Agenda Item #: 3-C-14

PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS AGENDA ITEM SUMMARY

Meeting Date:	May 6, 2025	[X] Consent [] Workshop	[] Regular [] Public Hearing
Department: Submitted By: Submitted For:	Engineering and Pub Engineering and Pub Engineering and Pub	lic Works	

I. EXECUTIVE BRIEF

Motion and Title: Staff recommends motion to approve: the 2025 Interlocal Agreement to Redetermine, 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 (Con

(Continued on Page 3)

Recommended by:	Sand Zhe	ih a/24/25
YBH/TEL T	Cουηty Engineer	Date ,
Approved by:	fil	4/29/25
	Deputy County Administrator	Date

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-	
Is Item Included in Current Budget? Yes No						

Is	Item	Included in Current Budget?	Yes Yes	 No	✓
Is	this	item using Federal Funds?	Yes	No	✓
Is	this	item using State Funds?	Yes	Мо	√

Budget Account No: Fund Dept Recommended Sources of Funds/Summary of Fiscal Impact:

No Fiscal Impact

C. Departmental Fiscal Review: III. REVIEW COMMENTS

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

MOula OFMB

B. Approved as to Form and Legal Sufficiency:

Assistant County Attorney

C. Other Department Review:

Department Director

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

- 2025 Interlocal Agreement with the City of Greenacres
 2025 Interlocal Agreement with the Town of Haverhill
 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 day of 2025, by and between Palm Beach County, a political subdivision of the State of Florida, hereinafter referred to as the COUNTY, and City of Beile Cloude 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)) + <math>(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 Page 4 of 8

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.

<u>Section 6:</u> 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.

<u>Section 11:</u> 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.

<u>Section 12:</u> 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.

ATTEST: (NAME OF MUNICIPALITY) (SEAL) APPROVED AS TO LEGAL SUFFICIENCY Municipal Attorney ATTEST: PALM BEACH COUNTY, FLORIDA BY ITS BOARD OF COMMISSIONERS Maria G. Marino, Mayor County Clerk (SEAL) APPROVED AS TO LEGAL APPROVED AS TO **TERMS AND CONDITIONS** County Engineer

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

forth above.

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 "8"	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		2,55498%	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	0,015%	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	3,495	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	000.0	8.882	0.232%	959	0,211%	0.19552%	0.06\$37%
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	0.065%	4,303	0.499%	0.19576%	0.06545%
Hypoluxa	0.000	0,000	0.000	0,000%	2,687	0,312%	0,09356%	0.03128%
luno Beach	10.166	0.157	10,323	0.269%	3,883	0.451%	0.32364%	0.10821%
lupiter	308,473	2.155	310,628	8.100%	61,333	7.119%	7.80560%	2,60982%
upiter 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%
ake Worth Beach	205.897	0.500	206,397	5.382%	43,432	5.041%	5.27973%	1,76529%
Lantana	53,141	4.052	67.193	1.752%	12,244	1,421%	1.65283%	0,5\$263%
Loxahatchee Groves	109,934	0.000	109,934	2.867%	3,373	0.391%	2.12410%	0.71020%
Manalapan	4.896	0.000	4.895	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%
Dcean Ridge	13,260	0.000	13.260	0,346%	1,830	0.212%	0.30576%	0.10223%
Pahakee	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%	2.66899%
Palm Beach Shores	9,833	0.000	9.833	0.256%	1,309	0.152%	0.22506%	0.07525%
Palm Springs	77.160	8.000	77.160	2.012%	27,167	3.153%	2,35439%	0.78719%
Rivlera 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%	4.68143%
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 incuded 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 "C" = 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' TOTAL MUNICIPAL SHARE

33.4352%

2024 Total Municipal Population = 861,561

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

40,000/861,561 = 4.643%

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

4.643% X 33.4352% = 1.552%

Calculation for the Change in the County Share:

1.552% X 66.5648% = 1.0333%

Resulting in the Updated County Share:

66.5648% - 1.0333% = 65.5315%

And the Updated TOTAL MUNICIPAL SHARE:

33.4352% + 1.0333% = <u>34.4685%</u>

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 <u>who</u> day of <u>May 2025</u>, by and between Palm Beach County, a political subdivision of the State of Florida, hereinafter referred to as the COUNTY, and <u>City of Box Patron</u>, 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 Page 4 of 8

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.

<u>Section 6:</u> 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.

<u>Section 11:</u> 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.

<u>Section 12:</u> 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.

<u>Section 13:</u> 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

Page 6 of 8

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: Way Siddens Municipal Clerk	By: City Manager/ Mayor				
	(SEAL)				
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:	By: David Z Mich				
County Attorney	County Engineer				

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

City	Street Lane Miles	Aliey 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"	1	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%
	244,312	2,142	246.454	6.427%	82,208	9.542%		7.36110%	2.46120%
Boynton Beach	0.528	0.000	0.528	0.014%	500	0.058%		0.02705%	0.00904%
Briny Breezes	1.599	0.000	1.599	0.042%	140	0.016%		0.03406%	0.01139%
Cloud Lake	298,454	14.251	312,705	8.154%	67,213	7.801%		8.04826%	2.69095%
Delray Beach	3,496	0.000	3.496	0.091%	215	0.025%		0.07130%	0.02384%
Glen Ridge	10.555	0.000	10.555	0.275%	281	0.033%		0.20245%	0.06769%
Golf	49.264	0.000	49.264	1.285%	45,476	5.278%		2.48272%	0.83010%
	8.882	0.000	8.882	0.232%	959	0.111%		0.19552%	0.06537%
Greenacres	14,447	0.000	14.447	0.377%	2,193	0.255%		0.34007%	0.11370%
Gulf Stream Haverhill	2.516	0.000	2.516	0.066%	4,303	0.499%		0.19576% 0.09356%	0.06545% 0.03128%
Highland Beach Hypoluxo	0.000	0.000	0.000	0.000%	2,687	0.312%		0.09356%	0.03128%
Juno Beach Jupiter	10.166	0.157	10.323	0.269%	3,883	0.451% 7.119%		7.80560%	2,60982%
Jupiter Inlet Colony	308.473	2.155	310.628	8.100%	61,333 400	7.119% 0.046%		0.11350%	0.03795%
Lake Clarke Shores	5.455	0.000	5.455	0.142%	3,556	0.046%		0.59216%	0.19799%
Lake Park	25.658	0.000	25.658	0.669%	9,025	1.048%		1.43354%	0.47931%
	60.089	1.231	61.320	1.599% 5.382%	9,025 43,432	5.041%		5.27973%	1.76529%
Lake Worth Beach	205.897	0.500	206.397	1.752%	12,244	1.421%		1.65283%	0.55263%
Lantana	63.141	4.052	67.193		•	I I			0,3320370
Loxahatchee Groves	109.934	0.000	109.934	2.867%	3,373	0.391%		2.12410%	0.71020%
Manalapan Mangonia Park	4.896	0.000	4.896	0.128%	420	0.049%		0.10399%	0.03477%
	16.637	0.000	16.637	0.434%	2,36 9	0.275%		0.38617%	0.12912%
North Palm Beach Ocean	58.853	4.532	63.385	1.653%	13,145	1.526%		1.61470%	0.53988%
Ridge Pahokee	13.260	0.000	13.260	0.346%	1,830	0.212%		0.30576%	0.10223%
Palm Beach	43.880	0.249	44.129	1.151%	5,607	0.651%		1.00073%	0.33460%
Palm Beach Gardens	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%
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 Weilington	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%
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%

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

^{66.785} ** Westlake is not eligible to receive local option gas tax revenue distributions; those totals are not incuded in this summary

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% X 33.4352% = 1.552%

Calculation for the Change in the County Share:

1.552% X 66.5648% = 1.0333%

Resulting in the Updated County Share:

66.5648% - 1.0333% = 65.5315%

And the Updated TOTAL MUNICIPAL SHARE:

33.4352% + 1.0333% = 34.4685%

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 day of 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 1995INTERLOCAL 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)) + <math>(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.
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- 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 Page 4 of 8

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<u>Section 10:</u> 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.

