

**Puget Sound Clean Air Agency**

**Fiscal Year 2026**

**Proposed Budget**

**June 18, 2025**

## Contents

Strategic Plan Goals .....	3
Key Assumptions – FY26 Budget.....	4
FY26 Detailed Budget.....	8
Agency Organization Chart .....	10
FY26 Fund Balances .....	12
FY26 Financial Policies .....	13
CY26 Supplemental Income (Per Capita Assessment).....	19

## Strategic Plan Goals

In January 2023, the Agency's Board of Directors adopted the 2023-2030 Strategic Plan. The goals and strategies are summarized below and were driving factors for the development of the FY26 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 – FY26 Budget

The key assumptions in the agency's FY26 Budget and 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 FY26 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, while anticipating substantially less opportunity at the federal level. We will continue to monitor federal grant funding levels and their impacts to these budget assumptions as they develop in FY26.

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

	FY23 Actuals	FY24 Actuals	FY25 Estimate	FY26 Projection	FY27 Projection
<b>Beginning Fund Balance</b>	<b>8,222,404</b>	<b>9,098,796</b>	<b>11,203,226</b>	<b>10,701,101</b>	<b>8,145,821</b>
<b>Revenues:</b>					
Federal and State Grants	\$ 4,424,199	\$ 3,390,980	\$ 2,776,010	\$ 3,360,725	\$ 2,669,193
Per Capita Revenues	3,768,316	4,076,469	4,190,228	4,288,414	4,374,182
Fee Program Revenues	5,679,359	6,854,769	6,882,627	6,910,096	7,048,298
Other Revenues	494,779	819,032	416,109	150,000	450,000
<b>Total Revenues</b>	<b>14,366,653</b>	<b>15,141,250</b>	<b>14,264,974</b>	<b>14,709,235</b>	<b>14,541,673</b>
Personnel Expenses	8,842,179	9,447,804	11,400,000	12,463,960	12,962,519
Grant Pass-through payments	2,268,726	646,105	750,000	1,399,619	800,000
Operating Expenses	2,451,752	2,928,860	2,617,098	3,400,936	3,211,424
<b>Total Expenses</b>	<b>13,562,657</b>	<b>13,022,769</b>	<b>14,767,098</b>	<b>17,264,515</b>	<b>16,973,943</b>
<b>Net Surplus (Deficit)</b>	<b>\$ 803,996</b>	<b>\$ 2,118,481</b>	<b>\$ (502,125)</b>	<b>\$ (2,555,280)</b>	<b>\$ (2,432,269)</b>
<b># of Positions in budget</b>	<b>71.0</b>	<b>71.0</b>	<b>71.0</b>	<b>71.0</b>	<b>71.0</b>
<b>Fund Balances (fiscal year-end):</b>	<b>9,098,796</b>	<b>11,203,226</b>	<b>10,701,101</b>	<b>8,145,821</b>	<b>5,713,551</b>
Policy Fund Reserves	2,253,450	2,460,624	2,909,191	2,928,948	2,987,527
<b>Fund Balances in excess of Policy Fund Reserves</b>	<b>6,845,346</b>	<b>8,742,601</b>	<b>7,791,910</b>	<b>5,216,873</b>	<b>2,726,025</b>

## Revenue Outlook

We are budgeting \$14.7 million in total revenues for the FY26 budget and are projecting similar revenues of \$14.5 million for FY27.

FY26 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 FY26 rate of 97 cents which kept the rate flat from last year. The projected per capita revenues in FY27 reflect a 2% increase for this projection period but will be evaluated next 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 FY26 budget and projections of likely grants for 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. These grants have helped reduce diesel and wood smoke emissions and have increased capacity in our air quality monitoring efforts.

	2026 Budget	2027 Projection
<b>Federal Grants:</b>		
105 Grant - Federal Core (EPA/Ecology)	\$ 912,641	\$ 912,641
Sec 103 Grant - PM 2.5 (EPA/Ecology)	91,900	91,900
TREE Community Monitoring Grant (EPA)	130,000	
Climate Pollution Reduction Grant (EPA)	319,156	249,824
Diesel to Electric Yard Truck Replacement DERA	744,800	299,600
Inflation Reduction Act Air Monitoring 2025	247,000	
<b>Subtotal - Federal Grants</b>	<b>2,445,497</b>	<b>1,553,965</b>
<b>State Grants:</b>		
State Core (Ecology)	608,428	608,428
Sec 103 Grant - PM 2.5 (EPA/Ecology)-State	20,800	20,800
Woodstove Repl/Removal (Ecol)	200,000	400,000
WoodStove Educ & Enforcement Grant (Ecology)	86,000	86,000
<b>Subtotal - State Grants</b>	<b>915,228</b>	<b>1,115,228</b>

## Personnel

Personnel costs are our largest expense – for FY26, personnel expenditures are \$12.5 million, or 72% of our total expenses. The FY26 Budget keeps the budgeted positions the same as the current year budget at 71.

Compared to recent years inflation has declined. The FY26 budget includes cost of living increase for staff of 2.6% and managers of 2.9%. 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 FY26, recommended additional fee increases (adopted by the Board in April), and used reserves.

## Operating Expenses

Operating expenses other than salaries, wages, and benefits are reflected below. Pass thru expenses for grants are related to grant revenues previously discussed. The largest being related to the diesel yard truck replacements and inflation reduction act funds for air monitoring equipment. Professional services reflect temporary help, legal fees, accounting support, recruitment, and other services. Rent and utilities reflects the next year of office lease as well as our monitoring sites.

