

**PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM SUMMARY**

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-	-0-

Is Item Included in Current Budget?

Yes ☐ No ☒

Is this item using Federal Funds?

Yes ☐ No ☒

Is this item using State Funds?

Yes ☐ No ☒

Budget Account No: Fund Dept Unit Object

Recommended Sources of Funds/Summary of Fiscal Impact:

No Fiscal Impact

C. Departmental Fiscal Review:

Darry Ramalsingh

III. REVIEW COMMENTS

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

ASDCAL 5/14/25
OFMB

Brundage Bruch 5/14/25
Contract Dev. and Control

B. Approved as to Form and Legal Sufficiency:

MD 5/14
5/15/25
Assistant County Attorney

C. Other Department Review:

Department Director

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

Background and Policy Issues (Continued from Page 1): The Statute 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. After reviewing this Ordinance and consulting with OFMB, EPW recommends adoption of the Ordinance by the BCC.

ORDINANCE NO. 20____ - _____

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS (BCC) OF PALM BEACH COUNTY (COUNTY), FLORIDA, AMENDING COUNTY CODE CHAPTER 17, ARTICLE I, SECTION 17-3(a)-(c), ORDINANCE NO. 95-23 (ORDINANCE) REIMPOSING THE SIX (6) CENT LOCAL OPTION FUEL TAX UPON EVERY GALLON OF MOTOR FUEL AND DIESEL FUEL SOLD IN THE COUNTY; PROVIDING FOR RELEVY; EFFECTIVE DATES; SEVERABILITY; REPEAL OF ORDINANCES IN CONFLICT; INCLUSION IN THE CODE OF LAWS AND ORDINANCES; CAPTIONS; AND AN EFFECTIVE DATE.

WHEREAS, by Ordinance No. 85-19, the BCC levied a four (4) cent local option fuel tax on every gallon of motor fuel and diesel fuel sold in the County; and

WHEREAS, by Ordinance No. 86-23, the BCC amended Ordinance No. 85-19 to increase the levy to six (6) cents; and

WHEREAS, by Ordinance No. 95-23, the BCC amended Ordinance No. 86-23 to extend the levy of the six (6) cent local option fuel tax through August 31, 2025; and

WHEREAS, the BCC is authorized by Section 336.025(1)(a), Florida Statutes (Statute), to reimpose the six (6) cent local option fuel tax at the current authorized rate provided that the tax is levied before July 1 and is effective September 1 of the year of expiration; and provided that a redetermination of the method of distribution is made as provided in the Statute; and

WHEREAS, the BCC has determined that it is in the public interest to reimpose at the current authorized rate the levy of the six (6) cent local option fuel tax, effective September 1, 2025 through August 31, 2055.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, that:

Chapter 17, Article I of the County Code, Ordinance No. 95-23, is amended as follows:

Section 1. Section 17-3. – Local Option Fuel Tax.

- a) **Levied.** A six-cent local option fuel tax of six cents (\$0.06) is hereby reimposed and levied upon every gallon of motor fuel and diesel fuel sold in the County and taxed under the provisions of Chapter 206, Florida Statutes.
- b) **Effective Dates.** The six-cent tax levied in subsection (a) shall be effective from September 1, 2025 to August 31, 2055, both inclusive.
- c) **Distributions of Proceeds.** The distribution formula for dividing the entire proceeds of the tax levied by subsection (a) shall be as provided in that certain interlocal agreement by and between the County and the municipalities representing a majority of the population of the incorporated area within the County.

Section 2. Severability.

The invalidity of any provision, portion, article, paragraph, clause, or any portion thereof of this Ordinance shall not affect the validity of any other provision, portion, article, paragraph, clause, or any portion thereof.

Section 3. Repeal of Ordinances in Conflict.

Ordinance No. 95-23, as codified at Section 17-3, Code of Laws and Ordinances of Palm Beach County, Florida, is hereby amended, as are other applicable rules and regulations to the extent that they conflict with the provisions of this Ordinance.

Section 4. Inclusion in the Code of Laws and Ordinances.

The provisions of this Ordinance shall become and be made part of the Code of Laws and Ordinances of Palm Beach County, Florida, and the sections of this Ordinance may be renumbered or re-lettered to accomplish such intention, and the word ordinance may be changed to section or another appropriate word.

Section 5. Captions.

The captions, section headings, and section designations used in this Ordinance are for convenience only and shall have no effect on the interpretation of the provisions of this Ordinance.

Section 6. Effective Date.

