

**Exhibit G-1**  
**Summary of Changes**  
**2025-2026 Final Budget**

<b>Fund</b>	<b>Fund Title</b>	<b>Mayor's Preliminary Budget</b>	<b>Budget Changes</b>	<b>2025-2026 Final Budget</b>	<b>Comments</b>
100	General Fund	339,574,752	30,000	339,604,752	Bike & Scooter Share Fees; Administrative adjustment to Lodging Tax Transfer
	<b>Subtotal Fund 100 Changes</b>	<b>339,574,752</b>	<b>30,000</b>	<b>339,604,752</b>	
011	Arts Activity	936,292	150,000	1,086,292	Asphalt Art Program
012	Parks Maintenance & Operations	4,083,017		4,083,017	
013	Community Events	1,577,749		1,577,749	
019	Human Services Grant Fund	6,427,425	1,500,000	7,927,425	Human Services: Additional Funding & Housing Assistance
020	Fire Equipment Reserve	9,278,894		9,278,894	
021	Operating Reserve	9,752,281		9,752,281	
025	COVID-19 Recovery	313,592		313,592	
027	Capital Replacement Reserve	5,343,965		5,343,965	
030	Business Tax	21,338,326		21,338,326	
031	Real Property Fund	1,786,069		1,786,069	
035	Fire Levy Fund	5,591,744		5,591,744	
036	Police Levy Fund	9,004,639		9,004,639	
037	Parks Levy Fund	1,039,474		1,039,474	
095	Parks Maintenance Projects	6,627,176		6,627,176	
096	Transportation Maintenance Project	18,981,028		18,981,028	
099	General Governmental Maint	25,918,394	579,750	26,498,144	Interfund Transfer Corrections (City Hall Remodel; ARCH)
	<b>Subtotal Subfunds</b>	<b>128,000,065</b>	<b>2,229,750</b>	<b>130,229,815</b>	
	<b>TOTAL GENERAL FUND</b>	<b>467,574,817</b>	<b>2,259,750</b>	<b>469,834,567</b>	
	<b>SPECIAL REVENUE FUNDS</b>				
110	Recreational Activity	7,221,324		7,221,324	
115	Development Review	10,865,715		10,865,715	
117	Cable Access Fund	104,647		104,647	
118	Operating Grants	4,411,481		4,411,481	
122	Advanced Life Support	26,173,120		26,173,120	
124	Fire Donations Fund	883,165		883,165	
125	Real Estate Excise Tax	40,538,011		40,538,011	
126	Drug Enforcement	162,015		162,015	
131	Tourism (Hotel/Motel Tax)	2,700,494		2,700,494	
140	Solid Waste Recycling	4,468,019		4,468,019	
150	Transportation Benefit District	14,191,779		14,191,779	
	<b>Subtotal Special Revenue Funds</b>	<b>111,719,771</b>	<b>0</b>	<b>111,719,771</b>	
	<b>DEBT SERVICE FUNDS</b>				
233	Debt Service	12,033,020		12,033,020	
	<b>Subtotal Debt Service Funds</b>	<b>12,033,020</b>	<b>0</b>	<b>12,033,020</b>	

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	<b>CAPITAL PROJECT FUNDS</b>				
315	Parks Capital Projects	30,592,925		30,592,925	
316	Transportation Capital Project	75,520,657	250,000	75,770,657	Bike Safety & Improvements Plan
319	General Governmental Capital	35,682,298	1,650,500	37,332,798	Energy Audit Grant; Transfer 315 to 319 for MOC Project
361	CFD 2014-1	775,537		775,537	
362	CFD 2016-1	12,182,863		12,182,863	
	<b>Subtotal Capital Project Funds</b>	<b>154,754,280</b>	<b>1,900,500</b>	<b>156,654,780</b>	
	<b>ENTERPRISE FUNDS</b>				
401	Water/Wastewater Operations & Maintenance	125,835,398		125,835,398	
402	Novelty Hill Operations & Maintenance	26,150,370		26,150,370	
403	Water Capital Projects	37,515,962	1,503,939	39,019,901	Joint Use Kirkland South Reservoir Tank Additions
404	Wastewater Capital Projects	16,393,572		16,393,572	
405	Stormwater Operations & Maintenance	46,647,647		46,647,647	
406	Stormwater Capital Projects	67,956,008		67,956,008	
407	Novelty Hill Water Capital Projects	17,742,556		17,742,556	
408	Novelty Hill Wastewater Capital Projects	19,393,717		19,393,717	
	<b>Subtotal Enterprise Funds</b>	<b>357,635,229</b>	<b>1,503,939</b>	<b>359,139,168</b>	
	<b>INTERNAL SERVICE FUNDS</b>				
501	Fleet Maintenance	13,647,662		13,647,662	
510	Insurance Claims and Reserve	9,295,168		9,295,168	
511	Medical Self Insurance	41,504,237		41,504,237	
512	Workers' Compensation	10,505,323		10,505,323	
520	Information Services	36,399,461		36,399,461	
	<b>Subtotal Internal Service Funds</b>	<b>111,351,851</b>	<b>0</b>	<b>111,351,851</b>	
	<b>Final 2025-2026 Budget All Funds</b>	<b>1,215,068,969</b>	<b>5,664,189</b>	<b>1,220,733,158</b>	