RESOLUTION # 2023-61

A RESOLUTION OF THE MAYOR AND CITY COMMISSION OF THE CITY OF WEST MIAMI, FLORIDA, INSTRUCTING THE CITY MANAGER TO EXECUTE ANY AND ALL DOCUMENTS BY AND BETWEEN MIAMI-DADE COUNTY AND THE CITY OF WEST MIAMI OF THAT CERTAIN AMENDED AND RESTATED INTERLOCAL AGREEMENT AS BETTER DESCRIBED IN THE ATTACHED EXHIBIT "A,"; REESTABLISHING DISTRIBUTION OF PROCEEDS OF THE SIX CENT ($.06) LOCAL OPTION GAS TAX FOR THE 30-YEAR PERIOD COMMENCING JANUARY 1, 2024 THROUGH DECEMBER 31, 2053; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, in 1993, the Board of County Commissioners of Miami-Dade County, Florida (the "Board") levied a six-cent ($.06) local option gas tax on every gallon of motor fuel and diesel sold in Miami-Dade County ("local option gas tax"); and

WHEREAS, pursuant to Resolution R-903-98, Miami-Dade County and eligible municipalities entered into an interlocal agreement in accordance with Section 336.025(3)(a)(i), Florida Statutes, establishing the method of distribution of the proceeds of the six-cent local option gas tax within Miami-Dade County for the remainder of the 1993 local option gas tax term; and

WHEREAS, the City of West Miami is eligible to enter into an interlocal agreement as described in Exhibit A; and

WHEREAS, Miami-Dade County and various municipalities representing the majority of the population of the incorporated areas of Miami-Dade County desire to amend and restate their current interlocal agreement in order to reestablish the distribution formula currently being used to distribute local option gas tax proceeds

between Miami-Dade County and eligible municipalities for the 30-year period commencing January 1, 2024 through and including December 31, 2053; and

WHEREAS, the City of West Miami is an eligible municipality to receive the share of local option gas tax authorized by Section 336.025(1)(a), Florida Statutes.

NOW, THEREFORE, BE IT RESOLVED by the City Commission of the City of West Miami as follows:

Section 1. The foregoing "whereas" clauses are hereby ratified and confirmed as being true and correct and are hereby made a specific part of this Resolution upon adoption thereof.

Section 2. The City Manager is hereby instructed and authorized to execute any and all documents by and between Miami-Dade County and the City of West Miami as better described in the attached Exhibit A, pertaining to the local option gas tax.

Section 3. This Resolution shall take effect immediately upon passage by the City Commission and signature by the Mayor.

PASSED AND ADOPTED this 16th day of August, 2023.

APPROVED:

ERIC DIAZ-PADRON, MAYOR

ATTEST:

ANNERY GONZALEZ, MMC
CITY CLERK

APPROVED AS TO FORM AND SUFFICIENCY:

JOSE A. VILLALOBOS
CITY ATTORNEY

ROLL CALL VOTE:

This Resolution was offered by Vice-Mayor Blanes, who moved its adoption. The motion was seconded by Commissioner Chavez. The vote was as follows:

MAYOR ERIC DIAZ-PADRON	**Y**
VICE-MAYOR JUAN BLANES	**Y**
COMMISSIONER CANDIDA BLANCA	**Y**
COMMISSIONER IVAN CHAVEZ, JR.	**Y**
COMMISSIONER LUCIANO L. SUAREZ	**Y**

EXHIBIT "A"

MEMORANDUM

Agenda Item No. 8(G)(1)

TO:	Honorable Chairman Oliver G. Gilbert, III and Members, Board of County Commissioners	**DATE:**	July 18, 2023
FROM:	Geri Bonzon-Keenan County Attorney	**SUBJECT:**	Resolution approving amended and restated interlocal agreement with various municipalities to reestablish distribution of proceeds of the six-cent local option gas tax for the 30-year period from January 1, 2024 through December 31, 2053; authorizing County Mayor to execute the agreement and to exercise all provisions contained therein

The accompanying resolution was prepared by the Office of Management and Budget and placed on the agenda at the request of Prime Sponsor Vice Chairman Anthony Rodríguez.

