



KING COUNTY

1200 King County Courthouse
516 Third Avenue
Seattle, WA 98104

Signature Report

Ordinance 19623

Proposed No. 2023-0172.1

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 ((2023)) 2024 sewer rate of ((fifty-two)) fifty-five dollars and
 11 eleven cents per residential customer equivalent per month. Once a sewer rate ordinance
 12 becomes effective, the clerk of the council is directed to deliver a copy of that ordinance to
 13 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 2023 and 2024, and shall be used solely for the purposes of:
24 maintaining the level sewer rate in 2024; and if additional reserve balance is available,
25 moderating future rate increases beyond 2024. The estimated amount of the reserve, as
26 shown in the financial forecast, Attachment A to (~~Ordinance 19447~~) this ordinance,
27 shall be revised in accordance with the 2023-2024 Biennial Budget Ordinance and
28 financial plan. If the reserve needs to be reduced to meet debt service coverage
29 requirements for (~~2022~~) 2023, the county executive shall notify the council of the
30 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, (~~2023~~) 2024, and
35 ending December 31, (~~2023~~) 2024. 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): (~~\$73,541,834~~) \$76,762,508.

39 Establishment and maintenance of necessary working capital reserves:
40 (~~\$112,291,106~~) \$151,283,097.

41 Requirements of revenue bond resolutions (not included in above items and net of
42 interest income): (~~\$289,269,486~~) \$285,003,893.

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43 TOTAL: ((~~\$475,102,427~~)) \$513,049,498.

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;

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; and

95 24. Seventy-four dollars and twenty-three cents for sewer connections occurring
96 between and including January 1, 2024, and December 31, 2024.

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

101 2. In accordance with adopted policy FP- 6 in the Regional Wastewater Services
102 Plan, K.C.C. 28.86.160.C., the council hereby approves the cash balance and reserves as
103 contained in the attached financial plan for ~~((2023))~~ 2024, which is Attachment A to
104 ~~((Ordinance 19447))~~ this ordinance.

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


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

Ordinance 19623 was introduced on 5/2/2023 and passed by the Metropolitan King County Council on 6/6/2023, by the following vote:

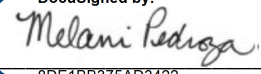
Yes: 8 - Balducci, Dembowski, Kohl-Welles, Perry, McDermott, Upthegrove, von Reichbauer and Zahilay
No: 1 - Dunn

KING COUNTY COUNCIL
KING COUNTY, WASHINGTON

DocuSigned by:

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Dave Upthegrove, Chair

ATTEST:

DocuSigned by:

8DE1BB375AD3422...

Melani Pedroza, Clerk of the Council

APPROVED this ____ day of 6/14/2023, _____.

DocuSigned by:

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Dow Constantine, County Executive

Attachments: A. Wastewater Treatment Division Financial Forecast

Wastewater Treatment Division	Actual	Budget
Attachment A - Financial Forecast	2022	2023

Operating Financial Forecast - 4611 (\$ '000)

Monthly Sewer Rate	\$49.27	\$52.11
Rate Increase	4.01%	5.76%
Residential Customer Equivalents (RCEs)	748,808	764,063
Revenue	10.4%	
Sewer Rate	\$ 442,908	\$ 477,784
Capacity Charge	98,208	94,799
Industrial Waste	10,485	10,539
Resource Recovery	11,743	8,639
Other Income	5,659	4,509
Investment Income	6,542	14,015
Use (Transfer to) Rate Stabilization Reserve	-	-
Total - Revenue	\$ 575,545	\$ 610,285
Expenditures & Transfers		
O&M Expenses	\$ (174,128)	\$ (193,913)
Existing Debt Service	(248,013)	(258,355)
New Debt Service	-	(8,798)
Debt Retirement/ Defeasance Use of Cash	-	-
Minimum Operating Reserve Contribution	(1,841)	(1,755)
Total - Expenditures & Transfers	\$ (423,982)	\$ (462,822)
Net Cash Flow	\$ 151,563	\$ 147,463
Beginning Balance	\$ 73,154	\$ 42,431
Net Cash Flow	151,563	147,463
Policy Cash-Funded Capital (Transfer to Capital Fund) ¹	(166,800)	(189,893)
Ending Balance	\$ 57,917	\$ -
Ending Reserve Balances		
Water Quality Operating Liquidity Reserve	\$ 17,413	\$ 19,391
Rate Stabilization Reserve Account	\$ 46,250	\$ 46,250
Debt Service Coverage - Parity Bonds (Senior Lien)	2.84x	2.90x
Debt Service Coverage - All-In Debt Service	1.62x	1.56x

