

Ordinance No. 122292

Council Bill No. 115763

AN ORDINANCE relating to wastewater services of Seattle Public Utilities; amending Seattle Municipal Code Section 21.28.040 to adjust wastewater rates; and amending Seattle Municipal Code Section 21.76.040 to adjust credits to low-income wastewater customers.

CF No. _____

Date Introduced:	OCT 16 2006	
Date 1st Referred:	To: (committee)	BUDGET
Date Re - Referred:	To: (committee)	
Date Re - Referred:	To: (committee)	
Date of Final Passage:	Full Council Vote:	
11-20-06	9-0	
Date Presented to Mayor:	Date Approved:	
11-20-06	11-22-06	
Date Returned to City Clerk:	Date Published:	T.O. / F.T. <input checked="" type="checkbox"/>
11-22-06	4:45	
Date Vetoed by Mayor:	Date Veto Published:	
Date Passed Over Veto:	Veto Sustained:	

The City of Seattle - Legislative Department

Council Bill/Ordinance sponsored by: McIVER
Councilmember

Committee Action:

11/9/06 PASS 9-0

11-20-06 Passed 9-0

This file is complete and ready for presentation to Full Council. Committee: _____
(initial/date)

LAW DEPARTMENT

Law Dept. Review	OMP Review	City Clerk Review	Electronic Copy Loaded	Indexed ^{CSL}
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ORDINANCE 122792

AN ORDINANCE relating to wastewater services of Seattle Public Utilities; amending Seattle Municipal Code Section 21.28.040 to adjust wastewater rates; and amending Seattle Municipal Code Section 21.76.040 to adjust credits to low-income wastewater customers.

WHEREAS, Seattle Municipal Code ("SMC") Section 21.28.040 Subsection B defines the wastewater volume rate to be the sum of the treatment rate, system rate, and, where applicable, the Master Metered Residential Development ("MMRD") surcharge; and

WHEREAS, the treatment rate was last increased on January 1, 2005; and

WHEREAS, Seattle Municipal Code Section 21.28.040 Subsection B.1 requires that, for rates effective January 1, 2007 and thereafter, Seattle Public Utilities ("SPU") shall calculate annually a new treatment rate component of the wastewater volume rate; and

WHEREAS, the treatment rate is based on the projected cost of treatment services provided by King County, divided by projected billed wastewater consumption, each as approved by the Seattle City Council, multiplied by an amount to cover costs of taxes and low income rate assistance; and

WHEREAS, SPU's analysis of projected treatment costs and projected wastewater consumption billed to customers for 2007 shows that the existing treatment rate will not provide sufficient revenues to pay the associated treatment costs; and

WHEREAS, SPU has determined that one of the components of the treatment rate calculation, the treatment multiplier, needs to be updated due to a change in the method of calculating the City Business and Occupation Tax; and

WHEREAS, credits for qualified low-income customers not billed directly by SPU for water or wastewater services are based on typical residential bills, and credits for such customers need to be revised to reflect changes in wastewater rates; NOW, THEREFORE,

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:



1 Section 1. Subsection 21.28.040 B.1 of the Seattle Municipal Code is amended as
2 follows:

3 **21.28.040 Wastewater volume charge.**

4 * * *

5 B. The wastewater volume rate shall be the sum of the treatment rate, system rate and
6 MMRD surcharge, as follows:

7 1. Treatment rate: The "treatment rate" shall be the rate required to pay the cost of
8 wastewater treatment, interception and disposal services provided by King County
9 ("treatment cost"). (~~Effective January 1, 2004, the treatment rate shall be \$4.22 per~~
10 ~~CCF.~~) Effective January 1, 2005, the treatment rate shall be \$4.72 per CCF. For rates
11 effective January 1, 2007 and thereafter, Seattle Public Utilities shall calculate annually a
12 new treatment rate. The new treatment rate shall be the amount obtained when (a) the
13 projected treatment cost is divided by the projected billed wastewater consumption, each
14 for the next calendar year (~~(and each as specified in the most recent ordinance passed by~~
15 ~~City Council for the purpose of calculating the new treatment rate,)) and (b) the result is~~
16 multiplied by (~~(one hundred and sixteen and one half percent (116.5%))~~) one hundred
17 sixteen and seven-tenths percent (116.7%) to cover the costs of taxes and low income rate
18 assistance. The projected treatment cost shall be the treatment cost anticipated for the
19 upcoming calendar year, which projected treatment cost may include an adjustment to
20 reflect the difference, whether positive or negative, between the total treatment cost
21 expected to be paid by Seattle Public Utilities in the current year and the total wastewater
22 volume charge revenues attributable to the treatment rate expected for the current year.
23 No later than October 1 of each year, Seattle Public Utilities shall submit a written report
24 of the proposed treatment rate for the following year and its effect on the total wastewater
25 volume rate to the Chair of the Environment, Emergency Management and Utilities
26 Committee. Such treatment rate (~~(Each new treatment rate calculated in accordance with~~



