



Woodbridge Sanitary District

Capacity Charge Update September 29, 2016



Prepared for:
Woodbridge Sanitary District

Prepared by:
Kjeldsen, Sinnock & Neudeck, Inc.



September 29, 2016

John Welch
Woodbridge Sanitary District
19720 Benedict Drive
Woodbridge, CA 95258

Re: Capacity Charge Update

Dear John:

Please find enclosed the Capacity Charge Update report prepared for the Woodbridge Sanitary District (District). Kjeldsen, Sinnock & Neudeck, Inc., (KSN) has incorporated the District's comments to the draft report in this final document. We have enclosed five hard copies of the report with a CD containing Word and PDF versions of these documents.

KSN is pleased to have had this opportunity to work with District staff in preparation of the report and we look forward to opportunities to assist the District in the future. Should you have any questions regarding the project please contact Neal Colwell at (209) 946-0268.

Sincerely,
KJELDSSEN, SINNOCK & NEUDECK, INC.



Kristy Chang, EIT 153979



Neal Colwell, RCE 59437



w/enclosures

- 5 – Copies – Bound Copies of Report
- 1 – CD with duplicate electronic Word and PDF versions

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Exhibits

- Exhibit A: Estimated Replacement Value of Existing Facilities Available to Serve Existing and Future Connections
- Exhibit B: Appendix B: Woodbridge Sanitary District Sewer Charges Document of the April 15, 2015 Woodbridge Sanitary District Sewer Rate Update, by Hansford Economic Consulting

Introduction and Overview

1.1 BACKGROUND AND PURPOSE

Woodbridge Sanitary District (District) has retained Kjeldsen, Sinnock & Neudeck, Inc. (KSN) to review and update the District's sewer capacity charges. In the Woodbridge Sanitary District Capacity Assessment Report dated June 6, 2014, prepared by Kjeldsen, Sinnock & Neudeck, Inc. (KSN), wastewater treatment and disposal facilities have available capacity for a potential 94 new additional connections as identified within the District boundaries¹, with existing trunk sewer facilities expected to have sufficient capacity to accommodate the additional flows. This report is based on identified available capacity in existing facilities as summarized in the Capacity Assessment Report and from the District's experience with existing sewer facilities performance during wet-weather periods. For the collection system, it is assumed that existing facilities have sufficient capacity to accommodate infill development, though depending on the location of future development, site-specific improvements may be necessary. Figure 1-1 depicts the current District boundary encompassing approximately 418 acres. This area is the basis of the area of study for this report.

It is possible that development project-specific improvements will be required to serve new development, such as sewer line extensions, etc. These development project-specific improvement costs are not included in this capacity fee basis.

The purpose of this update is to determine the capacity charges that will equitably recover the full costs of infrastructure and assets required to serve new development. The recommended charges are developed and designed to meet applicable requirements of the California Government Code (CGC).

Capacity charges calculated here-in are based on existing District facilities and assume continued compliance with Waste Discharge Requirements No. 93-213. New regulatory requirements or new improvements required to maintain compliance with existing permits are not included in this analysis.

1.2 GOVERNMENT CODE REQUIREMENTS

Per CGC Section 66013 et. seq., sewer capacity charges shall not exceed the estimated reasonable cost of providing the service for which the fee or charge is imposed, unless approved by a two-thirds vote. A capacity charge is defined as a charge for public facilities in

¹ Note that based on supplemental information, peak influent pumping capacity was confirmed to be adequate for existing flows.

existence at the time a charge is imposed or charges for new public facilities to be acquired or constructed in the future that are of proportional benefit to the person or property being charged, including supply or capacity contracts for rights or entitlements, real property interests, and entitlements and other rights of the local agency involving capital expense relating to its use of existing or new public facilities.²

When receiving payment of the capacity charges, the District must deposit it in a separate fund and only expend the collected payments for the purposes defined for a capacity charge. Any interest income earned from investing this separate fund will be deposited and expended in the same way.³

The District shall also provide the following information to the public, 180 days after the last day of each fiscal year, or included in the District's annual financial report⁴:

1. A description of the charges deposited in the fund.
2. The beginning and ending balance of the fund and the interest earned from investment of moneys in the fund.
3. The amount of charges collected in that fiscal year.
4. An identification of all of the following:
 - a. Each public improvement on which charges were expended and the amount of the expenditure for each improvement, including the percentage of the total cost of the public improvement that was funded with those charges if more than one source of funding was used.
 - b. Each public improvement on which charges were expended that was completed during that fiscal year.
 - c. Each public improvement that is anticipated to be undertaken in the following fiscal year.
5. A description of each interfund transfer or loan made from the capacity charge fund, including an identification of the public improvements on which the transferred funds are, or will be, expended, the date on which the loan will be repaid, and the rate of interest that the fund will receive on the loan.

