



ATTACHMENT 5

Monthly Budget and Investment Statement

As of October 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	\$ 37,803,796	\$ (9,523,067)	\$ 28,280,730
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	64,239,387	-	64,239,387
California Asset Management Program (CAMP) Operating Fund			
U.S. Treasury Bond / Note - Original Cost	107,967,429	-	107,967,429
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	28,848,645	-	28,848,645
Federal Agency Bond / Note - Original Cost	-	-	-
Corporate Note - Original Cost	40,778,518	-	40,778,518
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	32,339,013	-	32,339,013
Joint Powers Authority - Original Cost	1,064,690	-	1,064,690
Unsettled Trades	(456,350)	-	(456,350)
TOTAL City of Napa Cash and Invested Funds	\$ 338,274,872	\$ (9,523,067)	\$ 328,751,805

Fund Type	City of Napa	Fiduciary Funds	Grand Total
General Fund	30,090,978	\$ -	\$ 30,090,978
Measure G	7,865,131	-	7,865,130.7
American Rescue Plan Act	1,196,830	-	1,196,830
Special Revenue Funds	112,133,582	-	112,133,582
CIP Funds	31,211,484	-	31,211,484
Enterprise Funds	95,283,748	-	95,283,748
Internal Service Funds	54,607,542	-	54,607,542
Housing Funds	5,885,577	-	5,885,577
Payroll Clearing Account	-	(11,084,215)	(11,084,215)
Gasser CFD Funds	-	1,561,149	1,561,149
TOTAL City of Napa Cash and Invested Funds	\$ 338,274,872	\$ (9,523,067)	\$ 328,751,805

ATTACHMENT 5

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 5

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 10/31/2025</i>	FY 2025/26 YTD Actual <i>as of 10/31/2025</i>	% to date (Budget to Actual)
General Fund			
Revenues	141,282,843	19,260,850	13.63%
Expenditures	144,856,958	44,993,799	31.06%
<i>Net Position</i>	<i>(3,574,115)</i>	<i>(25,732,950)</i>	
Measure G General Fund			
Revenues	22,373,130	3,314,883	14.82%
Expenditures	27,250,786	1,140,970	4.19%
<i>Net Position</i>	<i>(4,877,656)</i>	<i>2,173,913</i>	
Non-Recurring General Fund			
Revenues	28,755,006	4,760,779	16.56%
Expenditures	35,321,616	984,698	2.79%
<i>Net Position</i>	<i>(6,566,610)</i>	<i>3,776,081</i>	
American Rescue Plan Act			
Revenues	-	-	0.00%
Expenditures	1,455,641	20,609	1.42%
<i>Net Position</i>	<i>(1,455,641)</i>	<i>(20,609)</i>	
Special Revenue Funds			
Revenues	40,613,167	5,086,109	12.52%
Expenditures	106,457,302	13,761,576	12.93%
<i>Net Position</i>	<i>(65,844,135)</i>	<i>(8,675,467)</i>	
Capital Project Funds			
Revenues	178,124,699	63,731,063	35.78%
Expenditures	265,219,687	62,367,142	23.52%
<i>Net Position</i>	<i>(87,094,988)</i>	<i>1,363,921</i>	
Materials Diversion Fund			
Revenues	50,876,900	19,618,790	38.56%
Expenditures	56,818,001	19,567,708	34.44%
<i>Net Position</i>	<i>(5,941,101)</i>	<i>51,082</i>	
Water Enterprise Fund			
Revenues	62,510,770	13,616,495	21.78%
Expenditures	90,071,406	13,821,610	15.35%
<i>Net Position</i>	<i>(27,560,636)</i>	<i>(205,115)</i>	
Internal Service Funds			
Revenues	25,046,476	9,051,794	36.14%
Expenditures	32,871,890	12,474,970	37.95%
<i>Net Position</i>	<i>(7,825,414)</i>	<i>(3,423,175)</i>	
Housing Authority Fund			
Revenues	26,360,089	8,415,717	31.93%
Expenditures	30,282,289	8,716,199	28.78%
<i>Net Position</i>	<i>(3,922,200)</i>	<i>(300,483)</i>	
Gasser CFD Fund			
Revenues	-	15,028	0.00%
Expenditures	1,144,632	822,356	71.84%
<i>Net Position</i>	<i>(1,144,632)</i>	<i>(807,327)</i>	
Pooled Cash			
Revenues	-	235	0.00%
Expenditures	-	-	0.00%
<i>Net Position</i>	-	<i>235</i>	
ALL FUNDS			
Revenues	575,943,079	146,871,742	25.50%
Expenditures	791,750,207	178,671,637	22.57%
<i>Net Position</i>	<i>(215,807,128)</i>	<i>(31,799,895)</i>	