

AGENDA ITEM SUMMARY

Meeting Date:	January 6, 2026	<input type="checkbox"/> Consent	<input checked="" type="checkbox"/> Regular
Department:	Fire Rescue	<input type="checkbox"/> Workshop	<input type="checkbox"/> Public Hearing

I. EXECUTIVE BRIEF

Motion and Title: Staff recommends motion to approve:

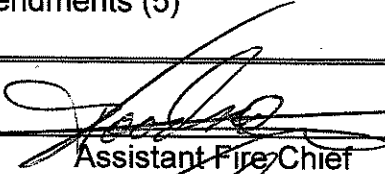
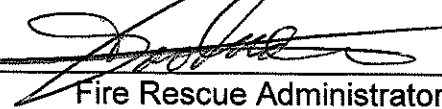
- A) Resolution of the Board of County Commissioners (Board) of Palm Beach County, Florida, approving Budget Transfers and Budget Amendments relating to the transfer of Ocean Rescue Lifeguards to the Fire Rescue Department; and providing for an effective date.
- B) Budget Transfer of \$7,869,401 within the General Fund to Fire Rescue MSTU Fund, \$7,169,401 from Parks and Recreation Department (Parks) and \$700,000 from Contingency Reserves to fund the transfer of Ocean Rescue Lifeguards and additional communication equipment;
- C) Budget Transfer of \$295,338 within the Facilities Development and Operations (FDO) Fleet Management Fund to the Fire/Rescue MSTU Fund to fund the transfer of Ocean Rescue Equipment and Vehicles;
- D) Budget Amendment of \$ 8,164,739 within the Fire/Rescue MSTU Fund to recognize the transfers from Parks and FDO Fleet Management;
- E) Budget Transfer of \$127,200 within the Parks Improvement Fund to Fire Rescue Improvement Fund to fund the repairs and renovations of Ocean Rescue Equipment; and
- F) Budget Amendment of \$127,200 within the Fire/Rescue Improvement Fund to recognize the transfer from Parks Improvement Fund to fund the repairs and renovations of Ocean Rescue Equipment.

Summary: The Palm Beach County (PBC) Ocean Rescue Lifeguards are a United States Lifesaving Association (USLA) certified team of well trained, highly skilled professionals operating under Parks. They provide the initial response to emergencies on and in PBC managed beaches, providing ocean rescues, emergency medical care, and preventative interventions, as well as assistance to beachgoers. Fire Rescue is requesting Budget Transfers and Budget Amendments relating to the transfer of the Ocean Rescue Lifeguard Section and related vehicles and equipment from Parks to Fire Rescue. This action will establish a new division within Fire Rescue to align all water emergency response functions under a single public safety agency. Countywide (SB)

Background and Policy Issues: Continued on page 3.

Attachments:

- 1. Resolution
- 2. Budget Transfers/Amendments (5)

Recommended by:		12-29-2025
	Assistant Fire Chief	Date
Approved by:		12-29-2025
	Fire Rescue Administrator	Date
Approved by:	_____	_____
	Deputy County Administrator	Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	2026	2027	2028	2029	2030
Capital Expenditures	\$827,200				
Operating Costs	\$7,464,739				
External Revenues	(\$8,291,939)				
Program Income (County)					
In-Kind Match (County)					
NET FISCAL IMPACT	0				
# ADDITIONAL FTE					
POSITIONS (Cumulative)					

Is Item Included in Current Budget? Yes ☐ No ☒
Does this item include the use of Federal Funds? Yes ☐ No ☒
Does this item include the use of State Funds? Yes ☐ No ☒

Budget Account No.: Fund 1300 Dept 440 Unit 4240 Object Various
Fund 1300 Dept 440 Unit 4240 Rev Source 8000/8231
Fund 3700 Dept 440 Unit F186 Object 6590
Fund 3700 Dept 800 Unit 9100 Rev Source 8184
Fund 0001 Dept 580/820 Unit 5237/9900/9100 Object Various/9901
Fund 3600 Dept 581/820 Unit P966/9100 Object Various
Fund 5000 Dept 410/820 Unit 7250/9000 Object Various

B. Recommended Sources of Funds/Summary of Fiscal Impact:

Budget transfers and amendments will reallocate funding of the Ocean Rescue Lifeguards, Equipment and Vehicles from Parks and Recreation to Fire Rescue. Future funding will occur during the budget process. The transfer includes a total of 41 FRS positions and 76 Full time positions.