² CGC Section 66013 (b)(3)

³ CGC Section 66013 (c)

⁴ CGC Section 66013 (d)

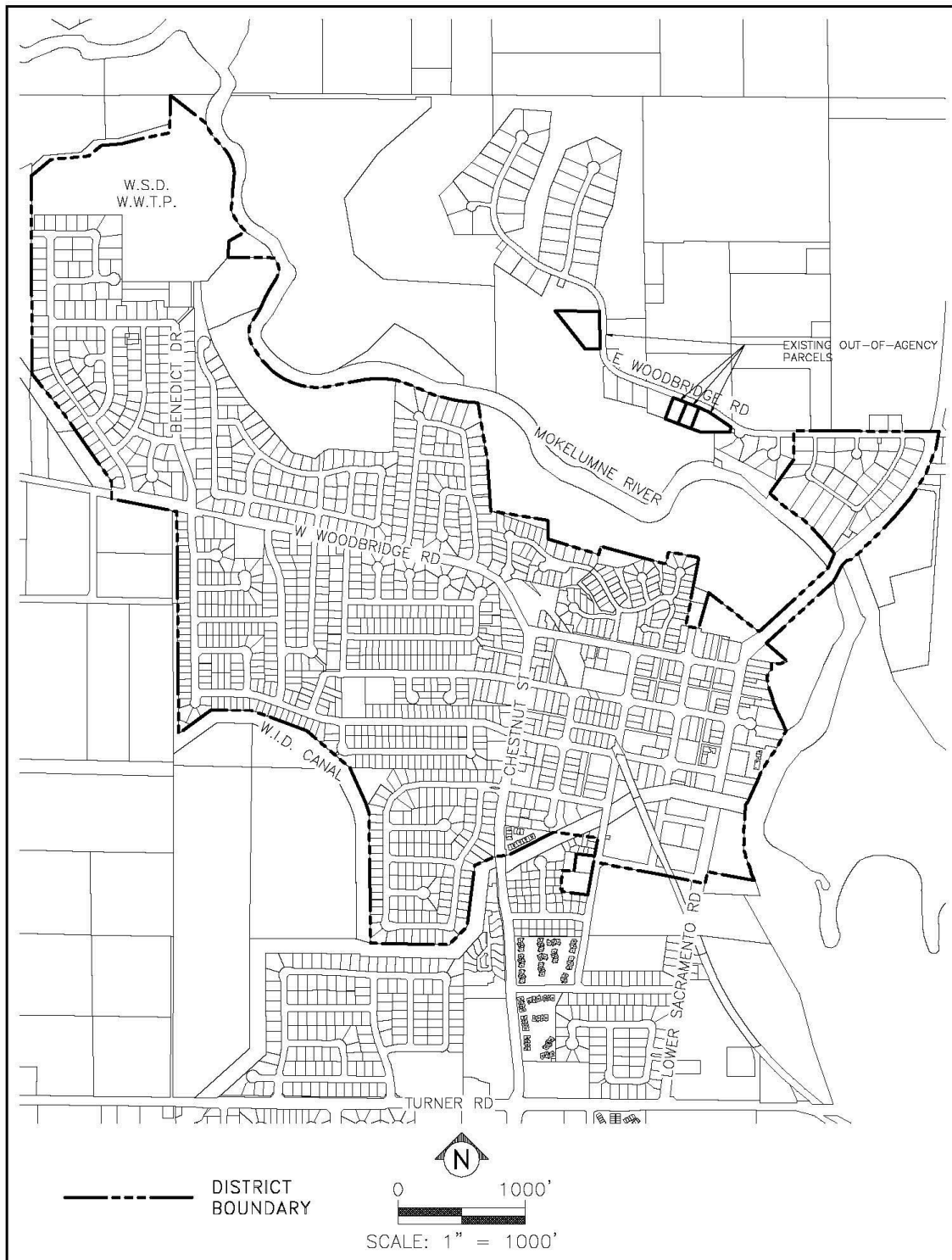


Figure 1-1
Existing Woodbridge Sanitary District Boundary

The separate fund requirements do not apply to the following⁵:

