

KING COUNTY

Signature Report

Ordinance 19782

Proposed No. 2024-0146.1 **Sponsors** Zahilay 1 AN ORDINANCE relating to rates and charges for sewage 2 treatment and disposal; and amending Ordinance 12353, Section 2, as amended, and K.C.C. 4A.670.100, Ordinance 3 4 18745, Section 2, and Ordinance 11398, Section 1, as 5 amended, and K.C.C. 28.84.055. 6 BE IT ORDAINED BY THE COUNCIL OF KING COUNTY: 7 SECTION 1. Ordinance 12353, Section 2, as amended, and K.C.C. 4A.670.100 8 are hereby amended to read as follows: 9 A. Having determined the monetary requirements for the disposal of sewage, the 10 council hereby adopts a ((2024)) 2025 sewer rate of ((fifty-five)) fifty-eight dollars and 11 ((eleven)) twenty-eight cents per residential customer equivalent per month. Once a sewer 12 rate ordinance becomes effective, the clerk of the council is directed to deliver a copy of 13 that ordinance to each agency having an agreement for sewage disposal with King County. 14 B. The King County council approves the application of Statement No. 62 of the 15 Governmental Accounting Standards Board (GASB-62) as it pertains to regulatory assets 16 and liabilities to treat pollution remediation obligations and RainWise Program 17 expenditures and strategic planning costs as regulatory assets, recovered ratably over the 18 life of the underlying financing, and to establish a rate stabilization reserve for the 19 purpose of leveling rates between years.

C. As required for GASB-62 application, amounts are to be placed in the rate
stabilization reserve from operating revenues and removed from the calculation of debt
service coverage. The reserve balance shall be an amount at least sufficient to maintain a
level sewer rate between $((2023))$ $\underline{2025}$ and $((2024))$ $\underline{2026}$, and shall be used solely for
the purposes of: maintaining the level sewer rate in $((2024))$ 2026; and if additional
reserve balance is available, moderating future rate increases beyond ((2024)) 2026 . The
estimated amount of the reserve, as shown in the financial forecast, Attachment A to
((Ordinance 19447)) this ordinance, shall be revised in accordance with the ((2023-2024
Biennial Budget)) 2025 Annual Budget Ordinance and financial plan. If the reserve
needs to be reduced to meet debt service coverage requirements for $((2023))$ 2024, the
county executive shall notify the council of the change by providing an updated financial
plan.
SECTION 2. Ordinance 18745, Section 2, as amended, is hereby amended to
read as follows:
Monetary requirements for the disposal of sewage as defined by contract with the
component sewer agencies for the fiscal year beginning January 1, $((2024))$ 2025, and
ending December 31, $((2024))$ 2025. The council hereby determines the monetary
requirements for the disposal of sewage as follows:
Administration, operating, maintenance repair and replacement (net of other
income): ((\$ 76,762,508)) <u>\$98,885,775</u> .
Establishment and maintenance of necessary working capital reserves:
((\$151,283,097)) $$159,207,572$.

42 Requirements of revenue bond resolutions (not included in above items and net of 43 interest income): ((\$285,003,893)) \$290,381,168. 44 TOTAL: ((\$513,049,498)) \$548,474,514. 45 SECTION 3. Ordinance 11398, Section 1, as amended, and K.C.C. 28.84.055 are 46 hereby amended as follows: 47 A. The amount of the metropolitan sewage facility capacity charge adopted by 48 K.C.C. 28.84.050.O. that is charged monthly for fifteen years per residential customer or 49 residential customer equivalent shall be: 50 1. Seven dollars for sewer connections occurring between and including January 51 1, 1994, and December 31, 1997; 52 2. Ten dollars and fifty cents for sewer connections occurring between and 53 including January 1, 1998, and December 31, 2001; 54 3. Seventeen dollars and twenty cents for sewer connections occurring between 55 and including January 1, 2002, and December 31, 2002; 56 4. Seventeen dollars and sixty cents for sewer connections occurring between 57 and including January 1, 2003, and December 31, 2003; 58 5. Eighteen dollars for sewer connections occurring between and including 59 January 1, 2004, and December 31, 2004; 60 6. Thirty-four dollars and five cents for sewer connections occurring between 61 and including January 1, 2005, and December 31, 2006; 62 7. Forty-two dollars for sewer connections occurring between and including 63 January 1, 2007, and December 31, 2007;