Geri Bonzon-Keenan
County Attorney

GBK/gh

Memorandum

Date: July 18, 2023

To: Honorable Chairman Oliver G. Gilbert, III
and Members, Board of County Commissioners

From: Daniella Levine Cava
Mayor

Subject: Resolution Approving Amended and Restated Interlocal Agreement for the Reestablishment and Distribution of the Six-Cent Local Option Gas Tax

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Executive Summary

Pursuant to Section 336.025, Florida Statues, local counties are permitted to impose up to a six-cent local option gas tax (per gallon) of motor and diesel fuels sold in each such county and that are distributed to the local county and municipalities. The proceeds generated from this can be used towards transportation purposes, that include funding activities for the Department of Transportation and Public Works (DTPW) as well as municipal transportation functions. This item approves the amended and restated interlocal agreement between the County and municipalities that reestablishes the disbursement formula of the six-cent local option gas tax currently being used to distribute local option fuel tax proceeds between the County and eligible municipalities for the 30-year period including January 1, 2024 through December 31, 2053.

Recommendation

It is recommended that the Miami-Dade County (County) Board of County Commissioners (Board) approve the resolution which includes the amended and restated interlocal agreements that reestablish the distribution methodology for the six-cent local option gas tax among the County and municipalities currently being used to distribute local option fuel tax proceeds between the County and eligible municipalities for the 30-year period including January 1, 2024 through December 31, 2053.

Scope of Agenda Item

The impact of this item is countywide as the six-cent local option gas tax eligible uses include funding public transportation operations and public works functions. Additionally, this item will allow municipalities to fund public transportation operations and public works functions.

Fiscal Impact / Funding Source

The annual fiscal impact associated with a six-cent levy is projected to be $63.764 million in FY 2023-24 with the County receiving $44.890 million and the municipalities receiving $18.874 million. The relevied local option gas tax will be imposed January 1, 2024, through December 31, 2053. The January 1st relevy of the six-cent local option gas tax will create a four month lapse in collections. This lapse is being accounted for in the FY 2023-24 Proposed Budget so that no budget gaps exist for the County and municipalities.

Delegation of Authority

This item authorizes the Mayor or Mayor's designee to execute the amended and restated interlocal agreement with the municipalities and to exercise all provisions contained therein.

Track Record / Monitor

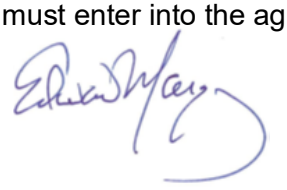
The Miami-Dade Office of Management and Budget (OMB) will administer and oversee the interlocal agreements.

Background

State law permits counties to impose up to a six-cent local option gas tax on motor fuel and special fuels. Miami-Dade County imposed a four-cent local option gas tax on September 1, 1983, and an additional two cents were imposed in 1985 bringing the total tax collected to six cents. The current local option gas tax (Ordinance 93-53) will expire on August 31st, 2023. Miami-Dade County and the municipalities within the County share approximately $63.764 million generated by the six-cent local option gas tax. The county and cities rely on this revenue to support their respective roadway/public transportation expenditures. Permissible uses of the tax are:

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
e. Traffic signs, traffic engineering, signalization and pavement markings
f. Bridge maintenance and operations
g. Debt service and current expenditures for transportation capital projects in the above program areas, including construction or reconstruction of roads

The proceeds from the existing tax are distributed based on a formula in an interlocal agreement originally established by the parties in substantially the form provided in Resolution No. R-903-98, which currently allocates 70.4 percent of the net proceeds to Miami-Dade and 29.6 percent to all eligible incorporated cities. The municipal share is distributed among cities based on a weighing of population (75 percent) and centerline miles of roadway maintained (25 percent) for each city as compared to the total population and centerline mile figures for the entire incorporated area. The County agrees to use its best efforts to spend two-thirds of its share within the incorporated area of the County. The current County share is approximately $44.890 million programmed for FY 2023-24. To meet statutory requirements, a majority of the incorporated area population of Miami-Dade County must enter into the agreements.