1. Funds received to construct public facilities pursuant to a contract between the District and another party.
2. Charges used to pay existing debt service or charges that must be accounted for differently due to a contractual obligation to bondholders.
3. Charges used to reimburse the District or another party who advanced funds under a reimbursement agreement or contract for facilities in existence at the time the charges are collected.
4. Charges collected on or before December 31, 1998.

The accounting practices required by the Government Code are to be followed by the District, and capacity charges are not to be used for repairing or replacing infrastructure that will not provide benefit to the new connections.

⁵ CGC Section 66013 (f)

Current Capacity Charges

Currently, the District levies capacity charges on new sewer connections to recover the costs of infrastructure and assets, existing or future, to provide sewer service for each new connection.

Currently, the District charges \$2,128.00 for every 5,000 square feet of land area of the parcel that the new connection serves. This capacity charge was last calculated in 1993, and has not been updated since then. The charge was based on replacement costs of the District land, wastewater treatment plant infrastructure, and collection system components at that time. Replacement costs were adjusted to 1993 prices.

This charge is outdated and the update will cover any new infrastructure with a more specific fee schedule consistent with the District's existing basis for collecting sewer use fees.

Capacity Charge Methodology

Capacity charge may be developed using several methodologies. The District's charges may include the costs attributable to the increased demand for public facilities reasonably related to providing capacity to new development, but such charges cannot include costs associated with existing deficiencies.

3.1 AVAILABLE METHODS

The District's facilities have remaining capacity to serve anticipated development, and no capacity related improvements to these existing facilities are expected to be necessary under current permit conditions. Based on these conditions, the capacity charges associated with existing facilities should be based on the concept of new development buying into capacity in the existing facilities. Several valuation methodologies may be used to determine the cost of capacity, including:

1. Original cost, where valuation is based on the original cost of the facilities at the time of construction;
2. Net book value, where valuation is based on the original cost less accumulated depreciation;
3. Replacement cost less depreciation, where valuation is based on original cost adjusted to reflect the cost of reproducing or replacing the system in current dollars less accumulated depreciation; and
4. Replacement costs, where valuation is based on original cost adjusted to reflect replacing the system in current dollars.

This report employs method 4, replacement cost, to calculate capacity charge, since the District's existing sewer facilities have significant available capacity to serve future users, and have been maintained by existing users. The replacement cost method entails the following steps:

1. Identifying those sewer facilities that do not need to be expanded or replaced to serve future users;
2. Calculating a replacement value for those identified facilities;
3. Calculating the average cost on a per user class basis, e.g., residential, commercial, institutional user classes; and

-
4. Implementing the charge by adopting new sewer capacity charges by ordinance or resolution as applicable.

If significant improvement or expansion of existing facilities was necessary, other methods of capacity charge calculations would be potentially applicable.

The above methodology does not include potential development project-specific improvements, such as sewer line extensions, that might be needed to extend service. Such development project-specific improvements are understood to be project-specific costs and are not part of the cost of buying-in to capacity in the District's existing facilities.

3.2 CALCULATIONS

In identifying the sewer facilities to be assessed, KSN has determined these facilities to include the following:

1. District trunk lines, including along Benedict Drive and Woodbridge Road;
2. Existing sewer lift stations;
3. All minor sewer lines that could serve infill development;
4. District land; and
5. All wastewater treatment and disposal facilities and support structures and improvements.

The original cost of the identified assets have been adjusted to current dollars using the 20-city national average Construction Cost Index (CCI) published by the Engineering News Record (ENR). This adjusted cost is presented as a reasonable estimate of the cost of replacing these existing facilities. The July 2016 CCI is used as the current comparison value. Using the ENR CCI is the best available method of estimating replacement value, short of preparing a detailed cost estimate to replace existing facilities, however it is our opinion that this method does underestimate actual total replacement cost. True replacement cost would require compliance with modern design criteria, modern environmental requirements, and current permit conditions. Therefore the CCI cost adjustment method is expected to result in minimum costs for facilities replacement. Actual replacement cost would likely to be greater.

