



Monthly Budget and Investment Statement As of August 31, 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	\$ 42,008,840	\$ (12,637,471)	\$ 29,371,369
Solid Waste Debt Service Bank Fund	-	-	-
Water Debt Service Bank Fund	-	-	-
Local Agency Investment Fund (LAIF)	29,304,441	-	29,304,441
California Asset Management Program (CAMP) Liquidity Fund	63,541,524	-	63,541,524
California Asset Management Program (CAMP) Operating Fund			
U.S. Treasury Bond / Note - Original Cost	106,990,212	-	106,990,212
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	30,330,631	-	30,330,631
Federal Agency Bond / Note - Original Cost	-	-	-
Corporate Note - Original Cost	41,889,898	-	41,889,898
Commercial Paper - Original Cost	-	-	-
Certificate of Deposit - Original Cost	2,800,000	-	2,800,000
Bank Note - Original Cost	340,000	-	340,000
Asset-Backed Security - Original Cost	29,258,172	-	29,258,172
Joint Powers Authority - Original Cost	320,869	-	320,869
Unsettled Trades	257,029	-	257,029
TOTAL City of Napa Cash and Invested Funds	\$ 347,286,616	\$ (12,637,471)	\$ 334,649,145

Fund Type	City of Napa	Fiduciary Funds	Grand Total
General Fund	37,010,408	\$ -	\$ 37,010,408
Measure G	5,706,173	-	5,706,172.5
American Rescue Plan Act	1,264,124	-	1,264,124
Special Revenue Funds	115,399,471	-	115,399,471
CIP Funds	35,747,349	-	35,747,349
Enterprise Funds	96,362,873	-	96,362,873
Internal Service Funds	49,864,840	-	49,864,840
Housing Funds	5,931,380	-	5,931,380
Payroll Clearing Account	-	(15,013,554)	(15,013,554)
Gasser CFD Funds	-	2,376,083	2,376,083
TOTAL City of Napa Cash and Invested Funds	\$ 347,286,616	\$ (12,637,471)	\$ 334,649,145

ATTACHMENT 3

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 3

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 8/31/2025</i>	FY 2025/26 YTD Actual <i>as of 8/31/2025</i>	% to date (Budget to Actual)
General Fund			
Revenues	141,282,843	3,741,473	2.65%
Expenditures	142,856,958	18,898,885	13.23%
<i>Net Position</i>	<i>(1,574,115)</i>	<i>(15,157,412)</i>	
Measure G General Fund			
Revenues	22,373,130	10,260	0.05%
Expenditures	27,250,786	242	0.00%
<i>Net Position</i>	<i>(4,877,656)</i>	<i>10,018</i>	
Non-Recurring General Fund			
Revenues	8,675,006	(55,087)	-0.64%
Expenditures	15,241,616	272,632	1.79%
<i>Net Position</i>	<i>(6,566,610)</i>	<i>(327,719)</i>	
American Rescue Plan Act			
Revenues	-	-	0.00%
Expenditures	1,455,641	15,089	1.04%
<i>Net Position</i>	<i>(1,455,641)</i>	<i>(15,089)</i>	
Special Revenue Funds			
Revenues	18,947,761	1,278,842	6.75%
Expenditures	62,544,663	2,351,363	3.76%
<i>Net Position</i>	<i>(43,596,902)</i>	<i>(1,072,521)</i>	
Capital Project Funds			
Revenues	174,814,699	61,401,813	35.12%
Expenditures	256,339,687	55,685,724	21.72%
<i>Net Position</i>	<i>(81,524,988)</i>	<i>5,716,089</i>	
Materials Diversion Fund			
Revenues	50,876,900	10,827,095	21.28%
Expenditures	56,818,001	9,255,868	16.29%
<i>Net Position</i>	<i>(5,941,101)</i>	<i>1,571,227</i>	
Water Enterprise Fund			
Revenues	62,760,770	2,929,805	4.67%
Expenditures	89,596,406	3,089,707	3.45%
<i>Net Position</i>	<i>(26,835,636)</i>	<i>(159,902)</i>	
Internal Service Funds			
Revenues	25,046,476	1,862,063	7.43%
Expenditures	32,371,890	10,331,692	31.92%
<i>Net Position</i>	<i>(7,325,414)</i>	<i>(8,469,629)</i>	
Housing Authority Fund			
Revenues	25,189,537	4,093,713	16.25%
Expenditures	27,981,719	4,191,709	14.98%
<i>Net Position</i>	<i>(2,792,182)</i>	<i>(97,996)</i>	
Gasser CFD Fund			
Revenues	-	4,310	0.00%
Expenditures	1,144,632	106	0.01%
<i>Net Position</i>	<i>(1,144,632)</i>	<i>4,204</i>	
Pooled Cash			
Revenues	-	990,583	0.00%
Expenditures	-	-	0.00%
<i>Net Position</i>	-	<i>990,583</i>	
ALL FUNDS			
Revenues	529,967,121	87,084,870	16.43%
Expenditures	713,601,998	104,093,016	14.59%
<i>Net Position</i>	<i>(183,634,877)</i>	<i>(17,008,146)</i>	