



Monthly Budget and Investment Statement

As of November 30, 2025

This Budget and Investment Statement summarizes the budget status and investments of all City funds, including General Fund, Enterprise Funds, Capital Project Funds and Special Revenue Funds, as of the date identified above. This Statement fulfills the requirements of Napa Municipal Code section 2.32.050 by providing budget status information, and the requirements of City Charter Section 58 by providing current cash totals.

The *City of Napa* column below represents the City’s pooled cash, while the *Fiduciary Funds* column includes Successor Agency bond proceeds and reserves and payroll disbursements passing through the payroll clearing account. The first table shows the total cash and investments by type of investment, while the second table breaks out the information by City Fund.

Investment Type	City of Napa	Fiduciary Funds	Grand Total
Cash in Banks	\$ 36,419,466	\$ (7,844,658)	\$ 28,574,808
Solid Waste Debt Service Bank Fund	-	-	-
Water Debt Service Bank Fund	-	-	-
Local Agency Investment Fund (LAIF)	22,459,744	-	22,459,744
California Asset Management Program (CAMP) Liquidity Fund	64,455,712	-	64,455,712
California Asset Management Program (CAMP) Operating Fund			
U.S. Treasury Bond / Note - Original Cost	103,014,021	-	103,014,021
U.S. Treasury Bill - Original Cost	-	-	-
Municipal Bond/ Note - Original Cost	245,000	-	245,000
Supra-National Agency Bond / Note - Original Cost	-	-	-
Fed Agency Commercial Mortgage-Backed Security - Orig. Cost	32,132,892	-	32,132,892
Federal Agency Bond / Note - Original Cost	-	-	-
Corporate Note - Original Cost	46,386,012	-	46,386,012
Commercial Paper - Original Cost	-	-	-
Certificate of Deposit - Original Cost	1,400,000	-	1,400,000
Bank Note - Original Cost	1,585,000	-	1,585,000
Asset-Backed Security - Original Cost	29,728,243	-	29,728,243
Joint Powers Authority - Original Cost	1,297,559	-	1,297,559
Unsettled Trades	(1,189,135)	-	(1,189,135)
TOTAL City of Napa Cash and Invested Funds	\$ 337,934,514	\$ (7,844,658)	\$ 330,089,856

Fund Type	City of Napa	Fiduciary Funds	Grand Total
General Fund	26,694,645	\$ -	\$ 26,694,645
Measure G	10,822,119	-	10,822,118.5
American Rescue Plan Act	1,138,671	-	1,138,671
Special Revenue Funds	112,839,449	-	112,839,449
CIP Funds	29,087,548	-	29,087,548
Enterprise Funds	96,815,393	-	96,815,393
Internal Service Funds	54,706,072	-	54,706,072
Housing Funds	5,830,617	-	5,830,617
Payroll Clearing Account	-	(9,405,115)	(9,405,115)
Gasser CFD Funds	-	1,560,458	1,560,458
TOTAL City of Napa Cash and Invested Funds	\$ 337,934,514	\$ (7,844,658)	\$ 330,089,856

ATTACHMENT 6

I hereby certify that the investments summarized in this Statement comply with the City's adopted Statement of Investment Policy and City Charter Section 58, and that sufficient funds are available to meet expenditure requirements for the next six months. Bond funds are in compliance with their respective bond indentures, which may have different provisions than the City's Investment Policy. More detailed information summarized in this Statement is available for review upon request.

A handwritten signature in black ink that reads "Donna Lee". The signature is written in a cursive, flowing style.

Donna Lee, Finance Director

ATTACHMENT 6

The table below provides the budget status for the City's funds, grouped by major fund, or major fund category, as of the date identified above and includes several *Net Positions* of less than zero. Budgets with a negative Net Position will use fund balance to make up the difference. This use of available fund balance to balance the budget has been approved by City Council with the adoption of the FY 2025/26 budget. Negative Year-to-Date (YTD) Actual Net Position amounts are to be expected, given that both revenue collections and expenditure incurrences fluctuate throughout the year.

	FY 2025/26 Budget <i>as of 11/30/2025</i>	FY 2025/26 YTD Actual <i>as of 11/30/2025</i>	% to date (Budget to Actual)
General Fund			
Revenues	141,296,538	25,928,000	18.35%
Expenditures	144,870,653	54,476,717	37.60%
<i>Net Position</i>	<i>(3,574,115)</i>	<i>(28,548,717)</i>	
Measure G General Fund			
Revenues	22,373,130	6,271,871	28.03%
Expenditures	27,250,786	1,140,970	4.19%
<i>Net Position</i>	<i>(4,877,656)</i>	<i>5,130,901</i>	
Non-Recurring General Fund			
Revenues	28,755,006	4,774,836	16.61%
Expenditures	35,321,616	1,493,682	4.23%
<i>Net Position</i>	<i>(6,566,610)</i>	<i>3,281,154</i>	
American Rescue Plan Act			
Revenues	-	-	0.00%
Expenditures	1,455,641	78,769	5.41%
<i>Net Position</i>	<i>(1,455,641)</i>	<i>(78,769)</i>	
Special Revenue Funds			
Revenues	40,944,523	6,377,608	15.58%
Expenditures	114,510,197	13,967,365	12.20%
<i>Net Position</i>	<i>(73,565,674)</i>	<i>(7,589,757)</i>	
Capital Project Funds			
Revenues	180,814,908	63,731,063	35.25%
Expenditures	270,474,896	64,623,742	23.89%
<i>Net Position</i>	<i>(89,659,988)</i>	<i>(892,679)</i>	
Materials Diversion Fund			
Revenues	50,876,900	24,160,382	47.49%
Expenditures	56,818,001	23,374,066	41.14%
<i>Net Position</i>	<i>(5,941,101)</i>	<i>786,316</i>	
Water Enterprise Fund			
Revenues	62,510,770	18,001,194	28.80%
Expenditures	90,171,406	16,840,851	18.68%
<i>Net Position</i>	<i>(27,660,636)</i>	<i>1,160,343</i>	
Internal Service Funds			
Revenues	25,046,476	10,173,296	40.62%
Expenditures	32,871,890	13,377,829	40.70%
<i>Net Position</i>	<i>(7,825,414)</i>	<i>(3,204,533)</i>	
Housing Authority Fund			
Revenues	26,360,089	10,068,021	38.19%
Expenditures	30,408,285	10,782,340	35.46%
<i>Net Position</i>	<i>(4,048,196)</i>	<i>(714,318)</i>	
Gasser CFD Fund			
Revenues	-	19,063	0.00%
Expenditures	1,144,632	827,081	72.26%
<i>Net Position</i>	<i>(1,144,632)</i>	<i>(808,018)</i>	
Pooled Cash			
Revenues	-	1,060,022	0.00%
Expenditures	-	15,815	0.00%
<i>Net Position</i>	-	<i>1,044,207</i>	
ALL FUNDS			
Revenues	578,978,339	170,565,356	29.46%
Expenditures	805,298,002	200,999,226	24.96%
<i>Net Position</i>	<i>(226,319,663)</i>	<i>(30,433,870)</i>	