

KING COUNTY

1200 King County Courthouse 516 Third Avenue Seattle, WA 98104

Signature Report

Ordinance 19942

Proposed No. 2025-0129.1 **Sponsors** Balducci 1 AN ORDINANCE relating to rates and charges for sewage 2 treatment and disposal; and amending Ordinance 12353, 3 Section 2, as amended, and K.C.C. 4A.670.100, Ordinance 4 18745, Section 2, as amended, and Ordinance 11398, 5 Section 1, as 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 ((2025)) 2026 sewer rate of ((fifty eight)) sixty-two dollars and 11 ((twenty-eight)) sixty-six cents per residential customer equivalent per month. Once a 12 sewer rate ordinance becomes effective, the clerk of the council is directed to deliver a 13 copy of that ordinance to each agency having an agreement for sewage disposal with King 14 County. 15 B. The King County council approves the application of Statement No. 62 of the 16 Governmental Accounting Standards Board (GASB-62) as it pertains to regulatory assets 17 and liabilities to treat pollution remediation obligations and RainWise Program expenditures and strategic planning costs as regulatory assets, recovered ratably over the 18 19 life of the underlying financing, and to establish a rate stabilization reserve for the 20 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 $((2025))$ $\underline{2026}$ and $((2026))$ $\underline{2027}$, and shall be used solely for
the purposes of: maintaining the level sewer rate in $((2026))$ 2027; and if additional
reserve balance is available, moderating future rate increases beyond (($\frac{2026}{}$)) $\frac{2027}{}$. 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 $((2025))$
Annual Budget)) 2026-2027 Biennial Budget Ordinance and financial plan. If the reserve
needs to be reduced to meet debt service coverage requirements for ((2024)) 2025, 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, $((2025))$ 2026, and
ending December 31, $((2025))$ 2026. The council hereby determines the monetary
requirements for the disposal of sewage as follows:
Administration, operating, maintenance repair and replacement (net of other
income): ((\$98,885,775)) \$123,844,438.
Establishment and maintenance of necessary working capital reserves:
((\$159,207,572)) <u>\$107,549,086</u> .

43 Requirements of revenue bond resolutions (not included in above items and net of 44 interest income): ((\$290,381,168)) \$360,794,645. 45 TOTAL: ((\$548,474,514)) \$592,188,168. SECTION 3. Ordinance 11398, Section 1, as amended, and K.C.C. 28.84.055 are 46 47 hereby amended as follows: 48 A. The amount of the metropolitan sewage facility capacity charge adopted by 49 K.C.C. 28.84.050.O. that is charged monthly for fifteen years per residential customer or residential customer equivalent shall be: 50 51 1. Seven dollars for sewer connections occurring between and including January 52 1, 1994, and December 31, 1997; 53 2. Ten dollars and fifty cents for sewer connections occurring between and 54 including January 1, 1998, and December 31, 2001; 55 3. Seventeen dollars and twenty cents for sewer connections occurring between 56 and including January 1, 2002, and December 31, 2002; 57 4. Seventeen dollars and sixty cents for sewer connections occurring between 58 and including January 1, 2003, and December 31, 2003; 59 5. Eighteen dollars for sewer connections occurring between and including January 1, 2004, and December 31, 2004; 60 61 6. Thirty-four dollars and five cents for sewer connections occurring between 62 and including January 1, 2005, and December 31, 2006; 7. Forty-two dollars for sewer connections occurring between and including 63 64 January 1, 2007, and December 31, 2007;

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

87	19. Sixty-four dollars and fifty cents for sewer connections occurring between
88	and including January 1, 2019, and December 31, 2019;
89	20. Sixty-six dollars and thirty-five cents for sewer connections occurring
90	between and including January 1, 2020, and December 31, 2020;
91	21. Sixty-eight dollars and thirty-four cents for sewer connections occurring
92	between and including January 1, 2021, and December 31, 2021;
93	22. Seventy dollars and thirty-nine cents for sewer connections occurring
94	between and including January 1, 2022, and December 31, 2022;
95	23. Seventy-two dollars and fifty cents for sewer connections occurring between
96	and including January 1, 2023, and December 31, 2023;
97	24. Seventy-four dollars and twenty-three cents for sewer connections occurring
98	between and including January 1, 2024, and December 31, 2024; ((and))
99	25. Seventy-six dollars and nine cents for sewer connections occurring between
100	and including January 1, 2025, and December 31, 2025; and
101	26. Seventy-seven dollars and ninety-nine cents for sewer connections occurring
102	between and including January 1, 2026, and December 31, 2026:
103	B.1. In accordance with adopted policy FP-15.3.d. in the Regional Wastewater
104	Services Plan, K.C.C. 28.86.160.C., it is the council's intent to base the capacity charge
105	upon the costs, customer growth and related financial assumptions used in the Regional
106	Wastewater Services Plan.
107	2. In accordance with adopted policy FP- 6 in the Regional Wastewater Services
108	Plan, K.C.C. 28.86.160.C., the council hereby approves the cash balance and reserves as

Ordinance 19942

- contained in the attached financial plan for ((2025)) 2026, which is Attachment A to ((Ordinance 19782)) 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

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- in a single payment, while preserving the option for new ratepayers to finance the
- capacity charge.