1 this ~~Subsection B.1~~) shall be effective ~~((on each))~~ the following January 1 ~~((;~~
2 ~~commencing January 1, 2007,))~~ unless otherwise directed by ordinance. ~~((City Council in~~
3 ~~the most recent treatment rate ordinance.))~~

4 * * *

5 Section 2. Subsection 21.76.040 A.1 of the Seattle Municipal Code is amended as
6 follows:

7
8 **21.76.040 Utility low income rate assistance.**

9 A. Drainage, Wastewater, and Water. Persons qualified by the Human Services
10 Department as eligible recipients of low income utility credits provided for in Section 21.76.010
11 (eligible recipients) shall be granted low income billing credits in the following amounts:

12 1. Wastewater. Eligible recipients billed directly by Seattle Public Utilities for
13 wastewater services and residing in single-family dwellings shall receive a credit equal to
14 0.5 times the total current billing. Eligible recipients not billed directly by Seattle Public
15 Utilities for wastewater services shall receive the following credits based on dwelling
16 type:

Effective Date	Single-family and duplex	Multifamily dwelling
((January 1, 2003))	(((\$16.58 per month))	(((\$8.29 per month-))
((January 1, 2004))	(((\$15.34 per month))	(((\$10.62 per month))
January 1, 2005	\$17.12 per month	\$11.52 per month
<u>January 1, 2007</u>	<u>\$19.37 per month</u>	<u>\$13.41 per month</u>

24
25 At the time of a change to the wastewater volume charge described in SMC 21.28.040,
26 the Director of Seattle Public Utilities shall calculate new credits based on dwelling type

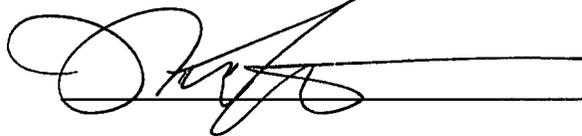


1 for eligible recipients not billed directly by Seattle Public Utilities. The credit for Single-
2 family and duplex customers shall be 0.5 times the wastewater volume charge multiplied
3 by 5.2 CCF, which is typical single family residential sewer billed consumption. The
4 credit for Multifamily dwelling customers shall be 0.5 times the wastewater volume
5 charge multiplied by 3.6 CCF, which is typical multifamily sewer billed consumption.

6 * * *

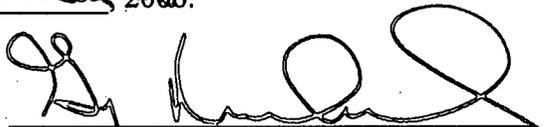
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8 Section 3. This ordinance shall take effect and be in force thirty (30) days from and after
9 its approval by the Mayor, but if not approved and returned by the Mayor within ten (10) days
10 after presentation, it shall take effect as provided by Municipal Code Section 1.04.020.

11
12 Passed by the City Council the 20th day of November, 2006, and signed by me in open
13 session in authentication of its passage this 20th day of November, 2006.

14 

15
16 President _____ of the City Council

17 Approved by me this 22nd day of November, 2006.

18 

19
20 Gregory J. Nickels, Mayor

21 Filed by me this 22nd day of November, 2006.

22 
23 City Clerk

24
25 (Seal)





City of Seattle

Gregory J. Nickels, Mayor

Office of the Mayor

September 25, 2006

Honorable Nick Licata
President
Seattle City Council
City Hall, 2nd Floor

Dear Council President Licata:

I am transmitting the attached proposed Council Bill that increases the wastewater treatment rate, implements applicable credits to low-income customers, and clarifies the way future treatment rate changes will be made.