<u>Section 12:</u> 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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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:	(CITY OF BOYNTON BEACH)
By: W ande BOYNTON	By:
Municipal Clerk SEAL INCORPORATED 1920	Rebecca Shelton, Mayor
FLORIDA	
APPROVED AS TO LEGAL SUFFICIÊNCY	
By: Mauna Kamb City Attorney	
ATTEST:	PALM BEACH COUNTY, FLORIDA BY ITS BOARD OF COMMISSIONERS
By:County Clerk	By:
County Clerk	Maria G. Marino, Mayor
(SEAL)	
	APPROVED AS TO TERMS AND CONDITIONS
By. A J.V.	By: Saud Zhaff
County Attorney	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 BEOR Population	Percent of Municipal Population	Weighted Distribution of 70% Lana Miles and 30% Population (MUNICIPAL SHARE FORMULA)	Pro Rata Share of TOTAL MUNICIPAL SHARE
				16-1 863				
Atlantis	25			Value "A"		Value "B"	Value "C"	Value "D"
Atlantis Belle Glade	26.800 106.999	0,000	26.800	0.699%	2,147	0.249%	0.56395%	0.18856%
Bese Grade Boca Raton		0.000	105,999	2,790%	17,286	2.006%	2.55498%	0.85426%
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	0.528	2.142	246.454	6.427%	82,208	9,542%	7.36110%	2,46120%
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Ocean Ridge	13.260	0.000	13.260	0.346%	1,830	0.212%	0.30576%	0.10223%
Pahokee	43.8B0	0.249	44.129	1.151%	5,607	0.651%	1.00073%	0.33450%
Palm Beach	84.546	1,324	B5.870	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%	
Dalas Danah et an	0.000							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	163,358	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%
Weilington	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	9834,943	100%	861,561	100%	100%	33,4352%

^{**} Westlake is not eligible to receive local option gas tax revenue distributions; those totals are not incuded 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' TOTAL MUNICIPAL SHARE

33.4352%

2024 Total Municipal Population = 861,561

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

40,000/861,561 = 4.643%

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

4.643% X 33.4352% = 1.552%

Calculation for the Change in the County Share:

1.552% X 66.5648% = 1.0333%

Resulting in the Updated County Share:

66.5648% - 1.0333% = 65.5315%

And the Updated TOTAL MUNICIPAL SHARE:

33.4352% + 1.0333% = <u>34.4685%</u>

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 day of 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 1995INTERLOCAL 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

Page 2 of 8

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 Page 4 of 8

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.

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

<u>Section 11:</u> 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.

<u>Section 12:</u> 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

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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:	By:
County Clerk	Maria G. Marino, Mayor
	(SEAL)
APPROVED AS TO LEGAL SUFFICIENCY	APPROVED AS TO TERMS AND CONDITIONS
By: UMMemer	By: Jan Zled
County Attorney	County Engineer

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North Palm Beach	58.853	4.532	63,385	1.653%	2,369	0.275% 1.526%	0.38617%	0.12912%
Ocean Ridge	13.260	0.000	13,260	0.346%	13,145 1,830	0.212%	1.61470%	0.53988%
Pahokee '	43.880	0.249	44,129	1.151%	1,830 5,607		0.30576%	0.10223%
Paim Beach	43.546 84.546	1.324	85.870	2,239%		0.651% 1.069%	1,00073%	0.33460%
Palm Beach Gardens	151,491	4.628	156.119	4.071%	9,207 61,517	7.140%	1.88800% 4.99173%	0.63125%
		•						1.66899%
Palm Beach Shores	9.833	0.000	9.833	0.256%	1,309	0.152%	0.22506%	0.07525%
Paim 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	000.0	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 oligible to receive local option gas tax revenue distributions; those totals are not incuded 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 "C" = 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' TOTAL MUNICIPAL SHARE

33.4352%

2024 Total Municipal Population = 861,561

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

40,000/861,561 = 4.643%

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

4.643% X 33.4352% = 1.552%

Calculation for the Change in the County Share:

1.552% X 66.5648% = 1.0333%

Resulting in the Updated County Share:

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

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 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 Delay 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 1995INTERLOCAL 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 cligible 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)) + <math>(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 Page 4 of 8

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.

<u>Section 6:</u> 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.

<u>Section 11:</u> 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.

<u>Section 13:</u> 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, City Clerk	By: Mayor Thomas F. Carney, Jr., Mayor
Approved as to Form and Legal Sufficiency: Lynn Gelin, City Attorney	SEAL CHILDRENG SEAL C
ATTEST:	PALM BEACH COUNTY, FLORIDA BY ITS BOARD OF COMMISSIONERS
By: County Clerk	By:
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 Lage Miles	Alloy Lane Mixes	Total Municipal Lane Miles	Percent of Municipal Lane Miles	2023 BEBR Population	Percent of Municipal Population	70% Lane Miles and 30% Population (MUNICIPAL SHARE FORMULA)	Pro Rato Share of TOTAL MUNICIPAL SHARE
				Value "A"		Value "6"	Value "C"	Value "D"
Atlantis	26,800	0,000	26.Bit 0	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	245,454	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%
Gien fildge	3.496	0.000	3,496	0.091%	215	0.025%	0.07130%	0.02384%
Solf	10.555	£,000	10.555	0.275%	281	0.033%	0.20245%	0.05769%
3reenacres	49.264	0.000	49.264	1.285%	45,476	5.278%	2.48272%	0.83010%
Gulf Stream	8.882	0.000	8.8B2	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%
Нуровико	0.000	0,000	0.000	0.000%	2,687	0.312%	0.09356%	0.03128%
luno Beach	10.166	0.157	10.323	0.269%	3,883	0.451%	0.32364%	0.10821%
lupiter	308,473	2,155	310,628	8,100%	61,333	7,119%	7.80560%	2,50982%
lupiter Inlet Colony	5.455	0,000	5.455	0,142%	400	0.046%	0.11350%	0,03795%
ake Clarke Shores	25,658	0.000	25,658	0.669%	3,556	0.413%	0.59216%	0.19799%
ake Park	60.089	1,231	61.320	1.599%	9,025	1,048%	1.43354%	0.47931%
lake Worth Beach	205.897	0,500	205.397	5,382%	43,432	5.041%	5,27973%	1.76529%
antena	63.141	4,052	67.193	1.752%	12,244	1.421%	1.65283%	0,55263%
Loxahatchea Groves	109.934	0.800	109,934	2.867%	3,373	0,391%	2.12410%	0.71020%
Manalapas	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 Paim Beach	58.853	4,532	63.385	1.653%	13,145	1.526%	1.61470%	0.53988%
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Riviera Beach	162.863	0.505	163.358	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 Seach	0.000	0.000	0.000	0.000%	1,469	0.171%	0.05115%	0.01710%
Fequests	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%
Nest Palm Beach	503,170	30.870	534,040	13.925%	122,157	14.179%	14.00151%	4,68143%

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

Calculation Legend:

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

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

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

Value "C" = 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% X 33.4352% = 1.552%

Calculation for the Change in the County Share:

1.552% X 66.5648% = 1.0333%

Resulting in the Updated County Share:

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

And the Updated TOTAL MUNICIPAL SHARE:

33.4352% + 1.0333% = 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 1995INTERLOCAL 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 Page 4 of 8

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.

<u>Section 6:</u> 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.

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

<u>Section 11:</u> 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.