¹Includes target original cost depreciation capital funding from rates, plus excess transfer from the

Capital Funding Forecast - 3611 & 3612 (\$ '000)

Beginning Balance	\$ 233,909	\$ 201,482
WIFIA Proceeds	-	44,600
State Loan Proceeds	44,872	155,148
Variable Rate Debt Proceeds	-	-
Commercial Paper / Interim Financing	31,400	53,313
Retirement of Interim Financing	(38,500)	(81,615)
Net Bond Proceeds	-	-
Debt Reserve Contribution/(Requirement)	460	459
Grants, Settlements, and Other	2,612	-

Capital Expenditures	(258,618)	(315,949)
Ending Balance Before Transfers	\$ 16,135	\$ 57,438
Year-end Transfers from Operating Fund	166,800	189,893
Ending Balance	\$ 182,935	\$ 247,331
Ending Reserve Balances		
Capital Liquidity Reserve	5,000	5,000
Emergency Capital Reserve	15,000	15,000
Revenue Bonds Reserve Account	128,764	126,412
State Revolving Fund Reserve Account	981	981

Note: Bond covenants are written to allow that in any given year, use of the Rates Stabilization Re basis for calculating bond coverage. This allows WTD to use reserves to smooth rate increases and

Rate Proposal	Projected	Projected	Projected	Projected
2024	2025	2026	2027	2028
\$55.11	\$58.28	\$61.64	\$65.65	\$69.92
5.75%	5.75%	5.75%	6.50%	6.50%
775,796	784,843	789,766	794,697	799,637
\$ 513,049	\$ 548,888	\$ 584,174	\$ 626,062	\$ 670,928
97,643	102,525	107,651	113,034	118,686
10,594	10,649	10,704	10,759	10,815
8,689	2,769	2,852	2,938	3,026
4,520	4,531	4,543	4,556	4,568
15,843	15,412	15,937	16,172	17,063
-	-	-	-	-
\$ 650,337	\$ 684,774	\$ 725,862	\$ 773,521	\$ 825,086
\$ (198,208)	\$ (210,585)	\$ (220,869)	\$ (231,399)	\$ (242,439)
(250,513)	(247,854)	(258,357)	(254,791)	(255,483)
(11,093)	(26,442)	(44,855)	(67,493)	(97,099)
-	-	-	-	-
(429)	(1,238)	(1,028)	(1,053)	(1,104)
\$ (460,243)	\$ (486,120)	\$ (525,110)	\$ (554,736)	\$ (596,125)
\$ 190,094	\$ 198,654	\$ 200,752	\$ 218,785	\$ 228,961
\$ -	\$ -	\$ -	\$ -	\$ -
190,094	198,654	200,752	218,785	228,961
(190,094)	(198,654)	(200,752)	(218,785)	(228,961)
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 19,821	\$ 21,059	\$ 22,087	\$ 23,140	\$ 24,244
\$ 46,250	\$ 46,250	\$ 46,250	\$ 46,250	\$ 46,250
3.07x	3.16x	2.84x	2.75x	2.55x
1.73x	1.73x	1.67x	1.68x	1.65x

Operating reserve in 2022

\$ 247,331	\$ 190,094	\$ 198,654	\$ 200,752	\$ 218,785
-	-	96,845	-	-
34,747	-	-	-	-
-	15,974	25,690	37,495	51,594
27,162	19,122	12,595	-	-
(8,747)	-	(93,931)	-	-
24,827	181,158	229,124	295,683	385,666
2,352	-	-	-	-
-	-	-	-	-

	(327,672)	(406,350)	(468,977)	(533,930)	(656,046)
\$	-	\$	-	\$	-
	190,094		198,654		200,752
\$	190,094	\$	198,654	\$	200,752
	5,000		5,000		5,000
	15,000		15,000		15,000
	128,043		140,004		159,995
	219		219		176
					5,000
					15,000
					180,735
					133
					207,437
					133

serve can be recognized as revenue eligible for inclusion in the bond coverage calculation. In ye
 l otherwise manage rate levels without compromising the ability to meet annual bond coverage

