FORM GEN. 160

CITY OF LOS ANGELES
INTER-DEPARTMENTAL CORRESPONDENCE

0100-00438-0038

Date: October 1, 2026

To: The City Council

From: Matthew W. Szabo, City Administrative Officer for

Subject: **DISASTER ASSISTANCE TRUST FUND ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2026**

Recommendation

That the City Council note and file the Disaster Assistance Trust Fund Annual Financial Report for the fiscal year ended June 30, 2026.

Summary

In accordance with Chapter 3, Division 8, Article 9.6, Section 8.72.1 (J) of the Los Angeles Administrative Code, the Office of the City Administrative Officer (CAO) prepared and submits herewith the required annual financial report regarding the Disaster Assistance Trust Fund (DATF) for the fiscal year ended June 30, 2026.

The DATF is administered by the CAO. All grant funds received for disaster relief public assistance and hazard mitigation assistance programs are deposited in the DATF. During Fiscal Year 2025-26, the CAO administered fourteen (14) active disaster recovery programs and one hazard mitigation grant. Total revenues received during Fiscal Year 2025-26 amounted to $62,158,116, including $2,680,533 in interest earned on the fund balance. The interest amount is rounded to the nearest dollar.

Transfers and expenditures in the amount of $29,240,165 were made for the purposes set forth in the grant programs during Fiscal Year 2025-26.

Fiscal Impact Statement

There will be no impact on the General Fund or other City funds as a result of adoption of the recommendation of this report.

MWS:AW:03270003c

Attachments

DISASTER ASSISTANCE TRUST FUND

ANNUAL FINANCIAL REPORT TO THE CITY COUNCIL

FOR THE FISCAL YEAR ENDED JUNE 30, 2026

CITY OF LOS ANGELES

OFFICE OF THE CITY ADMINISTRATIVE OFFICER

MATTHEW W. SZABO, CAO

Ben Ceja, Executive Officer

Submitted by:

Melissa C. Krance
Chief Administrative Analyst

Annie Wang
Sr. Administrative Analyst II

The Office of the City Administrative Officer (CAO) is required to prepare and submit an annual report to the Los Angeles City Council on the results of operations of the Disaster Assistance Trust Fund (DATF), in accordance with the provisions of the Los Angeles Administrative Code (LAAC), Section 8.72.1 (J).

BACKGROUND

In December 1990, the DATF was created by Ordinance No. 166519, adding Section 8.72.1 (J) to Article 9.6 of Chapter 3 of Division 8 of the LAAC to meet accounting requirements for federal and state disaster assistance programs. The DATF designated as "Fund 872" in the City's Financial Management System is a Special Revenue Fund.

The primary enabling legislation for these disaster assistance programs are the Robert T. Stafford Disaster Relief and Emergency Assistance Act (Stafford Act), Public Law (P.L.) 93-288 and the California Disaster Assistance Act (CDAA). Title 44, Code of Federal Regulations, Part 206 implements PL 93-288. California Code of Regulations, Title 19 implements the CDAA.

SUMMARY

The CAO administered fourteen (14) active disaster recovery programs and one hazard mitigation grant in Fiscal Year 2025-26, as follows:

Disaster Recovery Programs:

- 2009 Station Fire
- 2013 July Inyo Storms
- Late January 2017 Storms
- Creek/Skirball Fire
- Woolsey Fire
- Saddleridge Fire FMAG
- Getty Fire FMAG
- Coronavirus Disease 2019
- August 2022 Storms
- California Severe Winter Storms, Flooding, Landslides and Mudslides (2023 January Storms)
- California Severe Winter Storms, Straight-line Winds, Flooding, Landslides, and Mudslides (2023 Late February-March Storms)
- 2023 Tropical Storm Hilary
- 2024 Early February Storms
- 2025 January California Wildfires and Straight-line Winds

Hazard Mitigation Grant:

- City of Los Angeles Hazard Mitigation Plan Review and Update

The total aggregate amount of federal and state disaster assistance grants received during Fiscal Year 2025-26 is $59,477,583 (Schedule 1). During Fiscal Year 2025-26, the DATF earned $2,680,533 in interest on the fund balance (Schedule 2). This amount is

included in the $62,158,116 total receipts from all sources. The interest income amount is rounded to the nearest dollar.

During Fiscal Year 2025-26, transfers to City departments, General Fund and Reserve Fund totaled $29,240,165 (Schedules 3 - 5). These are mainly reimbursements for emergency and facility repair costs incurred by departments and allowed by federal and state agencies. The DATF reimbursed a total amount of $311,372 to the General Fund in Fiscal Year 2025-26 for the CAO's administrative costs. The DATF also reimbursed $23,688,002 to the General Fund. An additional $5,240,791 was first transferred to the General Fund, then subsequently transferred to the Department of Building and Safety to repay the Permit Enterprise Fund loan for the 2025 January California Wildfires.

For federal events, the recovery of project costs are based on management cost rates established by the Federal Emergency Management Agency (FEMA). The State of California Office of Emergency Services (CalOES) applies a fixed administrative allowance of ten percent to the state share of approved Project Worksheets (PW). The administrative allowance is intended to help with the costs of requesting, obtaining and administering federal and state disaster assistance grants. Typical items that fall under the category of administrative allowance include costs for audits, consultants, bookkeepers, grant administrators, legal services and executive management. The DATF received $4,664,992 in federal and state administrative allowances in Fiscal Year 2025-26. This amount is included in the $62,158,116 total receipts from all sources.