<u>Section 12:</u> 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: <u>Min Medrane</u> (SEAL)
	(OD/ID)
ATTEST:	PALM BEACH COUNTY, FLORIDA BY ITS BOARD OF COMMISSIONERS
By:	Ву:
County Clerk	Maria G. Marino, Mayor
	(SEAL)
APPROVED AS TO LEGAL SUFFICIENCY	APPROVED AS TO TERMS AND CONDITIONS
By: MMem	By: Jan 2 Life
County Attorney	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 "8"	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	105.999	2,790%	17,286	2.006%	2,55496%	0.85426%
Boca Raton	480.522	0,000	480,522	12.530%	100,491	11,564%	12.27022%	4.10257%
Boyaton 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%	0.00984%
Cloud Lake	1.599	0.000	1,599	0,042%	140	0.016%	0.03406%	0.01139%
Deiray 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	6,000	49,264	1,285%	45,476	5.278%	2,48272%	0.83010%
Gulf Stream	8,882	0,000	8.8B2	0,232%	959	0.111%	0.195\$2%	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%
Jepiter	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	15.637	0.434%	2,369	0.275%	0.38617%	0.12912%
North Paim Beach	58,853	4.532	63.385	1.653%	13,145	1.526%	1.51470%	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%
Paim 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	4,269%	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 incuded 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 Spilt

Exhibit B

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

2024 Distribution Formula:

CountyShare

66.5648%

Municipalities' TOTAL MUNICIPAL SHARE

33.4352%

2024 Total Municipal Population = 861,561

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

40,000/861,561 = 4.643%

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

4.643% X 33.4352% = 1.552%

Calculation for the Change in the County Share:

1.552% X 66.5648% = 1.0333%

Resulting in the Updated County Share:

66.5648% - 1.0333% = 65.5315%

And the Updated TOTAL MUNICIPAL SHARE:

33.4352% + 1.0333% = 34.4685%

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

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:

<u>SECTION 1.</u> 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).

- 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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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

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.

<u>Section 4.</u> 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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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.

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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.

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Page No. 8

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.

<u>Section 17.</u> 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 ADOP	ΓED this 3rd of day of March 2025
By:	By: Uls E Shar
Quintella Moorer, MMC, Municipal Slerk	Chuck Shaw, Mayor
(SEAL)	
ATTEST: ITS BOARD OF COMMISSIONERS	PALM BEACH COUNTY, FLORIDA BY
By:	By:
By: County Clerk	Maria G. Marino, Mayor
(SEAL)	
APPROVED AS TO LEGAL SUFFICIENCY	APPROVED AS TO TERMS AND CONDITIONS
By: MM//	By: Swed I Rick
County Attorney	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%
	298.454	14.251	312.705	8,154%	67,213	7.801%	8.04826%	2.69095%
Delray Beach	3.496	0.000	3.496	0.091% 0.275%	215 281	0.025% 0.033%	0.07130% 0.20245%	0.02384% 0.06769%
Glen Ridge	10.555 49.264	0.000 0.000	10.555 49.264	1,285%	45,476	5.278%	2.48272%	0,06769%
Golf	49.204 8.882	0.000	49.264 8.882	0,232%	959	0,111%	0.19552%	0.06537%
Greenacres	14.447	0.000	14.447	0.377%	2,193	0.255%	0.34007%	0.11370%
Gulf Stream Haverhill	2,516	0.000	2,516	0.055%	4,303	0.499%	0.19576%	0.06545%
Highland Beach Hypoluxo	0,000	0.000	0.000	0.000%	2,687	0.312%	0.09356%	0.03128%
Juno Beach Jupiter	10.166	0.157	10.323	0.269%	3,883	0.451%	0.32364%	0.10821%
Jupiter Inlet Colony	308.473	2.155	310.628	8,100%	61,333	7.119%	7,80560%	2.60982%
Lake Clarke Shores	5.455	0.000	5.455	0.142%	400	0.046%	0.11350%	0.03795%
Lake Park	25.658	0.000	25.658	0.669%	3,556	0.413%	0.59216%	0.19799%
	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 Mangonia Park	4.896	0.000	4.896	0.128%	420	0.049%	0.10399%	0.03477%
North Palm Beach Ocean	16.637	0.000	16.637	0.434%	2,369	0.275%	0.38617%	0.12912%
Ridge Pahokee	58.853	4.532	63.385	1,653%	13,145	1.526%	1.61470%	0.53988%
· · · · · ·	13.260	0.000	13,260	0.346%	1,830	0.212%	0.30576%	0.10223%
Palm Beach	43.880	0.249	44.129	1.151%	5,607	0.651% 1.069%	1.00073%	0.33460%
Palm Beach Gardens	84.546	1.324	85,870	2.239%	9,207	· ·	1.88800%	0.63125%
Palm Beach Shores	151.491	4.628	156.119	4,071%	61,517	7.140%	4.99173%	1.66899%
Palm Springs	9.833	0.000	9.833	0.256%	1,309	0.152%	0.22506%	0.07525%
Riviera Beach	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%
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 6,179	0.171% 0.717%	0.05115% 1.03432%	0.01710% 0.34583%
Tequesta Wellington	44.689	0.189 0.000	44,878 382,394	1.170% 9.971%	61,788	7.172%	9.13141%	0.34583% 3.05310%
West Palm Beach	382,394 503,170	30.870	534.040	13.926%	122.157	14.179%	14.00151%	4.68143%

861,561

100%

100%

100%

33.4352%

3834.943

Calculation Legend:

TOTAL

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

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

3768.158

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

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

^{66.785} ** Westlake is not eligible to receive local option gas tax revenue distributions; those totals are not incuded in this summary

Exhibit B

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

2024 Distribution Formula:

County Share

66.5648%

Municipalities' TOTAL MUNICIPAL SHARE 33.4352%

2024 Total Municipal Population = 861,561

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

40,000/861,561 = 4.643%

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

4.643% X 33.4352% = 1.552%

Calculation for the Change in the County Share:

1.552% X 66.5648% = 1.0333%

Resulting in the Updated County Share:

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

And the Updated TOTAL MUNICIPAL SHARE:

33.4352% + 1.0333% = 34.4685%

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

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 1995INTERLOCAL 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

Page 2 of 8

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 Page 4 of 8

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.

<u>Section 6:</u> 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.

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

<u>Section 11:</u> 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.

<u>Section 12:</u> 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.

<u>Section 13:</u> 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.

(NAME OF MUNICIPALITY)
By: Mayor Jay 6. Fry (SEAL)
PALM BEACH COUNTY, FLORIDA BY ITS BOARD OF COMMISSIONERS
Ву:
Maria G. Marino, Mayor
(SEAL)
APPROVED AS TO TERMS AND CONDITIONS
By: David Aligh
County Engineer

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

Au _C	Street Lane Miles	Alty lane Mi ^t es	Fotal Munkipal Lane Miles	Fotal Munkipal Percent of Munkipal tane Miks Lane Miles	2023 BESH Population	Percant of Munkipal Population	Weighted Distribution of 70% Lane Miles and 30% Population (AUNICIPAL SHARE FORMULA)	Pro Reta Share of YOTAL MUNICIPAL SHARE
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jieg .	10.555	0000	10.555	0275%	281	0.033%	0.20245%	0.06769%
Greenacres	49764	0000	49764	1285%	45,476	5.278%	2,48272%	0.6300pk
Gulf Stream;	8.882	0000	2,882	0.232%	936	8,113%	0.19552%	0.06537%
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Highland Beach	2516	0000	2536	%9900	4,303	D,499%	0.19576%	0.06545%
Hypologic	0000	0000	0000	X0000	2,687	93138	p.09356%	0.03128%
Juno Beach	10,166	0.157	10323	0.269%	3,583	0.451%	0.32354%	0.10821%
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Lake Clarke Shores	25,658	0000	25.658	76997	3,556	0.413%	0,59216%	0.19799%
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Patra Brach Shorts	5.833	0000	9.833	0.255%	1.309	0.152%	0.22506%	0.07525%
Pain Springs	77.160	0000	77,160	2,012%	77,167	3.153%	2,354,39%	0,78719%
Biviera Beach	162.863	0.505	\$63.368	4260%	38,755	4.503%	4,33285%	1,44870%
Royal Palm Beach	152.039	0000	152,059	3.965%	40,299	4.677%	4.17880%	1.397.19%
South Bay	25.240	0000	25.240	0,658%	4,958	9575%	0.63735%	0.21176%
South Palm Beach	0000	0,000	0000	9,000.0	1,459	0.171%	0,05115%	0.01710%
Fequesta	44.689	0.169	44.878	1.170%	6/1/9	0.717%	1,03432%	0.34583%
Wallington	182,394	0000	382.394	%tz66	61,788	7.172%	9,13141%	3,0531090
Wast Dafen Danel.								