The provisions of this Ordinance shall become effective upon filing with the Department of State.

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APPROVED and ADOPTED by the Board of County Commissioners of Palm Beach County, Florida, on this the ____ day of _____, 20____.

JOSEPH ABRUZZO
Clerk of the Circuit Court & Comptroller

**PALM BEACH COUNTY, a Political
Subdivision of the State of Florida,
by and through its Board of County
Commissioners**

By: _____
Deputy Clerk

By: _____
Maria G. Marino, Mayor

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY

APPROVED AS TO TERMS
AND CONDITIONS

By: *Y. B. Herman*
Yelizaveta B. Herman,
Assistant County Attorney

By: David L. Ricks
David L. Ricks, P.E.
County Engineer

FILING DATE: Filed with the Department of State on the _____ day of _____, 20____.

ORDINANCE NO. 20 ____ - ____

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS (BCC) OF PALM BEACH COUNTY (COUNTY), FLORIDA, AMENDING COUNTY CODE CHAPTER 17, ARTICLE I, SECTION 17-3(a)-(c), ORDINANCE NO. 95-23 (ORDINANCE) REIMPOSING THE SIX (6) CENT LOCAL OPTION FUEL TAX UPON EVERY GALLON OF MOTOR FUEL AND DIESEL FUEL SOLD IN THE COUNTY; PROVIDING FOR RELEVY; EFFECTIVE DATES; SEVERABILITY; REPEAL OF ORDINANCES IN CONFLICT; INCLUSION IN THE CODE OF LAWS AND ORDINANCES; CAPTIONS; AND AN EFFECTIVE DATE.

WHEREAS, by Ordinance No. 85-19, the BCC levied a four (4) cent local option fuel tax on every gallon of motor fuel and diesel fuel sold in the County; and

WHEREAS, by Ordinance No. 86-23, the BCC amended Ordinance No. 85-19 to increase the levy to six (6) cents; and

WHEREAS, by Ordinance No. 95-23, the BCC amended Ordinance No. 86-23 to extend the levy of the six (6) cent local option fuel tax through August 31, 2025; and

WHEREAS, the BCC is authorized by Section 336.025(1)(a), Florida Statutes (Statute), to reimpose the six (6) cent local option fuel tax at the current authorized rate provided that the tax is levied before July 1 and is effective September 1 of the year of expiration; and provided that a redetermination of the method of distribution is made as provided in the Statute; and

WHEREAS, the BCC has determined that it is in the public interest to reimpose at the current authorized rate the levy of the six (6) cent local option fuel tax, effective September 1, 2025 through August 31, 2055.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, that:

Chapter 17, Article I of the County Code, Ordinance No. 95-23, is amended as follows:

Section 1. Section 17-3. – Local Option Fuel Gas Tax.

- a) **Levied.** A six-cent local option gas fuel tax of six cents (\$0.06) is hereby reimposed and levied upon every gallon of motor fuel and special diesel fuel sold in the County and taxed under the provisions of ~~chapter~~ Chapter 206, Florida Statutes.
- b) **Effective Dates.** The six-cent tax ~~levied~~ made in subsection (a) shall be effective from September 1, ~~1995, 2025~~ to August 31, ~~2025~~ 2055, both inclusive.
- c) **Distributions of Proceeds.** The distribution formula for dividing the entire proceeds of the tax levied by subsection (a) shall be ~~divided and distributed by the state department of revenue~~ as provided in ~~an~~ that certain interlocal agreement by and between the County and the municipalities ~~located~~ representing a majority of the population of the incorporated area within the County. ~~As provided in the interlocal agreement, the County shall receive two-thirds of the proceeds of the tax and the municipalities shall collectively receive one-third of the proceeds of the tax. Each eligible municipality, as such are defined in section 336.025, Florida Statutes, shall be entitled to receive a share in the municipalities' share of the proceeds of the tax as provided in exhibit A of the interlocal agreement.~~

Section 2. Severability.

The invalidity of any provision, portion, article, paragraph, clause, or any portion thereof of this Ordinance shall not affect the validity of any other provision, portion, article, paragraph, clause, or any portion thereof.

Section 3. Repeal of Ordinances in Conflict.

Ordinance No. 95-23, as codified at Section 17-3, Code of Laws and Ordinances of Palm Beach County, Florida, is hereby amended, as are other applicable rules and regulations to the extent that they conflict with the provisions of this Ordinance.

Section 4. Inclusion in the Code of Laws and Ordinances.

