

Puget Sound Clean Air Agency
Fiscal Year 2025
Proposed Budget

June 20, 2024

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Strategic Plan Goals

In January 2023, the agency's Board adopted the 2023-2030 Strategic Plan. The goals and strategies are summarized below and were driving factors for the development of the FY25 Budget.

Regional Goals

- Air pollution overall drops by 20% from 2022 to 2030, and the annual economic impact of air pollution health effects drops by \$500 million - \$1 billion
- Cancer risk from toxic air pollutants reduces by 50% from 2022 to 2030, especially in overburdened communities
- Socioeconomic disparities in air pollution exposure are cut in half
- Greenhouse gas (GHG) emissions in the Puget Sound region drop by 50% compared to 1990 levels overall

Overarching Objectives

- 1.1 Meet and surpass the health-based National Ambient Air Quality Standards
- 1.2 Measure, analyze and communicate air quality risk
- 1.3 Reduce inequities in air pollution and effectively engage on air quality topics
- 1.4 Reduce greenhouse gas emissions (GHG) to reduce our region's contribution to climate change
- 1.5 Prevent, reduce, and control emissions and exposure from stationary sources and their regulated activities
- 1.6 Reduce harmful wood smoke emissions and exposure
- 1.7 Reduce harmful diesel pollution emissions and exposure

Values in Action – Objectives

- 2.1 Attract, develop, and inspire talented staff that reflect the diversity of the region and develop a culture of belonging
- 2.2 Develop and sustain a culture that embeds equity principles in our day-to-day work and decisions
- 2.3 Build and maintain the agency's long-term financial strength and ensure accountability
- 2.4 Develop and implement technology to succeed
- 2.5 Model environmental sustainability

Key Assumptions – FY25 Budget

The key assumptions in the agency's FY25 Budget and FY26-FY27 projections include:

- Beginning the implementation our 2023-2030 Strategic Plan. We continue our work in pollution regulation (funded by fee programs). and support diesel, greenhouse gas, and wood smoke emission reductions as well as air pollution monitoring and communication (funded through a combination of state and federal grants and per capita). Equity and environmental justice are embedded throughout the programs and supported by multiple funding sources.
- Developing a balanced FY25 budget along with fiscally responsible and sustainable expenditures in the outyears. This includes balancing resources to fund the impact on cost-of-living expenses due to inflation while maintaining staffing. We used a combination of existing reserves and gradual fee increases to help fund these rising costs as well as to fund the costs of implementing Strategic Plan goals and objectives.
- Incorporating new grant funding sources.

The following table provides a summary of the projection period from the proposed FY25 budget to the FY26–FY27 projections for revenues, expenses, and fund balances.

	FY24 Estimate	FY25 Draft Budget	FY26 Projection	FY27 Projection
Beginning Fund Balance	9,634,670	8,986,906	7,407,271	5,808,737
Revenues:				
Federal and State Grants	\$ 3,103,999	\$ 3,460,374	\$ 2,968,657	\$ 2,702,432
Per Capita Revenues	4,076,469	4,190,228	4,274,033	4,359,513
Fee Program Revenues	6,281,201	6,849,682	6,986,676	7,126,409
Other Revenues	390,362	150,000	450,000	450,000
Total Revenues	13,852,031	14,650,284	14,679,365	14,638,354
Personnel Expenses	11,021,198	11,929,825	12,407,018	12,903,299
Grant Pass-through payments	1,200,000	1,314,608	800,000	800,000
Operating Expenses	2,278,597	2,985,486	3,070,881	3,155,157
Total Expenses	14,499,795	16,229,919	16,277,899	16,858,456
Net Surplus (Deficit)	\$ (647,764)	\$ (1,579,635)	\$ (1,598,534)	\$ (2,220,102)
# of Positions	71.0	71.0	71.0	71.0
Fund Balances (fiscal year-end):	8,986,906	7,407,271	5,808,737	3,588,635

Revenue Outlook

We are budgeting \$14.7 million in total revenues for the FY25 budget and are projecting similar revenues of \$14.7 million to \$14.6 million in the outyears.

FY25 Compliance fee program revenues are the largest (47%) portion of total revenues – these are permitting fees for Notice of Construction, Asbestos, Registered sources, and Operating Permit sources programs. In April, the Board adopted fee increases for the Registration and Operating Permit programs. During each budget cycle, management assesses the need for fee increases in these programs. Outyear Compliance fee revenues reflect a modest inflation estimate of about 2%; however, the costs for each program are closely monitored throughout the year, and recommendations are made during the annual budget development.

Per Capita revenues, or Supplemental Income make up 29% of total revenues and have become a significant source of funding for the non-regulatory work of the agency over the past years. Per capita supports the work of about 25% of the agency’s personnel in the areas of air quality monitoring, outdoor burning, woodstove removal/replacement, climate initiatives, diesel emissions reductions projects, and administration. In April, the Board adopted a four-cent increase in the per capita rate, bringing the FY25 rate to 97 cents. The projected per capita revenues are kept flat for this projection period but will be evaluated each budget cycle.

Federal and state grants are another significant source of funding for the agency’s work. The table below lays out all the grants that we included in the FY25 budget and projections of likely grants for FY26 and FY27. Operational grants are biennial grants from the state Department of Ecology funded by state funds and/or EPA funding – these include the federal and state core grants, the Section 103 monitoring grant, and the woodstove education and enforcement grant. These grants are applied for by the agency and awarded from Ecology on a biennial basis – they fund ongoing work in air quality monitoring, wood stove education and enforcement, climate initiatives, diesel emissions reductions projects, community engagement, and administration. The italicized grants in the following table highlight the one-time, multi-year grants that have pass-through payments to grant partners or include agency matching funding. Much of the \$3.3 million in one-time grants over the three-year period are pass-through payments or matches. These grants have helped reduce diesel and wood smoke emissions and have increased capacity in our air quality monitoring efforts.

	2025 Budget	2026 Projection	2027 Projection
Federal Grants:			
105 Grant - Federal Core (EPA/Ecology)	\$ 959,225	\$ 959,225	\$ 959,225
Sec 103 Grant - PM 2.5 (EPA/Ecology)	102,000	112,700	112,700
<i>Hexavalent Chromium Study</i>	28,000		
<i>ARP Grant (Monitoring Equip)</i>	33,000		
<i>TREE Community Monitoring Grant (EPA)</i>	83,000		
<i>Climate Pollution Reduction Grant (EPA)</i>	297,536	207,119	249,894
<i>Diesel to Electric Yard Truck Replacement DERA</i>	406,000	609,000	
Subtotal - Federal Grants	1,908,761	1,888,044	1,321,819
State Grants:			
State Core (Ecology)	694,612	694,612	694,612
<i>State Proviso - Ultrafine Monitoring (state funds)</i>	70,000		
<i>State Proviso - Local Health Dept Coordination</i>	46,000		
<i>State Proviso - Grant writing capacity</i>	355,000		
<i>Woodstove Repl/Removal (Ecol)</i>	300,000	300,000	300,000
WoodStove Educ & Enforcement Grant (Ecology)	86,000	86,000	86,000
Subtotal - State Grants	1,551,612	1,080,612	1,080,612
Federal and State Grants	3,460,374	2,968,657	2,402,432

Personnel

Personnel costs are our largest expense – for FY25, personnel expenditures are \$11.9 million, or 74% of our total expenses. The FY25 Budget keeps the budgeted positions the same as the current year budget at 71.

Compared to recent years inflation has declined. The FY25 budget includes cost of living increase for staff of 4.2% and managers of 4.3%. These increases are based on our union contract requirements and managers' policies for measuring cost of living. To help offset these rising costs, we limited our discretionary spending for FY25, recommended additional fee increases (adopted by the Board in April), and used reserves over the three-year projections.

Workplans/Discretionary Expenditures

Each year, the agency budgets for discretionary expenditures which are specific projects related to grant work or specific initiatives that are linked to Strategic Plan goals. FY25 pass-through payments to partners or subrecipients from grant revenues typically constitute most of these expenses (70% in FY25). The next tables shows the proposed workplan items for FY25. Outyear requests would be re-evaluated at the start of each year's budget development.