Çəlculərinin Legend: Vəlue "A" ə individual mun Kipəlity'ə percentağa of tolal municipal land m

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

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% X 33.4352% = 1.552%

Calculation for the Change in the County Share:

1.552% X 66.5648% = 1.0333%

Resulting in the Updated County Share:

66.5648% - 1.0333% = 65.5315%

And the Updated TOTAL MUNICIPAL SHARE:

33.4352% + 1.0333% = 34.4685%

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 day of 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 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 Page 4 of 8

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.

<u>Section 6:</u> 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.

<u>Section 11:</u> 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.

<u>Section 12:</u> 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.

The COUNTY and the MUNICIPALITY expressly agree that time is of the essence Section 13: 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.

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

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

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: Ouy Glerk Deputy Town Clerk	By: Michael Brown
	(SEAL)
ATTEST:	PALM BEACH COUNTY, FLORIDA BY ITS BOARD OF COMMISSIONERS
Ву:	By:
County Clerk	Maria G. Marino, Mayor
	(SEAL)
APPROVED AS TO LEGAL SUFFICIENCY	APPROVED AS TO TERMS AND CONDITIONS
By: Meruen	By: Send Lill
County Attorney	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	105,999	2.790%	17,286	2,006%	2,55498%	0.85426%
Boca Raton	480.522	0.000	480,522	12.530%	100,491	11,654%	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%	B.04B26%	2,69095%
Gien Ridge	3.496	0.000	3.495	0.091%	215	0,025%	0.07130%	0,02384%
Golf	10,555	0.000	10.555	0,275%	281	0.033%	0.20245%	0.05769%
Greenacres	49.264	0,000	49.254	1.285%	45,476	5,278%	2,48272%	0.83910%
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	D.255%	0.34007%	0,11370%
Highland Beach	2,516	0.000	2.516	0,056%	4,303	0.499%	0.19576%	0,06545%
Нуројихо	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%	z,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	25.558	0.669%	3,556	0,413%	B.59216%	D.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	2,857%	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 8each	84.546	1,324	85.870	2,239%	9,207	1.069%	1,88800%	0.63125%
Palm Beach Gardens	151,491	4,528	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 Paim 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%	1,459	0.171%	0.05115%	0.01710%
Tequesta	44.689	0.189	44.878	1.170%	6,179	D.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%
West Palm Beach TOTAL	503.170 3768.158	30.870 66.785	534.040 3834.943	13.926%	322,157 861,561	14.179%	14.00351%	4.681 33.43

^{**} Westlake is not eligible to receive local option gas tax revenue distributions; those totals are not incuded 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' TOTAL MUNICIPAL SHARE 33.4352%

2024 Total Municipal Population = 861,561

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

40,000/861,561 = 4.643%

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

4.643% X 33.4352% = 1.552%

Calculation for the Change in the County Share:

1.552% X 66.5648% = 1.0333%

Resulting in the Updated County Share:

66.5648% - 1.0333% = 65.5315%

And the Updated TOTAL MUNICIPAL SHARE:

33.4352% + 1.0333% = <u>34.4685%</u>

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 day of 100 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% x (Municipality's population/sum of all of Municipalities' population)) + <math>(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.

<u>Section 8:</u> 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.

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

<u>Section 11:</u> 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.

<u>Section 13:</u> 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 Page 6 of 8

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.

<u>Section 17:</u> 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.

	TOWN OF JUPITER
ATTEST:	(NAME OF MUNICIPALITY)
By: Municipal Clerk Laura Cahill	By: Mayor Jim Kuretski (SEAL)
APPROVED AS TO FORM AND LEGAL SUFFICIENCY: By: Thomas J, Baird, Town Attorney	CONFORMED CONFOR
ATTEST:	PALM BEACH COUNTY, FLORIDA BY ITS BOARD OF COMMISSIONERS
By:County Clerk	By:
APPROVED AS TO LEGAL SUFFICIENCY	APPROVED AS TO TERMS AND CONDITIONS
By: 11 16	By: Jeres Khaf
County/Attorney	County Engineer

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

					1			
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%
8elle Glade	106.999	0.000	106.999	2,790%	17,286	2.005%	2,55498%	0.85426%
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Boynton Beach	244.312	2.142	246.454	5.427%	82,208	9.542%	7.36110%	2,46120%
Briny Breezes	0.528	0.000	0.528	0.014%	500		0.02705%	0.00904%
Cloud Lake	1.599	0.000	1.599	0.042%	140		0.03406%	0.01139%
Delrav 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		2.48272%	0.83010%
Gulf Stream	B.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	9.000	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	7,139%	7.80560%	2.60982%
Jupiter Iniet Colony	5,455	0.000	5.455	0.142%	400		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%
							ı	
Loxahatchee Groves	109.934	0.000	109.934	2.867%	3,373	0.391%	2.12410%	8.71020%
Manalagan	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	43,88D	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	4.528	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%
Paim 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 Paim 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 Paim 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%	14.00153%	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 incuded in this summary

Calculation Legend:
Value "A" = Individual municipality's percentage of total municipal iane 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' TOTAL MUNICIPAL SHARE 33.4352%

2024 Total Municipal Population = 861,561

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

40,000/861,561 = 4.643%

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

4.643% X 33.4352% = 1.552%

Calculation for the Change in the County Share:

1.552% X 66.5648% = 1.0333%

Resulting in the Updated County Share:

66.5648% - 1.0333% = 65.5315%

And the Updated TOTAL MUNICIPAL SHARE:

33.4352% + 1.0333% = 34.4685%

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 10 day of Ecocary 2025, by and between Palm Beach County, a political subdivision of the State of Florida, hereinafter referred to as the COUNTY, and 10 of Jupiter Inlet Colonya 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 1995INTERLOCAL 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)) + <math>(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 Page 4 of 8

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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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.

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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.

AllESI:	(NAME OF MUNICIPALITY)
By: Jhuehne Checo Ra	Mayor
- 	(SEAL)
ATTEST:	PALM BEACH COUNTY, FLORIDA BY ITS BOARD OF COMMISSIONERS
By:	Ву:
County Clerk	Maria G. Marino, Mayor
	(SEAL)
APPROVED AS TO LEGAL SUFFICIENCY	APPROVED AS TO TERMS AND CONDITIONS
By: 1/18//-	By:
County Attorney	County Engineer

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

City	Street Lane MHes	Alley Lane Miles	Total Municipal Lane Miles	Percent of Municipal Lane Miles	2023 BEOR 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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Briny Breezes	0.528	0.000	0.528	0,014%	500	0.058%	0.02705%	0.00984%
Cloud Lake	1.599	0.000	1.599	0,042%	140	0.016%	0.03406%	0.01139%
Deiray 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%
Hypotuxo	0.000	0.000	0.000	0.000%	2,687	0.312%	0.09356%	0.03128%
luno 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%
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Tequesta	44.689	0.189	44.878	1.170%	6,179	0.717%	1.03432%	0.34583%
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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 incuded 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' TOTAL MUNICIPAL SHARE

33.4352%

2024 Total Municipal Population = 861,561

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

40,000/861,561 = 4.643%

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

4.643% X 33.4352% = 1.552%

Calculation for the Change in the County Share:

1.552% X 66.5648% = 1.0333%

Resulting in the Updated County Share:

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

And the Updated TOTAL MUNICIPAL SHARE:

33.4352% + 1.0333% = 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 day of 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 1995INTERLOCAL 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 Page 4 of 8

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.

