



Monthly Budget and Investment Statement As of September 30, 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	\$ 47,459,803	\$ (11,725,322)	\$ 35,734,481
Solid Waste Debt Service Bank Fund	-	-	-
Water Debt Service Bank Fund	-	-	-
Local Agency Investment Fund (LAIF)	22,119,441	-	22,119,441
California Asset Management Program (CAMP) Liquidity Fund	64,007,783	-	64,007,783
California Asset Management Program (CAMP) Operating Fund			
U.S. Treasury Bond / Note - Original Cost	105,950,060	-	105,950,060
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	30,323,153	-	30,323,153
Federal Agency Bond / Note - Original Cost	-	-	-
Corporate Note - Original Cost	41,075,524	-	41,075,524
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	31,598,030	-	31,598,030
Joint Powers Authority - Original Cost	833,313	-	833,313
Unsettled Trades	0	-	0
TOTAL City of Napa Cash and Invested Funds	\$ 346,752,108	\$ (11,725,322)	\$ 335,026,785

Fund Type	City of Napa	Fiduciary Funds	Grand Total
General Fund	37,858,309	-	37,858,309
Measure G	6,154,921	-	6,154,921.1
American Rescue Plan Act	1,227,594	-	1,227,594
Special Revenue Funds	111,207,617	-	111,207,617
CIP Funds	35,024,795	-	35,024,795
Enterprise Funds	96,068,078	-	96,068,078
Internal Service Funds	53,277,005	-	53,277,005
Housing Funds	5,933,789	-	5,933,789
Payroll Clearing Account	-	(13,281,431)	(13,281,431)
Gasser CFD Funds	-	1,556,108	1,556,108
TOTAL City of Napa Cash and Invested Funds	\$ 346,752,108	\$ (11,725,322)	\$ 335,026,785

ATTACHMENT 4

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 4

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 9/30/2025</i>	FY 2025/26 YTD Actual <i>as of 9/30/2025</i>	% to date (Budget to Actual)
General Fund			
Revenues	141,282,843	12,542,040	8.88%
Expenditures	144,856,958	31,356,537	21.65%
<i>Net Position</i>	<i>(3,574,115)</i>	<i>(18,814,498)</i>	
Measure G General Fund			
Revenues	22,373,130	1,604,353	7.17%
Expenditures	27,250,786	1,140,650	4.19%
<i>Net Position</i>	<i>(4,877,656)</i>	<i>463,703</i>	
Non-Recurring General Fund			
Revenues	28,755,006	4,700,153	16.35%
Expenditures	35,321,616	786,115	2.23%
<i>Net Position</i>	<i>(6,566,610)</i>	<i>3,914,039</i>	
American Rescue Plan Act			
Revenues	-	-	0.00%
Expenditures	1,455,641	52,755	3.62%
<i>Net Position</i>	<i>(1,455,641)</i>	<i>(52,755)</i>	
Special Revenue Funds			
Revenues	40,613,167	3,725,337	9.17%
Expenditures	99,034,146	11,980,044	12.10%
<i>Net Position</i>	<i>(58,420,979)</i>	<i>(8,254,706)</i>	
Capital Project Funds			
Revenues	177,624,699	63,731,063	35.88%
Expenditures	264,719,687	58,860,773	22.24%
<i>Net Position</i>	<i>(87,094,988)</i>	<i>4,870,290</i>	
Materials Diversion Fund			
Revenues	50,876,900	15,550,839	30.57%
Expenditures	56,818,001	14,961,781	26.33%
<i>Net Position</i>	<i>(5,941,101)</i>	<i>589,058</i>	
Water Enterprise Fund			
Revenues	62,510,770	8,866,087	14.18%
Expenditures	90,071,406	10,138,849	11.26%
<i>Net Position</i>	<i>(27,560,636)</i>	<i>(1,272,762)</i>	
Internal Service Funds			
Revenues	25,046,476	6,398,236	25.55%
Expenditures	32,371,890	11,505,825	35.54%
<i>Net Position</i>	<i>(7,325,414)</i>	<i>(5,107,589)</i>	
Housing Authority Fund			
Revenues	25,189,537	6,283,031	24.94%
Expenditures	29,439,218	6,532,089	22.19%
<i>Net Position</i>	<i>(4,249,681)</i>	<i>(249,058)</i>	
Gasser CFD Fund			
Revenues	-	9,971	0.00%
Expenditures	1,144,632	822,339	71.84%
<i>Net Position</i>	<i>(1,144,632)</i>	<i>(812,368)</i>	
Pooled Cash			
Revenues	-	235	0.00%
Expenditures	-	-	0.00%
<i>Net Position</i>	<i>-</i>	<i>235</i>	
ALL FUNDS			
Revenues	574,272,527	123,411,345	21.49%
Expenditures	782,483,980	148,137,757	18.93%
<i>Net Position</i>	<i>(208,211,453)</i>	<i>(24,726,411)</i>	