Racial Caucus Resource Group	50,000
Sponsorships, strategic partnerships, Promotions	75,000
Clean Cities membership	20,000
Carbon Offsets	10,000
TREE Grant - supporting equipment match	20,000
WSRP - Outreach/Marketing	75,000
Woodstove Repl/Removal (Ecol)	235,500
ARP Grant (Monitoring Equip)	33,000
State Proviso - Ultrafine Monitoring (state funds)	40,301
State Proviso - Local Health Dept Coordination	40,745
State Proviso - Grant writing capacity	232,000
Climate Pollution Reduction Grant (EPA)	171,536
Hexavalent Chromium Study	28,000
Diesel to Electric Yard Truck Replacement DERA	388,526

Professional Services

The FY25 proposed budget includes \$800,200 for professional services. Most of these professional contracts support ongoing operations; however. The table below highlights the detailed make-up of FY25 professional services.

Pro Fees - Temp Help	100,000
Pro Fees - Fire Dist Vol Incen	15,000
Pro Fees - Consultant	10,000
Pro Fees - Legal - Extraordinary	250,000
Pro Fees - Legal	30,000
Pro Fees- Accounting	50,000
Pro Fees - Legislative	52,000
Pro Fees - Other	10,000
Pro Fees-Darrington Wood Debris	8,000
Pro Fees - Other	8,000
Pro Fees - IT Contracts	105,000
Pro Fees - HR-HRB	20,000
Pro Fees-HR-Recruitment	88,000
Pro Fees-HR-Other Contracts	16,200
Pro Fees - Health Screenings	5,000
Pro Fees-Other	30,000
Asbestos Sample Testing - Insp	3,000

Funds – Proposed Draws and Fund Balances

The first table shows projected financial performance, draws on reserves, and fund balances for the FY25 budget and FY26 - FY27 period. We have included reasonable estimates of future revenues – there may be additional one-time grants funding or other sources. Expenses for FY25 were based on a bottoms-up development of expenditures. Projected expenses for the outyears were based on FY25 plus assumptions for key drivers such as inflation, number of employees, employer retirement contributions, future sources of funding, and discretionary spending needs.

The table below shows discretionary reserve draws over the projection period. For the FY25 budget, we propose drawing \$104k from discretionary reserves to fund expenditures. These include drawing \$67k from the per capita carryover to fund increased personnel expenses due to the COLA increases and to fund discretionary projects that support the Strategic Plan goals. In addition, we propose drawing \$93k from the previously collected civil penalties to fund non-ordinary legal expenses, fire district voluntary incentives, and interlocal agreements to replace wood debris burning. These fund draws leave sufficient discretionary fund balances, combined with per capita fee increases, to help absorb the COLA impacts in the outyears and to help fund Strategic Plan goals.

	2025 Budget	2026 Projection	2027 Projection
Per Capita Carryover	\$ 66,676	\$ -	\$ -
General Fund Reserve		\$ -	\$ -
Civil Penalties	\$ 92,808	\$ -	\$ -
Interest Income	(55,000)	\$ -	\$ -
Subtotal	\$ 104,484	\$ -	\$ -

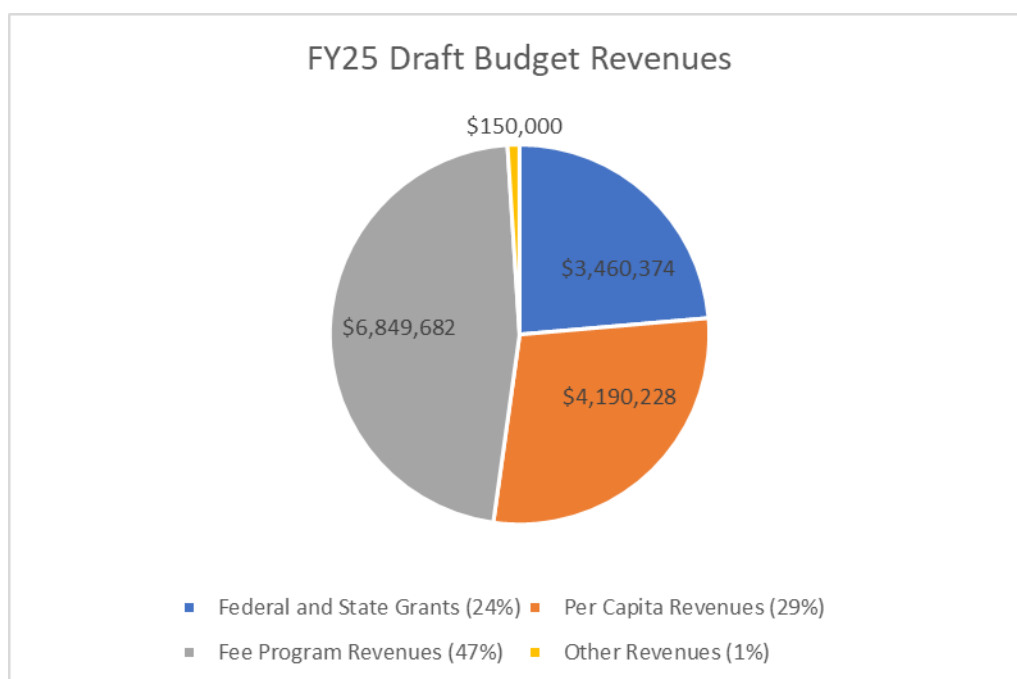
FY25 Budget

The agency has diversified funding sources as shown below– we budgeted total funding sources of \$14.7 million in revenues and \$1.6 million in reserve draws for the FY25 budget. The primary funding (47%) is from Compliance Fee program revenues for the regulatory work on pollution sources – these are self-funded programs whose fee revenues only support the regulatory work of the agency.

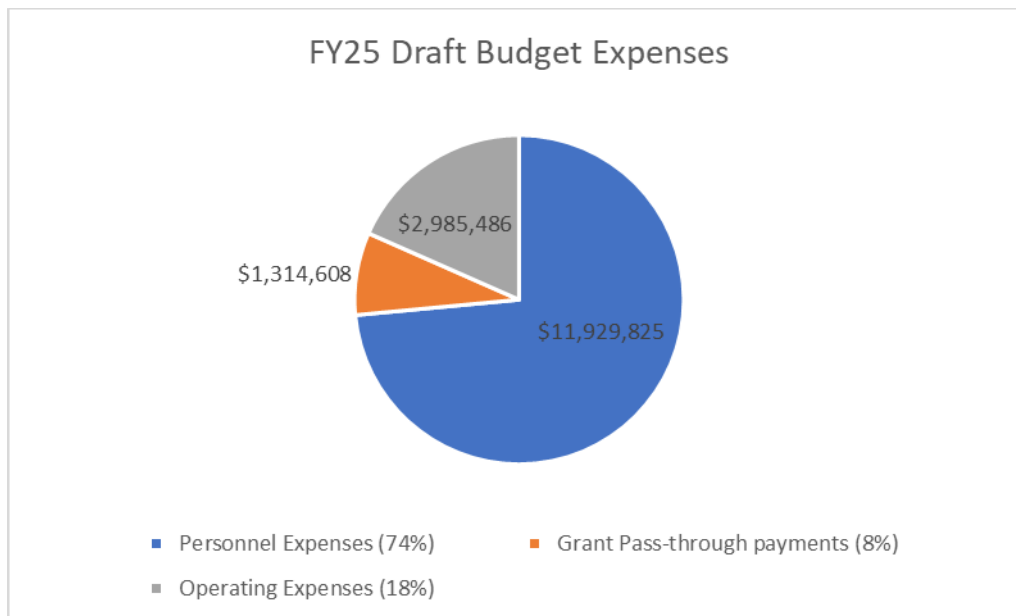
Per capita revenues (Supplemental income) derive from an annual assessment (97¢ per person in the four-county jurisdiction for FY25) that comprise about 29% of our funding in FY25 and are used for other air pollution mitigation, public education and outreach, pollution monitoring and forecasting, and overhead support.

Federal and State Grants comprise 24% of the FY25 Budgeted revenues.

