



KING COUNTY

1200 King County Courthouse
516 Third Avenue
Seattle, WA 98104

Signature Report

Ordinance 19447

Proposed No. 2022-0172.1

Sponsors McDermott

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, 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 ((2022)) 2023 sewer rate of ((~~forty-nine~~)) fifty-two dollars and
 11 ((~~twenty-seven~~)) eleven 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.

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20 C. As required for GASB-62 application, amounts are to be placed in the rate
21 stabilization reserve from operating revenues and removed from the calculation of debt
22 service coverage. The reserve balance shall be an amount at least sufficient to maintain a
23 level sewer rate between ~~((2021))~~ 2023 and ~~((2022))~~ 2024, and shall be used solely for
24 the purposes of: maintaining the level sewer rate in ~~((2022))~~ 2024; and if additional
25 reserve balance is available, moderating future rate increases beyond ~~((2022))~~ 2024. The
26 estimated amount of the reserve, as shown in the financial forecast, Attachment A to
27 ~~((Ordinance 19294))~~ this ordinance, shall be revised in accordance with the ~~((2021-~~
28 ~~2022))~~ 2023-2024 Biennial Budget Ordinance and financial plan. If the reserve needs to
29 be reduced to meet debt service coverage requirements for ~~((2021))~~ 2022, the county
30 executive shall notify the council of the change by providing an updated financial plan.

31 SECTION 2. Ordinance 18745, Section 2, as amended, is hereby amended to
32 read as follows:

33 Monetary requirements for the disposal of sewage as defined by contract with the
34 component sewer agencies for the fiscal year beginning January 1, ~~((2022))~~ 2023, and
35 ending December 31, ~~((2022))~~ 2023. The council hereby determines the monetary
36 requirements for the disposal of sewage as follows:

37 Administration, operating, maintenance repair and replacement (net of other
38 income): ~~((\$64,625,987))~~ \$73,541,834.

39 Establishment and maintenance of necessary working capital reserves:
40 ~~((\$73,964,094))~~ \$112,291,106.

41 Requirements of revenue bond resolutions (not included in above items and net of
42 interest income): ~~((\$295,026,970))~~ \$289,269,486.

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43 TOTAL: ((~~\$433,617,051~~)) \$475,102,427.

44 SECTION 3. Ordinance 11398, Section 1, as amended, and K.C.C. 28.84.055 are
45 hereby amended as follows:

46 A. The amount of the metropolitan sewage facility capacity charge adopted by
47 K.C.C. 28.84.050.O. that is charged monthly for fifteen years per residential customer or
48 residential customer equivalent shall be:

49 1. Seven dollars for sewer connections occurring between and including January
50 1, 1994, and December 31, 1997;

51 2. Ten dollars and fifty cents for sewer connections occurring between and
52 including January 1, 1998, and December 31, 2001;

53 3. Seventeen dollars and twenty cents for sewer connections occurring between
54 and including January 1, 2002, and December 31, 2002;

55 4. Seventeen dollars and sixty cents for sewer connections occurring between
56 and including January 1, 2003, and December 31, 2003;

57 5. Eighteen dollars for sewer connections occurring between and including
58 January 1, 2004, and December 31, 2004;

59 6. Thirty-four dollars and five cents for sewer connections occurring between
60 and including January 1, 2005, and December 31, 2006;

61 7. Forty-two dollars for sewer connections occurring between and including
62 January 1, 2007, and December 31, 2007;

63 8. Forty-six dollars and twenty-five cents for sewer connections occurring
64 between and including January 1, 2008, and December 31, 2008;

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65 9. Forty-seven dollars and sixty-four cents for sewer connections occurring
66 between and including January 1, 2009, and December 31, 2009;

67 10. Forty-nine dollars and seven cents for sewer connections occurring between
68 and including January 1, 2010, and December 31, 2010;

69 11. Fifty dollars and forty-five cents for sewer connections occurring between
70 and including January 1, 2011, and December 31, 2011;

71 12. Fifty-one dollars and ninety-five cents for sewer connections occurring
72 between and including January 1, 2012, and December 31, 2012;

73 13. Fifty-three dollars and fifty cents for sewer connections occurring between
74 and including January 1, 2013, and December 31, 2013;

75 14. Fifty-five dollars and thirty-five cents for sewer connections occurring
76 between and including January 1, 2014, and December 31, 2014;