C. Departmental Fiscal Review: *Sam Maggioni* 12/29/25

III. REVIEW COMMENTS

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

OFMB *KV* 12/30

Contract Development and Control

B. Legal Sufficiency

Assistant County Attorney

C. Other Department Review:

Anthony C. Cutillo
Department Director

(THIS SUMMARY IS NOT TO BE USED AS A BASIS FOR PAYMENT.)

Background and Policy Issues: Continued from page 1. The Ocean Rescue Lifeguards are entrusted with protecting and servicing an estimated 5.2 million beachgoers every year, averaging 200 rescues, 630 bathing assists, 16,000 first aid cases, 113,000 preventative actions, and reuniting 30 lost children with their parents, as well as 9,000 participants in their public education events. Fire Rescue is an ISO Class 1 all-hazards fire and rescue department responding to over 154,000 calls for help each year addressing a wide variety of emergencies.

A new division will be established within Fire Rescue to consolidate all PBC water response services. Fire Rescue will work with staff to ensure a smooth transition while continuing to provide the superior service delivery both departments are accustomed to. This proposed transfer aims to enhance water safety and increase efficiency in emergency response in PBC through a single coordinated effort. The benefits of the new division to the residents of PBC will include; enhanced water safety, increased efficiency, strategic alignment, extensive training and certified instructors.

RESOLUTION NO. R2026-_____

RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS (BOARD) OF PALM BEACH COUNTY, FLORIDA, APPROVING BUDGET TRANSFERS AND BUDGET AMENDMENTS RELATING TO THE TRANSFER OF OCEAN RESCUE LIFEGUARDS TO THE FIRE RESCUE DEPARTMENT; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the transfer of Ocean Rescue Lifeguards, Equipment and Vehicles to the Fire Rescue Department from the Parks and Recreation Department (Parks) necessitates several Budget Amendments and Budget Transfers between funds to properly account for the unanticipated revenue to, and add appropriations to the budget of, the proper fund; and

WHEREAS, pursuant to Section 129.06(2)(d), Florida Statutes, the Board may by Resolution amend the budget and transfer revenue between funds to account for unanticipated revenue received for a particular purpose.

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

Section 1. The Board hereby adopts this Resolution approving the following budget transfers and amendments to the FY 2026 Budget:

- A) Budget Transfer of \$7,869,401 within the General Fund to Fire Rescue MSTU Fund, \$7,169,401 from Parks and Recreation Department (Parks) and \$700,000 from Contingency Reserves to fund the transfer of Ocean Rescue Lifeguards and additional communication equipment;
- B) Budget Transfer of \$295,338 within the Facilities Development and Operations (FDO) Fleet Management Fund to the Fire/Rescue MSTU Fund to fund the transfer of Ocean Rescue Equipment and Vehicles;
- C) Budget Amendment of \$8,164,739 within the Fire/Rescue MSTU Fund to recognize the transfers from Parks and FDO Fleet Management;
- D) Budget Transfer of \$127,200 within the Parks Improvement Fund to Fire Rescue Improvement Fund to fund the repairs and renovations of Ocean Rescue Equipment; and
- E) Budget Amendment of \$127,200 within the Fire/Rescue Improvement Fund to recognize the transfer from Parks Improvement Fund to fund the repairs and renovations of Ocean Rescue Equipment.

Section 2. Effective Date

The provisions of this Resolution shall be effective immediately upon adoption hereof.

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:

Commissioner Sara Baxter, Mayor
Commissioner Marci Woodward, Vice Mayor
Commissioner Maria Marino
Commissioner Gregg K. Weiss
Commissioner Joel G. Flores
Commissioner Maria Sachs
Commissioner Bobby Powell Jr.

The Mayor thereupon declared the Resolution duly passed and adopted this _____ day of _____, 2026

PALM BEACH COUNTY, A POLITICAL
SUBDIVISION OF THE STATE OF
FLORIDA, BY AND THROUGH ITS
BOARD OF COUNTY COMMISSIONERS

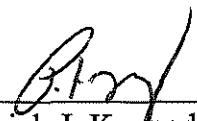
MICHAEL A. CARUSO
CLERK OF THE CIRCUIT COURT
& COMPTROLLER,

By: _____
Deputy Clerk

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY

APPROVED AS TO TERMS
AND CONDITIONS

By: _____
County Attorney

By:  _____
Patrick J. Kennedy, Fire Rescue Administrator

26-0287

BOARD OF COUNTY COMMISSIONERS
PALM BEACH COUNTY, FLORIDA
EXPENDITURE BUDGET TRANSFER

BGEX 120325*536

FUND 5000-Fleet Management Fund

ACCOUNT NUMBER	ACCOUNT NAME	UNIT NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED as of 12/17/25	REMAINING BALANCE
EXPENDITURES									
5000-410-7250-6401	Machinery & Equipment	Fleet Replacement	43,567,540	43,567,540	0	295,338	43,272,202	22,007,841	21,264,361
5000-820-9000-9052	Tr to Fire Rescue MSTU Fd 1300	Transfers	0	0	295,338	0	295,338	0	295,338
Total Expenditures			115,238,504	115,238,504	295,338	295,338	115,238,504		

