

PALM BEACH COUNTY  
BOARD OF COUNTY COMMISSIONERS  
AGENDA ITEM SUMMARY

=====

|               |                  |                                             |                                         |
|---------------|------------------|---------------------------------------------|-----------------------------------------|
| Meeting Date: | October 21, 2025 | <input checked="" type="checkbox"/> Consent | <input type="checkbox"/> Regular        |
|               |                  | <input type="checkbox"/> Workshop           | <input type="checkbox"/> Public Hearing |

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

=====

I. EXECUTIVE BRIEF

**Motion and Title:** Staff recommends motion to approve: the 2025 Interlocal Agreement to Re-determine, Re-adopt, and Ratify the existing distribution formula for the six (6) cent local option fuel tax (ILA) with the City of West Palm Beach (City).

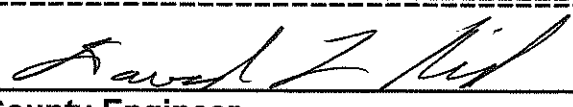
**SUMMARY:** On June 3, 2025, the Board of County Commissioners (BCC) adopted Ordinance 2025-013, amending Palm Beach County (County) Code Chapter 17, Article I, Ordinance No. 95-23 reimposing the six (6) cent local option fuel tax (Tax) upon every gallon of motor fuel and diesel fuel sold in the County. The Ordinance amended Ordinance No. 95-23 by relevying the Tax that expired on August 31, 2025. The Tax is effective September 1, 2025 through August 31, 2055. The ILA provides the distribution formula for dividing the entire proceeds of the Tax among the County and all eligible municipalities, and as provided in Section 336.025, Florida Statutes, had to be executed prior to June 1, 2025 by the County and enough municipalities representing a majority of the population of the incorporated area. On May 6, 2025 the ILA was executed with those certain municipalities representing 66.26% of the population of the incorporated area. This ILA with the City is submitted for the record. Countywide (YBH)

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

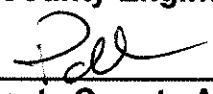
**Attachments:**

1. 2025 Interlocal Agreement with the City of West Palm Beach

=====

|                 |                                                                                     |                                                                                      |           |
|-----------------|-------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|-----------|
| Recommended by: |  |  | 9/10/2025 |
| YBH/TEL         |                                                                                     | County Engineer                                                                      | Date      |

|              |                                                                                     |         |
|--------------|-------------------------------------------------------------------------------------|---------|
| Approved by: |  | 9/16/25 |
|              | Deputy County Administrator                                                         | Date    |

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

| Fiscal Years            | 2026 | 2027 | 2028 | 2029 | 2030 |
|-------------------------|------|------|------|------|------|
| Capital Expenditures    | -0-  | -0-  | -0-  | -0-  | -0-  |
| Operating Costs         | -0-  | -0-  | -0-  | -0-  | -0-  |
| External Revenues       | -0-  | -0-  | -0-  | -0-  | -0-  |
| Program Income (County) | -0-  | -0-  | -0-  | -0-  | -0-  |
| In-Kind Match (County)  | -0-  | -0-  | -0-  | -0-  | -0-  |
| NET FISCAL IMPACT       | -0-  | -0-  | -0-  | -0-  | -0-  |
| # ADDITIONAL FTE        |      |      |      |      |      |
| POSITIONS (Cumulative)  | -0-  | -0-  | -0-  | -0-  | -0-  |

Is Item Included in Current Budget?

Yes ☐ No ☒

Is this item using Federal Funds?

Yes ☐ No ☒

Is this item using State Funds?

Yes ☐ No ☒

Budget Account No: Fund Dept Unit Object

Recommended Sources of Funds/Summary of Fiscal Impact:

\*\*No Fiscal Impact\*\*

C. Departmental Fiscal Review:

Danny Randleberry

III. REVIEW COMMENTS

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

Lisa M. [Signature]  
OFMB 9/11/25  
MD 9/11

Brenda Grady 9/11/25  
Contract Dev. and Control 26 9-11-25

B. Approved as to Form and Legal Sufficiency:

[Signature] 9/15/25  
Assistant County Attorney

C. Other Department Review:

\_\_\_\_\_  
Department Director

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

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

WPB No. 01072.001

**THIS INTERLOCAL AGREEMENT** is dated, made, and entered into on this 21<sup>st</sup> day of October 2025, by and between Palm Beach County, a political subdivision of the State of Florida, hereinafter referred to as the COUNTY, and CITY OF WEST 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 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 re-levying the TAX (Thirty (30) years). 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, 10<sup>th</sup> 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

With a copy to: *(matters relating to West Palm Beach)*

City of West Palm Beach  
Attn: City Attorney  
401 Clematis Street  
West Palm Beach, FL 33401

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 WEST PALM BEACH

By: Shaquita Edwards  
Shaquita Edwards, City Clerk

By: Keith A. James  
Keith A. James, Mayor  
(SEAL)

