



ANTHONY C. MARRONE
FIRE CHIEF
FORESTER & FIRE WARDEN

*"Proud Protectors of Life,
the Environment, and Property"*

COUNTY OF LOS ANGELES FIRE DEPARTMENT

1320 NORTH EASTERN AVENUE
LOS ANGELES, CALIFORNIA 90063-3294
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BOARD OF SUPERVISORS

HILDA L. SOLIS, CHAIR FIRST DISTRICT	
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June 16, 2026

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, California 90012

Dear Supervisors:

**APPROVE EXPENDITURE PLAN FOR REVENUE GENERATED BY THE CONSOLIDATED FIRE PROTECTION DISTRICT – EMERGENCY RESPONSE & INFRASTRUCTURE SPECIAL PARCEL TAX
FISCAL YEAR 2026-27
(ALL DISTRICTS) (3-VOTES)**

SUBJECT

The Consolidated Fire Protection District of Los Angeles County (District) is requesting Board of Supervisors (Board) approval of the Fiscal Year (FY) 2026-27 expenditure plan for revenue generated by the District's Emergency Response & Infrastructure Special Parcel Tax (Measure E) and delegate authority to the Fire Chief, or his designee, to adjust, and to increase the expenditure plan with advance notice to the Board.

IT IS RECOMMENDED THAT THE BOARD ACTING AS THE GOVERNING BODY OF THE CONSOLIDATED FIRE PROTECTION DISTRICT OF LOS ANGELES COUNTY:

1. Approve the recommended expenditure plan (Enclosure) authorizing the utilization of approximately \$146.106 million in funding from Measure E.
2. Delegate authority to the Fire Chief, or his designee, to adjust the expenditure plan amounts within the aforementioned authority, and to increase the expenditure plan up to \$155.1 million with advance notice to the Board.
3. Direct the District to provide an annual report to the Board by December 31st of each year describing the impact of the programs.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

Measure E, a citizen's initiative, was placed on the November 2024 ballot for the voters' consideration as a solution to address the District's financial challenges. The measure, approved by the voters by 55.05%, imposes a special tax of six cents (\$0.06) per square foot of structural improvements, excluding the square footage of improvements used for parking, on all taxable improved parcels. The tax applies to the parcels located within the cities and unincorporated area of Los Angeles County served by the District and is expected to generate approximately \$146.106 million in revenue for FY 2026-27.

Revenues generated by the special tax will be expended by the District pursuant to an expenditure plan approved by the Board prior to June 30th of each year. The annual expenditure plan will include, but not be limited to the following priorities:

- (1) Hiring, training, and certifying additional firefighters and paramedics
- (2) Communications and Information Technology Systems
- (3) Facilities
- (4) Vehicles and aircraft
- (5) Life-saving rescue tools
- (6) Wildfire protection
- (7) Emergency response tools and infrastructure

Implementation of Strategic Plan Goals

Approval of the recommended actions is consistent with the County's Strategic Plan North Star 2, Focus Area Goal D. Sustainability and North Star 3, Focus Area Goals: A. Communication and Public Access, F. Flexible and Efficient Infrastructure and G. Internal Controls and Processes.

FISCAL IMPACT/FINANCING

Revenues generated by the special tax will reside in an interest-bearing Special Revenue Fund administered by the District. The special tax is expected to generate approximately \$146.106 million in revenue for FY 2026-27. This estimate is based on the Auditor-Controller's March Measure E revenue estimate for FY 2025-26 plus the maximum two percent (2%) annual adjustment allowed by the Measure. The actual amount collected may differ which may require an adjustment to the expenditure plan. District costs will be limited to available special tax revenue and there will be no net County costs associated with this action.

The proposed expenditure plan (Enclosure) has been reviewed by County Counsel and aligns with all requirements for use.

Funding will be included in the District's FY 2026-27 Adopted Budget and will be included in future fiscal years' budgets, as necessary.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Revenues generated by the special tax may be used for information technology systems; 911 communications, cell phone dispatch, and other communications technologies; adding and maintaining fire facilities, fire engines, helicopters, aircraft, life-saving tools and equipment, wildfire protection, emergency response tools and infrastructure; and hiring and training paramedics and firefighters. Revenues generated by the special tax shall not be used for unfunded workers'

compensation or pension liabilities.

The District's Independent Citizens' Oversight Committee, established in 1997, shall provide an annual review of the special tax to ensure that the revenues generated by the special tax are expended only for the purposes specified and shall annually report the findings of its review to the Board and to the public.

