

LOS ANGELES FIRE DEPARTMENT



JAIME E. MOORE
FIRE CHIEF

August 3, 2026

BOARD OF FIRE COMMISSIONERS
FILE NO. 26-043

TO: Board of Fire Commissioners

FROM: *PTP* Jaime E. Moore, Fire Chief

SUBJECT: ANNUAL REPORT – LOS ANGELES FIRE DEPARTMENT SPECIAL
TRAINING FUND 40J FISCAL YEAR 2025-26

FINAL ACTION: ☐ Approved
☐ Denied

☐ Approved w/Corrections
Received & Filed

☐ Withdrawn
☐ Other

SUMMARY

As required by City Ordinance No. 173341 and Division 5, Chapter 8, Article 6 of the Los Angeles Administrative Code (LAAC), the following report on the Los Angeles Fire Department (LAFD) Special Training Fund 40J covering Fiscal Year 2025/26 (FY 25/26) is submitted.

The LAFD Special Training Fund (Fund) was created to receive, retain, and disburse funds received from training activities. The General Account 40JA is used for fees collected for rentals of training facilities, training grants, and training-related service fees; these funds are to be expended for direct educational costs incurred by the Fire Department. The State Educational Account, the Vocational Education Training (VET), 40JB Revolving Fund, holds monies received from the State through affiliation contracts with local colleges. These funds are also utilized for training-related purposes.

Beginning Balance (July 1, 2024)		\$ 1,481,809
Revenue Deposits	\$ 1,897,445	
Interest Income	\$ 67,770	
Miscellaneous Deposits	\$ 983	
Transfer to General Fund (LAAC §5.148 cap)	\$ (466,198)	
Net Receipts		\$ 1,500,000
Expenditures		\$ (1,312,926)
Ending Balance (June 30, 2025)		\$ 1,668,883

The fund began with a balance of \$1,481,809 on July 1, 2025. Total receipts for the

year amounted to \$1,966,198, which included \$1,897,445 in revenue deposits, \$67,770 in interest income, and \$983 in miscellaneous deposits. Per LAAC requirements, \$466,198 of deposits was transferred to the General Fund, leaving only \$1,500,000 available for use. After expenditures totaling \$1,312,926 the Fund concluded the fiscal year on June 30, 2026, with an ending balance of \$1,668,883.

Encumbrances of \$674,786 remain pending payment at fiscal year-end for training items which include:

- Helicopter pilot recurrent training
- Annual Swift Water Rescue training
- State fire training and certifications, including those required for Fire Academy recruits
- Drill tower supplies and equipment
- Other courses, certifications, and conferences

RECOMMENDATION

That the Board:

Direct the Commission Executive Assistant II to forward this Annual Report to the Mayor and City Council.

FISCAL IMPACT

The Fund absorbs training costs that would otherwise burden the General Fund. Training costs continue to rise annually, and the expansion of LAFD programs increases demand. If the VET funding was interrupted, numerous mandatory certifications and re-certifications could not occur within the LAFD budget and would need to be absorbed by the General Fund.

Under Section 5.148 of the LAAC, revenue receipts over \$1.5 million must be transferred to the General Fund, limiting LAFD's ability to fund training.

DISCUSSION

The Fund covered expenses for Department members to receive essential training and certifications, both on-site and at other venues. These included training for Fire Helicopter Pilots, Aircraft Rescue and Firefighting, Swift Water Rescue Team, Accelerant Detection Canine Handling, Fire Prevention, and Recruit Academy members. Additionally, significant Fund expenditures encompassed annual renewal of the Department's online learning management system, workplace environment training, and training materials, such as lumber.

Of the \$1,312,926 in expenditures, major categories are:

- Air Operations: \$471,419
- Online Learning Management System: \$204,634
- In-Service Training Courses and State Certificates: \$105,730
- Recruit and Probationary Firefighter: \$88,530

- Human Resources/Professional Standards/Risk Management: \$46,568
- Injury Prevention: \$40,794
- Specialized Disaster Response: \$36,890
- Swift Water Rescue: \$34,338

Expenditures include only those expenses which have already been paid. It is important to note that the listed expenditures do not include encumbrances pending payment.

Since the Department has a limited travel budget, the Fund provided travel and per diem expenses for Department members to attend various training, conferences, and seminars relevant to Department operations. Examples include Fire Department Instructors Conference, National Fire Protection Association Conference and Expo, and FIRESCOPE Operations team meetings.

A contract with East Los Angeles College (ELAC) allows the Department to participate in a revenue-share agreement based on State of California (State) reimbursement guidelines. All journey-level Department members, excluding members of the California Firefighter Joint Apprenticeship Committee (CFFJAC) Program, are enrolled in the VET program. The revenue received is based on the total In-Service Training, Regional Training, Emergency Medical Technician Training, Recruit Training, and Paramedic Training hours.

Contracts with the affiliate colleges stipulate that the agreement term for both parties is based on the fiscal year, running from July 1 through June 30. ELAC calculates and submits training reimbursements to LAFD every six months.

CONCLUSION

The LAFD Special Training Fund is critical as it funds numerous mandatory recurrent training and certifications, ensuring members are well-prepared to serve the community effectively. Contracts with affiliate colleges provide the primary source of receipts into the Fund. Proper oversight and established procedures ensure this program is utilized in support of fire service-related training purposes.

Board Report prepared by Maria Pascual, Senior Management Analyst, Training and Support Bureau.