



KING COUNTY

1200 King County Courthouse
516 Third Avenue
Seattle, WA 98104

Signature Report

Ordinance 19403

Proposed No. 2021-0458.1

Sponsors Kohl-Welles

1 AN ORDINANCE deferring the next scheduled update of
2 the capacity charge as required by the Regional Wastewater
3 Services Plan; and amending Ordinance 13680, Section 16,
4 as amended, and K.C.C. 28.86.160.

5 PREAMBLE:

6 The current capacity charge methodology applies through 2030, the
7 planning period for the Regional Wastewater Service Plan.

8 An update to the Regional Wastewater Services Plan, the general sewer
9 plan for King County's wastewater treatment division, is underway; this
10 update is known as the Clean Water Plan.

11 The timeline for transmittal of the Clean Water Plan to council has been
12 extended until Quarter 4 of 2022 to allow for more regional engagement
13 and input on the plan.

14 The Clean Water Plan will help identify capital needs over the next forty
15 years for the regional wastewater system.

16 Deferral of the update of customer growth and projected costs scheduled
17 to be completed in 2021 for transmittal to the council in 2022 until after
18 completion of the Clean Water Plan would allow the most current cost
19 information to be included in the next update.

20 BE IT ORDAINED BY THE COUNCIL OF KING COUNTY:

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21 SECTION 1. Ordinance 13680, Section 16, as amended, and K.C.C. 28.86.160
22 are hereby amended to read as follows:

23 A. Under the King County Charter and RCW 35.58.200, these financial policies
24 are hereby adopted and declared to be the principal financial policies of the
25 comprehensive water pollution abatement plan for King County, adopted by the
26 Municipality of Metropolitan Seattle (Metro) in Resolution No. 23, as amended, and the
27 RWSP, a supplement to the plan.

28 B. Explanatory material.

29 1. Financial forecast and budget. Policies FP-1 through FP-10 are intended to
30 guide the county in the areas of prudent financial forecasting and budget planning and are
31 included to ensure the financial security and bonding capacity for the wastewater system.
32 This set of policies also addresses the county's legal and contractual commitments
33 regarding the use of sewer revenues to pay for sewer expenses.

34 2. Debt financing and borrowing. Policies FP-11* through FP-14* are intended
35 to guide the county in financing the wastewater system capital program. These policies
36 direct that capital costs be spread over time to keep rates more stable for ratepayers by the
37 county issuing bonds. A smaller share of annual capital costs will be funded directly
38 from sewer rates and sewer revenues and capacity charges.

39 3. Collecting revenue. Policies FP-15* through FP-17* are intended to guide
40 King County in establishing annual sewer rates and approving wastewater system capital
41 improvement and operating budgets. Monthly sewer rates, which are the primary source
42 of revenue for the county's regional wastewater system, are to be uniformly assessed on
43 all customers. Customers with new connections to the wastewater system will pay an

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44 additional capacity charge. The amount of that charge is set by the council, within the
45 constraints of state law.

46 4. Community treatment systems. Policy FP-18* is intended to guide the
47 county in the financial management of community treatment systems.

48 C. Policies.

49 1. Financial forecast and budget.

50 FP-1: The county shall maintain for the wastewater system a multiyear financial
51 forecast and cash-flow projection of six years or more, estimating service growth,
52 operating expenses, capital needs, reserves and debt service. The financial forecast shall
53 be submitted by the executive with the annual sewer rate ordinance.

54 FP-2: If the operations component of the proposed annual wastewater system
55 budget increases by more than the reasonable cost of the addition of new facilities,
56 increased flows, new programs authorized by the council, and inflation, or if revenues
57 decline below the financial forecast estimate, a feasible alternative spending plan shall be
58 presented, at the next quarterly budget report, to the council by the executive identifying
59 steps to reduce cost increases.

60 FP-3: The executive shall maintain an ongoing program of reviewing business
61 practices and potential cost-effective technologies and strategies for savings and
62 efficiencies; the results shall be reported in the annual budget submittal and in an annual
63 report to the RWQC.

64 FP-4: New technologies or changes in practice that differ significantly from
65 existing technologies or practices shall be reported to the council and RWQC with

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66 projected costs prior to implementation and shall also be summarized in the RWSP
67 annual report.