The provisions of this Ordinance shall become and be made part of the Code of Laws and Ordinances of Palm Beach County, Florida, and the sections of this Ordinance may be renumbered or re-lettered to accomplish such intention, and the word ordinance may be changed to section or another appropriate word.

Section 5. Captions.

The captions, section headings, and section designations used in this Ordinance are for convenience only and shall have no effect on the interpretation of the provisions of this Ordinance.

Section 6. Effective Date.

The provisions of this Ordinance shall become effective upon filing with the Department of State.

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1 APPROVED and ADOPTED by the Board of County Commissioners of Palm Beach County,
2 Florida, on this the ____ day of _____, 20____.

3
4 **JOSEPH ABRUZZO**
5 Clerk of the Circuit Court & Comptroller

PALM BEACH COUNTY, a Political
Subdivision of the State of Florida,
by and through its Board of County
Commissioners

6
7
8
9 By: _____
10 Deputy Clerk

By: _____
Maria G. Marino, Mayor

11
12 APPROVED AS TO FORM AND
13 LEGAL SUFFICIENCY

APPROVED AS TO TERMS
AND CONDITIONS

14
15
16 By: _____
17 Yelizaveta B. Herman,
18 Assistant County Attorney

By: _____
David L. Ricks, P.E.
County Engineer

19
20
21 **FILING DATE:** Filed with the Department of State on the ____ day of
22 _____, 20____.

Since 2013, proceeds from the six cent fuel tax of \$19.8 million are distributed to Palm Tran and excess funds are distributed to the County Transportation Trust (EPW roads). Actual collections for FY 2024 are \$24,632,973 (\$19.8 million to Palm Tran and \$4,832,973 to EPW) and the budget for FY 2025 is \$25,378,000 (\$19.8 million to Palm Tran and \$5,578,000 to EPW).

The County also receives fuel taxes from the Constitutional Fuel Tax, the County Fuel Tax, and separate Local Option Fuel Taxes (LOFT). The various fuel taxes are distributed to EPW and Palm Tran. Details of these other taxes are below and those remain unchanged by this agenda item.

State Constitutional Fuel Tax (F.S. 206.41)

The Constitutional Fuel Tax (CFT) is two cents per net gallon on motor fuel sold statewide, collected by the Department of Revenue (DOR) and transferred to the State Board of Administration (SBA) for distribution to the counties. CFT is distributed based on a formula that includes area, population, and collections. The CFT uses the first 80% of the tax for State debt that has been pledged to be repaid from this tax (currently no debt exists). The remaining 20% is distributed to the counties.

After meeting the debt service requirements at the State, counties must use the CFT for the acquisition, construction, and maintenance of roads. The term "maintenance" includes periodic maintenance and routine maintenance as defined in F.S. 334.03 and includes the construction and installation of traffic signals, sidewalks, bicycle paths, and landscaping. The funds may be used as matching funds for any federal, state, or private grant specifically related to these purposes.

The County allocates these funds to EPW. Actual collections for FY 2024 are \$13,345,663 and the budget for FY 2025 is \$13,382,000. No changes are proposed herein to this tax.

County Fuel Tax (F.S. 206.60)

The County Fuel Tax (CFT) is one cent per net gallon on motor fuel sold statewide, collected and distributed by DOR. CFT is distributed based on a formula that includes area, population, and collections.

The proceeds shall be used solely for the acquisition of rights-of-way; the construction, reconstruction, operation, maintenance, and repair of transportation facilities, roads, bridges, bicycle paths, and pedestrian pathways therein; or the reduction of bonded indebtedness of the County incurred for road and bridge or other transportation purposes.

The County allocates these funds to EPW. Actual collections for FY 2024 are \$5,806,984 and the budget for FY 2025 is \$5,998,000. No changes are proposed herein to this tax.

Five Cent Local Option Fuel Tax (F.S. 336.025(1)(b))

Palm Beach County levies a LOFT of five cents per gallon on motor fuel. This tax was enacted by an ordinance adopted by the BCC. Florida Statutes allows this tax to be 1-5 cents. The County receives 79% and the remaining 21% is distributed to the municipalities based on interlocal agreements. The proceeds are restricted to transportation expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan, or for expenditures needed to meet immediate local transportation problems and for other transportation-related expenditures that are critical for building comprehensive roadway networks by local governments. Expenditures for these purposes include construction of new roads, the reconstruction or resurfacing of existing paved road, or the paving of existing graded roads shall be deemed to increase capacity and such projects shall be included in the capital improvements element of an adopted comprehensive plan. Expenditures for purposes of this tax shall not include routine maintenance of roads.