Discretionary fund draws of \$105k are draws from per capita carryover balances and from previously collected civil penalties, net of contributions from interest income. Other fund draws of \$1.2 million are from the Compliance Fee programs fund reserves for operations during the fiscal year.



The revenues and reserve draws will fund \$16.2 million in expenses in the FY25 budget as shown below. Personnel expenses (\$11.9 million) are our most significant operating expense at 74% of total expenses. Work plan grant pass-thru expenses (8% of total expenses) are pass-thru payments to grant partners, beneficiaries, or sub-recipients, from carryover and new grants. The non-grant work plan and other discretionary expenses funded by draws from discretionary funds (per capita carryover and civil penalty fund balances collected in prior years) are supporting projects that help to implement our Strategic Plan. Other expenses are in line with prior years' expenses.



	2025 Budget	
Federal Grants:		
105 Grant - Federal Core (EPA/Ecology)	\$ 959,225	<i>Biennial grant</i>
Sec 103 Grant - PM 2.5 (EPA/Ecology)	102,000	<i>Biennial grant</i>
Hexavalent Chromium Study	28,000	
ARP Grant (Monitoring Equip)	33,000	<i>Continuation of grant from FY23</i>
TREE Community Monitoring Grant (EPA)	83,000	<i>Community mobile monitoring grant</i>
Climate Pollution Reduction Grant (EPA)	297,536	<i>CPRG</i>
Diesel to Electric Yard Truck Replacement DERA	406,000	
Subtotal - Federal Grants	1,908,761	
State Grants:		
State Core (Ecology)	694,612	<i>Biennial grant</i>
State Proviso - Ultrafine Monitoring (state funds)	70,000	<i>Air quality monitoring</i>
State Proviso - Local Health Dept Coordination	46,000	<i>Agency coordination with health departments</i>
State Proviso - Grant writing capacity	355,000	<i>Grant writing support for communities</i>
Woodstove Repl/Removal (Ecol)	300,000	<i>Biennial grant</i>
WoodStove Educ & Enforcement Grant (Ecology)	86,000	<i>Biennial grant</i>
Subtotal - State Grants	1,551,612	
Supplemental Income:		
Per Capita - Cities and Counties	4,190,228	<i>Includes proposed per capita rate (97¢)</i>
Subtotal - Supplemental Income	4,190,228	
Program Fees:		
Asbestos	700,000	
Notice of Construction	415,000	
Registration	3,415,500	<i>Fee increases approved in April</i>
Operating Permits	2,319,182	<i>Fee increases approved in April</i>
Subtotal - Program Fees	6,849,682	
Other Revenues:		
Civil Penalty Collections	-	<i>Not budgeted</i>
Interest Income	150,000	<i>Based on forecasted yields for reserves held in the King County Investment Pool</i>
Miscellaneous Revenues		
Subtotal - Other Revenues	150,000	
Total Revenues	14,650,284	
Personnel Expenses:		
Salaries & Wages	9,041,729	<i>Includes COLAs for staff (4.2%) and managers (4.3%)</i>
Benefits	2,888,096	<i>Medical benefits, payroll taxes, pension contributions, etc. FY21-FY23 includes Pension and OPEB adjustments</i>
Total Personnel Expenses	11,929,825	
Work Plan Expenses - Pass thru payments	1,314,608	
Work Plan Expenses - Discretionary Projects	105,000	<i>Some workplan items were ongoing and moved to the operating budget</i>
Professional Services	797,203	
Operating Supplies	41,300	
Telephone	87,290	
Postage	16,000	
Rent & Utilities	886,681	<i>Rent per the lease agreement</i>
Software Subscriptions	186,200	
Repairs & Maintenance	70,117	
Printing	17,000	
Transportation	33,400	
Travel & Training	225,363	
Meeting Expense	26,700	
Legal Expense	49,500	
Insurance	131,000	
Bank & Merchant Fees	78,732	
Subtotal - Operating Expenses	4,066,094	
Tenant Improvements		
Computer & Office Equipment	109,000	<i>Server replacement, user laptops</i>
Vehicles	110,000	<i>2 x \$55k vehicles past lifecycle</i>
Technical/Scientific Equipment	15,000	<i>Monitoring equipment</i>
Subtotal - Equipment	234,000	
Total Expenses	16,229,919	
Net Before Appropriations	(1,579,635)	

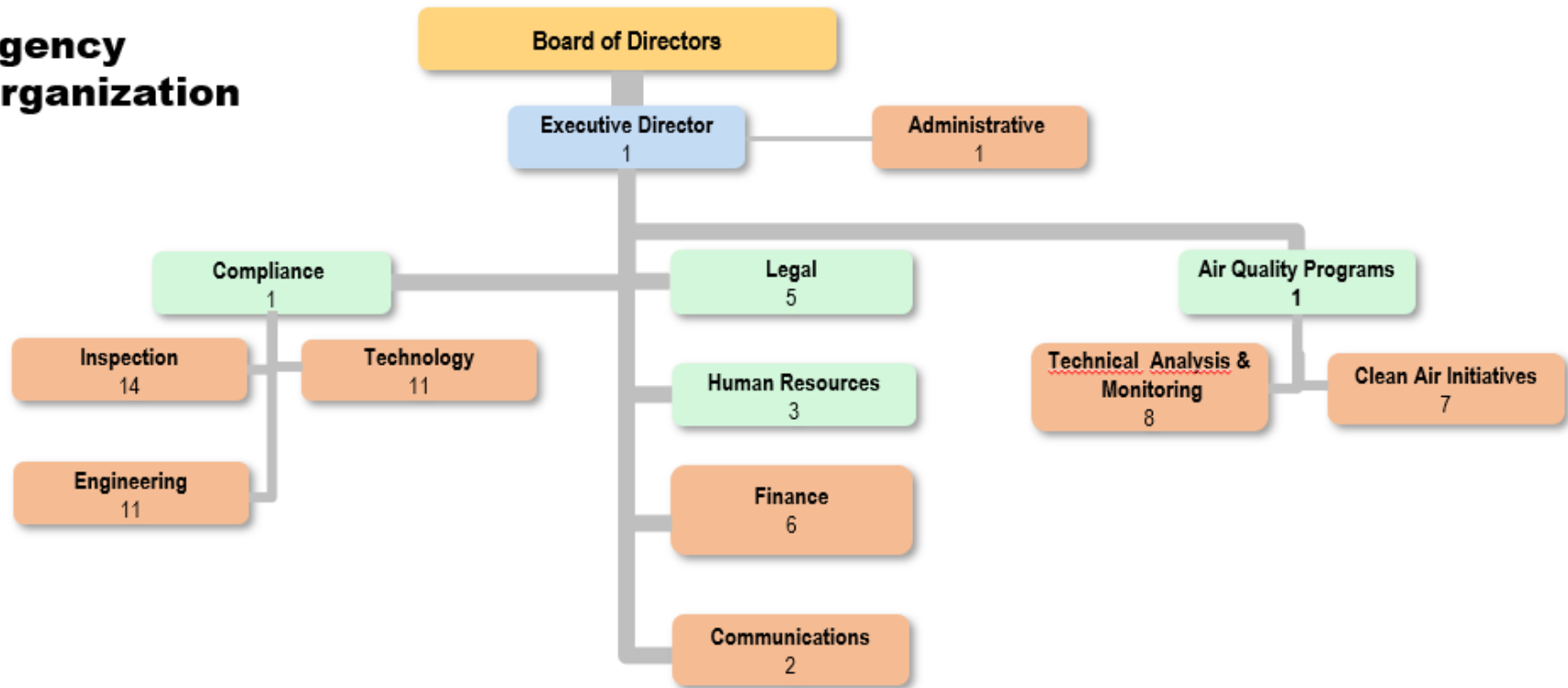
Agency Organization

The agency's organization chart is shown at the bottom of this section. Our operations are organized around these main programs:

- Compliance Programs – These are fee-based programs that regulate pollution sources under the Clean Air Act
- Air Quality Programs – These programs monitor and communicate air quality across our region. They also implement grants to reduce diesel, greenhouse gas, and wood smoke emissions and support climate planning.