68 FP-5: Significant new capital and operational initiatives proposed by the
69 Executive that are not within the scope of the current RWSP nor included in the RWSP,
70 or are required by new state or federal regulations will be reviewed by the RWQC and
71 approved by the council to ensure due diligence review of potential impacts to major
72 capital projects' schedules, including Brightwater, the bond rating or the sewer rate and
73 capacity charge.

74 FP-6: The county shall maintain for the wastewater system a prudent minimum
75 cash balance for reserves, including, but not limited to, cash flow and potential future
76 liabilities. The cash balance shall be approved by the council in the annual sewer rate
77 ordinance.

78 FP-7: Unless otherwise directed by the council by motion, the King County
79 department of natural resources and parks or its successor agency shall charge a fee that
80 recovers all direct and indirect costs for any services related to the wastewater system
81 provided to other public or private organizations.

82 FP-8: Water quality improvement activities, programs and projects, in addition to
83 those that are functions of sewage treatment, may be eligible for funding assistance from
84 sewer rate revenues after consideration of criteria and limitations suggested by the
85 metropolitan water pollution abatement advisory committee, and, if deemed eligible,
86 shall be limited to one and one half percent of the annual wastewater system operating
87 budget. An annual report on activities, programs and projects funded will be made to the
88 RWQC. Alternative methods of providing a similar level of funding assistance for water

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89 quality improvement activities shall be transmitted to the RWQC and the council within
90 seven months of policy adoption.

91 FP-9: The calculation of general government overhead to be charged to the
92 wastewater system shall be based on a methodology that provides for the equitable
93 distribution of overhead costs throughout county government. Estimated overhead
94 charges shall be calculated in a fair and consistent manner, utilizing a methodology that
95 best matches the estimated cost of the services provided to the actual overhead charge.
96 The overall allocation formula and any subsequent modifications will be reported to the
97 RWQC.

98 FP-10: The assets of the wastewater system are pledged to be used for the
99 exclusive benefit of the wastewater system including operating expenses, debt service
100 payments, asset assignment and the capital program associated therewith. The system
101 shall be fully reimbursed for the value associated with any use or transfer of such assets
102 for other county government purposes. The executive shall provide reports to the RWQC
103 pertaining to any significant transfers of assets for other county government purposes in
104 advance of and subsequent to any such transfers.

105 2. Debt financing and borrowing.

106 FP-11: The county shall structure bond covenants to ensure a prudent budget
107 standard.

108 FP-12: King County should structure the term of its borrowings to match the
109 expected useful life of the assets to be funded.

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110 FP-13: The wastewater system's capital program shall be financed predominantly
111 by annual staged issues of long-term general obligation or sewer revenue bonds, provided
112 that:

113 All available sources of grants are utilized to offset targeted program costs;
114 Funds available after operations and reserves are provided for shall be used for
115 the capital program; excess funds accumulated in reserves may also be used for capital;
116 Consideration is given to competing demands for use of the county's overall
117 general obligation debt capacity; and

118 Consideration is given to the overall level of debt financing that can be sustained
119 over the long term given the size of the future capital programs, potential impacts on
120 credit ratings, and other relevant factors such as intergenerational rate equity and the
121 types of projects appropriately financed with long-term debt.

122 FP-14: To achieve a better maturity matching of assets and liabilities, thereby
123 reducing interest rate risk, short-term borrowing shall be used to fund a portion of the
124 capital program, provided that:

125 Outstanding short-term, variable rate debt comprises no more than twenty percent
126 of total outstanding revenue bonds and general obligation bonds; and

127 Appropriate liquidity is available to protect the day-to-day operations of the
128 system.

129 3. Rates - sewer rates and capacity charge.

130 FP-15: King County shall charge its customers sewer rates and capacity charges
131 sufficient to cover the costs of constructing and operating its wastewater system.
132 Revenues shall be sufficient to maintain capital assets in sound working condition,

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133 providing for maintenance and rehabilitation of facilities so that total system costs are
134 minimized while continuing to provide reliable, high quality service and maintaining high
135 water quality standards.