As you may recall, the wastewater treatment rate – one component of the overall wastewater rate that Seattle Public Utilities (SPU) customers pay -- is largely driven by King County treatment costs. The attached Bill would clarify the mechanism for future rate changes, making it a true “passthrough” that could be implemented each year without further legislative action. It also provides for annual notification of Council of upcoming treatment rate changes.

Based on SPU’s calculations for 2007, the existing treatment rate will not provide sufficient revenues to pay the associated treatment costs. As a result, the accompanying memorandum raises the wastewater treatment rate from \$4.72 per hundred cubic feet (CCF) to \$5.41 per CCF, effective January 1, 2007. The rate increase is necessary due to a 10.7 percent increase in King County’s wastewater treatment charges to the City and, to a far lesser extent, a change in the way the City’s Business and Occupation Tax is calculated. A detailed description of how the rates were calculated is attached to the Fiscal Note accompanying this Bill.

Finally, the legislation adjusts applicable credits to SPU’s low-income customers to lessen the financial burden on those most in need.

The proposed increase will allow the Drainage and Wastewater Fund to recover the cost of its operations in accordance with its financial policies. Your consideration of this legislation is appreciated. Should you have questions, please contact Don Perry at 233-7905 or Laurel Andrews at 684-3734.

Sincerely,

A handwritten signature in black ink, appearing to read "Greg Nickels", written over a large, stylized flourish that extends across the page.

GREG NICKELS
Mayor of Seattle

600 Fourth Avenue, 7th Floor, P.O. Box 94749, Seattle, WA 98124-4749

Tel: (206) 684-4000, TDD: (206) 684-8811 Fax: (206) 684-5360, E:mail: mayors.office@seattle.gov

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2007 BUDGET LEGISLATION FISCAL NOTE

Department:	Contact Person/Phone:	DOF Analyst/Phone:
Seattle Public Utilities	Laurel Andrews/4-3734	John McCoy/5-0768

Legislation Title:

AN ORDINANCE relating to wastewater services of Seattle Public Utilities; amending Seattle Municipal Code Section 21.28.040 to adjust wastewater rates; and amending Seattle Municipal Code Section 21.76.040 to adjust credits to low-income wastewater customers.

- **Summary of the Legislation:**

The ordinance, with the accompanying memo, would increase the wastewater treatment rate from \$4.72 per CCF (hundred cubic feet) in 2005 and 2006, to \$5.41 per CCF, effective January 1, 2007. The proposed increase is primarily due to an increase in the rate King County charges the City for treating wastewater and, to a lesser extent, a change in the method of calculating the City Business and Occupation Tax. The ordinance also clarifies the rate increase approval mechanism to make it a true "passthrough" rate and provides for annual Council notification of any changes. Finally, the ordinance increases the applicable credits to low-income customers.

- **Background:** *(Include brief description of the purpose and context of legislation and include record of previous legislation and funding history, if applicable):*

The wastewater rate Seattle Public Utilities (SPU) charges its customers is the sum of the treatment rate, the system rate and, where applicable, the Master Metered Residential Development (MMRD) surcharge, as established in Ordinance 121327. The treatment rate is the projected cost of treatment, including cash adjustments, divided by the projected billed consumption and adjusted to account for taxes and low income credits. The system rate is the rate required to pay all other costs of the wastewater system.

In November 2004, the City Council approved Ordinance 121675, setting the system rate for 2005 and 2006 and the treatment rate for 2005. This ordinance also established that the City Council would approve SPU's calculation of the treatment rate annually by ordinance beginning in 2006.

Since there was no change in King County's rates for 2006, Ordinance 122020, passed in December of 2005, made no change to the treatment rate and moved the beginning date of the new approval process to 2007.

The new treatment rate established in the ordinance for 2007 is based on a projected treatment cost of \$99,885,850, a multiplier of 116.7% to cover the costs of taxes and low income rate assistance, and projected billed wastewater consumption of 21,560,000 CCF (hundred cubic feet). A clarification that revenue from municipal wastewater customers is not deducted when calculating the City's Business and Occupation Tax results in a small increase in the tax payment on revenue associated with the treatment rate. As a result, this ordinance increases the multiplier from 116.5% (SMC 21.28.040) to 116.7%. Since the treatment rate increases, the applicable credits to low-income customers are also increased in this ordinance. Please see the attached memo for more detail on how the rate is calculated .