The estimated current land value was calculated by using the Consumer Price Index (CPI) from the United States Bureau of Labor Statistics as an adjustment factor. As with facilities replacement cost, actual land value will vary. The list of District assets expected to provide benefit to future uses is shown in Exhibit A, along with replacement cost calculations.

To identify the average cost per user class, the total number of existing and anticipated future connections was determined. KSN has previously determined facility capacity in the June 2014 Capacity Assessment available to meet identified future users. A cost per Equivalent Dwelling Unit (EDU), or Sewer Service Unit (SSU) has been calculated based on the replacement value of the facilities available to serve existing and future connections. An EDU, which is used in the

Capacity Assessment is equivalent to a SSU in this report and the District's basis for residential and non-residential sewer user fees. Using a population basis, an estimated 90 gallons per capita per day, and 2.8 residents per SSU, Table 3-1 presents the planned capacity for District facilities and a per EDU or SSU and replacement value.

**Table 3-1
Planned Capacity and Replacement Value per EDU/SSU Basis**

	Current Resident Population	Potential Occupancy of Unoccupied Connections	Anticipated future Population (94 EDUs)	Total
Service Population ^(a)	3,310	126	263	3,699
	Per capita WW generation rate (gallons per person per day) ^(a)			90
	Per EDU WW generation rate (gallons per EDU per day) ^(a)			252
	Planned Capacity (Mgal) ^(b)			0.33
	Existing Facilities Total Replacement Value			\$5,798,327.89
	Replacement Value per gallon			\$17.42
	Replacement Value per EDU/SSU (Rounded)			\$4,389.00

(a) Values determined in the District's 2014 Capacity Assessment

(b) Equivalent to approximately 1,320 EDUs/SSUs.

Only flow is used in this calculation, as both wastewater flow and relative load is addressed in assigning an equivalent SSU to each customer base (residential, commercial, industrial). These assignments are determined by the volume, Biological Oxygen Demand (BOD), and suspended solids (SS) of waste discharges from each customer classification as expected to have been used in the basis of the District's customer classifications.

Proposed Capacity Charges

This section presents the proposed sewer capacity charges using the calculated replacement value methodology and the resultant cost per SSU developed in Section 3.

4.1 PROPOSED SCHEDULE OF CAPACITY CHARGES

To determine the allocation of costs to different types of development, the same classifications as outlined in Appendix B: Woodbridge Sanitary District Sewer Charges Document of the April 15, 2015 Woodbridge Sanitary District Sewer Rate Update, by Hansford Economic Consulting, is used. Details on this allocation is contained in Exhibit B. Based on these same user classifications, Table 4-1 presents the proposed residential capacity charges and Table 4-2 presents the proposed non-residential capacity charges.

Table 4-1
Proposed Schedule of Capacity Charges – Residential

Number of Bedrooms	Sewage Service Units	Charge
1	0.75	\$3,291.00
2	1.00	\$4,389.00
3	1.25	\$5,486.00
4	1.50	\$6,583.00
5	1.75	\$7,680.00
6	2.00	\$8,778.00
7	2.25	\$9,875.00
8	2.50	\$10,972.00