Ordinance 19942 was introduced on 5/13/2025 and passed by the Metropolitan King County Council on 6/17/2025, by the following vote:

Yes: 8 - Balducci, Barón, Dembowski, Mosqueda, Perry, Quinn, von Reichbauer and Zahilay

No: 1 - Dunn

KING COUNTY COUNCIL
KING COUNTY, WASHINGTON

Signed by:

Girmay Ealulay

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Girmay Zahilay, Chair

A'	Τ΄.	ΓΕ	ES	T	:

DocuSigned by:

Melani Hay

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Melani Hay, Clerk of the Council

APPROVED this _____ day of _____ 6/26/2025 , _____

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Shannon Braddock, County Executive

Attachments: A. Wastewater Treatment Division Financial Plan

g County WTD - Sewer Rate Financial Model		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Wastewater Treatment Division		Actual	Budget	Rate Proposal	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
uttachment A - Financial Forecast		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
perating Financial Forecast - 4611 (\$ '000)													
lonthly Sewer Rate		\$55.11	\$58.28	\$62.66	\$70.65	\$79.66	\$90.42	\$102.63	\$116.49	\$124.94	\$134.00	\$136.68	\$139.42
ate Increase		5.75%	5.75%	7.50%	12.75%	12.75%	13.50%	13.50%	13.50%	7.25%	7.25%	2.00%	2.00%
esidential Customer Equivalents (RCEs)		774,178	780,874	787,568	792,492	797,424	802,365	807,315	812,274	817,241	822,217	827,202	832,196
evenue							4						
Sewer Rate ¹	\$	514,634 \$	546,112				870,598 \$	994,257 \$	1,135,461 \$	1,225,273 \$	1,322,125 \$	1,356,744 \$	1,392,297
Capacity Charge Industrial Waste		101,469 10,206	98,149 10,258	104,960 10,310	111,668 10,362	117,122 10,415	121,924 10,468	126,634 10,522	131,421 10,575	135,314 10,629	138,247 10,684	140,689 10,738	144,577 10,793
Resource Recovery		10,680	9,509	6,584	6,782	6,985	7,195	7,410	7,633	7,862	8,098	8,341	8,591
Other Income		3,714	3,578	3,597	3,616	3,635	3,655	3,676	3,697	3,719	3,742	3,765	3,789
Investment Income		26,990	25,484	19,639	17,335	17,421	20,476	22,891	25,369	29,178	31,989	34,120	35,384
Use (Transfer to) Rate Stabilization Reserve		,	,		- ,			,	-		-		-
al - Revenue	\$	667,693 \$	693,090	\$ 737,277 \$	821,637 \$	917,852 \$	1,034,317 \$	1,165,390 \$	1,314,156 \$	1,411,975 \$	1,514,885 \$	1,554,398 \$	1,595,431
penditures & Transfers													
O&M Expenses	\$	(205,478) \$	(227,606)	\$ (249,295) \$	(267,664) \$	(283,528) \$	(299,973) \$	(317,417) \$	(333,056) \$	(349,475) \$	(366,713) \$	(384,811) \$	(403,813)
Existing Debt Service	•	(260,856)	(271,001)	(287,706)	(288,253)	(260,877)	(271,362)	(290,154)	(289,525)	(260,530)	(265,544)	(235,871)	(225,992)
New Debt Service		-	(11,363)	(43,105)	(88,669)	(142,627)	(217,321)	(284,979)	(334,152)	(408,414)	(465,354)	(516,976)	(550,610)
Debt Retirement/ Defeasance Use of Cash		(15,897)	(81,174)	-	-	-	-	-	-	-	-	-	-
Minimum Operating Reserve Contribution		(3,247)	(2,940)	(2,169)	(1,837)	(1,586)	(1,644)	(1,744)	(1,564)	(1,642)	(1,724)	(1,810)	(1,900)
tal - Expenditures & Transfers	\$	(485,478) \$	(594,082)	\$ (582,275) \$	(646,422) \$	(688,619) \$	(790,300) \$	(894,295) \$	(958,297) \$	(1,020,061) \$	(1,099,335) \$	(1,139,468) \$	(1,182,316)
t Cash Flow	\$	182,215 \$	99,008	\$ 155,002 \$	175,215 \$	229,233 \$	244,017 \$	271,095 \$	355,859 \$	391,914 \$	415,550 \$	414,930 \$	413,116
ginning Balance	\$	2,520 \$	90,004	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
Net Cash Flow		182,215	99,008	155,002	175,215	229,233	244,017	271,095	355,859	391,914	415,550	414,930	413,116
Policy Cash-Funded Capital (Transfer to Capital Fund)		(110,000)	(189,012)	(155,002)	(175,215)	(229,233)	(244,017)	(271,095)	(355,859)	(391,914)	(415,550)	(414,930)	(413,116)
ding Balance ²	\$	74,735 \$	-	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
ding Reserve Balances													
Water Quality Operating Liquidity Reserve	\$	20,548 \$	22,761			, ,	29,997 \$	31,742 \$	33,306 \$	34,947 \$	36,671 \$	38,481 \$	40,381