64	8. Forty-six dollars and twenty-five cents for sewer connections occurring
65	between and including January 1, 2008, and December 31, 2008;
66	9. Forty-seven dollars and sixty-four cents for sewer connections occurring
67	between and including January 1, 2009, and December 31, 2009;
68	10. Forty-nine dollars and seven cents for sewer connections occurring between
69	and including January 1, 2010, and December 31, 2010;
70	11. Fifty dollars and forty-five cents for sewer connections occurring between
71	and including January 1, 2011, and December 31, 2011;
72	12. Fifty-one dollars and ninety-five cents for sewer connections occurring
73	between and including January 1, 2012, and December 31, 2012;
74	13. Fifty-three dollars and fifty cents for sewer connections occurring between
75	and including January 1, 2013, and December 31, 2013;
76	14. Fifty-five dollars and thirty-five cents for sewer connections occurring
77	between and including January 1, 2014, and December 31, 2014;
78	15. Fifty-seven dollars for sewer connections occurring between and including
79	January 1, 2015, and December 31, 2015;
80	16. Fifty-eight dollars and seventy cents for sewer connections occurring
81	between and including January 1, 2016, and December 31, 2016;
82	17. Sixty dollars and eighty cents for sewer connections occurring between and
83	including January 1, 2017, and December 31, 2017;
84	18. Sixty-two dollars and sixty cents for sewer connections occurring between
85	and including January 1, 2018, and December 31, 2018;

86	19. Sixty-four dollars and fifty cents for sewer connections occurring between
87	and including January 1, 2019, and December 31, 2019;
88	20. Sixty-six dollars and thirty-five cents for sewer connections occurring
89	between and including January 1, 2020, and December 31, 2020;
90	21. Sixty-eight dollars and thirty-four cents for sewer connections occurring
91	between and including January 1, 2021, and December 31, 2021;
92	22. Seventy dollars and thirty-nine cents for sewer connections occurring
93	between and including January 1, 2022, and December 31, 2022;
94	23. Seventy-two dollars and fifty cents for sewer connections occurring between
95	and including January 1, 2023, and December 31, 2023; ((and))
96	24. Seventy-four dollars and twenty-three cents for sewer connections occurring
97	between and including January 1, 2024, and December 31, 2024; and
98	25. Seventy-six dollars and nine cents for sewer connections occurring between
99	and including January 1, 2025, and December 31, 2025.
100	B.1. In accordance with adopted policy FP-15.3.d. in the Regional Wastewater
101	Services Plan, K.C.C. 28.86.160.C., it is the council's intent to base the capacity charge
102	upon the costs, customer growth and related financial assumptions used in the Regional
103	Wastewater Services Plan.
104	2. In accordance with adopted policy FP- 6 in the Regional Wastewater Services
105	Plan, K.C.C. 28.86.160.C., the council hereby approves the cash balance and reserves as
106	contained in the attached financial plan for $((2024))$ 2025, which is Attachment A to
107	((Ordinance 19447)) this ordinance.

3. In accordance with adopted policy FP-15.3.c., King County shall pursue changes in state legislation to enable the county to require payment of the capacity charge in a single payment, while preserving the option for new ratepayers to finance the capacity charge.

Ordinance 19782 was introduced on 5/7/2024 and passed by the Metropolitan King County Council on 6/18/2024, by the following vote:

Yes: 7 - Balducci, Barón, Dembowski, Mosqueda, Perry, Upthegrove and Zahilay No: 2 - Dunn and von Reichbauer

KING COUNTY COUNCIL KING COUNTY, WASHINGTON

DocuSigned by:

Dave Upthegrove, Chair

ATTEST:

Melani Hay, Clerk of the Council

APPROVED this _____ day of _____6/18/2024_____, . . .