City Attorney's Office  
Approved as to form and legality

By: Nancy Wicheck

ATTEST:  
MICHAEL A. CARUSO  
CLERK & COMPTROLLER

PALM BEACH COUNTY, FLORIDA BY  
ITS BOARD OF COMMISSIONERS

By: \_\_\_\_\_  
County Clerk

By: \_\_\_\_\_  
Maria G. Marino, Mayor  
(SEAL)

APPROVED AS TO LEGAL  
SUFFICIENCY

APPROVED AS TO TERMS AND  
CONDITIONS

By: [Signature]  
County Attorney

By: David Z. [Signature]  
County Engineer

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

| City                 | Street Lane Miles | Alley Lane Miles | Total Municipal Lane Miles | Percent of Municipal Lane Miles | Value "A" | 2023 BEBR | Percent of Municipal Lane Miles | Value "B" | Weighted Distribution of 70% Lane Miles and 30% Population (Formula) | Value "C" | Pro Rata Share of TOTAL MUNICIPAL SHARE |
|----------------------|-------------------|------------------|----------------------------|---------------------------------|-----------|-----------|---------------------------------|-----------|----------------------------------------------------------------------|-----------|-----------------------------------------|
| Atlantis             | 26.800            | 0.000            | 26.800                     | 0.699%                          | 2.147     | 17.286    | 0.249%                          | 0.36395%  | 0.56395%                                                             | 0.18856%  | 0.18856%                                |
| Belle Glade          | 106.999           | 0.000            | 106.999                    | 2.790%                          | 2.790     | 100.431   | 2.066%                          | 2.55498%  | 1.85426%                                                             | 0.60426%  | 0.60426%                                |
| Boca Raton           | 480.522           | 0.000            | 480.522                    | 12.590%                         | 12.590    | 82.208    | 9.502%                          | 7.36110%  | 2.46120%                                                             | 4.10257%  | 4.10257%                                |
| Boynton Beach        | 244.312           | 2.142            | 246.454                    | 6.427%                          | 6.427     | 500       | 0.058%                          | 0.20705%  | 0.00904%                                                             | 0.00904%  | 0.00904%                                |
| Briar Breckes        | 0.528             | 0.000            | 0.528                      | 0.014%                          | 0.014     | 140       | 0.016%                          | 0.03406%  | 0.01139%                                                             | 0.01139%  | 0.01139%                                |
| Cloud Lake           | 1.539             | 0.000            | 1.539                      | 0.042%                          | 0.042     | 67.213    | 0.039%                          | 0.07130%  | 0.02384%                                                             | 0.02384%  | 0.02384%                                |
| Golf                 | 10.555            | 0.000            | 10.555                     | 0.275%                          | 0.275     | 281       | 0.039%                          | 0.20245%  | 0.06769%                                                             | 0.06769%  | 0.06769%                                |
| Greenacres           | 49.264            | 0.000            | 49.264                     | 1.285%                          | 1.285     | 45.476    | 0.278%                          | 2.48272%  | 0.83010%                                                             | 0.83010%  | 0.83010%                                |
| Gulf Stream          | 8.882             | 0.000            | 8.882                      | 0.232%                          | 0.232     | 959       | 0.111%                          | 0.19552%  | 0.06537%                                                             | 0.06537%  | 0.06537%                                |
| Haverhill            | 14.447            | 0.000            | 14.447                     | 0.377%                          | 0.377     | 2.193     | 0.255%                          | 0.34007%  | 0.11370%                                                             | 0.11370%  | 0.11370%                                |
| Highland Beach       | 2.516             | 0.000            | 2.516                      | 0.066%                          | 0.066     | 4.303     | 0.499%                          | 0.19576%  | 0.06545%                                                             | 0.06545%  | 0.06545%                                |
| Hypoluxo             | 0.000             | 0.000            | 0.000                      | 0.000%                          | 0.000     | 2.687     | 0.312%                          | 0.19576%  | 0.06545%                                                             | 0.06545%  | 0.06545%                                |
| June Beach           | 10.166            | 0.157            | 10.323                     | 0.269%                          | 0.269     | 3.883     | 0.451%                          | 0.32864%  | 0.10821%                                                             | 0.10821%  | 0.10821%                                |
| Jupiter              | 308.473           | 2.155            | 310.628                    | 8.100%                          | 8.100     | 61.333    | 7.119%                          | 7.80560%  | 2.60982%                                                             | 2.60982%  | 2.60982%                                |
| Jupiter Inlet Colony | 5.455             | 0.000            | 5.455                      | 0.142%                          | 0.142     | 400       | 0.046%                          | 0.11350%  | 0.03795%                                                             | 0.03795%  | 0.03795%                                |
| Lake Clarke Shores   | 25.658            | 0.000            | 25.658                     | 0.669%                          | 0.669     | 3.556     | 0.413%                          | 0.59216%  | 0.47931%                                                             | 0.47931%  | 0.47931%                                |
| Lake Park            | 60.089            | 1.231            | 61.320                     | 1.599%                          | 1.599     | 9.015     | 0.048%                          | 0.47931%  | 0.47931%                                                             | 0.47931%  | 0.47931%                                |