SIGNATURES

DATES

Initiating Department/Division

Administration/Budget Department Approval

OFMB Department - Posted

BY BOARD OF COUNTY COMMISSIONERS

At Meeting of: 6-Jan-26

Deputy Clerk to the
Board of County Commissioners

26-0283

BOARD OF COUNTY COMMISSIONERS
PALM BEACH COUNTY, FLORIDA
EXPENDITURE BUDGET TRANSFER

BGEX 110425*371

FUND 0001-General Fund

ACCOUNT NUMBER	ACCOUNT NAME	UNIT NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED as of 12/17/25	REMAINING BALANCE
EXPENDITURES									
0001-580-5237-1201	Salaries & Wages Regular	Recreation-Aquatics	5,519,150	5,519,150	0	3,860,146	1,659,004	908,835	750,169
0001-580-5237-1203	Salaries & Wages Seasonal	Recreation-Aquatics	663,401	663,401	0	488,589	174,812	113,934	60,878
0001-580-5237-1301	Sal & Wages Non-FRS Employees	Recreation-Aquatics	1	1	0	1	0	0	0
0001-580-5237-1401	Salaries & Wages Overtime	Recreation-Aquatics	544,174	544,174	0	427,339	116,835	115,664	1,171
0001-580-5237-1504	Wages-Union Sick-No Frs Cntrb	Recreation-Aquatics	30,184	30,184	0	19,318	10,866	(3,500)	14,366
0001-580-5237-2101	Fica-Taxes	Recreation-Aquatics	419,589	419,589	0	297,314	122,275	68,804	53,471
0001-580-5237-2105	Fica Medicare	Recreation-Aquatics	98,130	98,130	0	69,533	28,597	16,091	12,506
0001-580-5237-2201	Refirement Contributions-Frs	Recreation-Aquatics	982,349	982,349	0	682,173	300,176	174,361	125,815
0001-580-5237-2301	Insurance-Life & Health	Recreation-Aquatics	1,260,000	1,260,000	0	900,000	360,000	212,266	147,734
0001-580-5237-2401	Workers' Compensation	Recreation-Aquatics	169,581	169,581	0	108,533	61,048	0	61,048
0001-580-5237-3401	Other Contractual Services *	Recreation-Aquatics	19,200	19,200	0	16,640	2,560	12,800	(10,240)
0001-580-5237-3421	Contractual Services -Training	Recreation-Aquatics	10,000	10,000	0	9,500	500	0	500
0001-580-5237-4001	Travel And Per Diem	Recreation-Aquatics	10,000	10,000	0	4,750	5,250	1,080	4,170
0001-580-5237-4007	Travel-Mileage	Recreation-Aquatics	9,500	9,500	0	6,318	3,182	1,716	1,466
0001-580-5237-4406	Rent-Office Equipment	Recreation-Aquatics	3,000	3,000	0	2,500	500	3,630	(3,130)
0001-580-5237-4420	Rent-Motor Pool Vehicles	Recreation-Aquatics	198,648	198,648	0	120,886	77,762	28,496	49,266
0001-580-5237-4502	Casualty Self Ins Premiums	Recreation-Aquatics	48,231	48,231	0	36,656	11,575	0	11,575
0001-580-5237-4625	Rep/Maint-Motor Pool Vehicles	Recreation-Aquatics	62,987	62,987	0	45,600	17,387	10,668	6,719
0001-580-5237-4941	Registration Fees	Recreation-Aquatics	9,480	9,480	0	475	9,005	874	8,131
0001-580-5237-5101	Office Supplies	Recreation-Aquatics	1,969	1,969	0	1,000	969	2,386	(1,417)
0001-580-5237-5112	Telephone Equipment/Install	Recreation-Aquatics	200	200	0	100	100	0	100
0001-580-5237-5113	Radio Equipment/Installation	Recreation-Aquatics	7,000	7,000	0	1,520	5,480	0	5,480
0001-580-5237-5201	Materials/Supplies Operating	Recreation-Aquatics	42,000	42,000	0	29,900	12,100	21,264	(9,164)
0001-580-5237-5215	Gasoline	Recreation-Aquatics	33,835	33,835	0	11,780	22,055	5,043	17,012
0001-580-5237-5230	Medicine & Drugs	Recreation-Aquatics	9,532	9,532	0	9,055	477	0	477
0001-580-5237-5231	Medical-Surgicl Supplies	Recreation-Aquatics	10,625	10,625	0	5,406	5,219	5,219	0
0001-580-5237-5248	Clothing & Wearing Apparel	Recreation-Aquatics	17,200	17,200	0	14,250	2,950	2,309	641
0001-580-5237-5412	Dues & Memberships	Recreation-Aquatics	10,735	10,735	0	119	10,616	465	10,151
0001-820-9100-9052	Tr To Fire/Rescue MSTU Fd 1300	Transfers	15,412,375	15,412,375	7,869,401	0	23,281,776	0	23,281,776
0001-820-9900-9901	Contingency Reserves	Reserves	20,000,000	20,504,991	0	700,000	19,804,991	0	19,804,991