**Table 4-2
Proposed Schedule of Capacity Charges – Non-residential**

User Classification	Unit Charge	Unit of Measure
1. Meeting place, religious	\$4,389.00	Per 200 seats
2. Meeting place, public	\$4,389.00	Per 100 seats
3. Hotel, motel without kitchenettes	\$4,389.00	Per 3 beds
4. Hotel, motel with kitchenettes	\$4,389.00	Per unit
5. Veterinary clinic	\$4,389.00	Per 4 employees
6. Post office	\$4,389.00	Per 15 employees
7. Funeral parlor	\$4,389.00	Per 3 employees
8. Service station with service garages	\$1,755.00	Per pump
9. Service station without service garages	\$627.00	Per pump
10. Car wash, automatic bay ¹	\$87,780.00	Per bay
11. Car wash, self serve bays	\$8,778.00	Per bay
12. School, 8th grade and below	\$4,389.00	Per 20 students
13. High school	\$4,389.00	Per 15 students
14. Eating place, seating only	\$4,389.00	Per 10 seats
15. Eating place, seating and takeout	\$4,389.00	Per 7 seats
16. Eating place, "pizza parlor"	\$4,389.00	Per 35 seats
17. Eating place, take-out only	\$4,389.00	Per 5 employees
18. Lunch truck business	\$4,389.00	Per 5 employees
19. Laundry, coin-op., reg. mach.	\$2,926.00	Per machine
20. Laundry, coin-op., big mach.	\$4,389.00	Per machine
21. Comm. laundry and dry cleaning	\$4,389.00	Per 3 employees
22. Dentist's office	\$4,389.00	Per 5 employees
23. Office, store, warehouse manufacturer, doctor's chiropractor's and X-ray offices	\$4,389.00	Per 8 employees
24. Grocery store, supermarket (having veg/fruit or butcher/meat sections)	\$4,389.00	Per 4 employees
25. Bar	\$4,389.00	Per 20 seats
26. Barber, beauty shop	\$4,389.00	Per 3 workstations
27. Hospital, convalescent home	\$4,389.00	Per 3 beds
28. Rest and retirement home	\$4,389.00	Per 3 beds
29. Mobile home park	\$3,300.00	Per pad
30. RV dump station	\$4,389.00	Per station
31. RV park with sewer connection	\$2,926.00	Per space
32. RV park without sewer connection	\$2,194.50	Per space

¹ This fee is based on the 20 SSU's per automatic bay as outlined in the District's Sewer Charges (Exhibit B).

4.2 RECOMMENDED ANNUAL ADJUSTMENTS

The above presented capacity charges are based on adjusting replacement value to a July 2016 ENR CCI basis at 10,379, based on the 20-cities average. It is recommended that on an annual basis, the District review the base capacity charge basis per SSU and update it to the then-current ENR CCI 20-cities average.

Exhibit A:

**Estimated Replacement Value of Existing Facilities Available to Serve Existing
and Future Connections**

Asset ID	Property Description	Date In Service	Book Cost	ENR CCI at Date in Service	July 2016 ENR CCI	Estimated Replacement Value
1	1 1/2 HP PUMP	11/10/97	\$ 1,951.73	5838	10379	\$ 3,470
100	LAND ¹	9/1/49	\$ 86,467.00	23.9	240.647	\$ 870,629
155	C.C. VISTA INTERCEPTOR	1/1/80	\$ 10,977.60	3237	10379	\$ 35,198
205	POND D GRADING	10/25/95	\$ 4,640.80	5511	10379	\$ 8,740
210	ENTRANCE ROAD & YARD PA\	8/4/95	\$ 13,987.00	5506	10379	\$ 26,366
215	ADDITIONS- FYE 1997	11/15/96	\$ 12,872.61	5740	10379	\$ 23,276
216	COLLECTION FACILITY	9/1/49	\$ 42,463.20	477 ²	10379	\$ 923,953
217	PLANT EXPANSION	5/1/82	\$ 19,950.10	3825	10379	\$ 54,134
218	DRIVEWAY	5/11/82	\$ 620.00	3825	10379	\$ 1,682
219	PLANT EXPANSION	6/30/82	\$ 353,369.17	3825	10379	\$ 958,855
220	SEWAGE DISPOSAL PLANT	6/1/81	\$ 282,198.30	3535	10379	\$ 828,553
221	FENCING	6/1/72	\$ 789.57	1753	10379	\$ 4,675
222	DOCKS (4)	4/8/91	\$ 3,650.00	4766	10379	\$ 7,949
223	BUILDING MOVING	5/13/91	\$ 4,500.00	4801	10379	\$ 9,728
224	ADDITIONS- FYE 1997	11/15/96	\$ 5,900.51	5740	10379	\$ 10,669
241	FACILITY	1/1/93	\$ 277,073.93	5071	10379	\$ 567,097
242	ADDITIONS- FYE 1997	1/8/97	\$ 12,340.84	5765	10379	\$ 22,218
246	97/98 POND IMPROVEMENTS	7/1/97	\$ 93,056.00	5863	10379	\$ 164,733
256	CITY WATER LINE INSTALLATION	7/11/01	\$ 3,754.00	6404	10379	\$ 6,084
259	SLUDGE BED # 1	7/9/02	\$ 14,820.00	6605	10379	\$ 23,288
260	SLUDGE BED #2	10/1/02	\$ 15,586.00	6579	10379	\$ 24,588
261	GROUNDWATER MONITORING	10/1/02	\$ 12,000.00	6397	10379	\$ 19,470
262	OFFICE ROOF	4/16/03	\$ 2,289.00	6635	10379	\$ 3,581
263	SEWER PIPELINE - MOKELUMNE	3/21/03	\$ 102,631.69	6627	10379	\$ 160,739
264	GATE ENTRY SYSTEM	4/7/04	\$ 2,940.00	7017	10379	\$ 4,349
267	CHAINLINK FENCE	1/20/05	\$ 12,205.00	7297	10379	\$ 17,360
271	CONTROL PANNEL FOR LIFTS'	1/3/06	\$ 23,712.00	7660	10379	\$ 32,129
272	MICROSCREEN	10/18/05	\$ 87,000.00	7563	10379	\$ 119,393
273	REHABILITATED PIPELINE - Mi	11/8/05	\$ 196,601.99	7630	10379	\$ 267,435
274	SEWER PIPELINE IMPROVEMENT	8/18/06	\$ 18,863.81	7722	10379	\$ 25,355
276	MOTOR STARTER AERATOR	3/20/08	\$ 6,469.86	8109	10379	\$ 8,281
278	HOUSE WASTEWATER BRUSH	6/30/08	\$ 16,973.33	8185	10379	\$ 21,523