	2026 Budget
Work Plan Expenses - Pass thru payments	1,399,619
Work Plan Expenses - Discretionary Projects	75,000
Professional Services	849,127
Operating Supplies	47,537
Telephone	88,205
Postage	16,048
Rent & Utilities	892,530
Software Subscriptions	174,000
Repairs & Maintenance	86,117
Printing	17,090
Transportation	33,437
Travel & Training	223,649
Meeting Expense	46,949
Legal Expense	51,985
Insurance	140,745
Bank & Merchant Fees	115,516
<b>Subtotal - Operating Expenses</b>	<b>4,257,555</b>

## *Capital Spending*

The FY26 proposed budget includes \$543,000 for three fleet vehicles, computer and office equipment replacement, as well as monitoring equipment.

	2026 Budget
Tenant Improvements	
Computer & Office Equipment	118,000
Vehicles	165,000
Technical/Scientific Equipment	260,000
<b>Subtotal - Capital Spending</b>	<b>543,000</b>

## *Funds – Proposed Draws and Fund Balances*

The first table shows projected financial performance, draws on reserves, and fund balances for the FY26 budget and FY27 period. We have included reasonable estimates of future revenues – there may be additional one-time grants funding or other sources. Expenses for FY26 were based on a bottoms-up development of expenditures. Projected expenses for the outyears were based on FY26 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 FY26 budget, we propose drawing \$539k from discretionary reserves to fund expenditures. These include drawing \$285k 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 \$254k 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.

	2026 Budget	2027 Projection
Per Capita	285,000	250,000
General Fund Reserve	-	-
Civil Penalties	254,140	-
<b>Subtotal - Capital Spending</b>	<b>539,140</b>	<b>250,000</b>

## FY26 Detailed Budget

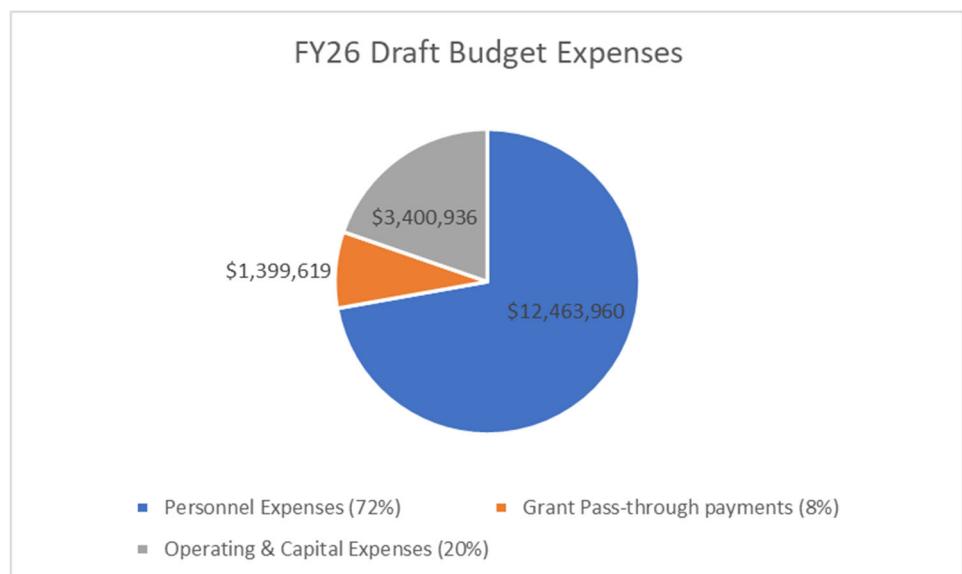
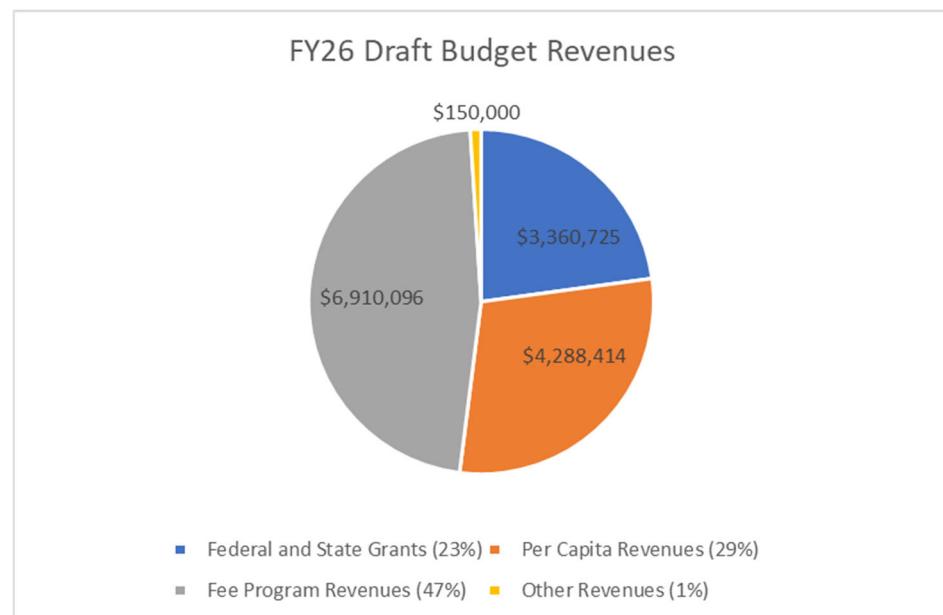
The agency has diversified funding sources as shown below— we budgeted total funding sources of \$14.7 million in revenues and \$2.5 million in reserve draws for the FY26 budget. The primary funding (47%) is from Compliance Fee program revenues for the regulatory work on pollution sources – these are 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 FY26) that comprise about 29% of our funding in FY26 and are used for other air pollution mitigation, public education and outreach, pollution monitoring and forecasting, and overhead support.