Total Expenditures

2,470,492,867

2,470,255,203

7,869,401

7,869,401

2,470,255,203

SIGNATURES

DATES

Initiating Department/Division

Administration/Budget Department Approval

OFMB Department - Posted

BY BOARD OF COUNTY COMMISSIONERS

At Meeting of: 6-Jan-26

Deputy Clerk to the
Board of County Commissioners

26-0284

**BOARD OF COUNTY COMMISSIONERS
PALM BEACH COUNTY, FLORIDA
BUDGET AMENDMENT**

BGRV 110425*0092

BGEX 110425*0368

FUND 1300-FIRE RESCUE MSTU

ACCOUNT NUMBER	ACCOUNT NAME	UNIT NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED as of 12/17/25	REMAINING BALANCE
REVENUES									
1300-440-4240-8000	Tr Fr General Fund Fd 0001	Water Rescue	0	0	7,869,401	0	7,869,401	0	7,869,401
1300-440-4240-8231	Tr Fr Fleet Mmgt Fd 5000	Water Rescue	0	0	295,338	0	295,338	0	295,338
Total Fund Revenues			797,781,429	797,818,929	8,164,739	0	805,983,668		
EXPENDITURES									
1300-440-4240-1201	Salaries & Wages Regular	Water Rescue	0	0	3,860,146	0	3,860,146	0	3,860,146
1300-440-4240-1203	Salaries & Wages Seasonal	Water Rescue	0	0	488,589	0	488,589	0	488,589
1300-440-4240-1301	Sal & Wages Non-Frs Employees	Water Rescue	0	0	1	0	1	0	1
1300-440-4240-1401	Salaries & Wages Overtime	Water Rescue	0	0	427,339	0	427,339	0	427,339
1300-440-4240-1504	Wages-Union Sick-No Frs Cntrb	Water Rescue	0	0	19,318	0	19,318	0	19,318
1300-440-4240-2101	Fica-Taxes	Water Rescue	0	0	297,314	0	297,314	0	297,314
1300-440-4240-2105	Fica Medicare	Water Rescue	0	0	69,533	0	69,533	0	69,533
1300-440-4240-2201	Retirement Contributions-Frs	Water Rescue	0	0	682,173	0	682,173	0	682,173
1300-440-4240-2301	Insurance-Life & Health	Water Rescue	0	0	900,000	0	900,000	0	900,000
1300-440-4240-2401	Workers' Compensation	Water Rescue	0	0	108,532	0	108,532	0	108,532
1300-440-4240-2501	Unemployment Compensation	Water Rescue	0	0	1	0	1	0	1
1300-440-4240-3401	Other Contractual Services *	Water Rescue	0	0	16,640	0	16,640	0	16,640
1300-440-4240-3421	Contractual Services -Training	Water Rescue	0	0	9,500	0	9,500	0	9,500
1300-440-4240-4001	Travel And Per Diem	Water Rescue	0	0	4,750	0	4,750	0	4,750
1300-440-4240-4007	Travel-Mileage	Water Rescue	0	0	6,318	0	6,318	0	6,318
1300-440-4240-4406	Rent-Office Equipment	Water Rescue	0	0	2,500	0	2,500	0	2,500