Rate Stabilization Reserve Account	\$	46,250 \$	46,250	\$ 46,250 \$	46,250 \$	46,250 \$	46,250 \$	46,250 \$	46,250 \$	46,250 \$	46,250 \$	46,250 \$	46,250
ebt Service Coverage - Parity Bonds (Senior Lien)		3.22x	3.34x	2.81x	2.43x	2.49x	2.37x	2.15x	2.18x	2.18x	2.05x	1.93x	1.95x
ebt Service Coverage - All-In Debt Service		1.77x	1.65x	1.48x	1.47x	1.57x	1.50x	1.47x	1.57x	1.59x	1.57x	1.55x	1.53x
Sewer rate revenue in 2024 includes a billing adjustment o Difference between 2024 ending balance and 2025 beginn			noiliation of oac	h and accrual timing	of transfers between	n funds							
	ilig Dale	ance unven by reco	mentation of cas	ir anu acciuat, tiining	or transfers betwee	iriulius							
apital Funding Forecast - 3611 & 3612 (\$ '000) Iginning Balance	\$	119,476 \$	182,707	\$ 189,012 \$	5 155,002 \$	175,215 \$	229,233 \$	244,017 \$	271,095 \$	355,859 \$	391,914 \$	415,550 \$	414,930
WIFIA Proceeds		9,616	16,927	15,907	15,588	5,617	-	· - ·	284,000			=	-
State Loan Proceeds		35,355	54,267	15,651	878	-	-	-	-	-	-	-	-
Variable Rate Debt Proceeds		-	154,157	17,445	106,670	82,713	134,317	171,043	157,514	155,110	163,190	145,345	146,539
Commercial Paper / Interim Financing		66,000	49,725	108,632	22,982	5,472	-	-	- (475.000)	-	-	-	-
Retirement of Interim Financing		100.001	(35,620)	(18,172)	(18,548)	(5,472)	075 040	- 017 007	(175,000)	700 600	-	-	270 700
Net Bond Proceeds		192,081 (34,239)	40,085	366,884 -	574,698	720,610	975,346	817,037	660,849	702,699	692,807	642,895	378,788
Reserve Contribution/(Requirement) ³ Grants, Settlements, and Other		3,665	_	-	-			-	-	-	-	-	-
Capital Expenditures		(312,597)	(462,248)	(695,360)	(857,271)	(984,155)	(1,338,896)	(1,232,097)	(1,198,458)	(1,213,668)	(1,247,910)	(1,203,790)	(940,257)
ding Balance Before Transfers	\$	79,357 \$	-				- \$	- \$	- \$	- \$	- \$	- \$	-
Year-end Transfers from Operating Fund		110,000	189,012	155,002	175,215	229,233	244,017	271,095	355,859	391,914	415,550	414,930	413,116
ding Balance	\$	189,357 \$	189,012				244,017 \$	271,095 \$	355,859 \$	391,914 \$	415,550 \$	414,930 \$	413,116
ding Reserve Balances													
Capital Liquidity Reserve		40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Emergency Capital Reserve		15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Revenue Bonds Reserve Account		145,167	133,590	159,105	198,541	248,091	315,435	373,546	420,784	482,142	531,697	574,926	589,373
State Revolving Fund Reserve Account		219	219	176	133	133	133	68	-	-	-	-	-
onite! Liquidity Decenye increased from \$5 to \$40 in C	004												
<u>ipital Liquidity Reserve increased from \$5m to \$40m in 2</u>	u24												

Note: Bond covenants are written to allow that in any given year, use of the Rates Stabilization Reserve can be recognized as revenue eligible for inclusion in the bond coverage calculation. In years that WTD contributes to this reserve, that portion of revenue is deducted from the revenue basis for calculating bond co

Unit Converstion

1,000

Check

TRUE



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Girmay Zahilay

Girmay. Zahilay @kingcounty.gov

Council Chair

Security Level: Email, Account Authentication

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Signature

Girmay Ealulay

Melani Hay

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Melani Hay

melani.hay@kingcounty.gov

Clerk of the Council King County Council

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shannon braddock

shannon.braddock@kingcounty.gov

Deputy Executive

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Envelope Updated	Security Checked	6/18/2025 2:58:43 PM					
Certified Delivered	Security Checked	6/26/2025 12:21:27 PM					
Signing Complete	Security Checked	6/26/2025 12:22:01 PM					
Completed	Security Checked	6/26/2025 12:22:03 PM					
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