Seattle Municipal Code 21.28.040 currently states that the Council will approve the projected treatment cost and projected billed wastewater consumption . To make King County-driven increases a true "passthrough" cost, this ordinance clarifies that approach, allowing SPU to make changes per the statutory formula automatically unless Council legislates otherwise. The ordinance also directs SPU to notify the Chair of the Environment, Emergency Management and Utilities by October 1 of any forthcoming treatment rate changes.

- *Please check one of the following:*

This legislation does not have any financial implications. (Stop here and delete the remainder of this document prior to saving and printing.)

This legislation has financial implications. (Please complete all relevant sections that follow.)

Anticipated Revenue/Reimbursement: (For budget legislation that raises fees, please provide detail on each fee that is being raised, when it was last raised, how the proposed fee compares with similar fees in the region, etc.)

Fund Name and Number	Department	Revenue Source	2007 Revenue
44010 – Drainage & Wastewater Fund	Seattle Public Utilities	Wastewater Rates – Treatment rate pass-through	\$14,660,700
TOTAL			\$14,660,700

Note: The revenue provided for 2007 is the additional revenue resulting from the increase in the treatment rate. Actual rate increase would be implemented via the accompanying memo.

- What is the financial cost of not implementing this legislation? (Estimate the costs to the City of not implementing the legislation, including estimated costs to maintain or expand an existing facility or the cost avoidance due to replacement of an existing



facility, potential conflicts with regulatory requirements, or other potential costs if the legislation is not implemented)

The Drainage and Wastewater Fund (DWF) would not fully recover the cost of its business operations.

- What are the possible alternatives to the legislation that could achieve the same or similar objectives? *(Include any potential alternatives to the proposed legislation, such as reducing fee-supported activities, identifying outside funding sources for fee-supported activities, etc.)*

Not raising the rates at this time would result in DWF failing to recover the cost of its operations and to meet its financial policies.

- Is the legislation subject to public hearing requirements? *(If yes, what public hearings have been held to date)*

No.

- Other Issues *(including long-term implications of the legislation):*

None.

Attachment: 2007 Wastewater Treatment Rate Memo

2007 WASTEWATER TREATMENT RATE

Background

City of Seattle residents pay a single fee per one hundred cubic feet (CCF) of wastewater discharged into the City's wastewater system. This single fee is the sum of two components, a treatment rate and a system rate. The treatment rate is based on the projected cost of treating wastewater at King County owned treatment facilities, and is the topic of this paper. The system rate is the rate required to pay all other costs of the wastewater system. It is set through a formal rate process.

Treatment Rate Method of Calculation

Payments to King County¹ for wastewater treatment are the single largest component of both wastewater and total Drainage and Wastewater Fund (DWF) operating expense. The inability to fully recover this expense through the wastewater rate can seriously impact DWF financial performance. To mitigate this risk the Council approved a process for the annual adjustment to the treatment rate when there is a change in the underlying cost drivers. The formula for this adjustment is defined by ordinance, allowing for the treatment rate to be adopted outside of a normal rates process. The formula is as follows:

Projected wastewater treatment expense/Projected annual wastewater volumes
times

A multiplier of 116.7% (previously 116.5%), to recover revenue reductions and revenue taxes

The projected treatment expense includes an adjustment for cash lags in the full recovery of the treatment expense in years in which there is a rate increase. The treatment expense excludes the portion of budgeted treatment expense associated with the County's High Strength Industrial and Contaminated Stormwater Surcharges. These expenses are recovered directly from applicable customers and not through the wastewater direct service rate.

In contrast to this method of setting the treatment rate, the system rate is proposed by the Executive via rate studies and adopted through a normal Council process. The system rate recovers all other operating expense, including operations and maintenance expense, capital financing expense (debt service and cash), and related revenue taxes and is set to ensure that financial policy targets are met.

2007 Wastewater Rate

The King County Council passed a 10.7 percent increase in the rate charged to entities that use their wastewater treatment facilities, effective January 1, 2007. This results in an increase in the wastewater treatment rate from \$4.72 per one hundred cubic feet (CCF) to \$5.41 per CCF in

¹ King County treats over 99% of the City's sewage. The Southwest Suburban Sewer District treats the balance.



2007. As a result, the total wastewater rate increases by 10.2 percent. As shown in Table 1, this overall increase assumes no change in the 2006 system rate.

