ATTACHMENT 2



Monthly Budget and Investment Statement As of December 31, 2021

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.

	City of Napa	Fiduciary Funds	Grand Total
Type of Investment	as of 12/31/2021	as of 12/31/2021	as of 12/31/2021
Cash in Bank and on Hand	39,648,996	(3,264,812)	36,384,184
Cash Proceeds from MDF Bond Issuance, received Nov 2016	89	-	89
Local Agency Investment Fund (LAIF)	56,140,411	-	56,140,411
CAMP Pool	0	-	0
U.S. Treasury Bond / Note	95,926,627	-	95,926,627
U.S. Treasury Bill	-	-	-
Supra-National Agency Bond / Note	4,694,274	-	4,694,274
Municipal Bond / Note	10,856,503	-	10,856,503
Federal Agency Collateralized Mortgage Obligation	3,077,473	-	3,077,473
Federal Agency Bond / Note	14,466,444	-	14,466,444
Corporate Note	22,724,639	-	22,724,639
Commercial Paper	-		-
Certificate of Deposit	2,725,000	-	2,725,000
Asset-Backed Security / Collateralized Mortgage Obligation	6,908,499	-	6,908,499
Money Market Fund	381,032	-	381,032
TOTAL City of Napa Cash and Invested Funds	257,549,988	(3,264,812)	254,285,176

ATTACHMENT 2

	City of Napa	Fiduciary Funds	Grand Total
Fund	as of 12/31/2021	as of 12/31/2021	as of 12/31/2021
General Fund	38,451,600		38,451,600
Special Revenue Funds	71,345,156		71,345,156
CIP Funds	18,311,375		18,311,375
Enterprise Funds	85,644,260		85,644,260
Internal Service Funds	37,042,556		37,042,556
Gasser CFD Funds		1,311,204	1,311,204
Successor Agency Funds		(3,130)	(3,130)
Housing Funds	6,755,042		6,755,042
Payroll Clearing Account		(4,572,886)	(4,572,886)
TOTAL City of Napa Cash and Invested Funds	257,549,988	(3,264,812)	254,285,176

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.

Anne Cardwell, Finance Director

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 2021/22 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. More detailed information can be found using the City's Fiscal Transparency Tool: http://www.cityofnapa.org/727/Fiscal-Transparency