Edward Marquez
Chief Financial Officer

Local Option Gas Tax Distribution - Six Cents
FY 2023-24 Estimated Municipal Distribution @ 95 Percent

ATTACHMENT A

Jurisdiction	Population	Population Percent	Weighted at 75%	Centerline Mileage	Mileage Percent	Weighted at 25%	Percentage share of Municipal Proceeds	Percentage Share of Total Proceeds	Gas Tax Distribution
AVENTURA	40,350	2.59395	1.94546	13.8	0.44249	0.11062	0.02056	0.00609	**388,073**
BAL HARBOUR VILLAGE	3,094	0.19890	0.14918	0.0	0.00000	0.00000	0.00149	0.00044	**28,160**
BAY HARBOR ISLANDS	5,961	0.38321	0.28741	9.0	0.28858	0.07214	0.00360	0.00106	**67,872**
BISCAYNE PARK	3,112	0.20006	0.15004	17.0	0.54509	0.13627	0.00286	0.00085	**54,037**
CORAL GABLES	52,014	3.34378	2.50784	242.3	7.76914	1.94229	0.04450	0.01317	**839,921**
CUTLER BAY	45,545	2.92792	2.19594	89.5	2.86974	0.71744	0.02913	0.00862	**549,881**
DORAL	81,182	5.21888	3.91416	70.2	2.24930	0.56233	0.04477	0.01325	**844,904**
EL PORTAL	1,993	0.12812	0.09609	12.5	0.40080	0.10020	0.00196	0.00058	**37,050**
FLORIDA CITY	14,320	0.92058	0.69043	39.4	1.26217	0.31554	0.01006	0.00298	**189,874**
GOLDEN BEACH	955	0.06139	0.04605	11.4	0.36553	0.09138	0.00137	0.00041	**25,933**
HIALEAH	228,206	14.67050	11.00287	356.7	11.43824	2.85956	0.13862	0.04103	**2,616,418**
HIALEAH GARDENS	23,076	1.48347	1.11260	39.0	1.25050	0.31263	0.01425	0.00422	**268,995**
HOMESTEAD	83,012	5.33653	4.00239	160.0	5.13058	1.28265	0.05285	0.01564	**997,502**
INDIAN CREEK VILLAGE	89	0.00572	0.00429	2.2	0.07054	0.01764	0.00022	0.00006	**4,133**
MEDLEY	1,056	0.06789	0.05092	35.6	1.14148	0.28537	0.00336	0.00100	**63,474**
MIAMI	459,224	29.52176	22.14132	662.3	21.23752	5.30937	0.27451	0.08125	**5,181,101**
MIAMI BEACH	83,618	5.37548	4.03161	125.2	4.01475	1.00369	0.05035	0.01490	**950,373**
MIAMI GARDENS	115,053	7.39632	5.54724	369.2	11.83936	2.95984	0.08507	0.02518	**1,605,647**
MIAMI LAKES	30,905	1.98677	1.49007	71.1	2.28104	0.57026	0.02060	0.00610	**388,865**
MIAMI SHORES VILLAGE	11,630	0.74765	0.56074	57.9	1.85651	0.46413	0.01025	0.00303	**193,442**
MIAMI SPRINGS	13,865	0.89133	0.66850	89.0	2.85371	0.71343	0.01382	0.00409	**260,823**
NORTH BAY VILLAGE	8,206	0.52753	0.39565	6.2	0.19880	0.04970	0.00445	0.00132	**84,047**
NORTH MIAMI	60,337	3.87884	2.90913	108.7	3.48569	0.87142	0.03781	0.01119	**713,558**
NORTH MIAMI BEACH	43,591	2.80230	2.10172	120.0	3.84738	0.96184	0.03064	0.00907	**578,230**
OPA-LOCKA	16,710	1.07422	0.80567	37.0	1.18637	0.29659	0.01102	0.00326	**208,050**
PINECREST	18,394	1.18248	0.88686	108.0	3.46293	0.86573	0.01753	0.00519	**330,789**
SOUTH MIAMI	12,090	0.77722	0.58292	45.6	1.46213	0.36553	0.00948	0.00281	**179,003**
SUNNY ISLES BEACH	22,756	1.46290	1.09717	7.9	0.25331	0.06333	0.01161	0.00344	**219,035**
SURFSIDE	5,446	0.35010	0.26258	12.0	0.38477	0.09619	0.00359	0.00106	**67,721**
SWEETWATER	20,240	1.30115	0.97587	35.3	1.13122	0.28281	0.01259	0.00373	**237,570**
VILLAGE OF KEY BISCAYNE	14,784	0.95041	0.71281	20.5	0.65732	0.16433	0.00877	0.00260	**165,546**
VILLAGE OF PALMETTO BAY	25,041	1.60979	1.20734	125.3	4.01700	1.00425	0.02212	0.00655	**417,422**
VIRGINIA GARDENS	2,376	0.15274	0.11456	6.4	0.20521	0.05130	0.00166	0.00049	**31,312**
WEST MIAMI	7,313	0.47013	0.35259	12.5	0.40080	0.10020	0.00453	0.00134	**85,462**
TOTAL - Cities	**1,555,544**	**100.00000**	**75.00000**	**3,118.7**	**100.00000**	**25.00000**	**1.00000**	**0.29600**	**18,874,223**