Other departments that support operations include Human Resources, Finance, Legal, Information Technology, and Communications. The organization chart below shows the total number of budgeted positions. The total number of budgeted positions remains the same as the current year budget.

Agency Organization



FY24 Fund Balances

Agency fund balances at fiscal year-end (June 30th) are a combination of reserves defined in our Financial Policies and funds committed for the following fiscal year budget. For example, per capita (supplemental income) assessments are billed in January. At June 30th, we target six months' worth of revenues as a reserve for the second half of the calendar year (or the first half our new fiscal year).

A significant change to our reporting of fund balances has been the implementation of Government Accounting Standards Board (GASB) requirements regarding the recognition of each government's portion of the state retirement plan's unfunded pension liability and the net liability for retiree benefits. These amounts are measured and reported at each fiscal year end. For FY23, this resulted in our reporting a "negative" fund balance of \$3.4 million for the agency's portion of the net liabilities. The pension liability is an estimate of the net assets (investments and future earnings) and liabilities (projected retirement payouts) and is reviewed by the state actuary each year and reported by the state Department of Retirement Systems. The retiree benefits liability (OPEB) is the result of discounted medical premiums offered to retirees.

The schedule of funds on the next page shows the funds and their projected balances at fiscal year-end (June 30th) 2024 through 2025. This schedule also indicates the section of the financial policies determine fund uses and reserves.

FY25 Proposed Budget - Fund Balances at Fiscal Year-End

	FY24 Estimate	FY25 FINAL Budget	See Financial Policy Section	Comments
Per Capita Carryover	1,813,343	1,671,680	II.B.1.	<i>Carryover of per capita funds - used to fund a following year deficit</i>
General Fund Reserve	744,808	744,808	IV.B.4	<i>The target for this fund is 10% of discretionary revenues - in FY25, we are at 12% of discretionary revenues</i>
Civil Penalties	1,003,466	910,658	II.D.	<i>FY25 spending from these previously collected penalties supports the specific uses as described in the FY25 Financial Policies - most of the decrease is due to a transfer of funds to the legal reserve</i>
Subtotal - Discretionary	3,561,618	3,327,147		
Per Capita	1,813,343	1,671,680	II.B.1.	<i>Reserve for second half of calendar year - 50% of the calendar year billings</i>
Civil Penalties - Committed	15,000	15,000	II.D.	<i>These are fund balances from settlements that are committed to specific uses (wood debris)</i>
Asbestos	715,529	470,560	II.B.2.	<i>The stabilization reserve target for this fund is approximately \$473k</i>
Notice of Construction	172,700	168,873	II.B.2.	<i>The stabilization reserve target for this fund is approximately \$209k</i>
Registration	2,568,146	1,643,662	II.B.2.	<i>The policy target reserve for this fund is \$1.1 million</i>
Operating Permits	858,785	806,914	II.B.2.	<i>The policy target reserve for this fund is \$542k</i>
Equipment Reserve	154,152	154,152	Appendix 2	<i>This reserve is for unplanned equipment, vehicle or software requirements during the fiscal year.</i>
Compliance Reserve	162,984	162,984	IV.B.1	<i>Reserve for unplanned, unbudgeted expenses for the Compliance Division</i>
Department/Division Reserves	47,541	50,000	IV.B.3.	<i>Reserves for non-fee departments</i>
Legal Reserve	606,515	356,515	Determined during budget development	<i>This reserve is funded in FY25 by a transfer of \$400k from previously collected civil penalties - we expect to spend \$400k in FY25</i>
Employer Retirement Reserve	265,122	265,122	II.E.	<i>This balance is reserved for future employer rate increases for the Public Employee's Retirement System</i>
Unemployment Reserve	110,332	110,332	IV.B.5.	<i>This fund is used to fund the agency's self-insured unemployment claims (approved by the Employment Security dept.)</i>
Interest Income Fund	649,330	704,330	II.E.	<i>This discretionary fund can be used for one-time non-personnel expenditures approved by the Board</i>
Other Funds				<i>Miscellaneous funds</i>
Subtotal - Fund balances	\$ 11,701,097	\$ 9,907,271		<i>Fund balances before Pension and OPEB net liability recognition</i>
Pension and OPEB Liabilities	(2,500,000)	(2,500,000)		<i>The agency's proportionate share of the state retirement plan's net pension plus post-employment benefits liabilities (required by GASB)</i>
Total Balance at June 30th	\$ 9,201,097	\$ 7,407,271		

Fiscal Year 2025 – Puget Sound Clean Air Agency Financial Policies

I. Planning Policies

A. Balanced Budget

As required by RCW 70A.15.1590, on or before the fourth Monday in June of each year, the Board of Directors adopts a budget for the following fiscal year (July 1 – June 30). The budget is a balanced budget and contains adequate funding and provides for staff sufficient to carry out the provisions of all applicable resolutions and regulations related to air pollution reduction, prevention, and control.

The Board takes action to amend the budget when unanticipated funding is received such as grants, or in the event of other significant unforeseen events that may affect the budget.

B. Multi-Year Planning

Sound fiscal management and planning are important to the health of the agency. To this end, the agency engages in multi-year planning each year to assess and evaluate items such as the financial implications of current and proposed operating and capital budgets, the fund balance, financial policies, issues related to state and federal funding, the agency's vision and strategic plans, and other foreseeable trends and issues that may affect the future of the agency. Strategic plans may include vision statements, multi-year strategies and annual work plans. The information developed during long-range planning is used in preparing the annual budget.

C. Asset Inventory

To safeguard agency assets purchased with public funds and to ensure adequate internal controls are maintained, the agency inventories and assesses the condition of all major capital assets. Agency assets are used only for agency business purposes. (See Appendix 1, Asset Capitalization and Inventory Procedures).

Asset inventory information is used to plan for the ongoing financial commitments and future needs of the agency.

II. Revenue Policies

A. Revenue Diversification

To the extent feasible, the agency maintains a diversified and stable revenue system to improve its ability to handle fluctuations in any individual source of funding. The agency does not rely solely on state and federal funds and consistently seeks additional sources of revenue.

B. Per Capita and Fee Revenues

1. Per Capita (Proportion of Supplemental Income) - Cities, towns and counties are required by state law to contribute annually to the agency's operations. RCW 70A.15.1600 stipulates various methods for determining the proportion of supplemental income of this per capita revenue. During the annual budget process, the Board determines which apportionment method to use. In addition, the Board annually reviews the amount of the per capita assessment, considering such factors as the rate of inflation compared with the rates of population growth and/or assessed valuation of property, the agency's revenue needs for programs and/or equipment that cannot be fully supported by other funds, whether or not programs requiring funding are mandatory, and appropriate equitable factors. For each annual budget, the budget amount of Per Capita revenues (Supplemental Income) will be determined by combining 50% of the prior calendar year per capita assessment amount along with 50% of the budget calendar year amount.

2. Fee-Based Revenues - Revenues collected for a specific fee-based program are retained within that program in the fund balance. Fees collected for one fee-based program cannot be spent on a different program. Annual increases may be adopted to ensure that each program remains self-supporting in current and future years and that fee reserve fund balances are retained. Fees may also include temporary surcharges to reflect technological advances or mandated requirements for a specific program.

Fee-based programs are self-supporting and as required by law, the amount of the fees may only cover the cost of administering the program. See RCW 70A.15.2200(registration fees), 70A.15.2210 (notice of construction fees), and 70A.15.2270 (operating permit fees).

C. Use of Funds

1. Use of One-Time and Unpredictable Revenues - To the extent feasible, the agency uses one-time revenues for one-time expenditures and unpredictable revenues for a specific purpose and not to finance ongoing programs or operations.

2. Federal Section 103 Funds - These funds are provided by EPA to pay for a specific project. Currently, the Federal Section 103 grant pays for the costs contained in the agency's annual contract with the Department of Ecology for PM2.5 monitoring.

3. Federal Section 105 Funds (Base Grant) - These funds support activities required by EPA through the grant agreement for the federal priorities that are not supported by fees. This includes protecting human health by reducing emissions of PM2.5, ozone, and other criteria and toxic air pollutants; and characterizing the health consequences of air pollution, collecting data that has the greatest benefit for public health, and increasing the public understanding of the health effects and costs of pollution.