136 1. Existing and new sewer customers shall each contribute to the cost of the
137 wastewater system as follows:

138 a. Existing customers shall pay through the monthly sewer rate for the portion
139 of the existing and expanded conveyance and treatment system that serves existing
140 customers.

141 b. New customers shall pay costs associated with the portion of the existing
142 wastewater conveyance and treatment system that serves new customers and costs
143 associated with expanding the system to serve new customers. New customers shall pay
144 these costs through a combination of the monthly sewer rate and the capacity charge.
145 Such rates and charges shall be designed to have growth pay for growth.

146 2. Sewer rate. King County shall maintain a uniform monthly sewer rate
147 expressed as charges per residential customer equivalent for all customers.

148 a. Sewer rates shall be designed to generate revenue sufficient to cover, at a
149 minimum, all costs of system operation and maintenance and all capital costs incurred to
150 serve existing customers.

151 b. King County should attempt to adopt a multiyear sewer rate to provide
152 stable costs to sewer customers. If a multiyear rate is established and when permitted
153 upon the retirement by the county of certain outstanding sewer revenue bonds, a rate
154 stabilization reserve account shall be created to ensure that adequate funds are available

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155 to sustain the rate through completion of the rate cycle. An annual report on the use of
156 funds from this rate stabilization account shall be provided annually to the RWQC.

157 c. The executive, in consultation with the RWQC, shall propose for council
158 adoption policies to ensure that adequate debt service coverage and emergency reserves
159 are established and periodically reviewed.

160 3. Capacity charge. The amount of the capacity charge shall be a uniform
161 charge applied to each residential customer class structure type based on an estimate of
162 the average persons-per-household occupancy for each such a residential customer class
163 structure type. The amount shall be approved annually and shall not exceed the cost of
164 capital facilities necessary to serve new customers. The methodology that shall be
165 applied to set the capacity charge is set forth in FP-15.3.a.

166 a. The capacity charge shall be based on allocating the total cost of the
167 wastewater system (net of grants and other non rate revenues) to existing and new
168 customers as prescribed in this subsection. The total system cost includes the costs to
169 operate, maintain, and expand the wastewater system over the life of the RWSP. Total
170 estimated revenues from the uniform monthly rate from all customers and capacity
171 charge payments from new customers, together with estimated non rate revenues, shall
172 equal the estimated total system costs. The capacity charge calculation is represented as
173 follows:

174 Capacity = [Total system costs — rate revenue from existing customers] — Rate
175 revenue from new customers

176 Charge

177

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178 Number of new customers

179 where:

180 (1) total system costs (net of grants and other non rate revenues) minus rate
181 revenue from existing customers equals costs allocated to new customers.

182 (2) costs allocated to new customers minus rate revenue from new customers
183 equals the total revenue to be recovered through the capacity charge.

184 (3) total capacity charge revenue requirements divided by the total number of
185 new customers equals the amount of the capacity charge to be paid by each new
186 customer.

187 b. The capacity charge may be paid by new customers in a single payment or
188 as a monthly charge at the rate established by the council. The county shall establish a
189 monthly capacity charge by dividing that amount by one hundred eighty (twelve monthly
190 payments per year for fifteen years). The executive shall transmit for council adoption an
191 ordinance to adjust the discount rate for lump sum payment. The executive shall also
192 transmit for council adoption an ordinance to adjust the monthly capacity charge to
193 reflect the county's average cost of money if the capacity charge is paid over time.

194 c. King County shall pursue changes in state law to enable the county to
195 require payment of the capacity charge in a single payment.

196 d. The capacity charge shall be set such that each new customer shall pay an
197 equal share of the costs of facilities allocated to new customers, regardless of what year
198 the customer connects to the system. The capacity charge shall be based upon the costs,
199 customer growth, and related financial assumptions used for the Regional Wastewater
200 Services Plan adopted by Ordinance 13680 as such assumptions may be updated.

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201 Customer growth and projected costs, including inflation, shall be updated every three
202 years beginning in 2003. For only the update of customer growth and projected costs
203 scheduled for 2021 and anticipated for transmittal to the council with the proposed sewer
204 rate in 2022, the update shall be deferred until the next annual sewer and capacity charge
205 rate proposal following council approval of the Clean Water Plan as an update to the
206 RWSP or 2024, whichever occurs earlier.

