



**UNIT DEFINITION FOR  
COST-OF-SERVICE  
CALCULATION AND  
REPORTING POLICY**

**December 12, 2025**

# **Unit Definition For Cost-Of-Service Calculation And Reporting Policy**

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# UNIT DEFINITION FOR COST-OF-SERVICE CALCULATION AND REPORTING POLICY

Adopted by the LiSWA Board of Directors on this \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_.

## **PURPOSE**

The purpose of this Unit Definition for Cost-of-Service Calculation and Reporting Policy ("Policy") is to establish the standard for calculating the units of measure to be used in determining the share of cost for the provision of wastewater services to Lincoln-SMD1 Wastewater Authority ("LiSWA") members and setting requirements for updating the units as described and defined below.

## **BACKGROUND**

LiSWA was established on November 30, 2022, by the execution of a Joint Powers Agreement ("JPA") between the City of Lincoln ("City") and the County of Placer ("County"), collectively the "Member Agencies". The JPA set forth that the cost of service applied to each Member Agency would be the percentage of Equivalent Dwelling Units ("EDUs") that are connected and providing flow to the Wastewater Treatment and Reclamation Facility ("WWTRF"), as more specifically explained in the JPA, Section 10 (Budget; Cost / Rate Setting).

Each Member Agency, in their own regulations or practices, define EDUs differently; therefore, it is important for LiSWA to provide a clear written criteria for counting and reporting of the units of measure for the determination of the cost of service for each Member Agency.

## **POLICY**

The Policy of LiSWA for establishing the units of measurement for the determination of the cost of service for the Member Agency is provided in three parts; (1) the Definition of Unit for Cost of Service; (2) Standard Factors for the units; and (3) the Updating and Reporting of the units.

### **A. Definition of Unit for Cost-of-Service**

The Wastewater Treatment and Reclamation Unit ("WWTRU") will be the unit of measure for determining the cost of service to each Member Agency. For purposes of clarity, the WWTRU is synonymous to all references to EDUs in the JPA, or any other document created by LiSWA or that was used during the establishment of LiSWA.

B. WWTRU Standard Factors

The following table titled **LiSWA WWTRU STANDARD FACTORS** (“WWTRU Factors”) details the appropriate WWTRU factor for each connection into the wastewater system for the purpose of calculating the total WWTRUs contributing to the wastewater facility operated by LiSWA. Additionally, the following general criteria apply:

1. Special provisions can be made within each category where, in the judgment of the Member Agency engineer or its otherwise designated, qualified professional, application of the WWTRU Factors produce inequities or irregularities justifying revision. Prescribed connection charges apply only to the uses listed. Where multiple uses, within the meaning of the WWTRU Factors connection charge - are contained in the same structure, the engineer or its otherwise designated, qualified professional, will determine and allocate the respective square footage dedicated to each use, and will determine a composite connection charge composed of the respective connection charges for each such use.
2. Classification of shell buildings having no use when connecting to the sewage system shall be determined based on the judgment of the engineer or that Member Agency's otherwise designated, qualified professional, based on building permit data, applicable zoning, and plans of the developer. Subsequent modifications to such buildings may result in reclassification and the assessment of additional incremental charges. No refunding of previously paid connection charges will be made where modifications are made to any structure which places it in a classification with a lower connection charge rate.
3. The engineer or that Member Agency's otherwise designated, qualified professional, may require additional documentation, procedures, tests, or studies to appropriately classify the connection fees. Such requirements may include, but are not limited to, flow monitoring, flow equalization, installation of flow controls, special treatment, and specific discharge permitting.

LiSWA WWTRU STANDARD FACTORS	
Ordinance Code of Member Agencies' Types of Service	LiSWA WWTRU Factors <sup>(a)</sup>
<b>Residential</b>	
Single-Family Residential	1 WWTRU per dwelling unit
Multi-Family Residential (includes detached Accessory Dwelling Units)	0.714 WWTRU per dwelling unit
Duplex	0.771 WWTRU per dwelling unit
Mobile homes	0.714 WWTRU per space
RV Parks	0.357 WWTRU per space
Active Adult Residential <sup>(b)</sup>	0.714 per dwelling unit
<b>Ultra Low Density</b>	
Warehouses	1 WWTRU per 12,000 sq. ft.
Auditorium, Lodge, Meeting Hall, Library, Museum, or Funeral Home without kitchen	1 WWTRU per 12,000 sq. ft.
Auto Sales and Tire Sales	1 WWTRU per 12,000 sq. ft.
Misc. Public Buildings	1 WWTRU per 12,000 sq. ft.
<b>Low Density</b>	
Retail/Grocery store with less than 12,000 sq. ft.	1 WWTRU per 6,000 sq. ft.
Sports/Fitness Centers without shower and laundry	1 WWTRU per 6,000 sq. ft.
Light Industrial Manufacturing	1 WWTRU per 6,000 sq. ft.
Financial Institutions	1 WWTRU per 6,000 sq. ft.
Church without kitchen	1 WWTRU per 6,000 sq. ft.
Dry Cleaners	1 WWTRU per 6,000 sq. ft.
<b>Medium Density</b>	
Storage facilities	1 WWTRU per 3,000 sq. ft. of office space <sup>(c)</sup>
Theaters, Bowling Alley, Entertainment centers without kitchen	1 WWTRU per 3,000 sq. ft.
Auto Repair and Oil Change	1 WWTRU per 3,000 sq. ft.
Offices	1 WWTRU per 3,000 sq. ft.
Auditorium, Lodge, Church, Meeting Hall, Library, Museum or Funeral Home with kitchen	1 WWTRU per 3,000 sq. ft.
Schools/ Day Care	1 WWTRU per 3,000 sq. ft.
Retail/Grocery store with 12,000 sq. ft. or more	1 WWTRU per 3,000 sq. ft.
Massage or Physical Therapy	1 WWTRU per 3,000 sq. ft.