Federal and State Grants comprise 23% of the FY26 Budgeted revenues.

Discretionary fund draws of \$539k are draws from per capita carryover balances and from previously collected civil penalties. Other fund draws of \$1.6 million are from the Compliance Fee programs fund reserves for operations during the fiscal year, remaining balances are contingency legal fund reserves.

The revenues and reserve draws will fund \$17.2 million in expenses in the FY26 budget as shown below. Personnel expenses (\$12.5 million) are our most significant operating expense at 72% 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.



		2026 Budget
<b>Federal Grants:</b>		
105 Grant - Federal Core (EPA/Ecology)	\$ 912,641	
Sec 103 Grant - PM 2.5 (EPA/Ecology)	91,900	
TREE Community Monitoring Grant (EPA)	130,000	
Climate Pollution Reduction Grant (EPA)	319,156	
Diesel to Electric Yard Truck Replacement DERA	744,800	
Inflation Reduction Act Air Monitoring 2025	247,000	
<b>Subtotal - Federal Grants</b>	<b>2,445,497</b>	
<b>State Grants:</b>		
State Core (Ecology)	608,428	
Sec 103 Grant - PM 2.5 (EPA/Ecology)-State	20,800	
Woodstove Repl/Removal (Ecol)	200,000	
WoodStove Educ & Enforcement Grant (Ecology)	86,000	
<b>Subtotal - State Grants</b>	<b>915,228</b>	
<b>Supplemental Income:</b>		
Per Capita - Cities and Counties	4,288,414	
<b>Subtotal - Supplemental Income</b>	<b>4,288,414</b>	
<b>Program Fees:</b>		
Asbestos	700,000	
Notice of Construction	415,000	
Registration	3,640,315	
Operating Permits	2,154,781	
<b>Subtotal - Program Fees</b>	<b>6,910,096</b>	
<b>Other Revenues:</b>		
Civil Penalty Collections	-	
Interest Income	150,000	
Miscellaneous Revenues	-	
<b>Subtotal - Other Revenues</b>	<b>150,000</b>	
<b>Total Revenues</b>	<b>14,709,235</b>	
<b>Personnel Expenses:</b>		
Salaries & Wages	9,509,377	
Benefits	2,954,583	
<b>Total Personnel Expenses</b>	<b>12,463,960</b>	
Work Plan Expenses - Pass thru payments	1,399,619	
Work Plan Expenses - Discretionary Projects	75,000	
Professional Services	849,127	
Operating Supplies	47,537	
Telephone	88,205	
Postage	16,048	
Rent & Utilities	892,530	
Software Subscriptions	174,000	
Repairs & Maintenance	86,117	
Printing	17,090	
Transportation	33,437	
Travel & Training	223,649	
Meeting Expense	46,949	
Legal Expense	51,985	
Insurance	140,745	
Bank & Merchant Fees	115,516	
<b>Subtotal - Operating Expenses</b>	<b>4,257,555</b>	
Tenant Improvements		
Computer & Office Equipment	118,000	
Vehicles	165,000	
Technical/Scientific Equipment	260,000	
<b>Subtotal - Capital Spending</b>	<b>543,000</b>	
<b>Total Expenses</b>	<b>17,264,515</b>	
<b>Net Before Appropriations</b>	<b>(2,555,280)</b>	

