceptable terms and conditions for this Interlocal Agreement, which terms are set forth herein; and

WHEREAS, once effective, this Interlocal Agreement re-adopts and ratifies the distribution

formula currently in effect for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY,.

NOW, THEREFORE, in consideration of the premises and the mutual covenants herein contained and for such other good and valuable consideration, the receipt of which the parties hereby expressly acknowledge, the COUNTY and the MUNICIPALITY hereto covenant and agree to enter into this Interlocal Agreement as follows:

Section 1: This Interlocal Agreement is entered into with the specific contemplation that the Board of County Commissioners of Palm Beach County (BCC) will enact an appropriate ordinance to relevy the TAX to be effective September 1, 2025 (2025 ORDINANCE). In the event the BCC fails or refuses to enact the 2025 ORDINANCE to relevy the TAX, this Interlocal Agreement shall be null and void.

Section 2: The term of this Interlocal Agreement shall be for the same duration as the 2025 ORDINANCE relevying the TAX. Upon the expiration of the levy of the TAX, as provided in the 2025 ORDINANCE, this Interlocal Agreement shall terminate; except that if the BCC reimposes the TAX again as provided in the STATUTE, then this Interlocal Agreement may be renewed as provided for in the STATUTE.

Section 3:

A. All proceeds of the TAX collected pursuant to Section 336.025(1)(a), *Florida Statutes* shall be divided between the COUNTY and the municipalities, as follows (DISTRIBUTION FORMULA):

1. The COUNTY shall receive 66.5648 percent of the TAX collected.
2. The municipalities collectively shall receive 33.4352 percent of the TAX collected (TOTAL MUNICIPAL SHARE).

B. All money shall be collected and distributed to the respective parties as provided in Section 336.025(2), *Florida Statutes*.

C. The MUNICIPALITY (and all other municipalities eligible to participate in the distribution of the proceeds of the TAX) shall receive a pro rata share of the TOTAL MUNICIPAL SHARE pursuant to a formula (MUNICIPAL SHARE FORMULA) that is based seventy percent (70%) on lane miles located within the MUNICIPALITY (and for all other municipalities eligible to

participate in the distribution of the proceeds of the TAX) for which the MUNICIPALITY (or the other eligible municipalities) is responsible for maintenance, and thirty percent (30%) on the population of the MUNICIPALITY (or the other eligible municipalities) based upon the most recent University of Florida Population Estimate. The MUNICIPAL SHARE FORMULA is:

(30% x (Municipality's population/sum of all of Municipalities' population)) + (70% x (Municipality's lane miles/sum of all of Municipalities' lane miles)) = Municipality's Pro Rata Share.

Exhibit A attached hereto and incorporated herein by reference identifies each eligible municipality's pro rata share of the TOTAL MUNICIPAL SHARE. The calculation(s) of the MUNICIPAL SHARE FORMULA may be amended not more than once annually by the Palm Beach County League of Cities, Inc., by the preparation of a new Exhibit A on behalf of the municipalities and based upon changes in the MUNICIPAL SHARE FORMULA and submitting the new Exhibit A to the COUNTY Administrator no later than June 1 of any year. The COUNTY Administrator shall then transmit the new Exhibit A to the Florida Department of Revenue.

D. In the event that a new municipality is incorporated in the COUNTY, the new municipality's share of the TAX shall be provided from the share formerly allocated to the COUNTY and the TOTAL MUNICIPAL SHARE, as set forth below.

1. In the first full fiscal year following incorporation, the new municipality will receive a share based solely on its population, as opposed to the MUNICIPAL SHARE FORMULA that considers lane miles and population, as set forth in Section 3C above. The new municipality's share shall be determined pursuant to **Exhibit B** attached hereto which shows an example of the calculations for a hypothetical new municipality with a population of 40,000.

a. The combined COUNTY and collective municipalities contributions shall equal one hundred percent (100%) of the new municipality's share.

b. Section 3C above shall continue to apply as the MUNICIPAL SHARE FORMULA for the remaining municipalities after their contribution to the new municipality's share as set forth in Section 3 D1 above.

2. In the subsequent fiscal years after the first full fiscal year following incorporation of the new municipality:

a. The percentage allocated to the COUNTY in the DISTRIBUTION FORMULA in Section 3A above, as may be amended, shall be reduced by an amount that reflects the COUNTY's contribution to the new municipality's share, as set forth in Section 3D1, above.

b. Likewise, the TOTAL MUNICIPAL SHARE, including the new municipality, in Section 3A above, as may be amended, shall be increased by an amount that reflects the COUNTY's contribution to the new municipality's share, as set forth in Section 3D1 above.

c. Section 3C below shall apply to the new municipality in all annual distributions in the years after the first full fiscal year following incorporation of the new municipality.

E. In the event an existing municipality in the COUNTY is dissolved, the former municipality's share of the TAX shall be distributed to the COUNTY and to the remaining collective municipalities by applying in reverse the process set forth in Section 3D, above.

F. In the event of proposed legislation which would either create or dissolve a municipality in the COUNTY, the COUNTY and the subject municipality agree that the COUNTY Legislative Delegation and the Florida Legislature (and Governor, if deemed necessary) be made aware of this Interlocal Agreement and appropriately incorporate its provisions into such proposed legislation. The subject municipality may accomplish this by supporting the LEAGUE, as the organization that is in place to convey municipal consensus on legislative matters.

Section 4: This Interlocal Agreement between the COUNTY and the MUNICIPALITY is one of several identical interlocal agreements between the COUNTY and other municipalities providing the same terms for the distribution of the proceeds of the TAX. As such, this Interlocal Agreement along with all other identical interlocal agreements may be executed in multiple counterparts, each of which shall be deemed an original, but all of which combined shall constitute one in the same Interlocal Agreement for purposes of Section 336.025 *Florida Statutes*. The Interlocal Agreement between the COUNTY and the MUNICIPALITY, along with the identical interlocal agreements executed by other municipalities in the COUNTY represent a majority of the incorporated population of the COUNTY.

Section 5: The COUNTY and the MUNICIPALITY agree to meet every two (2) years to

evaluate the method of distribution of the TAX revenues as required by Section 336.025(1)(d), *Florida Statutes*. The MUNICIPALITY and all other municipalities that have executed an identical interlocal agreement shall be collectively represented at said meeting by the Palm Beach County League of Cities, Inc. The COUNTY shall be represented at said meeting by representatives selected by the COUNTY Administrator's Office. The MUNICIPALITY or the COUNTY may call for said meeting by providing thirty (30) days' notice to the other as set forth in Section 12 below.

Section 6: Nothing in this Interlocal Agreement shall preclude either the COUNTY or the MUNICIPALITY from litigating against the other on matters completely unrelated to and not contemplated by this Interlocal Agreement.

Section 7: This Interlocal Agreement shall take effect only upon execution by both the COUNTY, and the MUNICIPALITY along with those other municipalities representing a majority of the population of the incorporated areas of the COUNTY. In the event that either the COUNTY fails or refuses to execute this Interlocal Agreement, or fails or refuses to adopt the 2025 ORDINANCE, as more fully described in Section 1 above, or in the event that those municipalities representing a majority of the population of the incorporated areas of the COUNTY fail to execute this Interlocal Agreement, then this Interlocal Agreement shall be null and void and the parties hereto shall have no further rights or responsibilities hereunder.

Section 8: The invalidity of any portion, article, paragraph, provision, clause or any part thereof of this Interlocal Agreement shall have no effect upon the validity of any other part of this Interlocal Agreement.

Section 9: To the extent allowed by law, the venue for any action arising from this Interlocal Agreement shall be in Palm Beach County, Florida.

Section 10: This Interlocal Agreement shall be governed by and in accordance with the laws of the State of Florida.

Section 11: Any costs or expenses including reasonable attorney's fees associated with the enforcement of the terms or conditions of this Interlocal Agreement shall be borne by the respective parties.

Section 12: Any notice required under the provisions of this Interlocal Agreement shall be in writing and shall be delivered by hand or by certified or registered mail, return receipt requested, to:
For the COUNTY:

Palm Beach County

Board of County Commissioners
301 North Olive Avenue
West Palm Beach, Florida 33401

With a copy to:

Palm Beach County
County Attorney
301 North Olive Avenue
West Palm Beach, Florida 33401

For the MUNICIPALITY:

Palm Beach County League of Cities, Inc.
301 North Olive Avenue, 10th Floor
P.O. Box 1989 – Government Center
West Palm Beach, Florida 33402
Attention: Executive Director

With a copy to:

Davis & Associates, P.A.
Attorneys for the Palm Beach County League of Cities, Inc.
701 Northpoint Parkway, Suite 205
West Palm Beach, Florida 33407
Attention: General Counsel

The LEAGUE, upon receipt of any notice proved for herein, shall provide like notice to each municipality that is a party to this Interlocal Agreement and all other identical interlocal agreements.

Notice by certified or registered mail, return receipt requested, shall be deemed effective on the date that such notice is deposited with a United States Post Office.

Section 13: The COUNTY and the MUNICIPALITY expressly agree that time is of the essence in this Interlocal Agreement and the failure by a party to complete performance within the time specified, or within a reasonable time if no time is specified herein, shall, at the option of the other party without liability, in addition to any other rights or remedies, relieve the other party of any obligation to accept such performance.

Section 14: The parties hereto expressly covenant and agree that in the event either party is in default of its obligations herein, the party not in default shall provide to the party in default thirty (30) days written notice to cure said default before exercising any of its rights as provided for in this Interlocal Agreement or as may otherwise exist in law or equity.

Section 15: The Inspector General of Palm Beach County has the authority to investigate and

audit matters relating to the negotiation and performance of this Interlocal Agreement, and in furtherance thereof may demand and obtain records and testimony from the parties and, any, if applicable, subcontractors and lower tier subcontractors. The parties understand and agree that in addition to all other remedies and consequences provided by law, failure of a party or, if applicable, subcontractors and lower tier subcontractors to fully cooperate with the Inspector General when requested will be deemed to be a breach of this Interlocal Agreement. Failure to cooperate with the Inspector General, or interfering with or impeding any investigation shall be in violation of Palm Beach County Code, Section 2-421- 2-440, and may be punished pursuant to Section 125.69, *Florida Statutes*, in the same manner as a second degree misdemeanor.

Section 16: In accordance with Sec. 119.0701, *Florida Statutes*, the parties to this Interlocal Agreement must keep and maintain this Interlocal Agreement and any other records associated therewith. Upon request by either party's custodian of public records, the non-requesting party must provide the requesting party with copies of requested records, or allow such records to be inspected or copied, within a reasonable time in accordance with access and cost requirements of Chapter 119, *Florida Statutes*. Failure to do so may subject the non-requesting party to attorney's fees and costs pursuant to Sec. 119.0701, *Florida Statutes*, and other penalties pursuant to Sec. 119.10, *Florida Statutes*. Further, the parties shall ensure that any exempt or confidential records associated with this Interlocal Agreement are not disclosed except as authorized by law for the duration of the Interlocal Agreement term.

IF EITHER PARTY HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, *FLORIDA STATUTES*, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS INTERLOCAL AGREEMENT, PLEASE CONTACT THE RECORDS CUSTODIAN FOR THE OTHER PARTY IN ACCORDANCE WITH PARAGRAPH 13 ABOVE.

Section 17: The parties agree that this Interlocal Agreement sets forth the entire agreement between the parties, and there are no promises or understandings other than those stated herein. None of the provisions, terms, or conditions contained in this Interlocal Agreement may be added to, modified, superseded, or otherwise altered except by written instrument executed by the COUNTY, the MUNICIPALITY, along with those other municipalities representing a majority of the population of the incorporated areas of the COUNTY.

IN WITNESS WHEREOF, the parties hereto have set their hands and seals in the day set forth above.

ATTEST:

(NAME OF MUNICIPALITY)

By: Mary Siddons
Municipal Clerk

By: Scott Singer
City Manager/ Mayor

(SEAL)

ATTEST:

PALM BEACH COUNTY, FLORIDA BY
ITS BOARD OF COMMISSIONERS

By: _____
County Clerk

By: _____
Maria G. Marino, Mayor

(SEAL)

APPROVED AS TO LEGAL
SUFFICIENCY

APPROVED AS TO TERMS AND
CONDITIONS

By: [Signature]
County Attorney

By: David Z. Rich
County Engineer

Exhibit A
APPLICATION OF MUNICIPAL SHARE FORMULA
33.4352% (TOTAL MUNICIPAL SHARE) 6 Cent Gas Tax

City	Street Lane Miles	Alley Lane Miles	Total Municipal Lane Miles	Percent of Municipal Lane Miles	2023 BEBR Population	Percent of Municipal Population	Weighted Distribution of 70% Lane Miles and 30% Population (MUNICIPAL SHARE FORMULA)	Pro Rata Share of TOTAL MUNICIPAL SHARE
				Value "A"		Value "B"	Value "C"	Value "D"
Atlantis	26.800	0.000	26.800	0.699%	2,147	0.249%	0.56395%	0.18856%
Belle Glade	106.999	0.000	106.999	2.790%	17,286	2.006%	2.55498%	0.85426%
Boca Raton	480.522	0.000	480.522	12.530%	100,491	11.664%	12.27022%	4.10257%
Boynton Beach	244.312	2.142	246.454	6.427%	82,208	9.542%	7.36110%	2.46120%
Briny Breezes	0.528	0.000	0.528	0.014%	500	0.058%	0.02705%	0.00904%
Cloud Lake	1.599	0.000	1.599	0.042%	140	0.016%	0.03406%	0.01139%
Delray Beach	298.454	14.251	312.705	8.154%	67,213	7.801%	8.04826%	2.69095%
Glen Ridge	3.496	0.000	3.496	0.091%	215	0.025%	0.07130%	0.02384%
Golf	10.555	0.000	10.555	0.275%	281	0.033%	0.20245%	0.06769%
Greenacres	49.264	0.000	49.264	1.285%	45,476	5.278%	2.48272%	0.83010%
Gulf Stream Haverhill	8.882	0.000	8.882	0.232%	959	0.111%	0.19552%	0.06537%
Highland Beach Hypoluxo	14.447	0.000	14.447	0.377%	2,193	0.255%	0.34007%	0.11370%
Juno Beach Jupiter	2.516	0.000	2.516	0.066%	4,303	0.499%	0.19576%	0.06545%
Jupiter Inlet Colony	0.000	0.000	0.000	0.000%	2,687	0.312%	0.09356%	0.03128%
Lake Clarke Shores	10.166	0.157	10.323	0.269%	3,883	0.451%	0.32364%	0.10821%
Lake Park	308.473	2.155	310.628	8.100%	61,333	7.119%	7.80560%	2.60982%
Lake Worth Beach	5.455	0.000	5.455	0.142%	400	0.046%	0.11350%	0.03795%
Lantana	25.658	0.000	25.658	0.669%	3,556	0.413%	0.59216%	0.19799%
Loxahatchee Groves	60.089	1.231	61.320	1.599%	9,025	1.048%	1.43354%	0.47931%
Manalapan Mangonia Park	205.897	0.500	206.397	5.382%	43,432	5.041%	5.27973%	1.76529%
North Palm Beach Ocean	63.141	4.052	67.193	1.752%	12,244	1.421%	1.65283%	0.55263%
Ridge Pahokee	109.934	0.000	109.934	2.867%	3,373	0.391%	2.12410%	0.71020%
Royal Palm Beach	4.896	0.000	4.896	0.128%	420	0.049%	0.10399%	0.03477%
South Bay	16.637	0.000	16.637	0.434%	2,369	0.275%	0.38617%	0.12912%
South Palm Beach	58.853	4.532	63.385	1.653%	13,145	1.526%	1.61470%	0.53988%
Tequesta Wellington	13.260	0.000	13.260	0.346%	1,830	0.212%	0.30576%	0.10223%
West Palm Beach	43.880	0.249	44.129	1.151%	5,607	0.651%	1.00073%	0.33460%
	84.546	1.324	85.870	2.239%	9,207	1.069%	1.88800%	0.63125%
	151.491	4.628	156.119	4.071%	61,517	7.140%	4.99173%	1.66899%
	9.833	0.000	9.833	0.256%	1,309	0.152%	0.22506%	0.07525%
	77.160	0.000	77.160	2.012%	27,167	3.153%	2.35439%	0.78719%
	162.863	0.505	163.368	4.260%	38,795	4.503%	4.33285%	1.44870%
	152.059	0.000	152.059	3.965%	40,299	4.677%	4.17880%	1.39719%
	25.240	0.000	25.240	0.658%	4,958	0.575%	0.63335%	0.21176%
	0.000	0.000	0.000	0.000%	1,469	0.171%	0.05115%	0.01710%
	44.689	0.189	44.878	1.170%	6,179	0.717%	1.03432%	0.34583%
	382.394	0.000	382.394	9.971%	61,788	7.172%	9.13141%	3.05310%
	503.170	30.870	534.040	13.926%	122,157	14.179%	14.00151%	4.68143%
TOTAL	3768.158	66.785	3834.943	100%	861,561	100%	100%	33.4352%

** Westlake is not eligible to receive local option gas tax revenue distributions; those totals are not included in this summary

Calculation Legend:
Value "A" = Individual municipality's percentage of total municipal lane miles
Value "B" = Individual municipality's percentage of total municipal population
Value "C" = 70% of Value "A" + 30% of Value "B"
Value "D" = Value "C" x 33.4352 Municipal Split

Exhibit B

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

2024 Distribution Formula:

CountyShare	66.5648%
Municipalities' <u>TOTAL MUNICIPAL SHARE</u>	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:

$$4.643\% \times 33.4352\% = 1.552\%$$

Calculation for the Change in the County Share:

$$1.552\% \times 66.5648\% = 1.0333\%$$

Resulting in the Updated County Share:

$$66.5648\% - 1.0333\% = \underline{65.5315\%}$$

And the Updated TOTAL MUNICIPAL SHARE:

$$33.4352\% + 1.0333\% = \underline{34.4685\%}$$

INTERLOCAL AGREEMENT TO REDETERMINE, RE-ADOPT AND RATIFY EXISTING DISTRIBUTION FORMULA FOR SIX (6) CENT LOCAL OPTION FUEL TAX

THIS INTERLOCAL AGREEMENT is dated, made, and entered into on this 18th day of March 2025, by and between Palm Beach County, a political subdivision of the State of Florida, hereinafter referred to as the COUNTY, and City of Boynton Beach, a municipal corporation located in Palm Beach County, Florida, and organized and existing in accordance with the laws of the State of Florida, hereinafter referred to as the MUNICIPALITY.

WITNESSETH:

WHEREAS, Section 336.025(1)(a), *Florida Statutes* (STATUTE) authorizes a one (1), two (2), three (3), four (4), five (5), and/or six (6) cent local option fuel tax to be levied upon the sale of every gallon of motor fuel and special fuel within the COUNTY; and

WHEREAS, pursuant to the STATUTE, in 1995, the COUNTY re-levied the six (6) cent local option fuel tax (TAX) for a 30 year term, as provided in County Code Chapter 17, Article I, Section 17-3 (1995 ORDINANCE). Pursuant to the STATUTE and prior to enacting the 1995 ORDINANCE, the COUNTY established by interlocal agreement with various municipalities representing a majority of the population of the incorporated area within the COUNTY, the distribution formula for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY (collectively, 1995 INTERLOCAL AGREEMENT); and

WHEREAS, the 1995 ORDINANCE and the 1995 INTERLOCAL AGREEMENT will, by their own terms and in accordance with the STATUTE, terminate on August 31, 2025; and

WHEREAS, the COUNTY desires to once again re-levy and re-impose the TAX for a new 30 year term pursuant to the STATUTE, and enter into this Interlocal Agreement to redetermine the distribution formula for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY; and

WHEREAS, representatives of the COUNTY and the various municipalities, utilizing the Palm Beach County League of Cities, Inc., (LEAGUE) have met and negotiated mutually acceptable terms and conditions for this Interlocal Agreement, which terms are set forth herein; and

WHEREAS, once effective, this Interlocal Agreement re-adopts and ratifies the distribution

formula currently in effect for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY,.

NOW, THEREFORE, in consideration of the premises and the mutual covenants herein contained and for such other good and valuable consideration, the receipt of which the parties hereby expressly acknowledge, the COUNTY and the MUNICIPALITY hereto covenant and agree to enter into this Interlocal Agreement as follows:

Section 1: This Interlocal Agreement is entered into with the specific contemplation that the Board of County Commissioners of Palm Beach County (BCC) will enact an appropriate ordinance to relevy the TAX to be effective September 1, 2025 (2025 ORDINANCE). In the event the BCC fails or refuses to enact the 2025 ORDINANCE to relevy the TAX, this Interlocal Agreement shall be null and void.

Section 2: The term of this Interlocal Agreement shall be for the same duration as the 2025 ORDINANCE relevying the TAX. Upon the expiration of the levy of the TAX, as provided in the 2025 ORDINANCE, this Interlocal Agreement shall terminate; except that if the BCC reimposes the TAX again as provided in the STATUTE, then this Interlocal Agreement may be renewed as provided for in the STATUTE.

Section 3:

A. All proceeds of the TAX collected pursuant to Section 336.025(1)(a), *Florida Statutes* shall be divided between the COUNTY and the municipalities, as follows (DISTRIBUTION FORMULA):

1. The COUNTY shall receive 66.5648 percent of the TAX collected.
2. The municipalities collectively shall receive 33.4352 percent of the TAX collected (TOTAL MUNICIPAL SHARE).

B. All money shall be collected and distributed to the respective parties as provided in Section 336.025(2), *Florida Statutes*.

C. The MUNICIPALITY (and all other municipalities eligible to participate in the distribution of the proceeds of the TAX) shall receive a pro rata share of the TOTAL MUNICIPAL SHARE pursuant to a formula (MUNICIPAL SHARE FORMULA) that is based seventy percent (70%) on lane miles located within the MUNICIPALITY (and for all other municipalities eligible to

participate in the distribution of the proceeds of the TAX) for which the MUNICIPALITY (or the other eligible municipalities) is responsible for maintenance, and thirty percent (30%) on the population of the MUNICIPALITY (or the other eligible municipalities) based upon the most recent University of Florida Population Estimate. The MUNICIPAL SHARE FORMULA is:

(30% x (Municipality's population/sum of all of Municipalities' population)) + (70% x (Municipality's lane miles/sum of all of Municipalities' lane miles)) = Municipality's Pro Rata Share.

Exhibit A attached hereto and incorporated herein by reference identifies each eligible municipality's pro rata share of the TOTAL MUNICIPAL SHARE. The calculation(s) of the MUNICIPAL SHARE FORMULA may be amended not more than once annually by the Palm Beach County League of Cities, Inc., by the preparation of a new Exhibit A on behalf of the municipalities and based upon changes in the MUNICIPAL SHARE FORMULA and submitting the new Exhibit A to the COUNTY Administrator no later than June 1 of any year. The COUNTY Administrator shall then transmit the new Exhibit A to the Florida Department of Revenue.

D. In the event that a new municipality is incorporated in the COUNTY, the new municipality's share of the TAX shall be provided from the share formerly allocated to the COUNTY and the TOTAL MUNICIPAL SHARE, as set forth below.

1. In the first full fiscal year following incorporation, the new municipality will receive a share based solely on its population, as opposed to the MUNICIPAL SHARE FORMULA that considers lane miles and population, as set forth in Section 3C above. The new municipality's share shall be determined pursuant to **Exhibit B** attached hereto which shows an example of the calculations for a hypothetical new municipality with a population of 40,000.

a. The combined COUNTY and collective municipalities contributions shall equal one hundred percent (100%) of the new municipality's share.

b. Section 3C above shall continue to apply as the MUNICIPAL SHARE FORMULA for the remaining municipalities after their contribution to the new municipality's share as set forth in Section 3 D1 above.

2. In the subsequent fiscal years after the first full fiscal year following incorporation of the new municipality:

a. The percentage allocated to the COUNTY in the DISTRIBUTION FORMULA in Section 3A above, as may be amended, shall be reduced by an amount that reflects the COUNTY's contribution to the new municipality's share, as set forth in Section 3D1, above.

b. Likewise, the TOTAL MUNICIPAL SHARE, including the new municipality, in Section 3A above, as may be amended, shall be increased by an amount that reflects the COUNTY's contribution to the new municipality's share, as set forth in Section 3D1 above.

c. Section 3C below shall apply to the new municipality in all annual distributions in the years after the first full fiscal year following incorporation of the new municipality.

E. In the event an existing municipality in the COUNTY is dissolved, the former municipality's share of the TAX shall be distributed to the COUNTY and to the remaining collective municipalities by applying in reverse the process set forth in Section 3D, above.

F. In the event of proposed legislation which would either create or dissolve a municipality in the COUNTY, the COUNTY and the subject municipality agree that the COUNTY Legislative Delegation and the Florida Legislature (and Governor, if deemed necessary) be made aware of this Interlocal Agreement and appropriately incorporate its provisions into such proposed legislation. The subject municipality may accomplish this by supporting the LEAGUE, as the organization that is in place to convey municipal consensus on legislative matters.

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Section 10: This Interlocal Agreement shall be governed by and in accordance with the laws of the State of Florida.

Section 11: Any costs or expenses including reasonable attorney's fees associated with the enforcement of the terms or conditions of this Interlocal Agreement shall be borne by the respective parties.

Section 12: Any notice required under the provisions of this Interlocal Agreement shall be in writing and shall be delivered by hand or by certified or registered mail, return receipt requested, to:
For the COUNTY:

Palm Beach County

Board of County Commissioners
301 North Olive Avenue
West Palm Beach, Florida 33401

With a copy to:

Palm Beach County
County Attorney
301 North Olive Avenue
West Palm Beach, Florida 33401

For the MUNICIPALITY:

Palm Beach County League of Cities, Inc.
301 North Olive Avenue, 10th Floor
P.O. Box 1989 – Government Center
West Palm Beach, Florida 33402
Attention: Executive Director

With a copy to:

Davis & Associates, P.A.
Attorneys for the Palm Beach County League of Cities, Inc.
701 Northpoint Parkway, Suite 205
West Palm Beach, Florida 33407
Attention: General Counsel

The LEAGUE, upon receipt of any notice proved for herein, shall provide like notice to each municipality that is a party to this Interlocal Agreement and all other identical interlocal agreements.

Notice by certified or registered mail, return receipt requested, shall be deemed effective on the date that such notice is deposited with a United States Post Office.

Section 13: The COUNTY and the MUNICIPALITY expressly agree that time is of the essence in this Interlocal Agreement and the failure by a party to complete performance within the time specified, or within a reasonable time if no time is specified herein, shall, at the option of the other party without liability, in addition to any other rights or remedies, relieve the other party of any obligation to accept such performance.

Section 14: The parties hereto expressly covenant and agree that in the event either party is in default of its obligations herein, the party not in default shall provide to the party in default thirty (30) days written notice to cure said default before exercising any of its rights as provided for in this Interlocal Agreement or as may otherwise exist in law or equity.

Section 15: The Inspector General of Palm Beach County has the authority to investigate and

audit matters relating to the negotiation and performance of this Interlocal Agreement, and in furtherance thereof may demand and obtain records and testimony from the parties and, any, if applicable, subcontractors and lower tier subcontractors. The parties understand and agree that in addition to all other remedies and consequences provided by law, failure of a party or, if applicable, subcontractors and lower tier subcontractors to fully cooperate with the Inspector General when requested will be deemed to be a breach of this Interlocal Agreement. Failure to cooperate with the Inspector General, or interfering with or impeding any investigation shall be in violation of Palm Beach County Code, Section 2-421- 2-440, and may be punished pursuant to Section 125.69, *Florida Statutes*, in the same manner as a second degree misdemeanor.

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IN WITNESS WHEREOF, the parties hereto have set their hands and seals in the day set forth above.

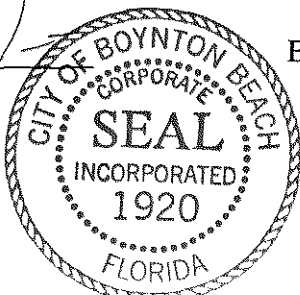
ATTEST:

(CITY OF BOYNTON BEACH)

By: [Signature]
Municipal Clerk

By: [Signature]
Rebecca Shelton, Mayor

(SEAL)



APPROVED AS TO LEGAL SUFFICIENCY

By: [Signature]
City Attorney

ATTEST:

PALM BEACH COUNTY, FLORIDA BY
ITS BOARD OF COMMISSIONERS

By: _____
County Clerk

By: _____
Maria G. Marino, Mayor

(SEAL)

APPROVED AS TO LEGAL
SUFFICIENCY

By: [Signature]
County Attorney

APPROVED AS TO TERMS AND
CONDITIONS

By: [Signature]
County Engineer

Exhibit A
APPLICATION OF MUNICIPAL SHARE FORMULA
33.4352% (TOTAL MUNICIPAL SHARE)
6 Cent Gas Tax

City	Street Lane Miles	Alley Lane Miles	Total Municipal Lane Miles	Percent of Municipal Lane Miles	2023 BEBR Population	Percent of Municipal Population	Weighted Distribution of 70% Lane Miles and 30% Population (MUNICIPAL SHARE FORMULA)	Pro Rata Share of TOTAL MUNICIPAL SHARE
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Lake Park	60.089	1.231	61.320	1.599%	9,025	1.048%	1.43354%	0.47931%
Lake Worth Beach	205.897	0.500	206.397	5.382%	43,432	5.041%	5.27973%	1.76529%
Lantana	63.141	4.052	67.193	1.752%	12,244	1.421%	1.65283%	0.55263%
Loxahatchee Groves	109.934	0.000	109.934	2.867%	3,373	0.391%	2.12410%	0.71020%
Manalapan	4.896	0.000	4.896	0.128%	420	0.049%	0.10399%	0.03477%
Mangonia Park	16.637	0.000	16.637	0.434%	2,369	0.275%	0.38617%	0.12912%
North Palm Beach	58.853	4.532	63.385	1.653%	13,145	1.526%	1.61470%	0.53988%
Ocean Ridge	13.260	0.000	13.260	0.346%	1,830	0.212%	0.30576%	0.10223%
Pahokee	43.880	0.249	44.129	1.151%	5,607	0.651%	1.00073%	0.33460%
Palm Beach	84.546	1.324	85.870	2.239%	9,207	1.069%	1.88800%	0.63125%
Palm Beach Gardens	151.491	4.628	156.119	4.071%	61,517	7.140%	4.39173%	1.66899%
Palm Beach Shores	9.833	0.000	9.833	0.256%	1,309	0.152%	0.22506%	0.07525%
Palm Springs	77.160	0.000	77.160	2.012%	27,167	3.153%	2.35439%	0.78719%
Riviera Beach	162.863	0.505	163.368	4.260%	38,795	4.509%	4.33285%	1.44870%
Royal Palm Beach	152.059	0.000	152.059	3.965%	40,299	4.677%	4.17880%	1.39719%
South Bay	25.240	0.000	25.240	0.658%	4,958	0.575%	0.63335%	0.21176%
South Palm Beach	0.000	0.000	0.000	0.000%	1,469	0.171%	0.05115%	0.01710%
Tequesta	44.689	0.189	44.878	1.170%	6,179	0.717%	1.03432%	0.34583%
Wellington	382.394	0.000	382.394	9.971%	61,788	7.172%	9.13141%	3.05310%
West Palm Beach	503.170	30.870	534.040	13.926%	122,157	14.179%	14.00151%	4.68143%
TOTAL	3768.158	66.785	3834.943	100%	861,561	100%	100%	33.4352%

** Westlake is not eligible to receive local option gas tax revenue distributions; those totals are not included in this summary

Calculation Legend:
Value "A" = Individual municipality's percentage of total municipal lane miles
Value "B" = Individual municipality's percentage of total municipal population
Value "C" = 70% of Value "A" + 30% of Value "B"
Value "D" = Value "C" x 33.4352 Municipal Split

Exhibit B

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

2024 Distribution Formula:

CountyShare	66.5648%
Municipalities' <u>TOTAL MUNICIPAL SHARE</u>	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:

$$4.643\% \times 33.4352\% = 1.552\%$$

Calculation for the Change in the County Share:

$$1.552\% \times 66.5648\% = 1.0333\%$$

Resulting in the Updated County Share:

$$66.5648\% - 1.0333\% = \underline{65.5315\%}$$

And the Updated TOTAL MUNICIPAL SHARE:

$$33.4352\% + 1.0333\% = \underline{34.4685\%}$$

INTERLOCAL AGREEMENT TO REDETERMINE, RE-ADOPT AND RATIFY EXISTING DISTRIBUTION FORMULA FOR SIX (6) CENT LOCAL OPTION FUEL TAX

THIS INTERLOCAL AGREEMENT is dated, made, and entered into on this 16th day of May 2025, by and between Palm Beach County, a political subdivision of the State of Florida, hereinafter referred to as the COUNTY, and THE TOWN OF BRINY BREEZES, a municipal corporation located in Palm Beach County, Florida, and organized and existing in accordance with the laws of the State of Florida, hereinafter referred to as the MUNICIPALITY.

WITNESSETH:

WHEREAS, Section 336.025(1)(a), *Florida Statutes* (STATUTE) authorizes a one (1), two (2), three (3), four (4), five (5), and/or six (6) cent local option fuel tax to be levied upon the sale of every gallon of motor fuel and special fuel within the COUNTY; and

WHEREAS, pursuant to the STATUTE, in 1995, the COUNTY re-levied the six (6) cent local option fuel tax (TAX) for a 30 year term, as provided in County Code Chapter 17, Article I, Section 17-3 (1995 ORDINANCE). Pursuant to the STATUTE and prior to enacting the 1995 ORDINANCE, the COUNTY established by interlocal agreement with various municipalities representing a majority of the population of the incorporated area within the COUNTY, the distribution formula for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY (collectively, 1995 INTERLOCAL AGREEMENT); and

WHEREAS, the 1995 ORDINANCE and the 1995 INTERLOCAL AGREEMENT will, by their own terms and in accordance with the STATUTE, terminate on August 31, 2025; and

WHEREAS, the COUNTY desires to once again re-levy and re-impose the TAX for a new 30 year term pursuant to the STATUTE, and enter into this Interlocal Agreement to redetermine the distribution formula for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY; and

WHEREAS, representatives of the COUNTY and the various municipalities, utilizing the Palm Beach County League of Cities, Inc., (LEAGUE) have met and negotiated mutually acceptable terms and conditions for this Interlocal Agreement, which terms are set forth herein; and

WHEREAS, once effective, this Interlocal Agreement re-adopts and ratifies the distribution

formula currently in effect for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY,.

NOW, THEREFORE, in consideration of the premises and the mutual covenants herein contained and for such other good and valuable consideration, the receipt of which the parties hereby expressly acknowledge, the COUNTY and the MUNICIPALITY hereto covenant and agree to enter into this Interlocal Agreement as follows:

Section 1: This Interlocal Agreement is entered into with the specific contemplation that the Board of County Commissioners of Palm Beach County (BCC) will enact an appropriate ordinance to relevy the TAX to be effective September 1, 2025 (2025 ORDINANCE). In the event the BCC fails or refuses to enact the 2025 ORDINANCE to relevy the TAX, this Interlocal Agreement shall be null and void.

Section 2: The term of this Interlocal Agreement shall be for the same duration as the 2025 ORDINANCE relevying the TAX. Upon the expiration of the levy of the TAX, as provided in the 2025 ORDINANCE, this Interlocal Agreement shall terminate; except that if the BCC reimposes the TAX again as provided in the STATUTE, then this Interlocal Agreement may be renewed as provided for in the STATUTE.

Section 3:

A. All proceeds of the TAX collected pursuant to Section 336.025(1)(a), *Florida Statutes* shall be divided between the COUNTY and the municipalities, as follows (DISTRIBUTION FORMULA):

1. The COUNTY shall receive 66.5648 percent of the TAX collected.
2. The municipalities collectively shall receive 33.4352 percent of the TAX collected (TOTAL MUNICIPAL SHARE).

B. All money shall be collected and distributed to the respective parties as provided in Section 336.025(2), *Florida Statutes*.

C. The MUNICIPALITY (and all other municipalities eligible to participate in the distribution of the proceeds of the TAX) shall receive a pro rata share of the TOTAL MUNICIPAL SHARE pursuant to a formula (MUNICIPAL SHARE FORMULA) that is based seventy percent (70%) on lane miles located within the MUNICIPALITY (and for all other municipalities eligible to

participate in the distribution of the proceeds of the TAX) for which the MUNICIPALITY (or the other eligible municipalities) is responsible for maintenance, and thirty percent (30%) on the population of the MUNICIPALITY (or the other eligible municipalities) based upon the most recent University of Florida Population Estimate. The MUNICIPAL SHARE FORMULA is:

(30% x (Municipality's population/sum of all of Municipalities' population)) + (70% x (Municipality's lane miles/sum of all of Municipalities' lane miles)) = Municipality's Pro Rata Share.

Exhibit A attached hereto and incorporated herein by reference identifies each eligible municipality's pro rata share of the TOTAL MUNICIPAL SHARE. The calculation(s) of the MUNICIPAL SHARE FORMULA may be amended not more than once annually by the Palm Beach County League of Cities, Inc., by the preparation of a new Exhibit A on behalf of the municipalities and based upon changes in the MUNICIPAL SHARE FORMULA and submitting the new Exhibit A to the COUNTY Administrator no later than June 1 of any year. The COUNTY Administrator shall then transmit the new Exhibit A to the Florida Department of Revenue.

D. In the event that a new municipality is incorporated in the COUNTY, the new municipality's share of the TAX shall be provided from the share formerly allocated to the COUNTY and the TOTAL MUNICIPAL SHARE, as set forth below.

1. In the first full fiscal year following incorporation, the new municipality will receive a share based solely on its population, as opposed to the MUNICIPAL SHARE FORMULA that considers lane miles and population, as set forth in Section 3C above. The new municipality's share shall be determined pursuant to **Exhibit B** attached hereto which shows an example of the calculations for a hypothetical new municipality with a population of 40,000.

- a. The combined COUNTY and collective municipalities contributions shall equal one hundred percent (100%) of the new municipality's share.

- b. Section 3C above shall continue to apply as the MUNICIPAL SHARE FORMULA for the remaining municipalities after their contribution to the new municipality's share as set forth in Section 3 D1 above.

2. In the subsequent fiscal years after the first full fiscal year following incorporation of the new municipality:

a. The percentage allocated to the COUNTY in the DISTRIBUTION FORMULA in Section 3A above, as may be amended, shall be reduced by an amount that reflects the COUNTY's contribution to the new municipality's share, as set forth in Section 3D1, above.

b. Likewise, the TOTAL MUNICIPAL SHARE, including the new municipality, in Section 3A above, as may be amended, shall be increased by an amount that reflects the COUNTY's contribution to the new municipality's share, as set forth in Section 3D1 above.

c. Section 3C below shall apply to the new municipality in all annual distributions in the years after the first full fiscal year following incorporation of the new municipality.

E. In the event an existing municipality in the COUNTY is dissolved, the former municipality's share of the TAX shall be distributed to the COUNTY and to the remaining collective municipalities by applying in reverse the process set forth in Section 3D, above.

F. In the event of proposed legislation which would either create or dissolve a municipality in the COUNTY, the COUNTY and the subject municipality agree that the COUNTY Legislative Delegation and the Florida Legislature (and Governor, if deemed necessary) be made aware of this Interlocal Agreement and appropriately incorporate its provisions into such proposed legislation. The subject municipality may accomplish this by supporting the LEAGUE, as the organization that is in place to convey municipal consensus on legislative matters.

Section 4: This Interlocal Agreement between the COUNTY and the MUNICIPALITY is one of several identical interlocal agreements between the COUNTY and other municipalities providing the same terms for the distribution of the proceeds of the TAX. As such, this Interlocal Agreement along with all other identical interlocal agreements may be executed in multiple counterparts, each of which shall be deemed an original, but all of which combined shall constitute one in the same Interlocal Agreement for purposes of Section 336.025 *Florida Statutes*. The Interlocal Agreement between the COUNTY and the MUNICIPALITY, along with the identical interlocal agreements executed by other municipalities in the COUNTY represent a majority of the incorporated population of the COUNTY.

Section 5: The COUNTY and the MUNICIPALITY agree to meet every two (2) years to

evaluate the method of distribution of the TAX revenues as required by Section 336.025(1)(d), *Florida Statutes*. The MUNICIPALITY and all other municipalities that have executed an identical interlocal agreement shall be collectively represented at said meeting by the Palm Beach County League of Cities, Inc. The COUNTY shall be represented at said meeting by representatives selected by the COUNTY Administrator's Office. The MUNICIPALITY or the COUNTY may call for said meeting by providing thirty (30) days' notice to the other as set forth in Section 12 below.

Section 6: Nothing in this Interlocal Agreement shall preclude either the COUNTY or the MUNICIPALITY from litigating against the other on matters completely unrelated to and not contemplated by this Interlocal Agreement.

Section 7: This Interlocal Agreement shall take effect only upon execution by both the COUNTY, and the MUNICIPALITY along with those other municipalities representing a majority of the population of the incorporated areas of the COUNTY. In the event that either the COUNTY fails or refuses to execute this Interlocal Agreement, or fails or refuses to adopt the 2025 ORDINANCE, as more fully described in Section 1 above, or in the event that those municipalities representing a majority of the population of the incorporated areas of the COUNTY fail to execute this Interlocal Agreement, then this Interlocal Agreement shall be null and void and the parties hereto shall have no further rights or responsibilities hereunder.

Section 8: The invalidity of any portion, article, paragraph, provision, clause or any part thereof of this Interlocal Agreement shall have no effect upon the validity of any other part of this Interlocal Agreement.

Section 9: To the extent allowed by law, the venue for any action arising from this Interlocal Agreement shall be in Palm Beach County, Florida.

Section 10: This Interlocal Agreement shall be governed by and in accordance with the laws of the State of Florida.

Section 11: Any costs or expenses including reasonable attorney's fees associated with the enforcement of the terms or conditions of this Interlocal Agreement shall be borne by the respective parties.

Section 12: Any notice required under the provisions of this Interlocal Agreement shall be in writing and shall be delivered by hand or by certified or registered mail, return receipt requested, to:
For the COUNTY:

Palm Beach County

Board of County Commissioners
301 North Olive Avenue
West Palm Beach, Florida 33401

With a copy to:

Palm Beach County
County Attorney
301 North Olive Avenue
West Palm Beach, Florida 33401

For the MUNICIPALITY:

Palm Beach County League of Cities, Inc.
301 North Olive Avenue, 10th Floor
P.O. Box 1989 – Government Center
West Palm Beach, Florida 33402
Attention: Executive Director

With a copy to:

Davis & Associates, P.A.
Attorneys for the Palm Beach County League of Cities, Inc.
701 Northpoint Parkway, Suite 205
West Palm Beach, Florida 33407
Attention: General Counsel

The LEAGUE, upon receipt of any notice proved for herein, shall provide like notice to each municipality that is a party to this Interlocal Agreement and all other identical interlocal agreements.

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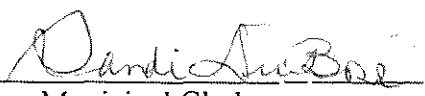
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IN WITNESS WHEREOF, the parties hereto have set their hands and seals in the day set forth above.

ATTEST:

TOWN OF BRINY BREEZES

By: 
Municipal Clerk

By: 
Mayor

(SEAL)

ATTEST:

PALM BEACH COUNTY, FLORIDA BY
ITS BOARD OF COMMISSIONERS

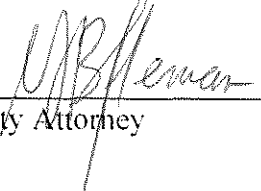
By: _____
County Clerk

By: _____
Maria G. Marino, Mayor

(SEAL)

APPROVED AS TO LEGAL
SUFFICIENCY

APPROVED AS TO TERMS AND
CONDITIONS

By: 
County Attorney

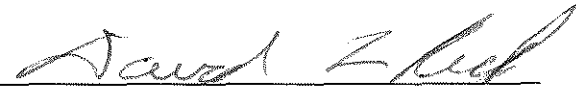
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Lake Worth Beach	205,897	0.500	206,397	5.382%	43,432	5.041%	5.27973%	1.76529%
Lantana	63,141	4.052	67,193	1.752%	12,244	1.421%	1.65283%	0.55263%
Loxahatchee Groves	109,934	0.000	109,934	2.867%	3,373	0.391%	2.12410%	0.71020%
Manalapan	4,896	0.000	4,896	0.128%	420	0.049%	0.10399%	0.03477%
Manalonia Park	16,637	0.000	16,637	0.434%	2,369	0.275%	0.38617%	0.12912%
North Palm Beach	58,853	4.532	63,385	1.653%	13,145	1.526%	1.61470%	0.53988%
Ocean Ridge	13,260	0.000	13,260	0.346%	1,830	0.212%	0.30576%	0.10223%
Pahokee	43,880	0.249	44,129	1.151%	5,607	0.651%	1.00073%	0.33460%
Palm Beach	84,546	1.324	85,870	2.239%	9,207	1.069%	1.88800%	0.63125%
Palm Beach Gardens	151,491	4.628	156,119	4.071%	61,517	7.140%	4.99173%	1.66899%
Palm Beach Shores	9,833	0.000	9,833	0.256%	1,309	0.152%	0.22506%	0.07525%
Palm Springs	77,160	0.000	77,160	2.012%	27,167	3.153%	2.35439%	0.78719%
Riviera Beach	162,863	0.505	163,368	4.260%	38,795	4.503%	4.33285%	1.44870%
Royal Palm Beach	152,059	0.000	152,059	3.965%	40,299	4.677%	4.17880%	1.39719%
South Bay	25,240	0.000	25,240	0.658%	4,958	0.575%	0.63335%	0.21176%
South Palm Beach	0.000	0.000	0.000	0.000%	1,469	0.171%	0.05115%	0.01710%
Tequesta	44,689	0.189	44,878	1.170%	6,179	0.717%	1.03432%	0.34583%
Wellington	382,394	0.000	382,394	9.971%	61,788	7.172%	9.13141%	3.05310%
West Palm Beach	503,170	30.870	534,040	13.926%	122,157	14.179%	14.00151%	4.68143%
TOTAL	3768,158	66,785	3834,943	100%	861,561	100%	100%	33.4352%

** Westlake is not eligible to receive local option gas tax revenue distributions; those totals are not included in this summary

Calculation Legend:
Value "A" = Individual municipality's percentage of total municipal lane miles
Value "B" = Individual municipality's percentage of total municipal population
Value "C" = 70% of Value "A" + 30% of Value "B"
Value "D" = Value "C" x 33.4352 Municipal Split

Exhibit B

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

2024 Distribution Formula:

CountyShare	66.5648%
Municipalities' <u>TOTAL MUNICIPAL SHARE</u>	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:

$$4.643\% \times 33.4352\% = 1.552\%$$

Calculation for the Change in the County Share:

$$1.552\% \times 66.5648\% = 1.0333\%$$

Resulting in the Updated County Share:

$$66.5648\% - 1.0333\% = \underline{65.5315\%}$$

And the Updated TOTAL MUNICIPAL SHARE:

$$33.4352\% + 1.0333\% = \underline{34.4685\%}$$

**INTERLOCAL AGREEMENT TO REDETERMINE, RE-ADOPT AND RATIFY
EXISTING DISTRIBUTION FORMULA FOR SIX (6) CENT LOCAL OPTION FUEL TAX**

THIS INTERLOCAL AGREEMENT is dated, made, and entered into on this 11th day of March 2025, by and between Palm Beach County, a political subdivision of the State of Florida, hereinafter referred to as the COUNTY, and City of Delray Beach, a municipal corporation located in Palm Beach County, Florida, and organized and existing in accordance with the laws of the State of Florida, hereinafter referred to as the MUNICIPALITY.