Table 1
Adopted 2006 and Proposed 2007 Wastewater Rate, per CCF

	2006	2007
Treatment Rate	\$4.72	\$5.41
System Rate	\$2.04	\$2.04
Total Rate	\$6.76	\$7.45
% Change		10.2%

SPU conducted analysis using financial and forecasting models to project the wastewater treatment expense, the wastewater treatment volume, and the cash lags to support calculation of the treatment rate. Table 2 presents the calculation of the 2007 treatment rate using the formula described above.

Table 2
2007 SPU Wastewater Treatment Rate Calculation

2007 Treatment Expense (including cash adjustment)	\$99,870,000
Projected Wastewater Volume in CCF	<u>21,560,000</u>
Unadjusted Treatment Rate per CCF	\$4.63
Multiplier	<u>116.7%</u>
Treatment Rate	<u>\$5.41</u>

The SPU treatment rate calculation assumes an increase in the treatment multiplier from 116.5 percent to 116.7 percent. The prior multiplier assumed that SPU could deduct wastewater revenue collected from other municipal departments from the tax base used to calculate City B&O taxes. Although the City has historically allowed municipal deductions, it recently clarified that no legislative mandate exists for this deduction and that it will no longer allow this deduction, effective January of 2006. A 0.2 percentage point increase in the tax multiplier will fund the additional taxes which must now be paid on municipal wastewater revenues.



STATE OF WASHINGTON – KING COUNTY

--SS.

205037
CITY OF SEATTLE, CLERKS OFFICE

No.

Affidavit of Publication

The undersigned, on oath states that he is an authorized representative of The Daily Journal of Commerce, a daily newspaper, which newspaper is a legal newspaper of general circulation and it is now and has been for more than six months prior to the date of publication hereinafter referred to, published in the English language continuously as a daily newspaper in Seattle, King County, Washington, and it is now and during all of said time was printed in an office maintained at the aforesaid place of publication of this newspaper. The Daily Journal of Commerce was on the 12th day of June, 1941, approved as a legal newspaper by the Superior Court of King County.

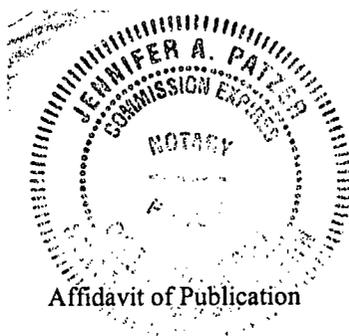
The notice in the exact form annexed, was published in regular issues of The Daily Journal of Commerce, which was regularly distributed to its subscribers during the below stated period. The annexed notice, a

CT:122292 ORDINANCE

was published on

12/04/06

The amount of the fee charged for the foregoing publication is the sum of \$ 234.60, which amount has been paid in full.



[Handwritten Signature]

Subscribed and sworn to before me on
12/04/06 *[Handwritten Signature]*

Notary public for the State of Washington,
residing in Seattle

State of Washington, King County

City of Seattle

ORDINANCE 122292

AN ORDINANCE relating to wastewater services of Seattle Public Utilities; amending Seattle Municipal Code Section 21.28.040 to adjust wastewater rates; and amending Seattle Municipal Code Section 21.76.040 to adjust credits to low-income wastewater customers.

WHEREAS, Seattle Municipal Code ("SMC") Section 21.28.040 Subsection B defines the wastewater volume rate to be the sum of the treatment rate, system rate, and, where applicable, the Master Metered Residential Development ("MMRD") surcharge; and

WHEREAS, the treatment rate was last increased on January 1, 2005; and

WHEREAS, Seattle Municipal Code Section 21.28.040 Subsection B.1 requires that, for rates effective January 1, 2007 and thereafter, Seattle Public Utilities ("SPU") shall calculate annually a new treatment rate component of the wastewater volume rate; and

WHEREAS, the treatment rate is based on the projected cost of treatment services provided by King County, divided by projected billed wastewater consumption, each as approved by the Seattle City Council, multiplied by an amount to cover costs of taxes and low income rate assistance; and

WHEREAS, SPU's analysis of projected treatment costs and projected wastewater consumption billed to customers for 2007 shows that the existing treatment rate will not provide sufficient revenues to pay the associated treatment costs; and

WHEREAS, SPU has determined that one of the components of the treatment rate calculation, the treatment multiplier, needs to be updated due to a change in the method of calculating the City Business and Occupation Tax; and