DocuSigned by:

4FBCAB8196AF4C6

Dow Constantine, County Executive

Attachments: A. King County Wastewater Treatment Division - Sewer Rate Financial Model

Ordinance 19782

Wastewater Treatment Division		Actual		Budget
Attachment A - Financial Forecast		2023		2024
2				
Operating Financial Forecast - 4611 (\$ '000)				
Monthly Sewer Rate		\$52.11		\$55.1
Rate Increase		5.75%		5.75
Residential Customer Equivalents (RCEs)		768,447		775,65
Revenue				
Sewer Rate ¹	\$	479,425	\$	512,95
Capacity Charge		90,860		96,06
Industrial Waste		10,769		10,82
Resource Recovery		10,857		9,27
Other Income		4,687		3,39
Investment Income		15,234		19,04
Use (Transfer to) Rate Stabilization Reserve		-		
Fotal - Revenue	\$	611,832	\$	651,54
Expenditures & Transfers				
O&M Expenses	\$	(187,185)	\$	(198,20
Existing Debt Service	Y	(273,545)	۲	(251,74
New Debt Service		-		(9,35
Debt Retirement/ Defeasance Use of Cash		(143,000)		(-,
Minimum Operating Reserve Contribution		(1,082)		(2,52
Total - Expenditures & Transfers	\$	(604,812)	\$	(461,82
Net Cash Flow	\$	7,020	\$	189,72
Beginning Balance	\$	42,431	\$	2,52
Net Cash Flow	•	7,020		189,72
Policy Cash-Funded Capital (Transfer to Capital Fund)		(43,000)		(192,24
inding Balance ²	\$	6,451	\$	•
inding Reserve Balances				
Water Quality Operating Liquidity Reserve	\$	18,718	\$	19,82
Rate Stabilization Reserve Account	\$	46,250		46,25
Debt Service Coverage - Parity Bonds (Senior Lien)		3.07x		3.1
Debt Service Coverage - All-In Debt Service		1.55x		1.7
Sewer rate revenue includes a billing adj. of \$1.1m				
Difference between 2023 ending balance and 2024 begin	ning ba	alance driven b	y re	conciliation

Capital Funding Forecast - 3611 & 3612 (\$ '000)							
Beginning Balance	\$	201,482 \$	119,476				
WIFIA Proceeds		17,686	-				
State Loan Proceeds		133,894	46,571				
Variable Rate Debt Proceeds		-	-				
Commercial Paper / Interim Financing		-	73,945				
Retirement of Interim Financing		(72,100)	(17,953)				

Net Bond Proceeds Debt Reserve Contribution/(Requirement) Grants, Settlements, and Other Capital Expenditures	138,239 459 568 (361,117)	94,086 - - (316,126)
Ending Balance Before Transfers	\$ 59,111 \$	-
Year-end Transfers from Operating Fund	43,000	192,245
Ending Balance	\$ 102,111 \$	192,245
Ending Reserve Balances Capital Liquidity Reserve Emergency Capital Reserve	5,000 15,000	5,000 15,000
Revenue Bonds Reserve Account State Revolving Fund Reserve Account	128,764 981	130,709 219

Note: Bond covenants are written to allow that in any given year, use of the Rates Stabilization Robasis for calculating bond coverage. This allows WTD

	2025		2026		2027		2028		2029
Ra	ite Proposal 2025		Projected 2026		Projected 2027		Projected 2028		Projected 2029
	\$58.28 5.75% 784,252		\$62.36 7.00% 789,176		\$66.73 7.00% 794,108		\$71.41 7.00% 799,049		\$77.31 8.25% 803,999
\$	548,475 102,369 10,880 7,372 3,405 20,153	\$	590,556 109,517 10,936 7,593 3,419 16,153	\$	635,890 116,355 10,993 7,821 3,433 16,093	\$	684,721 122,181 11,050 8,056 3,448 16,656	\$	745,886 128,032 11,107 8,297 3,463 18,590
\$	692,654	\$	738,175	\$	790,585	\$	846,112	\$	915,375
\$	(222,912) (249,021) (21,009) - (2,470)		(238,307) (259,861) (37,179) - (1,539)		(258,412) (274,108) (61,754) - (2,011)	\$	(271,281) (244,766) (95,291) - (1,287)	\$	(284,533) (257,349) (138,481) - (1,325)
\$	(495,413)	\$	(536,886)	\$	(596,285)	\$	(612,625)	\$	(681,689)
\$	197,242	\$	201,289	\$	194,300	\$	233,487	\$	233,686
\$	0 197,242 (197,242)	\$	0 201,289 (201,289)	\$	0 194,300 (194,300)	\$	0 233,487 (233,487)	\$	- 233,686 (233,686)
\$	0	\$	0	\$	0	\$	-	\$	-
\$ \$	22,291 46,250	\$ \$	23,831 46,250	\$ \$	25,841 46,250	\$ \$	27,128 46,250	\$ \$	28,453 46,250
	3.19x 1.74x		2.92x 1.68x		2.53x 1.58x		2.67x 1.69x		2.58x 1.59x

cash and accrual, timing of transfers between funds

\$	192,245 \$	197,242 \$	201,289 \$	194,300 \$	233,487
·	-	96,845	111,905	32,690	25,440
	17,856	-	-	-	-
	15,974	16,693	21,519	50,439	77,592
	20,391	21,314	8,032	1,796	-
	(10,548)	(32,149)	(55,000)	(9,828)	-