77 15. Fifty-seven dollars for sewer connections occurring between and including
78 January 1, 2015, and December 31, 2015;

79 16. Fifty-eight dollars and seventy cents for sewer connections occurring
80 between and including January 1, 2016, and December 31, 2016;

81 17. Sixty dollars and eighty cents for sewer connections occurring between and
82 including January 1, 2017, and December 31, 2017;

83 18. Sixty-two dollars and sixty cents for sewer connections occurring between
84 and including January 1, 2018, and December 31, 2018;

85 19. Sixty-four dollars and fifty cents for sewer connections occurring between
86 and including January 1, 2019, and December 31, 2019;

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87 20. Sixty-six dollars and thirty-five cents for sewer connections occurring
88 between and including January 1, 2020, and December 31, 2020

89 21. Sixty-eight dollars and thirty-four cents for sewer connections occurring
90 between and including January 1, 2021, and December 31, 2021; ~~((and))~~

91 22. Seventy dollars and thirty-nine cents for sewer connections occurring
92 between and including January 1, 2022, and December 31, 2022; and

93 23. Seventy-two dollars and fifty cents for sewer connections occurring between
94 and including January 1, 2023, and December 31, 2023.

95 B.1. In accordance with adopted policy FP-15.3.d. in the Regional Wastewater
96 Services Plan, K.C.C. 28.86.160.C., it is the council's intent to base the capacity charge
97 upon the costs, customer growth and related financial assumptions used in the Regional
98 Wastewater Services Plan.

99 2. In accordance with adopted policy FP- 6 in the Regional Wastewater Services
100 Plan, K.C.C. 28.86.160.C., the council hereby approves the cash balance and reserves as
101 contained in the attached financial plan for ~~((2022))~~ 2023, which is Attachment A to
102 ~~((Ordinance 19294))~~ this ordinance.

103 3. In accordance with adopted policy FP-15.3.c., King County shall pursue
104 changes in state legislation to enable the county to require payment of the capacity charge

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

Ordinance 19447 was introduced on 5/3/2022 and passed by the Metropolitan King County Council on 6/7/2022, by the following vote:

Yes: 7 - Balducci, Dembowski, Kohl-Welles, Perry, McDermott, Upthegrove and Zahilay
No: 2 - Dunn and von Reichbauer

KING COUNTY COUNCIL
KING COUNTY, WASHINGTON

DocuSigned by:

Claudia Balducci

7E1C273CE9994B6...

Claudia Balducci, Chair

ATTEST:

DocuSigned by:

Melani Pedroza

8DE1BB375AD3422...

Melani Pedroza, Clerk of the Council

APPROVED this ____ day of 6/21/2022, ____.

DocuSigned by:

Dow Constantine

4FBCAB8196AE4C6...