	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033
	\$74.47	\$79.69	\$85.27	\$91.24	\$97.63
	6.50%	7.00%	7.00%	7.00%	7.00%
	804,586	809,543	814,509	819,485	824,468
					4.8%
\$	719,010	\$ 774,150	\$ 833,439	\$ 897,237	\$ 965,914
	124,620	130,851	137,393	144,263	151,476
	10,871	10,928	10,984	11,042	11,099
	3,117	3,210	3,307	3,406	3,508
	4,581	4,595	4,609	4,623	4,638
	18,007	19,157	20,190	21,596	22,914
	-	-	-	-	-
\$	880,206	\$ 942,891	\$ 1,009,922	\$ 1,082,166	\$ 1,159,550
\$	(254,016)	\$ (266,155)	\$ (278,885)	\$ (292,234)	\$ (306,330)
	(252,286)	(260,636)	(259,775)	(266,450)	(255,740)
	(136,574)	(182,436)	(228,691)	(269,904)	(308,639)
	-	-	-	-	-
	(1,158)	(1,214)	(1,273)	(1,335)	(1,410)
\$	(644,033)	\$ (710,442)	\$ (768,625)	\$ (829,922)	\$ (872,119)
\$	236,173	\$ 232,449	\$ 241,297	\$ 252,244	\$ 287,430
\$	-	\$ -	\$ -	\$ -	\$ -
	236,173	232,449	241,297	252,244	287,430
	(236,173)	(232,449)	(241,297)	(252,244)	(287,430)
\$	-	\$ -	\$ -	\$ -	\$ -
\$	25,402	\$ 26,616	\$ 27,889	\$ 29,223	\$ 30,633
\$	46,250	\$ 46,250	\$ 46,250	\$ 46,250	\$ 46,250
	2.62x	2.29x	2.12x	2.03x	2.01x
	1.61x	1.53x	1.50x	1.47x	1.51x
\$	228,961	\$ 236,173	\$ 232,449	\$ 241,297	\$ 252,244
	-	-	-	-	-
	-	-	-	-	-
	67,370	90,548	106,231	110,163	106,730
	-	-	-	-	-
	-	-	-	-	-
	508,943	584,996	585,100	502,747	496,941
	-	-	-	-	-
	-	-	-	-	-

	(805,273)	(911,717)	(923,780)	(854,208)	(855,914)
\$	-	\$ -	\$ -	\$ -	-
	236,173	232,449	241,297	252,244	287,430
\$	236,173	\$ 232,449	\$ 241,297	\$ 252,244	\$ 287,430
	5,000	5,000	5,000	5,000	5,000
	15,000	15,000	15,000	15,000	15,000
	242,633	283,385	324,504	360,237	395,238
	133	68	-	-	-

ars that WTD contributes to this reserve, that portion of revenue is deducted from the revenue targets.

Certificate Of Completion

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Supplemental Document Pages: 6	Initials: 0
Certificate Pages: 5	Envelope Originator:
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	Angel.Foss@kingcounty.gov
	IP Address: 198.49.222.20

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Dave Upthegrove
dave.upthegrove@kingcounty.gov
Chair
Security Level: Email, Account Authentication (None)

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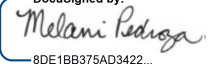
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Melani Pedroza
melani.pedroza@kingcounty.gov
Clerk of the Council
King County Council
Security Level: Email, Account Authentication (None)

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Dow Constantine
Dow.Constantine@kingcounty.gov
King County Executive
Security Level: Email, Account Authentication (None)

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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) Electronic Record and Signature Disclosure: Not Offered via DocuSign	COPIED	Sent: 6/7/2023 2:43:16 PM Viewed: 6/7/2023 2:46:14 PM
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Notary Events	Signature	Timestamp
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Electronic Record and Signature Disclosure
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- ii. send us an email to cipriano.dacanay@kingcounty.gov and in the body of such request you must state your email, full name, mailing address, and telephone number. We do not need any other information from you to withdraw consent.. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process..

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To confirm to us that you can access this information electronically, which will be similar to other electronic notices and disclosures that we will provide to you, please confirm that you have read this ERSD, and (i) that you are able to print on paper or electronically save this ERSD for your future reference and access; or (ii) that you are able to email this ERSD to an email address where you will be able to print on paper or save it for your future reference and access. Further, if you consent to receiving notices and disclosures exclusively in electronic format as described herein, then select the check-box next to ‘I agree to use electronic records and signatures’ before clicking ‘CONTINUE’ within the DocuSign system.

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- You can access and read this Electronic Record and Signature Disclosure; and
- You can print on paper this Electronic Record and Signature Disclosure, or save or send this Electronic Record and Disclosure to a location where you can print it, for future reference and access; and
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