WITNESSETH:

WHEREAS, Section 336.025(1)(a), *Florida Statutes* (STATUTE) authorizes a one (1), two (2), three (3), four (4), five (5), and or six (6) cent local option fuel tax to be levied upon the sale of every gallon of motor fuel and special fuel within the COUNTY; and

WHEREAS, pursuant to the STATUTE, in 1995, the COUNTY re-levied the six (6) cent local option fuel tax (TAX) for a 30 year term, as provided in County Code Chapter 17, Article I, Section 17-3 (1995 ORDINANCE). Pursuant to the STATUTE and prior to enacting the 1995 ORDINANCE, the COUNTY established by interlocal agreement with various municipalities representing a majority of the population of the incorporated area within the COUNTY, the distribution formula for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY (collectively, 1995 INTERLOCAL AGREEMENT); and

WHEREAS, the 1995 ORDINANCE and the 1995 INTERLOCAL AGREEMENT will, by their own terms and in accordance with the STATUTE, terminate on August 31, 2025; and

WHEREAS, the COUNTY desires to once again re-levy and re-impose the TAX for a new 30 year term pursuant to the STATUTE, and enter into this Interlocal Agreement to redetermine the distribution formula for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY; and

WHEREAS, representatives of the COUNTY and the various municipalities, utilizing the Palm Beach County League of Cities, Inc., (LEAGUE) have met and negotiated mutually acceptable terms and conditions for this Interlocal Agreement, which terms are set forth herein; and

WHEREAS, once effective, this Interlocal Agreement re-adopts and ratifies the distribution

formula currently in effect for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY,.

NOW, THEREFORE, in consideration of the premises and the mutual covenants herein contained and for such other good and valuable consideration, the receipt of which the parties hereby expressly acknowledge, the COUNTY and the MUNICIPALITY hereto covenant and agree to enter into this Interlocal Agreement as follows:

Section 1: This Interlocal Agreement is entered into with the specific contemplation that the Board of County Commissioners of Palm Beach County (BCC) will enact an appropriate ordinance to relevy the TAX to be effective September 1, 2025 (2025 ORDINANCE). In the event the BCC fails or refuses to enact the 2025 ORDINANCE to relevy the TAX, this Interlocal Agreement shall be null and void.

Section 2: The term of this Interlocal Agreement shall be for the same duration as the 2025 ORDINANCE relevying the TAX. Upon the expiration of the levy of the TAX, as provided in the 2025 ORDINANCE, this Interlocal Agreement shall terminate; except that if the BCC reimposes the TAX again as provided in the STATUTE, then this Interlocal Agreement may be renewed as provided for in the STATUTE.

Section 3:

A. All proceeds of the TAX collected pursuant to Section 336.025(1)(a), *Florida Statutes* shall be divided between the COUNTY and the municipalities, as follows (DISTRIBUTION FORMULA):

1. The COUNTY shall receive 66.5648 percent of the TAX collected.
2. The municipalities collectively shall receive 33.4352 percent of the TAX collected (TOTAL MUNICIPAL SHARE).

B. All money shall be collected and distributed to the respective parties as provided in Section 336.025(2), *Florida Statutes*.

C. The MUNICIPALITY (and all other municipalities eligible to participate in the distribution of the proceeds of the TAX) shall receive a pro rata share of the TOTAL MUNICIPAL SHARE pursuant to a formula (MUNICIPAL SHARE FORMULA) that is based seventy percent (70%) on lane miles located within the MUNICIPALITY (and for all other municipalities eligible to

participate in the distribution of the proceeds of the TAX) for which the MUNICIPALITY (or the other eligible municipalities) is responsible for maintenance, and thirty percent (30%) on the population of the MUNICIPALITY (or the other eligible municipalities) based upon the most recent University of Florida Population Estimate. The MUNICIPAL SHARE FORMULA is:

(30% x (Municipality's population/sum of all of Municipalities' population)) + (70% x (Municipality's lane miles/sum of all of Municipalities' lane miles)) = Municipality's Pro Rata Share.

Exhibit A attached hereto and incorporated herein by reference identifies each eligible municipality's pro rata share of the TOTAL MUNICIPAL SHARE. The calculation(s) of the MUNICIPAL SHARE FORMULA may be amended not more than once annually by the Palm Beach County League of Cities, Inc., by the preparation of a new Exhibit A on behalf of the municipalities and based upon changes in the MUNICIPAL SHARE FORMULA and submitting the new Exhibit A to the COUNTY Administrator no later than June 1 of any year. The COUNTY Administrator shall then transmit the new Exhibit A to the Florida Department of Revenue.

D. In the event that a new municipality is incorporated in the COUNTY, the new municipality's share of the TAX shall be provided from the share formerly allocated to the COUNTY and the TOTAL MUNICIPAL SHARE, as set forth below.

1. In the first full fiscal year following incorporation, the new municipality will receive a share based solely on its population, as opposed to the MUNICIPAL SHARE FORMULA that considers lane miles and population, as set forth in Section 3C above. The new municipality's share shall be determined pursuant to **Exhibit B** attached hereto which shows an example of the calculations for a hypothetical new municipality with a population of 40,000.

- a. The combined COUNTY and collective municipalities contributions shall equal one hundred percent (100%) of the new municipality's share.

- b. Section 3C above shall continue to apply as the MUNICIPAL SHARE FORMULA for the remaining municipalities after their contribution to the new municipality's share as set forth in Section 3 D1 above.

2. In the subsequent fiscal years after the first full fiscal year following incorporation of the new municipality:

- a. The percentage allocated to the COUNTY in the DISTRIBUTION FORMULA in Section 3A above, as may be amended, shall be reduced by an amount that reflects the COUNTY's contribution to the new municipality's share, as set forth in Section 3D1, above.
- b. Likewise, the TOTAL MUNICIPAL SHARE, including the new municipality, in Section 3A above, as may be amended, shall be increased by an amount that reflects the COUNTY's contribution to the new municipality's share, as set forth in Section 3D1 above.
- c. Section 3C below shall apply to the new municipality in all annual distributions in the years after the first full fiscal year following incorporation of the new municipality.

E. In the event an existing municipality in the COUNTY is dissolved, the former municipality's share of the TAX shall be distributed to the COUNTY and to the remaining collective municipalities by applying in reverse the process set forth in Section 3D, above.

F. In the event of proposed legislation which would either create or dissolve a municipality in the COUNTY, the COUNTY and the subject municipality agree that the COUNTY Legislative Delegation and the Florida Legislature (and Governor, if deemed necessary) be made aware of this Interlocal Agreement and appropriately incorporate its provisions into such proposed legislation. The subject municipality may accomplish this by supporting the LEAGUE, as the organization that is in place to convey municipal consensus on legislative matters.

Section 4: This Interlocal Agreement between the COUNTY and the MUNICIPALITY is one of several identical interlocal agreements between the COUNTY and other municipalities providing the same terms for the distribution of the proceeds of the TAX. As such, this Interlocal Agreement along with all other identical interlocal agreements may be executed in multiple counterparts, each of which shall be deemed an original, but all of which combined shall constitute one in the same Interlocal Agreement for purposes of Section 336.025 *Florida Statutes*. The Interlocal Agreement between the COUNTY and the MUNICIPALITY, along with the identical interlocal agreements executed by other municipalities in the COUNTY represent a majority of the incorporated population of the COUNTY.

Section 5: The COUNTY and the MUNICIPALITY agree to meet every two (2) years to

evaluate the method of distribution of the TAX revenues as required by Section 336.025(1)(d), *Florida Statutes*. The MUNICIPALITY and all other municipalities that have executed an identical interlocal agreement shall be collectively represented at said meeting by the Palm Beach County League of Cities, Inc. The COUNTY shall be represented at said meeting by representatives selected by the COUNTY Administrator's Office. The MUNICIPALITY or the COUNTY may call for said meeting by providing thirty (30) days' notice to the other as set forth in Section 12 below.

Section 6: Nothing in this Interlocal Agreement shall preclude either the COUNTY or the MUNICIPALITY from litigating against the other on matters completely unrelated to and not contemplated by this Interlocal Agreement.

Section 7: This Interlocal Agreement shall take effect only upon execution by both the COUNTY, and the MUNICIPALITY along with those other municipalities representing a majority of the population of the incorporated areas of the COUNTY. In the event that either the COUNTY fails or refuses to execute this Interlocal Agreement, or fails or refuses to adopt the 2025 ORDINANCE, as more fully described in Section 1 above, or in the event that those municipalities representing a majority of the population of the incorporated areas of the COUNTY fail to execute this Interlocal Agreement, then this Interlocal Agreement shall be null and void and the parties hereto shall have no further rights or responsibilities hereunder.

Section 8: The invalidity of any portion, article, paragraph, provision, clause or any part thereof of this Interlocal Agreement shall have no effect upon the validity of any other part of this Interlocal Agreement.

Section 9: To the extent allowed by law, the venue for any action arising from this Interlocal Agreement shall be in Palm Beach County, Florida.

Section 10: This Interlocal Agreement shall be governed by and in accordance with the laws of the State of Florida.

Section 11: Any costs or expenses including reasonable attorney's fees associated with the enforcement of the terms or conditions of this Interlocal Agreement shall be borne by the respective parties.

Section 12: Any notice required under the provisions of this Interlocal Agreement shall be in writing and shall be delivered by hand or by certified or registered mail, return receipt requested, to:
For the COUNTY:

Palm Beach County

Board of County Commissioners
301 North Olive Avenue
West Palm Beach, Florida 33401

With a copy to:

Palm Beach County
County Attorney
301 North Olive Avenue
West Palm Beach, Florida 33401

For the MUNICIPALITY:

Palm Beach County League of Cities, Inc.
301 North Olive Avenue, 10th Floor
P.O. Box 1989 – Government Center
West Palm Beach, Florida 33402
Attention: Executive Director

With a copy to:

Davis & Associates, P.A.
Attorneys for the Palm Beach County League of Cities, Inc.
701 Northpoint Parkway, Suite 205
West Palm Beach, Florida 33407
Attention: General Counsel

The LEAGUE, upon receipt of any notice proved for herein, shall provide like notice to each municipality that is a party to this Interlocal Agreement and all other identical interlocal agreements.

Notice by certified or registered mail, return receipt requested, shall be deemed effective on the date that such notice is deposited with a United States Post Office.

Section 13: The COUNTY and the MUNICIPALITY expressly agree that time is of the essence in this Interlocal Agreement and the failure by a party to complete performance within the time specified, or within a reasonable time if no time is specified herein, shall, at the option of the other party without liability, in addition to any other rights or remedies, relieve the other party of any obligation to accept such performance.

Section 14: The parties hereto expressly covenant and agree that in the event either party is in default of its obligations herein, the party not in default shall provide to the party in default thirty (30) days written notice to cure said default before exercising any of its rights as provided for in this Interlocal Agreement or as may otherwise exist in law or equity.

Section 15: The Inspector General of Palm Beach County has the authority to investigate and

audit matters relating to the negotiation and performance of this Interlocal Agreement, and in furtherance thereof may demand and obtain records and testimony from the parties and, any, if applicable, subcontractors and lower tier subcontractors. The parties understand and agree that in addition to all other remedies and consequences provided by law, failure of a party or, if applicable, subcontractors and lower tier subcontractors to fully cooperate with the Inspector General when requested will be deemed to be a breach of this Interlocal Agreement. Failure to cooperate with the Inspector General, or interfering with or impeding any investigation shall be in violation of Palm Beach County Code, Section 2-421- 2-440, and may be punished pursuant to Section 125.69, *Florida Statutes*, in the same manner as a second degree misdemeanor.

Section 16: In accordance with Sec. 119.0701, *Florida Statutes*, the parties to this Interlocal Agreement must keep and maintain this Interlocal Agreement and any other records associated therewith. Upon request by either party's custodian of public records, the non-requesting party must provide the requesting party with copies of requested records, or allow such records to be inspected or copied, within a reasonable time in accordance with access and cost requirements of Chapter 119, *Florida Statutes*. Failure to do so may subject the non-requesting party to attorney's fees and costs pursuant to Sec. 119.0701, *Florida Statutes*, and other penalties pursuant to Sec. 119.10, *Florida Statutes*. Further, the parties shall ensure that any exempt or confidential records associated with this Interlocal Agreement are not disclosed except as authorized by law for the duration of the Interlocal Agreement term.

IF EITHER PARTY HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, *FLORIDA STATUTES*, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS INTERLOCAL AGREEMENT, PLEASE CONTACT THE RECORDS CUSTODIAN FOR THE OTHER PARTY IN ACCORDANCE WITH PARAGRAPH 13 ABOVE.

Section 17: The parties agree that this Interlocal Agreement sets forth the entire agreement between the parties, and there are no promises or understandings other than those stated herein. None of the provisions, terms, or conditions contained in this Interlocal Agreement may be added to, modified, superseded, or otherwise altered except by written instrument executed by the COUNTY, the MUNICIPALITY, along with those other municipalities representing a majority of the population of the incorporated areas of the COUNTY.

IN WITNESS WHEREOF, the parties hereto have set their hands and seals in the day set forth above,

ATTEST:

CITY OF DELRAY BEACH, FLORIDA

By: Alexis Givings
Alexis Givings, City Clerk

By: Thomas F. Carney, Jr.
Thomas F. Carney, Jr., Mayor

Approved as to Form and Legal Sufficiency:

Lynn Geln
Lynn Geln, City Attorney



ATTEST:

PALM BEACH COUNTY, FLORIDA BY
ITS BOARD OF COMMISSIONERS

By: _____
County Clerk

By: _____
Maria G. Marino, Mayor

(SEAL)

APPROVED AS TO LEGAL
SUFFICIENCY

APPROVED AS TO TERMS AND
CONDITIONS

By: W. B. Herman
County Attorney

By: David L. Reed
County Engineer

Exhibit A
APPLICATION OF MUNICIPAL SHARE FORMULA
33.4352% (TOTAL MUNICIPAL SHARE)
6 Cent Gas Tax

City	Street Lane Miles	Alley Lane Miles	Total Municipal Lane Miles	Percent of Municipal Lane Miles	2023 BEBR Population	Percent of Municipal Population	Weighted Distribution of 70% Lane Miles and 30% Population (MUNICIPAL SHARE FORMULA)	Pro Rata Share of TOTAL MUNICIPAL SHARE
				Value "A"		Value "B"	Value "C"	Value "D"
Atlantis	26.800	0.000	26.800	0.699%	2,147	0.249%	0.56395%	0.18856%
Belle Glade	106.999	0.000	106.999	2.790%	17,286	2.006%	2.55498%	0.85426%
Boca Raton	480.522	0.000	480.522	12.530%	100,491	11.664%	12.27022%	4.10257%
Boynton Beach	244,312	2.142	246,454	6.427%	82,208	9.542%	7.36110%	2.46120%
Briny Breezes	0.528	0.000	0.528	0.014%	500	0.058%	0.02705%	0.00904%
Cloud Lake	1.599	0.000	1.599	0.042%	140	0.016%	0.03406%	0.01139%
Delray Beach	298.454	14.251	312.705	8.154%	67,213	7.801%	8.04826%	2.69095%
Glen Ridge	3.496	0.000	3.496	0.091%	215	0.025%	0.07130%	0.02384%
Golf	10.555	0.000	10.555	0.275%	281	0.033%	0.20245%	0.06769%
Greenacres	49.264	0.000	49.264	1.285%	45,476	5.278%	2.48272%	0.83010%
Gulf Stream	8.882	0.000	8.882	0.232%	959	0.111%	0.19552%	0.06537%
Haverhill	14.447	0.000	14.447	0.377%	2,193	0.255%	0.34007%	0.11370%
Highland Beach	2.516	0.000	2.516	0.066%	4,303	0.499%	0.19576%	0.06545%
Hypoluxo	0.000	0.000	0.000	0.000%	2,687	0.312%	0.09356%	0.03128%
Juno Beach	10.166	0.157	10.323	0.269%	3,883	0.451%	0.32364%	0.10821%
Jupiter	308.473	2.155	310.628	8.100%	61,333	7.119%	7.80560%	2.60982%
Jupiter Inlet Colony	5.455	0.000	5.455	0.142%	400	0.046%	0.11350%	0.03795%
Lake Clarke Shores	25.658	0.000	25.658	0.669%	3,556	0.413%	0.59216%	0.19799%
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West Palm Beach	503.170	30.870	534.040	13.926%	122,157	14.179%	14.00151%	4.68143%
TOTAL	3768.158	66.785	3834.943	100%	861,561	100%	100%	33.4352%

** Westlake is not eligible to receive local option gas tax revenue distributions; those totals are not included in this summary

Calculation Legend:
Value "A" = Individual municipality's percentage of total municipal lane miles
Value "B" = Individual municipality's percentage of total municipal population
Value "C" = 70% of Value "A" + 30% of Value "B"
Value "D" = Value "C" x 33.4352 Municipal Split

Exhibit B

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

2024 Distribution Formula:

County Share	66.5648%
Municipalities' <u>TOTAL MUNICIPAL SHARE</u>	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:

$4.643\% \times 33.4352\% = 1.552\%$

Calculation for the Change in the County Share:

$1.552\% \times 66.5648\% = 1.0333\%$

Resulting in the Updated County Share:

$66.5648\% - 1.0333\% = \underline{65.5315\%}$

And the Updated TOTAL MUNICIPAL SHARE:

$33.4352\% + 1.0333\% = \underline{34.4685\%}$

**INTERLOCAL AGREEMENT TO REDETERMINE, RE-ADOPT AND RATIFY
EXISTING DISTRIBUTION FORMULA FOR SIX (6) CENT LOCAL OPTION FUEL TAX**

THIS INTERLOCAL AGREEMENT is dated, made, and entered into on this 13th day of January 2025, by and between Palm Beach County, a political subdivision of the State of Florida, hereinafter referred to as the COUNTY, and the Town of Glen Ridge, a municipal corporation located in Palm Beach County, Florida, and organized and existing in accordance with the laws of the State of Florida, hereinafter referred to as the MUNICIPALITY.

WITNESSETH:

WHEREAS, Section 336.025(1)(a), *Florida Statutes* (STATUTE) authorizes a one (1), two (2), three (3), four (4), five (5), and/or six (6) cent local option fuel tax to be levied upon the sale of every gallon of motor fuel and special fuel within the COUNTY; and

WHEREAS, pursuant to the STATUTE, in 1995, the COUNTY re-levied the six (6) cent local option fuel tax (TAX) for a 30 year term, as provided in County Code Chapter 17, Article I, Section 17-3 (1995 ORDINANCE). Pursuant to the STATUTE and prior to enacting the 1995 ORDINANCE, the COUNTY established by interlocal agreement with various municipalities representing a majority of the population of the incorporated area within the COUNTY, the distribution formula for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY (collectively, 1995 INTERLOCAL AGREEMENT); and

WHEREAS, the 1995 ORDINANCE and the 1995 INTERLOCAL AGREEMENT will, by their own terms and in accordance with the STATUTE, terminate on August 31, 2025; and

WHEREAS, the COUNTY desires to once again re-levy and re-impose the TAX for a new 30 year term pursuant to the STATUTE, and enter into this Interlocal Agreement to redetermine the distribution formula for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY; and

WHEREAS, representatives of the COUNTY and the various municipalities, utilizing the Palm Beach County League of Cities, Inc., (LEAGUE) have met and negotiated mutually acceptable terms and conditions for this Interlocal Agreement, which terms are set forth herein; and

WHEREAS, once effective, this Interlocal Agreement re-adopts and ratifies the distribution

formula currently in effect for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY,.

NOW, THEREFORE, in consideration of the premises and the mutual covenants herein contained and for such other good and valuable consideration, the receipt of which the parties hereby expressly acknowledge, the COUNTY and the MUNICIPALITY hereto covenant and agree to enter into this Interlocal Agreement as follows:

Section 1: This Interlocal Agreement is entered into with the specific contemplation that the Board of County Commissioners of Palm Beach County (BCC) will enact an appropriate ordinance to relevy the TAX to be effective September 1, 2025 (2025 ORDINANCE). In the event the BCC fails or refuses to enact the 2025 ORDINANCE to relevy the TAX, this Interlocal Agreement shall be null and void.

Section 2: The term of this Interlocal Agreement shall be for the same duration as the 2025 ORDINANCE relevying the TAX. Upon the expiration of the levy of the TAX, as provided in the 2025 ORDINANCE, this Interlocal Agreement shall terminate; except that if the BCC reimposes the TAX again as provided in the STATUTE, then this Interlocal Agreement may be renewed as provided for in the STATUTE.

Section 3:

A. All proceeds of the TAX collected pursuant to Section 336.025(1)(a), *Florida Statutes* shall be divided between the COUNTY and the municipalities, as follows (DISTRIBUTION FORMULA):

1. The COUNTY shall receive 66.5648 percent of the TAX collected.
2. The municipalities collectively shall receive 33.4352 percent of the TAX collected (TOTAL MUNICIPAL SHARE).

B. All money shall be collected and distributed to the respective parties as provided in Section 336.025(2), *Florida Statutes*.

C. The MUNICIPALITY (and all other municipalities eligible to participate in the distribution of the proceeds of the TAX) shall receive a pro rata share of the TOTAL MUNICIPAL SHARE pursuant to a formula (MUNICIPAL SHARE FORMULA) that is based seventy percent (70%) on lane miles located within the MUNICIPALITY (and for all other municipalities eligible to

participate in the distribution of the proceeds of the TAX) for which the MUNICIPALITY (or the other eligible municipalities) is responsible for maintenance, and thirty percent (30%) on the population of the MUNICIPALITY (or the other eligible municipalities) based upon the most recent University of Florida Population Estimate. The MUNICIPAL SHARE FORMULA is:

(30% x (Municipality's population/sum of all of Municipalities' population)) + (70% x (Municipality's lane miles/sum of all of Municipalities' lane miles)) = Municipality's Pro Rata Share.

Exhibit A attached hereto and incorporated herein by reference identifies each eligible municipality's pro rata share of the TOTAL MUNICIPAL SHARE. The calculation(s) of the MUNICIPAL SHARE FORMULA may be amended not more than once annually by the Palm Beach County League of Cities, Inc., by the preparation of a new Exhibit A on behalf of the municipalities and based upon changes in the MUNICIPAL SHARE FORMULA and submitting the new Exhibit A to the COUNTY Administrator no later than June 1 of any year. The COUNTY Administrator shall then transmit the new Exhibit A to the Florida Department of Revenue.

D. In the event that a new municipality is incorporated in the COUNTY, the new municipality's share of the TAX shall be provided from the share formerly allocated to the COUNTY and the TOTAL MUNICIPAL SHARE, as set forth below.

1. In the first full fiscal year following incorporation, the new municipality will receive a share based solely on its population, as opposed to the MUNICIPAL SHARE FORMULA that considers lane miles and population, as set forth in Section 3C above. The new municipality's share shall be determined pursuant to **Exhibit B** attached hereto which shows an example of the calculations for a hypothetical new municipality with a population of 40,000.
 - a. The combined COUNTY and collective municipalities contributions shall equal one hundred percent (100%) of the new municipality's share.
 - b. Section 3C above shall continue to apply as the MUNICIPAL SHARE FORMULA for the remaining municipalities after their contribution to the new municipality's share as set forth in Section 3 D1 above.
2. In the subsequent fiscal years after the first full fiscal year following incorporation of the new municipality:

- a. The percentage allocated to the COUNTY in the DISTRIBUTION FORMULA in Section 3A above, as may be amended, shall be reduced by an amount that reflects the COUNTY's contribution to the new municipality's share, as set forth in Section 3D1, above.
- b. Likewise, the TOTAL MUNICIPAL SHARE, including the new municipality, in Section 3A above, as may be amended, shall be increased by an amount that reflects the COUNTY's contribution to the new municipality's share, as set forth in Section 3D1 above.
- c. Section 3C below shall apply to the new municipality in all annual distributions in the years after the first full fiscal year following incorporation of the new municipality.

E. In the event an existing municipality in the COUNTY is dissolved, the former municipality's share of the TAX shall be distributed to the COUNTY and to the remaining collective municipalities by applying in reverse the process set forth in Section 3D, above.

F. In the event of proposed legislation which would either create or dissolve a municipality in the COUNTY, the COUNTY and the subject municipality agree that the COUNTY Legislative Delegation and the Florida Legislature (and Governor, if deemed necessary) be made aware of this Interlocal Agreement and appropriately incorporate its provisions into such proposed legislation. The subject municipality may accomplish this by supporting the LEAGUE, as the organization that is in place to convey municipal consensus on legislative matters.

Section 4: This Interlocal Agreement between the COUNTY and the MUNICIPALITY is one of several identical interlocal agreements between the COUNTY and other municipalities providing the same terms for the distribution of the proceeds of the TAX. As such, this Interlocal Agreement along with all other identical interlocal agreements may be executed in multiple counterparts, each of which shall be deemed an original, but all of which combined shall constitute one in the same Interlocal Agreement for purposes of Section 336.025 *Florida Statutes*. The Interlocal Agreement between the COUNTY and the MUNICIPALITY, along with the identical interlocal agreements executed by other municipalities in the COUNTY represent a majority of the incorporated population of the COUNTY.

Section 5: The COUNTY and the MUNICIPALITY agree to meet every two (2) years to

evaluate the method of distribution of the TAX revenues as required by Section 336.025(1)(d), *Florida Statutes*. The MUNICIPALITY and all other municipalities that have executed an identical interlocal agreement shall be collectively represented at said meeting by the Palm Beach County League of Cities, Inc. The COUNTY shall be represented at said meeting by representatives selected by the COUNTY Administrator's Office. The MUNICIPALITY or the COUNTY may call for said meeting by providing thirty (30) days' notice to the other as set forth in Section 12 below.

Section 6: Nothing in this Interlocal Agreement shall preclude either the COUNTY or the MUNICIPALITY from litigating against the other on matters completely unrelated to and not contemplated by this Interlocal Agreement.

Section 7: This Interlocal Agreement shall take effect only upon execution by both the COUNTY, and the MUNICIPALITY along with those other municipalities representing a majority of the population of the incorporated areas of the COUNTY. In the event that either the COUNTY fails or refuses to execute this Interlocal Agreement, or fails or refuses to adopt the 2025 ORDINANCE, as more fully described in Section 1 above, or in the event that those municipalities representing a majority of the population of the incorporated areas of the COUNTY fail to execute this Interlocal Agreement, then this Interlocal Agreement shall be null and void and the parties hereto shall have no further rights or responsibilities hereunder.

Section 8: The invalidity of any portion, article, paragraph, provision, clause or any part thereof of this Interlocal Agreement shall have no effect upon the validity of any other part of this Interlocal Agreement.

Section 9: To the extent allowed by law, the venue for any action arising from this Interlocal Agreement shall be in Palm Beach County, Florida.

Section 10: This Interlocal Agreement shall be governed by and in accordance with the laws of the State of Florida.

Section 11: Any costs or expenses including reasonable attorney's fees associated with the enforcement of the terms or conditions of this Interlocal Agreement shall be borne by the respective parties.

Section 12: Any notice required under the provisions of this Interlocal Agreement shall be in writing and shall be delivered by hand or by certified or registered mail, return receipt requested, to:
For the COUNTY:

Palm Beach County

Board of County Commissioners
301 North Olive Avenue
West Palm Beach, Florida 33401

With a copy to:

Palm Beach County
County Attorney
301 North Olive Avenue
West Palm Beach, Florida 33401

For the MUNICIPALITY:

Palm Beach County League of Cities, Inc.
301 North Olive Avenue, 10th Floor
P.O. Box 1989 – Government Center
West Palm Beach, Florida 33402
Attention: Executive Director

With a copy to:

Davis & Associates, P.A.
Attorneys for the Palm Beach County League of Cities, Inc.
701 Northpoint Parkway, Suite 205
West Palm Beach, Florida 33407
Attention: General Counsel

The LEAGUE, upon receipt of any notice proved for herein, shall provide like notice to each municipality that is a party to this Interlocal Agreement and all other identical interlocal agreements.

Notice by certified or registered mail, return receipt requested, shall be deemed effective on the date that such notice is deposited with a United States Post Office.

Section 13: The COUNTY and the MUNICIPALITY expressly agree that time is of the essence in this Interlocal Agreement and the failure by a party to complete performance within the time specified, or within a reasonable time if no time is specified herein, shall, at the option of the other party without liability, in addition to any other rights or remedies, relieve the other party of any obligation to accept such performance.

Section 14: The parties hereto expressly covenant and agree that in the event either party is in default of its obligations herein, the party not in default shall provide to the party in default thirty (30) days written notice to cure said default before exercising any of its rights as provided for in this Interlocal Agreement or as may otherwise exist in law or equity.

Section 15: The Inspector General of Palm Beach County has the authority to investigate and

audit matters relating to the negotiation and performance of this Interlocal Agreement, and in furtherance thereof may demand and obtain records and testimony from the parties and, any, if applicable, subcontractors and lower tier subcontractors. The parties understand and agree that in addition to all other remedies and consequences provided by law, failure of a party or, if applicable, subcontractors and lower tier subcontractors to fully cooperate with the Inspector General when requested will be deemed to be a breach of this Interlocal Agreement. Failure to cooperate with the Inspector General, or interfering with or impeding any investigation shall be in violation of Palm Beach County Code, Section 2-421- 2-440, and may be punished pursuant to Section 125.69, *Florida Statutes*, in the same manner as a second degree misdemeanor.

Section 16: In accordance with Sec. 119.0701, *Florida Statutes*, the parties to this Interlocal Agreement must keep and maintain this Interlocal Agreement and any other records associated therewith. Upon request by either party's custodian of public records, the non-requesting party must provide the requesting party with copies of requested records, or allow such records to be inspected or copied, within a reasonable time in accordance with access and cost requirements of Chapter 119, *Florida Statutes*. Failure to do so may subject the non-requesting party to attorney's fees and costs pursuant to Sec. 119.0701, *Florida Statutes*, and other penalties pursuant to Sec. 119.10, *Florida Statutes*. Further, the parties shall ensure that any exempt or confidential records associated with this Interlocal Agreement are not disclosed except as authorized by law for the duration of the Interlocal Agreement term.

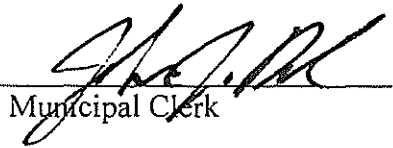
IF EITHER PARTY HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, *FLORIDA STATUTES*, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS INTERLOCAL AGREEMENT, PLEASE CONTACT THE RECORDS CUSTODIAN FOR THE OTHER PARTY IN ACCORDANCE WITH PARAGRAPH 13 ABOVE.


Section 17: The parties agree that this Interlocal Agreement sets forth the entire agreement between the parties, and there are no promises or understandings other than those stated herein. None of the provisions, terms, or conditions contained in this Interlocal Agreement may be added to, modified, superseded, or otherwise altered except by written instrument executed by the COUNTY, the MUNICIPALITY, along with those other municipalities representing a majority of the population of the incorporated areas of the COUNTY.

IN WITNESS WHEREOF, the parties hereto have set their hands and seals in the day set forth above.

ATTEST:

(NAME OF MUNICIPALITY)

By: 
Municipal Clerk

By: 
Mayor

(SEAL)

ATTEST:

PALM BEACH COUNTY, FLORIDA BY
ITS BOARD OF COMMISSIONERS

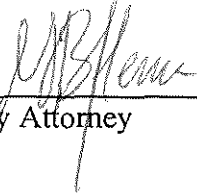
By: _____
County Clerk

By: _____
Maria G. Marino, Mayor

(SEAL)

APPROVED AS TO LEGAL
SUFFICIENCY

APPROVED AS TO TERMS AND
CONDITIONS

By: 
County Attorney


By: 
County Engineer

Exhibit A
APPLICATION OF MUNICIPAL SHARE FORMULA
33.4352% (TOTAL MUNICIPAL SHARE)
6 Cent Gas Tax

City	Street Lane Miles	Alley Lane Miles	Total Municipal Lane Miles	Percent of Municipal Lane Miles	2023 BEBR Population	Percent of Municipal Population	Weighted Distribution of 70% Lane Miles and 30% Population (MUNICIPAL SHARE FORMULA)	Pro Rata Share of TOTAL MUNICIPAL SHARE
				Value "A"		Value "B"	Value "C"	Value "D"
Atlantis	26,800	0,000	26,800	0.699%	2,147	0.249%	0.56395%	0.18856%
Belle Glade	106,999	0,000	106,999	2.790%	17,286	2.006%	2.55498%	0.85426%
Boca Raton	480,522	0,000	480,522	12.530%	100,491	11.664%	12.27022%	4.10257%
Boynton Beach	244,312	2,142	246,454	6.427%	82,208	9.542%	7.36110%	2.46126%
Briny Breezes	0,528	0,000	0,528	0.014%	500	0.058%	0.02705%	0.00904%
Cloud Lake	1,599	0,000	1,599	0.042%	140	0.016%	0.03406%	0.01139%
Delray Beach	298,454	14,251	312,705	8.154%	67,213	7.801%	8.04826%	2.69095%
Glen Ridge	3,496	0,000	3,496	0.091%	215	0.025%	0.07130%	0.02384%
Golf	10,555	0,000	10,555	0.275%	281	0.033%	0.20245%	0.06769%
Greenacres	49,264	0,000	49,264	1.285%	45,476	5.278%	2.48272%	0.83010%
Gulf Stream	8,882	0,000	8,882	0.232%	959	0.111%	0.19552%	0.06537%
Haverhill	14,447	0,000	14,447	0.377%	2,193	0.255%	0.34007%	0.11370%
Highland Beach	2,516	0,000	2,516	0.066%	4,303	0.499%	0.19576%	0.06545%
Hypoluxo	0,000	0,000	0,000	0.000%	2,687	0.312%	0.09356%	0.03128%
Juno Beach	10,166	0,157	10,323	0.269%	3,883	0.451%	0.32364%	0.10821%
Jupiter	308,473	2,155	310,628	8.100%	61,333	7.119%	7.80560%	2.60982%
Jupiter Inlet Colony	5,455	0,000	5,455	0.142%	400	0.046%	0.11350%	0.03795%
Lake Clarke Shores	25,658	0,000	25,658	0.669%	3,556	0.413%	0.59216%	0.19799%
Lake Park	60,089	1,231	61,320	1.599%	9,025	1.048%	1.43354%	0.47931%
Lake Worth Beach	205,897	0,500	206,397	5.382%	43,432	5.041%	5.27973%	1.76529%
Lantana	63,141	4,052	67,193	1.752%	12,244	1.421%	1.65283%	0.55263%
Loxahatchee Groves	109,934	0,000	109,934	2.867%	3,373	0.391%	2.12410%	0.71020%
Manalapan	4,896	0,000	4,896	0.128%	420	0.049%	0.10399%	0.03477%
Mangonia Park	16,637	0,000	16,637	0.434%	2,369	0.275%	0.38617%	0.12912%
North Palm Beach	58,853	4,532	63,385	1.653%	13,145	1.526%	1.61470%	0.53988%
Ocean Ridge	13,260	0,000	13,260	0.346%	1,830	0.212%	0.30576%	0.10223%
Pahokee	43,880	0,249	44,129	1.151%	5,607	0.651%	1.00073%	0.33460%
Palm Beach	84,546	1,324	85,870	2.239%	9,207	1.069%	1.88800%	0.63125%
Palm Beach Gardens	151,491	4,628	156,119	4.071%	61,517	7.140%	4.99173%	1.66899%
Palm Beach Shores	9,833	0,000	9,833	0.256%	1,309	0.152%	0.22506%	0.07525%
Palm Springs	77,160	0,000	77,160	2.012%	27,167	3.153%	2.35439%	0.78719%
Riviera Beach	162,863	0,505	163,368	4.260%	38,795	4.503%	4.33285%	1.44870%
Royal Palm Beach	152,059	0,000	152,059	3.965%	40,299	4.677%	4.17880%	1.39719%
South Bay	25,240	0,000	25,240	0.658%	4,958	0.575%	0.63335%	0.21176%
South Palm Beach	0,000	0,000	0,000	0.000%	1,469	0.171%	0.05115%	0.01710%
Tequesta	44,689	0,189	44,878	1.170%	6,179	0.717%	1.03432%	0.34583%
Wellington	382,394	0,000	382,394	9.971%	61,788	7.172%	9.13141%	3.05310%
West Palm Beach	503,170	30,870	534,040	13.926%	122,157	14.179%	14.00151%	4.68143%
TOTAL	3768.158	66.785	3834.943	100%	861,561	100%	100%	33.4352%

** Westlake is not eligible to receive local option gas tax revenue distributions; those totals are not included in this summary

Calculation Legend:
Value "A" = Individual municipality's percentage of total municipal lane miles
Value "B" = Individual municipality's percentage of total municipal population
Value "C" = 70% of Value "A" + 30% of Value "B"
Value "D" = Value "C" x 33.4352 Municipal Split

Exhibit B

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

2024 Distribution Formula:

County Share	66.5648%
Municipalities' <u>TOTAL MUNICIPAL SHARE</u>	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:

$$4.643\% \times 33.4352\% = 1.552\%$$

Calculation for the Change in the County Share:

$$1.552\% \times 66.5648\% = 1.0333\%$$

Resulting in the Updated County Share:

$$66.5648\% - 1.0333\% = \underline{65.5315\%}$$

And the Updated TOTAL MUNICIPAL SHARE:

$$33.4352\% + 1.0333\% = \underline{34.4685\%}$$

INTERLOCAL AGREEMENT TO REDETERMINE, RE-ADOPT AND RATIFY EXISTING DISTRIBUTION FORMULA FOR SIX (6) CENT LOCAL OPTION FUEL TAX

THIS INTERLOCAL AGREEMENT is dated, made, and entered into on this 3rd day of March 2025, by and between Palm Beach County, a political subdivision of the State of Florida, hereinafter referred to as the COUNTY, and the City of Greenacres, a municipal corporation located in Palm Beach County, Florida, and organized and existing in accordance with the laws of the State of Florida, hereinafter referred to as the MUNICIPALITY.

WHEREAS, Section 336.025(1)(a), Florida Statutes (STATUTE) authorizes one (1), two (2), three (3), four (4), five (5), and/or six (6) cent local option fuel tax to be levied upon the sale of every gallon of motor fuel and special fuel within the COUNTY; and

WHEREAS, pursuant to the STATUTE, in 1995, the COUNTY re-levied the six (6) cent local option fuel tax (TAX) for a 30-year term, as provided in County Code Chapter 17, Article I, Section 17-3 (1995 ORDINANCE). Pursuant to the STATUTE and prior to enacting the 1995 ORDINANCE, the COUNTY established by interlocal agreement with various municipalities representing a majority of the population of the incorporated area within the COUNTY, the distribution formula for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY (collectively, 1995 INTERLOCAL AGREEMENT); and

WHEREAS, the 1995 ORDINANCE and the 1995 INTERLOCAL AGREEMENT will, by their own terms and in accordance with the STATUTE, terminate on August 31, 2025; and

WHEREAS, the COUNTY desires to once again re-levy and re-impose the TAX for a new 30-year term pursuant to the STATUTE, and enter into this Interlocal Agreement to redetermine the distribution formula for dividing the entire proceeds of the TAX amongst the COUNTY and all eligible municipalities within the COUNTY; and

WHEREAS, representatives of the COUNTY and the various municipalities, utilizing the Palm Beach County League of Cities, Inc., (LEAGUE) have met and negotiated mutually

Interlocal Agreement – Fuel Tax Distribution

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acceptable terms and conditions for this Interlocal Agreement, which terms are set forth herein; and

WHEREAS, once effective, this Interlocal Agreement re-adopts and ratifies the distribution formula currently in effect for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF GREENACRES, FLORIDA, THAT THE COUNTY AND THE CITY HERETO COVENANT AND AGREE TO ENTER INTO THIS INTERLOCAL AGREEMENT AS FOLLOWS:

SECTION 1. This Interlocal Agreement is entered into with the specific contemplation that the Board of County Commissioners of Palm Beach County (BCC) will enact an appropriate ordinance to re-levy the TAX to be effective September 1, 2025 (2025 ORDINANCE). In the event the BCC fails or refuses to enact the 2025 ORDINANCE to re-levy the TAX, this Interlocal Agreement shall be null and void.

SECTION 2. The term of this Interlocal Agreement shall be for the same duration as the 2025 ORDINANCE. Upon the expiration of the levy of the TAX, as provided in the 2025 ORDINANCE, this Interlocal Agreement shall terminate; except that if the BCC reimposes the TAX again as provided in the STATUTE, then this Interlocal Agreement may be renewed as provided for in the STATUTE.

SECTION 3.

A. All proceeds of the TAX collected pursuant to Section 336.025 (1)(a), Florida Statutes shall be divided between the COUNTY and the municipalities, as follows (DISTRIBUTION FORMULA):

1. The COUNTY shall receive 66.5648 percent of the TAX collected.
2. The municipalities collectively shall receive 33.4352 percent of the TAX collected (TOTAL MUNICIPAL SHARE).

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B. All money shall be collected and distributed to the respective parties as provided in Section 336.025 (2), Florida Statutes.

C. The MUNICIPALITY (and all other municipalities eligible to participate in the distribution of the proceeds of the TAX) shall receive a pro rata share of the TOTAL MUNICIPAL SHARE pursuant to a formula (MUNICIPAL SHARE FORMULA) that is based seventy percent (70%) on lane miles located within the MUNICIPALITY (and for all other municipalities eligible to participate in the distribution of the proceeds of the TAX) for which the MUNICIPALITY (or the other eligible municipalities) is responsible for maintenance, and thirty percent (30%) on the population of the MUNICIPALITY (or the other eligible municipalities) based upon the most recent University of Florida Population Estimate. The MUNICIPAL SHARE FORMULA is:

$$(30\% \times (\text{Municipality's population} / \text{sum of all of Municipalities' population}) + (70\% \times (\text{Municipality's lane miles} / \text{sum of all of Municipalities' lane miles})) = \text{Municipality's Pro Rata Share}.$$

Exhibit A attached hereto and incorporated herein by reference identifies each eligible municipality's pro rata share of the TOTAL MUNICIPAL SHARE. The calculation(s) of the MUNICIPAL SHARE FORMULA may be amended not more than once annually by the Palm Beach County League of Cities, Inc., by the preparation of a new Exhibit A on behalf of the municipalities and based upon changes in the MUNICIPAL SHARE FORMULA and submitting the new Exhibit A to the COUNTY Administrator no later than June 1 of any year. The COUNTY Administrator shall then transmit the new Exhibit A to the Florida Department of Revenue.

D. If a new municipality is incorporated in the COUNTY, the new municipality's share of the TAX shall be provided from the share formerly allocated to the COUNTY and the TOTAL MUNICIPAL SHARE, as set forth below.

1. In the first full fiscal year following incorporation, the new municipality will receive a share based solely on its population, as opposed to the MUNICIPAL SHARE FORMULA that considers

Interlocal Agreement – Fuel Tax Distribution

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lane miles and population, as set forth in Section 3C above. The new municipality's share shall be determined pursuant to Exhibit B attached hereto which shows an example of the calculations for a hypothetical new municipality with a population of 40,000.

a. The combined COUNTY and collective municipalities contributions shall equal one hundred percent (100%) of the new municipality's share.

b. Section 3C above shall continue to apply as the MUNICIPAL SHARE FORMULA for the remaining municipalities after their contribution to the new municipality's share as set forth in Section 3 D1 above.

2. In the subsequent fiscal years after the first full fiscal year following incorporation of the new municipality:

a. The percentage allocated to the COUNTY in the DISTRIBUTION FORMULA in Section 3A above, as may be amended, shall be reduced by an amount that reflects the COUNTY's contribution to the new municipality's share, as set forth in Section 3D1, above.

b. Likewise, the TOTAL MUNICIPAL SHARE, including the new municipality, in Section 3A above, as may be amended, shall be increased by an amount that reflects the COUNTY's contribution to the new municipality's share, as set forth in Section 3D1 above.

c. Section 3C below shall apply to the new municipality in all annual distributions in the years after the first full fiscal year following incorporation of the new municipality.

E. In the event an existing municipality in the COUNTY is dissolved, the former municipality's share of the TAX shall be distributed to the COUNTY and to the remaining collective municipalities by applying in reverse the process set forth in Section 3D, above.

F. In the event of proposed legislation which would either create or dissolve a municipality in the COUNTY, the COUNTY and the subject municipality agree that the COUNTY Legislative Delegation and the Florida Legislature (and Governor, if deemed necessary) be made aware of

Interlocal Agreement – Fuel Tax Distribution

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this Interlocal Agreement and appropriately incorporate its provisions into such proposed legislation. The subject municipality may accomplish this by supporting the LEAGUE, as the organization that is in place to convey municipal consensus on legislative matters.

Section 4. This Interlocal Agreement between the COUNTY and the MUNICIPALITY is one of several identical interlocal agreements between the COUNTY and other municipalities providing the same terms for the distribution of the proceeds of the TAX. As such, this Interlocal Agreement along with all other identical interlocal agreements may be executed in multiple counterparts, each of which shall be deemed an original, but all of which combined shall constitute one in the same Interlocal Agreement for purposes of Section 336.025 Florida Statutes. The Interlocal Agreement between the COUNTY and the MUNICIPALITY, along with the identical interlocal agreements executed by other municipalities in the COUNTY represent a majority of the incorporated population of the COUNTY.

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Section 9. To the extent allowed by law, the venue for any action arising from this Interlocal Agreement shall be in Palm Beach County, Florida.

Section 10. This Interlocal Agreement shall be governed by and in accordance with the laws of the State of Florida.

Section 11. Any costs or expenses including reasonable attorney's fees associated with the enforcement of the terms or conditions of this Interlocal Agreement shall be borne by the respective parties.

Section 12. Any notice required under the provisions of this Interlocal Agreement shall be in writing and shall be delivered by hand or by certified or registered mail, return receipt requested, to:

For the COUNTY:

Palm Beach County
Board of County Commissioners

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301 North Olive Avenue
West Palm Beach, Florida 33401

With a copy to:

Palm Beach County
County Attorney
301 North Olive Avenue
West Palm Beach, Florida 33401

For the MUNICIPALITY:

Palm Beach County League of Cities, Inc.
301 North Olive Avenue, 10th Floor
P.O. Box 1989 – Government Center
West Palm Beach, Florida 33402
Attention: Executive Director

With a copy to:

Davis & Associates, P.A.
Attorneys for the Palm Beach County League of Cities, Inc.
701 Northpoint Parkway, Suite 205
West Palm Beach, Florida 33407
Attention: General Counsel

The LEAGUE, upon receipt of any notice proved for herein, shall provide like notice to each municipality that is a party to this Interlocal Agreement and all other identical interlocal agreements. Notice by certified or registered mail, return receipt requested, shall be deemed effective on the date that such notice is deposited with a United States Post Office.

Section 13. The COUNTY and the MUNICIPALITY expressly agree that time is of the essence in this Interlocal Agreement and the failure by a party to complete performance within the time specified, or within a reasonable time if no time is specified herein, shall, at the option of the other party without liability, in addition to any other rights or remedies, relieve the other party of any obligation to accept such performance.

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Interlocal Agreement – Fuel Tax Distribution

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thirty (30) days written notice to cure said default before exercising any of its rights as provided for in this Interlocal Agreement or as may otherwise exist in law or equity.

Section 15. The Inspector General of Palm Beach County has the authority to investigate and audit matters relating to the negotiation and performance of this Interlocal Agreement, and in furtherance thereof may demand and obtain records and testimony from the parties and, any, if applicable, subcontractors and lower tier subcontractors. The parties understand and agree that in addition to all other remedies and consequences provided by law, failure of a party or, if applicable, subcontractors and lower tier subcontractors to fully cooperate with the Inspector General when requested will be deemed to be a breach of this Interlocal Agreement. Failure to cooperate with the Inspector General or interfering with or impeding any investigation shall be in violation of Palm Beach County Code, Section 2-421- 2-440, and may be punished pursuant to Section 125.69, Florida Statutes, in the same manner as a second-degree misdemeanor.

Section 16. In accordance with Sec. 119.0701, Florida Statutes, the parties to this Interlocal Agreement must keep and maintain this Interlocal Agreement and any other records associated therewith. Upon request by either party's custodian of public records, the non-requesting party must provide the requesting party with copies of requested records, or allow such records to be inspected or copied, within a reasonable time in accordance with access and cost requirements of Chapter 119, Florida Statutes. Failure to do so may subject the non-requesting party to attorney's fees and costs pursuant to Sec. 119.0701, Florida Statutes, and other penalties pursuant to Sec. 119.10, Florida Statutes. Further, the parties shall ensure that any exempt or confidential records associated with this Interlocal Agreement are not disclosed except as authorized by law for the duration of the Interlocal Agreement term.