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

<u>Section 11:</u> 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:

TOWN OF LAKE CLARKE SHORES 1

1111001.	10 WIV OF FINE CEARCHE STIGIOS /					
By: Mary Finkerman, Town Clerk	By Gregory Teebold, 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: \\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	By: Say All					
County Attorney	County Engineer					

Exhibit A

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

6 Cent Gas Tax

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•		•			,		٠.	V . (2)	
	Street Lane	Alley Lane	Total Municipal	Percent of Municipal	. Base bline			Weighted Distribution of	Pro Rata Share of
City	Miles	Miles	Lane Miles	Lane Miles	2023 BEBR .	Percent of Municipal	,	70% Lane Miles and 30%	TOTAL MUNICIPAL
			entire titlida	, ratio inites	Population	Population		Population (MUNICIPAL	SHARE
			•	!			l	SHARE FORMULA)	SHARE
				· Value "A"		Value "B"		Value "C"	. ¿Value "D"
Atlantis	26.800	. 0.000	26.800	0.699%	2,147	0,249%		0,56395% (1.1)	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%
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West Palm Beach	503,170	30,870	534,040	9.971% 13.926%	61,788 122,157	7.172% 14.179%		9.13141%	9.05310%
		20,0,0	204040	13,340/4	144,15/	14.1/3%		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 incuded 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' TOTAL MUNICIPAL SHARE 33.4352%

2024 Total Municipal Population = 861,561

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

40,000/861,561 = 4.643%

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

4.643% X 33.4352% = 1.552%

Calculation for the Change in the County Share:

1.552% X 66.5648% = 1.0333%

Resulting in the Updated County Share:

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

And the Updated TOTAL MUNICIPAL SHARE:

33.4352% + 1.0333% = 34.4685%

Florida, do receiv certify that the foregoing is a true and correct copy of the entered contained in the official records of the Town.

Authors my hand and the Utbala Seal of the Town of Lake Park This

LITERIOGAL 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 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 Page 1 of 8

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.

<u>Section 10:</u> 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

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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,

Page 7 of 8

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, Town Clerk	LAR Multiple Roger Michaud, Mayor CAL (SEAL)
₹ _O	RIDA
ATTEST:	PALM BEACH COUNTY, FLORIDA BY ITS BOARD OF COMMISSIONERS
Ву:	By:
County Clerk	Maria G. Marino, Mayor
	(SEAL)
APPROVED AS TO LEGAL SUFFICIENCY By: County Automey	APPROVED AS TO TERMS AND CONDITIONS By:
Certification Certification Certification Certification Certification Clerk of the Town of Lake Park The by certify that the foregoing is a true and correct copy of Instrument as chained in the official records of the Town. In hand and the Official Seal of the Town of Lake Park This day of Ferragany, 2025	
Town Clerk Pa	ge 8 of 8
Onto	

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

City	Street Lane Miles	Alley Lane Miles	Total Musikinal Lane Miles	Percent of Municipal Lane Miles	2023 BEBR Papulation	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 "8"		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%	17,288	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	3.495	0.091%	215	D 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	8 682	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%	0.11376%
Highland Beach	2 516	0 000	2.516	0.065%	4,303	0.499%		0 19576%	0.06545%
Ηγροίαχο	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%		0.32354%	0.16821%
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	1231	61.920	1.599%	9,025	1.048%	S3000	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	D 346%	1,830	0 212%		0.30576%	0.10223%
Pahokee	43,880	0 249	44 129	1 151%	5,607	0 651%		1.00073%	0.33469%
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%	İ	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	0000	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	0 800	0.000	0 000%	1,469	0.171%		0 05115%	0.01710%
Tequesta	44.589	0.189	44 878	1 170%	6,179	0.717%		1.03432%	0.34583%
Wellington	382 394	9 000	382 394	9 971%	61,788	7 172%		9 13141%	3.05310%
West Palm Beach	503.170	30.870	\$34,640	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 incuded 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' TOTAL MUNICIPAL SHARE 33.4352%

2024 Total Municipal Population = 861,561

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

40,000/861,561 = 4.643%

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

4.643% X 33.4352% = 1.552%

Calculation for the Change in the County Share:

1.552% X 66.5648% = 1.0333%

Resulting in the Updated County Share:

66.5648% - 1.0333% = 65.5315%

And the Updated TOTAL MUNICIPAL SHARE:

33.4352% + 1.0333% = 34.4685%

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 day of 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 1995INTERLOCAL 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

Page 2 of 8

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)) + <math>(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 Page 4 of 8

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.

<u>Section 6:</u> 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.

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

<u>Section 11:</u> 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.

<u>Section 12:</u> 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.

<u>Section 13:</u> 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.

Page 6 of 8

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: Karen Lythgol Mayor				
TOF LAVIE AND	(SEAL)				
ATTEST:	PALM BEACH COUNTY, FLORIDA BY ITS BOARD OF COMMISSIONERS				
By:	By:				
By:County Clerk	Maria G. Marino, Mayor				
	(SEAL)				
APPROVED AS TO LEGAL SUFFICIENCY	APPROVED AS TO TERMS AND CONDITIONS				
By: //////	By: Day Them				
County Attorney	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"		Valge*β"	Value "C"	Value "D"
Atlantis	26,800	0.000	26,800	0.699%	2,147	0.249%	0.56395%	0.18856%
Belle Glade	105,999	0.000	105,999	2.790%	17,286		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%	2.45120%
Briny Breezes	0.528	0.000	0.528	0.014%	500		0.02705%	0.00904%
Cloud Lake	1.599	0,000	1,599	0.042%	140		0.03406%	0.01139%
Deiray 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	6.882	0.232%	959	0.111%	0.19552%	0.05537%
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		0.19576%	0.06545%
Hypoluxo	0.000	0.000	0.000	0.000%	2,687	0.317%	0.09356%	0.03128%
luno Beach	10,166	0.157	10.323	0,269%	3,883	0.451%	0.32364%	0.10821%
ivoiter	308,473	2.155	310.628	8.100%	61,333	7.119%	7.80560%	2.60982%
lupiter inlet Colony	5,455	0.000	5.455	0.142%	400		0.11350%	0.03795%
lake Clarke Shures	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%	
Manalepan	4.896	000.0	4.896	0.128%	420	0.049%	0.10399%	0.71020% 0.03477%
Mangonia Park	16,637	0.000	16,637	0.434%	2,369	0.275%	0,38617%	0.12912%
North Paim Beach	58.853	4.532	63,385	1,653%	13,145		1.61470%	0,53988%
Ocean Ridge	13,260	0.000	13.260	0.346%	1,830	0.212%	0.30576%	0.53986% 0.10223%
Pahokee '	43,880	0.249	44.129	1.151%	5,607	0.651%	1,00073%	0.33469%
Palm Beach	84,546	1.324	85,870	2.239%	9,207	1.059%	1.88800%	0.63125%
Palm Beach Gardens	151.491	4.628	156,119	4,071%	61,517	7.140%	4.99173%	
Palm Beach Shores	9.833	0.000	0.007	0.3569/	4 ***			1.66899%
ram peach Shores Palm Springs	77.160	0.000	9.833	0.256%	1,309	0,152%	0,22506%	0.07525%
raim springs Riviera Beach	162,863	0,000 0.505	77.160	2.012%	27,167	3,153%	2.35439%	0.78719%
ruviera peach Roval Palm Beach	152.863		163,368	4.260%	38,795	4.503%	4.33285%	1.44870%
South Bay	25,240	0.000	152,059	3.965%	40,299		4,17880%	1.39719%
South Paim Beach	0.000	0.000	25.240	0.658%	4,958	0,575%	0.63335%	0.21176%
		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%	61,789	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 incuded in this summary

Colculation Legend:
Value "A" = Individual municipality's percentage of total municipal lane miles
Value "B" = Individual municipality's percentage of total municipal population
Value "B" = 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' TOTAL MUNICIPAL SHARE

33.4352%

2024 Total Municipal Population = 861,561

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

40,000/861,561 = 4.643%

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

4.643% X 33.4352% = 1.552%

Calculation for the Change in the County Share:

1.552% X 66.5648% = 1.0333%

Resulting in the Updated County Share:

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

And the Updated TOTAL MUNICIPAL SHARE:

33.4352% + 1.0333% = 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 day of Muy 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

Page 2 of 9

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 Page 4 of 9

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.