The proceeds are allocated equally between Palm Tran and EPW. Actual collections for FY 2024 are \$21,000,200 (\$10,500,100 to Palm Tran and \$10,500,100 to EPW) and the budget for FY 2025 is \$21,906,000 (\$10,953,000 to Palm Tran and \$10,953,000 to EPW). No changes are proposed herein to this tax.

Ninth Cent Local Option Fuel Tax (F.S. 336.021(1)(A))

Palm Beach County levies a LOFT (known as the "ninth cent") of one cent per gallon on motor fuel and diesel fuel. This tax was enacted by an ordinance adopted by the BCC. The County receives 100% of the tax. The proceeds are restricted to transportation expenditures that include: a) public transportation operations and maintenance; b) roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment; c) roadway and right-of-way drainage; d) street lighting installation, operation, maintenance, and repair; e) traffic signs, traffic engineering, signalization, and pavement markings, installation, operation maintenance, and repair; f) bridge maintenance and operation; g) debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads and sidewalks.

The proceeds are allocated equally between Palm Tran and EPW. Actual collections for FY 2024 are \$6,600,790 (\$3,300,395 to Palm Tran and \$3,300,395 to EPW) and the budget for FY 2025 is \$6,878,000 (\$3,439,000 to Palm Tran and \$3,439,000 to EPW). No changes are proposed herein to this tax.

**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 June 2025, by and between Palm Beach County, a political subdivision of the State of Florida, hereinafter referred to as the COUNTY, and Town of Highland 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 relevv the TAX to be effective September 1, 2025 (2025 ORDINANCE). In the event the BCC fails or refuses to enact the 2025 ORDINANCE to relevv 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 relevving the TAX. Upon the expiration of the levy of the TAX, as provided in the 2025 ORDINANCE, this Interlocal Agreement shall terminate; except that if the BCC reimposes the TAX again as provided in the STATUTE, then this Interlocal Agreement may be renewed as provided for in the STATUTE.

Section 3:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

For the COUNTY:

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

With a copy to:

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

For the MUNICIPALITY:

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

With a copy to:

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

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

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

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

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

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

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

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

population of the incorporated areas of the COUNTY.

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

ATTEST:

TOWN OF HIGHLAND BEACH

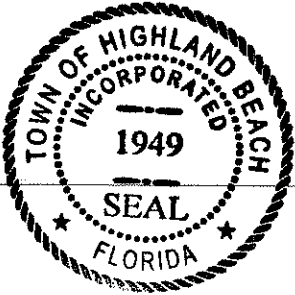
By: Lanelda Gaskins
Lanelda Gaskins, Town Clerk

By: Natasha Moore
Natasha Moore, Mayor

(SEAL)

REVIEWED FOR LEGAL SUFFICIENCY

By: Leonard G. Rubin
Leonard G. Rubin, Town Attorney
Town of Highland Beach



ATTEST:

PALM BEACH COUNTY, FLORIDA BY
ITS BOARD OF COMMISSIONERS

By: _____
County Clerk

By: _____
Maria G. Marino, Mayor

(SEAL)

APPROVED AS TO LEGAL
SUFFICIENCY

By: [Signature]
County Attorney

APPROVED AS TO TERMS AND
CONDITIONS

By: [Signature]
County Engineer

Resolution No. 2025-004

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"		
Atlantis	26.800	0.000	26.800	0.699%	2,147	0.249%	0.56395%	0.18856%
Belle Glade	106.999	0.000	106.999	2.790%	17,286	2.006%	2.55498%	0.85426%
Boca Raton	480.522	0.000	480.522	12.530%	100,491	11.664%	12.27022%	4.10257%
Boynton Beach	244.312	2.142	246.454	6.427%	82,208	9.542%	7.36110%	2.46120%
Briny Breezes	0.528	0.000	0.528	0.014%	500	0.058%	0.02705%	0.00904%
Cloud Lake	1.599	0.000	1.599	0.042%	140	0.016%	0.03406%	0.01139%
Delray Beach	298.454	14.251	312.705	8.154%	67,213	7.801%	8.04826%	2.69095%
Glen Ridge	3.496	0.000	3.496	0.091%	215	0.025%	0.07130%	0.02384%
Gulf	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	2.238%	9,207	1.069%	1.88800%	0.63125%
Palm Beach Gardens	151.491	4.628	156.119	4.071%	61,517	7.140%	4.99173%	1.66899%
Palm Beach Shores	9.833	0.000	9.833	0.256%	1,309	0.152%	0.22506%	0.07525%
Palm Springs	77.160	0.000	77.160	2.012%	27,167	3.153%	2.35439%	0.78719%
Riviera Beach	162.863	0.505	163.368	4.260%	38,795	4.503%	4.33285%	1.44870%
Royal Palm Beach	152.059	0.000	152.059	3.965%	40,299	4.677%	4.17880%	1.39719%
South Bay	25.240	0.000	25.240	0.658%	4,958	0.575%	0.63335%	0.21176%
South Palm Beach	0.000	0.000	0.000	0.000%	1,469	0.171%	0.05115%	0.01710%
Tequesta	44.689	0.189	44.878	1.170%	6,179	0.717%	1.03432%	0.34583%
Wellington	382.394	0.000	382.394	9.971%	61,788	7.172%	9.13141%	3.05310%
West Palm Beach	503.170	30.870	534.040	13.926%	122,157	14.179%	14.00151%	4.68143%
TOTAL	3768.158	66.785	3834.943	100%	861,561	100%	100%	33.4352%