IF EITHER PARTY HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS INTERLOCAL AGREEMENT, PLEASE CONTACT THE RECORDS CUSTODIAN FOR THE OTHER PARTY IN ACCORDANCE WITH PARAGRAPH 13 ABOVE.

Section 17. The parties agree that this Interlocal Agreement sets forth the entire agreement between the parties, and there are no promises or understandings other than those stated herein. None of the provisions, terms, or conditions contained in this Interlocal Agreement may be added to, modified, superseded, or otherwise altered except by written instrument executed by the COUNTY, the MUNICIPALITY, along with those other municipalities representing a majority of the population of the incorporated areas of the COUNTY.

IN WITNESS WHEREOF, the parties hereto have set their hands and seals in the day set forth below.

Interlocal Agreement – Fuel Tax Distribution

Page No. 10

RESOLVED AND ADOPTED this 3rd of day of March 2025

By: 
Quintella Moorer, MMC, Municipal Clerk

(SEAL)



ATTEST:
ITS BOARD OF COMMISSIONERS

By: 
Chuck Shaw, Mayor

PALM BEACH COUNTY, FLORIDA BY

By: _____
County Clerk

(SEAL)

By: _____
Maria G. Marino, Mayor

APPROVED AS TO LEGAL
SUFFICIENCY

APPROVED AS TO TERMS AND
CONDITIONS

By: 
County Attorney

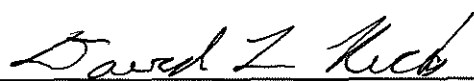
By: 
County Engineer

Exhibit A
APPLICATION OF MUNICIPAL SHARE FORMULA
33.4352% (TOTAL MUNICIPAL SHARE) 6 Cent Gas Tax

City	Street Lane Miles	Alley Lane Miles	Total Municipal Lane Miles	Percent of Municipal Lane Miles	2023 BEBR Population	Percent of Municipal Population	Weighted Distribution of 70% Lane Miles and 30% Population (MUNICIPAL SHARE FORMULA)	Pro Rata Share of TOTAL MUNICIPAL SHARE
				Value "A"		Value "B"	Value "C"	Value "D"
Atlantis	26.800	0.000	26.800	0.699%	2,147	0.249%	0.56395%	0.18856%
Belle Glade	106.999	0.000	106.999	2.790%	17,286	2.006%	2.55498%	0.85426%
Boca Raton	480.522	0.000	480.522	12.530%	100,491	11.664%	12.27022%	4.10257%
Boynton Beach	244.312	2.142	246.454	6.427%	82,208	9.542%	7.36110%	2.46120%
Briny Breezes	0.528	0.000	0.528	0.014%	500	0.058%	0.02705%	0.00904%
Cloud Lake	1.599	0.000	1.599	0.042%	140	0.016%	0.03406%	0.01139%
Delray Beach	298.454	14.251	312.705	8.154%	67,213	7.801%	8.04826%	2.69095%
Glen Ridge	3.496	0.000	3.496	0.091%	215	0.025%	0.07130%	0.02384%
Golf	10.555	0.000	10.555	0.275%	281	0.033%	0.20245%	0.06769%
Greenacres	49.264	0.000	49.264	1.285%	45,476	5.278%	2.48272%	0.83010%
Gulf Stream Haverhill	8.882	0.000	8.882	0.232%	959	0.111%	0.19552%	0.06537%
Highland Beach Hypoluxo	14.447	0.000	14.447	0.377%	2,193	0.255%	0.34007%	0.11370%
Juno Beach Jupiter	2.516	0.000	2.516	0.066%	4,303	0.499%	0.19576%	0.06545%
Jupiter Inlet Colony	0.000	0.000	0.000	0.000%	2,687	0.312%	0.09356%	0.03128%
Lake Clarke Shores	10.166	0.157	10.323	0.269%	3,883	0.451%	0.32364%	0.10821%
Lake Park	308.473	2.155	310.628	8.100%	61,333	7.119%	7.80560%	2.60982%
Lake Worth Beach	5.455	0.000	5.455	0.142%	400	0.046%	0.11350%	0.03795%
Lantana	25.658	0.000	25.658	0.669%	3,556	0.413%	0.59216%	0.19799%
Loxahatchee Groves	60.089	1.231	61.320	1.599%	9,025	1.048%	1.43354%	0.47931%
Manalapan Mangonia Park	205.897	0.500	206.397	5.382%	43,432	5.041%	5.27973%	1.76529%
North Palm Beach Ocean	63.141	4.052	67.193	1.752%	12,244	1.421%	1.65283%	0.55263%
Ridge Pahokee	109.934	0.000	109.934	2.867%	3,373	0.391%	2.12410%	0.71020%
South Bay	4.896	0.000	4.896	0.128%	420	0.049%	0.10399%	0.03477%
South Palm Beach	16.637	0.000	16.637	0.434%	2,369	0.275%	0.38617%	0.12912%
Tequesta Wellington	58.853	4.532	63.385	1.653%	13,145	1.526%	1.61470%	0.53988%
West Palm Beach	13.260	0.000	13.260	0.346%	1,830	0.212%	0.30576%	0.10223%
West Palm Beach	43.880	0.249	44.129	1.151%	5,607	0.651%	1.00073%	0.33460%
West Palm Beach	84.546	1.324	85.870	2.239%	9,207	1.069%	1.88800%	0.63125%
West Palm Beach	151.491	4.628	156.119	4.071%	61,517	7.140%	4.99173%	1.66899%
West Palm Beach	9.833	0.000	9.833	0.256%	1,309	0.152%	0.22506%	0.07525%
West Palm Beach	77.160	0.000	77.160	2.012%	27,167	3.153%	2.35439%	0.78719%
West Palm Beach	162.863	0.505	163.368	4.260%	38,795	4.503%	4.33285%	1.44870%
West Palm Beach	152.059	0.000	152.059	3.965%	40,299	4.677%	4.17880%	1.39715%
West Palm Beach	25.240	0.000	25.240	0.658%	4,958	0.575%	0.63335%	0.21176%
West Palm Beach	0.000	0.000	0.000	0.000%	1,469	0.171%	0.05115%	0.01710%
West Palm Beach	44.689	0.189	44.878	1.170%	6,179	0.717%	1.03432%	0.34583%
West Palm Beach	382.394	0.000	382.394	9.971%	61,788	7.172%	9.13141%	3.05310%
West Palm Beach	503.170	30.870	534.040	13.926%	122,157	14.179%	14.00151%	4.68143%
TOTAL	3768.158	66.785	3834.943	100%	861,561	100%	100%	33.4352%

** Westlake is not eligible to receive local option gas tax revenue distributions; those totals are not included in this summary

Calculation Legend:
Value "A" = individual municipality's percentage of total municipal lane miles
Value "B" = individual municipality's percentage of total municipal population
Value "C" = 70% of Value "A" + 30% of Value "B"
Value "D" = Value "C" x 33.4352 Municipal Split

Exhibit B

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

2024 Distribution Formula:

County Share	66.5648%
Municipalities' <u>TOTAL MUNICIPAL SHARE</u>	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:

$4.643\% \times 33.4352\% = 1.552\%$

Calculation for the Change in the County Share:

$1.552\% \times 66.5648\% = 1.0333\%$

Resulting in the Updated County Share:

$66.5648\% - 1.0333\% = \underline{65.5315\%}$

And the Updated TOTAL MUNICIPAL SHARE:

$33.4352\% + 1.0333\% = \underline{34.4685\%}$

INTERLOCAL AGREEMENT TO REDETERMINE, RE-ADOPT AND RATIFY EXISTING DISTRIBUTION FORMULA FOR SIX (6) CENT LOCAL OPTION FUEL TAX

THIS INTERLOCAL AGREEMENT is dated, made, and entered into on this 6th day of May 2025, by and between Palm Beach County, a political subdivision of the State of Florida, hereinafter referred to as the COUNTY, and Town of Haverhill, a municipal corporation located in Palm Beach County, Florida, and organized and existing in accordance with the laws of the State of Florida, hereinafter referred to as the MUNICIPALITY.

WITNESSETH:

WHEREAS, Section 336.025(1)(a), *Florida Statutes* (STATUTE) authorizes a one (1), two (2), three (3), four (4), five (5), and/or six (6) cent local option fuel tax to be levied upon the sale of every gallon of motor fuel and special fuel within the COUNTY; and

WHEREAS, pursuant to the STATUTE, in 1995, the COUNTY re-levied the six (6) cent local option fuel tax (TAX) for a 30 year term, as provided in County Code Chapter 17, Article I, Section 17-3 (1995 ORDINANCE). Pursuant to the STATUTE and prior to enacting the 1995 ORDINANCE, the COUNTY established by interlocal agreement with various municipalities representing a majority of the population of the incorporated area within the COUNTY, the distribution formula for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY (collectively, 1995 INTERLOCAL AGREEMENT); and

WHEREAS, the 1995 ORDINANCE and the 1995 INTERLOCAL AGREEMENT will, by their own terms and in accordance with the STATUTE, terminate on August 31, 2025; and

WHEREAS, the COUNTY desires to once again re-levy and re-impose the TAX for a new 30 year term pursuant to the STATUTE, and enter into this Interlocal Agreement to redetermine the distribution formula for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY; and

WHEREAS, representatives of the COUNTY and the various municipalities, utilizing the Palm Beach County League of Cities, Inc., (LEAGUE) have met and negotiated mutually acceptable terms and conditions for this Interlocal Agreement, which terms are set forth herein; and

WHEREAS, once effective, this Interlocal Agreement re-adopts and ratifies the distribution

formula currently in effect for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY,.

NOW, THEREFORE, in consideration of the premises and the mutual covenants herein contained and for such other good and valuable consideration, the receipt of which the parties hereby expressly acknowledge, the COUNTY and the MUNICIPALITY hereto covenant and agree to enter into this Interlocal Agreement as follows:

Section 1: This Interlocal Agreement is entered into with the specific contemplation that the Board of County Commissioners of Palm Beach County (BCC) will enact an appropriate ordinance to relevy the TAX to be effective September 1, 2025 (2025 ORDINANCE). In the event the BCC fails or refuses to enact the 2025 ORDINANCE to relevy the TAX, this Interlocal Agreement shall be null and void.

Section 2: The term of this Interlocal Agreement shall be for the same duration as the 2025 ORDINANCE relevying the TAX. Upon the expiration of the levy of the TAX, as provided in the 2025 ORDINANCE, this Interlocal Agreement shall terminate; except that if the BCC reimposes the TAX again as provided in the STATUTE, then this Interlocal Agreement may be renewed as provided for in the STATUTE.

Section 3:

A. All proceeds of the TAX collected pursuant to Section 336.025(1)(a), *Florida Statutes* shall be divided between the COUNTY and the municipalities, as follows (DISTRIBUTION FORMULA):

1. The COUNTY shall receive 66.5648 percent of the TAX collected.
2. The municipalities collectively shall receive 33.4352 percent of the TAX collected (TOTAL MUNICIPAL SHARE).

B. All money shall be collected and distributed to the respective parties as provided in Section 336.025(2), *Florida Statutes*.

C. The MUNICIPALITY (and all other municipalities eligible to participate in the distribution of the proceeds of the TAX) shall receive a pro rata share of the TOTAL MUNICIPAL SHARE pursuant to a formula (MUNICIPAL SHARE FORMULA) that is based seventy percent (70%) on lane miles located within the MUNICIPALITY (and for all other municipalities eligible to

participate in the distribution of the proceeds of the TAX) for which the MUNICIPALITY (or the other eligible municipalities) is responsible for maintenance, and thirty percent (30%) on the population of the MUNICIPALITY (or the other eligible municipalities) based upon the most recent University of Florida Population Estimate. The MUNICIPAL SHARE FORMULA is:

(30% x (Municipality's population/sum of all of Municipalities' population)) + (70% x (Municipality's lane miles/sum of all of Municipalities' lane miles)) = Municipality's Pro Rata Share.

Exhibit A attached hereto and incorporated herein by reference identifies each eligible municipality's pro rata share of the TOTAL MUNICIPAL SHARE. The calculation(s) of the MUNICIPAL SHARE FORMULA may be amended not more than once annually by the Palm Beach County League of Cities, Inc., by the preparation of a new Exhibit A on behalf of the municipalities and based upon changes in the MUNICIPAL SHARE FORMULA and submitting the new Exhibit A to the COUNTY Administrator no later than June 1 of any year. The COUNTY Administrator shall then transmit the new Exhibit A to the Florida Department of Revenue.

D. In the event that a new municipality is incorporated in the COUNTY, the new municipality's share of the TAX shall be provided from the share formerly allocated to the COUNTY and the TOTAL MUNICIPAL SHARE, as set forth below.

1. In the first full fiscal year following incorporation, the new municipality will receive a share based solely on its population, as opposed to the MUNICIPAL SHARE FORMULA that considers lane miles and population, as set forth in Section 3C above. The new municipality's share shall be determined pursuant to **Exhibit B** attached hereto which shows an example of the calculations for a hypothetical new municipality with a population of 40,000.

- a. The combined COUNTY and collective municipalities contributions shall equal one hundred percent (100%) of the new municipality's share.

- b. Section 3C above shall continue to apply as the MUNICIPAL SHARE FORMULA for the remaining municipalities after their contribution to the new municipality's share as set forth in Section 3 D1 above.

2. In the subsequent fiscal years after the first full fiscal year following incorporation of the new municipality:

a. The percentage allocated to the COUNTY in the DISTRIBUTION FORMULA in Section 3A above, as may be amended, shall be reduced by an amount that reflects the COUNTY's contribution to the new municipality's share, as set forth in Section 3D1, above.

b. Likewise, the TOTAL MUNICIPAL SHARE, including the new municipality, in Section 3A above, as may be amended, shall be increased by an amount that reflects the COUNTY's contribution to the new municipality's share, as set forth in Section 3D1 above.

c. Section 3C below shall apply to the new municipality in all annual distributions in the years after the first full fiscal year following incorporation of the new municipality.

E. In the event an existing municipality in the COUNTY is dissolved, the former municipality's share of the TAX shall be distributed to the COUNTY and to the remaining collective municipalities by applying in reverse the process set forth in Section 3D, above.

F. In the event of proposed legislation which would either create or dissolve a municipality in the COUNTY, the COUNTY and the subject municipality agree that the COUNTY Legislative Delegation and the Florida Legislature (and Governor, if deemed necessary) be made aware of this Interlocal Agreement and appropriately incorporate its provisions into such proposed legislation. The subject municipality may accomplish this by supporting the LEAGUE, as the organization that is in place to convey municipal consensus on legislative matters.

Section 4: This Interlocal Agreement between the COUNTY and the MUNICIPALITY is one of several identical interlocal agreements between the COUNTY and other municipalities providing the same terms for the distribution of the proceeds of the TAX. As such, this Interlocal Agreement along with all other identical interlocal agreements may be executed in multiple counterparts, each of which shall be deemed an original, but all of which combined shall constitute one in the same Interlocal Agreement for purposes of Section 336.025 *Florida Statutes*. The Interlocal Agreement between the COUNTY and the MUNICIPALITY, along with the identical interlocal agreements executed by other municipalities in the COUNTY represent a majority of the incorporated population of the COUNTY.

Section 5: The COUNTY and the MUNICIPALITY agree to meet every two (2) years to

evaluate the method of distribution of the TAX revenues as required by Section 336.025(1)(d), *Florida Statutes*. The MUNICIPALITY and all other municipalities that have executed an identical interlocal agreement shall be collectively represented at said meeting by the Palm Beach County League of Cities, Inc. The COUNTY shall be represented at said meeting by representatives selected by the COUNTY Administrator's Office. The MUNICIPALITY or the COUNTY may call for said meeting by providing thirty (30) days' notice to the other as set forth in Section 12 below.

Section 6: Nothing in this Interlocal Agreement shall preclude either the COUNTY or the MUNICIPALITY from litigating against the other on matters completely unrelated to and not contemplated by this Interlocal Agreement.

Section 7: This Interlocal Agreement shall take effect only upon execution by both the COUNTY, and the MUNICIPALITY along with those other municipalities representing a majority of the population of the incorporated areas of the COUNTY. In the event that either the COUNTY fails or refuses to execute this Interlocal Agreement, or fails or refuses to adopt the 2025 ORDINANCE, as more fully described in Section 1 above, or in the event that those municipalities representing a majority of the population of the incorporated areas of the COUNTY fail to execute this Interlocal Agreement, then this Interlocal Agreement shall be null and void and the parties hereto shall have no further rights or responsibilities hereunder.

Section 8: The invalidity of any portion, article, paragraph, provision, clause or any part thereof of this Interlocal Agreement shall have no effect upon the validity of any other part of this Interlocal Agreement.

Section 9: To the extent allowed by law, the venue for any action arising from this Interlocal Agreement shall be in Palm Beach County, Florida.

Section 10: This Interlocal Agreement shall be governed by and in accordance with the laws of the State of Florida.

Section 11: Any costs or expenses including reasonable attorney's fees associated with the enforcement of the terms or conditions of this Interlocal Agreement shall be borne by the respective parties.

Section 12: Any notice required under the provisions of this Interlocal Agreement shall be in writing and shall be delivered by hand or by certified or registered mail, return receipt requested, to:
For the COUNTY:

Palm Beach County

Board of County Commissioners
301 North Olive Avenue
West Palm Beach, Florida 33401

With a copy to:

Palm Beach County
County Attorney
301 North Olive Avenue
West Palm Beach, Florida 33401

For the MUNICIPALITY:

Palm Beach County League of Cities, Inc.
301 North Olive Avenue, 10th Floor
P.O. Box 1989 – Government Center
West Palm Beach, Florida 33402
Attention: Executive Director

With a copy to:

Davis & Associates, P.A.
Attorneys for the Palm Beach County League of Cities, Inc.
701 Northpoint Parkway, Suite 205
West Palm Beach, Florida 33407
Attention: General Counsel

The LEAGUE, upon receipt of any notice proved for herein, shall provide like notice to each municipality that is a party to this Interlocal Agreement and all other identical interlocal agreements.

Notice by certified or registered mail, return receipt requested, shall be deemed effective on the date that such notice is deposited with a United States Post Office.

Section 13: The COUNTY and the MUNICIPALITY expressly agree that time is of the essence in this Interlocal Agreement and the failure by a party to complete performance within the time specified, or within a reasonable time if no time is specified herein, shall, at the option of the other party without liability, in addition to any other rights or remedies, relieve the other party of any obligation to accept such performance.

Section 14: The parties hereto expressly covenant and agree that in the event either party is in default of its obligations herein, the party not in default shall provide to the party in default thirty (30) days written notice to cure said default before exercising any of its rights as provided for in this Interlocal Agreement or as may otherwise exist in law or equity.

Section 15: The Inspector General of Palm Beach County has the authority to investigate and

audit matters relating to the negotiation and performance of this Interlocal Agreement, and in furtherance thereof may demand and obtain records and testimony from the parties and, any, if applicable, subcontractors and lower tier subcontractors. The parties understand and agree that in addition to all other remedies and consequences provided by law, failure of a party or, if applicable, subcontractors and lower tier subcontractors to fully cooperate with the Inspector General when requested will be deemed to be a breach of this Interlocal Agreement. Failure to cooperate with the Inspector General, or interfering with or impeding any investigation shall be in violation of Palm Beach County Code, Section 2-421- 2-440, and may be punished pursuant to Section 125.69, *Florida Statutes*, in the same manner as a second degree misdemeanor.

Section 16: In accordance with Sec. 119.0701, *Florida Statutes*, the parties to this Interlocal Agreement must keep and maintain this Interlocal Agreement and any other records associated therewith. Upon request by either party's custodian of public records, the non-requesting party must provide the requesting party with copies of requested records, or allow such records to be inspected or copied, within a reasonable time in accordance with access and cost requirements of Chapter 119, *Florida Statutes*. Failure to do so may subject the non-requesting party to attorney's fees and costs pursuant to Sec. 119.0701, *Florida Statutes*, and other penalties pursuant to Sec. 119.10, *Florida Statutes*. Further, the parties shall ensure that any exempt or confidential records associated with this Interlocal Agreement are not disclosed except as authorized by law for the duration of the Interlocal Agreement term.

IF EITHER PARTY HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, *FLORIDA STATUTES*, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS INTERLOCAL AGREEMENT, PLEASE CONTACT THE RECORDS CUSTODIAN FOR THE OTHER PARTY IN ACCORDANCE WITH PARAGRAPH 13 ABOVE.

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Exhibit A

APPLICATION OF MUNICIPAL SHARE FORMULA
33.4352% (TOTAL MUNICIPAL SHARE)

6 Cent Gas Tax

City	Street Lane Miles	Alley Lane Miles	Total Municipal Lane Miles	Percent of Municipal Lane Miles		2019 RBR Population	Percent of Municipal Population		Weighted Distribution of 70% Lane Miles and 30% Population (Municipal Share Formula)	Pro Rata Share of TOTAL MUNICIPAL SHARE	
				Value "A"	Value "B"		Value "A"	Value "B"		Value "C"	Value "D"
Altamonte	28.800	0.000	28.800	0.659%	0.249%	31,417	0.249%	0.3595%	0.1860%	0.1860%	0.1860%
Blue Springs	118.895	0.000	118.895	2.759%	1.069%	12,785	1.069%	1.7295%	4.859%	4.859%	4.859%
Bokeelia	246.322	0.000	246.322	5.659%	2.169%	11,467	2.169%	3.3295%	9.359%	9.359%	9.359%
Bonita Beach	244.312	2.342	246.654	5.679%	0.479%	82,288	9.54%	7.3610%	2.4632%	2.4632%	2.4632%
Brimley Branch	0.538	0.000	0.538	0.01%	0.01%	500	0.05%	0.036%	0.0094%	0.0094%	0.0094%
Cloud Lake	1.599	0.000	1.599	0.04%	0.04%	140	0.06%	0.046%	0.0139%	0.0139%	0.0139%
Drury Beach	288.454	14.251	312.705	8.15%	7.80%	67,113	7.80%	8.048%	2.6995%	2.6995%	2.6995%
Gen Ridge	3.466	0.000	3.466	0.08%	0.08%	215	0.25%	0.025%	0.0713%	0.0713%	0.0713%
Green Hills	13.555	0.000	13.555	0.31%	0.31%	1,055	1.25%	0.125%	0.359%	0.359%	0.359%
Greenwood	48.364	0.000	48.364	1.10%	1.10%	46,485	5.21%	7.4872%	0.810%	0.810%	0.810%
Gulf Stream	8.882	0.000	8.882	0.20%	0.20%	595	0.71%	0.0524%	0.6533%	0.6533%	0.6533%
Hawthill	14.447	0.000	14.447	0.33%	0.33%	2,183	0.25%	0.155%	0.1379%	0.1379%	0.1379%
Highland Beach	2.516	0.000	2.516	0.06%	0.06%	4,893	0.49%	0.1957%	0.0546%	0.0546%	0.0546%
Hypobulo	0.000	0.000	0.000	0.00%	0.00%	2,897	0.31%	0.0936%	0.0318%	0.0318%	0.0318%
Jane Beach	10.166	0.157	10.323	0.26%	0.26%	3,483	0.41%	0.2364%	0.1081%	0.1081%	0.1081%
Lake Park	13.878	0.000	13.878	0.31%	0.31%	61,393	7.06%	7.9564%	0.9564%	0.9564%	0.9564%
Lake Clarke Shores	3.455	0.000	3.455	0.08%	0.08%	1,163	0.06%	0.1159%	0.0796%	0.0796%	0.0796%
Lake Clarke Shores	25.658	0.000	25.658	0.66%	0.66%	3,556	0.41%	0.5924%	0.1579%	0.1579%	0.1579%
Lake Worth Beach	60.089	12.31	61,320	1.56%	1.56%	9,015	1.04%	1.6314%	1.6314%	1.6314%	1.6314%
Lakewood	205.887	0.000	205.887	5.38%	5.38%	49,432	5.04%	5.2753%	1.7552%	1.7552%	1.7552%
Lantana	63.141	4.052	67.193	1.72%	1.72%	12,244	1.42%	1.6783%	0.5740%	0.5740%	0.5740%
Loughatche Groves	100.934	0.000	100.934	2.86%	0.31%	3,773	0.39%	2.1741%	2.1741%	2.1741%	2.1741%
Maitland	4.866	0.000	4.866	0.11%	0.11%	420	0.49%	0.1089%	0.7189%	0.7189%	0.7189%
Margolia Park	56.637	0.000	56.637	0.45%	0.45%	2,369	0.25%	0.1861%	0.0472%	0.0472%	0.0472%
North Palm Beach	58.853	4.332	63.185	1.63%	1.63%	13,145	1.58%	0.1861%	0.1861%	0.1861%	0.1861%
Ocean Ridge	13.260	0.000	13.260	0.34%	0.34%	1,800	0.21%	0.2076%	0.3388%	0.3388%	0.3388%
Orlando	43.880	0.249	44.129	1.15%	1.15%	5,607	0.65%	1.0007%	0.3940%	0.3940%	0.3940%
Palm Beach	84.546	1.324	85.870	2.29%	2.29%	9,207	1.06%	1.2800%	0.6312%	0.6312%	0.6312%
Palm Beach Gardens	151.491	4.628	156.119	4.01%	4.01%	61,517	7.14%	4.9817%	1.5899%	1.5899%	1.5899%
Palm Beach Shores	9.823	0.000	9.823	0.25%	0.25%	1,309	0.15%	0.2250%	0.0725%	0.0725%	0.0725%
Palm Springs	77.160	0.000	77.160	2.01%	2.01%	27,167	3.15%	2.3543%	0.7975%	0.7975%	0.7975%
Pineia Beach	162.863	0.595	163.458	4.26%	4.26%	38,793	4.53%	4.3385%	1.4670%	1.4670%	1.4670%
Royal Palm Beach	152.059	0.000	152.059	3.85%	3.85%	40,393	4.67%	4.1780%	1.3719%	1.3719%	1.3719%
South Bay	25.240	0.000	25.240	0.64%	0.64%	4,259	0.57%	0.6335%	0.2175%	0.2175%	0.2175%
South Palm Beach	0.000	0.000	0.000	0.00%	0.00%	1,746	0.17%	0.0166%	0.0000%	0.0000%	0.0000%
Wakulla	44.040	0.000	44.040	1.10%	1.10%	5,140	0.57%	1.1131%	0.4486%	0.4486%	0.4486%
Washington	382.394	0.000	382.394	9.91%	9.91%	61,288	7.17%	14.0015%	4.6916%	4.6916%	4.6916%
West Palm Beach	593.170	30.470	623.640	15.95%	15.95%	122,157	14.79%	14.0015%	14.0015%	14.0015%	14.0015%
TOTAL	3768.153	66.785	3834.943	100%	100%	861,561	100%	100%	33.4352%	33.4352%	33.4352%

** Worksheet is not eligible to receive local option gas tax revenue distributions; these tasks are not included in this summary

Calculation Legend:

Value "A" = Individual municipality's percentage of total municipal lane miles

Value "B" = Individual municipality's percentage of total municipal population

Value "C" = 70% of Value "A" + 30% of Value "B"

Value "D" = Value "C" x 33.4352 Municipal Split

Exhibit B

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

2024 Distribution Formula:

CountyShare	66.5648%
Municipalities' <u>TOTAL MUNICIPAL SHARE</u>	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:

$4.643\% \times 33.4352\% = 1.552\%$

Calculation for the Change in the County Share:

$1.552\% \times 66.5648\% = 1.0333\%$

Resulting in the Updated County Share:

$66.5648\% - 1.0333\% = \underline{65.5315\%}$

And the Updated TOTAL MUNICIPAL SHARE:

$33.4352\% + 1.0333\% = \underline{34.4685\%}$

**INTERLOCAL AGREEMENT TO REDETERMINE, RE-ADOPT AND RATIFY
EXISTING DISTRIBUTION FORMULA FOR SIX (6) CENT LOCAL OPTION FUEL TAX**

THIS INTERLOCAL AGREEMENT is dated, made, and entered into on this 16th day of May 2025, by and between Palm Beach County, a political subdivision of the State of Florida, hereinafter referred to as the COUNTY, and the Town of Hypoluxo, a municipal corporation located in Palm Beach County, Florida, and organized and existing in accordance with the laws of the State of Florida, hereinafter referred to as the MUNICIPALITY.

WITNESSETH:

WHEREAS, Section 336.025(1)(a), *Florida Statutes* (STATUTE) authorizes a one (1), two (2), three (3), four (4), five (5), and/or six (6) cent local option fuel tax to be levied upon the sale of every gallon of motor fuel and special fuel within the COUNTY; and

WHEREAS, pursuant to the STATUTE, in 1995, the COUNTY re-levied the six (6) cent local option fuel tax (TAX) for a 30-year term, as provided in County Code Chapter 17, Article I, Section 17-3 (1995 ORDINANCE). Pursuant to the STATUTE and prior to enacting the 1995 ORDINANCE, the COUNTY established by interlocal agreement with various municipalities representing a majority of the population of the incorporated area within the COUNTY, the distribution formula for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY (collectively, 1995 INTERLOCAL AGREEMENT); and

WHEREAS, the 1995 ORDINANCE and the 1995 INTERLOCAL AGREEMENT will, by their own terms and in accordance with the STATUTE, terminate on August 31, 2025; and

WHEREAS, the COUNTY desires to once again re-levy and re-impose the TAX for a new 30-year term pursuant to the STATUTE, and enter into this Interlocal Agreement to redetermine the distribution formula for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY; and

WHEREAS, representatives of the COUNTY and the various municipalities, utilizing the Palm Beach County League of Cities, Inc., (LEAGUE) have met and negotiated mutually acceptable terms and conditions for this Interlocal Agreement, which terms are set forth herein; and

WHEREAS, once effective, this Interlocal Agreement re-adopts and ratifies the distribution

formula currently in effect for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY.

NOW, THEREFORE, in consideration of the premises and the mutual covenants herein contained and for such other good and valuable consideration, the receipt of which the parties hereby expressly acknowledge, the COUNTY and the MUNICIPALITY hereto covenant and agree to enter into this Interlocal Agreement as follows:

Section 1: This Interlocal Agreement is entered into with the specific contemplation that the Board of County Commissioners of Palm Beach County (BCC) will enact an appropriate ordinance to levy the TAX to be effective September 1, 2025 (2025 ORDINANCE). In the event the BCC fails or refuses to enact the 2025 ORDINANCE to levy the TAX, this Interlocal Agreement shall be null and void.

Section 2: The term of this Interlocal Agreement shall be for the same duration as the 2025 ORDINANCE levying the TAX. Upon the expiration of the levy of the TAX, as provided in the 2025 ORDINANCE, this Interlocal Agreement shall terminate; except that if the BCC reimposes the TAX again as provided in the STATUTE, then this Interlocal Agreement may be renewed as provided for in the STATUTE.

Section 3:

A. All proceeds of the TAX collected pursuant to Section 336.025(1)(a), *Florida Statutes* shall be divided between the COUNTY and the municipalities, as follows (DISTRIBUTION FORMULA):

1. The COUNTY shall receive 66.5648 percent of the TAX collected.
2. The municipalities collectively shall receive 33.4352 percent of the TAX collected (TOTAL MUNICIPAL SHARE).

B. All money shall be collected and distributed to the respective parties as provided in Section 336.025(2), *Florida Statutes*.

C. The MUNICIPALITY (and all other municipalities eligible to participate in the distribution of the proceeds of the TAX) shall receive a pro rata share of the TOTAL MUNICIPAL SHARE pursuant to a formula (MUNICIPAL SHARE FORMULA) that is based seventy percent (70%) on lane miles located within the MUNICIPALITY (and for all other municipalities eligible to

participate in the distribution of the proceeds of the TAX) for which the MUNICIPALITY (or the other eligible municipalities) is responsible for maintenance, and thirty percent (30%) on the population of the MUNICIPALITY (or the other eligible municipalities) based upon the most recent University of Florida Population Estimate. The MUNICIPAL SHARE FORMULA is:

(30% x (Municipality's population/sum of all of Municipalities' population)) + (70% x (Municipality's lane miles/sum of all of Municipalities' lane miles)) = Municipality's Pro Rata Share.

Exhibit A attached hereto and incorporated herein by reference identifies each eligible municipality's pro rata share of the TOTAL MUNICIPAL SHARE. The calculation(s) of the MUNICIPAL SHARE FORMULA may be amended not more than once annually by the Palm Beach County League of Cities, Inc., by the preparation of a new Exhibit A on behalf of the municipalities and based upon changes in the MUNICIPAL SHARE FORMULA and submitting the new Exhibit A to the COUNTY Administrator no later than June 1 of any year. The COUNTY Administrator shall then transmit the new Exhibit A to the Florida Department of Revenue.

D. In the event that a new municipality is incorporated in the COUNTY, the new municipality's share of the TAX shall be provided from the share formerly allocated to the COUNTY and the TOTAL MUNICIPAL SHARE, as set forth below.

1. In the first full fiscal year following incorporation, the new municipality will receive a share based solely on its population, as opposed to the MUNICIPAL SHARE FORMULA that considers lane miles and population, as set forth in Section 3C above. The new municipality's share shall be determined pursuant to **Exhibit B** attached hereto which shows an example of the calculations for a hypothetical new municipality with a population of 40,000.

a. The combined COUNTY and collective municipalities contributions shall equal one hundred percent (100%) of the new municipality's share.

b. Section 3C above shall continue to apply as the MUNICIPAL SHARE FORMULA for the remaining municipalities after their contribution to the new municipality's share as set forth in Section 3 D1 above.

2. In the subsequent fiscal years after the first full fiscal year following incorporation of the new municipality:

a. The percentage allocated to the COUNTY in the DISTRIBUTION FORMULA in Section 3A above, as may be amended, shall be reduced by an amount that reflects the COUNTY's contribution to the new municipality's share, as set forth in Section 3D1, above.

b. Likewise, the TOTAL MUNICIPAL SHARE, including the new municipality, in Section 3A above, as may be amended, shall be increased by an amount that reflects the COUNTY's contribution to the new municipality's share, as set forth in Section 3D1 above.

c. Section 3C below shall apply to the new municipality in all annual distributions in the years after the first full fiscal year following incorporation of the new municipality.

E. In the event an existing municipality in the COUNTY is dissolved, the former municipality's share of the TAX shall be distributed to the COUNTY and to the remaining collective municipalities by applying in reverse the process set forth in Section 3D, above.

F. In the event of proposed legislation which would either create or dissolve a municipality in the COUNTY, the COUNTY and the subject municipality agree that the COUNTY Legislative Delegation and the Florida Legislature (and Governor, if deemed necessary) be made aware of this Interlocal Agreement and appropriately incorporate its provisions into such proposed legislation. The subject municipality may accomplish this by supporting the LEAGUE, as the organization that is in place to convey municipal consensus on legislative matters.

Section 4: This Interlocal Agreement between the COUNTY and the MUNICIPALITY is one of several identical interlocal agreements between the COUNTY and other municipalities providing the same terms for the distribution of the proceeds of the TAX. As such, this Interlocal Agreement along with all other identical interlocal agreements may be executed in multiple counterparts, each of which shall be deemed an original, but all of which combined shall constitute one in the same Interlocal Agreement for purposes of Section 336.025 *Florida Statutes*. The Interlocal Agreement between the COUNTY and the MUNICIPALITY, along with the identical interlocal agreements executed by other municipalities in the COUNTY represent a majority of the incorporated population of the COUNTY.

Section 5: The COUNTY and the MUNICIPALITY agree to meet every two (2) years to

evaluate the method of distribution of the TAX revenues as required by Section 336.025(1)(d), *Florida Statutes*. The MUNICIPALITY and all other municipalities that have executed an identical interlocal agreement shall be collectively represented at said meeting by the Palm Beach County League of Cities, Inc. The COUNTY shall be represented at said meeting by representatives selected by the COUNTY Administrator's Office. The MUNICIPALITY or the COUNTY may call for said meeting by providing thirty (30) days' notice to the other as set forth in Section 12 below.

Section 6: Nothing in this Interlocal Agreement shall preclude either the COUNTY or the MUNICIPALITY from litigating against the other on matters completely unrelated to and not contemplated by this Interlocal Agreement.

Section 7: This Interlocal Agreement shall take effect only upon execution by both the COUNTY, and the MUNICIPALITY along with those other municipalities representing a majority of the population of the incorporated areas of the COUNTY. In the event that either the COUNTY fails or refuses to execute this Interlocal Agreement, or fails or refuses to adopt the 2025 ORDINANCE, as more fully described in Section 1 above, or in the event that those municipalities representing a majority of the population of the incorporated areas of the COUNTY fail to execute this Interlocal Agreement, then this Interlocal Agreement shall be null and void and the parties hereto shall have no further rights or responsibilities hereunder.

Section 8: The invalidity of any portion, article, paragraph, provision, clause or any part thereof of this Interlocal Agreement shall have no effect upon the validity of any other part of this Interlocal Agreement.

Section 9: To the extent allowed by law, the venue for any action arising from this Interlocal Agreement shall be in Palm Beach County, Florida.

Section 10: This Interlocal Agreement shall be governed by and in accordance with the laws of the State of Florida.

Section 11: Any costs or expenses including reasonable attorney's fees associated with the enforcement of the terms or conditions of this Interlocal Agreement shall be borne by the respective parties.

Section 12: Any notice required under the provisions of this Interlocal Agreement shall be in writing and shall be delivered by hand or by certified or registered mail, return receipt requested, to:
For the COUNTY:

Palm Beach County

Board of County Commissioners
301 North Olive Avenue
West Palm Beach, Florida 33401

With a copy to:

Palm Beach County
County Attorney
301 North Olive Avenue
West Palm Beach, Florida 33401

For the MUNICIPALITY:

Palm Beach County League of Cities, Inc.
301 North Olive Avenue, 10th Floor
P.O. Box 1989 – Government Center
West Palm Beach, Florida 33402
Attention: Executive Director

With a copy to:

Davis & Associates, P.A.
Attorneys for the Palm Beach County League of Cities, Inc.
701 Northpoint Parkway, Suite 205
West Palm Beach, Florida 33407
Attention: General Counsel

The LEAGUE, upon receipt of any notice proved for herein, shall provide like notice to each municipality that is a party to this Interlocal Agreement and all other identical interlocal agreements.

Notice by certified or registered mail, return receipt requested, shall be deemed effective on the date that such notice is deposited with a United States Post Office.

Section 13: The COUNTY and the MUNICIPALITY expressly agree that time is of the essence in this Interlocal Agreement and the failure by a party to complete performance within the time specified, or within a reasonable time if no time is specified herein, shall, at the option of the other party without liability, in addition to any other rights or remedies, relieve the other party of any obligation to accept such performance.

Section 14: The parties hereto expressly covenant and agree that in the event either party is in default of its obligations herein, the party not in default shall provide to the party in default thirty (30) days written notice to cure said default before exercising any of its rights as provided for in this Interlocal Agreement or as may otherwise exist in law or equity.

Section 15: The Inspector General of Palm Beach County has the authority to investigate and

audit matters relating to the negotiation and performance of this Interlocal Agreement, and in furtherance thereof may demand and obtain records and testimony from the parties and, any, if applicable, subcontractors and lower tier subcontractors. The parties understand and agree that in addition to all other remedies and consequences provided by law, failure of a party or, if applicable, subcontractors and lower tier subcontractors to fully cooperate with the Inspector General when requested will be deemed to be a breach of this Interlocal Agreement. Failure to cooperate with the Inspector General, or interfering with or impeding any investigation shall be in violation of Palm Beach County Code, Section 2-421- 2-440, and may be punished pursuant to Section 125.69, *Florida Statutes*, in the same manner as a second-degree misdemeanor.

Section 16: In accordance with Sec. 119.0701, *Florida Statutes*, the parties to this Interlocal Agreement must keep and maintain this Interlocal Agreement and any other records associated therewith. Upon request by either party's custodian of public records, the non-requesting party must provide the requesting party with copies of requested records, or allow such records to be inspected or copied, within a reasonable time in accordance with access and cost requirements of Chapter 119, *Florida Statutes*. Failure to do so may subject the non-requesting party to attorney's fees and costs pursuant to Sec. 119.0701, *Florida Statutes*, and other penalties pursuant to Sec. 119.10, *Florida Statutes*. Further, the parties shall ensure that any exempt or confidential records associated with this Interlocal Agreement are not disclosed except as authorized by law for the duration of the Interlocal Agreement term.

IF EITHER PARTY HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, *FLORIDA STATUTES*, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS INTERLOCAL AGREEMENT, PLEASE CONTACT THE RECORDS CUSTODIAN FOR THE OTHER PARTY IN ACCORDANCE WITH PARAGRAPH 12 ABOVE.

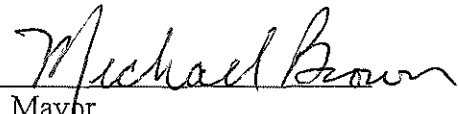
Section 17: The parties agree that this Interlocal Agreement sets forth the entire agreement between the parties, and there are no promises or understandings other than those stated herein. None of the provisions, terms, or conditions contained in this Interlocal Agreement may be added to, modified, superseded, or otherwise altered except by written instrument executed by the COUNTY, the MUNICIPALITY, along with those other municipalities representing a majority of the population of the incorporated areas of the COUNTY.

IN WITNESS WHEREOF, the parties hereto have set their hands and seals in the day set forth above.

ATTEST:

TOWN OF HYPOLUXO

By: 
Deputy Town Clerk

By: 
Mayor

(SEAL)

ATTEST:


PALM BEACH COUNTY, FLORIDA BY
ITS BOARD OF COMMISSIONERS

By: _____
County Clerk

By: _____
Maria G. Marino, Mayor

(SEAL)

APPROVED AS TO LEGAL
SUFFICIENCY

By: 
County Attorney

APPROVED AS TO TERMS AND
CONDITIONS

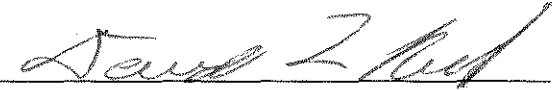
By: 
County Engineer

Exhibit A
APPLICATION OF MUNICIPAL SHARE FORMULA
33.4352% (TOTAL MUNICIPAL SHARE)
6 Cent Gas Tax

City	Street Lane Miles	Alley Lane Miles	Total Municipal Lane Miles	Percent of Municipal Lane Miles	2023 BEBR Population	Percent of Municipal Population	Weighted Distribution of 70% Lane Miles and 30% Population (MUNICIPAL SHARE FORMULA)	Pro Rata Share of TOTAL MUNICIPAL SHARE
				Value "A"		Value "B"	Value "C"	Value "D"
Atlantis	26.800	0.000	26.800	0.699%	2,147	0.249%	0.56395%	0.10856%
Belle Glade	106.999	0.000	106.999	2.790%	17,286	2.006%	2.55498%	0.85426%
Boca Raton	480.522	0.000	480.522	12.530%	100,491	11.664%	12.27022%	4.10257%
Boynton Beach	244.312	2.142	246.454	6.427%	82,208	9.542%	7.36110%	2.46120%
Briny Breezes	0.528	0.000	0.528	0.014%	500	0.058%	0.02705%	0.00904%
Cloud Lake	1.599	0.000	1.599	0.042%	140	0.016%	0.03406%	0.01139%
Delray Beach	298.454	14.251	312.705	8.154%	67,213	7.801%	8.04826%	2.69095%
Glen Ridge	3.496	0.000	3.496	0.091%	215	0.025%	0.07130%	0.02384%
Golf	10.555	0.000	10.555	0.275%	281	0.033%	0.20245%	0.06769%
Greenacres	49.264	0.000	49.264	1.285%	45,476	5.278%	2.48272%	0.83010%
Gulf Stream	8.882	0.000	8.882	0.232%	959	0.111%	0.19552%	0.06537%
Haverhill	14.447	0.000	14.447	0.377%	2,193	0.255%	0.34007%	0.11370%
Highland Beach	2.516	0.000	2.516	0.066%	4,303	0.499%	0.19576%	0.06545%
Hypoluxo	0.000	0.000	0.000	0.000%	2,687	0.312%	0.09356%	0.03128%
Juno Beach	10.166	0.157	10.323	0.269%	3,883	0.451%	0.32364%	0.10821%
Jupiter	308.473	2.155	310.628	8.100%	61,333	7.119%	7.80560%	2.60982%
Jupiter Inlet Colony	5.455	0.000	5.455	0.142%	400	0.046%	0.11350%	0.03795%
Lake Clarke Shores	25.658	0.000	25.658	0.669%	3,556	0.413%	0.59216%	0.19799%
Lake Park	60.089	1.231	61.320	1.599%	9,025	1.048%	1.43354%	0.47931%
Lake Worth Beach	205.897	0.500	206.397	5.382%	43,432	5.041%	5.27973%	1.76529%
Lantana	63.141	4.052	67.193	1.752%	12,244	1.421%	1.65283%	0.55263%
Loxahatchee Groves	109.934	0.000	109.934	2.867%	3,373	0.391%	2.12410%	0.71020%
Manalapan	4.896	0.000	4.896	0.128%	420	0.049%	0.10399%	0.03477%
Mangonia Park	16.637	0.000	16.637	0.434%	2,369	0.275%	0.38617%	0.12912%
North Palm Beach	58.853	4.532	63.385	1.653%	13,145	1.526%	1.61470%	0.53988%
Ocean Ridge	13.260	0.000	13.260	0.346%	1,830	0.212%	0.30576%	0.10223%
Pahokee	43.880	0.249	44.129	1.151%	5,607	0.651%	1.00073%	0.33460%
Palm Beach	84.546	1.324	85.870	2.239%	9,207	1.069%	1.88800%	0.63125%
Palm Beach Gardens	151.491	4.628	156.119	4.071%	61,517	7.140%	4.99173%	1.66899%
Palm Beach Shores	9.833	0.000	9.833	0.256%	1,309	0.152%	0.22506%	0.07525%
Palm Springs	77.160	0.000	77.160	2.012%	27,167	3.153%	2.35439%	0.78719%
Riviera Beach	162.863	0.505	163.368	4.260%	38,795	4.503%	4.33285%	1.44870%
Royal Palm Beach	152.059	0.000	152.059	3.965%	40,299	4.677%	4.17880%	1.39719%
South Bay	25.240	0.000	25.240	0.658%	4,958	0.575%	0.63335%	0.21176%
South Palm Beach	0.000	0.000	0.000	0.000%	1,469	0.171%	0.05115%	0.01710%
Tequesta	44.689	0.189	44.878	1.170%	6,179	0.717%	1.03432%	0.34583%
Wellington	382.394	0.000	382.394	9.971%	61,788	7.172%	9.13141%	3.05310%
West Palm Beach	503.170	30.870	534.040	13.926%	122,157	14.179%	14.00151%	4.68143%
TOTAL	3768.158	66.785	3834.943	100%	861,561	100%	100%	33.4352%

** Westlake is not eligible to receive local option gas tax revenue distributions; those totals are not included in this summary

Calculation Legend:
Value "A" = Individual municipality's percentage of total municipal lane miles
Value "B" = Individual municipality's percentage of total municipal population
Value "C" = 70% of Value "A" + 30% of Value "B"
Value "D" = Value "C" x 33.4352 Municipal Split

Exhibit B

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

2024 Distribution Formula:

CountyShare	66.5648%
Municipalities' <u>TOTAL MUNICIPAL SHARE</u>	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:

$$4.643\% \times 33.4352\% = 1.552\%$$

Calculation for the Change in the County Share:

$$1.552\% \times 66.5648\% = 1.0333\%$$

Resulting in the Updated County Share:

$$66.5648\% - 1.0333\% = \underline{65.5315\%}$$

And the Updated TOTAL MUNICIPAL SHARE:

$$33.4352\% + 1.0333\% = \underline{34.4685\%}$$

INTERLOCAL AGREEMENT TO REDETERMINE, RE-ADOPT AND RATIFY EXISTING DISTRIBUTION FORMULA FOR SIX (6) CENT LOCAL OPTION FUEL TAX

THIS INTERLOCAL AGREEMENT is dated, made, and entered into on this 6th day of May 2025, by and between Palm Beach County, a political subdivision of the State of Florida, hereinafter referred to as the COUNTY, and the TOWN OF JUPITER, a municipal corporation located in Palm Beach County, Florida, and organized and existing in accordance with the laws of the State of Florida, hereinafter referred to as the MUNICIPALITY.