<u>Section 6:</u> 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.

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<u>Section 12:</u> 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.

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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 Page 6 of 9

(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.

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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: Jessica Green, Village Clerk	By: Ar Buchel Susan Bickel, Mayor
By: Leonard G. Rubin, Village Attorney	(SEAL) FLORIDA
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: Saud Albert. County Engineer
F .	

Page 8 of 8

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

		Weighted Distri	Population (ML SHARE FORM	2_anjeA	206950
		2023 BESA Percent of Municipal	Population	Value "B"	2500 D
6 Cent Gas Tax	_	ZGZ3 BEBA	P opulation		2112
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Miles Miles Miles Line Miles Population Popul	ž	Street Lane	Alley tane	Total Municipal	Total Municipal Percent of Municipal	2023 BESS	Percent of Municipal	Weighted Distribution of 70% Lane Affles and 30%	Pro Nata Share of
Column C	3	Miles	Z D	Cane Miles	Lane Miles	P opulation	Population	Population (MUNICIPAL SHARE FORMULA)	SHARE
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Page 1	Saca Rator	180,522	9000	480.522	12.530%	100,491	_	12.27022%	4,10257%
Column 1399 Color Colo	Boynton Beatin	244,312	2,142	745.454	6.427%	11,200	-	7,36110%	2,46120%
tet 1589 0.000 1589 0.00184 6167 0.00084 0.00084 tet 25845 0.000 1.589 0.00184 5171 7.00184 0.00184 tet 1.286 0.000 1.288 0.0218 5.278 0.02184 0.00184 tet 1.286 0.000 1.2288 0.218 0.02184 0.00184	Briny Breczes	0.528	0000	0.528	0.014%	300	0.058%	0.02203%	0.00904%
cach 286.44 14.25 211-95 67.13 0.0338 0.0238 0.0238 r 1.0585 0.0578 2.13 0.0388 0.0238 0.0238 0.0238 r 1.0585 0.0278 3.13 0.0388 0.0378 2.0278	Caud Lake	1599	0.000	1.599	0.042%	140	0.016%	0.0340696	0,03,139%
Column C	Delray Beach	238.434	14.251	312.705	8,134%	67,213	7.801%	8,04826%	2,69095%
THE 473.55 0.000 10.533 0.2778 13.0 0.00058 0.00058 13.0	Sten Nidge	3.496	0.000	3,495	0.091%	213	0.025%	0.07130%	0.02384%
State State Color State Color State Stat	Ī	10.355	0000	10.335	0275%	181	0.033%	0.20245%	0.067699
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1,0,000 0,	fightand Beach	2.516	0,000	7.516	V990'0	4,303	0.499%	0.19576%	0.06545%
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March Marc	und Beach	10,166	0,157	10,323	0.263%	3,883	0.451%	0,32364%	0,10871%
Accordance Acc	is)ter	308.473	213	310,628	8.100%	61,333	7.119%	7,80550%	2,50982%
1,000 1,00	stiter Intel Corony	5.435	0,000	3.455	0.142%	400	0,046%	0.11350%	0,03795%
Columber	ake Carke Shores	25,638	0000	25.658	0.569%	3,356	0.413%	0.59216%	0.19799%
Column C	ace Pare	60.089	1.231	61.320	7,5994	9,025	1.048%	1,4335496	0,47931%
Si A A A A A A A A A	ate Worth Beat	205.897	0.500	206.397	3382%	43,432	5.041%	5.27973%	1,76529%
The control of the co	ertera	63.141	4,052	67.193	1.752%	12,244	1,421%	1,65283%	%E9255'0
A 686 Color Colo	angratchee Groves	109.834	0.000	108.934	3.867%	£7£,£	0.391%	2,12410%	2020tr 0
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13,500 1	Angonia Park	16.637	0,000	16.637	0.434%	2,369	0.275%	0.38617%	0.1257.2%
etc. 13.16 0.000 of 12.00 0.02464 LUS 0.02178 0.027584 0.02784 ct. 4.326 0.236 4.1126 0.2464 LUS 0.02784 0.0007	orth Palm Beach	58.833	4,532	63.385	1.633%	13,145	1.526%	151470%	738655 a
the 45.82 0.2249 4.129 11515 5.657 0.65718 1.000238 1.0000238 1.0000238 1.0000238 1.0000238 1.0000238 1.0000238	cear Riege	13,260	9:000	13,260	0.346%	1,530	0.212%	0.30576%	0.10223%
Color Colo	amorkee	43.880	0.249	44,129	1151%	1,607	0.651%	1,06073%	0,33460%
For Green 151,051 4.223 156,19 4.0714 6.5170 7.1405 4.597726 7.1405 7.14	um Beach	84.546	1.324	85.870	2,239%	9,207	1.069%	1,889,0%	0.63125%
Page 77.166 0,000 17.106 0,02564 1,025 0,01556 0,015766 1,0256 0,015766 1,0256 0,015766 1,0256 0,015766 1,0256 0,015766 1,0256 0,015766 0,015766 0,015766 0,015766 0,015766 0,015766 0,015766 0,015766 0,015766 0,0157	shin Seach Gatoens	13T-491	87979	156.119	4.07154	61,517	7,140%	4.99173%	1.66899%
Vegs 77 (60 0.000 77 (80 2.0.02M 77 (80 3.1358 2.13-6384 4.33-6384	aim Beach Shores	9.833	0000	9,833	0.256%	1308	0.152%	0.22506%	3/525/00.0
ear 18,586 0,506 18,386 4,250% 4,500%	alm Springs	77.160	0.000	77,160	3,012%	27,167	3.153%	2.35439%	0,78719%
Ho Beach C 152,059 0,000 122,059 136,554 4,075 4,075 4,075 4,075 10,000 12,000	Sviera Beach	162.863	0.305	163.36B	4.280%	38,795	4.503%	4,33285%	1,44570%
7 73.340 0.000 12.00 0.05884 4.058 0.53754 0.53354 0.5	layer Paten Beach	152.059	0000	152,059	3,965%	40,299	4.677%	4.17880%	1,39719%
1,000	Outh Bay	23,240	9,000	25.240	0,658%	4,958	0.575%	0,63335%	0.23176%
44,659 0.189 44,879 1,170% 6,179 0,171% 1,019,27% 1,019,27% 1,019,72% 1,019,	outh Palm Beach	0000	0,000	0000	0.000%	1,469	2171%	86211386	0.01710%
n 32.354 0.000 28.356 3.778 5.1775 3.2134/8 n.65e5	B0168	44.689	0.189	44.878	3.170%	6,179	0.717%	1.03432%	0,34583%
THE STATES STATE	relington.	382.394	0000	382.394	3.971%	61,788	2,172%	%lpter's	3.05310%
1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	Vest Porm Beach	503.170	30.870	531,040	13.926%	122,157	14,179%	14.00151%	4.6314376
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TOTAL 3788.158 66.785 3884.945 ;

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Exhibit B

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

2024 Distribution Formula:

CountyShare

66.5648%

Municipalities' TOTAL MUNICIPAL SHARE 33.4352%

2024 Total Municipal Population = 861,561

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

40,000/861,561 = 4.643%

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

4.643% X 33.4352% = 1.552%

Calculation for the Change in the County Share:

1.552% X 66.5648% = 1.0333%

Resulting in the Updated County Share:

66.5648% - 1.0333% = 65.5315%

And the Updated TOTAL MUNICIPAL SHARE:

33.4352% + 1.0333% = 34.4685%

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 1995INTERLOCAL 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)) + <math>(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 Page 4 of 8

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.