1300-440-4240-4420	Rent-Motor Pool Vehicles	Water Rescue	0	0	120,886	0	120,886	0	120,886
1300-440-4240-4502	Casualty Self Ins Premiums	Water Rescue	0	0	36,656	0	36,656	0	36,656
1300-440-4240-4625	Rep/Maint-Motor Pool Vehicles	Water Rescue	0	0	45,600	0	45,600	0	45,600
1300-440-4240-4941	Registration Fees	Water Rescue	0	0	475	0	475	0	475
1300-440-4240-5101	Office Supplies	Water Rescue	0	0	1,000	0	1,000	0	1,000
1300-440-4240-5112	Telephone Equipment/Install	Water Rescue	0	0	100	0	100	0	100
1300-440-4240-5113	Radio Equipment/Installation	Water Rescue	0	0	1,520	0	1,520	0	1,520
1300-440-4240-5201	Materials/Supplies Operating	Water Rescue	0	0	29,900	0	29,900	0	29,900
1300-440-4240-5215	Gasoline	Water Rescue	0	0	11,780	0	11,780	0	11,780
1300-440-4240-5230	Medicine & Drugs	Water Rescue	0	0	9,055	0	9,055	0	9,055
1300-440-4240-5231	Medical-Surgical Supplies	Water Rescue	0	0	5,406	0	5,406	0	5,406
1300-440-4240-5248	Clothing & Wearing Apparel	Water Rescue	0	0	14,250	0	14,250	0	14,250
1300-440-4240-5412	Dues & Memberships	Water Rescue	0	0	119	0	119	0	119
1300-440-4240-5280	Materials/Supplies Indirect	Water Rescue	0	0	6,385	0	6,385	0	6,385
1300-440-4230-5280	Materials/Supplies Indirect	Central Ops	1,000,000	1,000,000	0	6,385	993,615	35,461	958,154
1300-440-4240-6401	Machinery & Equipment	Water Rescue	0	109,818	295,338	0	405,156	0	405,156
1300-440-4240-6411	Communication Equipment	Water Rescue	0	0	700,000	0	700,000	0	700,000
Total Fund Expenditures			797,781,429	797,818,929	8,171,124	6,385	805,983,668		

SIGNATURES

DATES


Initiating Department/Division

12/29/2025

Administration/Budget Department Approval

OFMB Department - Posted

BY BOARD OF COUNTY COMMISSIONERS

At Meeting of: 6-Jan-26

Deputy Clerk to the
Board of County Commissioners

26-0285


BOARD OF COUNTY COMMISSIONERS
PALM BEACH COUNTY, FLORIDA
EXPENDITURE BUDGET TRANSFER

BGEX 120325*0538

FUND 3600-Park Improvement Fund

ACCOUNT NUMBER	ACCOUNT NAME	UNIT NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED as of 12/17/25	REMAINING BALANCE
EXPENDITURES									
3600-820-9100-9192	Tr To Fire Rescue Imprv Fd 3700	Transfers	0	0	127,200	0	127,200	0	127,200
3600-581-P966-4611	Rep/Renov-Parks+Recreation	Aquatic Facilities & Beach Repair & Renovation	941,000	941,000	0	127,200	813,800	0	813,800
Total Expenditures			89,655,890	85,749,627	127,200	127,200	85,749,627		

SIGNATURES



12/29/25

Initiating Department/Division

Administration/Budget Department Approval

OFMB Department - Posted

BY BOARD OF COUNTY COMMISSIONERS

At Meeting of: 6-Jan-26

Deputy Clerk to the Board of County Commissioners

26- 0286

BOARD OF COUNTY COMMISSIONERS
PALM BEACH COUNTY, FLORIDA
BUDGET AMENDMENT

BGRV 120325*0134

BGEX 120325*0539

FUND 3700-Fire Rescue Improvement

ACCOUNT NUMBER	ACCOUNT NAME	UNIT NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED as of 12/17/25	REMAINING BALANCE
REVENUES									
3700-800-9100-8184	Tr Fr Park Improvement Fund 3600	Transfers	0	0	127,200	0	127,200	0	127,200
Total Fund Revenues			262,261,782	254,272,393	127,200	0	254,399,593		
EXPENDITURES									
3700-441-F186-6590	Repair & Renovation	Water Rescue R & R	0	0	127,200	0	127,200	0	127,200
Total Fund Expenditures			262,261,782	254,272,393	127,200	0	254,399,593	13,857,487	

SIGNATURES


Initiating Department/Division

DATES

12/23/2025

Administration/Budget Department Approval

OFMB Department - Posted

BY BOARD OF COUNTY COMMISSIONERS

At Meeting of: 6-Jan-26

Deputy Clerk to the
Board of County Commissioners