4. Other Grants (Special Project or Sub-Recipient) - When the agency receives grant funds for specific projects, staff time and operational expenses necessary to administer the grants are normally charged against the grants. Often times, these special project grants do not adequately cover staff time and operational expenses.

5. State Wood Stove Account Funds - The state wood stove funds are required to be spent on wood

stove education and enforcement. The education program may include raising awareness of impaired air quality burn bans, the effects of wood stove emissions on health and air quality, methods of achieving better efficiency and emission performance from wood stoves, which wood stoves are approved by Ecology, or the benefits of replacing inefficient wood stoves with new stoves. The enforcement program may include air quality monitoring, developing air quality forecast products, and enforcement of impaired air quality burn bans.

6. *State Grant (Core)* - The highest priority for these funds is to implement state requirements not covered by fees, the federal Section 105 grant, or the wood stove account funds. This includes managing indoor and outdoor burning regulations and burn bans and working with fire departments and other partners to help people understand outdoor burning restrictions, where applicable, and cleaner alternatives to yard debris disposal where burning is still allowed.

7. *Local Supplemental Income (Per Capita)* - The highest priority for these funds is to address local and state priorities not paid for or fully paid for by other sources of funds. This includes, but is not limited to, elements of the agency strategic plan not funded or only partially funded by other sources, for example emissions reductions projects, environmental justice, climate protection, and policy development.

D. Civil Penalty Revenues

As a result of its compliance activities, the agency receives civil penalty revenues. To ensure the agency is not perceived as assessing civil penalties to support its operations, revenue from civil penalties collected goes directly to a separate fund to be used in accordance with Section III B. of this policy. In preparing budgets, the agency does not include an amount of projected civil penalty revenue for the next fiscal year, but does include expenditures of civil penalty revenues, in accordance with this policy, previously received.

E. Interest Income Revenues

Unless otherwise provided in this section, the agency allocates earned interest income revenues to all funds every month based on the cash in each fund at the end of the month, with the exception of certain grant funds due to audit restrictions.

III. Expenditure Policies

A. Operating/Capital Expenditures

The agency periodically compares actual expenditures to budget and decides upon any actions needed to bring the budget into balance. To this end, quarterly financial statements are prepared for and reviewed by agency management, and quarterly financial information is provided to the Board of Directors.

B. Civil Penalties

Revenue from civil penalties collected may be expended only for the purposes described in this policy. These purposes include support for:

- establishing and maintaining strategic partnerships;
- promotional and outreach activities (to include communication tools, services, and materials) that support our vision;
- efforts to address inequities in air pollution exposure;
- community-focused air quality characterization or improvement projects;
- voluntary and incentive-based programs that produce quantifiable climate, toxics, or criteria pollutant benefits; and
- atypical or unusual legal expenses.

Such projects are budgeted annually based on the agency's objectives and the availability of previously collected funds. The agency may also use a portion of a specific civil penalty to reimburse a fee-based program where there are extraordinary costs associated with a particular enforcement action. Also, the agency may negotiate non-financial civil penalty settlements, such as requiring in-kind support or direct education and outreach activities as Supplemental Environmental Projects.

C. Debt Issuance

As authorized by RCW 70A.15.1580, the agency may levy additional taxes in excess of the constitutional and/or statutory tax limitations for any authorized purpose.

IV. Fund Balance Policies

A. Contingency Account

The agency maintains a contingency account that would be used in the event the agency was forced to close its doors permanently. The account includes funds to pay any agency obligations for employees at retirement and other legally required amounts. The agency maintains sufficient funds in this account to meet these obligations to the extent such obligations are reasonably foreseeable. The contingency accounts are reviewed each year as part of the budget process.

This account shall include funds sufficient to cover one hundred percent of the potential liability for accrued employee vacation and any potential liability for one-third of accrued employee sick leave.

B. Stabilization Accounts

The agency maintains a prudent level of financial resources to strive to protect against the need to reduce service levels or raise fees due to temporary revenue shortfalls, unforeseen one-time expenditures, or cash flow needs. Funds that have been set aside for future or special use are set aside in the designated funds balance. This includes the Clean Air Act Reserve Accounts, Capital Equipment, Software Applications, and IT Services Reserve, Department Reserve Accounts and General Fund Reserve. The stabilization accounts are reviewed each year as part of the budget process.

1. *Clean Air Act Reserve Accounts* - Each fee-based program has a separate reserve account and these fee reserve balances are reviewed on an annual basis. For the Asbestos and Notice of Construction programs, the reserve balance should be approximately 50% of the annual cost of the program. For the Registration and Operating Permit programs, the reserve balance should be approximately 25% of the annual cost of the program. A portion (\$200,000) of the fee program fund balances is reserved as the Compliance Division Reserve for unanticipated expenses relating to fee program work that occurs during a fiscal year. This reserve will be replenished by appropriate fee funds each year.

2. Capital Equipment, Software Applications, and IT Services Reserve

To the extent practical, the agency budgets for routine capital equipment, software, and IT services needs each year through current revenues rather than use of funds in reserve accounts. However, the agency maintains a capital equipment, software applications and IT services reserve account (see Appendix 2) to minimize fluctuations due to large or unanticipated purchases and because the agency does not have the ability to borrow funds from other entities.

A plan for reimbursement of the funds must be submitted prior to withdrawal of the funds. The Board may adjust account balance limits during the Agency's annual budget process. Surplus income from the sale of assets is transferred to the reserve unless the equipment was funded with grant or fee funds with certain restrictions.

3. *Department/Division Reserves* - The agency maintains a small reserve account for each department. These reserves are for unanticipated expenses relating to particular departmental work that occurs during the fiscal year. The presence or use of the reserve accounts does not in any way lessen or eliminate the need for appropriate planning by each department during the annual budget process. The amounts for each reserve will not exceed the amount originally established for the account and will be reviewed each year as part of the budget process. The accounts will be replenished each year by appropriate funding sources for each department.

4. *General Fund Reserve* – This reserve is established for non-fee program related items such as unanticipated items in the budget fiscal year, emergency funding for deferred maintenance, insurance deductibles in the event of a major loss, bridge funding for inter-grant periods, and as an additional offset for inter-month negative cash balances. The targeted balance for this reserve is 10% (reached in FY10) of the general fund revenues (composed of per capita revenues, the federal core grant, and the state core grant). In FY21, this reserve was increased by \$250,000 from expenditure reductions in FY20.

If necessary, this reserve is funded or replenished from (unrestricted) funds resulting from better-than-planned budget performance (see section II.E.). The Board must approve withdrawals from the general fund reserve, as part of the annual budget or through a budget amendment. The approval must include a plan for reimbursing the reserve if the reserve is below the 10% target.

5. Unemployment Reserve – The agency operates on a reimbursement basis with the Employment Securities Department (ESD) rather than paying quarterly unemployment taxes. The agency has minimal control over the timing, duration, and amount of unemployment charges. The purpose of this reserve is to provide for unemployment expenditures. The amount of this reserve will be assessed as needed and funded accordingly.

C. Civil Penalty Account

The revenue collected from civil penalties goes directly to the Civil Penalty Account to be used in accordance with Section III B. of this policy. In preparing annual budgets, the agency only includes expenditures of civil penalty revenues previously received. The balances in this account may be used to offset periodic negative inter-month cash balances created by grant-related receivable balances.

Appendix 1 – Asset capitalization and inventory procedures

Categories of Assets, Risk Ratings, Frequency of Physical Inventory, Capitalization Amount.

Category	Risk (loss) Rating	Capitalization Amount	Frequency of Physical Inventory
Transportation Equipment	High	\$5,000	1 year
Computer Equipment	High	\$5,000	1 year
Communication/ Audio visual Equipment	High	\$5,000	1 year
Site/Shop Equipment	Medium	\$5,000	2 years (Odd FY)
Lab Equipment	Low	\$5,000	2 years (Odd FY)
Office Furniture	Low	\$5,000	2 years (Even FY)
Leasehold Improvements	Low	\$5,000	2 years (Even FY)

Capitalization of Assets

The Agency follows the Federal Common Rule of property management requirements for the acquisition, management and disposition of capitalized assets. At this time, the threshold amount is \$5,000. Assets under this threshold will be tagged, inventoried, and tracked but not listed on the Agency financial statements as capital assets.