<u>Section 11:</u> 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.

<u>Section 12:</u> 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.

<u>Section 14:</u> 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 OCEAN RIDGE
By: Oly March Clock Kelly Ayery, Town Clock	By: Geoff Pugh. Mayor
APPROVED AS TO LEGAL SUFFICIENCY By: Christy Goddeau, Town Attorney	OCEAW PLOCE IN THE PROPERTY OF
ATTEST:	PALM BEACH COUNTY. FLORIDA BY ITS BOARD OF COMMISSIONERS
By:County Clerk	By:
County Clerk	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 Lone 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 "8"	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%	\$00	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%
Нудовихо	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%	g.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 ¹	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%
Lantena	63.141	4,052	67.193	1,752%	12,244	1,421%	1,65283%	0,55263%
Loxahatchen 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%
Paim 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%
Rovai Palm Beach	152.059	0.000	152.059	3,965%	40,299	4,577%	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%
Teguesta	44.689	0.189	44.878	1,170%	6,179	0.717%	1.03432%	0.34583%
Weilington	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 incuded in this summary

Calculation Legend:

Value "A" = Individual municipality's percentage of total municipal iane 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' TOTAL MUNICIPAL SHARE 33.4352%

2024 Total Municipal Population = 861,561

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

40,000/861,561 = 4.643%

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

4.643% X 33.4352% = 1.552%

Calculation for the Change in the County Share:

1.552% X 66.5648% = 1.0333%

Resulting in the Updated County Share:

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

And the Updated TOTAL MUNICIPAL SHARE:

33.4352% + 1.0333% = 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 day of 2025, by and between Palm Beach County, a political subdivision of the State of Florida, hereinafter referred to as the COUNTY, and Coty of Fahore ... 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 1995INTERLOCAL 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 Page 4 of 8

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.

<u>Section 11:</u> 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.

<u>Section 13:</u> 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.

<u>Section 17:</u> 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:	By:
County Clerk	Maria G. Marino, Mayor (SEAL)
APPROVED AS TO LEGAL SUFFICIENCY	APPROVED AS TO TERMS AND CONDITIONS
By:	By: David I Out
County Attorney	County Engineer

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

						100%	100%	33.4352%
West Palm Beach	503.170	30.870	534.040	13,926%	122,157	14.179%	14.00151%	4.68143%
Weilington	382.394	0.000	382.394	9.971%	61,788	7.172%	9.13141%	3.05310%
Tequesta	44.689	0.189	44.878	1.170%	6,179	0.717%	1.03432%	0.34583%
South Palm Beach	0.000	0.000	0.000	0.000%	1,469	0.171%	0.05115%	0.01710%
South Bay	25.240	0.000	25.240	0.658%	4,958	0.575%	0.63335%	9.21176%
Royal Paim Beach	152.059	0.000	152.059	3.965%	40,299		4,17880%	1.39719%
tiviera Beach	162.863	0.505	163.368	4.260%	38,795	4,503%	4,33285%	1.44570%
Palm Springs	77,160	0.000	77.160	2.912%	27,167	3,153%	2,35439%	0.78719%
aim Beach Shores	9.833	0.000	9.833	0.256%	1,309	0.152%	0,22506%	1.66899% 0.07525%
aim Beach Gardens	151.491	4.628	156.119	4.071%	61,517	7.140%	4,99173%	
alm Beach	84,546	1.324	85.870	2.239%	9,207	1,069%	1,88800%	0.63125%
ahokee	43.880	0.249	44.129	1.151%	5,607	0,651%	1,00073%	0.33460%
cean Ridge	13.260	0.000	13.260	0.346%	1,830	0.212%	0.30576%	0.10223%
iorth Palm Beach	58.853	4.532	63.385	1.653%	13,145	1.526%	1,51470%	0.53988%
vangonia Park	16.637	0.000	16.637	0.434%	2,369	0.275%	0,38617%	0.12912%
Aanalapan	4.896	0.000	4.896	0.128%	420	0.049%	0.10399%	0.71020% 0.03477%
antana oxahatchee G <i>ro</i> ves	109.934	0.000	109.934	2.867%	3,373	0.391%	2.12410%	
	63.141	4.052	67.193	1.752%	12,244	1.421%	1.65283%	0.55263%
ake Worth Beach	205.897	0.500	206.397	5.382%	43,432	5.041%	5,27973%	1.76529%
Lake Clarke Shores Lake Park	25.958 60.089	1.231	61,320	1.599%	9,025	1.048%	1,43354%	0.47931%
hupiter Inlet Colony	5.455 25.658	0.000	3.455 25.658	0.142%	3,556	0.413%	0.59216%	0,19799%
upiter	308,473 5.455	0.000	5.455	0.142%	400	0.046X	0.11350%	0.03795%
uno Beach	308,473	2,155	310.628	8.100%	61,333	7.119%	7.80560%	2.50982%
lypoluxo	10.166	0.157	10.323	0.269%	3,883	0.451%	0.32364%	0.10821%
	0.000	0.000	0.000	0.000%	2,687	0.312%	0.09356%	0.03128%
raverrill lightand Beach	2.516	0.000	2,516	0.066%	4,303	0.499%	0.19576%	0.06545%
ius otream taverbill	14.447	0.000	14.447	0.377%	2,193	0.255%	0,34007%	0.11370%
Greenzores Gulf Stream	8,882	0.000	8,682	0.232%	959	0.111%	0.19552%	0.06537%
	49.264	0.000	10.333 49.264	1,285%	45.478	5.278%	2,48272%	0.83610%
Golf	10.555	0.000	10.555	0.275%	281	0.033%	0.20245%	0.06769%
Selray Beach Sien Ridge	3.496	0.000	3,496	0.091%	215	0.025%	0.07130%	0.02384%
	298.454	14.251	312,705	8.154%	67,213	7.801%	8.04826%	2.69095%
Briny Breezes Cloud Lake	1.599	0.000	1.599	0.042%	140	0.016%	0.03406%	0.01139%
Boynton Beach	0.528	0.000	D,528	0.014%	500	0.058%	0,02705%	0.00904%
	244.312	2.142	246.454	6.427%	82,208	9.542%	7.36110%	2,46120%
Boca Raton	480.522	0.000	480.522	12.530%	100,491	11.554%	12,27022%	4.10257%
Atrantis Baile Glade	106.999	0.000	106.999	2.790%	17,286	2.006%	2.55498%	0.85426%
Atlantís	26,800	0.000	26.800	0.599%	2,147	0.249%	0.56395%	0.18856%
				Value "A"		Value "B"	Value "C"	Value "D"
City	Street Lane Miles	Alfey Earne Miles	Total Municipal Lans Miles	Persent of Municipal Lane Miles	2023 BEBN Population	Percent of Municipal Population	70% Lane Miles and 30% Population (MUNICIPAL SHARE FORMULA)	TOTAL MUNICIPA SHARE
							1	Pro Rata Share o

^{**} Westlake is not eligible to receive local option gas tax revenue distributions; those totals are not incuded 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 "C" = 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' TOTAL MUNICIPAL SHARE 33.4352%

2024 Total Municipal Population = 861,561

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

40,000/861,561 = 4.643%

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

4.643% X 33.4352% = 1.552%

Calculation for the Change in the County Share:

1.552% X 66.5648% = 1.0333%

Resulting in the Updated County Share:

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

And the Updated TOTAL MUNICIPAL SHARE:

33.4352% + 1.0333% = 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 Sanuary 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 1995INTERLOCAL 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

Page 2 of 8

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 Page 4 of 8

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.

<u>Section 6:</u> 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.

<u>Section 11:</u> 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.

<u>Section 12:</u> 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.