WITNESSETH:

WHEREAS, Section 336.025(1)(a), *Florida Statutes* (STATUTE) authorizes a one (1), two (2), three (3), four (4), five (5), and/or six (6) cent local option fuel tax to be levied upon the sale of every gallon of motor fuel and special fuel within the COUNTY; and

WHEREAS, pursuant to the STATUTE, in 1995, the COUNTY re-levied the six (6) cent local option fuel tax (TAX) for a 30 year term, as provided in County Code Chapter 17, Article I, Section 17-3 (1995 ORDINANCE). Pursuant to the STATUTE and prior to enacting the 1995 ORDINANCE, the COUNTY established by interlocal agreement with various municipalities representing a majority of the population of the incorporated area within the COUNTY, the distribution formula for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY (collectively, 1995 INTERLOCAL AGREEMENT); and

WHEREAS, the 1995 ORDINANCE and the 1995 INTERLOCAL AGREEMENT will, by their own terms and in accordance with the STATUTE, terminate on August 31, 2025; and

WHEREAS, the COUNTY desires to once again re-levy and re-impose the TAX for a new 30 year term pursuant to the STATUTE, and enter into this Interlocal Agreement to redetermine the distribution formula for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY; and

WHEREAS, representatives of the COUNTY and the various municipalities, utilizing the Palm Beach County League of Cities, Inc., (LEAGUE) have met and negotiated mutually acceptable terms and conditions for this Interlocal Agreement, which terms are set forth herein; and

WHEREAS, once effective, this Interlocal Agreement re-adopts and ratifies the distribution formula currently in effect for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY.

NOW, THEREFORE, in consideration of the premises and the mutual covenants herein contained and for such other good and valuable consideration, the receipt of which the parties hereby expressly acknowledge, the COUNTY and the MUNICIPALITY hereto covenant and agree to enter into this Interlocal Agreement as follows:

Section 1: This Interlocal Agreement is entered into with the specific contemplation that the Board of County Commissioners of Palm Beach County (BCC) will enact an appropriate ordinance to relevy the TAX to be effective September 1, 2025 (2025 ORDINANCE). In the event the BCC fails or refuses to enact the 2025 ORDINANCE to relevy the TAX, this Interlocal Agreement shall be null and void.

Section 2: The term of this Interlocal Agreement shall be for the same duration as the 2025 ORDINANCE relevying the TAX. Upon the expiration of the levy of the TAX, as provided in the 2025 ORDINANCE, this Interlocal Agreement shall terminate; except that if the BCC reimposes the TAX again as provided in the STATUTE, then this Interlocal Agreement may be renewed as provided for in the STATUTE.

Section 3:

A. All proceeds of the TAX collected pursuant to Section 336.025(1)(a), *Florida Statutes* shall be divided between the COUNTY and the municipalities, as follows (DISTRIBUTION FORMULA):

1. The COUNTY shall receive 66.5648 percent of the TAX collected.
2. The municipalities collectively shall receive 33.4352 percent of the TAX collected (TOTAL MUNICIPAL SHARE).

B. All money shall be collected and distributed to the respective parties as provided in Section 336.025(2), *Florida Statutes*.

C. The MUNICIPALITY (and all other municipalities eligible to participate in the distribution of the proceeds of the TAX) shall receive a pro rata share of the TOTAL MUNICIPAL SHARE pursuant to a formula (MUNICIPAL SHARE FORMULA) that is based

seventy percent (70%) on lane miles located within the MUNICIPALITY (and for all other municipalities eligible to participate in the distribution of the proceeds of the TAX) for which the MUNICIPALITY (or the other eligible municipalities) is responsible for maintenance, and thirty percent (30%) on the population of the MUNICIPALITY (or the other eligible municipalities) based upon the most recent University of Florida Population Estimate. The MUNICIPAL SHARE FORMULA is:

$(30\% \times (\text{Municipality's population} / \text{sum of all of Municipalities' population})) + (70\% \times (\text{Municipality's lane miles} / \text{sum of all of Municipalities' lane miles})) = \text{Municipality's Pro Rata Share.}$

Exhibit A attached hereto and incorporated herein by reference identifies each eligible municipality's pro rata share of the TOTAL MUNICIPAL SHARE. The calculation(s) of the MUNICIPAL SHARE FORMULA may be amended not more than once annually by the Palm Beach County League of Cities, Inc., by the preparation of a new Exhibit A on behalf of the municipalities and based upon changes in the MUNICIPAL SHARE FORMULA and submitting the new Exhibit A to the COUNTY Administrator no later than June 1 of any year. The COUNTY Administrator shall then transmit the new Exhibit A to the Florida Department of Revenue.

D. In the event that a new municipality is incorporated in the COUNTY, the new municipality's share of the TAX shall be provided from the share formerly allocated to the COUNTY and the TOTAL MUNICIPAL SHARE, as set forth below.

1. In the first full fiscal year following incorporation, the new municipality will receive a share based solely on its population, as opposed to the MUNICIPAL SHARE FORMULA that considers lane miles and population, as set forth in Section 3C above. The new municipality's share shall be determined pursuant to **Exhibit B** attached hereto which shows an example of the calculations for a hypothetical new municipality with a population of 40,000.

a. The combined COUNTY and collective municipalities contributions shall equal one hundred percent (100%) of the new municipality's share.

b. Section 3C above shall continue to apply as the MUNICIPAL SHARE FORMULA for the remaining municipalities after their contribution to the new

municipality's share as set forth in Section 3 D1 above.

2. In the subsequent fiscal years after the first full fiscal year following incorporation of the new municipality:

a. The percentage allocated to the COUNTY in the DISTRIBUTION FORMULA in Section 3A above, as may be amended, shall be reduced by an amount that reflects the COUNTY's contribution to the new municipality's share, as set forth in Section 3D1, above.

b. Likewise, the TOTAL MUNICIPAL SHARE, including the new municipality, in Section 3A above, as may be amended, shall be increased by an amount that reflects the COUNTY's contribution to the new municipality's share, as set forth in Section 3D1 above.

c. Section 3C below shall apply to the new municipality in all annual distributions in the years after the first full fiscal year following incorporation of the new municipality.

E. In the event an existing municipality in the COUNTY is dissolved, the former municipality's share of the TAX shall be distributed to the COUNTY and to the remaining collective municipalities by applying in reverse the process set forth in Section 3D, above.

F. In the event of proposed legislation which would either create or dissolve a municipality in the COUNTY, the COUNTY and the subject municipality agree that the COUNTY Legislative Delegation and the Florida Legislature (and Governor, if deemed necessary) be made aware of this Interlocal Agreement and appropriately incorporate its provisions into such proposed legislation. The subject municipality may accomplish this by supporting the LEAGUE, as the organization that is in place to convey municipal consensus on legislative matters.

Section 4: This Interlocal Agreement between the COUNTY and the MUNICIPALITY is one of several identical interlocal agreements between the COUNTY and other municipalities providing the same terms for the distribution of the proceeds of the TAX. As such, this Interlocal Agreement along with all other identical interlocal agreements may be executed in multiple counterparts, each of which shall be deemed an original, but all of which combined shall constitute one in the same Interlocal Agreement for purposes of Section 336.025 *Florida Statutes*. The Interlocal Agreement between the COUNTY and the MUNICIPALITY, along

with the identical interlocal agreements executed by other municipalities in the COUNTY represent a majority of the incorporated population of the COUNTY.

Section 5: The COUNTY and the MUNICIPALITY agree to meet every two (2) years to evaluate the method of distribution of the TAX revenues as required by Section 336.025(1)(d), *Florida Statutes*. The MUNICIPALITY and all other municipalities that have executed an identical interlocal agreement shall be collectively represented at said meeting by the Palm Beach County League of Cities, Inc. The COUNTY shall be represented at said meeting by representatives selected by the COUNTY Administrator's Office. The MUNICIPALITY or the COUNTY may call for said meeting by providing thirty (30) days' notice to the other as set forth in Section 12 below.

Section 6: Nothing in this Interlocal Agreement shall preclude either the COUNTY or the MUNICIPALITY from litigating against the other on matters completely unrelated to and not contemplated by this Interlocal Agreement.

Section 7: This Interlocal Agreement shall take effect only upon execution by both the COUNTY, and the MUNICIPALITY along with those other municipalities representing a majority of the population of the incorporated areas of the COUNTY. In the event that either the COUNTY fails or refuses to execute this Interlocal Agreement, or fails or refuses to adopt the 2025 ORDINANCE, as more fully described in Section 1 above, or in the event that those municipalities representing a majority of the population of the incorporated areas of the COUNTY fail to execute this Interlocal Agreement, then this Interlocal Agreement shall be null and void and the parties hereto shall have no further rights or responsibilities hereunder.

Section 8: The invalidity of any portion, article, paragraph, provision, clause or any part thereof of this Interlocal Agreement shall have no effect upon the validity of any other part of this Interlocal Agreement.

Section 9: To the extent allowed by law, the venue for any action arising from this Interlocal Agreement shall be in Palm Beach County, Florida.

Section 10: This Interlocal Agreement shall be governed by and in accordance with the laws of the State of Florida.

Section 11: Any costs or expenses including reasonable attorney's fees associated with the enforcement of the terms or conditions of this Interlocal Agreement shall be borne by the respective parties.

Section 12: Any notice required under the provisions of this Interlocal Agreement shall be in writing and shall be delivered by hand or by certified or registered mail, return receipt requested, to:

For the COUNTY:

Palm Beach County
Board of County Commissioners
301 North Olive Avenue
West Palm Beach, Florida 33401

With a copy to:

Palm Beach County
County Attorney
301 North Olive Avenue
West Palm Beach, Florida 33401

For the MUNICIPALITY:

Palm Beach County League of Cities, Inc.
301 North Olive Avenue, 10th Floor
P.O. Box 1989 – Government Center
West Palm Beach, Florida 33402
Attention: Executive Director

With a copy to:

Davis & Associates, P.A.
Attorneys for the Palm Beach County League of Cities, Inc.
701 Northpoint Parkway, Suite 205
West Palm Beach, Florida 33407
Attention: General Counsel

The LEAGUE, upon receipt of any notice provided for herein, shall provide like notice to each municipality that is a party to this Interlocal Agreement and all other identical interlocal agreements. Notice by certified or registered mail, return receipt requested, shall be deemed effective on the date that such notice is deposited with a United States Post Office.

Section 13: The COUNTY and the MUNICIPALITY expressly agree that time is of the essence in this Interlocal Agreement and the failure by a party to complete performance within the time specified, or within a reasonable time if no time is specified herein, shall, at the option of the other party without liability, in addition to any other rights or remedies, relieve the other party of any obligation to accept such performance.

Section 14: The parties hereto expressly covenant and agree that in the event either party is in

default of its obligations herein, the party not in default shall provide to the party in default thirty (30) days written notice to cure said default before exercising any of its rights as provided for in this Interlocal Agreement or as may otherwise exist in law or equity.

Section 15: The Inspector General of Palm Beach County has the authority to investigate and audit matters relating to the negotiation and performance of this Interlocal Agreement, and in furtherance thereof may demand and obtain records and testimony from the parties and, any, if applicable, subcontractors and lower tier subcontractors. The parties understand and agree that in addition to all other remedies and consequences provided by law, failure of a party or, if applicable, subcontractors and lower tier subcontractors to fully cooperate with the Inspector General when requested will be deemed to be a breach of this Interlocal Agreement. Failure to cooperate with the Inspector General, or interfering with or impeding any investigation shall be in violation of Palm Beach County Code, Section 2-421- 2-440, and may be punished pursuant to Section 125.69, *Florida Statutes*, in the same manner as a second degree misdemeanor.

Section 16: In accordance with Sec. 119.0701, *Florida Statutes*, the parties to this Interlocal Agreement must keep and maintain this Interlocal Agreement and any other records associated therewith. Upon request by either party's custodian of public records, the non-requesting party must provide the requesting party with copies of requested records, or allow such records to be inspected or copied, within a reasonable time in accordance with access and cost requirements of Chapter 119, *Florida Statutes*. Failure to do so may subject the non-requesting party to attorney's fees and costs pursuant to Sec. 119.0701, *Florida Statutes*, and other penalties pursuant to Sec. 119.10, *Florida Statutes*. Further, the parties shall ensure that any exempt or confidential records associated with this Interlocal Agreement are not disclosed except as authorized by law for the duration of the Interlocal Agreement term.

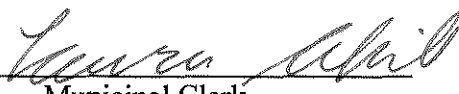
IF EITHER PARTY HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, *FLORIDA STATUTES*, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS INTERLOCAL AGREEMENT, PLEASE CONTACT THE RECORDS CUSTODIAN FOR THE OTHER PARTY IN ACCORDANCE WITH PARAGRAPH 13 ABOVE.

Section 17: The parties agree that this Interlocal Agreement sets forth the entire agreement between the parties, and there are no promises or understandings other than those stated herein.


None of the provisions, terms, or conditions contained in this Interlocal Agreement may be added to, modified, superseded, or otherwise altered except by written instrument executed by the COUNTY, the MUNICIPALITY, along with those other municipalities representing a majority of the population of the incorporated areas of the COUNTY.

IN WITNESS WHEREOF, the parties hereto have set their hands and seals in the day set forth above.

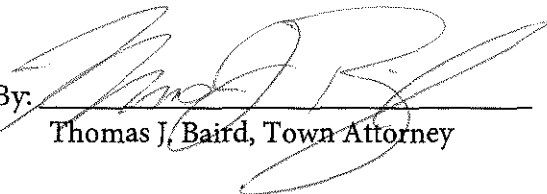
ATTEST:

By: 
Municipal Clerk
Laura Cahill

TOWN OF JUPITER
(NAME OF MUNICIPALITY)

By: 
Mayor
Jim Kuretski
(SEAL)

APPROVED AS TO FORM AND LEGAL
SUFFICIENCY:

By: 
Thomas J. Baird, Town Attorney



ATTEST:

PALM BEACH COUNTY, FLORIDA BY
ITS BOARD OF COMMISSIONERS

By: _____
County Clerk

By: _____
Maria G. Marino, Mayor
(SEAL)

APPROVED AS TO LEGAL
SUFFICIENCY

By: 
County Attorney

APPROVED AS TO TERMS AND
CONDITIONS

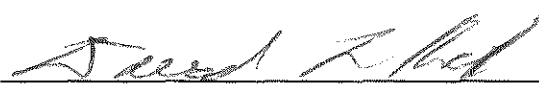
By: 
County Engineer

Exhibit A
APPLICATION OF MUNICIPAL SHARE FORMULA
33.4352% (TOTAL MUNICIPAL SHARE)
6 Cent Gas Tax

City	Street Lane Miles	Alley Lane Miles	Total Municipal Lane Miles	Percent of Municipal Lane Miles	2023 BEBR Population	Percent of Municipal Population	Weighted Distribution of 70% Lane Miles and 30% Population (MUNICIPAL SHARE FORMULA)	Pro Rata Share of TOTAL MUNICIPAL SHARE
				Value "A"		Value "B"	Value "C"	Value "D"
Atlantis	26,800	0.000	26,800	0.699%	2,147	0.249%	0.56395%	0.18856%
Belle Glade	106,999	0.000	106,999	2.790%	17,286	2.006%	2.55498%	0.85426%
Boca Raton	480,522	0.000	480,522	12.530%	100,491	11.664%	12.27022%	4.10257%
Boynton Beach	244,312	2,142	246,454	6.427%	82,208	9.542%	7.36110%	2.46120%
Briny Breezes	0,528	0.000	0,528	0.014%	500	0.058%	0.02705%	0.00904%
Cloud Lake	1,599	0.000	1,599	0.042%	140	0.016%	0.03406%	0.01139%
Delray Beach	298,454	14,251	312,705	8.154%	67,213	7.801%	8.04826%	2.69095%
Glen Ridge	3,496	0.000	3,496	0.091%	215	0.025%	0.07130%	0.02384%
Golf	10,555	0.000	10,555	0.275%	281	0.033%	0.20245%	0.06769%
Greenacres	49,264	0.000	49,264	1.285%	45,476	5.278%	2.48272%	0.83010%
Gulf Stream	8,882	0.000	8,882	0.232%	959	0.111%	0.19552%	0.06537%
Haverhill	14,447	0.000	14,447	0.377%	2,193	0.255%	0.34007%	0.11370%
Highland Beach	2,516	0.000	2,516	0.066%	4,303	0.499%	0.19576%	0.06545%
Hypoluxo	0,000	0.000	0,000	0.000%	2,687	0.312%	0.09356%	0.03128%
Juno Beach	10,166	0.157	10,323	0.269%	3,883	0.451%	0.32364%	0.10821%
Jupiter	308,473	2,155	310,628	8.100%	61,333	7.119%	7.80560%	2.60982%
Jupiter Inlet Colony	5,455	0.000	5,455	0.142%	400	0.046%	0.11350%	0.03795%
Lake Clarke Shores	25,658	0.000	25,658	0.669%	3,556	0.413%	0.59216%	0.19799%
Lake Park	60,089	1,231	61,320	1.599%	9,025	1.048%	1.43354%	0.47931%
Lake Worth Beach	205,897	0.500	206,397	5.382%	43,432	5.041%	5.27973%	1.76529%
Lantana	63,141	4,052	67,193	1.752%	12,244	1.421%	1.65283%	0.55263%
Loxahatchee Groves	109,934	0.000	109,934	2.867%	3,373	0.391%	2.12410%	0.71020%
Manalapan	4,896	0.000	4,896	0.128%	420	0.049%	0.10399%	0.03477%
Mangonia Park	16,637	0.000	16,637	0.434%	2,369	0.275%	0.38617%	0.12912%
North Palm Beach	58,853	4,532	63,385	1.653%	13,145	1.526%	1.61470%	0.53988%
Ocean Ridge	13,260	0.000	13,260	0.346%	1,830	0.212%	0.30576%	0.10223%
Pahokee	43,880	0,249	44,129	1.151%	5,607	0.651%	1.00073%	0.33460%
Palm Beach	84,546	1,324	85,870	2.239%	9,207	1.069%	1.88800%	0.63125%
Palm Beach Gardens	151,491	4,628	156,119	4.071%	61,517	7.140%	4.99173%	1.66899%
Palm Beach Shores	9,833	0.000	9,833	0.256%	1,309	0.152%	0.22506%	0.07525%
Palm Springs	77,160	0.000	77,160	2.012%	27,167	3.153%	2.35439%	0.78719%
Riviera Beach	162,863	0.505	163,368	4.260%	38,795	4.503%	4.33285%	1.44870%
Royal Palm Beach	152,059	0.000	152,059	3.965%	40,299	4.677%	4.17880%	1.39719%
South Bay	25,240	0.000	25,240	0.658%	4,958	0.575%	0.63335%	0.21176%
South Palm Beach	0,000	0.000	0,000	0.000%	1,469	0.171%	0.05115%	0.01710%
Tequesta	44,689	0,189	44,878	1.170%	6,179	0.717%	1.03432%	0.34583%
Wellington	382,394	0.000	382,394	9.971%	61,788	7.172%	9.13141%	3.05310%
West Palm Beach	503,170	30,870	534,040	13.926%	122,157	14.179%	14.00152%	4.68143%
TOTAL	3768.158	66.785	3834.943	100%	861,561	100%	100%	33.4352%

** Westlake is not eligible to receive local option gas tax revenue distributions; those totals are not included in this summary

Calculation Legend:
Value "A" = Individual municipality's percentage of total municipal lane miles
Value "B" = Individual municipality's percentage of total municipal population
Value "C" = 70% of Value "A" + 30% of Value "B"
Value "D" = Value "C" x 33.4352 Municipal Split

Exhibit B

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

2024 Distribution Formula:

CountyShare	66.5648%
Municipalities' <u>TOTAL MUNICIPAL SHARE</u>	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:

$$4.643\% \times 33.4352\% = 1.552\%$$

Calculation for the Change in the County Share:

$$1.552\% \times 66.5648\% = 1.0333\%$$

Resulting in the Updated County Share:

$$66.5648\% - 1.0333\% = \underline{65.5315\%}$$

And the Updated TOTAL MUNICIPAL SHARE:

$$33.4352\% + 1.0333\% = \underline{34.4685\%}$$

INTERLOCAL AGREEMENT TO REDETERMINE, RE-ADOPT AND RATIFY EXISTING DISTRIBUTION FORMULA FOR SIX (6) CENT LOCAL OPTION FUEL TAX

THIS INTERLOCAL AGREEMENT is dated, made, and entered into on this 10th day of February 2025, by and between Palm Beach County, a political subdivision of the State of Florida, hereinafter referred to as the COUNTY, and Town of Jupiter Inlet Colony a municipal corporation located in Palm Beach County, Florida, and organized and existing in accordance with the laws of the State of Florida, hereinafter referred to as the MUNICIPALITY.

WITNESSETH:

WHEREAS, Section 336.025(1)(a), *Florida Statutes* (STATUTE) authorizes a one (1), two (2), three (3), four (4), five (5), and/or six (6) cent local option fuel tax to be levied upon the sale of every gallon of motor fuel and special fuel within the COUNTY; and

WHEREAS, pursuant to the STATUTE, in 1995, the COUNTY re-levied the six (6) cent local option fuel tax (TAX) for a 30 year term, as provided in County Code Chapter 17, Article I, Section 17-3 (1995 ORDINANCE). Pursuant to the STATUTE and prior to enacting the 1995 ORDINANCE, the COUNTY established by interlocal agreement with various municipalities representing a majority of the population of the incorporated area within the COUNTY, the distribution formula for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY (collectively, 1995 INTERLOCAL AGREEMENT); and

WHEREAS, the 1995 ORDINANCE and the 1995 INTERLOCAL AGREEMENT will, by their own terms and in accordance with the STATUTE, terminate on August 31, 2025; and

WHEREAS, the COUNTY desires to once again re-levy and re-impose the TAX for a new 30 year term pursuant to the STATUTE, and enter into this Interlocal Agreement to redetermine the distribution formula for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY; and

WHEREAS, representatives of the COUNTY and the various municipalities, utilizing the Palm Beach County League of Cities, Inc., (LEAGUE) have met and negotiated mutually acceptable terms and conditions for this Interlocal Agreement, which terms are set forth herein; and

WHEREAS, once effective, this Interlocal Agreement re-adopts and ratifies the distribution

formula currently in effect for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY,.

NOW, THEREFORE, in consideration of the premises and the mutual covenants herein contained and for such other good and valuable consideration, the receipt of which the parties hereby expressly acknowledge, the COUNTY and the MUNICIPALITY hereto covenant and agree to enter into this Interlocal Agreement as follows:

Section 1: This Interlocal Agreement is entered into with the specific contemplation that the Board of County Commissioners of Palm Beach County (BCC) will enact an appropriate ordinance to relevy the TAX to be effective September 1, 2025 (2025 ORDINANCE). In the event the BCC fails or refuses to enact the 2025 ORDINANCE to relevy the TAX, this Interlocal Agreement shall be null and void.

Section 2: The term of this Interlocal Agreement shall be for the same duration as the 2025 ORDINANCE relevying the TAX. Upon the expiration of the levy of the TAX, as provided in the 2025 ORDINANCE, this Interlocal Agreement shall terminate; except that if the BCC reimposes the TAX again as provided in the STATUTE, then this Interlocal Agreement may be renewed as provided for in the STATUTE.

Section 3:

A. All proceeds of the TAX collected pursuant to Section 336.025(1)(a), *Florida Statutes* shall be divided between the COUNTY and the municipalities, as follows (DISTRIBUTION FORMULA):

1. The COUNTY shall receive 66.5648 percent of the TAX collected.
2. The municipalities collectively shall receive 33.4352 percent of the TAX collected (TOTAL MUNICIPAL SHARE).

B. All money shall be collected and distributed to the respective parties as provided in Section 336.025(2), *Florida Statutes*.

C. The MUNICIPALITY (and all other municipalities eligible to participate in the distribution of the proceeds of the TAX) shall receive a pro rata share of the TOTAL MUNICIPAL SHARE pursuant to a formula (MUNICIPAL SHARE FORMULA) that is based seventy percent (70%) on lane miles located within the MUNICIPALITY (and for all other municipalities eligible to

participate in the distribution of the proceeds of the TAX) for which the MUNICIPALITY (or the other eligible municipalities) is responsible for maintenance, and thirty percent (30%) on the population of the MUNICIPALITY (or the other eligible municipalities) based upon the most recent University of Florida Population Estimate. The MUNICIPAL SHARE FORMULA is:

(30% x (Municipality's population/sum of all of Municipalities' population)) + (70% x (Municipality's lane miles/sum of all of Municipalities' lane miles)) = Municipality's Pro Rata Share.

Exhibit A attached hereto and incorporated herein by reference identifies each eligible municipality's pro rata share of the TOTAL MUNICIPAL SHARE. The calculation(s) of the MUNICIPAL SHARE FORMULA may be amended not more than once annually by the Palm Beach County League of Cities, Inc., by the preparation of a new Exhibit A on behalf of the municipalities and based upon changes in the MUNICIPAL SHARE FORMULA and submitting the new Exhibit A to the COUNTY Administrator no later than June 1 of any year. The COUNTY Administrator shall then transmit the new Exhibit A to the Florida Department of Revenue.

D. In the event that a new municipality is incorporated in the COUNTY, the new municipality's share of the TAX shall be provided from the share formerly allocated to the COUNTY and the TOTAL MUNICIPAL SHARE, as set forth below.

1. In the first full fiscal year following incorporation, the new municipality will receive a share based solely on its population, as opposed to the MUNICIPAL SHARE FORMULA that considers lane miles and population, as set forth in Section 3C above. The new municipality's share shall be determined pursuant to **Exhibit B** attached hereto which shows an example of the calculations for a hypothetical new municipality with a population of 40,000.

- a. The combined COUNTY and collective municipalities contributions shall equal one hundred percent (100%) of the new municipality's share.

- b. Section 3C above shall continue to apply as the MUNICIPAL SHARE FORMULA for the remaining municipalities after their contribution to the new municipality's share as set forth in Section 3 D1 above.

2. In the subsequent fiscal years after the first full fiscal year following incorporation of the new municipality:

a. The percentage allocated to the COUNTY in the DISTRIBUTION FORMULA in Section 3A above, as may be amended, shall be reduced by an amount that reflects the COUNTY's contribution to the new municipality's share, as set forth in Section 3D1, above.

b. Likewise, the TOTAL MUNICIPAL SHARE, including the new municipality, in Section 3A above, as may be amended, shall be increased by an amount that reflects the COUNTY's contribution to the new municipality's share, as set forth in Section 3D1 above.

c. Section 3C below shall apply to the new municipality in all annual distributions in the years after the first full fiscal year following incorporation of the new municipality.

E. In the event an existing municipality in the COUNTY is dissolved, the former municipality's share of the TAX shall be distributed to the COUNTY and to the remaining collective municipalities by applying in reverse the process set forth in Section 3D, above.

F. In the event of proposed legislation which would either create or dissolve a municipality in the COUNTY, the COUNTY and the subject municipality agree that the COUNTY Legislative Delegation and the Florida Legislature (and Governor, if deemed necessary) be made aware of this Interlocal Agreement and appropriately incorporate its provisions into such proposed legislation. The subject municipality may accomplish this by supporting the LEAGUE, as the organization that is in place to convey municipal consensus on legislative matters.

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Section 5: The COUNTY and the MUNICIPALITY agree to meet every two (2) years to

evaluate the method of distribution of the TAX revenues as required by Section 336.025(1)(d), *Florida Statutes*. The MUNICIPALITY and all other municipalities that have executed an identical interlocal agreement shall be collectively represented at said meeting by the Palm Beach County League of Cities, Inc. The COUNTY shall be represented at said meeting by representatives selected by the COUNTY Administrator's Office. The MUNICIPALITY or the COUNTY may call for said meeting by providing thirty (30) days' notice to the other as set forth in Section 12 below.

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Section 9: To the extent allowed by law, the venue for any action arising from this Interlocal Agreement shall be in Palm Beach County, Florida.

Section 10: This Interlocal Agreement shall be governed by and in accordance with the laws of the State of Florida.

Section 11: Any costs or expenses including reasonable attorney's fees associated with the enforcement of the terms or conditions of this Interlocal Agreement shall be borne by the respective parties.

Section 12: Any notice required under the provisions of this Interlocal Agreement shall be in writing and shall be delivered by hand or by certified or registered mail, return receipt requested, to:
For the COUNTY:

Palm Beach County

Board of County Commissioners
301 North Olive Avenue
West Palm Beach, Florida 33401

With a copy to:

Palm Beach County
County Attorney
301 North Olive Avenue
West Palm Beach, Florida 33401

For the MUNICIPALITY:

Palm Beach County League of Cities, Inc.
301 North Olive Avenue, 10th Floor
P.O. Box 1989 – Government Center
West Palm Beach, Florida 33402
Attention: Executive Director

With a copy to:

Davis & Associates, P.A.
Attorneys for the Palm Beach County League of Cities, Inc.
701 Northpoint Parkway, Suite 205
West Palm Beach, Florida 33407
Attention: General Counsel

The LEAGUE, upon receipt of any notice provided for herein, shall provide like notice to each municipality that is a party to this Interlocal Agreement and all other identical interlocal agreements.

Notice by certified or registered mail, return receipt requested, shall be deemed effective on the date that such notice is deposited with a United States Post Office.

Section 13: The COUNTY and the MUNICIPALITY expressly agree that time is of the essence in this Interlocal Agreement and the failure by a party to complete performance within the time specified, or within a reasonable time if no time is specified herein, shall, at the option of the other party without liability, in addition to any other rights or remedies, relieve the other party of any obligation to accept such performance.

Section 14: The parties hereto expressly covenant and agree that in the event either party is in default of its obligations herein, the party not in default shall provide to the party in default thirty (30) days written notice to cure said default before exercising any of its rights as provided for in this Interlocal Agreement or as may otherwise exist in law or equity.

Section 15: The Inspector General of Palm Beach County has the authority to investigate and

audit matters relating to the negotiation and performance of this Interlocal Agreement, and in furtherance thereof may demand and obtain records and testimony from the parties and, any, if applicable, subcontractors and lower tier subcontractors. The parties understand and agree that in addition to all other remedies and consequences provided by law, failure of a party or, if applicable, subcontractors and lower tier subcontractors to fully cooperate with the Inspector General when requested will be deemed to be a breach of this Interlocal Agreement. Failure to cooperate with the Inspector General, or interfering with or impeding any investigation shall be in violation of Palm Beach County Code, Section 2-421- 2-440, and may be punished pursuant to Section 125.69, *Florida Statutes*, in the same manner as a second degree misdemeanor.

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IF EITHER PARTY HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, *FLORIDA STATUTES*, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS INTERLOCAL AGREEMENT, PLEASE CONTACT THE RECORDS CUSTODIAN FOR THE OTHER PARTY IN ACCORDANCE WITH PARAGRAPH 13 ABOVE.

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IN WITNESS WHEREOF, the parties hereto have set their hands and seals in the day set forth above.

ATTEST:

(NAME OF MUNICIPALITY)

By: *Chelsie Checo Randez*
Municipal Clerk

By: *[Signature]*
Mayor

(SEAL)

ATTEST:

PALM BEACH COUNTY, FLORIDA BY
ITS BOARD OF COMMISSIONERS

By: _____
County Clerk

By: _____
Maria G. Marino, Mayor

(SEAL)

APPROVED AS TO LEGAL
SUFFICIENCY

APPROVED AS TO TERMS AND
CONDITIONS

By: *[Signature]*
County Attorney

By: *[Signature]*
County Engineer

Exhibit A
APPLICATION OF MUNICIPAL SHARE FORMULA
33.4352% (TOTAL MUNICIPAL SHARE)
6 Cent Gas Tax

City	Street Lane Miles	Alley Lane Miles	Total Municipal Lane Miles	Percent of Municipal Lane Miles	2023 BEBR Population	Percent of Municipal Population	Weighted Distribution of 70% Lane Miles and 30% Population (MUNICIPAL SHARE FORMULA)	Pro Rata Share of TOTAL MUNICIPAL SHARE
				Value "A"		Value "B"	Value "C"	Value "D"
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Mangonia Park	16.637	0.000	16.637	0.434%	2,369	0.275%	0.38617%	0.12912%
North Palm Beach	58.853	4.532	63.385	1.653%	13,145	1.526%	1.61470%	0.53988%
Ocean Ridge	13.260	0.000	13.260	0.346%	1,830	0.212%	0.30576%	0.10223%
Pahokee	43.880	0.249	44.129	1.151%	5,607	0.651%	1.00073%	0.33460%
Palm Beach	84.546	1.324	85.870	2.239%	9,207	1.069%	1.88800%	0.63125%
Palm Beach Gardens	151.491	4.628	156.119	4.071%	61,517	7.140%	4.99173%	1.66899%
Palm Beach Shores	9.833	0.000	9.833	0.256%	1,309	0.152%	0.22506%	0.07525%
Palm Springs	77.160	0.000	77.160	2.012%	27,167	3.153%	2.35439%	0.78719%
Riviera Beach	162.863	0.505	163.368	4.260%	38,795	4.503%	4.33285%	1.44870%
Royal Palm Beach	152.059	0.000	152.059	3.965%	40,299	4.677%	4.17880%	1.39719%
South Bay	25.240	0.000	25.240	0.658%	4,958	0.575%	0.63335%	0.21178%
South Palm Beach	0.000	0.000	0.000	0.000%	1,469	0.171%	0.05115%	0.01710%
Tequesta	44.689	0.189	44.878	1.170%	6,179	0.717%	1.03432%	0.34583%
Wellington	382.394	0.000	382.394	9.971%	61,788	7.172%	9.13141%	3.05310%
West Palm Beach	503.170	30.870	534.040	13.926%	122,157	14.179%	14.00151%	4.68143%
TOTAL	3768.158	66.785	3834.943	100%	861,561	100%	100%	33.4352%

** Westlake is not eligible to receive local option gas tax revenue distributions; those totals are not included in this summary

Calculation Legend:
Value "A" = Individual municipality's percentage of total municipal lane miles
Value "B" = Individual municipality's percentage of total municipal population
Value "C" = 70% of Value "A" + 30% of Value "B"
Value "D" = Value "C" x 33.4352 Municipal Split

Exhibit B

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

2024 Distribution Formula:

CountyShare	66.5648%
Municipalities' <u>TOTAL MUNICIPAL SHARE</u>	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:

$$4.643\% \times 33.4352\% = 1.552\%$$

Calculation for the Change in the County Share:

$$1.552\% \times 66.5648\% = 1.0333\%$$

Resulting in the Updated County Share:

$$66.5648\% - 1.0333\% = \underline{65.5315\%}$$

And the Updated TOTAL MUNICIPAL SHARE:

$$33.4352\% + 1.0333\% = \underline{34.4685\%}$$

INTERLOCAL AGREEMENT TO REDETERMINE, RE-ADOPT AND RATIFY EXISTING DISTRIBUTION FORMULA FOR SIX (6) CENT LOCAL OPTION FUEL TAX

THIS INTERLOCAL AGREEMENT is dated, made, and entered into on this 6th day of May 2025, by and between Palm Beach County, a political subdivision of the State of Florida, hereinafter referred to as the COUNTY, and the Town of Lake Clarke Shores, a municipal corporation located in Palm Beach County, Florida, and organized and existing in accordance with the laws of the State of Florida, hereinafter referred to as the MUNICIPALITY.

WITNESSETH:

WHEREAS, Section 336.025(1)(a), *Florida Statutes* (STATUTE) authorizes a one (1), two (2), three (3), four (4), five (5), and/or six (6) cent local option fuel tax to be levied upon the sale of every gallon of motor fuel and special fuel within the COUNTY; and

WHEREAS, pursuant to the STATUTE, in 1995, the COUNTY re-levied the six (6) cent local option fuel tax (TAX) for a 30 year term, as provided in County Code Chapter 17, Article I, Section 17-3 (1995 ORDINANCE). Pursuant to the STATUTE and prior to enacting the 1995 ORDINANCE, the COUNTY established by interlocal agreement with various municipalities representing a majority of the population of the incorporated area within the COUNTY, the distribution formula for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY (collectively, 1995 INTERLOCAL AGREEMENT); and

WHEREAS, the 1995 ORDINANCE and the 1995 INTERLOCAL AGREEMENT will, by their own terms and in accordance with the STATUTE, terminate on August 31, 2025; and

WHEREAS, the COUNTY desires to once again re-levy and re-impose the TAX for a new 30 year term pursuant to the STATUTE, and enter into this Interlocal Agreement to redetermine the distribution formula for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY; and

WHEREAS, representatives of the COUNTY and the various municipalities, utilizing the Palm Beach County League of Cities, Inc., (LEAGUE) have met and negotiated mutually acceptable terms and conditions for this Interlocal Agreement, which terms are set forth herein; and

WHEREAS, once effective, this Interlocal Agreement re-adopts and ratifies the distribution

formula currently in effect for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY.

NOW, THEREFORE, in consideration of the premises and the mutual covenants herein contained and for such other good and valuable consideration, the receipt of which the parties hereby expressly acknowledge, the COUNTY and the MUNICIPALITY hereto covenant and agree to enter into this Interlocal Agreement as follows:

Section 1: This Interlocal Agreement is entered into with the specific contemplation that the Board of County Commissioners of Palm Beach County (BCC) will enact an appropriate ordinance to relevy the TAX to be effective September 1, 2025 (2025 ORDINANCE). In the event the BCC fails or refuses to enact the 2025 ORDINANCE to relevy the TAX, this Interlocal Agreement shall be null and void.

Section 2: The term of this Interlocal Agreement shall be for the same duration as the 2025 ORDINANCE relevying the TAX. Upon the expiration of the levy of the TAX, as provided in the 2025 ORDINANCE, this Interlocal Agreement shall terminate; except that if the BCC reimposes the TAX again as provided in the STATUTE, then this Interlocal Agreement may be renewed as provided for in the STATUTE.

Section 3:

A. All proceeds of the TAX collected pursuant to Section 336.025(1)(a), *Florida Statutes* shall be divided between the COUNTY and the municipalities, as follows (DISTRIBUTION FORMULA):

1. The COUNTY shall receive 66.5648 percent of the TAX collected.
2. The municipalities collectively shall receive 33.4352 percent of the TAX collected (TOTAL MUNICIPAL SHARE).

B. All money shall be collected and distributed to the respective parties as provided in Section 336.025(2), *Florida Statutes*.

C. The MUNICIPALITY (and all other municipalities eligible to participate in the distribution of the proceeds of the TAX) shall receive a pro rata share of the TOTAL MUNICIPAL SHARE pursuant to a formula (MUNICIPAL SHARE FORMULA) that is based seventy percent (70%) on lane miles located within the MUNICIPALITY (and for all other municipalities eligible to

participate in the distribution of the proceeds of the TAX) for which the MUNICIPALITY (or the other eligible municipalities) is responsible for maintenance, and thirty percent (30%) on the population of the MUNICIPALITY (or the other eligible municipalities) based upon the most recent University of Florida Population Estimate. The MUNICIPAL SHARE FORMULA is:

(30% x (Municipality's population/sum of all of Municipalities' population)) + (70% x (Municipality's lane miles/sum of all of Municipalities' lane miles)) = Municipality's Pro Rata Share.

Exhibit A attached hereto and incorporated herein by reference identifies each eligible municipality's pro rata share of the TOTAL MUNICIPAL SHARE. The calculation(s) of the MUNICIPAL SHARE FORMULA may be amended not more than once annually by the Palm Beach County League of Cities, Inc., by the preparation of a new Exhibit A on behalf of the municipalities and based upon changes in the MUNICIPAL SHARE FORMULA and submitting the new Exhibit A to the COUNTY Administrator no later than June 1 of any year. The COUNTY Administrator shall then transmit the new Exhibit A to the Florida Department of Revenue.

D. In the event that a new municipality is incorporated in the COUNTY, the new municipality's share of the TAX shall be provided from the share formerly allocated to the COUNTY and the TOTAL MUNICIPAL SHARE, as set forth below.

1. In the first full fiscal year following incorporation, the new municipality will receive a share based solely on its population, as opposed to the MUNICIPAL SHARE FORMULA that considers lane miles and population, as set forth in Section 3C above. The new municipality's share shall be determined pursuant to **Exhibit B** attached hereto which shows an example of the calculations for a hypothetical new municipality with a population of 40,000.

- a. The combined COUNTY and collective municipalities contributions shall equal one hundred percent (100%) of the new municipality's share.

- b. Section 3C above shall continue to apply as the MUNICIPAL SHARE FORMULA for the remaining municipalities after their contribution to the new municipality's share as set forth in Section 3 D1 above.

2. In the subsequent fiscal years after the first full fiscal year following incorporation of the new municipality:

a. The percentage allocated to the COUNTY in the DISTRIBUTION FORMULA in Section 3A above, as may be amended, shall be reduced by an amount that reflects the COUNTY's contribution to the new municipality's share, as set forth in Section 3D1, above.

b. Likewise, the TOTAL MUNICIPAL SHARE, including the new municipality, in Section 3A above, as may be amended, shall be increased by an amount that reflects the COUNTY's contribution to the new municipality's share, as set forth in Section 3D1 above.

c. Section 3C below shall apply to the new municipality in all annual distributions in the years after the first full fiscal year following incorporation of the new municipality.

E. In the event an existing municipality in the COUNTY is dissolved, the former municipality's share of the TAX shall be distributed to the COUNTY and to the remaining collective municipalities by applying in reverse the process set forth in Section 3D, above.

F. In the event of proposed legislation which would either create or dissolve a municipality in the COUNTY, the COUNTY and the subject municipality agree that the COUNTY Legislative Delegation and the Florida Legislature (and Governor, if deemed necessary) be made aware of this Interlocal Agreement and appropriately incorporate its provisions into such proposed legislation. The subject municipality may accomplish this by supporting the LEAGUE, as the organization that is in place to convey municipal consensus on legislative matters.

Section 4: This Interlocal Agreement between the COUNTY and the MUNICIPALITY is one of several identical interlocal agreements between the COUNTY and other municipalities providing the same terms for the distribution of the proceeds of the TAX. As such, this Interlocal Agreement along with all other identical interlocal agreements may be executed in multiple counterparts, each of which shall be deemed an original, but all of which combined shall constitute one in the same Interlocal Agreement for purposes of Section 336.025 *Florida Statutes*. The Interlocal Agreement between the COUNTY and the MUNICIPALITY, along with the identical interlocal agreements executed by other municipalities in the COUNTY represent a majority of the incorporated population of the COUNTY.

Section 5: The COUNTY and the MUNICIPALITY agree to meet every two (2) years to

evaluate the method of distribution of the TAX revenues as required by Section 336.025(1)(d), *Florida Statutes*. The MUNICIPALITY and all other municipalities that have executed an identical interlocal agreement shall be collectively represented at said meeting by the Palm Beach County League of Cities, Inc. The COUNTY shall be represented at said meeting by representatives selected by the COUNTY Administrator's Office. The MUNICIPALITY or the COUNTY may call for said meeting by providing thirty (30) days' notice to the other as set forth in Section 12 below.

Section 6: Nothing in this Interlocal Agreement shall preclude either the COUNTY or the MUNICIPALITY from litigating against the other on matters completely unrelated to and not contemplated by this Interlocal Agreement.

Section 7: This Interlocal Agreement shall take effect only upon execution by both the COUNTY, and the MUNICIPALITY along with those other municipalities representing a majority of the population of the incorporated areas of the COUNTY. In the event that either the COUNTY fails or refuses to execute this Interlocal Agreement, or fails or refuses to adopt the 2025 ORDINANCE, as more fully described in Section 1 above, or in the event that those municipalities representing a majority of the population of the incorporated areas of the COUNTY fail to execute this Interlocal Agreement, then this Interlocal Agreement shall be null and void and the parties hereto shall have no further rights or responsibilities hereunder.

Section 8: The invalidity of any portion, article, paragraph, provision, clause or any part thereof of this Interlocal Agreement shall have no effect upon the validity of any other part of this Interlocal Agreement.

Section 9: To the extent allowed by law, the venue for any action arising from this Interlocal Agreement shall be in Palm Beach County, Florida.

Section 10: This Interlocal Agreement shall be governed by and in accordance with the laws of the State of Florida.

Section 11: Any costs or expenses including reasonable attorney's fees associated with the enforcement of the terms or conditions of this Interlocal Agreement shall be borne by the respective parties.

Section 12: Any notice required under the provisions of this Interlocal Agreement shall be in writing and shall be delivered by hand or by certified or registered mail, return receipt requested, to:
For the COUNTY:

Palm Beach County

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301 North Olive Avenue
West Palm Beach, Florida 33401

With a copy to:

Palm Beach County
County Attorney
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IN WITNESS WHEREOF, the parties hereto have set their hands and seals in the day set forth above.

ATTEST:

By: Mary Pinkerman
Mary Pinkerman, Town Clerk

TOWN OF LAKE CLARKE SHORES

By: Gregory Freebold
Gregory Freebold, Mayor

(SEAL)

ATTEST:

PALM BEACH COUNTY, FLORIDA BY
ITS BOARD OF COMMISSIONERS

By: _____
County Clerk

By: _____
Maria G. Marino, Mayor

(SEAL)

APPROVED AS TO LEGAL
SUFFICIENCY

By: [Signature]
County Attorney

APPROVED AS TO TERMS AND
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By: [Signature]
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Mangonia Park	16.637	0.000	16.637	0.434%	2,369	0.275%	0.38617%	0.12912%
North Palm Beach	58.853	4.532	63.385	1.653%	13,145	1.526%	1.61470%	0.53988%
Ocean Ridge	13.260	0.000	13.260	0.346%	1,830	0.212%	0.30576%	0.10223%
Pahokee	43.880	0.249	44.129	1.151%	5,607	0.651%	1.00073%	0.33460%
Palm Beach	84.546	1.324	85.870	2.239%	9,207	1.069%	1.88800%	0.63125%
Palm Beach Gardens	151.491	4.628	156.119	4.071%	61,517	7.140%	4.99173%	1.66899%
Palm Beach Shores	9.833	0.000	9.833	0.256%	1,309	0.152%	0.22506%	0.07525%
Palm Springs	77.160	0.000	77.160	2.012%	27,167	3.153%	2.35439%	0.78719%
Riviera Beach	162.863	0.505	163.368	4.260%	38,795	4.503%	4.33285%	1.44870%
Royal Palm Beach	152.059	0.000	152.059	3.965%	40,299	4.677%	4.17880%	1.39719%
South Bay	25.240	0.000	25.240	0.658%	4,958	0.575%	0.63335%	0.21176%
South Palm Beach	0.000	0.000	0.000	0.000%	1,469	0.171%	0.05115%	0.01710%
Tequesta	44.689	0.189	44.878	1.170%	6,179	0.717%	1.09432%	0.34583%
Wellington	382.394	0.000	382.394	9.971%	61,788	7.172%	9.13141%	3.05310%
West Palm Beach	503.170	30.870	534.040	13.926%	122,157	14.179%	14.00151%	4.68143%
TOTAL	3768.158	66.785	3834.943	100%	861,561	100%	100%	33.4352%

** Westlake is not eligible to receive local option gas tax revenue distributions; those totals are not included in this summary

Calculation Legend:
Value "A" = Individual municipality's percentage of total municipal lane miles
Value "B" = Individual municipality's percentage of total municipal population
Value "C" = 70% of Value "A" + 30% of Value "B"
Value "D" = Value "C" x 33.4352 Municipal Split

Exhibit B

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

2024 Distribution Formula:

CountyShare	66.5648%
Municipalities' <u>TOTAL MUNICIPAL SHARE</u>	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:

$4.643\% \times 33.4352\% = 1.552\%$

Calculation for the Change in the County Share:

$1.552\% \times 66.5648\% = 1.0333\%$

Resulting in the Updated County Share:

$66.5648\% - 1.0333\% = \underline{65.5315\%}$

And the Updated TOTAL MUNICIPAL SHARE:

$33.4352\% + 1.0333\% = \underline{34.4685\%}$

I, Vivian Mender, Town Clerk of the Town of Lake Park
Florida, do hereby certify that the foregoing is a true and correct copy of
the original instrument contained in the official records of the Town.
Witness my hand and the Official Seal of the Town of Lake Park This
16 day of February, 2025
Town Seal

**INTERLOCAL AGREEMENT TO REDETERMINE, RE-ADOPT AND RATIFY
EXISTING DISTRIBUTION FORMULA FOR SIX (6) CENT LOCAL OPTION FUEL TAX**

THIS INTERLOCAL AGREEMENT is dated, made, and entered into on this 16th day of February 2025, by and between Palm Beach County, a political subdivision of the State of Florida, hereinafter referred to as the COUNTY, and the Town of Lake Park, a municipal corporation located in Palm Beach County, Florida, and organized and existing in accordance with the laws of the State of Florida, hereinafter referred to as the MUNICIPALITY.