Dow Constantine, County Executive

Attachments: A. Wastewater Treatment Division Financial Plan

Wastewater Treatment Division Financial Plan

Attachment A

King County Wastewater Treatment Division Financial Plan	Adopted 2022	Rate Proposal 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032
Operating Financial Plan - 4611 (\$ '000)											
Monthly Sewer Rate	\$49.27	\$52.11	\$55.11	\$58.28	\$61.64	\$65.19	\$71.06	\$77.46	\$84.44	\$92.04	\$100.33
Rate Increase	4.00%	5.75%	5.75%	5.75%	5.75%	5.75%	9.00%	9.00%	9.00%	9.00%	9.00%
Residential Customer Equivalents (RCEs)	747,046	759,775	776,344	785,391	790,314	795,245	800,185	805,134	810,091	815,057	820,033
Revenue											
Sewer Rate	\$ 441,683	\$ 475,102	\$ 513,412	\$ 549,271	\$ 584,579	\$ 622,104	\$ 682,334	\$ 748,388	\$ 820,849	\$ 900,215	\$ 987,286
Capacity Charge	93,600	96,408	99,300	104,265	109,479	114,953	120,700	126,735	133,072	139,726	146,712
Industrial Waste	10,285	10,339	10,393	10,447	10,502	10,558	10,613	10,669	10,726	10,782	10,839
Resource Recovery	8,784	8,837	8,892	2,979	3,068	3,160	3,255	3,353	3,454	3,557	3,664
Other Income	4,356	4,371	4,387	4,404	4,421	4,439	4,457	4,475	4,495	4,514	4,535
Investment Income	5,109	5,830	7,467	8,323	8,662	10,222	12,581	15,202	17,975	19,349	21,054
Use (Transfer to) Rate Stabilization Reserve	-	-	-	-	-	-	-	-	-	-	-
Total - Revenue	\$ 563,817	\$ 600,888	\$ 643,851	\$ 679,690	\$ 720,712	\$ 765,436	\$ 833,940	\$ 908,823	\$ 990,570	\$ 1,078,143	\$ 1,174,090
Expenditures & Transfers											
O&M Expenses	\$ (175,490)	\$ (193,327)	\$ (198,878)	\$ (210,585)	\$ (220,869)	\$ (231,399)	\$ (242,439)	\$ (254,016)	\$ (266,155)	\$ (278,885)	\$ (292,234)
Existing Debt Service	(248,233)	(248,467)	(258,573)	(256,809)	(255,770)	(253,050)	(253,742)	(250,545)	(258,896)	(258,035)	(266,209)
New Debt Service	(2,078)	(8,221)	(13,890)	(29,866)	(46,287)	(66,885)	(95,293)	(129,780)	(168,389)	(210,746)	(249,850)
Debt Retirement/ Defeasance Use of Cash	-	-	-	-	-	-	-	-	-	-	-
Minimum Operating Reserve Contribution	(1,977)	(1,784)	(555)	(1,171)	(1,028)	(1,053)	(1,104)	(1,158)	(1,214)	(1,273)	(1,335)
Total - Expenditures & Transfers	\$ (427,778)	\$ (451,799)	\$ (471,896)	\$ (498,431)	\$ (523,955)	\$ (552,387)	\$ (592,579)	\$ (635,499)	\$ (694,654)	\$ (748,939)	\$ (809,628)
Net Cash Flow	\$ 136,039	\$ 149,089	\$ 171,955	\$ 181,259	\$ 196,756	\$ 213,048	\$ 241,362	\$ 273,324	\$ 295,916	\$ 329,204	\$ 364,461
Beginning Balance	\$ 73,154	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Cash Flow	136,039	149,089	171,955	181,259	196,756	213,048	241,362	273,324	295,916	329,204	364,461
Policy Cash-Funded Capital (Transfer to Capital Fund) ¹	(209,193)	(149,089)	(171,955)	(181,259)	(196,756)	(213,048)	(241,362)	(273,324)	(295,916)	(329,204)	(364,461)
Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Reserve Balances											
Water Quality Operating Liquidity Reserve	\$ 17,549	\$ 19,333	\$ 19,888	\$ 21,059	\$ 22,087	\$ 23,140	\$ 24,244	\$ 25,402	\$ 26,616	\$ 27,889	\$ 29,223
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
Debt Service Coverage - Parity Bonds (Senior Lien)	2.68x	2.62x	2.73x	2.82x	2.74x	2.67x	2.56x	2.76x	2.51x	2.38x	2.33x
Debt Service Coverage - All-In Debt Service	1.55x	1.59x	1.63x	1.64x	1.65x	1.67x	1.69x	1.72x	1.70x	1.70x	1.71x
¹ Includes target 40% capital funding from rates, plus excess transfer from the operating reserve in 2022											
Capital Funding Plan - 3611 & 3612 (\$ '000)											
Beginning Balance	\$ 233,909	\$ 212,035	\$ 219,396	\$ 171,955	\$ 181,259	\$ 196,756	\$ 213,048	\$ 241,362	\$ 273,324	\$ 295,916	\$ 329,204
WIFIA Proceeds	-	134,500	-	-	96,845	-	-	-	-	-	-
State Loan Proceeds	34,974	58,848	15,848	-	-	-	-	-	-	-	-
Variable Rate Debt Proceeds	-	-	8,841	19,233	27,034	33,070	45,277	61,283	74,802	82,822	91,412
Commercial Paper / Interim Financing	48,650	49,446	23,627	9,202	-	-	-	-	-	-	-
Retirement of Interim Financing	(34,304)	(82,556)	(15,848)	-	(77,418)	-	-	-	-	-	-
Net Bond Proceeds	-	-	73,838	180,122	200,783	272,839	374,982	449,299	501,237	548,775	487,154
Debt Reserve Contribution/(Requirement)	-	5,147	-	-	-	-	-	-	-	-	-
Grants, Settlements, and Other	2,612	-	-	-	-	-	-	-	-	-	-
Capital Expenditures	(282,999)	(307,113)	(325,702)	(380,513)	(428,502)	(502,666)	(633,308)	(751,943)	(849,363)	(927,513)	(907,770)
Ending Balance Before Transfers	\$ 2,842	\$ 70,307	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Year-end Transfers from Operating Fund	209,193	149,089	171,955	181,259	196,756	213,048	241,362	273,324	295,916	329,204	364,461
Ending Balance	\$ 212,035	\$ 219,396	\$ 171,955	\$ 181,259	\$ 196,756	\$ 213,048	\$ 241,362	\$ 273,324	\$ 295,916	\$ 329,204	\$ 364,461
Ending Reserve Balances											
Capital Liquidity Reserve	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
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
Revenue Bonds Reserve Account	124,076	129,209	134,398	146,525	164,665	183,782	209,675	240,899	275,886	314,240	348,766
State Revolving Fund Reserve Account	981	981	219	219	176	133	133	133	68	-	-