<u>Section 13:</u> 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: You E Jarosh Karen E. Hancsak, Town Clerk	By: Alan Fiers, Mayor
	(SEAL)
ATTEST:	PALM BEACH COUNTY, FLORIDA BY ITS BOARD OF COMMISSIONERS
Ву:	By:
County Clerk	Maria G. Marino, Mayor
	(SEAL)
APPROVED AS TO LEGAL SUFFICIENCY	APPROVED AS TO TERMS AND CONDITIONS
By: MM	By: Jaes 2 list
County Attorney	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 "O"
Atlantis	26.800	0.000	26.800	0.699%	2,147	0.249%	0.56395%	0.18856%
Belle Glade	105,999	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 take	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%
Guif 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 Seach	2.516	0.000	2.516	0.066%	4,303	0.499%	0.19576%	0,06545%
Hypoluxa	0.000	0.000	0.000	9.000%	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%	2,50982%
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	D,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%
				1	•	1	1	***************************************
Loxahatchee Groves	109.934	0.000	109.934	2.867%	3,373	0.391%	2.12410%	8,71020%
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	13.250	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%
Paim 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%

^{**} 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' TOTAL MUNICIPAL SHARE 33.4352%

2024 Total Municipal Population = 861,561

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

40,000/861,561 = 4.643%

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

4.643% X 33.4352% = 1.552%

Calculation for the Change in the County Share:

1.552% X 66.5648% = 1.0333%

Resulting in the Updated County Share:

66.5648% - 1.0333% = 65.5315%

And the Updated TOTAL MUNICIPAL SHARE:

33.4352% + 1.0333% = 34.4685%

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

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,
Page 1 of 9

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:

<u>Section 1:</u>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.

<u>Section 2:</u> 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 Page 4 of 9

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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<u>Section 8:</u> 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.

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

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

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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

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<u>Section 14:</u> 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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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.

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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: Kimberly Wynn
Kimberly Wynn, Village Clerk

Bev Smith, Mayor
(SEAL)

APPROVED AS TO LEGAL SUFFICIENCY

ATTEST:

Christy Goddeau, Village Attorney

Bv:

PALM BEACH COUNTY, FLORIDA BY ITS BOARD OF COMMISSIONERS

Page 8 of 9

By:	
County Clerk	By: ————————————————————————————————
	(SEAL)
APPROVED AS TO LEGAL SUFFICIENCY	APPROVED AS TO TERMS AND CONDITIONS
By: County Attorney	By: County Engineer

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

Exhibit B

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

2024 Distribution Formula:

County Share

66.5648%

Municipalities' TOTAL MUNICIPAL SHARE 33.4352%

2024 Total Municipal Population = 861,561

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

40,000/861,561 = 4.643%

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

4.643% X 33.4352% = 1.552%

Calculation for the Change in the County Share:

1.552% X 66.5648% = 1.0333%

Resulting in the Updated County Share:

66.5648% - 1.0333% = 65.5315%

And the Updated TOTAL MUNICIPAL SHARE:

33.4352% + 1.0333% = 34.4685%

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 <u>U</u> day of <u>N</u> day of <u>N</u> 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 Page 1 of 8

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 Page 6 of 8

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.

Page 7 of 8

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 ROYAL PALM BEACH
By Diane DiSanto, Clerk	By: Man Josephimara, Mayor (SEAL)
ATTEST:	PALM BEACH COUNTY, FLORIDA BY ITS BOARD OF COMMISSIONERS
Ву:	By:
County Clerk	Maria G. Marino, Mayor
	(SEAL)
APPROVED AS TO LEGAL SUFFICIENCY	APPROVED AS TO TERMS AND CONDITIONS
By: VIMen	By: and help
County Attorney (County Engineer

Exhibit A

APPLICATION OF MUNICIPAL SHARE FORMULA

33.4352% (TOTAL MUNICIPAL SHARE)

6 Cent Gas Tax

TOTAL	West Paim Beach	Welington	aquesta	South Palm Beach	South Bay	Royal Pain Beach	Riviera Beach	Palm Springs	Palm Brach Shores	Palm Brach Gardens	Parn Beach	Pahotee	Dogge Ridge	North Palm Strach	Mangonia Park	Manafapan	Lorshatchee Groves	Limited	Later Worth Beach	lake Fark	Lake Carke Shores	Jupiter Inlet Colony	Jepiter	myposine myposine	Highland Beach	Haverhill	Gulf Stream	Greenacras	<u> </u>	Glen Aid ga	Defent Dans	draft present	Boymson Bench	BOCH REIDN	Belle Glade	Ments			Q _q	
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Exhibit B

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

2024 Distribution Formula:

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66.5648%

Municipalities' TOTAL MUNICIPAL SHARE 33.4352%

2024 Total Municipal Population = 861,561

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Calculation for the Change in the County Share:

1.552% X 66.5648% = 1.0333%

Resulting in the Updated County Share:

66.5648% - 1.0333% = 65.5315%

And the Updated TOTAL MUNICIPAL SHARE:

33.4352% + 1.0333% = 34.4685%

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 1995INTERLOCAL 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 Page 4 of 8

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.

<u>Section 6:</u> 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.

<u>Section 11:</u> 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.

<u>Section 12:</u> 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 SOUTH PALM BEACH, FL
By: Yude Davenport, MMC Town Cler/ Assistant to the Town Manager	By: Sumul LCo Bernice Fischer 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: MBHe	By: Say I Land
County Attorney	County Engineer

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^{**} Westlake is not eligible to receive local option gas tax revenue distributions; those totals are not incuded in this summany

Value "C" = 70% of Value "A" + 30% of Value "B" Value "G" = Yaive "C" x 33.4352 Municipal Split

Value "B" = individual municipality's percentage of total municipal population Calculation Legend:

Calculation Legend:

Calculation Legend:

Exhibit B

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

2024 Distribution Formula:

CountyShare

66.5648%

Municipalities' TOTAL MUNICIPAL SHARE

33.4352%

2024 Total Municipal Population = 861,561

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

40,000/861,561 = 4.643%

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

4.643% X 33.4352% = 1.552%

Calculation for the Change in the County Share:

1.552% X 66.5648% = 1.0333%

Resulting in the Updated County Share:

66.5648% - 1.0333% = 65.5315%

And the Updated TOTAL MUNICIPAL SHARE:

33.4352% + 1.0333% = 34.4685%

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 day of 2025, by and between Palm Beach County, a political subdivision of the State of Florida, hereinafter referred to as the COUNTY, and Village of Tegoetta, 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 1995INTERLOCAL 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

Page 2 of 8

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 Page 4 of 8

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.

<u>Section 6:</u> 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.

<u>Section 9:</u> 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.

<u>Section 11:</u> 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.

<u>Section 12:</u> 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.

<u>Section 13:</u> 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 purished 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: Municipal Clerk Mu	By: Mayor (SEAL)
ATTEST:	PALM BEACH COUNTY, FLORIDA BY ITS BOARD OF COMMISSIONERS
By:County Clerk	By: Maria G. Marino, Mayor
County Clerk	(SEAL)
APPROVED AS TO LEGAL SUFFICIENCY	APPROVED AS TO TERMS AND CONDITIONS
By: 1934	By: Say Zha
County Attorney	County Engineer

Exhibit A

APPLICATION OF MUNICIPAL SHARE FORMULA

33.4352% (TOTAL MUNICIPAL SHARE)

Alley Lane

Total

3.496

Street Lane

6 Cent Gas Tax

City

Glen Ridge

3.496

0.000

	Miles	Miles	Municipal Lane Miles	Municipal Lane Miles	Population	Municipal Population	Distribution of 70% Lane Miles and 30% Population (MUNICIPAL SHARE FORMULA)	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%

0.091%

215

Percent of

2023 BEBR

Percent of

0.025%

Weighted

0.07130%

Pro Rata

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 incuded 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% X 33.4352% = 1.552%

Calculation for the Change in the County Share:

1.552% X 66.5648% = 1.0333%

Resulting in the Updated County Share:

66.5648% - 1.0333% = 65.5315%

And the Updated TOTAL MUNICIPAL SHARE:

33.4352% + 1.0333% = 34.4685%