WHEREAS, credits for qualified low-income customers not billed directly by SPU for water or wastewater services are based on typical residential bills, and credits for such customers need to be revised to reflect changes in wastewater rates; NOW, THEREFORE,

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. Subsection 21.28.040 B.1 of the Seattle Municipal Code is amended as follows:

21.28.040 Wastewater volume charge.

B. The wastewater volume rate shall be the sum of the treatment rate, system rate and MMRD surcharge, as follows:

1. Treatment rate: The "treatment rate" shall be the rate required to pay the cost of wastewater treatment, interception and disposal services provided by King County ("treatment cost"). ~~((Effective January 1, 2004, the treatment rate shall be \$4.22 per CCF.))~~ Effective January 1, 2005, the treatment rate shall be \$4.72 per CCF. For rates effective January 1, 2007 and thereafter, Seattle Public Utilities shall calculate annually a new treatment rate. The new treatment rate shall be the amount obtained when (a) the projected treatment cost is divided by the projected billed wastewater consumption, each for the next calendar year ~~((and each as specified in the most recent ordinance passed by City Council for the purpose of calculating the new treatment rate.))~~ and (b) the result is multiplied by ~~((one hundred and sixteen and one-half percent (16.5%)))~~ ~~one hundred sixteen and seven-tenths percent (16.7%))~~ to cover the costs of taxes and low income rate assistance. The projected treatment cost shall be the treatment cost anticipated for the upcoming calendar year, which projected treatment cost may include an adjustment to reflect the difference, whether positive or negative, between the total treatment cost expected to be paid by Seattle Public Utilities in the current year and the total wastewater volume charge revenues attributable to the treatment rate expected for the current year. No later than October 1 of each year, Seattle Public Utilities shall submit a written report of the proposed treatment rate for the following year and its effect on the total wastewater volume rate to the Chair of the Environment, Emergency Management and Utilities Committee. Such treatment rate ((Each new treatment rate calculated in accordance with this Subsection B.1)) shall be effective ((on each) the following January 1 ((commencing January 1, 2007.)) unless otherwise directed by ordinance. ((City Council in the most recent treatment rate ordinance.))

Section 2. Subsection 21.76.040 A.1 of the Seattle Municipal Code is amended as follows:

21.76.040 Utility low income rate assistance.

A. Drainage, Wastewater, and Water. Persons qualified by the Human Services Department as eligible recipients of low income utility credits provided for in Section 21.76.010 (eligible recipients) shall be granted low income billing credits in the following amounts:

1. Wastewater. Eligible recipients billed directly by Seattle Public Utilities for wastewater services and residing in single-family dwellings shall receive a credit equal to 0.5 times the total current billing. Eligible recipients not billed directly by Seattle Public Utilities for wastewater services shall receive the following credits based on dwelling type:

Effective Date -- Single-family and duplex

-- Multifamily dwelling

~~((January 1, 2003)) -- ((16.58 per month)) -- ((16.29 per month))~~

~~((January 1, 2004)) -- ((15.34 per month)) -- ((10.62 per month))~~

January 1, 2005 -- \$17.12 per month -- \$11.52 per month

January 1, 2007 -- \$18.37 per month -- \$13.41 per month

At the time of a change to the wastewater volume charge described in SMC 21.28.040, the Director of Seattle Public Utilities shall calculate new credits based on dwelling type for eligible recipients not billed directly by Seattle Public Utilities. The credit for Single-family and duplex customers shall be 0.5 times the wastewater volume charge multiplied by 5.2 CCF, which is typical single family residential sewer billed consumption. The credit for Multifamily dwelling customers shall be 0.5 times the wastewater volume charge multiplied by 3.6 CCF, which is typical multifamily sewer billed consumption.

Section 3. This ordinance shall take effect and be in force thirty (30) days from and after its approval by the Mayor, but if not approved and returned by the Mayor within ten (10) days after presentation, it shall take effect as provided by Municipal Code Section 1.04.020.

Passed by the City Council the 20th day of November, 2006, and signed by me in open session in authentication of its passage this 20th day of November, 2006.

Nick Licata
President of the City Council
Approved by me this 22nd day of November, 2006.

Gregory J. Nickels, Mayor
Filed by me this 22nd day of November, 2006.

(Seal) Judith Pippin
City Clerk

Publication ordered by JUDITH PIPPIN,
City Clerk

Date of publication in the Seattle Daily
Journal of Commerce, December 4, 2006

12/4(205037)