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

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

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

2024 Distribution Formula:

CountyShare	66.5648%
Municipalities' <u>TOTAL MUNICIPAL SHARE</u>	33.4352%

2024 Total Municipal Population = 861,561

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

$$40,000/861,561 = 4.643\%$$

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

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

Calculation for the Change in the County Share:

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

Resulting in the Updated County Share:

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

And the Updated TOTAL MUNICIPAL SHARE:

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

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

THIS INTERLOCAL AGREEMENT is dated, made, and entered into on this 3rd day of June 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 Palm Beach Gardens, a municipal corporation located in Palm Beach County, Florida, and organized and existing in accordance with the laws of the State of Florida, hereinafter referred to as the MUNICIPALITY.

WITNESSETH:

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

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

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

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

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

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

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

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

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

Section 3:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

For the COUNTY:

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

With a copy to:

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

For the MUNICIPALITY:

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

With a copy to:

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

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

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

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

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

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

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


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

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

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

ATTEST:

CITY OF PALM BEACH GARDENS

By: 
Patricia Snider, CMC, City Clerk

By: 
Marcie Tinsley, Mayor

(SEAL)

ATTEST:

PALM BEACH COUNTY, FLORIDA BY
ITS BOARD OF COMMISSIONERS


By: _____
County Clerk

By: _____
Maria G. Marino, Mayor

(SEAL)