Budget as of 12/31/2021 Actual as of 12/31/2021 (Budget to Actual) General Fund		EV 0004/00		0/4 alots
as of 12/31/2021 as of 12/31/2021 Actual) General Fund		FY 2021/22	FY 2021/22 YTD	% to date
General Fund Juntary Revenues 102,357,596 50,490,905 49.33% Expenditures 101,639,626 46,680,217 45.93% Net Position 717,970 3,810,688 700 Non-Recurring General Fund Revenues 3,887,064 1,916,518 49.31% Expenditures 3,887,064 1,916,518 49.31% Expenditures 8,267,030 2,502,107 30.27% Net Position (4,379,966) (585,589) Special Revenue Funds Revenues 28,374,146 9,461,182 33.34% Expenditures 48,755,755 4,750,519 9.74% Net Position (20,381,609) 4,710,663 Capital Project Funds Revenues 49,320,100 5,492,264 11.14% Expenditures 59,402,731 7,525,268 12.67% Net Position (10,082,631) (2,033,005) Materials Diversion Fund Revenues 41,556,000 21,343,546 51.36% Expenditures 42,699,798 16,186,789 <				
Revenues 102,357,596 50,490,905 49.33% Expenditures 101,639,626 46,680,217 45.93% Net Position 717,970 3,810,688 Non-Recurring General Fund Revenues 3,887,064 1,916,518 49.31% Revenues 3,827,030 2,502,107 30.27% Net Position (4,379,966) (585,589) Special Revenue Funds Revenues 28,374,146 9,461,182 33.34% Expenditures 48,755,755 4,750,519 9.74% Net Position (20,381,609) 4,710,663 Capital Project Funds Revenues 49,320,100 5,492,264 11.14% Expenditures 59,402,731 7,525,268 12.67% Net Position (10,082,631) (2,033,005) Materials Diversion Fund Revenues 41,556,000 21,343,546 51.36% Expenditures 42,699,798 16,186,789 37.91% Net Position (1,143,798) 5,156,757 Water Enterprise Fund Revenues 5,030,107 Re	Concercl Fund	as 01 12/31/2021	as 01 12/31/2021	Actual)
Expenditures 101,639,626 46,680,217 45.93% Net Position 717,970 3,810,688 Non-Recurring General Fund Revenues 3,887,064 1,916,518 49.31% Expenditures 8,267,030 2,502,107 30.27% Net Position (4,379,966) (585,589) Special Revenue Funds 8 28,374,146 9,461,182 33.34% Expenditures 48,755,755 4,750,519 9,74% Net Position (20,381,609) 4,710,663 Capital Project Funds Revenues 49,320,100 5,492,264 11.14% Expenditures 59,402,731 7,525,268 12.67% Net Position (10,082,631) (2,033,005) Materials Diversion Fund Revenues 41,556,000 21,343,546 51.36% Expenditures 42,699,798 16,186,789 37.91% Net Position (1,143,798) 5,156,757 Water Enterprise Fund Internal Service Funds Internal Service Funds Internal Service Funds Internal		400.057.500	50,400,005	40.000/
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Revenues 3,887,064 1,916,518 49.31% Expenditures 8,267,030 2,502,107 30.27% Net Position (4,379,966) (585,589) Special Revenue Funds Revenues 28,374,146 9,461,182 33.34% Expenditures 48,755,755 4,750,519 9.74% Net Position (20,381,609) 4,710,663 Capital Project Funds Revenues 49,320,100 5,492,264 11.14% Expenditures 59,402,731 7,525,268 12.67% Net Position (10,082,631) (2,033,005) Materials Diversion Fund Revenues 41,556,000 21,343,546 51.36% Expenditures 42,699,798 16,186,789 37.91% Net Position (1,143,798) 5,156,757 Water Enterprise Fund Revenues 17,198,412 9,554,039 55.55%		717,970	3,070,000	
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Revenues 49,320,100 5,492,264 11.14% Expenditures 59,402,731 7,525,268 12.67% Net Position (10,082,631) (2,033,005) Image: Comparison of Compariso		(20,381,609)	4,710,663	
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Materials Diversion Fund 41,556,000 21,343,546 51.36% Expenditures 42,699,798 16,186,789 37.91% Net Position (1,143,798) 5,156,757 Water Enterprise Fund Revenues 45,363,504 16,504,191 36.38% Expenditures 64,423,003 11,474,085 17.81% Net Position (19,059,498) 5,030,107 Internal Service Funds Revenues 17,198,412 9,554,039 55.55% Expenditures 22,527,529 9,791,543 43.46% Net Position (5,329,117) (237,504) Housing Authority Fund Revenues 16,856,930 8,067,674 47.86% Expenditures 17,505,050 7,955,304 45.45% Net Position (648,120) 112,370 ALL FUNDS 304,913,753 122,830,319 40.28% <tr< td=""><td>•</td><td></td><td></td><td>12.67%</td></tr<>	•			12.67%
Revenues 41,556,000 21,343,546 51.36% Expenditures 42,699,798 16,186,789 37.91% Net Position (1,143,798) 5,156,757 Water Enterprise Fund Revenues 45,363,504 16,504,191 36.38% Expenditures 64,423,003 11,474,085 17.81% Net Position (19,059,498) 5,030,107 Internal Service Funds Revenues 17,198,412 9,554,039 55.55% Expenditures 22,527,529 9,791,543 43.46% Net Position (5,329,117) (237,504) Housing Authority Fund Revenues 16,856,930 8,067,674 47.86% Expenditures 17,505,050 7,955,304 45.45% Net Position (648,120) 112,370 ALL FUNDS 12,830,319 40.28% Expenditures 304,913,753 122,830,3		(10,082,631)	(2,033,005)	