LiSWA WWTRU STANDARD FACTORS	
Ordinance Code of Member Agencies' Types of Service	LiSWA WWTRU Factors <sup>(a)</sup>
<b>High Density</b>	
Barber/Beauty shop, Groomer, and Nail Salon	1 WWTRU per 1,500 sq. ft.
Convenience Store or Gas Station	1 WWTRU per 1,500 sq. ft.
Medical/dental offices	1 WWTRU per 1,500 sq. ft.
Sports/Fitness Centers with shower or laundry	1 WWTRU per 1,500 sq. ft.
Heavy Industrial	1 WWTRU per 1,500 sq. ft.
Bars	1 WWTRU per 1,500 sq. ft
Restaurants without dishwashing	1 WWTRU per 1,500 sq. ft
Coffee Shop without food preparation	1 WWTRU per 1,500 sq. ft
<b>Special Commercial Users</b>	
Hospitals	0.5 WWTRU per bed
Rest home, Convalescent hospital, Memory Care Facility	0.33 WWTRU per bed
Stand Alone Public Restroom	1 WWTRU per structure
Carwashes attached to gas stations	1 WWTRU per 800 sq. ft
Standalone Carwashes	1 WWTRU per 200 sq. ft
Laundromats	2/3 WWTRU per washer
Restaurants with drive throughs	1 WWTRU per 350 sq. ft
Restaurants with dishwashing	1 WWTRU per 500 sq. ft
Bakeries	1 WWTRU per 500 sq. ft
Mortuaries	1 WWTRU per 250 sq. ft
Brewery <sup>(b)</sup>	<p><b>High volume:</b> Annual production of beer in barrels * 31 gallons per barrel * 7 gallons of water used per gallon of beer produced * 0.65-78 gallons of wastewater produced per gallon of water used / 365 days / 190 gallons per WWTRU</p> <p><b>Low volume:</b> annual production of beer in barrels * 31 gallons per barrel * 4.5 gallons of water used per gallon of beer produced * 0.65 gallons of wastewater produced per gallon of water used / 365 days / 190</p>
Hotel/Motel with kitchen	1 WWTRU per dwelling unit

LiSWA WWTRU STANDARD FACTORS	
Ordinance Code of Member Agencies' Types of Service	LiSWA WWTRU Factors <sup>(a)</sup>
Hotel/Motel without kitchen	0.5 WWTRU per dwelling unit
High Strength or High Quantity <sup>(de)</sup>	
Low Strength - High Quantity	$gpd\ flows/(((gpd\ flows - 25,000)/1000) * 2.15) + 215$
High Strength	$(gpd/215) * (0.61 + (BOD/200) * 0.22 + (TSS/200) * 0.17) + \text{special treatment or handling costs}$

(a) A minimum of 1 WWTRU will be assigned for each connection/permit (shall not apply to residential facilities). If there are multiple businesses discharge to one connection under a single permit, each business is assigned WWTRUs either as a fraction of the minimum of 1 WWTRU per connection/permit or based on square footage, whichever is greater.

(b) Active Adult Residential assigned 0.714 WWTRUs per dwelling unit regardless of Land Use Code Description.

(c) WWTRUs assigned solely based on square footage of office space.

(~~e~~) ~~High Volume Brewery defined as producing more than 10,000 barrels of beer per year, where one barrel equals 31 gallons. Low Volume Brewery defined as producing less than 10,000 barrels of beer per year.~~

(de) High strength defined as greater than 200 mg/L of BOD or TSS. High Quantity defined as greater than 25,000 gpd.

gpd = gallons per day  
mg/L = milligrams per liter  
BOD = Biological Oxygen Demand  
TSS = Total Suspended Solids

### C. Updating and Reporting

The JPA established the beginning cost allocation to the Member Agencies based upon respective EDU contributions to the WWTRF. The reference of EDU in the calculation is equivalent to a WWTRU defined in this policy.

The initial cost allocation for LiSWA is based on the active connections as of 08/31/2022, as stated in the JPA and follows:

$$\begin{aligned}
& 8,338 \text{ (County) WWTRUs} / 22,194 \text{ (City) WWTRUs} \\
& 8,338 + 22,194 = 30,532 \text{ Total WWTRUs} \\
& 8,332 / 30,532 = 27.3\% \text{ (County)} \\
& 22,194 / 30,532 = 72.7\% \text{ (City)}
\end{aligned}$$

With the adoption of this policy, and as approved by the LiSWA Board, the updated cost allocation for LiSWA, will be modified effective January 1, 2026 to reflect the revised

WWTRU Standard Factors is as follows:

~~9,000.7 (County) WWTRUs~~

~~23,387.3 (City) WWTRUs~~

~~9,000.7 + 23,387.3 = 32,388 Total WWTRUs~~

~~9,000.7 / 32,388 = 27.8% (County)~~

~~23,387.3 / 32,388 = 72.2% (City)~~

Each Member Agency shall provide to LiSWA at the end of each quarter of the year, or as otherwise requested by LiSWA, a report including current and new connections to their wastewater system and their associated WWTRUs for that type of connection based on the factors in the table above titled LiSWA WWTRU Standard Factors.

The first report to LiSWA shall be provided no later than April 1, 2026, and shall account for all WWTRU's connected from the adoption of this policy to March 31, 2026.