APPROVED AS TO LEGAL
SUFFICIENCY

APPROVED AS TO TERMS AND
CONDITIONS

By: 
County Attorney

By: 
County Engineer

Exhibit A
APPLICATION OF MUNICIPAL SHARE FORMULA

City	Street Lane Miles	Alley Lane Miles	Total Municipal Lane Miles	Percent of Municipal Lane Miles		2038 BARR Population	Percent of Municipal Population		Weighted Distribution of Population (Formula)		Pro Rata Share of TOTAL MUNICIPAL SHARE
				Value "X"	Value "Y"		Value "X"	Value "Y"	Value "X"	Value "Y"	
Altamira	26,800	0.00	31,800	11.47	2,147	11.47	2,147	0.1808%	0.1808%	0.1808%	
80th Glade	106,569	0.00	106,569	2.29%	17,296	17,296	2,006%	2.5898%	2.5898%	4.1022%	
Boca Raton	480,332	0.00	480,332	12.93%	100,691	100,691	11,664%	12.7022%	12.7022%	2.4610%	
Bonita Beach	244,312	2.142	246,454	6.427%	82,108	82,108	9,416%	9.547%	9.547%	0.0864%	
Briny Breezes	5,928	0.00	5,928	0.014%	500	500	0.038%	0.0270%	0.0270%	0.1139%	
Cañal Lake	1,395	0.00	1,395	0.043%	140	140	0.016%	0.0406%	0.0406%	2.6909%	
Clay Lake	28,444	14.251	312,705	8.316%	67,213	67,213	7,801%	8.8268%	8.8268%	0.0360%	
Coconut Lake	10,466	0.00	10,466	0.028%	1,000	1,000	0.012%	0.0345%	0.0345%	0.0360%	
Coconut Golf	10,555	0.00	10,555	0.029%	36	36	0.003%	0.0245%	0.0245%	0.0360%	
Greenmeads	40,164	0.00	40,164	1.089%	45,476	45,476	5,278%	2.4872%	2.4872%	0.0800%	
Golf Stream	8,862	0.00	8,862	0.232%	959	959	0.111%	0.5952%	0.5952%	0.0657%	
Haverhill	14,447	0.00	14,447	0.377%	2,193	2,193	0.255%	0.3400%	0.3400%	0.1137%	
Highland Beach	2,516	0.00	2,516	0.066%	4,303	4,303	0.699%	0.1857%	0.1857%	0.0845%	
Hypocrite	0,000	0.00	0,000	0.000%	2,887	2,887	0.312%	0.0895%	0.0895%	0.0319%	
Indian Beach	1,163	0.00	1,163	0.031%	1,163	1,163	0.013%	0.0358%	0.0358%	0.0360%	
Jupiter	398,473	2.155	310,638	8.406%	61,333	61,333	7,119%	7.4558%	7.4558%	0.0800%	
Jupiter Inlet Colony	5,455	0.00	5,455	0.142%	400	400	0.046%	0.1150%	0.1150%	0.0376%	
Lake Clarke Shores	25,658	0.00	25,658	0.699%	3,556	3,556	0.413%	0.5921%	0.5921%	0.2799%	
Lake Park	90,089	1.231	61,820	1.599%	9,025	9,025	1.048%	1.4334%	1.4334%	0.0791%	
Lake Worth Beach	205,897	0.560	206,397	5.600%	43,432	43,432	5.041%	5.3973%	5.3973%	1.7955%	
Lantana	61,411	4.552	37,189	1.752%	12,444	12,444	1.421%	1.6828%	1.6828%	0.5526%	
Lowlands Groves	109,534	0.00	109,534	2.897%	3,373	3,373	0.391%	2.1341%	2.1341%	0.1020%	
Manalapan	4,896	0.00	4,896	0.128%	420	420	0.049%	0.1038%	0.1038%	0.0477%	
Marginalia Park	16,637	0.00	16,637	0.434%	2,169	2,169	0.275%	0.38617%	0.38617%	0.2524%	
North Palm Beach	58,853	4.552	63,385	1.853%	13,145	13,145	1.526%	1.61470%	1.61470%	0.3908%	
Ocean Ridge	12,650	0.00	13,260	0.346%	1,850	1,850	0.212%	0.30570%	0.30570%	0.0203%	
Orlando	18,462	1.249	44,229	1.153%	5,007	5,007	0.603%	1.00078%	1.00078%	0.8446%	
Palm Beach	61,546	1.244	65,070	2.059%	5,267	5,267	0.609%	1.8860%	1.8860%	0.6121%	
Palm Beach Gardens	151,461	4.628	356,119	4.071%	61,517	61,517	7.140%	4.58175%	4.58175%	1.1688%	
Palm Beach Shores	9,833	0.00	9,833	0.258%	1,369	1,369	0.152%	0.23050%	0.23050%	0.7325%	
Palm Springs	771,500	0.00	771,500	20.02%	27,157	27,157	3.133%	2.35438%	2.35438%	0.7871%	
Riviera Beach	152,863	0.505	153,868	4.260%	38,755	38,755	4.509%	4.2825%	4.2825%	1.4407%	
Seaside	10,000	0.00	10,000	0.268%	2,838	2,838	0.333%	0.4780%	0.4780%	1.3970%	
South Palm Beach	255,400	0.00	255,400	7.021%	14,680	14,680	1.716%	1.95113%	1.95113%	0.6270%	
South Palm Beach	0,000	0.00	0,000	0.000%	1,468	1,468	0.271%	0.08113%	0.08113%	0.0270%	
Trajectories	44,669	0.189	44,678	1.170%	5,179	5,179	0.717%	1.09492%	1.09492%	0.4485%	
Wellington	382,354	0.00	382,354	9.271%	61,768	61,768	7.172%	9.1341%	9.1341%	3.0810%	
West Palm Beach	593,117	80.670	350,040	13.626%	122,157	122,157	14.705%	14.6701%	14.6701%	4.4810%	

** 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

Value¹⁸ = Individual municipality's percentage of total municipal population.

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

value "D" = Value "C" x 33.432 Municipal Solid

Exhibit B

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

2024 Distribution Formula:

County Share	66.5648%
Municipalities' <u>TOTAL MUNICIPAL SHARE</u>	33.4352%

2024 Total Municipal Population = 861,561

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

$$40,000/861,561 = 4.643\%$$

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

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

Calculation for the Change in the County Share:

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

Resulting in the Updated County Share:

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

And the Updated TOTAL MUNICIPAL SHARE:

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