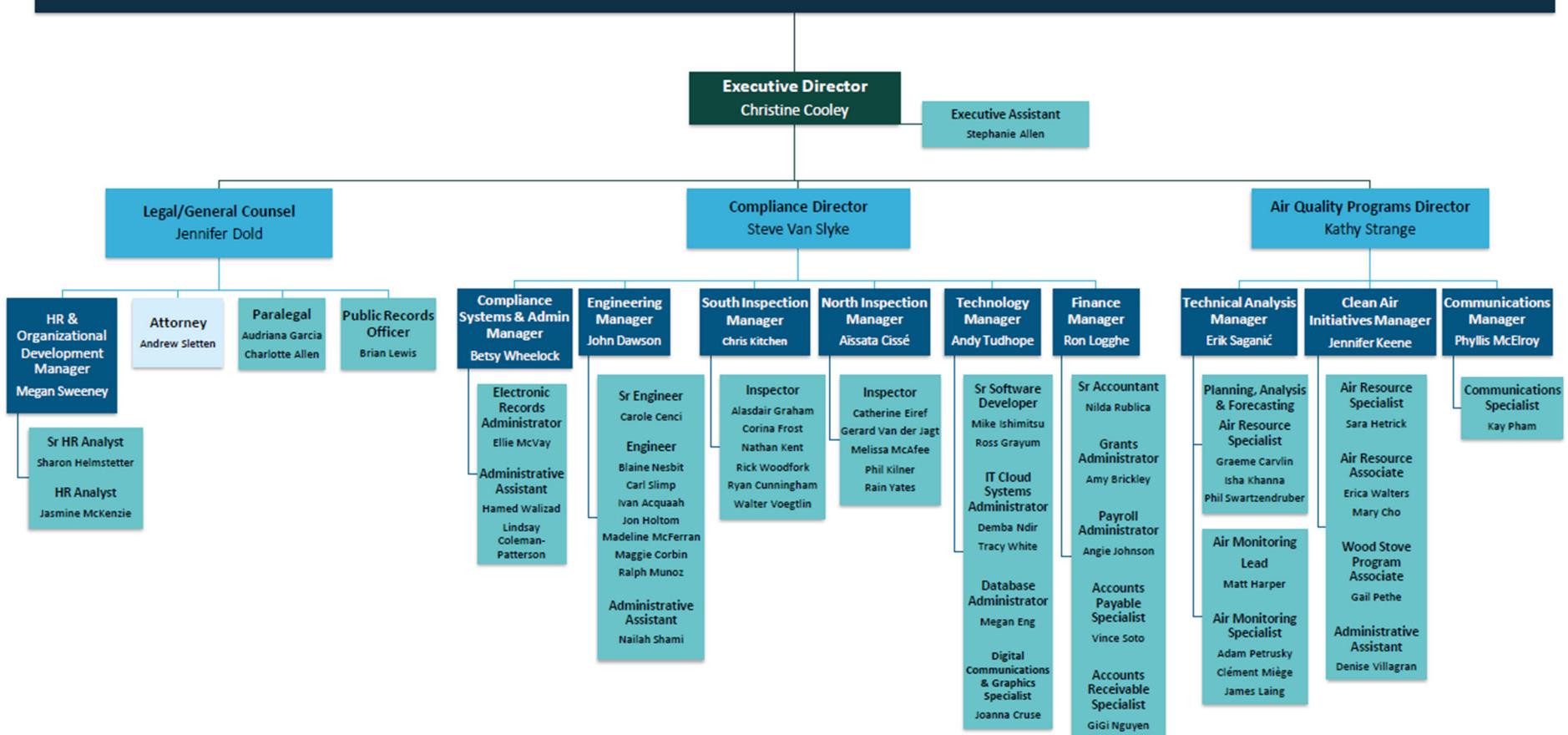
## Agency Organization Chart

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.

## Board of Directors



### Legend

Division Director	Manager	Supervisor	Professional Staff
-------------------	---------	------------	--------------------



## FY26 Fund Balances

The schedule of funds on the next page shows the funds and their projected balances at fiscal year-end (June 30<sup>th</sup>) 2025 through 2026. This schedule also indicates the section of the financial policies determine fund uses and reserves.

FY26 Proposed Budget - Fund Balances at Fiscal Year-End				
	FY25 Estimate	FY26 FINAL Budget	See Financial Policy Section	Comments
<b>Per Capita Carryover</b>	2,901,711	2,616,644	II.B.1.	<i>Carryover of per capita funds - used to fund a following year deficit</i>
<b>General Fund Reserve</b>	805,077	805,077	IV.B.4	<i>The target for this fund is 10% of discretionary revenues - in FY25, we are at 12% of discretionary revenues</i>
<b>Civil Penalties</b>	1,369,421	1,115,281	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>
<b>Subtotal - Discretionary</b>	5,076,209	4,537,001		
<b>Per Capita</b>	2,901,711	2,616,644	II.B.1.	<i>Reserve for second half of calendar year - 50% of the calendar year billings</i>
<b>Civil Penalties - Committed</b>	15,000	15,000	II.D.	<i>These are fund balances from settlements that are committed to specific uses (wood debris)</i>
<b>Asbestos</b>	823,335	345,322	II.B.2.	<i>The stabilization reserve target for this fund is approximately \$473k</i>
<b>Notice of Construction</b>	40,545	9,356	II.B.2.	<i>The stabilization reserve target for this fund is approximately \$209k</i>
<b>Registration</b>	2,070,556	1,150,055	II.B.2.	<i>The policy target reserve for this fund is \$1.1 million</i>
<b>Operating Permits</b>	945,279	714,924	II.B.2.	<i>The policy target reserve for this fund is \$542k</i>
<b>Equipment Reserve</b>	169,540	169,540	Appendix 2	<i>This reserve is for unplanned equipment, vehicle or software requirements during the fiscal year.</i>
<b>Legal Reserve</b>	737,130	387,130	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>
<b>Employer Retirement Reserve</b>	289,277	289,277	II.E.	<i>This balance is reserved for future employer rate increases for the Public Employee's Retirement System</i>
<b>Unemployment Reserve</b>	119,165	119,165	IV.B.5.	<i>This fund is used to fund the agency's self-insured unemployment claims (approved by the Employment Security dept.)</i>
<b>Other Funds</b>				<i>Miscellaneous funds</i>
<b>Subtotal - Fund balances</b>	<b>\$ 10,241,892</b>	<b>\$ 7,692,626</b>		<i>Fund balances before Pension and OPEB net liability recognition</i>
<b>Pension and OPEB Liabilities</b>	(885,443)	(885,443)		<i>The agency's proportionate share of the state retirement plan's net pension plus post-employment benefits liabilities (required by GASB)</i>
<b>Total Balance at June 30th</b>	<b>\$ 9,356,449</b>	<b>\$ 6,807,183</b>		

## FY26 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 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 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. Fund Reserves

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 Fund Reserve, the Capital Equipment, Software Applications and IT Services Fund Reserve, the General Fund Reserve, the Unemployment Reserve, and the General Legal Fund Reserve. These fund reserves are reviewed each year as part of the budget process.

1. *Compliance Funds Targeted Fund Balances* - Each fee-based program has a separate targeted fund balance and these fund balances are reviewed on an annual basis. For the Asbestos and Notice of Construction programs, the targeted fund balance should be approximately 50% of the annual cost of the program. For the Registration and Operating Permit programs, the targeted fund balance should be approximately 25% of the annual cost of the program.

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. However, the agency maintains a capital equipment, software applications and IT services reserve fund (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 in the immediate subsequent fiscal year budget process following withdrawal of the fund reserve. The Board may adjust fund 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. *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% of the general fund revenues (composed of per capita revenues, the federal core grant and the state core grant). 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.

4. *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.