WITNESSETH:

WHEREAS, Section 336.025(1)(a), *Florida Statutes* (STATUTE) authorizes a one (1), two (2), three (3), four (4), five (5), and/or six (6) cent local option fuel tax to be levied upon the sale of every gallon of motor fuel and special fuel within the COUNTY; and

WHEREAS, pursuant to the STATUTE, in 1995, the COUNTY re-levied the six (6) cent local option fuel tax (TAX) for a 30 year term, as provided in County Code Chapter 17, Article I, Section 17-3 (1995 ORDINANCE). Pursuant to the STATUTE and prior to enacting the 1995 ORDINANCE, the COUNTY established by interlocal agreement with various municipalities representing a majority of the population of the incorporated area within the COUNTY, the distribution formula for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY (collectively, 1995 INTERLOCAL AGREEMENT); and

WHEREAS, the 1995 ORDINANCE and the 1995 INTERLOCAL AGREEMENT will, by their own terms and in accordance with the STATUTE, terminate on August 31, 2025; and

WHEREAS, the COUNTY desires to once again re-levy and re-impose the TAX for a new 30 year term pursuant to the STATUTE, and enter into this Interlocal Agreement to redetermine the distribution formula for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY; and

WHEREAS, representatives of the COUNTY and the various municipalities, utilizing the Palm Beach County League of Cities, Inc., (LEAGUE) have met and negotiated mutually acceptable terms and conditions for this Interlocal Agreement, which terms are set forth herein; and

WHEREAS, once effective, this Interlocal Agreement re-adopts and ratifies the distribution

formula currently in effect for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY,.

NOW, THEREFORE, in consideration of the premises and the mutual covenants herein contained and for such other good and valuable consideration, the receipt of which the parties hereby expressly acknowledge, the COUNTY and the MUNICIPALITY hereto covenant and agree to enter into this Interlocal Agreement as follows:

Section 1: This Interlocal Agreement is entered into with the specific contemplation that the Board of County Commissioners of Palm Beach County (BCC) will enact an appropriate ordinance to relevy the TAX to be effective September 1, 2025 (2025 ORDINANCE). In the event the BCC fails or refuses to enact the 2025 ORDINANCE to relevy the TAX, this Interlocal Agreement shall be null and void.

Section 2: The term of this Interlocal Agreement shall be for the same duration as the 2025 ORDINANCE relevying the TAX. Upon the expiration of the levy of the TAX, as provided in the 2025 ORDINANCE, this Interlocal Agreement shall terminate; except that if the BCC reimposes the TAX again as provided in the STATUTE, then this Interlocal Agreement may be renewed as provided for in the STATUTE.

Section 3:

- A. All proceeds of the TAX collected pursuant to Section 336.025(1)(a), *Florida Statutes* shall be divided between the COUNTY and the municipalities, as follows (DISTRIBUTION FORMULA):
1. The COUNTY shall receive 66.5648 percent of the TAX collected.
 2. The municipalities collectively shall receive 33.4352 percent of the TAX collected (TOTAL MUNICIPAL SHARE).
- B. All money shall be collected and distributed to the respective parties as provided in Section 336.025(2), *Florida Statutes*.
- C. The MUNICIPALITY (and all other municipalities eligible to participate in the distribution of the proceeds of the TAX) shall receive a pro rata share of the TOTAL MUNICIPAL SHARE pursuant to a formula (MUNICIPAL SHARE FORMULA) that is based seventy percent (70%) on lane miles located within the MUNICIPALITY (and for all other municipalities eligible to participate

in the distribution of the proceeds of the TAX) for which the MUNICIPALITY (or the other eligible municipalities) is responsible for maintenance, and thirty percent (30%) on the population of the MUNICIPALITY (or the other eligible municipalities) based upon the most recent University of Florida Population Estimate. The MUNICIPAL SHARE FORMULA is:

(30% x (Municipality's population/sum of all of Municipalities' population)) + (70% x (Municipality's lane miles/sum of all of Municipalities' lane miles)) = Municipality's Pro Rata Share.

Exhibit A attached hereto and incorporated herein by reference identifies each eligible municipality's pro rata share of the TOTAL MUNICIPAL SHARE. The calculation(s) of the MUNICIPAL SHARE FORMULA may be amended not more than once annually by the Palm Beach County League of Cities, Inc., by the preparation of a new Exhibit A on behalf of the municipalities and based upon changes in the MUNICIPAL SHARE FORMULA and submitting the new Exhibit A to the COUNTY Administrator no later than June 1 of any year. The COUNTY Administrator shall then transmit the new Exhibit A to the Florida Department of Revenue.

D. In the event that a new municipality is incorporated in the COUNTY, the new municipality's share of the TAX shall be provided from the share formerly allocated to the COUNTY and the TOTAL MUNICIPAL SHARE, as set forth below.

1. In the first full fiscal year following incorporation, the new municipality will receive a share based solely on its population, as opposed to the MUNICIPAL SHARE FORMULA that considers lane miles and population, as set forth in Section 3C above. The new municipality's share shall be determined pursuant to **Exhibit B** attached hereto which shows an example of the calculations for a hypothetical new municipality with a population of 40,000.

- a. The combined COUNTY and collective municipalities contributions shall equal one hundred percent (100%) of the new municipality's share.

- b. Section 3C above shall continue to apply as the MUNICIPAL SHARE FORMULA for the remaining municipalities after their contribution to the new municipality's share as set forth in Section 3 D1 above.

2. In the subsequent fiscal years after the first full fiscal year following incorporation of

the new municipality:

- a. The percentage allocated to the COUNTY in the DISTRIBUTION FORMULA in Section 3A above, as may be amended, shall be reduced by an amount that reflects the COUNTY's contribution to the new municipality's share, as set forth in Section 3D1, above.
- b. Likewise, the TOTAL MUNICIPAL SHARE, including the new municipality, in Section 3A above, as may be amended, shall be increased by an amount that reflects the COUNTY's contribution to the new municipality's share, as set forth in Section 3D1 above.
- c. Section 3C below shall apply to the new municipality in all annual distributions in the years after the first full fiscal year following incorporation of the new municipality.

E. In the event an existing municipality in the COUNTY is dissolved, the former municipality's share of the TAX shall be distributed to the COUNTY and to the remaining collective municipalities by applying in reverse the process set forth in Section 3D, above.

F. In the event of proposed legislation which would either create or dissolve a municipality in the COUNTY, the COUNTY and the subject municipality agree that the COUNTY Legislative Delegation and the Florida Legislature (and Governor, if deemed necessary) be made aware of this Interlocal Agreement and appropriately incorporate its provisions into such proposed legislation. The subject municipality may accomplish this by supporting the LEAGUE, as the organization that is in place to convey municipal consensus on legislative matters.

Section 4: This Interlocal Agreement between the COUNTY and the MUNICIPALITY is one of several identical interlocal agreements between the COUNTY and other municipalities providing the same terms for the distribution of the proceeds of the TAX. As such, this Interlocal Agreement along with all other identical interlocal agreements may be executed in multiple counterparts, each of which shall be deemed an original, but all of which combined shall constitute one in the same Interlocal Agreement for purposes of Section 336.025 *Florida Statutes*. The Interlocal Agreement between the COUNTY and the MUNICIPALITY, along with the identical interlocal agreements executed by other municipalities in the COUNTY represent a majority of the incorporated population

of the COUNTY.

Section 5: The COUNTY and the MUNICIPALITY agree to meet every two (2) years to evaluate the method of distribution of the TAX revenues as required by Section 336.025(1)(d), *Florida Statutes*. The MUNICIPALITY and all other municipalities that have executed an identical interlocal agreement shall be collectively represented at said meeting by the Palm Beach County League of Cities, Inc. The COUNTY shall be represented at said meeting by representatives selected by the COUNTY Administrator's Office. The MUNICIPALITY or the COUNTY may call for said meeting by providing thirty (30) days' notice to the other as set forth in Section 12 below.

Section 6: Nothing in this Interlocal Agreement shall preclude either the COUNTY or the MUNICIPALITY from litigating against the other on matters completely unrelated to and not contemplated by this Interlocal Agreement.

Section 7: This Interlocal Agreement shall take effect only upon execution by both the COUNTY, and the MUNICIPALITY along with those other municipalities representing a majority of the population of the incorporated areas of the COUNTY. In the event that either the COUNTY fails or refuses to execute this Interlocal Agreement, or fails or refuses to adopt the 2025 ORDINANCE, as more fully described in Section 1 above, or in the event that those municipalities representing a majority of the population of the incorporated areas of the COUNTY fail to execute this Interlocal Agreement, then this Interlocal Agreement shall be null and void and the parties hereto shall have no further rights or responsibilities hereunder.

Section 8: The invalidity of any portion, article, paragraph, provision, clause or any part thereof of this Interlocal Agreement shall have no effect upon the validity of any other part of this Interlocal Agreement.

Section 9: To the extent allowed by law, the venue for any action arising from this Interlocal Agreement shall be in Palm Beach County, Florida.

Section 10: This Interlocal Agreement shall be governed by and in accordance with the laws of the State of Florida.

Section 11: Any costs or expenses including reasonable attorney's fees associated with the enforcement of the terms or conditions of this Interlocal Agreement shall be borne by the respective parties.

Section 12: Any notice required under the provisions of this Interlocal Agreement shall be in

writing and shall be delivered by hand or by certified or registered mail, return receipt requested, to:

For the COUNTY:

Palm Beach County
Board of County Commissioners
301 North Olive Avenue
West Palm Beach, Florida 33401

With a copy to:

Palm Beach County
County Attorney
301 North Olive Avenue
West Palm Beach, Florida 33401

For the MUNICIPALITY:

Palm Beach County Lague of Cities, Inc.
301 North Olive Avenue, 10th Floor
P.O. Box 1989 – Government Center
West Palm Beach, Florida 33402
Attention: Executive Director

With a copy to:

Davis & Associates, P.A.
Attorneys for the Palm Beach County Lague of Cities, Inc.
701 Northpoint Parkway, Suite 205
West Palm Beach, Florida 33407
Attention: General Counsel

The LEAGUE, upon receipt of any notice proved for herein, shall provide like notice to each municipality that is a party to this Interlocal Agreement and all other identical interlocal agreements.

Notice by certified or registered mail, return receipt requested, shall be deemed effective on the date that such notice is deposited with a United States Post Office.

Section 13: The COUNTY and the MUNICIPALITY expressly agree that time is of the essence in this Interlocal Agreement and the failure by a party to complete performance within the time specified, or within a reasonable time if no time is specified herein, shall, at the option of the other party without liability, in addition to any other rights or remedies, relieve the other party of any obligation to accept such performance.

Section 14: The parties hereto expressly covenant and agree that in the event either party is in default of its obligations herein, the party not in default shall provide to the party in default thirty

(30) days written notice to cure said default before exercising any of its rights as provided for in this Interlocal Agreement or as may otherwise exist in law or equity.

Section 15: The Inspector General of Palm Beach County has the authority to investigate and audit matters relating to the negotiation and performance of this Interlocal Agreement, and in furtherance thereof may demand and obtain records and testimony from the parties and, any, if applicable, subcontractors and lower tier subcontractors. The parties understand and agree that in addition to all other remedies and consequences provided by law, failure of a party or, if applicable, subcontractors and lower tier subcontractors to fully cooperate with the Inspector General when requested will be deemed to be a breach of this Interlocal Agreement. Failure to cooperate with the Inspector General, or interfering with or impeding any investigation shall be in violation of Palm Beach County Code, Section 2-421- 2-440, and may be punished pursuant to Section 125.69, *Florida Statutes*, in the same manner as a second degree misdemeanor.

Section 16: In accordance with Sec. 119.0701, *Florida Statutes*, the parties to this Interlocal Agreement must keep and maintain this Interlocal Agreement and any other records associated therewith. Upon request by either party's custodian of public records, the non-requesting party must provide the requesting party with copies of requested records, or allow such records to be inspected or copied, within a reasonable time in accordance with access and cost requirements of Chapter 119, *Florida Statutes*. Failure to do so may subject the non-requesting party to attorney's fees and costs pursuant to Sec. 119.0701, *Florida Statutes*, and other penalties pursuant to Sec. 119.10, *Florida Statutes*. Further, the parties shall ensure that any exempt or confidential records associated with this Interlocal Agreement are not disclosed except as authorized by law for the duration of the Interlocal Agreement term.

IF EITHER PARTY HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, *FLORIDA STATUTES*, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS INTERLOCAL AGREEMENT, PLEASE CONTACT THE RECORDS CUSTODIAN FOR THE OTHER PARTY IN ACCORDANCE WITH PARAGRAPH 13 ABOVE.

Section 17: The parties agree that this Interlocal Agreement sets forth the entire agreement between the parties, and there are no promises or understandings other than those stated herein. None of the provisions, terms, or conditions contained in this Interlocal Agreement may be added to,

modified, superseded, or otherwise altered except by written instrument executed by the COUNTY, the MUNICIPALITY, along with those other municipalities representing a majority of the population of the incorporated areas of the COUNTY.

IN WITNESS WHEREOF, the parties hereto have set their hands and seals in the day set forth above.

ATTEST: TOWN OF LAKE PARK


By: Vivian Mendez Roger Michaud
Vivian Mendez, Town Clerk Roger Michaud, Mayor


ATTEST: PALM BEACH COUNTY, FLORIDA BY ITS BOARD OF COMMISSIONERS

By: _____ By: _____
County Clerk Maria G. Marino, Mayor
(SEAL)

APPROVED AS TO LEGAL SUFFICIENCY APPROVED AS TO TERMS AND CONDITIONS

By: [Signature] By: [Signature]
County Attorney County Engineer

Certification
I, Vivian Mendez, Town Clerk of the Town of Lake Park Florida, do hereby certify that the foregoing is a true and correct copy of the original instrument as contained in the official records of the Town. Witness my hand and the Official Seal of the Town of Lake Park This 06 day of February, 2025


Town Clerk

FLORIDA

Exhibit A
APPLICATION OF MUNICIPAL SHARE FORMULA
33.4352% (TOTAL MUNICIPAL SHARE)
6 Cent Gas Tax

City	Street Lane Miles	Alley Lane Miles	Total Municipal Lane Miles	Percent of Municipal Lane Miles	2023 BEBR Population	Percent of Municipal Population	Weighted Distribution of 70% Lane Miles and 30% Population (MUNICIPAL SHARE FORMULA)	Pro Rata Share of TOTAL MUNICIPAL SHARE
				Value "A"		Value "B"	Value "C"	Value "D"
Atlantis	26 800	0 000	26 800	0.699%	2,147	0.249%	0.56395%	0.18856%
Belle Glade	106 999	0 000	106 999	2.790%	17,786	2.006%	2.55498%	0.85426%
Boca Raton	480 522	0 000	480 522	12.530%	100,491	11.664%	12.27022%	4.10257%
Boynton Beach	244 312	2.142	246 454	6.427%	82,208	9.542%	7.36110%	2.46120%
Briny Breezes	0.528	0 000	0.528	0.014%	500	0.058%	0.02705%	0.00904%
Cloud Lake	1.599	0 000	1.599	0.042%	140	0.016%	0.03406%	0.01139%
Delray Beach	298 454	14 251	312 705	8.154%	67,213	7.801%	8.04826%	2.69095%
Glen Ridge	3 496	0 000	3 496	0.091%	215	0.025%	0.07130%	0.02384%
Golf	10 555	0 000	10 555	0.275%	281	0.033%	0.20245%	0.06769%
Greenacres	49 264	0 000	49 264	1.285%	45,476	5.278%	2.48272%	0.83010%
Gulf Stream	8 882	0 000	8 882	0.232%	959	0.111%	0.19552%	0.06537%
Haverhill	14 447	0 000	14 447	0.377%	2,193	0.255%	0.34007%	0.11370%
Highland Beach	2 516	0 000	2 516	0.066%	4,303	0.499%	0.19576%	0.06545%
Hypoluxo	0 000	0 000	0 000	0.000%	2,687	0.312%	0.09356%	0.03128%
Juno Beach	10 166	0 157	10 323	0.269%	3,883	0.451%	0.32364%	0.10821%
Jupiter	308,473	2 155	310 628	8.100%	61,333	7.119%	7.80560%	2.60982%
Jupiter Inlet Colony	5 455	0 000	5 455	0.142%	400	0.046%	0.11350%	0.03795%
Lake Clarke Shores	25 658	0 000	25 658	0.669%	3,556	0.413%	0.59216%	0.19799%
Lake Park	60,089	1,231	61,320	1.599%	9,025	1.048%	1.43354%	0.47931%
Lake Worth Beach	205 897	0 500	206 397	5.382%	43,432	5.041%	5.27973%	1.76529%
Lantana	63 141	4,052	67 193	1.752%	12,244	1.421%	1.65283%	0.55263%
Loxahatchee Groves	109 934	0 000	109 934	2.867%	3,373	0.391%	2.12410%	0.71020%
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South Palm Beach	0 000	0 000	0 000	0.000%	1,469	0.171%	0.05115%	0.01710%
Tequesta	44,689	0.189	44 878	1.170%	6,179	0.717%	1.03432%	0.34583%
Wellington	382 394	0 000	382 394	9.971%	61,788	7.172%	9.13141%	3.05310%
West Palm Beach	501,170	30,870	534,040	13.926%	122,157	14.179%	14.00151%	4.68143%
TOTAL	3768,158	66,785	3834,943	100%	861,561	100%	100%	33.4352%

** Westlake is not eligible to receive local option gas tax revenue distributions; those totals are not included in this summary

Calculation Legend:
Value "A" = Individual municipality's percentage of total municipal lane miles
Value "B" = Individual municipality's percentage of total municipal population
Value "C" = 70% of Value "A" + 30% of Value "B"
Value "D" = Value "C" x 33.4352 Municipal Split

Exhibit B

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

2024 Distribution Formula:

County Share	66.5648%
Municipalities' <u>TOTAL MUNICIPAL SHARE</u>	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:

$$4.643\% \times 33.4352\% = 1.552\%$$

Calculation for the Change in the County Share:

$$1.552\% \times 66.5648\% = 1.0333\%$$

Resulting in the Updated County Share:

$$66.5648\% - 1.0333\% = \underline{65.5315\%}$$

And the Updated TOTAL MUNICIPAL SHARE:

$$33.4352\% + 1.0333\% = \underline{34.4685\%}$$

INTERLOCAL AGREEMENT TO REDETERMINE, RE-ADOPT AND RATIFY EXISTING DISTRIBUTION FORMULA FOR SIX (6) CENT LOCAL OPTION FUEL TAX

THIS INTERLOCAL AGREEMENT is dated, made, and entered into on this 16th day of May 2025, by and between Palm Beach County, a political subdivision of the State of Florida, hereinafter referred to as the COUNTY, and The Town of Lantana, a municipal corporation located in Palm Beach County, Florida, and organized and existing in accordance with the laws of the State of Florida, hereinafter referred to as the MUNICIPALITY.

WITNESSETH:

WHEREAS, Section 336.025(1)(a), *Florida Statutes* (STATUTE) authorizes a one (1), two (2), three (3), four (4), five (5), and/or six (6) cent local option fuel tax to be levied upon the sale of every gallon of motor fuel and special fuel within the COUNTY; and

WHEREAS, pursuant to the STATUTE, in 1995, the COUNTY re-levied the six (6) cent local option fuel tax (TAX) for a 30 year term, as provided in County Code Chapter 17, Article I, Section 17-3 (1995 ORDINANCE). Pursuant to the STATUTE and prior to enacting the 1995 ORDINANCE, the COUNTY established by interlocal agreement with various municipalities representing a majority of the population of the incorporated area within the COUNTY, the distribution formula for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY (collectively, 1995 INTERLOCAL AGREEMENT); and

WHEREAS, the 1995 ORDINANCE and the 1995 INTERLOCAL AGREEMENT will, by their own terms and in accordance with the STATUTE, terminate on August 31, 2025; and

WHEREAS, the COUNTY desires to once again re-levy and re-impose the TAX for a new 30 year term pursuant to the STATUTE, and enter into this Interlocal Agreement to redetermine the distribution formula for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY; and

WHEREAS, representatives of the COUNTY and the various municipalities, utilizing the Palm Beach County League of Cities, Inc., (LEAGUE) have met and negotiated mutually acceptable terms and conditions for this Interlocal Agreement, which terms are set forth herein; and **WHEREAS**, once effective, this Interlocal Agreement re-adopts and ratifies the distribution

formula currently in effect for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY,.

NOW, THEREFORE, in consideration of the premises and the mutual covenants herein contained and for such other good and valuable consideration, the receipt of which the parties hereby expressly acknowledge, the COUNTY and the MUNICIPALITY hereto covenant and agree to enter into this Interlocal Agreement as follows:

Section 1: This Interlocal Agreement is entered into with the specific contemplation that the Board of County Commissioners of Palm Beach County (BCC) will enact an appropriate ordinance to relevy the TAX to be effective September 1, 2025 (2025 ORDINANCE). In the event the BCC fails or refuses to enact the 2025 ORDINANCE to relevy the TAX, this Interlocal Agreement shall be null and void.

Section 2: The term of this Interlocal Agreement shall be for the same duration as the 2025 ORDINANCE relevying the TAX. Upon the expiration of the levy of the TAX, as provided in the 2025 ORDINANCE , this Interlocal Agreement shall terminate; except that if the BCC reimposes the TAX again as provided in the STATUTE, then this Interlocal Agreement may be renewed as provided for in the STATUTE.

Section 3:

A. All proceeds of the TAX collected pursuant to Section 336.025(1)(a), *Florida Statutes* shall be divided between the COUNTY and the municipalities, as follows (DISTRIBUTION FORMULA):

1. The COUNTY shall receive 66.5648 percent of the TAX collected.
2. The municipalities collectively shall receive 33.4352 percent of the TAX collected (TOTAL MUNICIPAL SHARE).

B. All money shall be collected and distributed to the respective parties as provided in Section 336.025(2), *Florida Statutes*.

C. The MUNICIPALITY (and all other municipalities eligible to participate in the distribution of the proceeds of the TAX) shall receive a pro rata share of the TOTAL MUNICIPAL SHARE pursuant to a formula (MUNICIPAL SHARE FORMULA) that is based seventy percent (70%) on lane miles located within the MUNICIPALITY (and for all other municipalities eligible to

participate in the distribution of the proceeds of the TAX) for which the MUNICIPALITY (or the other eligible municipalities) is responsible for maintenance, and thirty percent (30%) on the population of the MUNICIPALITY (or the other eligible municipalities) based upon the most recent University of Florida Population Estimate. The MUNICIPAL SHARE FORMULA is:

(30% x (Municipality's population/sum of all of Municipalities' population)) + (70% x (Municipality's lane miles/sum of all of Municipalities' lane miles)) = Municipality's Pro Rata Share.

Exhibit A attached hereto and incorporated herein by reference identifies each eligible municipality's pro rata share of the TOTAL MUNICIPAL SHARE. The calculation(s) of the MUNICIPAL SHARE FORMULA may be amended not more than once annually by the Palm Beach County League of Cities, Inc., by the preparation of a new Exhibit A on behalf of the municipalities and based upon changes in the MUNICIPAL SHARE FORMULA and submitting the new Exhibit A to the COUNTY Administrator no later than June 1 of any year. The COUNTY Administrator shall then transmit the new Exhibit A to the Florida Department of Revenue.

D. In the event that a new municipality is incorporated in the COUNTY, the new municipality's share of the TAX shall be provided from the share formerly allocated to the COUNTY and the TOTAL MUNICIPAL SHARE, as set forth below.

1. In the first full fiscal year following incorporation, the new municipality will receive a share based solely on its population, as opposed to the MUNICIPAL SHARE FORMULA that considers lane miles and population, as set forth in Section 3C above. The new municipality's share shall be determined pursuant to **Exhibit B** attached hereto which shows an example of the calculations for a hypothetical new municipality with a population of 40,000.

a. The combined COUNTY and collective municipalities contributions shall equal one hundred percent (100%) of the new municipality's share.

b. Section 3C above shall continue to apply as the MUNICIPAL SHARE FORMULA for the remaining municipalities after their contribution to the new municipality's share as set forth in Section 3 D1 above.

2. In the subsequent fiscal years after the first full fiscal year following incorporation of the new municipality:

a. The percentage allocated to the COUNTY in the DISTRIBUTION FORMULA in Section 3A above, as may be amended, shall be reduced by an amount that reflects the COUNTY's contribution to the new municipality's share, as set forth in Section 3D1, above.

b. Likewise, the TOTAL MUNICIPAL SHARE, including the new municipality, in Section 3A above, as may be amended, shall be increased by an amount that reflects the COUNTY's contribution to the new municipality's share, as set forth in Section 3D1 above.

c. Section 3C below shall apply to the new municipality in all annual distributions in the years after the first full fiscal year following incorporation of the new municipality.

E. In the event an existing municipality in the COUNTY is dissolved, the former municipality's share of the TAX shall be distributed to the COUNTY and to the remaining collective municipalities by applying in reverse the process set forth in Section 3D, above.

F. In the event of proposed legislation which would either create or dissolve a municipality in the COUNTY, the COUNTY and the subject municipality agree that the COUNTY Legislative Delegation and the Florida Legislature (and Governor, if deemed necessary) be made aware of this Interlocal Agreement and appropriately incorporate its provisions into such proposed legislation. The subject municipality may accomplish this by supporting the LEAGUE, as the organization that is in place to convey municipal consensus on legislative matters.

Section 4: This Interlocal Agreement between the COUNTY and the MUNICIPALITY is one of several identical interlocal agreements between the COUNTY and other municipalities providing the same terms for the distribution of the proceeds of the TAX. As such, this Interlocal Agreement along with all other identical interlocal agreements may be executed in multiple counterparts, each of which shall be deemed an original, but all of which combined shall constitute one in the same Interlocal Agreement for purposes of Section 336.025 *Florida Statutes*. The Interlocal Agreement between the COUNTY and the MUNICIPALITY, along with the identical interlocal agreements executed by other municipalities in the COUNTY represent a majority of the incorporated population of the COUNTY.

Section 5: The COUNTY and the MUNICIPALITY agree to meet every two (2) years to

evaluate the method of distribution of the TAX revenues as required by Section 336.025(1)(d), *Florida Statutes*. The MUNICIPALITY and all other municipalities that have executed an identical interlocal agreement shall be collectively represented at said meeting by the Palm Beach County League of Cities, Inc. The COUNTY shall be represented at said meeting by representatives selected by the COUNTY Administrator's Office. The MUNICIPALITY or the COUNTY may call for said meeting by providing thirty (30) days' notice to the other as set forth in Section 12 below.

Section 6: Nothing in this Interlocal Agreement shall preclude either the COUNTY or the MUNICIPALITY from litigating against the other on matters completely unrelated to and not contemplated by this Interlocal Agreement.

Section 7: This Interlocal Agreement shall take effect only upon execution by both the COUNTY, and the MUNICIPALITY along with those other municipalities representing a majority of the population of the incorporated areas of the COUNTY. In the event that either the COUNTY fails or refuses to execute this Interlocal Agreement, or fails or refuses to adopt the 2025 ORDINANCE, as more fully described in Section 1 above, or in the event that those municipalities representing a majority of the population of the incorporated areas of the COUNTY fail to execute this Interlocal Agreement, then this Interlocal Agreement shall be null and void and the parties hereto shall have no further rights or responsibilities hereunder.

Section 8: The invalidity of any portion, article, paragraph, provision, clause or any part thereof of this Interlocal Agreement shall have no effect upon the validity of any other part of this Interlocal Agreement.

Section 9: To the extent allowed by law, the venue for any action arising from this Interlocal Agreement shall be in Palm Beach County, Florida.

Section 10: This Interlocal Agreement shall be governed by and in accordance with the laws of the State of Florida.

Section 11: Any costs or expenses including reasonable attorney's fees associated with the enforcement of the terms or conditions of this Interlocal Agreement shall be borne by the respective parties.

Section 12: Any notice required under the provisions of this Interlocal Agreement shall be in writing and shall be delivered by hand or by certified or registered mail, return receipt requested, to:

For the COUNTY:

Palm Beach County
Board of County Commissioners
301 North Olive Avenue
West Palm Beach, Florida 33401

With a copy to:

Palm Beach County
County Attorney
301 North Olive Avenue
West Palm Beach, Florida 33401

For the MUNICIPALITY:

Palm Beach County League of Cities, Inc.
301 North Olive Avenue, 10th Floor
P.O. Box 1989 – Government Center
West Palm Beach, Florida 33402
Attention: Executive Director

With a copy to:

Davis & Associates, P.A.
Attorneys for the Palm Beach County League of Cities, Inc.
701 Northpoint Parkway, Suite 205
West Palm Beach, Florida 33407
Attention: General Counsel

The LEAGUE, upon receipt of any notice proved for herein, shall provide like notice to each municipality that is a party to this Interlocal Agreement and all other identical interlocal agreements. Notice by certified or registered mail, return receipt requested, shall be deemed effective on the date that such notice is deposited with a United States Post Office.

Section 13: The COUNTY and the MUNICIPALITY expressly agree that time is of the essence in this Interlocal Agreement and the failure by a party to complete performance within the time specified, or within a reasonable time if no time is specified herein, shall, at the option of the other party without liability, in addition to any other rights or remedies, relieve the other party of any obligation to accept such performance.

Section 14: The parties hereto expressly covenant and agree that in the event either party is in default of its obligations herein, the party not in default shall provide to the party in default thirty (30) days written notice to cure said default before exercising any of its rights as provided for in this Interlocal Agreement or as may otherwise exist in law or equity.

Section 15: The Inspector General of Palm Beach County has the authority to investigate and audit matters relating to the negotiation and performance of this Interlocal Agreement, and in furtherance thereof may demand and obtain records and testimony from the parties and, any, if applicable, subcontractors and lower tier subcontractors. The parties understand and agree that in addition to all other remedies and consequences provided by law, failure of a party or, if applicable, subcontractors and lower tier subcontractors to fully cooperate with the Inspector General when requested will be deemed to be a breach of this Interlocal Agreement. Failure to cooperate with the Inspector General, or interfering with or impeding any investigation shall be in violation of Palm Beach County Code, Section 2-421- 2-440, and may be punished pursuant to Section 125.69, *Florida Statutes*, in the same manner as a second degree misdemeanor.

Section 16: In accordance with Sec. 119.0701, *Florida Statutes*, the parties to this Interlocal Agreement must keep and maintain this Interlocal Agreement and any other records associated therewith. Upon request by either party's custodian of public records, the non-requesting party must provide the requesting party with copies of requested records, or allow such records to be inspected or copied, within a reasonable time in accordance with access and cost requirements of Chapter 119, *Florida Statutes*. Failure to do so may subject the non-requesting party to attorney's fees and costs pursuant to Sec. 119.0701, *Florida Statutes*, and other penalties pursuant to Sec. 119.10, *Florida Statutes*. Further, the parties shall ensure that any exempt or confidential records associated with this Interlocal Agreement are not disclosed except as authorized by law for the duration of the Interlocal Agreement term.

IF EITHER PARTY HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, *FLORIDA STATUTES*, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS INTERLOCAL AGREEMENT, PLEASE CONTACT THE RECORDS CUSTODIAN FOR THE OTHER PARTY IN ACCORDANCE WITH PARAGRAPH 13 ABOVE.

Section 17: The parties agree that this Interlocal Agreement sets forth the entire agreement between the parties, and there are no promises or understandings other than those stated herein. None of the provisions, terms, or conditions contained in this Interlocal Agreement may be added to, modified, superseded, or otherwise altered except by written instrument executed by the COUNTY, the MUNICIPALITY, along with those other municipalities representing a majority of the

population of the incorporated areas of the COUNTY.

IN WITNESS WHEREOF, the parties hereto have set their hands and seals in the day set forth above.

ATTEST:

(NAME OF MUNICIPALITY)

By: *Kashleen Dominguez*
Municipal Clerk

By: *Karen Lythgoe*
Mayor



(SEAL)

ATTEST:

PALM BEACH COUNTY, FLORIDA BY
ITS BOARD OF COMMISSIONERS

By: _____
County Clerk

By: _____
Maria G. Marino, Mayor

(SEAL)

APPROVED AS TO LEGAL
SUFFICIENCY

APPROVED AS TO TERMS AND
CONDITIONS

By: *[Signature]*
County Attorney

By: *David Z. Lieb*
County Engineer

Exhibit A
APPLICATION OF MUNICIPAL SHARE FORMULA
33.4352% (TOTAL MUNICIPAL SHARE)
6 Cent Gas Tax

City	Street Lane Miles	Alley Lane Miles	Total Municipal Lane Miles	Percent of Municipal Lane Miles	2023 BEBR Population	Percent of Municipal Population	Weighted Distribution of 70% Lane Miles and 30% Population (MUNICIPAL SHARE FORMULA)	Pro Rata Share of TOTAL MUNICIPAL SHARE
				Value "A"		Value "B"	Value "C"	Value "D"
Atlantis	26,800	0.000	26,800	0.699%	2,147	0.249%	0.56395%	0.18856%
Belle Glade	106,999	0.000	106,999	2.790%	17,286	2.006%	2.55498%	0.85426%
Boca Raton	480,522	0.000	480,522	12.530%	100,491	11.664%	12.27022%	4.10257%
Boynton Beach	244,312	2.142	246,454	6.427%	82,208	9.542%	7.36110%	2.46120%
Briny Breezes	0.528	0.000	0.528	0.014%	500	0.058%	0.02705%	0.00904%
Cloud Lake	1.599	0.000	1.599	0.042%	140	0.016%	0.03406%	0.01139%
Delray Beach	298,454	14,251	312,705	8.154%	67,113	7.801%	8.04826%	2.69095%
Glen Ridge	3,496	0.000	3,496	0.091%	215	0.025%	0.07130%	0.02384%
Golf	10,555	0.000	10,555	0.275%	281	0.033%	0.20245%	0.06769%
Greenacres	49,264	0.000	49,264	1.285%	45,476	5.278%	2.48272%	0.83020%
Gulf Stream	8,882	0.000	8,882	0.232%	959	0.111%	0.19552%	0.06537%
Haverhill	14,447	0.000	14,447	0.377%	2,193	0.255%	0.34007%	0.11370%
Highland Beach	2,516	0.000	2,516	0.066%	4,303	0.499%	0.19576%	0.06545%
Hypoluxo	0.000	0.000	0.000	0.000%	2,687	0.312%	0.09356%	0.03128%
Juno Beach	10,166	0.157	10,323	0.269%	3,883	0.451%	0.32364%	0.10821%
Jupiter	308,473	2.155	310,628	8.100%	61,333	7.119%	7.80560%	2.60982%
Jupiter Inlet Colony	5,455	0.000	5,455	0.142%	400	0.046%	0.11350%	0.03795%
Lake Clarke Shores	25,658	0.000	25,658	0.669%	3,556	0.413%	0.59216%	0.19799%
Lake Park	60,089	1.231	61,320	1.599%	9,025	1.048%	1.43354%	0.47931%
Lake Worth Beach	205,897	0.500	206,397	5.382%	43,432	5.041%	5.27973%	1.76529%
Lantana	63,141	4.052	67,193	1.752%	12,244	1.421%	1.65283%	0.55263%
Loxahatchee Groves	109,934	0.000	109,934	2.867%	3,373	0.391%	2.12410%	0.71020%
Manalapan	4,896	0.000	4,896	0.128%	420	0.049%	0.10399%	0.03477%
Mangonia Park	16,637	0.000	16,637	0.434%	2,369	0.275%	0.38617%	0.12912%
North Palm Beach	58,853	4.532	63,385	1.653%	13,145	1.526%	1.61470%	0.53988%
Ocean Ridge	13,260	0.000	13,260	0.346%	1,830	0.212%	0.30576%	0.10223%
Pahokee	43,880	0.249	44,129	1.151%	5,607	0.651%	1.00073%	0.33460%
Palm Beach	84,546	1.324	85,870	2.239%	9,207	1.069%	1.88800%	0.63125%
Palm Beach Gardens	151,491	4,628	156,119	4.071%	61,517	7.140%	4.99173%	1.66899%
Palm Beach Shores	9,833	0.000	9,833	0.255%	1,309	0.152%	0.22506%	0.07525%
Palm Springs	77,160	0.000	77,160	2.012%	27,167	3.153%	2.35439%	0.78719%
Riviera Beach	162,863	0.505	163,368	4.260%	38,795	4.503%	4.33285%	1.44870%
Royal Palm Beach	152,059	0.000	152,059	3.965%	40,299	4.677%	4.17880%	1.39719%
South Bay	25,240	0.000	25,240	0.658%	4,958	0.575%	0.63335%	0.21176%
South Palm Beach	0.000	0.000	0.000	0.000%	1,469	0.171%	0.05115%	0.01710%
Tequesta	44,689	0.189	44,878	1.170%	6,179	0.717%	1.03432%	0.34583%
Wellington	382,394	0.000	382,394	9.971%	61,788	7.172%	9.13141%	3.05310%
West Palm Beach	503,170	30,870	534,040	13.926%	122,157	14.179%	14.00151%	4.68143%
TOTAL	3768.158	66.785	3834.943	100%	861,561	100%	100%	33.4352%

** Wastlake is not eligible to receive local option gas tax revenue distributions; those totals are not included in this summary

Calculation Legend:
Value "A" = Individual municipality's percentage of total municipal lane miles
Value "B" = Individual municipality's percentage of total municipal population
Value "C" = 70% of Value "A" + 30% of Value "B"
Value "D" = Value "C" x 33.4352 Municipal Split

Exhibit B

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

2024 Distribution Formula:

County Share	66.5648%
Municipalities' <u>TOTAL MUNICIPAL SHARE</u>	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:

$$4.643\% \times 33.4352\% = 1.552\%$$

Calculation for the Change in the County Share:

$$1.552\% \times 66.5648\% = 1.0333\%$$

Resulting in the Updated County Share:

$$66.5648\% - 1.0333\% = \underline{65.5315\%}$$

And the Updated TOTAL MUNICIPAL SHARE:

$$33.4352\% + 1.0333\% = \underline{34.4685\%}$$

INTERLOCAL AGREEMENT TO REDETERMINE, RE-ADOPT AND RATIFY EXISTING DISTRIBUTION FORMULA FOR SIX (6) CENT LOCAL OPTION FUEL TAX

THIS INTERLOCAL AGREEMENT is dated, made, and entered into on this 6th day of May 2025, by and between Palm Beach County, a political subdivision of the State of Florida, hereinafter referred to as the COUNTY, and Village of North Palm Beach, a municipal corporation located in Palm Beach County, Florida, and organized and existing in accordance with the laws of the State of Florida, hereinafter referred to as the MUNICIPALITY.

WITNESSETH:

WHEREAS, Section 336.025(1)(a), *Florida Statutes* (STATUTE) authorizes a one (1), two (2), three (3), four (4), five (5), and/or six (6) cent local option fuel tax to be levied upon the sale of every gallon of motor fuel and special fuel within the COUNTY; and

WHEREAS, pursuant to the STATUTE, in 1995, the COUNTY re-levied the six (6) cent local option fuel tax (TAX) for a 30 year term, as provided in County Code Chapter 17, Article I, Section 17-3 (1995 ORDINANCE). Pursuant to the STATUTE and prior to enacting the 1995 ORDINANCE, the COUNTY established by interlocal agreement with various municipalities representing a majority of the population of the incorporated area within the COUNTY, the distribution formula for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY (collectively, 1995 INTERLOCAL AGREEMENT); and

WHEREAS, the 1995 ORDINANCE and the 1995 INTERLOCAL AGREEMENT will, by their own terms and in accordance with the STATUTE, terminate on August 31, 2025; and

WHEREAS, the COUNTY desires to once again re-levy and re-impose the TAX for a new 30 year term pursuant to the STATUTE, and enter into this Interlocal Agreement to redetermine the distribution formula for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY; and

WHEREAS, representatives of the COUNTY and the various municipalities, utilizing the Palm Beach County League of Cities, Inc., (LEAGUE) have met and negotiated mutually acceptable terms and conditions for this Interlocal Agreement, which terms are set forth herein; and

WHEREAS, once effective, this Interlocal Agreement re-adopts and ratifies the distribution formula currently in effect for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY.

NOW, THEREFORE, in consideration of the premises and the mutual covenants herein contained and for such other good and valuable consideration, the receipt of which the parties hereby expressly acknowledge, the COUNTY and the MUNICIPALITY hereto covenant and agree to enter into this Interlocal Agreement as follows:

Section 1: This Interlocal Agreement is entered into with the specific contemplation that the Board of County Commissioners of Palm Beach County (BCC) will enact an appropriate ordinance to relevy the TAX to be effective September 1, 2025 (2025 ORDINANCE). In the event the BCC fails or refuses to enact the 2025 ORDINANCE to relevy the TAX, this Interlocal Agreement shall be null and void.

Section 2: The term of this Interlocal Agreement shall be for the same duration as the 2025 ORDINANCE relevying the TAX. Upon the expiration of the levy of the TAX, as provided in the 2025 ORDINANCE, this Interlocal Agreement shall terminate; except that if the BCC reimposes the TAX again as provided in the STATUTE, then this Interlocal Agreement may be renewed as provided for in the STATUTE.

Section 3:

A. All proceeds of the TAX collected pursuant to Section 336.025(1)(a), *Florida Statutes* shall be divided between the COUNTY and the municipalities, as follows (DISTRIBUTION FORMULA):

1. The COUNTY shall receive 66.5648 percent of the TAX collected.
2. The municipalities collectively shall receive 33.4352 percent of the TAX collected (TOTAL MUNICIPAL SHARE).

B. All money shall be collected and distributed to the respective parties as provided in Section 336.025(2), *Florida Statutes*.

C. The MUNICIPALITY (and all other municipalities eligible to participate in the distribution of the proceeds of the TAX) shall receive a pro rata share of the TOTAL MUNICIPAL SHARE pursuant to a formula (MUNICIPAL SHARE FORMULA) that is based seventy percent (70%) on lane miles located within the MUNICIPALITY (and for all other municipalities eligible to

participate in the distribution of the proceeds of the TAX) for which the MUNICIPALITY (or the other eligible municipalities) is responsible for maintenance, and thirty percent (30%) on the population of the MUNICIPALITY (or the other eligible municipalities) based upon the most recent University of Florida Population Estimate. The MUNICIPAL SHARE FORMULA is:

(30% x (Municipality's population/sum of all of Municipalities' population)) + (70% x (Municipality's lane miles/sum of all of Municipalities' lane miles)) = Municipality's Pro Rata Share.

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D. In the event that a new municipality is incorporated in the COUNTY, the new municipality's share of the TAX shall be provided from the share formerly allocated to the COUNTY and the TOTAL MUNICIPAL SHARE, as set forth below.

1. In the first full fiscal year following incorporation, the new municipality will receive a share based solely on its population, as opposed to the MUNICIPAL SHARE FORMULA that considers lane miles and population, as set forth in Section 3C above. The new municipality's share shall be determined pursuant to **Exhibit B** attached hereto which shows an example of the calculations for a hypothetical new municipality with a population of 40,000.

a. The combined COUNTY and collective municipalities contributions shall equal one hundred percent (100%) of the new municipality's share.

b. Section 3C above shall continue to apply as the MUNICIPAL SHARE FORMULA for the remaining municipalities after their contribution to the new municipality's share as set forth in Section 3 D1 above.

2. In the subsequent fiscal years after the first full fiscal year following incorporation of the new municipality:

a. The percentage allocated to the COUNTY in the DISTRIBUTION FORMULA in Section 3A above, as may be amended, shall be reduced by an amount that reflects the COUNTY's contribution to the new municipality's share, as set forth in Section 3D1, above.

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c. Section 3C below shall apply to the new municipality in all annual distributions in the years after the first full fiscal year following incorporation of the new municipality.

E. In the event an existing municipality in the COUNTY is dissolved, the former municipality's share of the TAX shall be distributed to the COUNTY and to the remaining collective municipalities by applying in reverse the process set forth in Section 3D, above.

F. In the event of proposed legislation which would either create or dissolve a municipality in the COUNTY, the COUNTY and the subject municipality agree that the COUNTY Legislative Delegation and the Florida Legislature (and Governor, if deemed necessary) be made aware of this Interlocal Agreement and appropriately incorporate its provisions into such proposed legislation. The subject municipality may accomplish this by supporting the LEAGUE, as the organization that is in place to convey municipal consensus on legislative matters.

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For the COUNTY:

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Board of County Commissioners
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West Palm Beach, Florida 33401

With a copy to:

Palm Beach County
County Attorney
301 North Olive Avenue
West Palm Beach, Florida 33401

For the MUNICIPALITY:

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P.O. Box 1989 – Government Center
West Palm Beach, Florida 33402
Attention: Executive Director

With a copy to:

Davis & Associates, P.A.
Attorneys for the Palm Beach County League of Cities, Inc.
701 Northpoint Parkway, Suite 205
West Palm Beach, Florida 33407
Attention: General Counsel

The LEAGUE, upon receipt of any notice proved for herein, shall provide like notice to each municipality that is a party to this Interlocal Agreement and all other identical interlocal agreements. Notice by certified or registered mail, return receipt requested, shall be deemed effective on the date that such notice is deposited with a United States Post Office.

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(30) days written notice to cure said default before exercising any of its rights as provided for in this Interlocal Agreement or as may otherwise exist in law or equity.

Section 15: The Inspector General of Palm Beach County has the authority to investigate and audit matters relating to the negotiation and performance of this Interlocal Agreement, and in furtherance thereof may demand and obtain records and testimony from the parties and, any, if applicable, subcontractors and lower tier subcontractors. The parties understand and agree that in addition to all other remedies and consequences provided by law, failure of a party or, if applicable, subcontractors and lower tier subcontractors to fully cooperate with the Inspector General when requested will be deemed to be a breach of this Interlocal Agreement. Failure to cooperate with the Inspector General or interfering with or impeding any investigation shall be in violation of Palm Beach County Code, Section 2-421- 2-440, and may be punished pursuant to Section 125.69, *Florida Statutes*, in the same manner as a second degree misdemeanor.

Section 16: In accordance with Sec. 119.0701, *Florida Statutes*, the parties to this Interlocal Agreement must keep and maintain this Interlocal Agreement and any other records associated therewith. Upon request by either party's custodian of public records, the non-requesting party must provide the requesting party with copies of requested records, or allow such records to be inspected or copied, within a reasonable time in accordance with access and cost requirements of Chapter 119, *Florida Statutes*. Failure to do so may subject the non-requesting party to attorney's fees and costs pursuant to Sec. 119.0701, *Florida Statutes*, and other penalties pursuant to Sec. 119.10, *Florida Statutes*. Further, the parties shall ensure that any exempt or confidential records associated with this Interlocal Agreement are not disclosed except as authorized by law for the duration of the Interlocal Agreement term.

