



# Monthly Budget and Investment Statement

## As of January 31, 2026

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	\$ 49,172,822	\$ (3,605,594)	\$ 45,567,228
Solid Waste Debt Service Bank Fund	-	-	-
Water Debt Service Bank Fund	-	-	-
Local Agency Investment Fund (LAIF)	22,697,068	-	22,697,068
California Asset Management Program (CAMP) Liquidity Fund	47,621,625	-	47,621,625
California Asset Management Program (CAMP) Operating Fund			
U.S. Treasury Bond / Note - Original Cost	102,337,473	-	102,337,473
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	31,218,536	-	31,218,536
Federal Agency Bond / Note - Original Cost		-	-
Corporate Note - Original Cost	47,756,559	-	47,756,559
Commercial Paper - Original Cost		-	-
Certificate of Deposit - Original Cost	1,400,000	-	1,400,000
Bank Note - Original Cost	3,079,810	-	3,079,810
Asset-Backed Security - Original Cost	29,512,524	-	29,512,524
Joint Powers Authority - Original Cost	262,657	-	262,657
Unsettled Trades	272,563	-	272,563
<b>TOTAL City of Napa Cash and Invested Funds</b>	<b>\$ 335,576,636</b>	<b>\$ (3,605,594)</b>	<b>\$ 331,971,042</b>

Fund Type	City of Napa	Fiduciary Funds	Grand Total
General Fund	27,925,512	\$ -	\$ 27,925,512
Measure G	7,524,441	-	7,524,441.5
American Rescue Plan Act	503,930	-	503,930
Special Revenue Funds	106,638,084	-	106,638,084
CIP Funds	32,862,913	-	32,862,913
Enterprise Funds	97,747,360	-	97,747,360
Internal Service Funds	57,034,125	-	57,034,125
Housing Funds	5,340,270	-	5,340,270
Payroll Clearing Account	-	(5,389,048)	(5,389,048)
Gasser CFD Funds	-	1,783,454	1,783,454
<b>TOTAL City of Napa Cash and Invested Funds</b>	<b>\$ 335,576,636</b>	<b>\$ (3,605,594)</b>	<b>\$ 331,971,042</b>

## ATTACHMENT 1

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 1

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 as of 01/31/2026	FY 2025/26 YTD Actual as of 01/31/2026	% to date (Budget to Actual)
<b>General Fund</b>			
Revenues	141,823,906	70,268,847	49.55%
Expenditures	145,470,814	76,828,380	52.81%
<i>Net Position</i>	<i>(3,646,907)</i>	<i>(6,559,534)</i>	
<b>Measure G General Fund</b>			
Revenues	22,373,130	9,578,791	42.81%
Expenditures	27,250,786	7,750,949	28.44%
<i>Net Position</i>	<i>(4,877,656)</i>	<i>1,827,842</i>	
<b>Non-Recurring General Fund</b>			
Revenues	29,055,006	8,874,924	30.55%
Expenditures	35,623,057	25,923,126	72.77%
<i>Net Position</i>	<i>(6,568,052)</i>	<i>(17,048,202)</i>	
<b>American Rescue Plan Act</b>			
Revenues	-	-	0.00%
Expenditures	1,475,157	772,672	52.38%
<i>Net Position</i>	<i>(1,475,157)</i>	<i>(772,672)</i>	
<b>Special Revenue Funds</b>			
Revenues	41,444,523	11,880,067	28.66%
Expenditures	115,010,197	24,864,648	21.62%
<i>Net Position</i>	<i>(73,565,674)</i>	<i>(12,984,581)</i>	
<b>Capital Project Funds</b>			
Revenues	180,814,908	79,225,793	43.82%
Expenditures	270,474,896	75,593,031	27.95%
<i>Net Position</i>	<i>(89,659,988)</i>	<i>3,632,762</i>	
<b>Materials Diversion Fund</b>			
Revenues	60,876,900	29,477,308	48.42%
Expenditures	66,818,001	30,617,460	45.82%
<i>Net Position</i>	<i>(5,941,101)</i>	<i>(1,140,152)</i>	
<b>Water Enterprise Fund</b>			
Revenues	62,510,770	26,573,585	42.51%
Expenditures	90,171,406	25,703,273	28.50%
<i>Net Position</i>	<i>(27,660,636)</i>	<i>870,312</i>	
<b>Internal Service Funds</b>			
Revenues	25,397,136	15,452,263	60.84%
Expenditures	33,166,890	16,752,284	50.51%
<i>Net Position</i>	<i>(7,769,754)</i>	<i>(1,300,021)</i>	
<b>Housing Authority Fund</b>			
Revenues	26,710,114	14,064,365	52.66%
Expenditures	30,758,310	15,265,897	49.63%
<i>Net Position</i>	<i>(4,048,196)</i>	<i>(1,201,532)</i>	
<b>Gasser CFD Fund</b>			
Revenues	-	238,656	0.00%
Expenditures	1,144,632	827,098	72.26%
<i>Net Position</i>	<i>(1,144,632)</i>	<i>(588,442)</i>	
<b>Pooled Cash</b>			
Revenues	-	2,056,103	0.00%
Expenditures	-	31,327	0.00%
<i>Net Position</i>	-	<i>2,024,776</i>	
<b>ALL FUNDS</b>			
Revenues	591,006,392	267,690,702	45.29%
Expenditures	817,364,146	300,930,145	36.82%
<i>Net Position</i>	<i>(226,357,753)</i>	<i>(33,239,444)</i>	