TOTAL DISTRIBUTION	
Total Cities	29.600
Total County	70.400
Grand Total	100.000

SOURCES:
Bureau of Economic and Business Research, University of Florida (2022 population estimate report) https://www.bebr.ufl.edu/wp-content/uploads/2022/12/estimates_2022.pdf
"2021 City/County Mileage Report" - Florida Department of Transportation (https://ftp.fdot.gov/public/folder/nNflAvma106mshfAabOmyQ/City_and_County_Roads)

Miami-Dade Local Option (5 cents) Gas Tax Estimate (at 95%) for Fiscal Year 2023-24, excluding any service charge withheld by the State of Florida

MDC004

MEMORANDUM
(Revised)

TO: Honorable Chairman Oliver G. Gilbert, III
and Members, Board of County Commissioners

DATE: July 18, 2023

FROM: Geri Bonzon-Keenan
County Attorney

SUBJECT: Agenda Item No. 8(G)(1)

Please note any items checked.

_____	**"3-Day Rule" for committees applicable if raised**
_____	**6 weeks required between first reading and public hearing**
_____	**4 weeks notification to municipal officials required prior to public hearing**
_____	**Decreases revenues or increases expenditures without balancing budget**
_____	**Budget required**
_____	**Statement of fiscal impact required**
_____	**Statement of social equity required**
_____	**Ordinance creating a new board requires detailed County Mayor's report for public hearing**
✓	**No committee review**
_____	**Applicable legislation requires more than a majority vote (i.e., 2/3's present ____, 2/3 membership ____, 3/5's ____, unanimous ____, CDMP 7 vote requirement per 2-116.1(3)(h) or (4)(c) ____, CDMP 2/3 vote requirement per 2-116.1(3)(h) or (4)(c) ____, or CDMP 9 vote requirement per 2-116.1(4)(c)(2) ____) to approve**
_____	**Current information regarding funding source, index code and available balance, and available capacity (if debt is contemplated) required**