Inventory System

The Finance Department maintains an inventory system that includes tagging, inventorying, and tracking agency equipment as well as capitalized assets and “small and attractive” assets. The system includes the asset purchase date, amount or current valuation, manufacturer description, asset identification number, department assignment, asset location, physical inventory date, and future surplus disposition.

Physical Inventory of Assets – Capitalized and Non-Capitalized

The Manager of Finance and Purchasing schedules a physical inventory of department assets with each department manager. This inventory is based on risk ratings, the value of the item and probability of theft and/or misuse. Each department completes a physical inventory of the department assets by the end of the fiscal year.

Tagging of Assets

Assets are identified with a permanent tag that provides accurate agency and category identification. Assets purchased with federal funding are also identified with a permanent tag and an additional reference in the Asset Tracking System to indicate title to the equipment. The Finance Department keeps asset tags and assigns a tag to each department after each purchase.

Sale or Surplus of Assets

The Board of Directors must approve by resolution a list of capitalized assets scheduled for sale, surplus and disposal.

Appendix 2 – Capital Equipment, Software Applications, and IT Services Reserve

Purpose

We strive to meet our routine capital equipment needs each year from current revenues. To minimize fluctuations in the need for revenues due to large or unanticipated capital purchases, and because the Agency does not have the ability to borrow funds from other entities, a capital equipment reserve account is included in our finance management system. The purpose of this policy is to describe how this reserve account is derived and used.

The Agency maintains a reserve account that helps fund the following types of purchases:

- Vehicles
- Air Monitoring/Scientific Equipment and applications
- Computer Systems and applications
- Office Machines and Tenant Improvements
- Specialized Information Technology Consulting Services

Principles

General

- The reserve target should reflect a prudent amount of funds necessary to pay for the intended use. The target is \$150,000 and can be used for the purposes outlined in the previous section.
- The Board may adjust account balance limits during the Agency's annual budget process.
- Expenditures from the Capital Equipment Reserve are normally made to:
 - Fund large non-routine capital or applications expenditures
 - Meet high priority needs not envisioned during the budget process
- The reserve is not funded by federal or state grant dollars.

Withdrawals

- The Board must approve withdrawals that exceed \$50,000 from the reserve account, as part of the annual budget or through a budget amendment.
- The Executive Director may approve withdrawals from the reserve account in the amount of \$ 50,000 or less.

When funds are withdrawn from the reserve account in any amount the responsible manager must provide a written schedule for reimbursing the account and identify the source of the funds for the reimbursement.

CY25 Supplemental Income (Per Capita Assessment)

The Washington State Clean Air Act, at RCW 70A.15.1590, requires that the Board of Directors of the Agency:

1. Shall select a method of determining the apportionment of supplemental income based on one of the following: 1) the population method (Method 1), which allocates the per capita fees to each jurisdiction based on their respective populations; 2) the assessed property value method (Method 2), which allocates the per capita fees to each jurisdiction based on their respective share of the total assessed property values; or 3) the 50:50 method (Method 3), which equally blends the population and assessed value methods in allocating the per capita fees to jurisdictions; and,
2. Shall certify by the fourth Monday in June of each year the share of the Agency's supplemental income budget that shall be paid in the next calendar year by each city and county located in the Agency's jurisdictional area.

During each fiscal year's budget cycle, we present information to the Board that compares the budget year per capita assessment, under the various methods of apportionment, to the prior year's actual assessment and apportionment. This information shows the impact on the various jurisdictions from changes in population and assessed property values combined with the change in the per capita rate. The pure population (Method 1) or assessed property value method (Method 2) can cause more dramatic swings in the apportionment from year to year depending on the relative population growth or influences of the economy on assessed property values. The 50:50 method (Method 3) averages the first two methods so that there are more moderate annual changes.

In April 2024, the Board adopted the per capita rate of 97¢ (a 4¢ increase from the prior year) and the 50:50 method (Method 3) of apportioning the total assessment for calendar year 2025. The overall per capita assessment revenues would increase by \$227,522, from \$4,076,464 in CY2024 to \$4,303,986 in CY2025. This increase is due to the 1.2% population increase in the four-county jurisdiction (King, Pierce, Snohomish, and Kitsap) combined with a 4¢ increase in the per capita rate.

The FY25 budgeted supplemental income of \$4,190,228 reflects only six months of the calendar year 2024 total increase because the agency's fiscal year ends June 30, 2025 and, therefore, we only budget half (\$113,767) of the calendar year increase for our fiscal year 2025.

The table on the next page shows the adopted CY25 supplemental income (per capita) by jurisdiction using 97¢ as the rate and applying the 50:50 method of apportionment. The agency sends notifications to each of the jurisdictions each year in June, following budget adoption, regarding the next calendar year's assessment. In January 2025, we issue invoices to each of the jurisdictions.