162,064	174,027	261,507	411,384	536,223
-	-	-	-	-
-	-	-	-	-
 (397,982)	(473,971)	(549,251)	(680,782)	(872,741)
\$ - ;	\$ -	\$ -	\$ -	\$ -
 197,242	201,289	194,300	233,487	233,686
\$ 197,242	\$ 201,289	\$ 194,300	\$ 233,487	\$ 233,686
5,000 15,000	5,000 15,000	5,000 15,000	5,000 15,000	5,000 15,000
141,435 219	157,725 176	183,996 133	212,751 133	249,875 133

eserve can be recognized as revenue eligible for inclusion in the bond coverage calculation. In ye to use reserves to smooth rate increases and otherwise manage rate levels without compromisi

	2030		2031		2032		2033		2034
	Projected		Projected		Projected		Projected		Projected
	2030		2031		2032		2033		2034
	_		_		_				
	\$83.69		\$90.60		\$98.99		\$108.15		\$118.16
	8.25%		8.25%		9.25%		9.25%		9.25%
	808,958		813,925		818,901		823,886		828,880
\$	812,420	\$	884,899	\$	972,756	\$	1,069,239	\$	1,175,286
	133,148		138,379	-	142,656		145,937		148,706
	11,164		11,222		11,280		11,339		11,398
	8,546		8,802		9,067		9,339		9,619
	3,479		3,495		3,511		3,528		3,546
	19,673		20,733		22,447		25,160		27,253
\$	988,430	\$	1,067,531	\$	1,161,717	\$	1,264,542	\$	1,375,807
Ą	300,430	Ą	1,007,331	٠	1,101,717	Ą	1,207,372	Ą	1,373,807
\$	(298,440)	\$	(313,035)	\$	(328,353)	\$	(344,429)	\$	(361,301)
	(273,915)		(273,748)		(249,327)		(258,833)		(240,104)
	(190,216)		(237,433)		(295,159)		(346,532)		(381,526)
	- (1,391)		- (1,459)		- (1,532)		(1,608)		- (1 607)
\$	(763,962)	\$	(825,675)	\$	(874,370)	\$	(951,401)	\$	(1,687) (984,618)
\$	224,469	\$	241,855	\$	287,347	\$	313,141	\$	391,189
\$	-	\$	-	\$	-	\$	-	\$	-
-	224,469	•	241,855		287,347		313,141		391,189
	(224,469)		(241,855)		(287,347)		(313,141)		(391,189)
\$	-	\$	-	\$	-	\$	-	\$	-
\$	29,844	ς .	31,304	\$	32,835	ς.	34,443	\$	36,130
\$ \$	46,250			\$	46,250		46,250		46,250
•	·	•	•	•	•	•		•	
	2.19x		2.06x		2.13x		2.01x		2.07x
	1.49x		1.48x		1.53x		1.52x		1.63x
\$	233,686	\$	224,469	\$	241,855	\$	287,347	\$	313,141
ب	255,080 9,544	Ų	14,547	ب	Z 4 1,033	ب	207,347	ڔ	515,141
	J,J 44 -		± - ,547		_		_		_
	100,198		118,588		113,204		141,343		131,341
	-		-						
	-		-		-		-		-

653,478	582,590	703,018	647,063	434,564
-	-	-	-	-
-	-	-	-	-
 (996,906)	(940,193)	(1,058,077)	(1,075,753)	(879,047)
\$ - \$	- \$	- \$	- \$	-
224,469	241,855	287,347	313,141	391,189
\$ 224,469 \$	241,855 \$	287,347 \$	313,141 \$	391,189
5,000 15,000	5,000 15,000	5,000 15,000	5,000 15,000	5,000 15,000
295,254 68	336,512 -	384,190 -	429,840 -	461,395 -

ears that WTD contributes to this reserve, that portion of revenue is deducted from the revenue ng the ability to meet annual bond coverage targets.

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Dow.Constantine@kingcounty.gov

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