



SARATOGA SPRINGS

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Notice of Public Hearing

Notice is hereby given that the City of Saratoga Springs City Council will conduct a public hearing to consider public input regarding the adoption of an amended Impact Fee Facilities Plans Impact Fee Analyses, and Amended Impact Fees for Parks (Parks, Recreation, Trails and Open Space).

The hearing will be conducted during the regular City Council meeting beginning at 6:00 p.m. on Tuesday, March 18th, 2025, at the City Offices located at 1307 North Commerce Drive, Suite 200, Saratoga Springs, Utah 84045. Following the public hearing, the City Council will vote on whether to approve the items.

The Impact Fees Facilities Plans, executive summaries of the Impact Facilities Plans and Impact Fee Analyses, executive summaries of the Impact Fee Analyses, and a draft of the proposed enactment/ordinances wherein the amended impact fees are enacted are available at the Saratoga Springs Public Library, on the City's website at www.saratogasprings-ut.gov and upon request.

Questions may be directed to the Public Works dept. 801-766-6506.
Public Comments may also be submitted to comments@saratogasprings-ut.gov

Posted: March 5, 2025.

ORDINANCE NO. ____ (DATE)

ORDINANCE ADOPTING AN AMENDED PARKS, RECREATION, TRAILS, AND OPEN SPACE IMPACT FEE FACILITIES PLAN AND ANALYSIS AND AN AMENDED PARKS, RECREATION, TRAILS, AND OPEN SPACE IMPACT FEES ENACTMENT IN THE CITY OF SARATOGA SPRINGS; PROVIDING FOR THE CALCULATION AND COLLECTION OF SUCH FEES; PROVIDING FOR APPEAL, MEDIATION, ARBITRATION, ACCOUNTING, AND SEVERABILITY OF THE SAME; AND OTHER RELATED MATTERS

WHERAS, on May 16, 2024 the City properly noticed its intent to update its Parks, Recreation, Trails, and Open Space Impact Fees Facilities Plan and Analysis;

WHEREAS, Zion's Public Finance prepared a draft Parks, Recreation, Trails, and Open Space Impact Fees Facilities Plan and a draft Parks, Recreation, Trails, and Open Space Impact Fees Analysis to assess the level of Parks, Recreation, Trails, and Open Space service currently provided to existing residents, a proposed level of service, the excess capacity in the existing infrastructure that is available to accommodate new growth without diminishing the current and proposed level of service, the proportionate cost of excess capacity available to serve new growth and the cost of additional facilities that must be constructed to maintain the proposed level of service, without increasing the level of service to existing residents and to recommend a valid impact fee based on their analysis;

WHEREAS, on February 11, 2025, the City provided affected entities and the development community representatives with the draft Parks, Recreation, Trails, and Open Space Impact Fees Facilities Plan and draft Parks, Recreation, Trails, and Open Space Impact Fees Analysis and invited the same to an open house to discuss their comments and concerns regarding the draft plan and analysis;

WHEREAS, on February 19, 2025, the City held an open house to hear public comments and concerns regarding the draft Parks, Recreation, Trails, and Open Space Impact Fees Facilities Plan and the draft Parks, Recreation, Trails, and Open Space Impact Fees Analysis to affected entities and to the development community representatives;

WHEREAS, a copy of the Parks, Recreation, Trails, and Open Space Impact Fees Facilities Plan and Parks, Recreation, Trails, and Open Space Impact Fees Analysis are attached hereto as Exhibits A and B respectively;

WHEREAS, on March 5, 2025 the City properly posted a copy of the summary and a full copy of the certified Parks, Recreation, Trails, and Open Space Impact Fee Facilities Plan and Analysis and the draft Parks, Recreation, Trails, and Open Space Impact Fees Enactment, both dated November 2024;

WHEREAS, on March 5, 2025 the City properly noticed its intent to adopt the certified Parks, Recreation, Trails, and Open Space Impact Fees Impact Fee Facilities Plan and Analysis as well as its intent to hold a public hearing and possibly adopt this Ordinance;

WHEREAS, Saratoga Springs is authorized pursuant to the Impact Fee Act, Utah Code § 11-36a-101 *et seq.* to adopt Parks, Recreation, Trails, and Open Space Impact Fees; and

WHEREAS, Zion's Public Finance has certified its work as compliant with the Impact Fees Act; and