Asset ID	Property Description	Date In Service	Book Cost	ENR CCI at Date in Service	July 2016 ENR CCI	Estimated Replacement Value
280	FENCING AT COUNTRY CLUB I	7/9/08	\$ 2,800.00	8293	10379	\$ 3,504
283	AERATOR	1/15/09	\$ 18,123.75	8549	10379	\$ 22,003
287	3 WELLS	9/9/09	\$ 11,559.00	8586	10379	\$ 13,973
288	(2) 5HP PUMPS AND MOTORS	9/21/09	\$ 15,214.13	8586	10379	\$ 18,391
291	SUBMERSIBLE SHREDDER SE\	6/30/10	\$ 1,438.00	8805	10379	\$ 1,695
297	AERATOR (2)	11/2/10	\$ 34,846.76	8951	10379	\$ 40,406
303	IMHOFF TANK HANDRAILS	5/2/12	\$ 6,973.54	9290	10379	\$ 7,791
307	MOTOR 7.5 HP	5/8/13	\$ 3,925.00	9516	10379	\$ 4,281
310	ROAD IMPROVEMENTS	11/13/13	\$ 60,713.00	9666	10379	\$ 65,191
312	PLAN EQUIPMENT SHED	6/30/14	\$ 750.00	9800	10379	\$ 794
313	ORANGE ST PIPE CROSSING REPLACEMENT	4/30/14	\$ 9,049.00	9750	10379	\$ 9,633
314	COUNTRY CLUB PIPE CROSSINGS REPLACEMENT	6/30/14	\$ 9,000.00	9800	10379	\$ 9,532
320	OFFICE REMODEL	6/30/15	\$ 35,874.09	10039	10379	\$ 37,089
322	WWTP ELECTRICAL REPAIRS	6/30/15	\$ 215,735.28	10039	10379	\$ 223,042
323	ORANGE ST PIPE CROSSING REPLACEMENT	6/30/15	\$ 82,702.00	10039	10379	\$ 85,503
					Total	\$5,798,327.89

- 1 Calculated using Consumer Price Index (CPI)
- 2 Due to unavailable monthly data, an annual average CPI in 1949 is used instead.