Additionally, the Auditor-Controller will require a report to be prepared by an independent auditor and filed with the Board no later than December 31st of each year, stating the amount of special tax proceeds collected and expended and the status of all projects or description of any services or programs funded from proceeds of the special tax.

IMPACT ON CURRENT SERVICES (OR PROJECTS)

Ongoing financial challenges have prevented the District from investing in its infrastructure and equipment. The revenue generated by Measure E will allow the District to replace and repair fire stations and offices that are seismically unsafe, to replace vehicles, helicopters, and equipment that are past its service life, to purchase air operations capital assets, and to hire and train additional paramedics and firefighters. This will ensure that our residents and business owners continue to receive the highest quality of service while entrusted in our care.

CONCLUSION

Upon approval by your Honorable Board, please instruct the Executive Officer of the Board to return the adopted stamped Board Letter to the following:

Consolidated Fire Protection District of Los Angeles County
Executive Office – Business Operations
Attention: Jasmine Anderson, Administrative Services Manager II
1320 North Eastern Avenue
Los Angeles, CA 90063
Jasmine.Anderson@fire.lacounty.gov

The District's contact may be reached at (323) 881-6173.

The Honorable Board of Supervisors

6/16/2026

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Respectfully submitted,

A handwritten signature in blue ink that reads "Anthony C. Marrone". The signature is written in a cursive style with a large initial 'A' and a long, sweeping tail.

ANTHONY C. MARRONE

FIRE CHIEF

ACM:al

Enclosures

c: Chief Executive Officer
Executive Officer, Board of Supervisors
County Counsel

Consolidated Fire Protection District of Los Angeles County (District)
Proposed Measure E Expenditure Plan for Fiscal Year 2026-27

Background: Measure E, a citizen's initiative, was placed on the November 2024 ballot for the voters' consideration as a solution to address the District's financial challenges. The measure, approved by the voters by 55.05%, imposes a special tax of six cents (\$0.06) per square foot of structural improvements, excluding the square footage of improvements used for parking, on all taxable improved parcels. The tax applies to the parcels located within the cities and unincorporated area of Los Angeles County served by the District and is expected to generate approximately **\$146.106 million** in revenue for Fiscal Year (FY) 2026-27.

Revenues generated by the special tax will be expended by the District pursuant to an expenditure plan approved by the Board prior to June 30th of each year. The annual expenditure plan will include, but not be limited to the following priorities:

- (1) Hiring, training, and certifying additional firefighters and paramedics
- (2) Communications and Information Technology Systems
- (3) Facilities
- (4) Vehicles and aircraft
- (5) Life-saving rescue tools
- (6) Wildfire protection
- (7) Emergency response tools and infrastructure

Proposal: For FY 2026-27, the District will focus on the following items that align with the priorities listed above.

1. **Facilities:** The District's 261 facilities have an average age of over 50-years and have limited capacity to meet increasing demand for Fire, Paramedic, and Lifeguard service-delivery. As a result, the District plans on utilizing Measure E funds to continue the replacement of Fire Stations 8, 12, 17, 81. The District also plans on utilizing Measure E funds to perform deferred facility maintenance including major roof and HVAC replacement at various fire stations and facilities.

Estimated FY 2026-27 Budget: \$25.312 Million

Supervisorial Districts Impacted: **ALL**

- Vehicles and Apparatus:** The District has approximately 1,721 vehicles including 868 emergency vehicles and 853 non-emergency vehicles. The majority of the District's vehicles are approaching or over 20-years of age and are in need of replacement as the National Fire Protection Agency (NFPA) recommends a 15-to-20-year lifecycle for emergency vehicles. The District plans on utilizing \$31.058 million of Measure E funds to purchase and outfit vehicles and apparatus. This will supplement the District's annual allocation of \$13.888 million to the District's Vehicle Accumulated Capital Outlay (ACO) Fund, which will result in a total of \$44.946 million for vehicle replacement. The priorities are to replace antiquated emergency vehicles and to transition non-emergency vehicles to hybrid vehicles.

Estimated FY 2026-27 Budget: \$31.058 Million

Supervisorial Districts Impacted: **ALL**

- 4-Person Staffing:** Although the NFPA standard is for fire agencies to have 4-person Engine Company staffing, the District currently uses both 3-person and 4-person Engines. The District will utilize Measure E funds to continue the plan to convert all 163 engines to 4-person staffing. In FY 2025-26, 15 Engine Companies were converted from 3-person to 4-person staffing. In FY 2026-27, 18 additional Engine Companies, for a total of 33 Engine Companies, will be converted from 3-person to 4-person staffing. The additional 18 Engine Companies to convert will be based on greatest need.