IF EITHER PARTY HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, *FLORIDA STATUTES*, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS INTERLOCAL AGREEMENT, PLEASE CONTACT THE RECORDS CUSTODIAN FOR THE OTHER PARTY IN ACCORDANCE WITH PARAGRAPH 13 ABOVE.

Section 17: The parties agree that this Interlocal Agreement sets forth the entire agreement between the parties, and there are no promises or understandings other than those stated herein. None of the provisions, terms, or conditions contained in this Interlocal Agreement may be added

to, modified, superseded, or otherwise altered except by written instrument executed by the COUNTY. the MUNICIPALITY, along with those other municipalities representing a majority of the population of the incorporated areas of the COUNTY.

IN WITNESS WHEREOF, the parties hereto have set their hands and seals in the day set forth above.

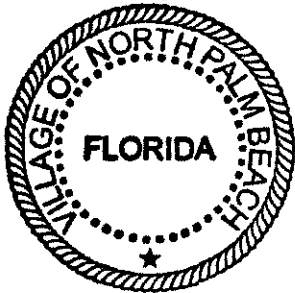
ATTEST:

VILLAGE OF NORTH PALM BEACH

By: [Signature]
Jessica Green, Village Clerk

By: [Signature]
Susan Bickel, Mayor

(SEAL)



REVIEWED FOR LEGAL SUFFICIENCY

By: [Signature]
Leonard G. Rubin, Village Attorney

ATTEST:

PALM BEACH COUNTY, FLORIDA BY ITS BOARD OF COMMISSIONERS

By: _____
County Clerk

By: _____
Maria G. Marino, Mayor

(SEAL)

APPROVED AS TO LEGAL SUFFICIENCY

APPROVED AS TO TERMS AND CONDITIONS

By: [Signature]
County Attorney

By: [Signature]
County Engineer

Exhibit A
APPLICATION OF MUNICIPAL SHARE FORMULA
33.4352% [TOTAL MUNICIPAL SHARE]
6 Cent Gas Tax

City	Street Lane Miles	Alley Lane Miles	Total Lane Miles	Percent of Municipal Lane Miles		2023 BEER Population	Percent of Municipal Population		Weighted Distribution of 70% Lane Miles and 30% Population (MUNICIPAL SHARE FORMULA)		Pro Rata Share of TOTAL MUNICIPAL SHARE
				Value "A"	Value "B"		Value "A"	Value "B"	Value "C"	Value "D"	
Alamitas	25.900	0.000	25.900	0.699%	0.699%	2,147	0.459%	0.459%	0.54355%	0.54355%	0.09456%
Bella Glade	106.955	0.000	106.955	2.790%	2.790%	17,265	2.005%	2.005%	1.55488%	1.55488%	0.40257%
Essex Glade	480.322	0.000	480.322	12.309%	12.309%	100,093	11.665%	11.665%	12.27023%	12.27023%	4.0257%
Jefferson Forest	244.112	2.142	246.254	6.471%	6.471%	32,200	9.542%	9.542%	7.36110%	7.36110%	2.4610%
Jeffrey Greens	0.528	0.000	0.528	0.014%	0.014%	300	0.059%	0.059%	0.00709%	0.00709%	0.00904%
Jeffrey Meadows	1.000	0.000	1.000	0.026%	0.026%	300	0.059%	0.059%	0.04806%	0.04806%	0.01329%
Orange Beach	258.454	16.251	274.705	7.071%	7.071%	67,112	7.100%	7.100%	6.94068%	6.94068%	0.08068%
Shore Ridge	1.496	0.000	1.496	0.041%	0.041%	215	0.025%	0.025%	0.07196%	0.07196%	0.02984%
Golf	10.335	0.000	10.335	0.275%	0.275%	281	0.033%	0.033%	0.02245%	0.02245%	0.0676%
Greenfields	49.264	0.000	49.264	1.265%	1.265%	46,476	5.278%	5.278%	2.48277%	2.48277%	0.8300%
Gulf Stream	8.882	0.000	8.882	0.232%	0.232%	539	0.111%	0.111%	0.15552%	0.15552%	0.0587%
Hawthill	14.447	0.000	14.447	0.377%	0.377%	2,139	0.253%	0.253%	0.34007%	0.34007%	0.1137%
Highway 104	1.000	0.000	1.000	0.026%	0.026%	300	0.059%	0.059%	0.04806%	0.04806%	0.01329%
Highlands	10.166	0.157	10.323	0.269%	0.269%	3,883	0.414%	0.414%	0.33364%	0.33364%	0.10821%
Hunter	208.473	2.155	210.628	5.409%	5.409%	61,333	7.189%	7.189%	7.85526%	7.85526%	2.69823%
Indian Hill Country	5.435	0.000	5.435	0.142%	0.142%	409	0.046%	0.046%	0.11360%	0.11360%	0.0375%
Lake Creek Forest	25.638	0.000	25.638	0.659%	0.659%	3,558	0.413%	0.413%	0.59216%	0.59216%	0.1779%
Lake Park	60.089	1.231	61.320	1.599%	1.599%	9,025	1.086%	1.086%	1.43358%	1.43358%	0.47931%
Longwood	1.000	0.000	1.000	0.026%	0.026%	300	0.059%	0.059%	0.04806%	0.04806%	0.01329%
Lyons	63.141	4.932	67.853	1.751%	1.751%	12,244	1.421%	1.421%	1.55262%	1.55262%	0.53587%
Marathon Cove	105.934	0.000	105.934	2.867%	2.867%	3,373	0.391%	0.391%	2.14100%	2.14100%	0.71082%
Marathon	4.886	0.000	4.886	0.128%	0.128%	420	0.049%	0.049%	0.10395%	0.10395%	0.03477%
Marathon Park	16.617	0.000	16.617	0.436%	0.436%	2,389	0.273%	0.273%	0.38617%	0.38617%	0.1202%
North Palm Beach	18.853	4.332	23.185	1.839%	1.839%	13,145	1.268%	1.268%	1.64706%	1.64706%	0.5398%
North Palm Beach	15.000	0.000	15.000	0.389%	0.389%	5,662	0.651%	0.651%	0.85116%	0.85116%	0.2840%
Paradise	43.880	0.049	44.139	1.151%	1.151%	5,662	0.651%	0.651%	1.09026%	1.09026%	0.3440%
Palm Beach	84.546	1.324	85.870	2.239%	2.239%	9,207	1.069%	1.069%	1.89026%	1.89026%	0.6125%
Palm Beach Gardens	151.401	4.628	156.019	4.071%	4.071%	61,317	7.140%	7.140%	4.91176%	4.91176%	1.6489%
Palm Beach Shores	9.833	0.000	9.833	0.256%	0.256%	1,209	0.137%	0.137%	0.22206%	0.22206%	0.0702%
Palm Beach Shores	77.461	0.000	77.461	1.991%	1.991%	3,187	0.373%	0.373%	2.33406%	2.33406%	0.7470%
Palm Breeze	162.863	0.000	162.863	4.180%	4.180%	34,280	4.029%	4.029%	4.33406%	4.33406%	1.4590%
Royal Palm Beach	132.069	0.000	132.069	3.365%	3.365%	40,295	4.676%	4.676%	4.13860%	4.13860%	1.3970%
South Bay	23.240	0.000	23.240	0.588%	0.588%	4,558	0.535%	0.535%	0.63335%	0.63335%	0.2117%
South Palm Beach	0.000	0.000	0.000	0.000%	0.000%	1,689	0.171%	0.171%	0.05115%	0.05115%	0.0170%
Ten-A-Mile	44.689	0.188	44.877	1.170%	1.170%	6,179	0.717%	0.717%	1.09432%	1.09432%	0.3498%
Wellington	282.384	0.000	282.384	7.271%	7.271%	61,788	7.179%	7.179%	9.1341%	9.1341%	3.0530%
West Palm Beach	263.170	20.820	283.990	7.323%	7.323%	22,157	14.17%	14.17%	24.0131%	24.0131%	4.8325%
TOTAL	3758.158	66.785	3824.943	100%	100%	861,561	100%	100%	33.4352%	33.4352%	

** Weighted Share Eligible to receive local option gas tax revenue distribution; input values are not included in this summary

Calculation Legend:
Value "A" = Individual Municipality's percentage of total municipal lane miles
Value "B" = Individual Municipality's percentage of total municipal population
Value "C" = Value "A" x Value "B"
Value "D" = Value "C" x 33.4352 (Municipal Share)

Exhibit B

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

2024 Distribution Formula:

County Share	66.5648%
Municipalities' <u>TOTAL MUNICIPAL SHARE</u>	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:

$$4.643\% \times 33.4352\% = 1.552\%$$

Calculation for the Change in the County Share:

$$1.552\% \times 66.5648\% = 1.0333\%$$

Resulting in the Updated County Share:

$$66.5648\% - 1.0333\% = \underline{65.5315\%}$$

And the Updated TOTAL MUNICIPAL SHARE:

$$33.4352\% + 1.0333\% = \underline{34.4685\%}$$

INTERLOCAL AGREEMENT TO REDETERMINE, RE-ADOPT AND RATIFY EXISTING DISTRIBUTION FORMULA FOR SIX (6) CENT LOCAL OPTION FUEL TAX

THIS INTERLOCAL AGREEMENT is dated, made, and entered into on this 3rd day of February 2025, by and between Palm Beach County, a political subdivision of the State of Florida, hereinafter referred to as the COUNTY, and Town of Ocean Ridge, a municipal corporation located in Palm Beach County, Florida, and organized and existing in accordance with the laws of the State of Florida, hereinafter referred to as the MUNICIPALITY.

WITNESSETH:

WHEREAS, Section 336.025(1)(a), *Florida Statutes* (STATUTE) authorizes a one (1), two (2), three (3), four (4), five (5), and/or six (6) cent local option fuel tax to be levied upon the sale of every gallon of motor fuel and special fuel within the COUNTY; and

WHEREAS, pursuant to the STATUTE, in 1995, the COUNTY re-levied the six (6) cent local option fuel tax (TAX) for a 30 year term, as provided in County Code Chapter 17, Article I, Section 17-3 (1995 ORDINANCE). Pursuant to the STATUTE and prior to enacting the 1995 ORDINANCE, the COUNTY established by interlocal agreement with various municipalities representing a majority of the population of the incorporated area within the COUNTY, the distribution formula for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY (collectively, 1995 INTERLOCAL AGREEMENT); and

WHEREAS, the 1995 ORDINANCE and the 1995 INTERLOCAL AGREEMENT will, by their own terms and in accordance with the STATUTE, terminate on August 31, 2025; and

WHEREAS, the COUNTY desires to once again re-levy and re-impose the TAX for a new 30 year term pursuant to the STATUTE, and enter into this Interlocal Agreement to redetermine the distribution formula for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY; and

WHEREAS, representatives of the COUNTY and the various municipalities, utilizing the Palm Beach County League of Cities, Inc., (LEAGUE) have met and negotiated mutually acceptable terms and conditions for this Interlocal Agreement, which terms are set forth herein; and

WHEREAS, once effective, this Interlocal Agreement re-adopts and ratifies the distribution

formula currently in effect for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY,

NOW, THEREFORE, in consideration of the premises and the mutual covenants herein contained and for such other good and valuable consideration, the receipt of which the parties hereby expressly acknowledge, the COUNTY and the MUNICIPALITY hereto covenant and agree to enter into this Interlocal Agreement as follows:

Section 1: This Interlocal Agreement is entered into with the specific contemplation that the Board of County Commissioners of Palm Beach County (BCC) will enact an appropriate ordinance to relevy the TAX to be effective September 1, 2025 (2025 ORDINANCE). In the event the BCC fails or refuses to enact the 2025 ORDINANCE to relevy the TAX, this Interlocal Agreement shall be null and void.

Section 2: The term of this Interlocal Agreement shall be for the same duration as the 2025 ORDINANCE relevying the TAX. Upon the expiration of the levy of the TAX, as provided in the 2025 ORDINANCE, this Interlocal Agreement shall terminate; except that if the BCC reimposes the TAX again as provided in the STATUTE, then this Interlocal Agreement may be renewed as provided for in the STATUTE.

Section 3:

A. All proceeds of the TAX collected pursuant to Section 336.025(1)(a), *Florida Statutes* shall be divided between the COUNTY and the municipalities, as follows (DISTRIBUTION FORMULA):

1. The COUNTY shall receive 66.5648 percent of the TAX collected.
2. The municipalities collectively shall receive 33.4352 percent of the TAX collected (TOTAL MUNICIPAL SHARE).

B. All money shall be collected and distributed to the respective parties as provided in Section 336.025(2), *Florida Statutes*.

C. The MUNICIPALITY (and all other municipalities eligible to participate in the distribution of the proceeds of the TAX) shall receive a pro rata share of the TOTAL MUNICIPAL SHARE pursuant to a formula (MUNICIPAL SHARE FORMULA) that is based seventy percent (70%) on lane miles located within the MUNICIPALITY (and for all other municipalities eligible to

participate in the distribution of the proceeds of the TAX) for which the MUNICIPALITY (or the other eligible municipalities) is responsible for maintenance, and thirty percent (30%) on the population of the MUNICIPALITY (or the other eligible municipalities) based upon the most recent University of Florida Population Estimate. The MUNICIPAL SHARE FORMULA is:

(30% x (Municipality's population/sum of all of Municipalities' population)) + (70% x (Municipality's lane miles/sum of all of Municipalities' lane miles)) = Municipality's Pro Rata Share.

Exhibit A attached hereto and incorporated herein by reference identifies each eligible municipality's pro rata share of the TOTAL MUNICIPAL SHARE. The calculation(s) of the MUNICIPAL SHARE FORMULA may be amended not more than once annually by the Palm Beach County League of Cities, Inc., by the preparation of a new Exhibit A on behalf of the municipalities and based upon changes in the MUNICIPAL SHARE FORMULA and submitting the new Exhibit A to the COUNTY Administrator no later than June 1 of any year. The COUNTY Administrator shall then transmit the new Exhibit A to the Florida Department of Revenue.

D. In the event that a new municipality is incorporated in the COUNTY, the new municipality's share of the TAX shall be provided from the share formerly allocated to the COUNTY and the TOTAL MUNICIPAL SHARE, as set forth below.

1. In the first full fiscal year following incorporation, the new municipality will receive a share based solely on its population, as opposed to the MUNICIPAL SHARE FORMULA that considers lane miles and population, as set forth in Section 3C above. The new municipality's share shall be determined pursuant to **Exhibit B** attached hereto which shows an example of the calculations for a hypothetical new municipality with a population of 40,000.

- a. The combined COUNTY and collective municipalities contributions shall equal one hundred percent (100%) of the new municipality's share.

- b. Section 3C above shall continue to apply as the MUNICIPAL SHARE FORMULA for the remaining municipalities after their contribution to the new municipality's share as set forth in Section 3 D1 above.

2. In the subsequent fiscal years after the first full fiscal year following incorporation of the new municipality:

a. The percentage allocated to the COUNTY in the DISTRIBUTION FORMULA in Section 3A above, as may be amended, shall be reduced by an amount that reflects the COUNTY's contribution to the new municipality's share, as set forth in Section 3D1, above.

b. Likewise, the TOTAL MUNICIPAL SHARE, including the new municipality, in Section 3A above, as may be amended, shall be increased by an amount that reflects the COUNTY's contribution to the new municipality's share, as set forth in Section 3D1 above.

c. Section 3C below shall apply to the new municipality in all annual distributions in the years after the first full fiscal year following incorporation of the new municipality.

E. In the event an existing municipality in the COUNTY is dissolved, the former municipality's share of the TAX shall be distributed to the COUNTY and to the remaining collective municipalities by applying in reverse the process set forth in Section 3D, above.

F. In the event of proposed legislation which would either create or dissolve a municipality in the COUNTY, the COUNTY and the subject municipality agree that the COUNTY Legislative Delegation and the Florida Legislature (and Governor, if deemed necessary) be made aware of this Interlocal Agreement and appropriately incorporate its provisions into such proposed legislation. The subject municipality may accomplish this by supporting the LEAGUE, as the organization that is in place to convey municipal consensus on legislative matters.

Section 4: This Interlocal Agreement between the COUNTY and the MUNICIPALITY is one of several identical interlocal agreements between the COUNTY and other municipalities providing the same terms for the distribution of the proceeds of the TAX. As such, this Interlocal Agreement along with all other identical interlocal agreements may be executed in multiple counterparts, each of which shall be deemed an original, but all of which combined shall constitute one in the same Interlocal Agreement for purposes of Section 336.025 *Florida Statutes*. The Interlocal Agreement between the COUNTY and the MUNICIPALITY, along with the identical interlocal agreements executed by other municipalities in the COUNTY represent a majority of the incorporated population of the COUNTY.

Section 5: The COUNTY and the MUNICIPALITY agree to meet every two (2) years to

evaluate the method of distribution of the TAX revenues as required by Section 336.025(1)(d), *Florida Statutes*. The MUNICIPALITY and all other municipalities that have executed an identical interlocal agreement shall be collectively represented at said meeting by the Palm Beach County League of Cities, Inc. The COUNTY shall be represented at said meeting by representatives selected by the COUNTY Administrator's Office. The MUNICIPALITY or the COUNTY may call for said meeting by providing thirty (30) days' notice to the other as set forth in Section 12 below.

Section 6: Nothing in this Interlocal Agreement shall preclude either the COUNTY or the MUNICIPALITY from litigating against the other on matters completely unrelated to and not contemplated by this Interlocal Agreement.

Section 7: This Interlocal Agreement shall take effect only upon execution by both the COUNTY, and the MUNICIPALITY along with those other municipalities representing a majority of the population of the incorporated areas of the COUNTY. In the event that either the COUNTY fails or refuses to execute this Interlocal Agreement, or fails or refuses to adopt the 2025 ORDINANCE, as more fully described in Section 1 above, or in the event that those municipalities representing a majority of the population of the incorporated areas of the COUNTY fail to execute this Interlocal Agreement, then this Interlocal Agreement shall be null and void and the parties hereto shall have no further rights or responsibilities hereunder.

Section 8: The invalidity of any portion, article, paragraph, provision, clause or any part thereof of this Interlocal Agreement shall have no effect upon the validity of any other part of this Interlocal Agreement.

Section 9: To the extent allowed by law, the venue for any action arising from this Interlocal Agreement shall be in Palm Beach County, Florida.

Section 10: This Interlocal Agreement shall be governed by and in accordance with the laws of the State of Florida.

Section 11: Any costs or expenses including reasonable attorney's fees associated with the enforcement of the terms or conditions of this Interlocal Agreement shall be borne by the respective parties.

Section 12: Any notice required under the provisions of this Interlocal Agreement shall be in writing and shall be delivered by hand or by certified or registered mail, return receipt requested, to:
For the COUNTY:

Palm Beach County

Board of County Commissioners
301 North Olive Avenue
West Palm Beach, Florida 33401

With a copy to:

Palm Beach County
County Attorney
301 North Olive Avenue
West Palm Beach, Florida 33401

For the MUNICIPALITY:

Palm Beach County League of Cities, Inc.
301 North Olive Avenue, 10th Floor
P.O. Box 1989 – Government Center
West Palm Beach, Florida 33402
Attention: Executive Director

With a copy to:

Davis & Associates, P.A.
Attorneys for the Palm Beach County League of Cities, Inc.
701 Northpoint Parkway, Suite 205
West Palm Beach, Florida 33407
Attention: General Counsel

The LEAGUE, upon receipt of any notice proved for herein, shall provide like notice to each municipality that is a party to this Interlocal Agreement and all other identical interlocal agreements.

Notice by certified or registered mail, return receipt requested, shall be deemed effective on the date that such notice is deposited with a United States Post Office.

Section 13: The COUNTY and the MUNICIPALITY expressly agree that time is of the essence in this Interlocal Agreement and the failure by a party to complete performance within the time specified, or within a reasonable time if no time is specified herein, shall, at the option of the other party without liability, in addition to any other rights or remedies, relieve the other party of any obligation to accept such performance.

Section 14: The parties hereto expressly covenant and agree that in the event either party is in default of its obligations herein, the party not in default shall provide to the party in default thirty (30) days written notice to cure said default before exercising any of its rights as provided for in this Interlocal Agreement or as may otherwise exist in law or equity.

Section 15: The Inspector General of Palm Beach County has the authority to investigate and

audit matters relating to the negotiation and performance of this Interlocal Agreement, and in furtherance thereof may demand and obtain records and testimony from the parties and, any, if applicable, subcontractors and lower tier subcontractors. The parties understand and agree that in addition to all other remedies and consequences provided by law, failure of a party or, if applicable, subcontractors and lower tier subcontractors to fully cooperate with the Inspector General when requested will be deemed to be a breach of this Interlocal Agreement. Failure to cooperate with the Inspector General, or interfering with or impeding any investigation shall be in violation of Palm Beach County Code, Section 2-421- 2-440, and may be punished pursuant to Section 125.69, *Florida Statutes*, in the same manner as a second degree misdemeanor.

Section 16: In accordance with Sec. 119.0701, *Florida Statutes*, the parties to this Interlocal Agreement must keep and maintain this Interlocal Agreement and any other records associated therewith. Upon request by either party's custodian of public records, the non-requesting party must provide the requesting party with copies of requested records, or allow such records to be inspected or copied, within a reasonable time in accordance with access and cost requirements of Chapter 119, *Florida Statutes*. Failure to do so may subject the non-requesting party to attorney's fees and costs pursuant to Sec. 119.0701, *Florida Statutes*, and other penalties pursuant to Sec. 119.10, *Florida Statutes*. Further, the parties shall ensure that any exempt or confidential records associated with this Interlocal Agreement are not disclosed except as authorized by law for the duration of the Interlocal Agreement term.

IF EITHER PARTY HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, *FLORIDA STATUTES*, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS INTERLOCAL AGREEMENT, PLEASE CONTACT THE RECORDS CUSTODIAN FOR THE OTHER PARTY IN ACCORDANCE WITH PARAGRAPH 13 ABOVE.

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IN WITNESS WHEREOF, the parties hereto have set their hands and seals in the day set forth above.

ATTEST:

By: Kelly Avery
Kelly Avery, Town Clerk

TOWN OF OCEAN RIDGE

By: Geoff Pugh
Geoff Pugh, Mayor

APPROVED AS TO LEGAL SUFFICIENCY

By: Christy Goddeau
Christy Goddeau, Town Attorney



ATTEST:

By: _____
County Clerk

PALM BEACH COUNTY, FLORIDA BY ITS BOARD OF COMMISSIONERS

By: _____
Maria G. Marino, Mayor
(SEAL)

APPROVED AS TO LEGAL SUFFICIENCY

By: [Signature]
County Attorney

APPROVED AS TO TERMS AND CONDITIONS

By: David L. [Signature]
County Engineer

Exhibit A
APPLICATION OF MUNICIPAL SHARE FORMULA
33.4352% (TOTAL MUNICIPAL SHARE)
6 Cent Gas Tax

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Briny Breezes	0.528	0.000	0.528	0.014%	500	0.058%	0.02705%	0.00904%
Cloud Lake	1.599	0.000	1.599	0.042%	140	0.016%	0.03406%	0.01138%
Delray Beach	298.454	14.251	312.705	8.154%	67,213	7.801%	8.04826%	2.69095%
Glen Ridge	3.496	0.000	3.496	0.091%	215	0.025%	0.07130%	0.02384%
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Greenacres	49.264	0.000	49.264	1.285%	45,476	5.278%	2.48272%	0.83010%
Gulf Stream	8.882	0.000	8.882	0.232%	959	0.111%	0.19552%	0.06537%
Haverhill	14.447	0.000	14.447	0.377%	2,193	0.255%	0.34007%	0.11370%
Highland Beach	2.516	0.000	2.516	0.066%	4,303	0.499%	0.19576%	0.06545%
Hypoluxo	0.000	0.000	0.000	0.000%	2,687	0.312%	0.09356%	0.03128%
Juno Beach	10.166	0.157	10.323	0.269%	3,883	0.451%	0.32364%	0.10821%
Jupiter	308.473	2.155	310.628	8.100%	61,333	7.119%	7.80560%	2.60982%
Jupiter Inlet Colony	5.455	0.000	5.455	0.142%	400	0.046%	0.11350%	0.03795%
Lake Clarke Shores	25.658	0.000	25.658	0.669%	3,556	0.413%	0.59216%	0.19799%
Lake Park	60.089	1.231	61.320	1.599%	9,025	1.048%	1.43354%	0.47931%
Lake Worth Beach	205.897	0.500	206.397	5.382%	43,432	5.041%	5.27973%	1.76529%
Lantana	63.141	4.052	67.193	1.752%	12,244	1.421%	1.65283%	0.55263%
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Mangonia Park	16.637	0.000	16.637	0.434%	2,369	0.275%	0.38617%	0.12912%
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Ocean Ridge	13.260	0.000	13.260	0.346%	1,830	0.212%	0.30576%	0.10223%
Pahokee	43.880	0.249	44.129	1.151%	5,607	0.651%	1.00073%	0.33460%
Palm Beach	84.546	1.324	85.870	2.239%	9,207	1.069%	1.88800%	0.63125%
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Palm Beach Shores	9.833	0.000	9.833	0.256%	1,309	0.152%	0.22506%	0.07525%
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TOTAL	3768.158	66.785	3834.943	100%	861,561	100%	100%	33.4352%

** Westlake is not eligible to receive local option gas tax revenue distributions; those totals are not included in this summary

Calculation Legend:
Value "A" = Individual municipality's percentage of total municipal lane miles
Value "B" = Individual municipality's percentage of total municipal population
Value "C" = 70% of Value "A" + 30% of Value "B"
Value "D" = Value "C" x 33.4352 Municipal Split

Exhibit B

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

2024 Distribution Formula:

CountyShare	66.5648%
Municipalities' <u>TOTAL MUNICIPAL SHARE</u>	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:

$$4.643\% \times 33.4352\% = 1.552\%$$

Calculation for the Change in the County Share:

$$1.552\% \times 66.5648\% = 1.0333\%$$

Resulting in the Updated County Share:

$$66.5648\% - 1.0333\% = \underline{65.5315\%}$$

And the Updated TOTAL MUNICIPAL SHARE:

$$33.4352\% + 1.0333\% = \underline{34.4685\%}$$

**INTERLOCAL AGREEMENT TO REDETERMINE, RE-ADOPT AND RATIFY
EXISTING DISTRIBUTION FORMULA FOR SIX (6) CENT LOCAL OPTION FUEL TAX**

THIS INTERLOCAL AGREEMENT is dated, made, and entered into on this 14th day of May 2025, by and between Palm Beach County, a political subdivision of the State of Florida, hereinafter referred to as the COUNTY, and City of Pahokee, a municipal corporation located in Palm Beach County, Florida, and organized and existing in accordance with the laws of the State of Florida, hereinafter referred to as the MUNICIPALITY.

WITNESSETH:

WHEREAS, Section 336.025(1)(a), *Florida Statutes* (STATUTE) authorizes a one (1), two (2), three (3), four (4), five (5), and/or six (6) cent local option fuel tax to be levied upon the sale of every gallon of motor fuel and special fuel within the COUNTY; and

WHEREAS, pursuant to the STATUTE, in 1995, the COUNTY re-levied the six (6) cent local option fuel tax (TAX) for a 30 year term, as provided in County Code Chapter 17, Article I, Section 17-3 (1995 ORDINANCE). Pursuant to the STATUTE and prior to enacting the 1995 ORDINANCE, the COUNTY established by interlocal agreement with various municipalities representing a majority of the population of the incorporated area within the COUNTY, the distribution formula for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY (collectively, 1995 INTERLOCAL AGREEMENT); and

WHEREAS, the 1995 ORDINANCE and the 1995 INTERLOCAL AGREEMENT will, by their own terms and in accordance with the STATUTE, terminate on August 31, 2025; and

WHEREAS, the COUNTY desires to once again re-levy and re-impose the TAX for a new 30 year term pursuant to the STATUTE, and enter into this Interlocal Agreement to redetermine the distribution formula for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY; and

WHEREAS, representatives of the COUNTY and the various municipalities, utilizing the Palm Beach County League of Cities, Inc., (LEAGUE) have met and negotiated mutually acceptable terms and conditions for this Interlocal Agreement, which terms are set forth herein; and

WHEREAS, once effective, this Interlocal Agreement re-adopts and ratifies the distribution

formula currently in effect for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY,.

NOW, THEREFORE, in consideration of the premises and the mutual covenants herein contained and for such other good and valuable consideration, the receipt of which the parties hereby expressly acknowledge, the COUNTY and the MUNICIPALITY hereto covenant and agree to enter into this Interlocal Agreement as follows:

Section 1: This Interlocal Agreement is entered into with the specific contemplation that the Board of County Commissioners of Palm Beach County (BCC) will enact an appropriate ordinance to relevy the TAX to be effective September 1, 2025 (2025 ORDINANCE). In the event the BCC fails or refuses to enact the 2025 ORDINANCE to relevy the TAX, this Interlocal Agreement shall be null and void.

Section 2: The term of this Interlocal Agreement shall be for the same duration as the 2025 ORDINANCE relevying the TAX. Upon the expiration of the levy of the TAX, as provided in the 2025 ORDINANCE, this Interlocal Agreement shall terminate; except that if the BCC reimposes the TAX again as provided in the STATUTE, then this Interlocal Agreement may be renewed as provided for in the STATUTE.

Section 3:

A. All proceeds of the TAX collected pursuant to Section 336.025(1)(a), *Florida Statutes* shall be divided between the COUNTY and the municipalities, as follows (DISTRIBUTION FORMULA):

1. The COUNTY shall receive 66.5648 percent of the TAX collected.
2. The municipalities collectively shall receive 33.4352 percent of the TAX collected (TOTAL MUNICIPAL SHARE).

B. All money shall be collected and distributed to the respective parties as provided in Section 336.025(2), *Florida Statutes*.

C. The MUNICIPALITY (and all other municipalities eligible to participate in the distribution of the proceeds of the TAX) shall receive a pro rata share of the TOTAL MUNICIPAL SHARE pursuant to a formula (MUNICIPAL SHARE FORMULA) that is based seventy percent (70%) on lane miles located within the MUNICIPALITY (and for all other municipalities eligible to

participate in the distribution of the proceeds of the TAX) for which the MUNICIPALITY (or the other eligible municipalities) is responsible for maintenance, and thirty percent (30%) on the population of the MUNICIPALITY (or the other eligible municipalities) based upon the most recent University of Florida Population Estimate. The MUNICIPAL SHARE FORMULA is:

(30% x (Municipality's population/sum of all of Municipalities' population)) + (70% x (Municipality's lane miles/sum of all of Municipalities' lane miles)) = Municipality's Pro Rata Share.

Exhibit A attached hereto and incorporated herein by reference identifies each eligible municipality's pro rata share of the TOTAL MUNICIPAL SHARE. The calculation(s) of the MUNICIPAL SHARE FORMULA may be amended not more than once annually by the Palm Beach County League of Cities, Inc., by the preparation of a new Exhibit A on behalf of the municipalities and based upon changes in the MUNICIPAL SHARE FORMULA and submitting the new Exhibit A to the COUNTY Administrator no later than June 1 of any year. The COUNTY Administrator shall then transmit the new Exhibit A to the Florida Department of Revenue.

D. In the event that a new municipality is incorporated in the COUNTY, the new municipality's share of the TAX shall be provided from the share formerly allocated to the COUNTY and the TOTAL MUNICIPAL SHARE, as set forth below.

1. In the first full fiscal year following incorporation, the new municipality will receive a share based solely on its population, as opposed to the MUNICIPAL SHARE FORMULA that considers lane miles and population, as set forth in Section 3C above. The new municipality's share shall be determined pursuant to **Exhibit B** attached hereto which shows an example of the calculations for a hypothetical new municipality with a population of 40,000.

- a. The combined COUNTY and collective municipalities contributions shall equal one hundred percent (100%) of the new municipality's share.

- b. Section 3C above shall continue to apply as the MUNICIPAL SHARE FORMULA for the remaining municipalities after their contribution to the new municipality's share as set forth in Section 3 D1 above.

2. In the subsequent fiscal years after the first full fiscal year following incorporation of the new municipality:

a. The percentage allocated to the COUNTY in the DISTRIBUTION FORMULA in Section 3A above, as may be amended, shall be reduced by an amount that reflects the COUNTY's contribution to the new municipality's share, as set forth in Section 3D1, above.

b. Likewise, the TOTAL MUNICIPAL SHARE, including the new municipality, in Section 3A above, as may be amended, shall be increased by an amount that reflects the COUNTY's contribution to the new municipality's share, as set forth in Section 3D1 above.

c. Section 3C below shall apply to the new municipality in all annual distributions in the years after the first full fiscal year following incorporation of the new municipality.

E. In the event an existing municipality in the COUNTY is dissolved, the former municipality's share of the TAX shall be distributed to the COUNTY and to the remaining collective municipalities by applying in reverse the process set forth in Section 3D, above.

F. In the event of proposed legislation which would either create or dissolve a municipality in the COUNTY, the COUNTY and the subject municipality agree that the COUNTY Legislative Delegation and the Florida Legislature (and Governor, if deemed necessary) be made aware of this Interlocal Agreement and appropriately incorporate its provisions into such proposed legislation. The subject municipality may accomplish this by supporting the LEAGUE, as the organization that is in place to convey municipal consensus on legislative matters.

Section 4: This Interlocal Agreement between the COUNTY and the MUNICIPALITY is one of several identical interlocal agreements between the COUNTY and other municipalities providing the same terms for the distribution of the proceeds of the TAX. As such, this Interlocal Agreement along with all other identical interlocal agreements may be executed in multiple counterparts, each of which shall be deemed an original, but all of which combined shall constitute one in the same Interlocal Agreement for purposes of Section 336.025 *Florida Statutes*. The Interlocal Agreement between the COUNTY and the MUNICIPALITY, along with the identical interlocal agreements executed by other municipalities in the COUNTY represent a majority of the incorporated population of the COUNTY.

Section 5: The COUNTY and the MUNICIPALITY agree to meet every two (2) years to

evaluate the method of distribution of the TAX revenues as required by Section 336.025(1)(d), *Florida Statutes*. The MUNICIPALITY and all other municipalities that have executed an identical interlocal agreement shall be collectively represented at said meeting by the Palm Beach County League of Cities, Inc. The COUNTY shall be represented at said meeting by representatives selected by the COUNTY Administrator's Office. The MUNICIPALITY or the COUNTY may call for said meeting by providing thirty (30) days' notice to the other as set forth in Section 12 below.

Section 6: Nothing in this Interlocal Agreement shall preclude either the COUNTY or the MUNICIPALITY from litigating against the other on matters completely unrelated to and not contemplated by this Interlocal Agreement.

Section 7: This Interlocal Agreement shall take effect only upon execution by both the COUNTY, and the MUNICIPALITY along with those other municipalities representing a majority of the population of the incorporated areas of the COUNTY. In the event that either the COUNTY fails or refuses to execute this Interlocal Agreement, or fails or refuses to adopt the 2025 ORDINANCE, as more fully described in Section 1 above, or in the event that those municipalities representing a majority of the population of the incorporated areas of the COUNTY fail to execute this Interlocal Agreement, then this Interlocal Agreement shall be null and void and the parties hereto shall have no further rights or responsibilities hereunder.

Section 8: The invalidity of any portion, article, paragraph, provision, clause or any part thereof of this Interlocal Agreement shall have no effect upon the validity of any other part of this Interlocal Agreement.

Section 9: To the extent allowed by law, the venue for any action arising from this Interlocal Agreement shall be in Palm Beach County, Florida.

Section 10: This Interlocal Agreement shall be governed by and in accordance with the laws of the State of Florida.

Section 11: Any costs or expenses including reasonable attorney's fees associated with the enforcement of the terms or conditions of this Interlocal Agreement shall be borne by the respective parties.

Section 12: Any notice required under the provisions of this Interlocal Agreement shall be in writing and shall be delivered by hand or by certified or registered mail, return receipt requested, to:
For the COUNTY:

Palm Beach County

Board of County Commissioners
301 North Olive Avenue
West Palm Beach, Florida 33401

With a copy to:

Palm Beach County
County Attorney
301 North Olive Avenue
West Palm Beach, Florida 33401

For the MUNICIPALITY:

Palm Beach County League of Cities, Inc.
301 North Olive Avenue, 10th Floor
P.O. Box 1989 – Government Center
West Palm Beach, Florida 33402
Attention: Executive Director

With a copy to:

Davis & Associates, P.A.
Attorneys for the Palm Beach County League of Cities, Inc.
701 Northpoint Parkway, Suite 205
West Palm Beach, Florida 33407
Attention: General Counsel

The LEAGUE, upon receipt of any notice proved for herein, shall provide like notice to each municipality that is a party to this Interlocal Agreement and all other identical interlocal agreements.

Notice by certified or registered mail, return receipt requested, shall be deemed effective on the date that such notice is deposited with a United States Post Office.

Section 13: The COUNTY and the MUNICIPALITY expressly agree that time is of the essence in this Interlocal Agreement and the failure by a party to complete performance within the time specified, or within a reasonable time if no time is specified herein, shall, at the option of the other party without liability, in addition to any other rights or remedies, relieve the other party of any obligation to accept such performance.

Section 14: The parties hereto expressly covenant and agree that in the event either party is in default of its obligations herein, the party not in default shall provide to the party in default thirty (30) days written notice to cure said default before exercising any of its rights as provided for in this Interlocal Agreement or as may otherwise exist in law or equity.

Section 15: The Inspector General of Palm Beach County has the authority to investigate and

audit matters relating to the negotiation and performance of this Interlocal Agreement, and in furtherance thereof may demand and obtain records and testimony from the parties and, any, if applicable, subcontractors and lower tier subcontractors. The parties understand and agree that in addition to all other remedies and consequences provided by law, failure of a party or, if applicable, subcontractors and lower tier subcontractors to fully cooperate with the Inspector General when requested will be deemed to be a breach of this Interlocal Agreement. Failure to cooperate with the Inspector General, or interfering with or impeding any investigation shall be in violation of Palm Beach County Code, Section 2-421- 2-440, and may be punished pursuant to Section 125.69, *Florida Statutes*, in the same manner as a second degree misdemeanor.

Section 16: In accordance with Sec. 119.0701, *Florida Statutes*, the parties to this Interlocal Agreement must keep and maintain this Interlocal Agreement and any other records associated therewith. Upon request by either party's custodian of public records, the non-requesting party must provide the requesting party with copies of requested records, or allow such records to be inspected or copied, within a reasonable time in accordance with access and cost requirements of Chapter 119, *Florida Statutes*. Failure to do so may subject the non-requesting party to attorney's fees and costs pursuant to Sec. 119.0701, *Florida Statutes*, and other penalties pursuant to Sec. 119.10, *Florida Statutes*. Further, the parties shall ensure that any exempt or confidential records associated with this Interlocal Agreement are not disclosed except as authorized by law for the duration of the Interlocal Agreement term.

IF EITHER PARTY HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, *FLORIDA STATUTES*, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS INTERLOCAL AGREEMENT, PLEASE CONTACT THE RECORDS CUSTODIAN FOR THE OTHER PARTY IN ACCORDANCE WITH PARAGRAPH 13 ABOVE.

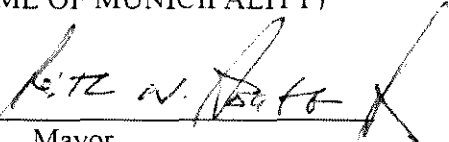
Section 17: The parties agree that this Interlocal Agreement sets forth the entire agreement between the parties, and there are no promises or understandings other than those stated herein. None of the provisions, terms, or conditions contained in this Interlocal Agreement may be added to, modified, superseded, or otherwise altered except by written instrument executed by the COUNTY, the MUNICIPALITY, along with those other municipalities representing a majority of the population of the incorporated areas of the COUNTY.

IN WITNESS WHEREOF, the parties hereto have set their hands and seals in the day set forth above.

ATTEST:

(NAME OF MUNICIPALITY)

By: 
Municipal Clerk

By: 
Mayor

(SEAL)

ATTEST:

PALM BEACH COUNTY, FLORIDA BY
ITS BOARD OF COMMISSIONERS

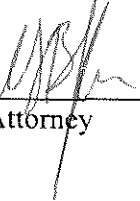
By: _____
County Clerk

By: _____
Maria G. Marino, Mayor

(SEAL)

APPROVED AS TO LEGAL
SUFFICIENCY

APPROVED AS TO TERMS AND
CONDITIONS

By: 
County Attorney

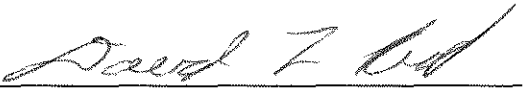
By: 
County Engineer

Exhibit A
APPLICATION OF MUNICIPAL SHARE FORMULA
33.4352% (TOTAL MUNICIPAL SHARE)
6 Cent Gas Tax

City	Street Lane Miles	Alley Lane Miles	Total Municipal Lane Miles	Percent of Municipal Lane Miles	2023 BEBR Population	Percent of Municipal Population	Weighted Distribution of 70% Lane Miles and 30% Population (MUNICIPAL SHARE FORMULA)	Pro Rata Share of TOTAL MUNICIPAL SHARE
				Value "A"		Value "B"	Value "C"	Value "D"
Atlantis	26.800	0.000	26.800	0.699%	2,147	0.249%	0.56395%	0.18856%
Belle Glade	106.999	0.000	106.999	2.790%	17,286	2.006%	2.55498%	0.85426%
Boca Raton	480.522	0.000	480.522	12.530%	100,491	11.664%	12.27022%	4.10257%
Boynton Beach	244.312	2.142	246.454	6.427%	82,208	9.542%	7.36120%	2.46120%
Briny Breezes	0.528	0.000	0.528	0.014%	500	0.058%	0.02705%	0.00904%
Cloud Lake	1.599	0.000	1.599	0.042%	140	0.016%	0.03406%	0.01139%
Delray Beach	298.454	14.251	312.705	8.154%	67,213	7.801%	8.04826%	2.69095%
Glen Ridge	3.496	0.000	3.496	0.091%	215	0.025%	0.07130%	0.02384%
Golf	10.555	0.000	10.555	0.275%	281	0.033%	0.20245%	0.06769%
Greenacres	49.264	0.000	49.264	1.285%	45,476	5.278%	2.48272%	0.83010%
Gulf Stream	8.882	0.000	8.882	0.232%	959	0.111%	0.19552%	0.06537%
Haverhill	14.447	0.000	14.447	0.377%	2,193	0.255%	0.34007%	0.11370%
Highland Beach	2.516	0.000	2.516	0.066%	4,303	0.499%	0.19576%	0.06545%
Hypoluxo	0.000	0.000	0.000	0.000%	2,687	0.312%	0.09356%	0.03128%
Juno Beach	10.166	0.157	10.323	0.269%	3,883	0.451%	0.32364%	0.10821%
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TOTAL	3768.158	66.785	3834.943	100%	861,561	100%	100%	33.4352%

** Westlake is not eligible to receive local option gas tax revenue distributions; those totals are not included in this summary

Calculation Legend:
Value "A" = Individual municipality's percentage of total municipal lane miles
Value "B" = Individual municipality's percentage of total municipal population
Value "C" = 70% of Value "A" + 30% of Value "B"
Value "D" = Value "C" x 33.4352 Municipal Split

Exhibit B

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

2024 Distribution Formula:

County Share	66.5648%
Municipalities' <u>TOTAL MUNICIPAL SHARE</u>	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:

$$4.643\% \times 33.4352\% = 1.552\%$$

Calculation for the Change in the County Share:

$$1.552\% \times 66.5648\% = 1.0333\%$$

Resulting in the Updated County Share:

$$66.5648\% - 1.0333\% = \underline{65.5315\%}$$

And the Updated TOTAL MUNICIPAL SHARE:

$$33.4352\% + 1.0333\% = \underline{34.4685\%}$$

**INTERLOCAL AGREEMENT TO REDETERMINE, RE-ADOPT AND RATIFY
EXISTING DISTRIBUTION FORMULA FOR SIX (6) CENT LOCAL OPTION FUEL TAX**

THIS INTERLOCAL AGREEMENT is dated, made, and entered into on this 27th day of January, 2025, by and between Palm Beach County, a political subdivision of the State of Florida, hereinafter referred to as the COUNTY, and the Town of Palm Beach Shores, a municipal corporation located in Palm Beach County, Florida, and organized and existing in accordance with the laws of the State of Florida, hereinafter referred to as the MUNICIPALITY.

WITNESSETH:

WHEREAS, Section 336.025(1)(a), *Florida Statutes* (STATUTE) authorizes a one (1), two (2), three (3), four (4), five (5), and/or six (6) cent local option fuel tax to be levied upon the sale of every gallon of motor fuel and special fuel within the COUNTY; and

WHEREAS, pursuant to the STATUTE, in 1995, the COUNTY re-levied the six (6) cent local option fuel tax (TAX) for a 30 year term, as provided in County Code Chapter 17, Article I, Section 17-3 (1995 ORDINANCE). Pursuant to the STATUTE and prior to enacting the 1995 ORDINANCE, the COUNTY established by interlocal agreement with various municipalities representing a majority of the population of the incorporated area within the COUNTY, the distribution formula for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY (collectively, 1995 INTERLOCAL AGREEMENT); and

WHEREAS, the 1995 ORDINANCE and the 1995 INTERLOCAL AGREEMENT will, by their own terms and in accordance with the STATUTE, terminate on August 31, 2025; and

WHEREAS, the COUNTY desires to once again re-levy and re-impose the TAX for a new 30 year term pursuant to the STATUTE, and enter into this Interlocal Agreement to redetermine the distribution formula for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY; and

WHEREAS, representatives of the COUNTY and the various municipalities, utilizing the Palm Beach County League of Cities, Inc., (LEAGUE) have met and negotiated mutually acceptable terms and conditions for this Interlocal Agreement, which terms are set forth herein; and

WHEREAS, once effective, this Interlocal Agreement re-adopts and ratifies the distribution

formula currently in effect for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY,.

NOW, THEREFORE, in consideration of the premises and the mutual covenants herein contained and for such other good and valuable consideration, the receipt of which the parties hereby expressly acknowledge, the COUNTY and the MUNICIPALITY hereto covenant and agree to enter into this Interlocal Agreement as follows:

Section 1: This Interlocal Agreement is entered into with the specific contemplation that the Board of County Commissioners of Palm Beach County (BCC) will enact an appropriate ordinance to relevy the TAX to be effective September 1, 2025 (2025 ORDINANCE). In the event the BCC fails or refuses to enact the 2025 ORDINANCE to relevy the TAX, this Interlocal Agreement shall be null and void.

Section 2: The term of this Interlocal Agreement shall be for the same duration as the 2025 ORDINANCE relevying the TAX. Upon the expiration of the levy of the TAX, as provided in the 2025 ORDINANCE , this Interlocal Agreement shall terminate; except that if the BCC reimposes the TAX again as provided in the STATUTE, then this Interlocal Agreement may be renewed as provided for in the STATUTE.

Section 3:

A. All proceeds of the TAX collected pursuant to Section 336.025(1)(a), *Florida Statutes* shall be divided between the COUNTY and the municipalities, as follows (DISTRIBUTION FORMULA):

1. The COUNTY shall receive 66.5648 percent of the TAX collected.
2. The municipalities collectively shall receive 33.4352 percent of the TAX collected (TOTAL MUNICIPAL SHARE).

B. All money shall be collected and distributed to the respective parties as provided in Section 336.025(2), *Florida Statutes*.

C. The MUNICIPALITY (and all other municipalities eligible to participate in the distribution of the proceeds of the TAX) shall receive a pro rata share of the TOTAL MUNICIPAL SHARE pursuant to a formula (MUNICIPAL SHARE FORMULA) that is based seventy percent (70%) on lane miles located within the MUNICIPALITY (and for all other municipalities eligible to

participate in the distribution of the proceeds of the TAX) for which the MUNICIPALITY (or the other eligible municipalities) is responsible for maintenance, and thirty percent (30%) on the population of the MUNICIPALITY (or the other eligible municipalities) based upon the most recent University of Florida Population Estimate. The MUNICIPAL SHARE FORMULA is:

(30% x (Municipality's population/sum of all of Municipalities' population)) + (70% x (Municipality's lane miles/sum of all of Municipalities' lane miles)) = Municipality's Pro Rata Share.