The schedules on the following pages provide the summary and detail of receipts and transfers in the DATF during the fiscal year, presented in the following order:

Schedule 1	Grant Receipts
Schedule 2	Detail of Interest Received
Schedule 3	Transfers to Departments/Expenditures
Schedule 4	Percentages of Transfers by Department/Fund
Schedule 5	Percentages of Transfers by Disaster Event

SCHEDULE NO. 1

2025-26 GRANT RECEIPTS

Disaster assistance grant funds received from the Federal Emergency Management Agency(FEMA) for the following events:

Coronavirus Disease 2019	$	10,411,421
City of Los Angeles Hazard Mitigation Plan Review and Update	$	150,000
2023 January CA Severe Winter Storms	$	3,453,103
2023 Late Feb - Mar CA Severe Winter Storms	$	737,449
2023 Tropical Storm Hilary	$	1,837,815
2024 Early Feb Storms	$	1,169,183
2025 January California Wildfires and Straight-line Winds	$	39,303,532
Late January 2017 Storms	$	1,129,263
Total FEMA grant funds received	*$*	*58,191,766*

Disaster assistance grant funds received from the State of California for the following events:

2023 January CA Severe Winter Storms	$	179,714
2023 Late Feb - Mar CA Severe Winter Storms	$	184,362
2023 Tropical Storm Hilary	$	538,313
2024 Early Feb Storms	$	292,296
2025 January California Wildfires and Straight-line Winds	$	91,133
Total State grant funds received	*$*	*1,285,817*

Summary:

Total Grant Funds Received from FEMA	$	58,191,766
Total Grant Funds Received from the State of California	$	1,285,817
Total Federal and State Grant Funds Received	$	59,477,583
Add: Interest earned on DATF Balance	$	2,680,533
Total Receipts from all Sources	***$***	***62,158,116***

Amounts rounded to the nearest dollar

SCHEDULE NO. 2

2025-26 DETAIL OF INTEREST RECEIVED

Period		Amount Received
July 2025	$	307,249.50
August 2025		435,240.15
September 2025		264,702.38
October 2025		144,931.88
November 2025		131,450.90
December 2025		197,211.10
January 2026		76,494.45
February 2026		210,580.03
March 2026		253,468.58
April 2026		191,875.60
May 2026		200,609.74
June 2026		266,719.02
Total	$	2,680,533.33

SCHEDULE NO. 3

2025-26 TRANSFERS TO DEPARTMENTS/EXPENDITURES

Event	Department/Fund/Purpose	Amount Transferred	Total	
Administrative Allowances Allocation to the CAO	City Administrative Officer/ General Fund Reimbursement	$ 311,372	$ 311,372	
Coronavirus Disease 2019	Non-Departmental/ General Fund Reimbursement	21,121,090	21,121,090	
La Tuna Fire	Non-Departmental/ General Fund Reimbursement	2,566,912	2,566,912	Note 1
2025 January California Wildfires and Straight-line Winds	Building and Safety / 48R/ Loan Repayment	5,240,791	5,240,791	Note 2
Total transfers			$ 29,240,165	

Amounts rounded to the nearest dollar

Note 1: La Tuna Fire is a closed event. Funds were transferred to the General Fund upon expiration of the audit waiver period.

Note 2: The $5,240,791 was first transferred to the General Fund, then subsequently transferred to the Department of Building and Safety to repay the Permit Enterprise Fund loan for the 2025 January Wildfires.

SCHEDULE NO. 4

2025-26 PERCENTAGES OF TRANSFERS BY DEPARTMENT OR FUND

Department or Fund		Amount Transferred	Percent of Total	
Non-Departmental - General (General Fund)	$	23,688,002	81.01%	
Budget Allocation to CAO	$	311,372	1.06%	
Building and Safety	$	5,240,791	17.92%	Note 1
Total	$	29,240,165	100.00%	

Amounts rounded to the nearest dollar

Note 1: The $5,240,791 was first transferred to the General Fund, then subsequently transferred to the Department of Building and Safety to repay the Permit Enterprise Fund loan for the 2025 January Wildfires.

Sources:

Statement of Revenue and Expense June 30, 2026

Statement of Condition of Appropriation-Detail June 30, 2026

CAO Cash Receipts and Disbursements Ledger June 30, 2026

SCHEDULE NO. 5

PERCENTAGES OF TRANSFERS BY DISASTER EVENT

Disaster Event		Amount Transferred	Percent of Total	
FEMA-4482-DR-CA Coronavirus Disease 2019	$	21,121,090	72.23%	
FEMA-4856-DR-CA 2025 January California Wildfires and Straight-line Winds	$	5,240,791	17.92%	
FMAG-5201 La Tuna Fire	$	2,566,912	8.78%	Note 1
Budget Allocation to CAO	$	311,372	1.06%	
Total	$	29,240,165	100.00%	

Amounts rounded to the nearest dollar

Note 1: La Tuna Fire is a closed event. Funds were transferred to the General Fund upon expiration of the audit waiver period.

Sources:
Statement of Revenue and Expense June 30, 2026
Statement of Condition of Appropriation-Detail June 30, 2026
CAO Cash Receipts and Disbursements Ledger June 30, 2026