									Change in Per Capita Assessment from Current 2024 to Proposed 2025 under each method					
	Current CY2024 - at 93 cents			Proposed CY2025 - at 97 cents					50:50 Method		Population Method		Assessed Value Method	
	Population	Assessed Property Values	50:50 Method	Population	Assessed Property Values	50:50 Method	Population Method	Assessed Value Method	\$ Change in Per Capita Fees	% Change	\$ Change in Per Capita Fees	% Change	\$ Change in Per Capita Fees	% Change
Per Capita Rate			\$ 0.93			\$ 0.97	\$ 0.97	\$ 0.97						
Jurisdiction														
Algona	3,300	931,737,603	\$ 2,941	3,315	970,359,508	\$ 3,215	\$ 3,216	\$ 3,214	\$ 274	9.3%	\$ 275	9.3%	\$ 273	9.3%
Auburn (Part)	78,690	15,734,438,265	60,337	78,760	16,102,890,867	64,870	76,397	53,342	4,533	7.5%	16,060	26.6%	(6,995)	-11.6%
Beaux Arts	315	315,340,281	622	315	285,673,796	626	306	946	4	0.6%	(316)	-50.9%	324	52.1%
Bellevue	153,900	98,997,560,799	220,969	154,600	92,718,111,139	228,548	149,962	307,135	7,579	3.4%	(71,007)	-32.1%	86,166	39.0%
Black Diamond	6,145	2,049,941,781	5,951	6,880	2,088,495,473	6,796	6,674	6,918	845	14.2%	723	12.1%	967	16.3%
Bothell (Part)	29,210	10,052,659,202	28,754	29,280	9,453,480,959	29,858	28,402	31,315	1,104	3.8%	(352)	-1.2%	2,561	8.9%
Burien	52,490	10,449,515,802	40,178	52,560	10,605,075,970	43,057	50,983	35,130	2,879	7.2%	10,805	26.9%	(5,048)	-12.6%
Carnation	2,160	664,860,797	2,008	2,225	589,457,237	2,055	2,158	1,953	47	2.3%	150	7.5%	(55)	-2.8%
Clyde Hill	3,110	4,687,075,743	8,520	3,115	4,204,183,951	8,474	3,022	13,927	(46)	-0.5%	(5,498)	-64.5%	5,407	63.5%
Covington	21,200	4,502,801,876	16,654	21,600	4,209,103,255	17,447	20,952	13,943	793	4.8%	4,298	25.8%	(2,711)	-16.3%
Des Moines	33,160	6,497,861,478	25,226	33,260	6,335,330,441	26,624	32,262	20,986	1,398	5.5%	7,036	27.9%	(4,240)	-16.8%
Duvall	8,320	2,540,350,245	7,703	8,530	2,376,705,319	8,074	8,274	7,873	371	4.8%	571	7.4%	170	2.2%
Enumclaw, part	12,910	2,701,938,142	10,081	13,090	2,553,252,267	10,578	12,697	8,458	497	4.9%	2,616	26.0%	(1,623)	-16.1%
Federal Way	101,800	17,270,222,086	73,401	102,000	16,938,990,665	77,526	98,940	56,112	4,125	5.6%	25,539	34.8%	(17,289)	-23.6%
Hunts Point	460	1,880,823,546	3,052	460	1,771,645,091	3,157	446	5,869	105	3.4%	(2,606)	-85.4%	2,817	92.3%
Issaquah	40,950	18,097,534,427	46,354	41,290	16,870,736,975	47,968	40,051	55,885	1,614	3.5%	(6,303)	-13.6%	9,531	20.6%
Kenmore	24,090	8,172,634,880	23,536	24,230	7,022,607,024	23,383	23,503	23,263	(153)	-0.7%	(33)	-0.1%	(273)	-1.2%
Kent	137,900	32,166,683,228	112,669	139,100	32,952,987,014	122,043	134,927	109,159	9,374	8.3%	22,258	19.8%	(3,510)	-3.1%
Kirkland	93,570	48,502,176,638	116,709	96,920	43,944,955,198	119,791	94,012	145,571	3,082	2.6%	(22,697)	-19.4%	28,862	24.7%
Lake Forest Park	13,620	4,939,465,980	13,788	13,660	4,382,831,405	13,884	13,250	14,518	96	0.7%	(538)	-3.9%	730	5.3%
Maple Valley	28,920	6,973,389,931	23,972	29,250	6,392,964,366	24,775	28,373	21,177	803	3.3%	4,401	18.4%	(2,795)	-11.7%
Medina	2,915	7,204,280,673	12,228	2,925	6,648,319,406	12,430	2,837	22,023	202	1.7%	(9,391)	-76.8%	9,795	80.1%
Mercer Island	25,780	22,513,542,138	45,965	25,800	20,284,128,934	46,109	25,026	67,193	144	0.3%	(20,939)	-45.6%	21,228	46.2%
Milton (Part)	1,630	307,476,683	1,222	1,635	501,764,665	1,624	1,586	1,662	402	32.9%	364	29.8%	440	36.0%
Newcastle	13,560	5,952,211,594	15,288	13,610	5,248,343,092	15,294	13,202	17,385	6	0.0%	(2,086)	-13.6%	2,097	13.7%
Normandy Park	6,790	2,382,965,090	6,754	6,840	2,553,396,791	7,547	6,635	8,458	793	11.7%	(119)	-1.8%	1,704	25.2%
North Bend	7,915	2,914,693,443	8,079	8,120	2,841,292,723	8,644	7,876	9,412	565	7.0%	(203)	-2.5%	1,333	16.5%
Pacific(Part)	7,230	984,292,100	4,847	7,230	959,852,717	5,096	7,013	3,180	249	5.1%	2,166	44.7%	(1,667)	-34.4%
Redmond	75,270	39,133,688,267	94,061	77,490	37,374,939,031	99,486	75,165	123,807	5,425	5.8%	(18,896)	-20.1%	29,746	31.6%
Renton	107,500	28,768,892,412	93,405	107,900	27,392,656,859	97,701	104,663	90,740	4,296	4.6%	11,258	12.1%	(2,665)	-2.9%
Sammamish	68,150	35,316,757,549	84,989	68,280	28,522,683,316	80,357	66,232	94,483	(4,632)	-5.5%	(18,757)	-22.1%	9,494	11.2%
Sea Tac	31,910	7,930,926,090	26,807	31,740	8,466,029,259	29,416	30,788	28,044	2,609	9.7%	3,981	14.8%	1,237	4.6%
Seattle	762,500	308,874,491,598	820,712	779,200	301,214,631,275	876,809	755,824	997,793	56,097	6.8%	(64,888)	-7.9%	177,081	21.6%
Shoreline	60,320	16,116,428,071	52,372	61,120	14,733,508,637	54,046	59,286	48,806	1,674	3.2%	6,914	13.2%	(3,566)	-6.8%
Skykomish	165	47,805,383	149	165	51,803,127	166	160	172	17	11.4%	11	7.4%	23	15.2%
Snoqualmie	14,490	5,445,679,072	14,956	14,500	4,751,631,293	14,903	14,065	15,740	(53)	-0.4%	(891)	-6.0%	784	5.2%
Tukwila	22,620	9,027,155,327	24,142	22,780	9,529,124,967	26,831	22,097	31,566	2,689	11.1%	(2,045)	-8.5%	7,424	30.8%
Woodinville	13,450	6,499,367,060	16,063	13,830	6,319,710,352	17,175	13,415	20,934	1,112	6.9%	(2,648)	-16.5%	4,871	30.3%
Yarrow Point	1,125	2,257,596,843	3,930	1,135	2,079,288,981	3,994	1,101	6,888	64	1.6%	(2,829)	-72.0%	2,958	75.3%
Total Incorp. King County	2,069,540	799,807,262,123	2,169,394	2,098,740	762,242,943,345	2,280,377	2,035,778	2,524,980	110,983	5.1%	(133,616)	-6.2%	355,586	16.4%
Total Unincorp. King County	248,160	80,088,157,156	236,259	249,060	70,793,321,032	238,049	241,588	234,508	1,790	0.8%	5,329	2.3%	(1,751)	-0.7%
Total King County	2,317,700	879,895,419,279	2,405,653	2,347,800	833,036,264,377	2,518,426	2,277,366	2,759,488	112,773	4.7%	(128,287)	-5.3%	353,835	14.7%
Bainbridge Island	25,060	12,831,253,642	31,018	25,180	13,460,238,119	34,506	24,425	44,588	3,488	11.2%	(6,593)	-21.3%	13,570	43.7%
Bremerton	45,220	5,968,334,554	30,035	44,640	6,211,981,987	31,939	43,301	20,578	1,904	6.3%	13,266	44.2%	(9,457)	-31.5%
Port Orchard	16,400	3,042,683,290	12,218	17,480	3,443,682,394	14,182	16,956	11,407	1,964	16.1%	4,738	38.8%	(811)	-6.6%
Poulsbo	12,180	2,822,114,209	9,923	12,400	2,987,976,388	10,963	12,028	9,898	1,040	10.5%	2,105	21.2%	(25)	-0.3%
Total Incorp. Kitsap County	98,860	24,664,385,695	83,194	99,700	26,103,878,888	91,590	96,709	86,471	8,396	10.1%	13,515	16.2%	3,277	3.9%
Total Unincorp. Kitsap County	182,040	35,964,141,776	138,925	183,500	37,010,328,198	150,297	177,995	122,599	11,372	8.2%	39,070	28.1%	(16,326)	-11.8%
Total Kitsap County	280,900	60,628,527,471	222,119	283,200	63,114,207,086	241,887	274,704	209,070	19,768	8.9%	52,585	23.7%	(13,049)	-5.9%