Exhibit A attached hereto and incorporated herein by reference identifies each eligible municipality's pro rata share of the TOTAL MUNICIPAL SHARE. The calculation(s) of the MUNICIPAL SHARE FORMULA may be amended not more than once annually by the Palm Beach County League of Cities, Inc., by the preparation of a new Exhibit A on behalf of the municipalities and based upon changes in the MUNICIPAL SHARE FORMULA and submitting the new Exhibit A to the COUNTY Administrator no later than June 1 of any year. The COUNTY Administrator shall then transmit the new Exhibit A to the Florida Department of Revenue.

D. In the event that a new municipality is incorporated in the COUNTY, the new municipality's share of the TAX shall be provided from the share formerly allocated to the COUNTY and the TOTAL MUNICIPAL SHARE, as set forth below.

1. In the first full fiscal year following incorporation, the new municipality will receive a share based solely on its population, as opposed to the MUNICIPAL SHARE FORMULA that considers lane miles and population, as set forth in Section 3C above. The new municipality's share shall be determined pursuant to **Exhibit B** attached hereto which shows an example of the calculations for a hypothetical new municipality with a population of 40,000.

a. The combined COUNTY and collective municipalities contributions shall equal one hundred percent (100%) of the new municipality's share.

b. Section 3C above shall continue to apply as the MUNICIPAL SHARE FORMULA for the remaining municipalities after their contribution to the new municipality's share as set forth in Section 3 D1 above.

2. In the subsequent fiscal years after the first full fiscal year following incorporation of the new municipality:

a. The percentage allocated to the COUNTY in the DISTRIBUTION FORMULA in Section 3A above, as may be amended, shall be reduced by an amount that reflects the COUNTY's contribution to the new municipality's share, as set forth in Section 3D1, above.

b. Likewise, the TOTAL MUNICIPAL SHARE, including the new municipality, in Section 3A above, as may be amended, shall be increased by an amount that reflects the COUNTY's contribution to the new municipality's share, as set forth in Section 3D1 above.

c. Section 3C below shall apply to the new municipality in all annual distributions in the years after the first full fiscal year following incorporation of the new municipality.

E. In the event an existing municipality in the COUNTY is dissolved, the former municipality's share of the TAX shall be distributed to the COUNTY and to the remaining collective municipalities by applying in reverse the process set forth in Section 3D, above.

F. In the event of proposed legislation which would either create or dissolve a municipality in the COUNTY, the COUNTY and the subject municipality agree that the COUNTY Legislative Delegation and the Florida Legislature (and Governor, if deemed necessary) be made aware of this Interlocal Agreement and appropriately incorporate its provisions into such proposed legislation. The subject municipality may accomplish this by supporting the LEAGUE, as the organization that is in place to convey municipal consensus on legislative matters.

Section 4: This Interlocal Agreement between the COUNTY and the MUNICIPALITY is one of several identical interlocal agreements between the COUNTY and other municipalities providing the same terms for the distribution of the proceeds of the TAX. As such, this Interlocal Agreement along with all other identical interlocal agreements may be executed in multiple counterparts, each of which shall be deemed an original, but all of which combined shall constitute one in the same Interlocal Agreement for purposes of Section 336.025 *Florida Statutes*. The Interlocal Agreement between the COUNTY and the MUNICIPALITY, along with the identical interlocal agreements executed by other municipalities in the COUNTY represent a majority of the incorporated population of the COUNTY.

Section 5: The COUNTY and the MUNICIPALITY agree to meet every two (2) years to

evaluate the method of distribution of the TAX revenues as required by Section 336.025(1)(d), *Florida Statutes*. The MUNICIPALITY and all other municipalities that have executed an identical interlocal agreement shall be collectively represented at said meeting by the Palm Beach County League of Cities, Inc. The COUNTY shall be represented at said meeting by representatives selected by the COUNTY Administrator's Office. The MUNICIPALITY or the COUNTY may call for said meeting by providing thirty (30) days' notice to the other as set forth in Section 12 below.

Section 6: Nothing in this Interlocal Agreement shall preclude either the COUNTY or the MUNICIPALITY from litigating against the other on matters completely unrelated to and not contemplated by this Interlocal Agreement.

Section 7: This Interlocal Agreement shall take effect only upon execution by both the COUNTY, and the MUNICIPALITY along with those other municipalities representing a majority of the population of the incorporated areas of the COUNTY. In the event that either the COUNTY fails or refuses to execute this Interlocal Agreement, or fails or refuses to adopt the 2025 ORDINANCE, as more fully described in Section 1 above, or in the event that those municipalities representing a majority of the population of the incorporated areas of the COUNTY fail to execute this Interlocal Agreement, then this Interlocal Agreement shall be null and void and the parties hereto shall have no further rights or responsibilities hereunder.

Section 8: The invalidity of any portion, article, paragraph, provision, clause or any part thereof of this Interlocal Agreement shall have no effect upon the validity of any other part of this Interlocal Agreement.

Section 9: To the extent allowed by law, the venue for any action arising from this Interlocal Agreement shall be in Palm Beach County, Florida.

Section 10: This Interlocal Agreement shall be governed by and in accordance with the laws of the State of Florida.

Section 11: Any costs or expenses including reasonable attorney's fees associated with the enforcement of the terms or conditions of this Interlocal Agreement shall be borne by the respective parties.

Section 12: Any notice required under the provisions of this Interlocal Agreement shall be in writing and shall be delivered by hand or by certified or registered mail, return receipt requested, to:
For the COUNTY:

Palm Beach County

Board of County Commissioners
301 North Olive Avenue
West Palm Beach, Florida 33401

With a copy to:

Palm Beach County
County Attorney
301 North Olive Avenue
West Palm Beach, Florida 33401

For the MUNICIPALITY:

Palm Beach County League of Cities, Inc.
301 North Olive Avenue, 10th Floor
P.O. Box 1989 – Government Center
West Palm Beach, Florida 33402
Attention: Executive Director

With a copy to:

Davis & Associates, P.A.
Attorneys for the Palm Beach County League of Cities, Inc.
701 Northpoint Parkway, Suite 205
West Palm Beach, Florida 33407
Attention: General Counsel

The LEAGUE, upon receipt of any notice proved for herein, shall provide like notice to each municipality that is a party to this Interlocal Agreement and all other identical interlocal agreements.

Notice by certified or registered mail, return receipt requested, shall be deemed effective on the date that such notice is deposited with a United States Post Office.

Section 13: The COUNTY and the MUNICIPALITY expressly agree that time is of the essence in this Interlocal Agreement and the failure by a party to complete performance within the time specified, or within a reasonable time if no time is specified herein, shall, at the option of the other party without liability, in addition to any other rights or remedies, relieve the other party of any obligation to accept such performance.

Section 14: The parties hereto expressly covenant and agree that in the event either party is in default of its obligations herein, the party not in default shall provide to the party in default thirty (30) days written notice to cure said default before exercising any of its rights as provided for in this Interlocal Agreement or as may otherwise exist in law or equity.

Section 15: The Inspector General of Palm Beach County has the authority to investigate and

audit matters relating to the negotiation and performance of this Interlocal Agreement, and in furtherance thereof may demand and obtain records and testimony from the parties and, any, if applicable, subcontractors and lower tier subcontractors. The parties understand and agree that in addition to all other remedies and consequences provided by law, failure of a party or, if applicable, subcontractors and lower tier subcontractors to fully cooperate with the Inspector General when requested will be deemed to be a breach of this Interlocal Agreement. Failure to cooperate with the Inspector General, or interfering with or impeding any investigation shall be in violation of Palm Beach County Code, Section 2-421- 2-440, and may be punished pursuant to Section 125.69, *Florida Statutes*, in the same manner as a second degree misdemeanor.

Section 16: In accordance with Sec. 119.0701, *Florida Statutes*, the parties to this Interlocal Agreement must keep and maintain this Interlocal Agreement and any other records associated therewith. Upon request by either party's custodian of public records, the non-requesting party must provide the requesting party with copies of requested records, or allow such records to be inspected or copied, within a reasonable time in accordance with access and cost requirements of Chapter 119, *Florida Statutes*. Failure to do so may subject the non-requesting party to attorney's fees and costs pursuant to Sec. 119.0701, *Florida Statutes*, and other penalties pursuant to Sec. 119.10, *Florida Statutes*. Further, the parties shall ensure that any exempt or confidential records associated with this Interlocal Agreement are not disclosed except as authorized by law for the duration of the Interlocal Agreement term.

IF EITHER PARTY HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, *FLORIDA STATUTES*, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS INTERLOCAL AGREEMENT, PLEASE CONTACT THE RECORDS CUSTODIAN FOR THE OTHER PARTY IN ACCORDANCE WITH PARAGRAPH 13 ABOVE.

Section 17: The parties agree that this Interlocal Agreement sets forth the entire agreement between the parties, and there are no promises or understandings other than those stated herein. None of the provisions, terms, or conditions contained in this Interlocal Agreement may be added to, modified, superseded, or otherwise altered except by written instrument executed by the COUNTY, the MUNICIPALITY, along with those other municipalities representing a majority of the population of the incorporated areas of the COUNTY.

IN WITNESS WHEREOF, the parties hereto have set their hands and seals in the day set forth above.

ATTEST:

(NAME OF MUNICIPALITY)

By: Karen E. Hancsak
Karen E. Hancsak, Town Clerk

By: Alan D. Fiers
Alan Fiers, Mayor

(SEAL)

ATTEST:

PALM BEACH COUNTY, FLORIDA BY
ITS BOARD OF COMMISSIONERS

By: _____
County Clerk

By: _____
Maria G. Marino, Mayor

(SEAL)

APPROVED AS TO LEGAL
SUFFICIENCY

APPROVED AS TO TERMS AND
CONDITIONS

By: [Signature]
County Attorney

By: [Signature]
County Engineer

Exhibit A
APPLICATION OF MUNICIPAL SHARE FORMULA
33.4352% (TOTAL MUNICIPAL SHARE)
6 Cent Gas Tax

City	Street Lane Miles	Alley Lane Miles	Total Municipal Lane Miles	Percent of Municipal Lane Miles	2023 BEBR Population	Percent of Municipal Population	Weighted Distribution of 70% Lane Miles and 30% Population (MUNICIPAL SHARE FORMULA)	Pro Rata Share of TOTAL MUNICIPAL SHARE
				Value "A"		Value "B"	Value "C"	Value "D"
Atlantis	26.800	0.000	26.800	0.699%	2,147	0.249%	0.56395%	0.18856%
Belle Glade	106.999	0.000	106.999	2.790%	17,285	2.006%	2.55498%	0.85426%
Boca Raton	480.522	0.000	480.522	12.530%	100,491	11.664%	12.27022%	4.10257%
Boynton Beach	244.312	2.142	246.454	6.427%	82,208	9.542%	7.36110%	2.46120%
Briny Breezes	0.528	0.000	0.528	0.014%	500	0.058%	0.02705%	0.00904%
Cloud Lake	1.599	0.000	1.599	0.042%	140	0.016%	0.03406%	0.01139%
Delray Beach	298.454	14.251	312.705	8.154%	67,213	7.801%	8.04826%	2.69095%
Glen Ridge	3.496	0.000	3.496	0.091%	215	0.025%	0.07130%	0.02384%
Golf	10.555	0.000	10.555	0.275%	281	0.033%	0.20245%	0.06769%
Greenacres	49.264	0.000	49.264	1.285%	45,476	5.278%	2.48272%	0.83010%
Gulf Stream	8.882	0.000	8.882	0.232%	959	0.111%	0.19552%	0.06597%
Haverhill	14.447	0.000	14.447	0.377%	2,193	0.255%	0.34007%	0.11370%
Highland Beach	2.516	0.000	2.516	0.066%	4,303	0.499%	0.19576%	0.06545%
Hypoluxo	0.000	0.000	0.000	0.000%	2,687	0.312%	0.09356%	0.03128%
Juno Beach	10.166	0.157	10.323	0.269%	3,883	0.451%	0.32364%	0.10821%
Jupiter	308.473	2.155	310.628	8.100%	61,333	7.119%	7.80560%	2.60982%
Jupiter Inlet Colony	5.455	0.000	5.455	0.142%	400	0.046%	0.11350%	0.03795%
Lake Clarke Shores	25.658	0.000	25.658	0.669%	3,556	0.413%	0.59216%	0.19799%
Lake Park	60.089	1.231	61.320	1.599%	9,025	1.048%	1.43354%	0.47931%
Lake Worth Beach	205.897	0.500	206.397	5.382%	43,432	5.041%	5.27973%	1.76529%
Lantana	63.141	4.052	67.193	1.752%	12,244	1.421%	1.65283%	0.55263%
Loxahatchee Groves	109.934	0.000	109.934	2.867%	3,373	0.391%	2.12410%	0.71020%
Manalapan	4.896	0.000	4.896	0.128%	420	0.049%	0.10399%	0.03477%
Mangonia Park	16.637	0.000	16.637	0.434%	2,369	0.275%	0.38617%	0.12912%
North Palm Beach	58.853	4.532	63.385	1.653%	13,145	1.526%	1.61470%	0.53988%
Ocean Ridge	13.260	0.000	13.260	0.346%	1,830	0.212%	0.30576%	0.10223%
Pahokee	43.880	0.249	44.129	1.151%	5,607	0.651%	1.00073%	0.33460%
Palm Beach	84.546	1.324	85.870	2.239%	9,207	1.069%	1.88800%	0.63125%
Palm Beach Gardens	151.491	4.628	156.119	4.071%	61,517	7.140%	4.99173%	1.66899%
Palm Beach Shores	9.833	0.000	9.833	0.256%	1,309	0.152%	0.22506%	0.07525%
Palm Springs	77.160	0.000	77.160	2.012%	27,167	3.153%	2.35439%	0.78719%
Riviera Beach	162.863	0.505	163.368	4.260%	38,795	4.503%	4.33285%	1.44870%
Royal Palm Beach	152.059	0.000	152.059	3.965%	40,299	4.677%	4.17880%	1.39719%
South Bay	25.240	0.000	25.240	0.658%	4,958	0.575%	0.63335%	0.21176%
South Palm Beach	0.000	0.000	0.000	0.000%	1,469	0.171%	0.05115%	0.01710%
Tequesta	44.689	0.189	44.878	1.170%	6,179	0.717%	1.03432%	0.34583%
Wellington	382.394	0.000	382.394	9.971%	61,788	7.172%	9.13141%	3.05310%
West Palm Beach	503.170	30.870	534.040	13.926%	122,157	14.179%	14.00151%	4.68143%
TOTAL	3768,158	66,785	3834,943	100%	861,561	100%	100%	33.4352%

** Westlake is not eligible to receive local option gas tax revenue distributions; those totals are not included in this summary

Calculation Legend:
Value "A" = Individual municipality's percentage of total municipal lane miles
Value "B" = Individual municipality's percentage of total municipal population
Value "C" = 70% of Value "A" + 30% of Value "B"
Value "D" = Value "C" x 33.4352 Municipal Split

Exhibit B

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

2024 Distribution Formula:

County Share	66.5648%
Municipalities' <u>TOTAL MUNICIPAL SHARE</u>	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:

$$4.643\% \times 33.4352\% = 1.552\%$$

Calculation for the Change in the County Share:

$$1.552\% \times 66.5648\% = 1.0333\%$$

Resulting in the Updated County Share:

$$66.5648\% - 1.0333\% = \underline{65.5315\%}$$

And the Updated TOTAL MUNICIPAL SHARE:

$$33.4352\% + 1.0333\% = \underline{34.4685\%}$$

INTERLOCAL AGREEMENT TO REDETERMINE, RE-ADOPT AND RATIFY EXISTING DISTRIBUTION FORMULA FOR SIX (6) CENT LOCAL OPTION FUEL TAX

THIS INTERLOCAL AGREEMENT is dated, made, and entered into on this 16th day of May 2025, by and between Palm Beach County, a political subdivision of the State of Florida, hereinafter referred to as the COUNTY, and VILLAGE OF PALM SPRINGS, a municipal corporation located in Palm Beach County, Florida, and organized and existing in accordance with the laws of the State of Florida, hereinafter referred to as the MUNICIPALITY.

WITNESSETH:

WHEREAS, Section 336.025(1)(a), *Florida Statutes* (STATUTE) authorizes one (1), two (2), three (3), four (4), five (5), and/or six (6) cent local option fuel tax to be levied upon the sale of every gallon of motor fuel and special fuel within the COUNTY; and

WHEREAS, pursuant to the STATUTE, in 1995, the COUNTY re-levied the six (6) cent local option fuel tax (TAX) for a 30-year term, as provided in County Code Chapter 17, Article I, Section 17-3 (1995 ORDINANCE). Pursuant to the STATUTE and prior to enacting the 1995 ORDINANCE, the COUNTY established by interlocal agreement with various municipalities representing a majority of the population of the incorporated area within the COUNTY, the distribution formula for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY (collectively, 1995 INTERLOCAL AGREEMENT); and

WHEREAS, the 1995 ORDINANCE and the 1995 INTERLOCAL AGREEMENT will, by their own terms and in accordance with the STATUTE, terminate on August 31, 2025; and

WHEREAS, the COUNTY desires to once again re-levy and re-impose the TAX for a new 30 year term pursuant to the STATUTE, and enter into this Interlocal Agreement to redetermine the distribution formula for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY; and

WHEREAS, representatives of the COUNTY and the various municipalities,

utilizing the Palm Beach County League of Cities, Inc., (LEAGUE) have met and negotiated mutually acceptable terms and conditions for this Interlocal Agreement, which terms are set forth herein; and

WHEREAS, once effective, this Interlocal Agreement re-adopts and ratifies the distribution formula currently in effect for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY.

NOW, THEREFORE, in consideration of the premises and the mutual covenants herein contained and for such other good and valuable consideration, the receipt of which the parties hereby expressly acknowledge, the COUNTY and the MUNICIPALITY hereto covenant and agree to enter into this Interlocal Agreement as follows:

Section 1: This Interlocal Agreement is entered into with the specific contemplation that the Board of County Commissioners of Palm Beach County (BCC) will enact an appropriate ordinance to relevy the TAX to be effective September 1, 2025 (2025 ORDINANCE). In the event the BCC fails or refuses to enact the 2025 ORDINANCE to relevy the TAX, this Interlocal Agreement shall be null and void.

Section 2: The term of this Interlocal Agreement shall be for the same duration as the 2025 ORDINANCE relevying the TAX. Upon the expiration of the levy of the TAX, as provided in the 2025 ORDINANCE, this Interlocal Agreement shall terminate; except that if the BCC reimposes the TAX again as provided in the STATUTE, then this Interlocal Agreement may be renewed as provided for in the STATUTE.

Section 3:

A. All proceeds of the TAX collected pursuant to Section 336.025(1)(a), *Florida Statutes* shall be divided between the COUNTY and the municipalities, as follows (DISTRIBUTION FORMULA):

1. The COUNTY shall receive 66.5648 percent of the TAX collected.
2. The municipalities collectively shall receive 33.4352 percent of the TAX collected (TOTAL MUNICIPAL SHARE).

B. All money shall be collected and distributed to the respective parties as provided in Section 336.025(2), *Florida Statutes*.

C. The MUNICIPALITY (and all other municipalities eligible to participate in the distribution of the proceeds of the TAX) shall receive a pro rata share of the TOTAL MUNICIPAL SHARE pursuant to a formula (MUNICIPAL SHARE FORMULA) that is based seventy percent (70%) on lane miles located within the MUNICIPALITY (and for all other municipalities eligible to participate in the distribution of the proceeds of the TAX) for which the MUNICIPALITY (or the other eligible municipalities) is responsible for maintenance, and thirty percent (30%) on the population of the MUNICIPALITY (or the other eligible municipalities) based upon the most recent University of Florida Population Estimate. The MUNICIPAL SHARE FORMULA is:

(30% x (Municipality's population/sum of all of Municipalities' population)) + (70% x (Municipality's lane miles/sum of all of Municipalities' lane miles)) = Municipality's Pro Rata Share.

Exhibit A attached hereto and incorporated herein by reference identifies each eligible municipality's pro rata share of the TOTAL MUNICIPAL SHARE. The calculation(s) of the MUNICIPAL SHARE FORMULA may be amended not more than once annually by the Palm Beach County League of Cities, Inc., by the preparation of a new Exhibit A on behalf of the municipalities and based upon changes in the MUNICIPAL SHARE FORMULA and submitting the new Exhibit A to the COUNTY Administrator no later than June 1 of any year. The COUNTY Administrator shall then transmit the new Exhibit A to the Florida Department of Revenue.

D. In the event that a new municipality is incorporated in the COUNTY, the new municipality's share of the TAX shall be provided from the share formerly allocated to the COUNTY and the TOTAL MUNICIPAL SHARE, as set forth below.

1. In the first full fiscal year following incorporation, the new municipality will receive a share based solely on its population, as opposed to the MUNICIPAL SHARE FORMULA that considers lane miles and population, as set forth in Section 3C above. The new municipality's share shall be determined pursuant to **Exhibit B** attached hereto which shows an example of the calculations for a hypothetical new municipality with a population of 40,000.

a. The combined COUNTY and collective municipalities contributions

shall equal one hundred percent (100%) of the new municipality's share.

b. Section 3C above shall continue to apply as the MUNICIPAL SHARE FORMULA for the remaining municipalities after their contribution to the new municipality's share as set forth in Section 3 D1 above.

2. In the subsequent fiscal years after the first full fiscal year following incorporation of the new municipality:

a. The percentage allocated to the COUNTY in the DISTRIBUTION FORMULA in Section 3A above, as may be amended, shall be reduced by an amount that reflects the COUNTY's contribution to the new municipality's share, as set forth in Section 3D1, above.

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c. Section 3C below shall apply to the new municipality in all annual distributions in the years after the first full fiscal year following incorporation of the new municipality.

E. In the event an existing municipality in the COUNTY is dissolved, the former municipality's share of the TAX shall be distributed to the COUNTY and to the remaining collective municipalities by applying in reverse the process set forth in Section 3D, above.

F. In the event of proposed legislation which would either create or dissolve a municipality in the COUNTY, the COUNTY and the subject municipality agree that the COUNTY Legislative Delegation and the Florida Legislature (and Governor, if deemed necessary) be made aware of this Interlocal Agreement and appropriately incorporate its provisions into such proposed legislation. The subject municipality may accomplish this by supporting the LEAGUE, as the organization that is in place to convey municipal consensus on legislative matters.

Section 4: This Interlocal Agreement between the COUNTY and the MUNICIPALITY is one of several identical interlocal agreements between the COUNTY and other

municipalities providing the same terms for the distribution of the proceeds of the TAX. As such, this Interlocal Agreement along with all other identical interlocal agreements may be executed in multiple counterparts, each of which shall be deemed original, but all of which combined shall constitute one in the same Interlocal Agreement for purposes of Section 336.025 *Florida Statutes*. The Interlocal Agreement between the COUNTY and the MUNICIPALITY, along with the identical interlocal agreements executed by other municipalities in the COUNTY represent a majority of the incorporated population of the COUNTY.

Section 5: The COUNTY and the MUNICIPALITY agree to meet every two (2) years to evaluate the method of distribution of the TAX revenues as required by Section 336.025(1)(d), *Florida Statutes*. The MUNICIPALITY and all other municipalities that have executed an identical interlocal agreement shall be collectively represented at said meeting by the Palm Beach County League of Cities, Inc. The COUNTY shall be represented at said meeting by representatives selected by the COUNTY Administrator's Office. The MUNICIPALITY or the COUNTY may call for said meeting by providing thirty (30) days' notice to the others as set forth in Section 12 below.

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Section 9: To the extent allowed by law, the venue for any action arising from this Interlocal Agreement shall be in Palm Beach County, Florida.

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Section 11: Any costs or expenses including reasonable attorney fees associated with the enforcement of the terms or conditions of this Interlocal Agreement shall be borne by the respective parties.

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For the COUNTY:

Palm Beach County
Board of County Commissioners
301 North Olive Avenue
West Palm Beach, Florida 33401

With a copy to:

Palm Beach County
County Attorney
301 North Olive Avenue
West Palm Beach, Florida 33401

For the MUNICIPALITY:

Palm Beach County League of Cities, Inc.
301 North Olive Avenue, 10th Floor
P.O. Box 1989 – Government Center
West Palm Beach, Florida 33402
Attention: Executive Director

With a copy to:

Davis & Associates, P.A.
Attorneys for the Palm Beach County League of Cities, Inc.
701 Northpoint Parkway, Suite 205
West Palm Beach, Florida 33407
Attention: General Counsel

The LEAGUE, upon receipt of any notice proved for herein, shall provide like notice to each municipality that is a party to this Interlocal Agreement and all other identical interlocal agreements. Notice by certified or registered mail, return receipt requested, shall be deemed effective on the date that such notice is deposited with a United States

Post Office.

Section 13: The COUNTY and the MUNICIPALITY expressly agree that time is of the essence in this Interlocal Agreement and the failure by a party to complete performance within the time specified, or within a reasonable time if no time is specified herein, shall, at the option of the other party without liability, in addition to any other rights or remedies, relieve the other party of any obligation to accept such performance.

Section 14: The parties hereto expressly covenant and agree that in the event either party is in default of its obligations herein, the party not in default shall provide to the party in default thirty (30) days written notice to cure said default before exercising any of its rights as provided for in this Interlocal Agreement or as may otherwise exist in law or equity.

Section 15: The Inspector General of Palm Beach County has the authority to investigate and audit matters relating to the negotiation and performance of this Interlocal Agreement, and in furtherance thereof may demand and obtain records and testimony from the parties and, any, if applicable, subcontractors and lower tier subcontractors. The parties understand and agree that in addition to all other remedies and consequences provided by law, failure of a party or, if applicable, subcontractors and lower tier subcontractors to fully cooperate with the Inspector General when requested will be deemed to be a breach of this Interlocal Agreement. Failure to cooperate with the Inspector General or interfering with or impeding any investigation shall be in violation of Palm Beach County Code, Section 2-421- 2-440, and may be punished pursuant to Section 125.69, *Florida Statutes*, in the same manner as a second degree misdemeanor.

Section 16: In accordance with Sec. 119.0701, *Florida Statutes*, the parties to this Interlocal Agreement must keep and maintain this Interlocal Agreement and any other records associated therewith. Upon request by either party's custodian of public records, the non-requesting party must provide the requesting party with copies of requested records, or allow such records to be inspected or copied, within a reasonable time in accordance with access and cost requirements of Chapter 119, *Florida Statutes*. Failure to do so may subject the non-requesting party to attorney's fees and costs

pursuant to Sec. 119.0701, *Florida Statutes*, and other penalties pursuant to Sec. 119.10, *Florida Statutes*. Further, the parties shall ensure that any exempt or confidential records associated with this Interlocal Agreement are not disclosed except as authorized by law for the duration of the Interlocal Agreement term.

IF EITHER PARTY HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, *FLORIDA STATUTES*, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS INTERLOCAL AGREEMENT, PLEASE CONTACT THE RECORDS CUSTODIAN FOR THE OTHER PARTY IN ACCORDANCE WITH PARAGRAPH 13 ABOVE.


Section 17: The parties agree that this Interlocal Agreement sets forth the entire agreement between the parties, and there are no promises or understandings other than those stated herein. None of the provisions, terms, or conditions contained in this Interlocal Agreement may be added to, modified, superseded, or otherwise altered except by written instrument executed by the COUNTY, the MUNICIPALITY, along with those other municipalities representing a majority of the population of the incorporated areas of the COUNTY.

IN WITNESS WHEREOF, the parties hereto have set their hands and seals in the day set forth above.

ATTEST:

(NAME OF MUNICIPALITY)

By: Kimberly Wynn
Kimberly Wynn, Village Clerk

By: 
Bev Smith, Mayor
(SEAL)

APPROVED AS TO LEGAL SUFFICIENCY

By: Christy Goddeau
Christy Goddeau, Village Attorney

ATTEST:

PALM BEACH COUNTY, FLORIDA BY
ITS BOARD OF COMMISSIONERS

By: _____

County Clerk

APPROVED AS TO LEGAL
SUFFICIENCY

By: _____

County Attorney

By: _____

Maria G. Marino, Mayor

(SEAL)

APPROVED AS TO TERMS AND
CONDITIONS

By: _____

County Engineer

Exhibit A
APPLICATION OF MUNICIPAL SHARE FORMULA
33.4352% (TOTAL MUNICIPAL SHARE)
6 Cent Gas Tax

City	Street Lane	Miles	3768.158	66.785	3834.943	100%	861.561	100%	100%	33.4352%
			Value "A"	Value "B"	Value "C"	Value "D"	Value "A"	Value "B"	Value "C"	Value "D"
Atlanta		26.800	0.000	2.147	0.699%	0.18856%	0.249%	0.56395%	0.56395%	0.18856%
Belle Glade		106.999	0.000	17.786	2.790%	0.88426%	2.55498%	2.55498%	2.55498%	0.88426%
Boca Raton		480.522	0.000	100.491	12.530%	4.10257%	12.27022%	12.27022%	12.27022%	4.10257%
Boynton Beach		248.454	0.000	82.208	6.427%	2.46120%	7.36110%	7.36110%	7.36110%	2.46120%
Brixy Breezes		0.528	0.000	500	0.044%	0.00949%	0.02705%	0.058%	0.02705%	0.00949%
Cloud Lake		1.599	0.000	140	0.042%	0.01139%	0.03406%	0.03406%	0.03406%	0.01139%
DeRay Beach		312.705	14.251	67.213	8.154%	2.68895%	8.04826%	8.04826%	8.04826%	2.68895%
Glenn Ridge		3.496	0.000	215	0.091%	0.02384%	0.07130%	0.07130%	0.07130%	0.02384%
Goff		10.555	0.000	281	0.275%	0.06769%	0.20245%	0.20245%	0.20245%	0.06769%
Greenacres		49.264	0.000	45.476	1.285%	0.48301%	2.48272%	2.48272%	2.48272%	0.48301%
Gulf Stream		8.882	0.000	959	0.227%	0.06537%	0.19552%	0.19552%	0.19552%	0.06537%
Haverhill		14.447	0.000	2,193	0.377%	0.11370%	0.34007%	0.34007%	0.34007%	0.11370%
Highland Beach		2.516	0.000	4,083	0.066%	0.06549%	0.19576%	0.19576%	0.19576%	0.06549%
Hypofuxo		0.000	0.000	2,687	0.000%	0.03128%	0.09356%	0.09356%	0.09356%	0.03128%
Juno Beach		10.666	0.157	3,883	0.269%	0.10821%	0.32946%	0.32946%	0.32946%	0.10821%
Jupiter		308.473	2.155	61,333	8.100%	2.60922%	7.80560%	7.80560%	7.80560%	2.60922%
Jupiter Inlet Colony		5.455	0.000	400	0.142%	0.03793%	0.11350%	0.11350%	0.11350%	0.03793%
Lake Clarke Shores		25.658	0.000	3,556	0.666%	0.19799%	0.59216%	0.59216%	0.59216%	0.19799%
Lake Park		60.089	1.231	9,025	1.599%	0.47931%	1.43954%	1.43954%	1.43954%	0.47931%
Lake Worth Beach		208.397	0.500	49,432	5.382%	1.76529%	5.27973%	5.27973%	5.27973%	1.76529%
Lantiers		63.141	4.052	12,744	1.752%	0.55263%	1.65283%	1.65283%	1.65283%	0.55263%
Loxahatchee Groves		109.934	0.000	3,373	2.867%	0.71020%	2.12410%	2.12410%	2.12410%	0.71020%
Manalapan		4.896	0.000	420	0.128%	0.03477%	0.10399%	0.10399%	0.10399%	0.03477%
Margonita Park		16.637	0.000	2,669	0.434%	0.12912%	0.38617%	0.38617%	0.38617%	0.12912%
North Palm Beach		58.853	4.932	13,485	1.653%	0.53984%	1.61470%	1.61470%	1.61470%	0.53984%
Ocean Ridge		13.260	0.000	1,930	0.346%	0.10223%	0.30576%	0.30576%	0.30576%	0.10223%
Pahokee		43.880	0.349	5,607	1.151%	0.33460%	1.06073%	1.06073%	1.06073%	0.33460%
Palm Beach		84.446	1.324	9,207	2.239%	0.63125%	1.88800%	1.88800%	1.88800%	0.63125%
Palm Beach Gardens		151.491	4.628	61,517	4.071%	1.66899%	4.99173%	4.99173%	4.99173%	1.66899%
Palm Springs		77.160	0.000	1,933	0.256%	0.07525%	0.22506%	0.22506%	0.22506%	0.07525%
Riviera Beach		163.368	0.005	38,795	4.260%	1.44870%	4.33285%	4.33285%	4.33285%	1.44870%
Royal Palm Beach		152.059	0.000	40,299	3.965%	1.39719%	4.17880%	4.17880%	4.17880%	1.39719%
South Bay		25.240	0.000	4,958	0.658%	0.21176%	0.63935%	0.63935%	0.63935%	0.21176%
South Palm Beach		0.000	0.000	1,469	0.000%	0.01710%	0.05115%	0.05115%	0.05115%	0.01710%
Taquesta		44.689	0.189	6,179	1.170%	0.34583%	1.03432%	1.03432%	1.03432%	0.34583%
Wellington		382.394	0.000	61,788	9.971%	3.05310%	9.13141%	9.13141%	9.13141%	3.05310%
West Palm Beach		503.170	30.870	934.040	13.926%	4.68143%	14.179%	14.179%	14.179%	4.68143%

** Westlake is not eligible to receive local option gas tax revenue distributions; those totals are not included in this summary

Calculation Legend:
Value "A" = Individual municipality's percentage of total municipal lane miles
Value "B" = Individual municipality's percentage of total municipal population
Value "C" = 70% of Value "A" + 30% of Value "B"
Value "D" = Value "C" x 33.4352 Municipal Split

Exhibit B

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

2024 Distribution Formula:

CountyShare	66.5648%
Municipalities' <u>TOTAL MUNICIPAL SHARE</u>	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:

$$4.643\% \times 33.4352\% = 1.552\%$$

Calculation for the Change in the County Share:

$$1.552\% \times 66.5648\% = 1.0333\%$$

Resulting in the Updated County Share:

$$66.5648\% - 1.0333\% = \underline{65.5315\%}$$

And the Updated TOTAL MUNICIPAL SHARE:

$$33.4352\% + 1.0333\% = \underline{34.4685\%}$$

**INTERLOCAL AGREEMENT TO REDETERMINE, RE-ADOPT AND RATIFY
EXISTING DISTRIBUTION FORMULA FOR SIX (6) CENT LOCAL OPTION FUEL TAX**

THIS INTERLOCAL AGREEMENT is dated, made, and entered into on this 6th day of May 2025, by and between Palm Beach County, a political subdivision of the State of Florida, hereinafter referred to as the COUNTY, and the Village of Royal Palm Beach, a municipal corporation located in Palm Beach County, Florida, and organized and existing in accordance with the laws of the State of Florida, hereinafter referred to as the MUNICIPALITY.

WITNESSETH:

WHEREAS, Section 336.025(1)(a), *Florida Statutes* (STATUTE) authorizes a one (1), two (2), three (3), four (4), five (5), and/or six (6) cent local option fuel tax to be levied upon the sale of every gallon of motor fuel and special fuel within the COUNTY; and

WHEREAS, pursuant to the STATUTE, in 1995, the COUNTY re-levied the six (6) cent local option fuel tax (TAX) for a 30 year term, as provided in County Code Chapter 17, Article I, Section 17-3 (1995 ORDINANCE). Pursuant to the STATUTE and prior to enacting the 1995 ORDINANCE, the COUNTY established by interlocal agreement with various municipalities representing a majority of the population of the incorporated area within the COUNTY, the distribution formula for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY (collectively, 1995 INTERLOCAL AGREEMENT); and

WHEREAS, the 1995 ORDINANCE and the 1995 INTERLOCAL AGREEMENT will, by their own terms and in accordance with the STATUTE, terminate on August 31, 2025; and

WHEREAS, the COUNTY desires to once again re-levy and re-impose the TAX for a new 30 year term pursuant to the STATUTE, and enter into this Interlocal Agreement to redetermine the distribution formula for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY; and

WHEREAS, representatives of the COUNTY and the various municipalities, utilizing the Palm Beach County League of Cities, Inc. (LEAGUE), have met and negotiated mutually acceptable terms and conditions for this Interlocal Agreement, which terms are set forth herein; and

WHEREAS, once effective, this Interlocal Agreement re-adopts and ratifies the distribution

formula currently in effect for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY.

NOW, THEREFORE, in consideration of the premises and the mutual covenants herein contained and for such other good and valuable consideration, the receipt of which the parties hereby expressly acknowledge, the COUNTY and the MUNICIPALITY hereto covenant and agree to enter into this Interlocal Agreement as follows:

Section 1: This Interlocal Agreement is entered into with the specific contemplation that the Board of County Commissioners of Palm Beach County (BCC) will enact an appropriate ordinance to relevy the TAX to be effective September 1, 2025 (2025 ORDINANCE). In the event the BCC fails or refuses to enact the 2025 ORDINANCE to relevy the TAX, this Interlocal Agreement shall be null and void.

Section 2: The term of this Interlocal Agreement shall be for the same duration as the 2025 ORDINANCE relevying the TAX. Upon the expiration of the levy of the TAX, as provided in the 2025 ORDINANCE, this Interlocal Agreement shall terminate; except that if the BCC reimposes the TAX again as provided in the STATUTE, then this Interlocal Agreement may be renewed as provided for in the STATUTE.

Section 3:

A. All proceeds of the TAX collected pursuant to Section 336.025(1)(a), *Florida Statutes* shall be divided between the COUNTY and the municipalities, as follows (DISTRIBUTION FORMULA):

1. The COUNTY shall receive 66.5648 percent of the TAX collected.
2. The municipalities collectively shall receive 33.4352 percent of the TAX collected (TOTAL MUNICIPAL SHARE).

B. All money shall be collected and distributed to the respective parties as provided in Section 336.025(2), *Florida Statutes*.

C. The MUNICIPALITY (and all other municipalities eligible to participate in the distribution of the proceeds of the TAX) shall receive a pro rata share of the TOTAL MUNICIPAL SHARE pursuant to a formula (MUNICIPAL SHARE FORMULA) that is based seventy percent (70%) on lane miles located within the MUNICIPALITY (and for all other municipalities eligible to participate

in the distribution of the proceeds of the TAX) for which the MUNICIPALITY (or the other eligible municipalities) is responsible for maintenance, and thirty percent (30%) on the population of the MUNICIPALITY (or the other eligible municipalities) based upon the most recent University of Florida Population Estimate. The MUNICIPAL SHARE FORMULA is:

(30% x (Municipality's population/sum of all of Municipalities' population)) + (70% x (Municipality's lane miles/sum of all of Municipalities' lane miles)) = Municipality's Pro Rata Share.

Exhibit A attached hereto and incorporated herein by reference identifies each eligible municipality's pro rata share of the TOTAL MUNICIPAL SHARE. The calculation(s) of the MUNICIPAL SHARE FORMULA may be amended not more than once annually by the Palm Beach County League of Cities, Inc., by the preparation of a new Exhibit A on behalf of the municipalities and based upon changes in the MUNICIPAL SHARE FORMULA and submitting the new Exhibit A to the COUNTY Administrator no later than June 1 of any year. The COUNTY Administrator shall then transmit the new Exhibit A to the Florida Department of Revenue.

D. In the event that a new municipality is incorporated in the COUNTY, the new municipality's share of the TAX shall be provided from the share formerly allocated to the COUNTY and the TOTAL MUNICIPAL SHARE, as set forth below.

1. In the first full fiscal year following incorporation, the new municipality will receive a share based solely on its population, as opposed to the MUNICIPAL SHARE FORMULA that considers lane miles and population, as set forth in Section 3C above. The new municipality's share shall be determined pursuant to **Exhibit B** attached hereto which shows an example of the calculations for a hypothetical new municipality with a population of 40,000.

a. The combined COUNTY and collective municipalities contributions shall equal one hundred percent (100%) of the new municipality's share.

b. Section 3C above shall continue to apply as the MUNICIPAL SHARE FORMULA for the remaining municipalities after their contribution to the new municipality's share as set forth in Section 3 D1 above.

2. In the subsequent fiscal years after the first full fiscal year following incorporation of

the new municipality:

- a. The percentage allocated to the COUNTY in the DISTRIBUTION FORMULA in Section 3A above, as may be amended, shall be reduced by an amount that reflects the COUNTY's contribution to the new municipality's share, as set forth in Section 3D1, above.
 - b. Likewise, the TOTAL MUNICIPAL SHARE, including the new municipality, in Section 3A above, as may be amended, shall be increased by an amount that reflects the COUNTY's contribution to the new municipality's share, as set forth in Section 3D1 above.
 - c. Section 3C below shall apply to the new municipality in all annual distributions in the years after the first full fiscal year following incorporation of the new municipality.
- E. In the event an existing municipality in the COUNTY is dissolved, the former municipality's share of the TAX shall be distributed to the COUNTY and to the remaining collective municipalities by applying in reverse the process set forth in Section 3D, above.
- F. In the event of proposed legislation which would either create or dissolve a municipality in the COUNTY, the COUNTY and the subject municipality agree that the COUNTY Legislative Delegation and the Florida Legislature (and Governor, if deemed necessary) be made aware of this Interlocal Agreement and appropriately incorporate its provisions into such proposed legislation. The subject municipality may accomplish this by supporting the LEAGUE, as the organization that is in place to convey municipal consensus on legislative matters.

Section 4: This Interlocal Agreement between the COUNTY and the MUNICIPALITY is one of several identical interlocal agreements between the COUNTY and other municipalities providing the same terms for the distribution of the proceeds of the TAX. As such, this Interlocal Agreement along with all other identical interlocal agreements may be executed in multiple counterparts, each of which shall be deemed an original, but all of which combined shall constitute one in the same Interlocal Agreement for purposes of Section 336.025 *Florida Statutes*. The Interlocal Agreement between the COUNTY and the MUNICIPALITY, along with the identical interlocal agreements executed by other municipalities in the COUNTY represent a majority of the

incorporated population of the COUNTY.

Section 5: The COUNTY and the MUNICIPALITY agree to meet every two (2) years to evaluate the method of distribution of the TAX revenues as required by Section 336.025(1)(d), *Florida Statutes*. The MUNICIPALITY and all other municipalities that have executed an identical interlocal agreement shall be collectively represented at said meeting by the Palm Beach County League of Cities, Inc. The COUNTY shall be represented at said meeting by representatives selected by the COUNTY Administrator's Office. The MUNICIPALITY or the COUNTY may call for said meeting by providing thirty (30) days' notice to the other as set forth in Section 12 below.

Section 6: Nothing in this Interlocal Agreement shall preclude either the COUNTY or the MUNICIPALITY from litigating against the other on matters completely unrelated to and not contemplated by this Interlocal Agreement.

Section 7: This Interlocal Agreement shall take effect only upon execution by both the COUNTY, and the MUNICIPALITY along with those other municipalities representing a majority of the population of the incorporated areas of the COUNTY. In the event that either the COUNTY fails or refuses to execute this Interlocal Agreement, or fails or refuses to adopt the 2025 ORDINANCE, as more fully described in Section 1 above, or in the event that those municipalities representing a majority of the population of the incorporated areas of the COUNTY fail to execute this Interlocal Agreement, then this Interlocal Agreement shall be null and void and the parties hereto shall have no further rights or responsibilities hereunder.

Section 8: The invalidity of any portion, article, paragraph, provision, clause or any part thereof of this Interlocal Agreement shall have no effect upon the validity of any other part of this Interlocal Agreement.

Section 9: To the extent allowed by law, the venue for any action arising from this Interlocal Agreement shall be in Palm Beach County, Florida.

Section 10: This Interlocal Agreement shall be governed by and in accordance with the laws of the State of Florida.

Section 11: Any costs or expenses including reasonable attorney's fees associated with the enforcement of the terms or conditions of this Interlocal Agreement shall be borne by the respective parties.

Section 12: Any notice required under the provisions of this Interlocal Agreement shall be

in writing and shall be delivered by hand or by certified or registered mail, return receipt requested, to:

For the COUNTY:

Palm Beach County
Board of County Commissioners
301 North Olive Avenue
West Palm Beach, Florida 33401

With a copy to:

Palm Beach County
County Attorney
301 North Olive Avenue
West Palm Beach, Florida 33401

For the MUNICIPALITY:

Palm Beach County League of Cities, Inc.
301 North Olive Avenue, 10th Floor
P.O. Box 1989 – Government Center
West Palm Beach, Florida 33402
Attention: Executive Director

With a copy to:

Davis & Associates, P.A.
Attorneys for the Palm Beach County League of Cities, Inc.
701 Northpoint Parkway, Suite 205
West Palm Beach, Florida 33407
Attention: General Counsel

The LEAGUE, upon receipt of any notice proved for herein, shall provide like notice to each municipality that is a party to this Interlocal Agreement and all other identical interlocal agreements. Notice by certified or registered mail, return receipt requested, shall be deemed effective on the date that such notice is deposited with a United States Post Office.

Section 13: The COUNTY and the MUNICIPALITY expressly agree that time is of the essence in this Interlocal Agreement and the failure by a party to complete performance within the time specified, or within a reasonable time if no time is specified herein, shall, at the option of the other party without liability, in addition to any other rights or remedies, relieve the other party of any obligation to accept such performance.

Section 14: The parties hereto expressly covenant and agree that in the event either party is

in default of its obligations herein, the party not in default shall provide to the party in default thirty (30) days written notice to cure said default before exercising any of its rights as provided for in this Interlocal Agreement or as may otherwise exist in law or equity.

Section 15: The Inspector General of Palm Beach County has the authority to investigate and audit matters relating to the negotiation and performance of this Interlocal Agreement, and in furtherance thereof may demand and obtain records and testimony from the parties and, any, if applicable, subcontractors and lower tier subcontractors. The parties understand and agree that in addition to all other remedies and consequences provided by law, failure of a party or, if applicable, subcontractors and lower tier subcontractors to fully cooperate with the Inspector General when requested will be deemed to be a breach of this Interlocal Agreement. Failure to cooperate with the Inspector General, or interfering with or impeding any investigation shall be in violation of Palm Beach County Code, Section 2-421- 2-440, and may be punished pursuant to Section 125.69, *Florida Statutes*, in the same manner as a second degree misdemeanor.

Section 16: In accordance with Sec. 119.0701, *Florida Statutes*, the parties to this Interlocal Agreement must keep and maintain this Interlocal Agreement and any other records associated therewith. Upon request by either party's custodian of public records, the non-requesting party must provide the requesting party with copies of requested records, or allow such records to be inspected or copied, within a reasonable time in accordance with access and cost requirements of Chapter 119, *Florida Statutes*. Failure to do so may subject the non-requesting party to attorney's fees and costs pursuant to Sec. 119.0701, *Florida Statutes*, and other penalties pursuant to Sec. 119.10, *Florida Statutes*. Further, the parties shall ensure that any exempt or confidential records associated with this Interlocal Agreement are not disclosed except as authorized by law for the duration of the Interlocal Agreement term.


IF EITHER PARTY HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, *FLORIDA STATUTES*, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS INTERLOCAL AGREEMENT, PLEASE CONTACT THE RECORDS CUSTODIAN FOR THE OTHER PARTY IN ACCORDANCE WITH PARAGRAPH 13 ABOVE.

Section 17: The parties agree that this Interlocal Agreement sets forth the entire agreement between the parties, and there are no promises or understandings other than those stated herein.

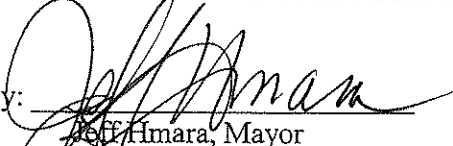
None of the provisions, terms, or conditions contained in this Interlocal Agreement may be added to, modified, superseded, or otherwise altered except by written instrument executed by the COUNTY, the MUNICIPALITY, along with those other municipalities representing a majority of the population of the incorporated areas of the COUNTY.