Approved _____ Mayor
Veto _____
Override _____

Agenda Item No. 8(G)(1)
7-18-23

RESOLUTION NO. _____

RESOLUTION APPROVING AMENDED AND RESTATED INTERLOCAL AGREEMENT WITH VARIOUS MUNICIPALITIES TO REESTABLISH DISTRIBUTION OF PROCEEDS OF THE SIX-CENT LOCAL OPTION GAS TAX FOR THE 30-YEAR PERIOD FROM JANUARY 1, 2024 THROUGH DECEMBER 31, 2053; AUTHORIZING COUNTY MAYOR OR COUNTY MAYOR'S DESIGNEE TO EXECUTE THE AGREEMENT AND TO EXERCISE ALL PROVISIONS CONTAINED THEREIN

WHEREAS, Section 336.025, Florida Statutes, authorizes county governments to levy various local option fuel taxes upon every gallon of motor fuel and diesel fuel sold in the county and taxed under the provisions of Part I or Part II of Chapter 206 of the Florida Statutes pursuant to an ordinance enacted by the Board of County Commissioners; and

WHEREAS, in 1993, the Board of County Commissioners of Miami-Dade County, Florida ("Board"), levied a six-cent ($0.06) local option gas tax on every gallon of motor fuel and diesel fuel sold in Miami-Dade County ("1993 Local Option Gas Tax"); and

WHEREAS, in 1997, this Board extended the imposition of the 1993 Local Option Gas Tax that began on September 1, 1993, for a maximum period of 30 years through Ordinance No. 97-156; and

WHEREAS, pursuant to Resolution No. R-903-98, Miami-Dade County and eligible municipalities entered into an interlocal agreement in accordance with Section 336.025(3)(a)(1), Florida Statutes, establishing the method of distributing the proceeds of the six-cent ($0.06) local option gas tax within Miami-Dade County for the remainder of the 1993 Local Option Gas Tax's term; and

WHEREAS, the proceeds of the 1993 Local Option Gas Tax have been distributed in accordance with the terms of that interlocal agreement; and

WHEREAS, by ordinance, Miami-Dade County desires to relevy the six-cent local option fuel tax authorized by Section 336.025(1)(a), Florida Statutes for the 30-year period including January 1, 2024 through December 31, 2053; and

WHEREAS, Miami-Dade County and various municipalities representing a majority of the population of the incorporated areas of Miami-Dade County desire to amend and restate their current interlocal agreement in order to reestablish the distribution formula currently being used to distribute local option fuel tax proceeds between the County and eligible municipalities for the 30-year period including January 1, 2024 through December 31, 2053,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA, that this Board:

Section 1. Approves the Interlocal Agreement between Miami-Dade County and various municipalities representing a majority of the population of the incorporated areas of Miami-Dade County reestablishing the distribution formula currently being used to distribute local option fuel tax proceeds between the County and eligible municipalities for the 30-year period including January 1, 2024 through December 31, 2053, in substantially the form attached hereto and made a part hereof.

Section 2. Authorizes the County Mayor or the County Mayor's designee to execute the Agreement, for and on behalf of Miami-Dade County after proper execution by all municipalities that are parties thereto and to exercise all provisions contained therein.

The foregoing resolution was offered by Commissioner , who moved its adoption. The motion was seconded by Commissioner and upon being put to a vote, the vote was as follows:

Oliver G. Gilbert, III, Chairman
Anthony Rodríguez, Vice Chairman

Marleine Bastien	Juan Carlos Bermudez
Kevin Marino Cabrera	Sen. René García
Roberto J. Gonzalez	Keon Hardemon
Danielle Cohen Higgins	Eileen Higgins
Kionne L. McGhee	Raquel A. Regalado
Micky Steinberg	

The Chairperson thereupon declared this resolution duly passed and adopted this 18th day of July, 2023. This resolution shall become effective upon the earlier of (1) 10 days after the date of its adoption unless vetoed by the County Mayor, and if vetoed, shall become effective only upon an override by this Board, or (2) approval by the County Mayor of this resolution and the filing of this approval with the Clerk of the Board.

