



## ATTACHMENT 2

# Monthly Budget and Investment Statement As of July 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	\$ 51,233,420	\$ (14,818,823)	\$ 36,414,597
Solid Waste Debt Service Bank Fund	-	-	-
Water Debt Service Bank Fund	-	-	-
Local Agency Investment Fund (LAIF)	24,304,440.86	-	24,304,441
California Asset Management Program (CAMP) Liquidity Fund	63,304,332	-	63,304,332
California Asset Management Program (CAMP) Operating Fund			
U.S. Treasury Bond / Note - Original Cost	101,216,544	-	101,216,544
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	30,406,511	-	30,406,511
Federal Agency Bond / Note - Original Cost		-	-
Corporate Note - Original Cost	44,019,898	-	44,019,898
Commercial Paper - Original Cost		-	-
Certificate of Deposit - Original Cost	2,800,000	-	2,800,000
Bank Note - Original Cost	2,394,836	-	2,394,836
Asset-Backed Security - Original Cost	29,892,470	-	29,892,470
Joint Powers Authority - Original Cost	510,962	-	510,962
Unsettled Trades	237,192	-	237,192
<b>TOTAL City of Napa Cash and Invested Funds</b>	<b>\$ 350,565,604</b>	<b>\$ (14,818,823)</b>	<b>\$ 335,746,781</b>

Fund Type	City of Napa	Fiduciary Funds	Grand Total
General Fund	39,848,780	\$ -	\$ 39,848,780
Measure G	2,789,082	-	2,789,082.3
American Rescue Plan Act	1,265,292	-	1,265,292
Special Revenue Funds	114,249,852	-	114,249,852
CIP Funds	38,482,700	-	38,482,700
Enterprise Funds	97,372,110	-	97,372,110
Internal Service Funds	50,721,232	-	50,721,232
Housing Funds	5,836,556	-	5,836,556
Payroll Clearing Account	-	(17,186,724)	(17,186,724)
Gasser CFD Funds	-	2,367,902	2,367,902
<b>TOTAL City of Napa Cash and Invested Funds</b>	<b>\$ 350,565,604</b>	<b>\$ (14,818,823)</b>	<b>\$ 335,746,781</b>

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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

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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 7/31/2025</i>	FY 2025/26 YTD Actual <i>as of 7/31/2025</i>	% to date (Budget to Actual)
<b>General Fund</b>			
Revenues	141,244,900	345,413	0.24%
Expenditures	141,973,251	9,980,346	7.03%
<i>Net Position</i>	<i>(728,350)</i>	<i>(9,634,932)</i>	
<b>Measure G General Fund</b>			
Revenues	22,373,130	-	0.00%
Expenditures	27,250,786	75	0.00%
<i>Net Position</i>	<i>(4,877,656)</i>	<i>(75)</i>	
<b>Non-Recurring General Fund</b>			
Revenues	7,226,074	(99,723)	-1.38%
Expenditures	13,599,091	128,807	0.95%
<i>Net Position</i>	<i>(6,373,017)</i>	<i>(228,530)</i>	
<b>American Rescue Plan Act</b>			
Revenues	-	-	0.00%
Expenditures	1,455,641	(8,224)	-0.56%
<i>Net Position</i>	<i>(1,455,641)</i>	<i>8,224</i>	
<b>Special Revenue Funds</b>			
Revenues	18,737,761	316,018	1.69%
Expenditures	59,351,491	2,015,456	3.40%
<i>Net Position</i>	<i>(40,613,730)</i>	<i>(1,699,438)</i>	
<b>Capital Project Funds</b>			
Revenues	174,814,699	61,401,813	35.12%
Expenditures	255,202,144	54,220,145	21.25%
<i>Net Position</i>	<i>(80,387,446)</i>	<i>7,181,668</i>	
<b>Materials Diversion Fund</b>			
Revenues	50,876,900	6,750,002	13.27%
Expenditures	56,455,751	5,430,723	9.62%
<i>Net Position</i>	<i>(5,578,851)</i>	<i>1,319,279</i>	
<b>Water Enterprise Fund</b>			
Revenues	62,760,770	(254,529)	-0.41%
Expenditures	89,596,406	1,384,804	1.55%
<i>Net Position</i>	<i>(26,835,636)</i>	<i>(1,639,333)</i>	
<b>Internal Service Funds</b>			
Revenues	25,046,476	465,235	1.86%
Expenditures	32,371,890	10,148,412	31.35%
<i>Net Position</i>	<i>(7,325,414)</i>	<i>(9,683,176)</i>	
<b>Housing Authority Fund</b>			
Revenues	25,189,537	1,974,356	7.84%
Expenditures	27,981,719	2,180,603	7.79%
<i>Net Position</i>	<i>(2,792,182)</i>	<i>(206,246)</i>	
<b>Gasser CFD Fund</b>			
Revenues	-	(3,218)	0.00%
Expenditures	1,144,632	52	0.00%
<i>Net Position</i>	<i>(1,144,632)</i>	<i>(3,269)</i>	
<b>Pooled Cash</b>			
Revenues	-	990,583	0.00%
Expenditures	-	-	0.00%
<i>Net Position</i>	-	<i>990,583</i>	
<b>ALL FUNDS</b>			
Revenues	528,270,246	71,885,951	13.61%
Expenditures	706,382,801	85,481,198	12.10%
<i>Net Position</i>	<i>(178,112,555)</i>	<i>(13,595,247)</i>	