IN WITNESS WHEREOF, the parties hereto have set their hands and seals in the day set forth above.

ATTEST:

By: 
Diane DiSanto, Clerk

VILLAGE OF ROYAL PALM BEACH

By: 
Jeff Himara, Mayor
(SEAL)

ATTEST:

PALM BEACH COUNTY, FLORIDA BY
ITS BOARD OF COMMISSIONERS

By: _____
County Clerk

By: _____
Maria G. Marino, Mayor

(SEAL)

APPROVED AS TO LEGAL
SUFFICIENCY

By: 
County Attorney

APPROVED AS TO TERMS AND
CONDITIONS

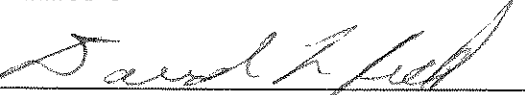
By: 
County Engineer

Exhibit A
APPLICATION OF MUNICIPAL SHARE FORMULA
33.4352% (TOTAL MUNICIPAL SHARE)
6 Cent Gas Tax

City	Street Lane Miles	Alley Lane Miles	Total Municipal Lane Miles	Percent of Municipal Lane Miles		2023 Year Population	Percent of Municipal Population		Weighted Distribution of 70% Lane and 30% Population (Municipal Share Formula)		Pro Share of TOTAL MUNICIPAL SHARE
				Value 2-A	Value 2-B		Value 3-A	Value 3-B	Value 4-A	Value 4-B	
Avalon	26,600	0.000	26,600	0.059%	2.147	17,266	0.249%	0.0593%	2.5645%	0.2486%	0.2486%
Bella Shale	506,839	0.000	506,839	2.390%	170,491	1,266	2.006%	0.0593%	11.7701%	0.0593%	4.3025%
Boca Shon	480,522	0.000	480,522	12.500%	82,206	11,664	0.541%	0.0593%	7.2611%	0.0593%	2.6510%
Boymon Beach	284,312	2.242	286,554	6.477%	506	0.006%	0.006%	0.0593%	0.0703%	0.0060%	0.0060%
Boymon Beach	30,420	0.000	30,420	0.007%	2,700	0.020%	0.020%	0.0593%	0.0013%	0.0203%	0.0203%
Chapel Lake	1,156	0.000	1,156	0.000%	62,211	7,201	0.033%	0.0593%	0.0013%	0.0013%	0.0013%
Chapel Ridge	208,454	14,251	222,705	8.354%	219	0.003%	0.003%	0.0593%	0.0013%	0.0013%	0.0013%
Chapel Ridge	3,496	0.000	3,496	0.001%	281	0.003%	0.003%	0.0593%	0.0013%	0.0013%	0.0013%
Chapel Ridge	10,555	0.000	10,555	0.275%	42,795	5,278	0.278%	0.0593%	2.4837%	0.2487%	0.2487%
Chapel Ridge	48,264	0.000	48,264	1.265%	599	0.011%	0.011%	0.0593%	0.0067%	0.0067%	0.0067%
Chapel Ridge	6,882	0.000	6,882	0.022%	2,433	0.293%	0.293%	0.0593%	0.0067%	0.0067%	0.0067%
Chapel Ridge	14,471	0.000	14,471	0.037%	5,925	0.073%	0.073%	0.0593%	0.0067%	0.0067%	0.0067%
Chapel Ridge	2,514	0.000	2,514	0.006%	2,897	0.037%	0.037%	0.0593%	0.0013%	0.0013%	0.0013%
Chapel Ridge	10,165	0.000	10,165	0.026%	3,482	0.043%	0.043%	0.0593%	0.0067%	0.0067%	0.0067%
Chapel Ridge	308,473	2,155	310,628	8.300%	61,333	7,319	0.731%	0.0593%	7.2636%	0.7263%	2.6681%
Chapel Ridge	5,165	0.000	5,165	0.014%	400	0.046%	0.046%	0.0593%	0.0067%	0.0067%	0.0067%
Chapel Ridge	25,558	0.000	25,558	0.660%	3,555	0.443%	0.443%	0.0593%	0.0067%	0.0067%	0.0067%
Chapel Ridge	1,271	0.000	1,271	0.003%	4,443	0.055%	0.055%	0.0593%	0.0067%	0.0067%	0.0067%
Chapel Ridge	208,897	0.500	209,397	5.333%	32,244	3,973	1.471%	0.0593%	0.0067%	0.0067%	0.0067%
Chapel Ridge	61,441	4,052	65,493	1.732%	3,272	0.391%	0.391%	0.0593%	0.0067%	0.0067%	0.0067%
Chapel Ridge	309,594	0.000	309,594	7.867%	420	0.049%	0.049%	0.0593%	0.0067%	0.0067%	0.0067%
Chapel Ridge	4,896	0.000	4,896	0.128%	2,298	0.275%	0.275%	0.0593%	0.0067%	0.0067%	0.0067%
Chapel Ridge	26,527	0.000	26,527	0.680%	12,145	1,484	0.148%	0.0593%	0.0067%	0.0067%	0.0067%
Chapel Ridge	13,260	0.000	13,260	0.343%	1,807	0.051%	0.051%	0.0593%	0.0067%	0.0067%	0.0067%
Chapel Ridge	43,800	0.249	44,049	1.151%	5,207	0.631%	0.631%	0.0593%	0.0067%	0.0067%	0.0067%
Chapel Ridge	84,546	1,244	85,790	2.239%	5,207	0.631%	0.631%	0.0593%	0.0067%	0.0067%	0.0067%
Chapel Ridge	151,481	4,628	156,109	4.073%	6,137	7,402	0.740%	0.0593%	0.0067%	0.0067%	0.0067%
Chapel Ridge	2,825	0.000	2,825	0.007%	1,299	0.159%	0.159%	0.0593%	0.0067%	0.0067%	0.0067%
Chapel Ridge	7,740	0.000	7,740	0.020%	2,747	0.339%	0.339%	0.0593%	0.0067%	0.0067%	0.0067%
Chapel Ridge	162,483	0.505	162,988	4.183%	4,138	0.505%	0.505%	0.0593%	0.0067%	0.0067%	0.0067%
Chapel Ridge	152,059	0.000	152,059	3.869%	4,138	0.505%	0.505%	0.0593%	0.0067%	0.0067%	0.0067%
Chapel Ridge	25,340	0.000	25,340	0.659%	1,469	0.179%	0.179%	0.0593%	0.0067%	0.0067%	0.0067%
Chapel Ridge	0.000	0.000	0.000	0.000%	6,179	0.759%	0.759%	0.0593%	0.0067%	0.0067%	0.0067%
Chapel Ridge	44,600	0.189	44,789	1.170%	6,179	0.759%	0.759%	0.0593%	0.0067%	0.0067%	0.0067%
Chapel Ridge	382,334	0.000	382,334	9.879%	12,157	1,479%	1.479%	0.0593%	0.0067%	0.0067%	0.0067%
Chapel Ridge	582,170	30,470	612,640	15.920%	12,157	1,479%	1.479%	0.0593%	0.0067%	0.0067%	0.0067%
TOTAL	3768,158	65,785	3833,943	100%	881,551	100%	100%	100%	33.4352%		33.4352%

Calculation Legend:
Value "A" = Individual municipality's percentage of total municipal lane miles
Value "B" = Individual municipality's percentage of total municipal population
Value "C" = 70% of Value "A" x Value "B"
Value "D" = Value "C" x 33.4352% Municipal Split

Exhibit B

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

2024 Distribution Formula:

County Share	66.5648%
Municipalities' <u>TOTAL MUNICIPAL SHARE</u>	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:

$$4.643\% \times 33.4352\% = 1.552\%$$

Calculation for the Change in the County Share:

$$1.552\% \times 66.5648\% = 1.0333\%$$

Resulting in the Updated County Share:

$$66.5648\% - 1.0333\% = \underline{65.5315\%}$$

And the Updated TOTAL MUNICIPAL SHARE:

$$33.4352\% + 1.0333\% = \underline{34.4685\%}$$

INTERLOCAL AGREEMENT TO REDETERMINE, RE-ADOPT AND RATIFY EXISTING DISTRIBUTION FORMULA FOR SIX (6) CENT LOCAL OPTION FUEL TAX

THIS INTERLOCAL AGREEMENT is dated, made, and entered into on this **11th** day of **March 2025**, by and between Palm Beach County, a political subdivision of the State of Florida, hereinafter referred to as the COUNTY, and **Town of South Palm Beach**, a municipal corporation located in Palm Beach County, Florida, and organized and existing in accordance with the laws of the State of Florida, hereinafter referred to as the MUNICIPALITY.

WITNESSETH:

WHEREAS, Section 336.025(1)(a), *Florida Statutes* (STATUTE) authorizes a one (1), two (2), three (3), four (4), five (5), and/or six (6) cent local option fuel tax to be levied upon the sale of every gallon of motor fuel and special fuel within the COUNTY; and

WHEREAS, pursuant to the STATUTE, in 1995, the COUNTY re-levied the six (6) cent local option fuel tax (TAX) for a 30 year term, as provided in County Code Chapter 17, Article I, Section 17-3 (1995 ORDINANCE). Pursuant to the STATUTE and prior to enacting the 1995 ORDINANCE, the COUNTY established by interlocal agreement with various municipalities representing a majority of the population of the incorporated area within the COUNTY, the distribution formula for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY (collectively, 1995 INTERLOCAL AGREEMENT); and

WHEREAS, the 1995 ORDINANCE and the 1995 INTERLOCAL AGREEMENT will, by their own terms and in accordance with the STATUTE, terminate on August 31, 2025; and

WHEREAS, the COUNTY desires to once again re-levy and re-impose the TAX for a new 30 year term pursuant to the STATUTE, and enter into this Interlocal Agreement to redetermine the distribution formula for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY; and

WHEREAS, representatives of the COUNTY and the various municipalities, utilizing the Palm Beach County League of Cities, Inc., (LEAGUE) have met and negotiated mutually acceptable terms and conditions for this Interlocal Agreement, which terms are set forth herein; and

WHEREAS, once effective, this Interlocal Agreement re-adopts and ratifies the distribution

formula currently in effect for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY,.

NOW, THEREFORE, in consideration of the premises and the mutual covenants herein contained and for such other good and valuable consideration, the receipt of which the parties hereby expressly acknowledge, the COUNTY and the MUNICIPALITY hereto covenant and agree to enter into this Interlocal Agreement as follows:

Section 1: This Interlocal Agreement is entered into with the specific contemplation that the Board of County Commissioners of Palm Beach County (BCC) will enact an appropriate ordinance to relevy the TAX to be effective September 1, 2025 (2025 ORDINANCE). In the event the BCC fails or refuses to enact the 2025 ORDINANCE to relevy the TAX, this Interlocal Agreement shall be null and void.

Section 2: The term of this Interlocal Agreement shall be for the same duration as the 2025 ORDINANCE relevying the TAX. Upon the expiration of the levy of the TAX, as provided in the 2025 ORDINANCE , this Interlocal Agreement shall terminate; except that if the BCC reimposes the TAX again as provided in the STATUTE, then this Interlocal Agreement may be renewed as provided for in the STATUTE.

Section 3:

A. All proceeds of the TAX collected pursuant to Section 336.025(1)(a), *Florida Statutes* shall be divided between the COUNTY and the municipalities, as follows (DISTRIBUTION FORMULA):

1. The COUNTY shall receive 66.5648 percent of the TAX collected.
2. The municipalities collectively shall receive 33.4352 percent of the TAX collected (TOTAL MUNICIPAL SHARE).

B. All money shall be collected and distributed to the respective parties as provided in Section 336.025(2), *Florida Statutes*.

C. The MUNICIPALITY (and all other municipalities eligible to participate in the distribution of the proceeds of the TAX) shall receive a pro rata share of the TOTAL MUNICIPAL SHARE pursuant to a formula (MUNICIPAL SHARE FORMULA) that is based seventy percent (70%) on lane miles located within the MUNICIPALITY (and for all other municipalities eligible to

participate in the distribution of the proceeds of the TAX) for which the MUNICIPALITY (or the other eligible municipalities) is responsible for maintenance, and thirty percent (30%) on the population of the MUNICIPALITY (or the other eligible municipalities) based upon the most recent University of Florida Population Estimate. The MUNICIPAL SHARE FORMULA is:

(30% x (Municipality's population/sum of all of Municipalities' population)) + (70% x (Municipality's lane miles/sum of all of Municipalities' lane miles)) = Municipality's Pro Rata Share.

Exhibit A attached hereto and incorporated herein by reference identifies each eligible municipality's pro rata share of the TOTAL MUNICIPAL SHARE. The calculation(s) of the MUNICIPAL SHARE FORMULA may be amended not more than once annually by the Palm Beach County League of Cities, Inc., by the preparation of a new Exhibit A on behalf of the municipalities and based upon changes in the MUNICIPAL SHARE FORMULA and submitting the new Exhibit A to the COUNTY Administrator no later than June 1 of any year. The COUNTY Administrator shall then transmit the new Exhibit A to the Florida Department of Revenue.

D. In the event that a new municipality is incorporated in the COUNTY, the new municipality's share of the TAX shall be provided from the share formerly allocated to the COUNTY and the TOTAL MUNICIPAL SHARE, as set forth below.

1. In the first full fiscal year following incorporation, the new municipality will receive a share based solely on its population, as opposed to the MUNICIPAL SHARE FORMULA that considers lane miles and population, as set forth in Section 3C above. The new municipality's share shall be determined pursuant to **Exhibit B** attached hereto which shows an example of the calculations for a hypothetical new municipality with a population of 40,000.

- a. The combined COUNTY and collective municipalities contributions shall equal one hundred percent (100%) of the new municipality's share.

- b. Section 3C above shall continue to apply as the MUNICIPAL SHARE FORMULA for the remaining municipalities after their contribution to the new municipality's share as set forth in Section 3 D1 above.

2. In the subsequent fiscal years after the first full fiscal year following incorporation of the new municipality:

a. The percentage allocated to the COUNTY in the DISTRIBUTION FORMULA in Section 3A above, as may be amended, shall be reduced by an amount that reflects the COUNTY's contribution to the new municipality's share, as set forth in Section 3D1, above.

b. Likewise, the TOTAL MUNICIPAL SHARE, including the new municipality, in Section 3A above, as may be amended, shall be increased by an amount that reflects the COUNTY's contribution to the new municipality's share, as set forth in Section 3D1 above.

c. Section 3C below shall apply to the new municipality in all annual distributions in the years after the first full fiscal year following incorporation of the new municipality.

E. In the event an existing municipality in the COUNTY is dissolved, the former municipality's share of the TAX shall be distributed to the COUNTY and to the remaining collective municipalities by applying in reverse the process set forth in Section 3D, above.

F. In the event of proposed legislation which would either create or dissolve a municipality in the COUNTY, the COUNTY and the subject municipality agree that the COUNTY Legislative Delegation and the Florida Legislature (and Governor, if deemed necessary) be made aware of this Interlocal Agreement and appropriately incorporate its provisions into such proposed legislation. The subject municipality may accomplish this by supporting the LEAGUE, as the organization that is in place to convey municipal consensus on legislative matters.

Section 4: This Interlocal Agreement between the COUNTY and the MUNICIPALITY is one of several identical interlocal agreements between the COUNTY and other municipalities providing the same terms for the distribution of the proceeds of the TAX. As such, this Interlocal Agreement along with all other identical interlocal agreements may be executed in multiple counterparts, each of which shall be deemed an original, but all of which combined shall constitute one in the same Interlocal Agreement for purposes of Section 336.025 *Florida Statutes*. The Interlocal Agreement between the COUNTY and the MUNICIPALITY, along with the identical interlocal agreements executed by other municipalities in the COUNTY represent a majority of the incorporated population of the COUNTY.

Section 5: The COUNTY and the MUNICIPALITY agree to meet every two (2) years to

evaluate the method of distribution of the TAX revenues as required by Section 336.025(1)(d), *Florida Statutes*. The MUNICIPALITY and all other municipalities that have executed an identical interlocal agreement shall be collectively represented at said meeting by the Palm Beach County League of Cities, Inc. The COUNTY shall be represented at said meeting by representatives selected by the COUNTY Administrator's Office. The MUNICIPALITY or the COUNTY may call for said meeting by providing thirty (30) days' notice to the other as set forth in Section 12 below.

Section 6: Nothing in this Interlocal Agreement shall preclude either the COUNTY or the MUNICIPALITY from litigating against the other on matters completely unrelated to and not contemplated by this Interlocal Agreement.

Section 7: This Interlocal Agreement shall take effect only upon execution by both the COUNTY, and the MUNICIPALITY along with those other municipalities representing a majority of the population of the incorporated areas of the COUNTY. In the event that either the COUNTY fails or refuses to execute this Interlocal Agreement, or fails or refuses to adopt the 2025 ORDINANCE, as more fully described in Section 1 above, or in the event that those municipalities representing a majority of the population of the incorporated areas of the COUNTY fail to execute this Interlocal Agreement, then this Interlocal Agreement shall be null and void and the parties hereto shall have no further rights or responsibilities hereunder.

Section 8: The invalidity of any portion, article, paragraph, provision, clause or any part thereof of this Interlocal Agreement shall have no effect upon the validity of any other part of this Interlocal Agreement.

Section 9: To the extent allowed by law, the venue for any action arising from this Interlocal Agreement shall be in Palm Beach County, Florida.

Section 10: This Interlocal Agreement shall be governed by and in accordance with the laws of the State of Florida.

Section 11: Any costs or expenses including reasonable attorney's fees associated with the enforcement of the terms or conditions of this Interlocal Agreement shall be borne by the respective parties.

Section 12: Any notice required under the provisions of this Interlocal Agreement shall be in writing and shall be delivered by hand or by certified or registered mail, return receipt requested, to:
For the COUNTY:

Palm Beach County

Board of County Commissioners
301 North Olive Avenue
West Palm Beach, Florida 33401

With a copy to:

Palm Beach County
County Attorney
301 North Olive Avenue
West Palm Beach, Florida 33401

For the MUNICIPALITY:

Palm Beach County League of Cities, Inc.
301 North Olive Avenue, 10th Floor
P.O. Box 1989 – Government Center
West Palm Beach, Florida 33402
Attention: Executive Director

With a copy to:

Davis & Associates, P.A.
Attorneys for the Palm Beach County League of Cities, Inc.
701 Northpoint Parkway, Suite 205
West Palm Beach, Florida 33407
Attention: General Counsel

The LEAGUE, upon receipt of any notice proved for herein, shall provide like notice to each municipality that is a party to this Interlocal Agreement and all other identical interlocal agreements.

Notice by certified or registered mail, return receipt requested, shall be deemed effective on the date that such notice is deposited with a United States Post Office.

Section 13: The COUNTY and the MUNICIPALITY expressly agree that time is of the essence in this Interlocal Agreement and the failure by a party to complete performance within the time specified, or within a reasonable time if no time is specified herein, shall, at the option of the other party without liability, in addition to any other rights or remedies, relieve the other party of any obligation to accept such performance.

Section 14: The parties hereto expressly covenant and agree that in the event either party is in default of its obligations herein, the party not in default shall provide to the party in default thirty (30) days written notice to cure said default before exercising any of its rights as provided for in this Interlocal Agreement or as may otherwise exist in law or equity.

Section 15: The Inspector General of Palm Beach County has the authority to investigate and

audit matters relating to the negotiation and performance of this Interlocal Agreement, and in furtherance thereof may demand and obtain records and testimony from the parties and, any, if applicable, subcontractors and lower tier subcontractors. The parties understand and agree that in addition to all other remedies and consequences provided by law, failure of a party or, if applicable, subcontractors and lower tier subcontractors to fully cooperate with the Inspector General when requested will be deemed to be a breach of this Interlocal Agreement. Failure to cooperate with the Inspector General, or interfering with or impeding any investigation shall be in violation of Palm Beach County Code, Section 2-421- 2-440, and may be punished pursuant to Section 125.69, *Florida Statutes*, in the same manner as a second degree misdemeanor.

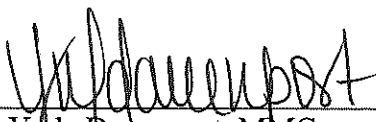
Section 16: In accordance with Sec. 119.0701, *Florida Statutes*, the parties to this Interlocal Agreement must keep and maintain this Interlocal Agreement and any other records associated therewith. Upon request by either party's custodian of public records, the non-requesting party must provide the requesting party with copies of requested records, or allow such records to be inspected or copied, within a reasonable time in accordance with access and cost requirements of Chapter 119, *Florida Statutes*. Failure to do so may subject the non-requesting party to attorney's fees and costs pursuant to Sec. 119.0701, *Florida Statutes*, and other penalties pursuant to Sec. 119.10, *Florida Statutes*. Further, the parties shall ensure that any exempt or confidential records associated with this Interlocal Agreement are not disclosed except as authorized by law for the duration of the Interlocal Agreement term.

IF EITHER PARTY HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, *FLORIDA STATUTES*, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS INTERLOCAL AGREEMENT, PLEASE CONTACT THE RECORDS CUSTODIAN FOR THE OTHER PARTY IN ACCORDANCE WITH PARAGRAPH 13 ABOVE.

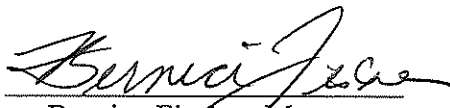
Section 17: The parties agree that this Interlocal Agreement sets forth the entire agreement between the parties, and there are no promises or understandings other than those stated herein. None of the provisions, terms, or conditions contained in this Interlocal Agreement may be added to, modified, superseded, or otherwise altered except by written instrument executed by the COUNTY, the MUNICIPALITY, along with those other municipalities representing a majority of the population of the incorporated areas of the COUNTY.

IN WITNESS WHEREOF, the parties hereto have set their hands and seals in the day set forth above.

ATTEST:

By: 
Yvonne Davenport, MMC
Town Clerk/
Assistant to the Town Manager

TOWN OF SOUTH PALM BEACH, FL

By: 
Bernice Fischer, Mayor



ATTEST:

PALM BEACH COUNTY, FLORIDA BY
ITS BOARD OF COMMISSIONERS:


By: _____
County Clerk

By: _____
Maria G. Marino, Mayor

(SEAL)

APPROVED AS TO LEGAL
SUFFICIENCY

APPROVED AS TO TERMS AND
CONDITIONS

By: 
County Attorney

By: 
County Engineer

Exhibit A
APPLICATION OF MUNICIPAL SHARE FORMULA
33.4352% (TOTAL MUNICIPAL SHARE)
6 Cent Gas Tax

City	Street Lane Miles	3768.158	66.785	3834.943	100%	861,561	100%	100%	33.4352%
	Total Municipal Lane Miles	26.800	26.800	26.800	Value "A"	2023 BERR Population	Value "B"	Weighted Distribution of 70% Lane Miles and 30% Population (MUNICIPAL SHARE FORMULA)	Pro Rata Share of TOTAL MUNICIPAL SHARE
					Percent of Municipal Lane Miles		Percent of Municipal Population		
Atlantic		26.800	0.000	106.999	0.699%	2,147	0.249%	0.56395%	0.18856%
Belle Glade		106.999	0.000	480.522	2.790%	17,286	2.006%	2.5498%	0.85426%
Boca Raton		480.522	0.000	246,454	12.530%	100,491	11.664%	12.27022%	4.10257%
Boynton Beach		246,454	2.142	82,208	6.427%	82,208	9.542%	7.36110%	2.46120%
Briny Breezes		0.528	0.000	0.014%	0.014%	500	0.058%	0.02705%	0.00904%
Cloud Lake		1.599	0.000	0.042%	0.042%	140	0.016%	0.03406%	0.01139%
Delray Beach		298,454	14,251	312,705	8.154%	67,213	7.801%	8.04826%	2.60995%
Glen Ridge		3.496	0.000	0.091%	0.091%	215	0.025%	0.07130%	0.02384%
Golf		10.555	0.000	10.555	0.275%	281	0.033%	0.20245%	0.06769%
Greenacres		49,264	0.000	49,264	1.285%	45,476	5.278%	2.48272%	0.83010%
Gull Stream		8.882	0.000	8.882	0.232%	959	0.111%	0.19552%	0.06537%
Haverhill		14,447	0.000	14,447	0.377%	2,193	0.255%	0.11370%	0.03793%
Highland Beach		2,516	0.000	2,516	0.066%	4,303	0.499%	0.19576%	0.06545%
Hypoluxo		0.000	0.000	0.000	0.000%	2,687	0.312%	0.09336%	0.03128%
Juno Beach		10.166	0.157	10.323	0.269%	3,883	0.451%	0.32364%	0.10821%
Jupiter		308,473	2,155	310,628	8.100%	61,333	7.119%	7.80560%	2.60982%
Jupiter Inlet Colony		5.455	0.000	5.455	0.142%	400	0.046%	0.11350%	0.03795%
Lake Clarke Shores		25.658	0.000	25.658	0.669%	3,556	0.413%	0.59216%	0.19799%
Lake Park		60.089	1,231	61,320	1.593%	9,025	1.048%	1.43354%	0.47931%
Lake Worth Beach		205,397	0.580	206,397	5.382%	43,432	5.041%	5.27973%	1.76529%
Lantana		63,141	4,052	67,193	1.752%	12,244	1.421%	1.65283%	0.55263%
Loxahatchee Groves		109,934	0.000	109,934	2.867%	3,373	0.391%	2.12410%	0.71020%
Manalapan		4.896	0.000	4.896	0.128%	420	0.049%	0.10399%	0.03477%
Manorita Park		16.637	0.000	16.637	0.434%	2,169	0.275%	0.38617%	0.12912%
North Palm Beach		58.853	4,532	63,385	1.653%	13,145	1.526%	1.61470%	0.53988%
Ocean Ridge		13,260	0.000	13,260	0.346%	1,830	0.212%	0.30576%	0.10223%
Pahokee		43.880	0.249	44,129	1.151%	5,607	0.651%	1.00073%	0.33460%
Palm Beach		84,446	1,244	85,870	2.239%	9,207	1.069%	1.88800%	0.63125%
Palm Beach Gardens		151,491	4,628	156,119	4.071%	61,517	7.140%	4.99173%	1.66899%
Palm Beach Shores		9.833	0.000	9.833	0.256%	1,309	0.152%	0.22506%	0.07525%
Palm Springs		77.160	0.000	77.160	2.012%	38,795	4.503%	4.33285%	1.44870%
Riviera Beach		162,863	0.505	163,368	4.260%	40,299	4.677%	4.17880%	1.39719%
Royal Palm Beach		152,059	0.000	152,059	3.965%	4,958	0.575%	0.63335%	0.21176%
South Bay		25,240	0.000	25,240	0.658%	1,469	0.171%	0.05115%	0.01710%
South Palm Beach		0.000	0.000	0.000	0.000%	6,179	0.717%	1.03432%	0.34583%
Tequesta		44.689	0.189	44,878	1.170%	61,788	7.172%	9.13141%	3.05310%
Wellington		382,394	0.000	382,394	9.971%	122,157	14.179%	14.00151%	4.68143%
West Palm Beach		503,170	30,870	534,040	13.926%	13,926%			

** Westlake is not eligible to receive local option gas tax revenue distributions; those totals are not included in this summary

Calculation Legend:
Value "A" = Individual municipality's percentage of total municipal lane miles
Value "B" = 70% of Value "A" + 30% of Value "B"
Value "C" = Value "C" x 33.4352 Municipal Split
Value "D" = Value "C" x 33.4352 Municipal Split

Exhibit B

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

2024 Distribution Formula:

County Share	66.5648%
Municipalities' <u>TOTAL MUNICIPAL SHARE</u>	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:

$$4.643\% \times 33.4352\% = 1.552\%$$

Calculation for the Change in the County Share:

$$1.552\% \times 66.5648\% = 1.0333\%$$

Resulting in the Updated County Share:

$$66.5648\% - 1.0333\% = \underline{65.5315\%}$$

And the Updated TOTAL MUNICIPAL SHARE:

$$33.4352\% + 1.0333\% = \underline{34.4685\%}$$

INTERLOCAL AGREEMENT TO REDETERMINE, RE-ADOPT AND RATIFY EXISTING DISTRIBUTION FORMULA FOR SIX (6) CENT LOCAL OPTION FUEL TAX

THIS INTERLOCAL AGREEMENT is dated, made, and entered into on this 10th day of May 2025, by and between Palm Beach County, a political subdivision of the State of Florida, hereinafter referred to as the COUNTY, and Village of Tequesta, a municipal corporation located in Palm Beach County, Florida, and organized and existing in accordance with the laws of the State of Florida, hereinafter referred to as the MUNICIPALITY.

WITNESSETH:

WHEREAS, Section 336.025(1)(a), *Florida Statutes* (STATUTE) authorizes a one (1), two (2), three (3), four (4), five (5), and/or six (6) cent local option fuel tax to be levied upon the sale of every gallon of motor fuel and special fuel within the COUNTY; and

WHEREAS, pursuant to the STATUTE, in 1995, the COUNTY re-levied the six (6) cent local option fuel tax (TAX) for a 30 year term, as provided in County Code Chapter 17, Article I, Section 17-3 (1995 ORDINANCE). Pursuant to the STATUTE and prior to enacting the 1995 ORDINANCE, the COUNTY established by interlocal agreement with various municipalities representing a majority of the population of the incorporated area within the COUNTY, the distribution formula for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY (collectively, 1995 INTERLOCAL AGREEMENT); and

WHEREAS, the 1995 ORDINANCE and the 1995 INTERLOCAL AGREEMENT will, by their own terms and in accordance with the STATUTE, terminate on August 31, 2025; and

WHEREAS, the COUNTY desires to once again re-levy and re-impose the TAX for a new 30 year term pursuant to the STATUTE, and enter into this Interlocal Agreement to redetermine the distribution formula for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY; and

WHEREAS, representatives of the COUNTY and the various municipalities, utilizing the Palm Beach County League of Cities, Inc., (LEAGUE) have met and negotiated mutually acceptable terms and conditions for this Interlocal Agreement, which terms are set forth herein; and

WHEREAS, once effective, this Interlocal Agreement re-adopts and ratifies the distribution

formula currently in effect for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY,.

NOW, THEREFORE, in consideration of the premises and the mutual covenants herein contained and for such other good and valuable consideration, the receipt of which the parties hereby expressly acknowledge, the COUNTY and the MUNICIPALITY hereto covenant and agree to enter into this Interlocal Agreement as follows:

Section 1: This Interlocal Agreement is entered into with the specific contemplation that the Board of County Commissioners of Palm Beach County (BCC) will enact an appropriate ordinance to relevy the TAX to be effective September 1, 2025 (2025 ORDINANCE). In the event the BCC fails or refuses to enact the 2025 ORDINANCE to relevy the TAX, this Interlocal Agreement shall be null and void.

Section 2: The term of this Interlocal Agreement shall be for the same duration as the 2025 ORDINANCE relevying the TAX. Upon the expiration of the levy of the TAX, as provided in the 2025 ORDINANCE, this Interlocal Agreement shall terminate; except that if the BCC reimposes the TAX again as provided in the STATUTE, then this Interlocal Agreement may be renewed as provided for in the STATUTE.

Section 3:

A. All proceeds of the TAX collected pursuant to Section 336.025(1)(a), *Florida Statutes* shall be divided between the COUNTY and the municipalities, as follows (DISTRIBUTION FORMULA):

1. The COUNTY shall receive 66.5648 percent of the TAX collected.
2. The municipalities collectively shall receive 33.4352 percent of the TAX collected (TOTAL MUNICIPAL SHARE).

B. All money shall be collected and distributed to the respective parties as provided in Section 336.025(2), *Florida Statutes*.

C. The MUNICIPALITY (and all other municipalities eligible to participate in the distribution of the proceeds of the TAX) shall receive a pro rata share of the TOTAL MUNICIPAL SHARE pursuant to a formula (MUNICIPAL SHARE FORMULA) that is based seventy percent (70%) on lane miles located within the MUNICIPALITY (and for all other municipalities eligible to

participate in the distribution of the proceeds of the TAX) for which the MUNICIPALITY (or the other eligible municipalities) is responsible for maintenance, and thirty percent (30%) on the population of the MUNICIPALITY (or the other eligible municipalities) based upon the most recent University of Florida Population Estimate. The MUNICIPAL SHARE FORMULA is:

$$(30\% \times (\text{Municipality's population} / \text{sum of all of Municipalities' population})) + (70\% \times (\text{Municipality's lane miles} / \text{sum of all of Municipalities' lane miles})) = \text{Municipality's Pro Rata Share.}$$

Exhibit A attached hereto and incorporated herein by reference identifies each eligible municipality's pro rata share of the TOTAL MUNICIPAL SHARE. The calculation(s) of the MUNICIPAL SHARE FORMULA may be amended not more than once annually by the Palm Beach County League of Cities, Inc., by the preparation of a new Exhibit A on behalf of the municipalities and based upon changes in the MUNICIPAL SHARE FORMULA and submitting the new Exhibit A to the COUNTY Administrator no later than June 1 of any year. The COUNTY Administrator shall then transmit the new Exhibit A to the Florida Department of Revenue.

D. In the event that a new municipality is incorporated in the COUNTY, the new municipality's share of the TAX shall be provided from the share formerly allocated to the COUNTY and the TOTAL MUNICIPAL SHARE, as set forth below.

1. In the first full fiscal year following incorporation, the new municipality will receive a share based solely on its population, as opposed to the MUNICIPAL SHARE FORMULA that considers lane miles and population, as set forth in Section 3C above. The new municipality's share shall be determined pursuant to Exhibit B attached hereto which shows an example of the calculations for a hypothetical new municipality with a population of 40,000.

- a. The combined COUNTY and collective municipalities contributions shall equal one hundred percent (100%) of the new municipality's share.

- b. Section 3C above shall continue to apply as the MUNICIPAL SHARE FORMULA for the remaining municipalities after their contribution to the new municipality's share as set forth in Section 3 D1 above.

2. In the subsequent fiscal years after the first full fiscal year following incorporation of the new municipality:

a. The percentage allocated to the COUNTY in the DISTRIBUTION FORMULA in Section 3A above, as may be amended, shall be reduced by an amount that reflects the COUNTY's contribution to the new municipality's share, as set forth in Section 3D1, above.

b. Likewise, the TOTAL MUNICIPAL SHARE, including the new municipality, in Section 3A above, as may be amended, shall be increased by an amount that reflects the COUNTY's contribution to the new municipality's share, as set forth in Section 3D1 above.

c. Section 3C below shall apply to the new municipality in all annual distributions in the years after the first full fiscal year following incorporation of the new municipality.

E. In the event an existing municipality in the COUNTY is dissolved, the former municipality's share of the TAX shall be distributed to the COUNTY and to the remaining collective municipalities by applying in reverse the process set forth in Section 3D, above.

F. In the event of proposed legislation which would either create or dissolve a municipality in the COUNTY, the COUNTY and the subject municipality agree that the COUNTY Legislative Delegation and the Florida Legislature (and Governor, if deemed necessary) be made aware of this Interlocal Agreement and appropriately incorporate its provisions into such proposed legislation. The subject municipality may accomplish this by supporting the LEAGUE, as the organization that is in place to convey municipal consensus on legislative matters.

Section 4: This Interlocal Agreement between the COUNTY and the MUNICIPALITY is one of several identical interlocal agreements between the COUNTY and other municipalities providing the same terms for the distribution of the proceeds of the TAX. As such, this Interlocal Agreement along with all other identical interlocal agreements may be executed in multiple counterparts, each of which shall be deemed an original, but all of which combined shall constitute one in the same Interlocal Agreement for purposes of Section 336.025 *Florida Statutes*. The Interlocal Agreement between the COUNTY and the MUNICIPALITY, along with the identical interlocal agreements executed by other municipalities in the COUNTY represent a majority of the incorporated population of the COUNTY.

Section 5: The COUNTY and the MUNICIPALITY agree to meet every two (2) years to

evaluate the method of distribution of the TAX revenues as required by Section 336.025(1)(d), *Florida Statutes*. The MUNICIPALITY and all other municipalities that have executed an identical interlocal agreement shall be collectively represented at said meeting by the Palm Beach County League of Cities, Inc. The COUNTY shall be represented at said meeting by representatives selected by the COUNTY Administrator's Office. The MUNICIPALITY or the COUNTY may call for said meeting by providing thirty (30) days' notice to the other as set forth in Section 12 below.

Section 6: Nothing in this Interlocal Agreement shall preclude either the COUNTY or the MUNICIPALITY from litigating against the other on matters completely unrelated to and not contemplated by this Interlocal Agreement.

Section 7: This Interlocal Agreement shall take effect only upon execution by both the COUNTY, and the MUNICIPALITY along with those other municipalities representing a majority of the population of the incorporated areas of the COUNTY. In the event that either the COUNTY fails or refuses to execute this Interlocal Agreement, or fails or refuses to adopt the 2025 ORDINANCE, as more fully described in Section 1 above, or in the event that those municipalities representing a majority of the population of the incorporated areas of the COUNTY fail to execute this Interlocal Agreement, then this Interlocal Agreement shall be null and void and the parties hereto shall have no further rights or responsibilities hereunder.

Section 8: The invalidity of any portion, article, paragraph, provision, clause or any part thereof of this Interlocal Agreement shall have no effect upon the validity of any other part of this Interlocal Agreement.

Section 9: To the extent allowed by law, the venue for any action arising from this Interlocal Agreement shall be in Palm Beach County, Florida.

Section 10: This Interlocal Agreement shall be governed by and in accordance with the laws of the State of Florida.

Section 11: Any costs or expenses including reasonable attorney's fees associated with the enforcement of the terms or conditions of this Interlocal Agreement shall be borne by the respective parties.

Section 12: Any notice required under the provisions of this Interlocal Agreement shall be in writing and shall be delivered by hand or by certified or registered mail, return receipt requested, to:
For the COUNTY:

Palm Beach County

Board of County Commissioners
301 North Olive Avenue
West Palm Beach, Florida 33401

With a copy to:

Palm Beach County
County Attorney
301 North Olive Avenue
West Palm Beach, Florida 33401

For the MUNICIPALITY:

Palm Beach County League of Cities, Inc.
301 North Olive Avenue, 10th Floor
P.O. Box 1989 – Government Center
West Palm Beach, Florida 33402
Attention: Executive Director

With a copy to:

Davis & Associates, P.A.
Attorneys for the Palm Beach County League of Cities, Inc.
701 Northpoint Parkway, Suite 205
West Palm Beach, Florida 33407
Attention: General Counsel

The LEAGUE, upon receipt of any notice proved for herein, shall provide like notice to each municipality that is a party to this Interlocal Agreement and all other identical interlocal agreements.

Notice by certified or registered mail, return receipt requested, shall be deemed effective on the date that such notice is deposited with a United States Post Office.

Section 13: The COUNTY and the MUNICIPALITY expressly agree that time is of the essence in this Interlocal Agreement and the failure by a party to complete performance within the time specified, or within a reasonable time if no time is specified herein, shall, at the option of the other party without liability, in addition to any other rights or remedies, relieve the other party of any obligation to accept such performance.

Section 14: The parties hereto expressly covenant and agree that in the event either party is in default of its obligations herein, the party not in default shall provide to the party in default thirty (30) days written notice to cure said default before exercising any of its rights as provided for in this Interlocal Agreement or as may otherwise exist in law or equity.

Section 15: The Inspector General of Palm Beach County has the authority to investigate and

audit matters relating to the negotiation and performance of this Interlocal Agreement, and in furtherance thereof may demand and obtain records and testimony from the parties and, any, if applicable, subcontractors and lower tier subcontractors. The parties understand and agree that in addition to all other remedies and consequences provided by law, failure of a party or, if applicable, subcontractors and lower tier subcontractors to fully cooperate with the Inspector General when requested will be deemed to be a breach of this Interlocal Agreement. Failure to cooperate with the Inspector General, or interfering with or impeding any investigation shall be in violation of Palm Beach County Code, Section 2-421- 2-440, and may be punished pursuant to Section 125.69, *Florida Statutes*, in the same manner as a second degree misdemeanor.

Section 16: In accordance with Sec. 119.0701, *Florida Statutes*, the parties to this Interlocal Agreement must keep and maintain this Interlocal Agreement and any other records associated therewith. Upon request by either party's custodian of public records, the non-requesting party must provide the requesting party with copies of requested records, or allow such records to be inspected or copied, within a reasonable time in accordance with access and cost requirements of Chapter 119, *Florida Statutes*. Failure to do so may subject the non-requesting party to attorney's fees and costs pursuant to Sec. 119.0701, *Florida Statutes*, and other penalties pursuant to Sec. 119.10, *Florida Statutes*. Further, the parties shall ensure that any exempt or confidential records associated with this Interlocal Agreement are not disclosed except as authorized by law for the duration of the Interlocal Agreement term.

IF EITHER PARTY HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, *FLORIDA STATUTES*, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS INTERLOCAL AGREEMENT, PLEASE CONTACT THE RECORDS CUSTODIAN FOR THE OTHER PARTY IN ACCORDANCE WITH PARAGRAPH 13 ABOVE.

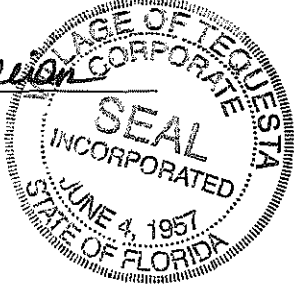
Section 17: The parties agree that this Interlocal Agreement sets forth the entire agreement between the parties, and there are no promises or understandings other than those stated herein. None of the provisions, terms, or conditions contained in this Interlocal Agreement may be added to, modified, superseded, or otherwise altered except by written instrument executed by the COUNTY, the MUNICIPALITY, along with those other municipalities representing a majority of the population of the incorporated areas of the COUNTY.

IN WITNESS WHEREOF, the parties hereto have set their hands and seals in the day set forth above.

ATTEST:

Village of Tequesta
(NAME OF MUNICIPALITY)

By: *Kim Morrison*
Municipal Clerk



By: *[Signature]*
Mayor

(SEAL)

ATTEST:

PALM BEACH COUNTY, FLORIDA BY
ITS BOARD OF COMMISSIONERS

By: _____
County Clerk

By: _____
Maria G. Marino, Mayor

(SEAL)

APPROVED AS TO LEGAL
SUFFICIENCY

By: *[Signature]*
County Attorney

APPROVED AS TO TERMS AND
CONDITIONS

By: *[Signature]*
County Engineer

Exhibit A

APPLICATION OF MUNICIPAL SHARE FORMULA

33.4352% (TOTAL MUNICIPAL SHARE)

6 Cent Gas Tax

City	Street Lane Miles	Alley Lane Miles	Total Municipal Lane Miles	Percent of Municipal Lane Miles	2023 BEBR Population	Percent of Municipal Population	Weighted Distribution of 70% Lane Miles and 30% Population (MUNICIPAL SHARE FORMULA)	Pro Rata Share of TOTAL MUNICIPAL SHARE
Value "A"	Value "B"		Value "C"		Value "D"			
Atlantis	26.800	0.000	26.800	0.699%	2,147	0.249%	0.56395%	0.18856%
Belle Glade	106.999	0.000	106.999	2.790%	17,286	2.006%	2.55498%	0.85426%
Boca Raton	480.522	0.000	480.522	12.530%	100,491	11.664%	12.27022%	4.10257%
Boynton Beach	244.312	2.142	246.454	6.427%	82,208	9.542%	7.36110%	2.46120%
Briny Breezes	0.528	0.000	0.528	0.014%	500	0.058%	0.02705%	0.00904%
Cloud Lake	1.599	0.000	1.599	0.042%	140	0.016%	0.03406%	0.01139%
Delray Beach	298.454	14.251	312.705	8.154%	67,213	7.801%	8.04826%	2.69095%
Glen Ridge	3.496	0.000	3.496	0.091%	215	0.025%	0.07130%	0.02384%

Golf	10.555	0.000	10.555	0.275%	281	0.033%	0.20245%	0.06769%
Greenacres	49.264	0.000	49.264	1.285%	45,476	5.278%	2.48272%	0.83010%
Gulf Stream	8.882	0.000	8.882	0.232%	959	0.111%	0.19552%	0.06537%
Haverhill	14.447	0.000	14.447	0.377%	2,193	0.255%	0.34007%	0.11370%
Highland Beach	2.516	0.000	2.516	0.066%	4,303	0.499%	0.19576%	0.06545%
Hypoluxo	0.000	0.000	0.000	0.000%	2,687	0.312%	0.09356%	0.03128%
Juno Beach	10.166	0.157	10.323	0.269%	3,883	0.451%	0.32364%	0.10821%
Jupiter	308.473	2.155	310.628	8.100%	61,333	7.119%	7.80560%	2.60982%
Jupiter Inlet Colony	5.455	0.000	5.455	0.142%	400	0.046%	0.11350%	0.03795%
Lake Clarke Shores	25.658	0.000	25.658	0.669%	3,556	0.413%	0.59216%	0.19799%
Lake Park	60.089	1.231	61.320	1.599%	9,025	1.048%	1.43354%	0.47931%
Lake Worth Beach	205.897	0.500	206.397	5.382%	43,432	5.041%	5.27973%	1.76529%
Lantana	63.141	4.052	67.193	1.752%	12,244	1.421%	1.65283%	0.55263%
Loxahatchee Groves	109.934	0.000	109.934	2.867%	3,373	0.391%	2.12410%	0.71020%
Manalapan	4.896	0.000	4.896	0.128%	420	0.049%	0.10399%	0.03477%
Mangonia Park	16.637	0.000	16.637	0.434%	2,369	0.275%	0.38617%	0.12912%

North Palm Beach	58.853	4.532	63.385	1.653%	13,145	1.526%	1.61470%	0.53988%
Ocean Ridge	13.260	0.000	13.260	0.346%	1,830	0.212%	0.30576%	0.10223%
Pahokee	43.880	0.249	44.129	1.151%	5,607	0.651%	1.00073%	0.33460%
Palm Beach	84.546	1.324	85.870	2.239%	9,207	1.069%	1.88800%	0.63125%
Palm Beach Gardens	151.491	4.628	156.119	4.071%	61,517	7.140%	4.99173%	1.66899%
Palm Beach Shores	9.833	0.000	9.833	0.256%	1,309	0.152%	0.22506%	0.07525%
Palm Springs	77.160	0.000	77.160	2.012%	27,167	3.153%	2.35439%	0.78719%
Riviera Beach	162.863	0.505	163.368	4.260%	38,795	4.503%	4.33285%	1.44870%
Royal Palm Beach	152.059	0.000	152.059	3.965%	40,299	4.677%	4.17880%	1.39719%
South Bay	25.240	0.000	25.240	0.658%	4,958	0.575%	0.63335%	0.21176%
South Palm Beach	0.000	0.000	0.000	0.000%	1,469	0.171%	0.05115%	0.01710%
Tequesta	44.689	0.189	44.878	1.170%	6,179	0.717%	1.03432%	0.34583%
Wellington	382.394	0.000	382.394	9.971%	61,788	7.172%	9.13141%	3.05310%
West Palm Beach	503.170	30.870	534.040	13.926%	122,157	14.179%	14.00151%	4.68143%
TOTAL	3768.158	66.785	3834.943	100%	861,561	100%	100%	33.4352%

** Westlake is not eligible to receive local option gas tax revenue distributions; those totals are not included in this summary

Calculation Legend:

Value "A" = Individual municipality's percentage of total municipal lane miles

Value "B" = Individual municipality's percentage of total municipal population

Value "C" = 70% of Value "A" + 30% of Value "B"

Value "D" = Value "C" x 33.4352 Municipal Split

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:

$4.643\% \times 33.4352\% = 1.552\%$

Calculation for the Change in the County Share:

$1.552\% \times 66.5648\% = 1.0333\%$

Resulting in the Updated County Share:

$66.5648\% - 1.0333\% = 65.5315\%$

And the Updated TOTAL MUNICIPAL SHARE:

$33.4352\% + 1.0333\% = 34.4685\%$