MIAMI-DADE COUNTY, FLORIDA
BY ITS BOARD OF
COUNTY COMMISSIONERS

JUAN FERNANDEZ-BARQUIN, CLERK

By:_____
Deputy Clerk

Approved by County Attorney as
to form and legal sufficiency. GKS

Gerald K. Sanchez

INTERLOCAL AGREEMENT

THIS AMENDED AND RESTATED AGREEMENT entered into this __ day of __ 2023, by and between Miami-Dade County, Florida, a political subdivision of the State of Florida and municipalities representing a majority of the population of the incorporated area of Miami-Dade County.

WITNESSETH

WHEREAS, Section 336.025, Florida Statutes, authorizes county governments to levy various local option fuel taxes upon every gallon of motor fuel and diesel fuel sold in the county and taxed under the provisions of Part I or Part II of Chapter 206 of the Florida Statutes pursuant to an ordinance enacted by the Board of County Commissioners; and

WHEREAS, in 1993, the Board of County Commissioners of Miami-Dade County, Florida ("Board"), levied a six-cent ($0.06) local option gas tax on every gallon of motor fuel and diesel fuel sold in Miami-Dade County ("1993 Local Option Gas Tax"); and

WHEREAS, in 1997, this Board extended the imposition of the 1993 Local Option Gas Tax that began on September 1, 1993, for a maximum period of 30 years through Ordinance No. 97-156; and

WHEREAS, pursuant to Resolution No. R-903-98, Miami-Dade County and eligible municipalities entered into an interlocal agreement in accordance with Section 336.025(3)(a)(1), Florida Statutes, establishing the method of distributing the proceeds of the six-cent ($0.06) local option gas tax within Miami-Dade County for the remainder of the 1993 Local Option Gas Tax's term; and

WHEREAS, the proceeds of the 1993 Local Option Gas Tax have been distributed in accordance with the terms of that interlocal agreement; and

WHEREAS, by ordinance, Miami-Dade County desires to relevy the six-cent local option fuel tax authorized by Section 336.025(1)(a), Florida Statutes, for the 30-year period including January 1, 2024 through December 31, 2053; and

WHEREAS, Miami-Dade County and various municipalities representing a majority of the population of the incorporated areas of Miami-Dade County desire to amend and restate their current interlocal agreement in order to reestablish the distribution formula currently being used to distribute local option fuel tax proceeds between the County and eligible municipalities for the 30-year period including January 1, 2024 through December 31, 2053,

NOW, THEREFORE, in consideration of the covenants contained herein, the receipt and adequacy of which are hereby acknowledged by all parties hereto, it is agreed as follows:

1. This amended and restated agreement shall become effective upon its approval by the governing bodies of the County and of municipalities representing a majority of the population of the incorporated area of Miami-Dade.

2. The distribution formula described in the original interlocal agreement provided in County Resolution No. R-903-98 has governed local option gas tax distributions for FY 1999-2000 and each subsequent fiscal year for the entire term of the "1993 Local Option Gas Tax", as defined in Article IX, Chapter 29 of the Code of Miami Dade County, Florida, as amended.

3. The parties desire to have that same distribution formula govern gas tax distributions for any local option gas taxes relevied by Miami-Dade County pursuant to Section 336.025(1)(a), Florida Statutes, for the 30-year period including January 1, 2024 through December 31, 2053.

4. Currently, Miami-Dade County has imposed and levied a local option gas tax of up to six cents, the net proceeds thereof had been previously allocated on the basis of 70.4 percent

(the “County portion”) to the County and 29.6 percent (the “municipal portion”) to all eligible incorporated municipalities in Miami-Dade County, Florida pursuant to Section 336.025(6), Florida Statutes. Net proceeds shall mean local option gas taxes collected by the Florida Department of Revenue (“DOR”) less the amount retained by the DOR for administration as provided under Florida law.