5. *General Legal Fund Reserve* – This reserve is established for the purpose of meeting atypical or unusual legal expenses that are not included in the planned, ongoing legal expenses for a normal fiscal year budget. These types of expenses may include (but are limited to) litigation, litigation support and/or investigatory needs that could not be planned or predicted but are related to the authority, mission and/or operations of the agency. The circumstances which may lead to the use of this reserve often involve time sensitive decisions which have deadlines which require expedited actions. The amount and source of funding for this reserve will be determined during each budget adoption cycle.

6. *Civil Penalty Fund* - The revenue collected from civil penalties goes directly to the Civil Penalty Fund 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 fund 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.**

<b>Category</b>	<b>Risk (loss) Rating</b>	<b>Capitalization Amount</b>	<b>Frequency of Physical Inventory</b>
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 fund is included in our finance management system. The purpose of this policy is to describe how this reserve fund is derived and used.

The Agency maintains a reserve fund 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 fund 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 fund, as part of the annual budget or through a budget amendment.
- The Executive Director may approve withdrawals from the reserve fund in the amount of \$ 50,000 or less.
- When funds are withdrawn from the reserve fund in any amount the responsible manager must provide a written schedule for reimbursing the fund and identify the source of the funds for the reimbursement.

## CY26 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 2025, the Board adopted the per capita rate of 97¢ (the same rate from the prior year) and the 50:50 method (Method 3) of apportioning the total assessment for calendar year 2026. The overall per capita assessment revenues would increase by \$196,372, from \$4,303,986 in CY2025 to \$4,500,359 in CY2026. This increase is due to the 4.6% population increase in the four-county jurisdiction (King, Pierce, Snohomish, and Kitsap) and a 5% assessed value increase.

The FY26 budgeted supplemental income of \$4,288,414 reflects only six months of the calendar year 2026 total increase because the agency's fiscal year ends June 30, 2026 and, therefore, we only budget half (\$98,186) of the calendar year increase for our fiscal year 2026.

The table on the next page shows the adopted CY26 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 2026, we issue invoices to each of the jurisdictions.