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Water Enterprise Fund Revenues 45,363,504 16,504,191 36.38% Expenditures 64,423,003 11,474,085 17.81% Net Position (19,059,498) 5,030,107 Internal Service Funds Expenditures 22,527,529 9,791,543 43.46% Revenues 17,198,412 9,554,039 55.55% 55.55% Expenditures 22,527,529 9,791,543 43.46% Net Position (5,329,117) (237,504) Housing Authority Fund Expenditures 16,856,930 8,067,674 47.86% Expenditures 17,505,050 7,955,304 45.45% Net Position (648,120) 112,370 ALL FUNDS Revenues 304,913,753 122,830,319 40.28% Expenditures 365,220,523 106,865,832 29.26%	Expenditures	42,699,798	16,186,789	37.91%
Revenues 45,363,504 16,504,191 36.38% Expenditures 64,423,003 11,474,085 17.81% Net Position (19,059,498) 5,030,107 Internal Service Funds Revenues 17,198,412 9,554,039 55.55% Expenditures 22,527,529 9,791,543 43.46% Net Position (5,329,117) (237,504) Housing Authority Fund Revenues 16,856,930 8,067,674 47.86% Expenditures 17,505,050 7,955,304 45.45% Net Position (648,120) 112,370 ALL FUNDS 304,913,753 122,830,319 40.28% Expenditures 365,220,523 106,865,832 29.26%	Net Position	(1,143,798)	5, 156, 757	
Expenditures 64,423,003 11,474,085 17.81% Net Position (19,059,498) 5,030,107 Internal Service Funds 7,198,412 9,554,039 55.55% Revenues 17,198,412 9,554,039 55.55% Expenditures 22,527,529 9,791,543 43.46% Net Position (5,329,117) (237,504) 47.86% Housing Authority Fund 7,955,304 45.45% Revenues 16,856,930 8,067,674 47.86% Expenditures 17,505,050 7,955,304 45.45% Net Position (648,120) 112,370 4LL FUNDS Revenues 304,913,753 122,830,319 40.28% Expenditures 365,220,523 106,865,832 29.26%	Water Enterprise Fund			
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Internal Service Funds Revenues 17,198,412 9,554,039 55.55% Expenditures 22,527,529 9,791,543 43.46% Net Position (5,329,117) (237,504) Housing Authority Fund Revenues 16,856,930 8,067,674 47.86% Expenditures 17,505,050 7,955,304 45.45% Net Position (648,120) 112,370 ALL FUNDS 304,913,753 122,830,319 40.28% Expenditures 365,220,523 106,865,832 29.26%	Expenditures	64,423,003	11,474,085	17.81%
Revenues 17,198,412 9,554,039 55.55% Expenditures 22,527,529 9,791,543 43.46% Net Position (5,329,117) (237,504) Housing Authority Fund Revenues 16,856,930 8,067,674 47.86% Expenditures 17,505,050 7,955,304 45.45% Net Position (648,120) 112,370 ALL FUNDS Revenues 304,913,753 122,830,319 40.28% Expenditures 365,220,523 106,865,832 29.26%	Net Position	(19,059,498)	5,030,107	
Expenditures 22,527,529 9,791,543 43.46% Net Position (5,329,117) (237,504) Housing Authority Fund Image: Comparison of the system of the sys	Internal Service Funds			
Net Position (5,329,117) (237,504) Housing Authority Fund	Revenues	17,198,412	9,554,039	55.55%
Housing Authority Fund Revenues 16,856,930 8,067,674 47.86% Expenditures 17,505,050 7,955,304 45.45% Net Position (648,120) 112,370 ALL FUNDS 304,913,753 122,830,319 40.28% Expenditures 365,220,523 106,865,832 29.26%	Expenditures	22,527,529	9,791,543	43.46%
Revenues 16,856,930 8,067,674 47.86% Expenditures 17,505,050 7,955,304 45.45% Net Position (648,120) 112,370 ALL FUNDS 8000,310 40.28% Expenditures 365,220,523 106,865,832 29.26%	Net Position	(5,329,117)	(237,504)	
Revenues 16,856,930 8,067,674 47.86% Expenditures 17,505,050 7,955,304 45.45% Net Position (648,120) 112,370 ALL FUNDS 8000,310 40.28% Expenditures 365,220,523 106,865,832 29.26%	Housing Authority Fund			
Net Position (648,120) 112,370 ALL FUNDS 304,913,753 122,830,319 40.28% Expenditures 365,220,523 106,865,832 29.26%		16,856,930	8,067,674	47.86%
Net Position (648,120) 112,370 ALL FUNDS 304,913,753 122,830,319 40.28% Expenditures 365,220,523 106,865,832 29.26%	Expenditures	17,505,050	7,955,304	45.45%
Revenues304,913,753122,830,31940.28%Expenditures365,220,523106,865,83229.26%	Net Position	(648,120)	112,370	
Revenues304,913,753122,830,31940.28%Expenditures365,220,523106,865,83229.26%	ALL FUNDS			
Expenditures 365,220,523 106,865,832 29.26%	Revenues	304,913,753	122,830,319	40.28%
•	Expenditures			
Net Position (00,306.770) 15.964.488	Net Position	(60,306,770)	15,964,488	