



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  
(323) 881-2401  
[www.fire.lacounty.gov](http://www.fire.lacounty.gov)



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August 11, 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:

### **AMEND THE FIRE DEPARTMENT HAZARDOUS WASTE SPECIAL FUND TO AN INTEREST-BEARING STATUS AND DIRECT ALL FUTURE INTEREST EARNINGS TO THE FUND (ALL DISTRICTS) (3-VOTES)**

#### **SUBJECT**

The Consolidated Fire Protection District of Los Angeles County (District) is requesting the Board of Supervisors approval to amend the Fire Department Hazardous Waste Special Fund (TW7) to interest-bearing status and direct future interest earnings to the Fund.

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

1. Approve the District's request to amend the Fire Department Hazardous Waste Special Fund from non-interest bearing to interest-bearing status;
2. Direct all future interest earnings be deposited into the TW7 Fund, effective on the first day of the first full month following Board approval.

#### **PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION**

The purpose of the recommended action is to ensure that the District's Fire Department Hazardous Waste Special Fund is administered in full compliance with the California Health and Safety Code requirements governing the use of administrative penalties collected by a Unified Program Agency (UPA) and Certified Unified Program Agency (CUPA).

Although the Fire Department Hazardous Waste Special Fund was originally established as non-interest bearing, interest is generated through the County pooled investment practices. Currently,

those interest earnings are directed to the County General Fund rather than the Fire Department Hazardous Waste Special Fund.

State law requires that administrative penalties collected by a CUPA be deposited into a special account and used solely to support the Unified Program in its enforcement of the California Health and Safety Code, e.g., inspection and enforcement activities.

The recommended actions will align accounting treatment with statutory requirements and reduce potential compliance risk.

### **Implementation of Strategic Plan Goals**

Approval of the recommended actions is consistent with the County's Strategic Plan North Star 3 – E. Data-Driven Decision Making to continually assess and strengthen our efficiency and effectiveness, maximize and leverage resources, ensure fiscal responsibility, and hold ourselves accountable.

### **FISCAL IMPACT/FINANCING**

The Fire Department Hazardous Waste Special Fund generates approximately \$144,000 of interest revenue for the County General Fund per year, but this amount will vary depending on available fund balance and prevailing interest rates. Approval of the recommended actions will direct these interest earnings to the Fire Department Hazardous Waste Special Fund instead of the County General Fund. This change ensures that funds derived from statutorily restricted administrative, civil and criminal penalties remain available to support CUPA inspection and enforcement activities.

### **FACTS AND PROVISIONS/LEGAL REQUIREMENTS**

Health and Safety Code Section 25404.1.1(i) requires that administrative penalties collected by a Unified Program Agency be deposited into a special account and expended solely to fund Unified Program inspection and enforcement activities. Additionally, Health and Safety Code sections 25404.5(a)(2) and (3) authorize a CUPA to establish and collect fees to recover the necessary and reasonable program costs.

Allowing Unified Program revenue to earn interest in the District's Fund is a fiscally sound practice as it allows reinvestment of the accrued interest back into the Program's inspection and enforcement activities and further, it is consistent with other District accounts.

Accordingly, interest earnings attributable to the TW7 Fund should remain restricted for CUPA enforcement purposes.

County Counsel has reviewed this item and concurs with the recommended action.

### **ENVIRONMENTAL DOCUMENTATION**

The recommended action is not a project under the California Environmental Quality Act (CEQA) because it is an administrative fiscal action that will not result in direct or indirect physical changes to the environment.

**IMPACT ON CURRENT SERVICES (OR PROJECTS)**

The recommended action will enhance fiscal compliance and ensure that all funds derived from CUPA enforcement penalties, including associated interest earnings, remain available to support inspection, enforcement, compliance, and environmental protection activities within the Unified Program.

There will be no impact on current services.

**CONCLUSION**

Upon approval by the Board of Supervisors, please instruct the Executive Officer to return the adopted stamped copy of the letter to the following office:

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.

Respectfully submitted,

A handwritten signature in blue ink that reads "Anthony C. Marrone". The signature is fluid and cursive, with the first name "Anthony" and last name "Marrone" clearly legible.

ANTHONY C. MARRONE  
FIRE CHIEF

ACM:jh

c: Chief Executive Officer  
Auditor-Controller  
County Counsel  
Executive Officer, Board of Supervisors