5. The municipal portion of the local option gas taxes shall be distributed among the eligible incorporated municipalities in Miami-Dade County, Florida, based on a formula as follows:

a. Seventy-five percent based upon the ratio of the population of each eligible incorporated municipality compared to the total population of all eligible incorporated municipalities in Miami-Dade County; and

b. Twenty-five percent based upon the ratio of total centerline miles of roadway maintained by each eligible incorporated municipality compared to the total centerline miles maintained by all eligible incorporated municipalities in Miami-Dade County.

6. In the event that an eligible municipality annexes an area of unincorporated Miami-Dade County or a newly incorporated municipality becomes eligible for participation in the distribution of local option gas tax proceeds, the distribution shall be set in accordance with the formula in Sections 5(a) and 5(b), in which case the County's Unincorporated Municipal Service Area (“UMSA”) share will be reduced by the proportionate reduction in population and roadway centerline miles, and provided to the municipal portion with the County and municipal shares adjusted accordingly. For calculation purposes, the UMSA share of the County's portion shall be defined as 20 percent of the original 74 percent County share of the 1993 Local Option Gas Tax,

as described in Section 29-79 of the Code of Miami-Dade County, Florida. The County's portion of the local option gas tax shall never be less than 80 percent of the original 74 percent share (59 percent of the total net proceeds distributed by the state).

7. Population figures used shall be the figures used to determine the annual distribution of the half cent local government sales tax pursuant to Section 218.60(1)(a), Florida Statutes. Centerline mile figures shall be based upon yearly figures submitted by each municipality to the Department of Financial Services in their Annual Financial Report and recorded by the Florida Department of Transportation as required by Section 218.32, Florida Statutes. The population and centerline mile figures shall be updated annually with data current as of June 1 of each year.

8. Miami-Dade County will use its best efforts to spend two thirds of the County portion on transportation expenses within the incorporated municipalities.

9. The percentages for distribution shall be calculated by the County annually. By July 1 of each year, the County shall notify all municipalities and the appropriate state agencies of the percentages for distribution of LOGT proceeds among the municipalities for the upcoming annual period commencing January 1. The percentage for distribution of local option gas tax proceeds to any city whose current population or centerline mile figures are not available shall be determined by the County based on the most recent available population and/or centerline mile figures reported to the state. In the event that either the population figures and/or the centerline miles are proven to be incorrect for any given municipality in any given year, the correction to the percentage distribution will be made in the subsequent year gas tax distribution calculation.

10. Pursuant to Section 336.025(5)(b), Florida Statutes, disputes regarding the percentage of distribution to any municipality hereunder shall be resolved through an appeal to the

Administration Commission in accordance with procedures developed by the Commission. Pending final disposition of such proceedings, the tax shall be collected and such funds shall be held in escrow by the Clerk of the Circuit Court of the County until final disposition is made.

11. The net proceeds of local option gas taxes shall only be used for "transportation expenditures," as defined by Section 336.025(7), Florida Statutes.

12. In the event that a significant shift of responsibility for regional transportation services occurs between the County and the municipalities, this interlocal agreement may be renegotiated by the mutual consent of the County and the municipalities representing a majority of the population of the incorporated area of Miami-Dade County.

IN WITNESS WHEREOF, the parties have caused this Amended and Restated Interlocal Agreement to be executed by their respective and duly authorized officers as of the date written above.

ATTEST:

JUAN FERNANDEZ-BARQUIN, CLERK	MIAMI-DADE COUNTY, FLORIDA
By:_____ DEPUTY CLERK	By:_____ Name: Title:
ATTEST:	ATTEST:
By:_____	By:_____
ATTEST:	ATTEST:
By:_____	By:_____