									Change in Per Capita Assessment from Current 2024 to Proposed 2025 under each method					
	Current CY2024 - at 93 cents			Proposed CY2025 - at 97 cents					50:50 Method		Population Method		Assessed Value Method	
	Population	Assessed Property Values	50:50 Method	Population	Assessed Property Values	50:50 Method	Population Method	Assessed Value Method	\$ Change in Per Capita Fees	% Change	\$ Change in Per Capita Fees	% Change	\$ Change in Per Capita Fees	% Change
Auburn (part)	10,060	1,896,830,742	7,541	10,060	1,871,670,104	7,979	9,758	6,200	438	5.8%	2,217	29.4%	(1,341)	-17.8%
Bonney Lake	22,990	4,860,581,629	18,026	23,250	4,845,953,176	19,303	22,553	16,053	1,277	7.1%	4,527	25.1%	(1,973)	-10.9%
Buckley	5,315	1,102,991,324	4,136	5,555	1,113,794,358	4,539	5,388	3,690	403	9.7%	1,252	30.3%	(446)	-10.8%
Carbonado	740	111,813,702	513	745	112,243,074	547	723	372	34	6.6%	210	40.9%	(141)	-27.5%
Du Pont	10,180	2,516,691,001	8,532	10,180	2,570,593,127	9,195	9,875	8,515	663	7.8%	1,343	15.7%	(17)	-0.2%
Eatonville	2,890	450,777,842	2,024	2,900	438,024,080	2,132	2,813	1,451	108	5.3%	789	39.0%	(573)	-28.3%
Edgewood	13,520	3250275786	11,192	13,590	3,323,844,293	12,096	13,182	11,010	904	8.1%	1,990	17.8%	(182)	-1.6%
Fife	11,130	3,792,462,521	10,899	11,150	4,124,631,290	12,239	10,816	13,663	1,340	12.3%	(84)	-0.8%	2,764	25.4%
Fircrest	7,215	1,467,075,590	5,569	7,235	1,466,669,294	5,938	7,018	4,858	369	6.6%	1,449	26.0%	(711)	-12.8%
Gig Harbor	12,540	4,759,391,452	13,014	13,060	4,863,169,990	14,389	12,668	16,110	1,375	10.6%	(346)	-2.7%	3,096	23.8%
Lakewood	63,800	10,952,642,723	46,197	64,150	11,150,721,653	49,582	62,226	36,938	3,385	7.3%	16,029	34.7%	(9,259)	-20.0%
Milton(Part)	7,065	1,332,550,903	5,296	7,080	1,371,981,921	5,706	6,868	4,545	410	7.7%	1,572	29.7%	(751)	-14.2%
Orting	9,055	1,369,190,103	6,277	9,110	1,341,979,738	6,641	8,837	4,445	364	5.8%	2,560	40.8%	(1,832)	-29.2%
Pacific(Part)	40	305,092,168	479	40	366,864,709	627	39	1,215	148	30.9%	(440)	-91.9%	736	153.7%
Puyallup	43,260	10,001,391,630	35,210	43,420	10,017,763,713	37,651	42,117	33,185	2,441	6.9%	6,907	19.6%	(2,025)	-5.8%
Roy	815	112,967,877	549	815	108,640,169	575	791	360	26	4.7%	242	44.0%	(189)	-34.4%
Ruston	1,060	440,819,120	1,158	1,065	426,772,020	1,223	1,033	1,414	65	5.6%	(125)	-10.8%	256	22.1%
South Prairie	620	76,294,388	403	645	79,144,297	444	626	262	41	10.2%	223	55.2%	(141)	-34.9%
Steilacoom	6,790	1,561,970,800	5,515	6,825	1,523,826,747	5,834	6,620	5,048	319	5.8%	1,105	20.0%	(467)	-8.5%
Sumner	10,800	4,970,948,308	12,524	10,800	5,380,225,788	14,149	10,476	17,822	1,625	13.0%	(2,048)	-16.4%	5,298	42.3%
Tacoma	220,800	43,161,357,947	167,811	222,400	42,461,227,446	178,192	215,728	140,656	10,381	6.2%	47,917	28.6%	(27,155)	-16.2%
University Place	35,420	7,081,173,954	27,157	35,580	6,892,212,903	28,672	34,513	22,831	1,515	5.6%	7,356	27.1%	(4,326)	-15.9%
Wilkeson	495	78,999,759	349	495	76,433,131	367	480	253	18	5.2%	131	37.6%	(96)	-27.5%
Total Incorp. Pierce County	496,600	105,654,291,269	390,371	500,150	105,928,387,021	418,020	485,146	350,895	27,649	7.1%	94,775	24.3%	(39,476)	-10.1%
Total Unincorp. Pierce County	440,800	84,917,291,461	333,128	446,150	84,818,715,097	356,867	432,766	280,968	23,739	7.1%	99,638	29.9%	(52,160)	-15.7%
Total Pierce County	937,400	190,571,582,730	723,499	946,300	190,747,102,118	774,887	917,911	631,862	51,388	7.1%	194,412	26.9%	(91,637)	-12.7%
Arlington	21,260	4,661,168,055	16,920	21,740	4,944,744,596	18,734	21,088	16,380	1,814	10.7%	4,168	24.6%	(540)	-3.2%
Bothell (Part)	19,730	8,255,603,792	21,634	20,270	7,876,354,008	22,876	19,662	26,091	1,242	5.7%	(1,972)	-9.1%	4,457	20.6%
Brier	6,590	2,396,248,206	6,681	6,610	2,099,129,020	6,683	6,412	6,954	2	0.0%	(269)	-4.0%	273	4.1%
Darrington	1,490	265,985,389	1,094	1,505	264,066,208	1,167	1,460	875	73	6.7%	366	33.4%	(219)	-20.0%
Edmonds	42,980	15,572,537,385	43,488	43,370	15,352,931,155	46,463	42,069	50,858	2,975	6.8%	(1,419)	-3.3%	7,370	16.9%
Everett	113,300	26,824,203,337	93,167	114,200	26,907,976,118	99,954	110,774	89,134	6,787	7.3%	17,607	18.9%	(4,033)	-4.3%
Gold Bar	2,290	351,943,652	1,596	2,305	341,671,238	1,684	2,236	1,132	88	5.5%	640	40.1%	(464)	-29.1%
Granite Falls	4,705	853,590,796	3,476	4,775	814,657,281	3,665	4,632	2,699	189	5.4%	1,156	33.2%	(777)	-22.4%
Index	155	41,312,167	134	155	42,749,400	146	150	142	12	9.0%	16	12.2%	8	5.7%
Lake Stevens	40,700	8,680,217,564	32,026	41,260	8,558,910,052	34,187	40,022	28,352	2,161	6.7%	7,996	25.0%	(3,674)	-11.5%
Lynnwood	38,740	10,363,142,479	33,654	40,790	10,434,305,570	37,065	39,566	34,564	3,411	10.1%	5,912	17.6%	910	2.7%
Marysville	72,380	13,740,000,349	54,393	73,780	13,781,718,989	58,610	71,567	45,653	4,217	7.8%	17,174	31.6%	(8,740)	-16.1%
Mill Creek	21,510	6,772,572,421	20,223	21,630	6,375,033,475	21,049	20,981	21,118	826	4.1%	758	3.7%	895	4.4%
Monroe	19,700	4,589,831,362	16,087	20,590	4,637,266,994	17,667	19,972	15,361	1,580	9.8%	3,885	24.2%	(726)	-4.5%
Mountlake Terrace	22,070	5,278,537,267	18,229	23,810	5,254,469,888	20,251	23,096	17,406	2,022	11.1%	4,867	26.7%	(823)	-4.5%
Mukilteo	21,590	7,512,278,229	21,377	21,590	7,410,005,099	22,744	20,942	24,546	1,367	6.4%	(435)	-2.0%	3,169	14.8%
Snohomish	10,200	2,528,572,615	8,559	10,330	2,492,166,684	9,138	10,020	8,255	579	6.8%	1,461	17.1%	(304)	-3.5%
Stanwood	8,405	1,644,143,212	6,390	8,585	1,599,314,275	6,813	8,327	5,298	423	6.6%	1,937	30.3%	(1,092)	-17.1%
Sultan	6,260	1,183,170,805	4,697	6,730	1,187,917,852	5,232	6,528	3,935	535	11.4%	1,831	39.0%	(762)	-16.2%
Woodway	1,330	1,158,619,823	2,367	1,340	1,104,614,727	2,479	1,300	3,659	112	4.7%	(1,067)	-45.1%	1,292	54.6%
Total Incorp. Snohomish County	475,385	122,673,678,905	406,192	485,365	121,480,002,629	436,607	470,804	402,411	30,415	7.5%	64,612	15.9%	(3,781)	-0.9%
Total Unincorp. Snohomish County	371,915	96,780,666,107	319,001	374,435	90,913,169,729	332,179	363,202	301,156	13,178	4.1%	44,201	13.9%	(17,845)	-5.6%
Total Snohomish County	847,300	219,454,345,012	725,193	859,800	212,393,172,358	768,786	834,006	703,567	43,593	6.0%	108,813	15.0%	(21,626)	-3.0%
Grand Total	4,383,300	\$ 1,350,549,874,492	\$ 4,076,464	4,437,100	\$ 1,299,290,745,939	\$ 4,303,986	\$ 4,303,987	\$ 4,303,987	\$ 227,522	5.6%	\$ 227,523	5.6%	\$ 227,523	5.6%