| Lake Worth Beach     | 205.897           | 0.500            | 206.397                    | 5.382%                          | 5.382     | 43.432    | 5.043%                          | 5.27973%  | 1.76529%                                                             | 1.76529%  | 1.76529%                                |
| Lantana              | 63.141            | 4.052            | 67.193                     | 1.752%                          | 1.752     | 12.244    | 1.421%                          | 1.65283%  | 0.55263%                                                             | 0.55263%  | 0.55263%                                |
| Luxenhofee Groves    | 109.934           | 0.000            | 109.934                    | 2.867%                          | 2.867     | 3.373     | 0.391%                          | 2.22410%  | 0.71020%                                                             | 0.71020%  | 0.71020%                                |
| Mamaroneck           | 4.896             | 0.000            | 4.896                      | 0.128%                          | 0.128     | 420       | 0.049%                          | 0.10399%  | 0.03477%                                                             | 0.03477%  | 0.03477%                                |
| Manalapan Park       | 16.637            | 0.000            | 16.637                     | 0.434%                          | 0.434     | 2.369     | 0.275%                          | 0.38617%  | 0.12912%                                                             | 0.12912%  | 0.12912%                                |
| North Palm Beach     | 58.853            | 4.532            | 63.385                     | 1.653%                          | 1.653     | 13.145    | 1.526%                          | 1.61470%  | 0.53988%                                                             | 0.53988%  | 0.53988%                                |
| Ocean Ridge          | 13.260            | 0.000            | 13.260                     | 0.346%                          | 0.346     | 1.830     | 0.212%                          | 0.30575%  | 0.10223%                                                             | 0.10223%  | 0.10223%                                |
| Palmetto             | 43.890            | 0.249            | 44.139                     | 1.151%                          | 1.151     | 5.607     | 0.651%                          | 1.00073%  | 0.33460%                                                             | 0.33460%  | 0.33460%                                |
| Palm Beach           | 84.546            | 1.324            | 85.870                     | 2.239%                          | 2.239     | 9.207     | 1.069%                          | 1.88800%  | 0.63125%                                                             | 0.63125%  | 0.63125%                                |
| Palm Beach Gardens   | 151.491           | 4.628            | 156.119                    | 4.071%                          | 4.071     | 61.517    | 7.140%                          | 4.99173%  | 1.68899%                                                             | 1.68899%  | 1.68899%                                |
| Palm Beach Shores    | 9.833             | 0.000            | 9.833                      | 0.256%                          | 0.256     | 1.309     | 0.152%                          | 0.22506%  | 0.07525%                                                             | 0.07525%  | 0.07525%                                |
| Palm Springs         | 77.160            | 8.000            | 85.160                     | 2.012%                          | 2.012     | 27.167    | 3.153%                          | 2.35439%  | 0.78719%                                                             | 0.78719%  | 0.78719%                                |
| Riviera Beach        | 162.863           | 0.505            | 163.368                    | 4.260%                          | 4.260     | 38.795    | 4.503%                          | 4.38283%  | 1.44870%                                                             | 1.44870%  | 1.44870%                                |
| Royal Palm Beach     | 152.059           | 0.000            | 152.059                    | 3.965%                          | 3.965     | 40.293    | 4.677%                          | 4.17880%  | 1.39719%                                                             | 1.39719%  | 1.39719%                                |
| South Bay            | 25.240            | 0.000            | 25.240                     | 0.658%                          | 0.658     | 4.958     | 0.575%                          | 0.63335%  | 0.21176%                                                             | 0.21176%  | 0.21176%                                |
| South Palm Beach     | 0.000             | 0.000            | 0.000                      | 0.000%                          | 0.000     | 1.469     | 0.171%                          | 0.05115%  | 0.01710%                                                             | 0.01710%  | 0.01710%                                |
| Taquara              | 44.689            | 0.189            | 44.878                     | 1.170%                          | 1.170     | 6.179     | 0.717%                          | 1.03432%  | 0.34583%                                                             | 0.34583%  | 0.34583%                                |
| Wellington           | 382.394           | 0.000            | 382.394                    | 9.971%                          | 9.971     | 61.788    | 7.172%                          | 9.13141%  | 3.05310%                                                             | 3.05310%  | 3.05310%                                |
| West Palm Beach      | 503.170           | 30.870           | 534.040                    | 13.926%                         | 13.926    | 122.157   | 14.179%                         | 14.00151% | 4.68143%                                                             | 4.68143%  | 4.68143%                                |
| TOTAL                | 3768.158          | 66.785           | 3834.943                   | 100%                            | 861.561   | 100%      | 100%                            | 100%      | 33.4352%                                                             | 33.4352%  | 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" = 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' <u>TOTAL MUNICIPAL SHARE</u> | 33.4352% |

2024 Total Municipal Population = 861,561

New Municipality's 1<sup>st</sup> 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:

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