207 e. The county should periodically review the capacity charge to ensure that the
208 actual costs of system expansion to serve new customers are reflected in the charge. All
209 reasonable steps should be taken to coordinate the imposition, collection of and
210 accounting for rates and charges with component agencies to reduce redundant program
211 overhead costs.

212 f. Existing customers shall pay the monthly capacity charge established at the
213 time they connected to the system as currently enacted by K.C.C. 28.84.055. New
214 customers shall pay the capacity charge established at the time they connect to the
215 system.

216 g. To ensure that the capacity charge will not exceed the costs of facilities
217 needed to serve new customers, costs assigned and allocated to new customers shall be at
218 a minimum ninety-five percent of the projected capital costs of new and existing
219 treatment, conveyance and biosolids capacity needed to serve new customers.

220 h. Costs assigned and allocated to existing customers shall include the capital
221 cost of existing and future treatment, conveyance and biosolids capacity used by existing
222 customers, and the capital costs of assessing and reducing infiltration and inflow related
223 to the use of the existing conveyance and treatment capacity.

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224 i. Capital costs of combined sewer overflow control shall be paid by existing
225 and new customers, based on their average proportionate share of total customers over
226 the life of the RWSP.

227 j. Operations and maintenance costs shall be paid by existing and new
228 customers in the uniform monthly rate, based on their annual proportionate share of total
229 customers.

230 k. Any costs not allocated in FP-15.3. f., g., h., i., and j. shall be paid by
231 existing and new customers in the sewer rate.

232 l. Upon implementation of these explicit policies, the Seattle combined sewer
233 overflow benefit charge shall be discontinued.

234 4. Based on an analysis of residential water consumption, as of December 13,
235 1999, King County uses a factor of seven hundred fifty cubic feet per month to convert
236 water consumption of volume-based customers to residential customer equivalents for
237 billing purposes. King County shall periodically review the appropriateness of this factor
238 to ensure that all accounts pay their fair share of the cost of the wastewater system.

239 FP-16: The executive shall prepare and submit to the council a report in support
240 of the proposed monthly sewer rates for the next year, including the following
241 information:

242 Key assumptions: key financial assumptions such as inflation, bond interest rates,
243 investment income, size and timing of bond issues, and the considerations underlying the
244 projection of future growth in residential customer equivalents;

245 Significant financial projections: all key projections, including the annual
246 projection of operating and capital costs, debt service coverage, cash balances, revenue

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247 requirements, revenue projections and a discussion of significant factors that impact the
248 degree of uncertainty associated with the projections;

249 Historical data: a discussion of the accuracy of the projections of costs and
250 revenues from previous recent budgets, and

251 Policy options: calculations or analyses, or both, of the effect of certain policy
252 options on the overall revenue requirement. These options should include alternative
253 capital program accomplishment percentages (including a ninety percent, a ninety-five
254 percent and a one hundred percent accomplishment rate), and the rate shall be selected
255 that most accurately matches historical performance in accomplishing the capital program
256 and that shall not negatively impair the bond rating.

257 FP-17: Expenditures from the wastewater revenues to correct water pollution
258 problems caused by septic systems shall occur only if such expenditures financially
259 benefit wastewater system current customers when the additional monthly sewer rate
260 revenues from these added customers are considered.

261 FP-18: The cost of community treatment systems developed and operated in

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262 accordance with WWSP-15 would not be subsidized by the remaining ratepayers of the
263 county's wastewater treatment system.

Ordinance 19403 was introduced on 12/7/2021 and passed by the Metropolitan King County Council on 3/8/2022, by the following vote:


Yes: 9 - Balducci, Dembowski, Dunn, Kohl-Welles, Perry, McDermott, Upthegrove, von Reichbauer and Zahilay

KING COUNTY COUNCIL
KING COUNTY, WASHINGTON

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Claudia Balducci, Chair

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Melani Pedroza, Clerk of the Council

APPROVED this _____ day of 3/25/2022, _____.

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4FBCAB8196AE4C6...
Dow Constantine, County Executive

Attachments: None

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