Estimated FY 2026-27 Budget: \$23.760 Million

Supervisorial Districts Impacted: **ALL**

- Advanced Provider Response Unit Staffing:** The Advanced Provider Response Unit (APRU) plays a vital role in delivering high-quality prehospital care at special events (So-Fi, West Hollywood PRIDE Festival, etc.) and on emergency medical calls throughout the County. The District will continue to use Measure E funds for the 11.0 Fire Fighter Paramedic (FFPM) positions added in FY 2025-26 to staff the APRUs. During special events, these FFPMs are integrated into the event action plan providing life safety and paramedic services from a quick response vehicle, as members of a bicycle team, or as specially trained on-field paramedics for sporting events at So-Fi. During regular APRU operations, the FFPMs work in tandem with the APRU Nurse Practitioner or Physician Assistant and oversee scene operations including vehicle management, radio communication, and safety while also assisting with patient assessment and treatment.

Estimated FY 2026-27 Budget: \$2.640 Million

Supervisorial Districts Impacted: **ALL**

5. **Recruit Training Cadre Staffing:** The Recruit Training Cadre executes the District's firefighter recruit training program by serving as the primary instructor and evaluator, leading recruits through a series of foundational and advanced skill sets ranging from basic skills to complex multi-company operations, demonstrating all physical tasks, leading strenuous hands-on training, and fostering an environment of safety and proactive injury prevention through education and vigilant oversight. The District will continue to use Measure E funds for the 6.0 Fire Captains added in FY 2025-26 to create a permanent Recruit Training Cadre vital for aligning training with operations and for producing firefighters who are both effective and embody the District's core values.

Estimated FY 2026-27 Budget: \$1.608 Million

Supervisorial Districts Impacted: **ALL**

6. **Helicopter Replacement:** The District currently maintains a fleet of 9 water-dropping helicopters to combat fast-moving wildfires and to provide air medical transport. The District plans on utilizing Measure E funds for the remaining balance of the purchase of two Sikorsky Firehawks that was approved by your Board on September 30, 2025.

Estimated FY 2026-27 Budget: \$26.300 Million

Supervisorial Districts Impacted: **ALL**

7. **Air Operations:** The District's Air Operations currently operate from two locations: Barton Heliport and Van Nuys Airport. According to an assessment by Johnson Fain (2019), these facilities are undersized by approximately 60% with specific deficiencies in aircraft apron (tarmac) area, maintenance hangars, and hanger space to store aircraft. In order to accommodate modern aircraft and provide a coordinated and rapid response with improved situational awareness over its operations during firefighting events, the District will set aside additional Measure E funding in FY 2026-27 to relocate to an existing site.

Estimated FY 2026-27 Budget: \$10.000 Million

Supervisorial District Impacted: **ALL**

8. **Communication & IT Equipment:** Due to ongoing financial challenges, the District has been unable to upgrade information technology equipment for over a decade. As a result, the District plans on utilizing Measure E funds to supplement the Information Technology Investment Board (ITIB) funding received in 2023 for the Computer Aided Dispatch (CAD) replacement project that is over 30-years old; to replace the current Station Control Unit (SCU) alerting system that is over 10-years old; to fund LA-RICS fees; to upgrade, enhance, and strengthen emergency communication equipment, and to repay the Information Technology Infrastructure Fund loan to purchase and install the 8,500 mobile radios.

Estimated FY 2026-27 Budget: \$17.047 Million

Supervisorial Districts Impacted: **ALL**

9. **Firefighting Equipment:** District operations often require the use of specialized firefighting and emergency medical equipment that require replacement when it becomes obsolete and past its useful life. To ensure appropriate funding for new and replacement equipment, the District will continue to set aside Measure E funding annually.

Estimated FY 2026-27 Budget: \$8.381 Million

Supervisorial Districts Impacted: **ALL**

Adjustments: The above Expenditure Plan is based on an estimated \$146.106 Million in Measure E revenue for FY 2026-27. Since the actual amount collected may differ, the District may adjust the expenditure plan amounts within \$146.106 Million or increase the expenditure plan up to \$155.1 Million with advance notice to the Board.

Future Items: Expenditure plans will be submitted for Board approval prior to June 30th of each year. Future expenditure plans will include continued new, replacement, and repair of fire stations, air operations facilities, training facilities, and logistics/support facilities (including Fire headquarters); additional IT infrastructure projects, including a new scheduling/timekeeping system for firefighters; on-going costs for the training division to support the training of new firefighters; and replacement of additional helicopters, radios/communication equipment, and firefighting tools and equipment.