		Current CY2025 - at 97 cents			Budgeted CY2026 - at 97 cents			Change in Per Capita Assessment from Current 2025 to Proposed 2026 under each method									
		Population	Assessed Property Values	50:50 Method	Population	Assessed Property Values	50:50 Method	Population Method	Assessed Value Method	50:50 Method		Population Method		Assessed Value Method			
Per Capita Rate				\$ 0.97			\$ 0.97	\$ 0.97	\$ 0.97	\$ Change in Per Capita Fees	% Change	\$ Change in Per Capita Fees	% Change	\$ Change in Per Capita Fees	% Change		
Jurisdiction																	
Algona	3,315	970,359,508	\$ 3,215		3,335	1,032,558,530	\$ 3,321	\$ 3,235	\$ 3,407	\$ 106	3.3%	\$ 20	0.6%	\$ 192	6.0%		
Auburn (Part)	78,760	16,102,890,867	64,870		88,950	17,615,142,854	72,204	86,282	58,126	7,334	11.3%	21,412	33.0%	(6,744)	-10.4%		
Beaux Arts	315	285,673,796	626		315	306,785,288	659	306	1,012	33	5.3%	(320)	-51.2%	386	61.7%		
Bellevue	154,600	92,718,111,139	228,548		155,000	94,828,749,051	231,630	150,350	312,911	3,082	1.3%	(78,198)	-34.2%	84,363	36.9%		
Black Diamond	6,880	2,088,495,473	6,796		7,195	2,395,635,321	7,442	6,979	7,905	646	9.5%	183	2.7%	1,109	16.3%		
Bothell (Part)	29,280	9,453,480,959	29,858		50,670	10,573,112,479	42,019	49,150	34,889	12,161	40.7%	19,292	64.6%	5,031	16.8%		
Burien	52,560	10,605,075,970	43,057		53,000	11,356,463,823	44,442	51,410	37,473	1,385	3.2%	8,353	19.4%	(5,584)	-13.0%		
Carnation	2,225	589,457,237	2,055		2,250	667,815,336	2,193	2,183	2,204	138	6.7%	128	6.2%	149	7.2%		
Clyde Hill	3,115	4,204,183,951	8,474		3,100	4,556,500,487	9,021	3,007	15,035	547	6.5%	(5,467)	-64.5%	6,561	77.4%		
Covington	21,600	4,209,103,255	17,447		22,000	4,662,927,915	18,363	21,340	15,386	916	5.3%	3,893	22.3%	(2,061)	-11.8%		
Des Moines	33,260	6,335,330,441	26,624		33,400	6,904,063,147	27,590	32,398	22,782	966	3.6%	5,774	21.7%	(3,842)	-14.4%		
Duvall	8,530	2,376,705,319	8,074		8,780	2,686,276,855	8,690	8,517	8,864	616	7.6%	443	5.5%	790	9.8%		
Enumclaw, part	13,090	2,553,252,267	10,578		13,350	2,882,928,004	11,231	12,950	9,513	653	6.2%	2,372	22.4%	(1,065)	-10.1%		
Federal Way	102,000	16,938,990,665	77,526		102,500	18,177,153,603	79,703	99,425	59,980	2,177	2.8%	21,899	28.2%	(17,546)	-22.6%		
Hunts Point	460	1,771,645,091	3,157		460	1,936,500,750	3,418	446	6,390	261	8.3%	(2,711)	-85.9%	3,233	102.4%		
Issaquah	41,290	16,870,736,975	47,968		41,500	17,575,356,148	49,125	40,255	57,994	1,157	2.4%	(7,713)	-16.1%	10,026	20.9%		
Kenmore	24,230	7,022,607,024	23,383		24,350	8,071,672,104	25,127	23,620	26,634	1,744	7.5%	237	1.0%	3,251	13.9%		
Kent	139,100	32,952,987,014	122,043		140,400	34,801,187,386	125,512	136,188	114,835	3,469	2.8%	14,145	11.6%	(7,208)	-5.9%		
Kirkland	96,920	43,944,955,198	119,791		96,710	47,725,489,284	125,645	93,809	157,482	5,854	4.9%	(25,982)	-21.7%	37,691	31.5%		
Lake Forest Park	13,660	4,382,831,405	13,884		13,680	4,991,268,350	14,870	13,270	16,470	986	7.1%	(614)	-4.4%	2,586	18.6%		
Maple Valley	29,250	6,392,964,366	24,775		29,320	7,267,481,636	26,211	28,440	23,981	1,436	5.8%	3,665	14.8%	(794)	-3.2%		
Medina	2,925	6,648,319,406	12,430		2,920	7,186,465,968	13,273	2,832	23,714	843	6.8%	(9,598)	-77.2%	11,284	90.8%		
Mercer Island	25,800	20,284,128,934	46,109		25,830	21,258,506,355	47,601	25,055	70,148	1,492	3.2%	(21,054)	-45.7%	24,039	52.1%		
Milton (Part)	1,635	501,764,665	1,624		8,755	578,242,068	5,200	8,492	1,908	3,576	220.2%	6,868	422.9%	284	17.5%		