Certificate Of Completion

Envelope Id: 205A6A8ED64E40CAA8B88DBA48A31E01	Status: Completed
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Source Envelope:	
Document Pages: 6	Signatures: 3
Supplemental Document Pages: 1	Initials: 0
Certificate Pages: 5	Envelope Originator:
AutoNav: Enabled	Cherie Camp
Envelopeld Stamping: Enabled	401 5th Ave
Time Zone: (UTC-08:00) Pacific Time (US & Canada)	Suite 100
	Seattle, WA 98104
	Cherie.Camp@kingcounty.gov
	IP Address: 198.49.222.20

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6/9/2022 2:51:06 PM	Cherie.Camp@kingcounty.gov	
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Storage Appliance Status: Connected	Pool: King County General (ITD)	Location: DocuSign

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Claudia Balducci
 claudia.balducci@kingcounty.gov
 King County General (ITD)
 Security Level: Email, Account Authentication (None)

Signature

DocuSigned by:

 7E1C273CE9994B6...
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Supplemental Documents: Ordinance 19447 Attachment A.xlsx

Viewed: 6/13/2022 2:35:02 PM
 Read: Not Required
 Accepted: Not Required

Melani Pedroza
 melani.pedroza@kingcounty.gov
 Clerk of the Council
 King County Council
 Security Level: Email, Account Authentication (None)

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 8DE1BB375AD3422...
 Signature Adoption: Uploaded Signature Image
 Signed by link sent to
 melani.pedroza@kingcounty.gov
 Using IP Address: 50.35.122.133

Sent: 6/13/2022 2:35:08 PM
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 Signed: 6/14/2022 5:59:51 AM

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Supplemental Documents: Ordinance 19447 Attachment A.xlsx

Viewed: 6/14/2022 5:59:44 AM
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 Accepted: Not Required

Signer Events	Signature	Timestamp
Dow Constantine Dow.Constantine@kingcounty.gov Security Level: Email, Account Authentication (None)	 <p>DocuSigned by: Dow Constantine 4FBCAB8196AE4C6...</p> <p>Signature Adoption: Uploaded Signature Image Signed by link sent to Dow.Constantine@kingcounty.gov Using IP Address: 198.49.222.20</p>	<p>Sent: 6/14/2022 5:59:52 AM Viewed: 6/21/2022 11:21:51 AM Signed: 6/21/2022 11:22:04 AM</p>

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In Person Signer Events	Signature	Timestamp
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Editor Delivery Events	Status	Timestamp
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Agent Delivery Events	Status	Timestamp
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Intermediary Delivery Events	Status	Timestamp
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Kaitlyn Wiggins kwiggins@kingcounty.gov Executive Legislative Coordinator King County Executive Office Security Level: Email, Account Authentication (None)	COPIED	<p>Sent: 6/14/2022 5:59:53 AM Viewed: 6/14/2022 8:06:22 AM</p>
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Required hardware and software

Operating Systems:	Windows® 2000, Windows® XP, Windows Vista®; Mac OS® X
Browsers:	Final release versions of Internet Explorer® 6.0 or above (Windows only); Mozilla Firefox 2.0 or above (Windows and Mac); Safari™ 3.0 or above (Mac only)
PDF Reader:	Acrobat® or similar software may be required to view and print PDF files
Screen Resolution:	800 x 600 minimum

Enabled Security Settings:	Allow per session cookies
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