Exhibit B:

Appendix B: Woodbridge Sanitary District Sewer Charges Document of the April 15, 2015 Woodbridge Sanitary District Sewer Rate Update, by Hansford Economic Consulting

APPENDIX B

WOODBIDGE SANITARY DISTRICT SEWER CHARGES DOCUMENT

Woodbridge Sanitary District

Sewer Charges

Classification

All users shall be classified for wastewater collection, treatment and disposal purposes in accordance with the principal activity conducted by the person, or the quantity and quality of discharge, as determined by the General Manager/Chief Plant Operator and/or District Engineer. The purpose of classification is to facilitate the regulation of wastewater discharge based on quantity and quality of flow, to provide an effective means of waste source control, and to establish a system of sewage service charges and capacity fees which will ensure, but not limited to, recovery of District capital, operating and maintenance cost in an equitable manner. It is the responsibility of the user to provide the District with a reasonable estimation of wastewater quantity and quality, or other applicable units of measure, and any increases thereof, for the purpose of classification and assessment of services charges and capacity fees. The District has the right to periodically survey uses of commercial establishments to ensure that the correct user classification is being used for assessment of services charges.

Domestic System Service Charges (unmetered accounts)

- A. Basis. Charges for use of the domestic system shall be determined by the volume, BOD (Biochemical Oxygen Demand), and SS (suspended solids) of wastes discharged. In addition, charges for preparation and maintaining the sewer master facility, office building, and expansion of the District Treatment Facilities are allocated based upon volume, BOD, and SS.
- B. Applicability. Those residential and commercial users whose discharge of wastes classify them as residential or as commercial low, medium, or high-strength users shall pay charges as determined in this section. Determination of the category for each specific user shall be made by the General Manager/Chief Plant Operator and/or District Engineer based upon information furnished by the user.
- C. Users. All users shall be assigned sewage service units. The minimum sewage service units assigned to any commercial user shall be 1.0 unit. Service charges for all users shall be determined by multiplying the cost of one sewage service unit by the number of sewage service units assigned to each user.

1. Residential user sewage service units shall be based upon the number of bedrooms per dwelling units as follows:

Number of Bedrooms	Sewage Service Units
1	0.75
2	1.00
3	1.25
4	1.50
5	1.75
6	2.00
7	2.25
8	2.50

2. Commercial user sewage service charges shall be based on the number of sewage service units assigned to each user. The unit of measure for determining the number of sewage service units assigned to each user is as follows:

User Descriptions	Unit of Measure
1. Meeting place, religious	Each 200 seats
2. Meeting place, public	Each 100 seats
3. Hotel, motel without kitchenettes	Each 3 beds
4. Hotel, motel with kitchenettes	Each unit
5. Veterinary clinic	Each 4 employees
6. Post office	Each 15 employees
7. Funeral parlor	Each 3 employees
8. Service station with service garages	Each 2.5 pumps
9. Service station without service garages	Each 7 pumps
10. Car wash, automatic bay	20 SSU's per bay
11. Car wash, self serve bays	2 SSU's per bay
12. School, 8th grade and below	Each 20 students
13. High school	Each 15 students
14. Eating place, seating only	Each 10 seats

15. Eating place, seating and take-out	Each 7 seats
16. Eating place, "pizza parlor"	Each 35 seats
17. Eating place, take-out only	Each 5 employees
18. Lunch truck business	Each 5 employees
19. Laundry, coin-op., reg. mach.	Each 1.5 machines
20. Laundry, coin-op., big mach.	Each machine
21. Comm. laundry and dry cleaning	Each 3 employees
22. Dentist's office	Each 5 employees
23. Office, store, warehouse manufacturer, doctor's chiropractor's and X-ray offices	Each 8 employees
24. Grocery store, supermarket (having veg/fruit or butcher/meat sections)	Each 4 employees
25. Bar	Each 20 seats
26. Barber, beauty shop	Each 3 workstations
27. Hospital, convalescent home	Each 3 beds
28. Rest and retirement home	Each 3 beds
29. Mobile home park	Each 1.33 pads
30. RV dump station	Each station
31. RV park with sewer connection	Each 1.50 spaces
32. RV park without sewer connection	Each 2.00 spaces

One sewage service unit shall be assigned to each unit of measure. Fees shall be based on a minimum of one sewage service unit and fractions of sewage service units thereafter. At the discretion of the General Manager/Chief Plant Operator and/or the District Engineer, a commercial user's service charges and/or capacity fees may be based on actual wastewater discharge flows estimated by use of an influent water meter or other appropriate means.

D. Significant Users.

1. Significant users may be assessed two additional sewage service units in service charges to cover the District's costs of meeting Federal Pretreatment Program requirements.