Newcastle	13,610	5,248,343,092	15,294		13,750	5,978,859,716	16,533	13,338	19,729	1,239	8.1%	(1,957)	-12.8%	4,435	29.0%		
Normandy Park	6,840	2,553,396,791	7,547		6,855	2,784,664,654	7,919	6,649	9,189	372	4.9%	(898)	-11.9%	1,642	21.8%		
North Bend	8,120	2,841,292,723	8,644		8,260	3,109,050,421	9,136	8,012	10,259	492	5.7%	(632)	-7.3%	1,615	18.7%		
Pacific (Part)	7,230	959,852,717	5,096		7,270	1,056,860,123	5,270	7,052	3,487	174	3.4%	1,956	38.4%	(1,609)	-31.6%		
Redmond	77,490	37,374,939,031	99,486		80,040	39,898,582,479	104,647	77,639	131,655	5,161	5.2%	(21,847)	-22.0%	32,169	32.3%		
Renton	107,900	27,392,656,859	97,701		108,800	29,388,436,104	101,255	105,536	96,974	3,554	3.6%	7,835	8.0%	(727)	-0.7%		
Sammamish	68,280	28,522,683,316	80,357		68,410	32,110,191,249	86,157	66,358	105,956	5,800	7.2%	(13,999)	-17.4%	25,599	31.9%		
Sea Tac	31,740	8,466,029,259	29,416		32,710	9,010,502,648	30,731	31,729	29,732	1,315	4.5%	2,313	7.9%	316	1.1%		
Seattle	779,200	301,214,631,275	876,809		797,700	299,963,009,621	881,786	773,769	989,802	4,977	0.6%	(103,040)	-11.8%	112,993	12.9%		
Shoreline	61,120	14,733,508,637	54,046		61,910	16,566,448,768	57,359	60,053	54,665	3,313	6.1%	6,007	11.1%	619	1.1%		
Skykomish	165	51,803,127	166		165	57,974,400	176	160	191	10	6.0%	(6)	-3.6%	25	15.2%		
Snoqualmie	14,500	4,751,631,293	14,903		14,520	5,064,106,605	15,397	14,084	16,710	494	3.3%	(819)	-5.5%	1,807	12.1%		
Tukwila	22,780	9,529,124,967	26,831		22,930	9,950,560,640	27,538	22,242	32,834	707	2.6%	(4,589)	-17.1%	6,003	22.4%		
Woodinville	13,830	6,319,710,352	17,175		13,900	7,024,376,056	18,331	13,483	23,179	1,156	6.7%	(3,692)	-21.5%	6,004	35.0%		
Yarrow Point	1,135	2,079,288,981	3,994		1,135	2,250,588,906	4,264	1,101	7,426	270	6.8%	(2,893)	-72.4%	3,432	85.9%		
Total Incorp. King County	2,098,740	762,242,943,345	2,280,377		2,166,125	794,252,495,132	2,360,989	2,101,141	2,620,833	80,612	3.5%	(179,236)	-7.9%	340,456	14.9%		
Total Unincorp. King County	249,060	70,793,321,032	238,044		249,575	79,124,366,714	251,590	242,088	261,090	13,546	5.7%	4,044	1.7%	23,046	9.7%		
<b>Total King County</b>	<b>2,347,800</b>	<b>833,036,264,377</b>	<b>2,518,421</b>		<b>2,415,700</b>	<b>873,376,861,846</b>	<b>2,612,579</b>	<b>2,343,229</b>	<b>2,881,923</b>	<b>94,158</b>	<b>3.7%</b>	<b>(175,192)</b>	<b>-7.0%</b>	<b>363,502</b>	<b>14.4%</b>		
Bainbridge Island	25,180	13,460,238,119	34,506		25,330	13,605,348,220	34,732	24,570	44,894	226	0.7%	(9,936)	-28.8%	10,388	30.1%		
Bremerton	44,640	6,211,981,987	31,939		45,390	6,296,291,106	32,402	44,028	20,776	463	1.4%	12,089	37.9%	(11,163)	-35.0%		
Port Orchard	17,480	3,443,682,394	14,182		18,300	3,611,661,259	14,834	17,751	11,918	652	4.6%	3,569	25.2%	(2,264)	-16.0%		
Poulsbo	12,400	2,987,976,388	10,963		13,010	3,201,131,560	11,591	12,620	10,563	628	5.7%	1,657	15.1%	(400)	-3.6%		
Total Incorp. Kitsap County	99,700	26,103,878,888	91,590		102,030	26,714,432,145	93,559	98,969	88,151	1,969	2.1%	7,379	8.1%	(3,439)	-3.8%		
Total Unincorp. Kitsap County	183,500	37,010,328,198	150,297		184,070	37,663,669,579	151,414	178,548	124,281	1,117	0.7%	28,251	18.8%	(26,016)	-17.3%		
<b>Total Kitsap County</b>	<b>283,200</b>	<b>63,114,207,086</b>	<b>241,887</b>		<b>286,100</b>	<b>64,378,101,724</b>	<b>244,973</b>	<b>277,517</b>	<b>212,431</b>	<b>3,086</b>	<b>1.3%</b>	<b>35,630</b>	<b>14.7%</b>	<b>(29,456)</b>	<b>-12.2%</b>		

				Change in Per Capita Assessment from Current 2025 to Proposed 2026 under each method												
				Current CY2025 - at 97 cents			Budgeted CY2026 - 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
Per Capita Rate					\$ 0.97				\$ 0.97	\$ 0.97	\$ 0.97					
Jurisdiction																
Auburn (part)	10,060	1,871,670,104	7,979	88,950	1,973,604,272	46,397	86,282	6,512	38,418	481.5%	78,303	981.4%	(1,467)	-18.4%		
Bonney Lake	23,250	4,845,953,176	19,303	23,320	5,192,002,779	19,876	22,620	17,132	573	3.0%	3,317	17.2%	(2,171)	-11.2%		
Buckley	5,555	1,113,794,358	4,539	5,740	1,180,797,430	4,732	5,568	3,896	193	4.3%	1,029	22.7%	(643)	-14.2%		
Carbonado	745	112,243,074	547	755	113,521,335	553	732	375	6	1.1%	185	33.9%	(172)	-31.5%		
Du Pont	10,180	2,570,593,127	9,195	10,180	2,663,836,683	9,332	9,875	8,790	137	1.5%	680	7.4%	(405)	-4.4%		
Eatonville	2,900	438,024,080	2,132	2,905	465,832,520	2,177	2,818	1,537	45	2.1%	686	32.2%	(595)	-27.9%		
Edgewood	13,590	332,384,4293	12,096	14,080	351,461,6244	12,627	13,658	11,597	531	4.4%	1,562	12.9%	(499)	-4.1%		
Fife	11,150	4,124,631,290	12,239	11,320	4,439,394,394	12,815	10,980	14,649	576	4.7%	(1,259)	-10.3%	2,410	19.7%		
Fircrest	7,235	1,466,669,294	5,938	7,230	1,487,570,867	5,961	7,013	4,909	23	0.4%	1,075	18.1%	(1,029)	-17.3%		
Gig Harbor	13,060	4,863,169,990	14,389	13,090	5,095,182,193	14,755	12,697	16,813	366	2.5%	(1,692)	-11.8%	2,424	16.8%		
Lakewood	64,150	11,150,721,653	49,582	64,620	11,841,847,658	50,878	62,681	39,075	1,296	2.6%	13,099	26.4%	(10,507)	-21.2%		
Milton(Part)	7,080	1,371,981,921	5,706	8,755	1,428,171,777	6,602	8,492	4,713	896	15.7%	2,786	48.8%	(993)	-17.4%		
Orting	9,110	1,341,979,738	6,641	9,125	1,435,362,788	6,794	8,851	4,736	153	2.3%	2,210	33.3%	(1,905)	-28.7%		
Pacific(Part)	40	366,864,709	627	7,270	375,776,516	4,146	7,052	1,240	3,519	561.2%	6,425	1024.7%	613	97.8%		
Puyallup	43,420	10,017,763,713	37,651	43,410	10,390,386,705	38,197	42,108	34,286	546	1.5%	4,457	11.8%	(3,365)	-8.9%		
Roy	815	108,640,169	575	815	114,731,517	585	791	379	10	1.7%	216	37.5%	(196)	-34.2%		
Ruston	1,065	426,777,020	1,223	1,065	445,290,480	1,251	1,033	1,469	28	2.3%	(190)	-15.5%	246	20.1%		
South Prairie	645	79,144,297	444	625	80,629,816	436	606	266	(8)	-1.8%	162	36.5%	(178)	-40.1%		
Steilacoom	6,825	1,523,826,747	5,834	6,845	1,608,487,144	5,974	6,640	5,308	140	2.4%	806	13.8%	(526)	-9.0%		
Sumner	10,800	5,380,225,788	14,149	11,040	5,615,870,940	14,620	10,709	18,531	471	3.3%	(3,440)	-24.3%	4,382	31.0%		
Tacoma	222,400	42,461,227,446	178,192	225,100	44,791,567,761	183,074	218,347	147,801	4,882	2.7%	40,155	22.5%	(30,391)	-17.1%		
University Place	35,580	6,892,212,903	28,672	35,970	7,209,905,156	29,341	34,891	23,791	669	2.3%	6,219	21.7%	(4,881)	-17.0%		
Wilkeson	495	76,433,131	367	500	81,703,746	377	485	270	10	2.7%	118	32.2%	(97)	-26.5%		
Total Incorp. Pierce County	500,150	105,928,387,021	418,020	592,710	111,546,090,721	471,500	574,929	368,074	53,480	12.8%	156,909	37.5%	(49,946)	-11.9%		
Total Unincorp. Pierce County	446,150	84,818,715,097	356,867	447,645	90,817,022,011	366,944	434,216	299,673	10,077	2.8%	77,349	21.7%	(57,194)	-16.0%		
<b>Total Pierce County</b>	<b>946,300</b>	<b>190,747,102,118</b>	<b>774,887</b>	<b>1,040,355</b>	<b>202,363,112,732</b>	<b>838,444</b>	<b>1,009,144</b>	<b>667,747</b>	<b>63,557</b>	<b>8.2%</b>	<b>234,257</b>	<b>30.2%</b>	<b>(107,140)</b>	<b>-13.8%</b>		
Arlington	21,740	4,944,744,596	18,734	22,980	5,478,941,593	20,185	22,291	18,079	1,451	7.7%	3,557	19.0%	(655)	-3.5%		
Bothell (Part)	20,270	7,876,354,008	22,876	50,670	8,295,190,143	38,261	49,150	27,372	15,385	67.3%	26,274	114.9%	4,496	19.7%		
Brier	6,610	2,099,129,020	6,683	6,600	2,237,434,536	6,892	6,402	7,383	209	3.1%	(281)	-4.2%	700	10.5%		
Darrington	1,505	264,066,208	1,167	1,515	283,928,718	1,203	1,470	937	36	3.1%	303	25.9%	(230)	-19.7%		
Edmonds	43,370	15,352,931,155	46,463	43,420	15,996,864,784	47,452	42,117	52,786	989	2.1%	(4,346)	-9.4%	6,323	13.6%		
Everett	114,200	26,907,976,118	99,954	114,800	27,847,087,386	101,622	111,356	91,888	1,668	1.7%	11,402	11.4%	(8,066)	-8.1%		
Gold Bar	2,305	341,671,238	1,684	2,310	369,804,400	1,730	2,241	1,220	46	2.7%	557	33.1%	(464)	-27.5%		
Granite Falls	4,775	814,657,281	3,665	4,775	892,924,763	3,789	4,632	2,946	124	3.4%	967	26.4%	(719)	-19.6%		
Index	155	42,749,400	146	160	46,186,599	154	155	152	8	5.5%	9	6.3%	6	4.4%		
Lake Stevens	41,260	8,558,910,052	34,187	41,540	9,235,821,305	35,385	40,294	30,476	1,198	3.5%	6,107	17.9%	(3,711)	-10.9%		
Lynnwood	40,790	10,434,305,570	37,065	41,500	10,745,727,293	37,857	40,255	35,458	792	2.1%	3,190	8.6%	(1,607)	-4.3%		
Marysville	73,780	13,781,718,989	58,610	74,390	15,256,413,340	61,250	72,158	50,342	2,640	4.5%	13,548	23.1%	(8,268)	-14.1%		
Mill Creek	21,630	6,375,033,475	21,049	21,630	6,424,303,943	21,090	20,981	21,199	41	0.2%	(68)	-0.3%	150	0.7%		
Monroe	20,590	4,637,266,994	17,667	20,830	4,855,392,959	18,113	20,205	16,022	446	2.5%	2,538	14.4%	(1,645)	-9.3%		
Mountlake Terrace	23,810	5,254,469,888	20,251	24,260	5,254,348,356	20,435	23,532	17,338	184	0.9%	3,281	16.2%	(2,913)	-14.4%		
Mukilteo	21,590	7,410,005,099	22,744	21,590	7,629,614,225	23,059	20,942	25,176	315	1.4%	(1,802)	-7.9%	2,432	10.7%		
Snohomish	10,330	2,492,166,684	9,138	10,350	2,687,672,263	9,454	10,040	8,869	316	3.5%	902	9.9%	(269)	-2.9%		
Stanwood	8,585	1,599,314,275	6,813	8,865	1,771,980,967	7,223	8,599	5,847	410	6.0%	1,786	26.2%	(966)	-14.2%		
Sultan	6,730	1,187,917,852	5,232	7,160	1,289,559,066	5,600	6,945	4,255	368	7.0%	1,713	32.7%	(977)	-18.7%		
Woodway	1,340	1,104,614,727	2,479	1,345	1,094,020,553	2,457	1,305	3,610	(22)	-0.9%	(1,174)	-47.4%	1,131	45.6%		
Total Incorp. Snohomish County	485,365	121,480,002,629	436,607	520,690	127,693,217,192	463,211	505,069	421,355	26,604	6.1%	68,462	15.7%	(15,252)	-3.5%		
Total Unincorp. Snohomish County	374,435	90,913,169,729	332,179	376,700	96,037,996,913	341,150	365,399	316,901	8,971	2.7%	33,220	10.0%	(15,278)	-4.6%		
<b>Total Snohomish County</b>	<b>859,800</b>	<b>212,393,172,358</b>	<b>768,786</b>	<b>897,390</b>	<b>223,731,214,105</b>	<b>804,361</b>	<b>870,468</b>	<b>738,257</b>	<b>35,575</b>	<b>4.6%</b>	<b>101,682</b>	<b>13.2%</b>	<b>(30,529)</b>	<b>-4.0%</b>		
<b>Grand Total</b>	<b>4,437,100</b>	<b>\$ 1,299,290,745,939</b>	<b>\$ 4,303,981</b>	<b>4,639,545</b>	<b>\$ 1,363,849,290,407</b>	<b>\$ 4,500,357</b>	<b>\$ 4,500,359</b>	<b>\$ 4,500,359</b>	<b>\$ 196,376</b>	<b>4.6%</b>	<b>\$ 196,378</b>	<b>4.6%</b>				