WHEREAS, on March 5, 2025 as a Class A notice, the City published notice of the date, time, and place of the public hearing to consider the Impact Fee Facilities Plan, Impact Fee Analysis, and this Impact Fee Enactment; and

WHEREAS, on March 18, 2025, the City Council held a public hearing regarding the proposed and certified Parks, Recreation, Trails, and Open Space Impact Fee Facilities Plan, Parks, Recreation, Trails, and Open Space Impact Fee Analysis, and this Parks, Recreation, Trails, and Open Space Impact Fee Ordinance; and

WHEREAS, after careful consideration and review of the comments at the public hearing and the comments of the participants, the Council has determined that it is in the best interest of the health, safety, and welfare of the inhabitants of Saratoga Springs to:

1. adopt the Impact Fee Facilities Plan for Parks, Recreation, Trails, and Open Space Facilities;
2. adopt the Parks, Recreation, Trails, and Open Space Impact Fee Analysis; and
3. enact this Ordinance to:
 - a. amend its current Parks, Recreation, Trails, and Open Space impact fees;
 - b. provide for the calculation and collection of such fees;
 - c. authorize a means to consider and accept an independent fee calculation for atypical development requests;
 - d. provide for an appeal process consistent with the Impact Fees Act;
 - e. update its accounting and reporting method;
 - f. all in a manner that is consistent with the Impact Fees Act.

NOW, THEREFORE, BE IT ORDAINED by the Saratoga Springs City Council as follows:

**SECTION I – IMPACT FEE FACILITIES PLAN AND ANALISYS: PARKS,
RECREATION, TRAILS, AND OPEN SPACE**

The Parks, Recreation, Trails, and Open Space Impact Fee Facilities Plan and Parks, Recreation, Trails, and Open Space Impact Fee Analysis attached hereto as Exhibits A and B respectively are hereby adopted.

SECTION II – ENACTMENT

Chapter 7.06 of the City Code is hereby repealed and replaced with the following:

Chapter 7.06. Parks, Recreation, Trails, and Open Space Impact Fee.

- 7.06.01. Definitions.**
- 7.06.02. Findings and Purpose.**
- 7.06.03. Establishment of Parks, Recreation, Trails, and Open Space Service Area.**
- 7.06.04 Adoption and Imposition of Parks, Recreation, Trails, and Open Space Impact Fees.**
- 7.06.05. Use of Parks, Recreation, Trails, and Open Space Impact Fees.**
- 7.06.06. Adjustments.**
- 7.06.07. Accounting, Expenditure, and Refunds.**
- 7.06.08. Impact Fee Challenges and Appeals.**
- 7.06.09. Severability.**

As used in this Chapter the following terms shall have the meanings herein set out:

- 1. “City” means the City of Saratoga Springs and its incorporated boundaries.
- 2. “Parks, Recreation, Trails, and Open Space Impact Fees” means the Parks, Recreation, Trails, and Open Space Impact Fees adopted and imposed by this Chapter on residential Development Activity within the City.
- 3. “Parks, Recreation, Trails, and Open Space Public Facilities” means the Parks, Recreation, Trails, and Open Space capital facilities that have a life expectancy of ten or more years and are owned or operated by or on behalf of the City.
- 4. “Development Activity” or “new development” means any construction or expansion of a residential building, structure, or use, any change in use of a building or structure, or any change in the use of land to expand residential occupancy and the need for System Improvements.
- 5. “Residential Unit” means an average dwelling unit in the City of Saratoga Springs, as further detailed in the 2018-2024 Parks, Recreation, Trails, and Open Space Impact Fees Analysis.
- 6. “System Improvement” means the Parks, Recreation, Trails, and Open Space improvements identified in the 2018-2024 Parks, Recreation, Trails, and Open Space Impact Fees Facilities Plan to maintain the proposed level of service
- 7. “Utah Impact Fees Act” means Utah Code Chapter 11-36a.

7.06.02. Findings and Purpose.

The City Council hereby finds and determines:

- 1. The Parks, Recreation, Trails, and Open Space facilities impact fee must be updated periodically to comply with state law and to maintain the level of service for Parks,

Recreation, Trails, and Open Space proposed in the Parks, Recreation, Trails, and Open Space Impact Fee Facilities Plan and Analysis.

2. The 2018-2024 Parks, Recreation, Trails, and Open Space Facilities Impact Fee Plan and 2018-2024 Parks, Recreation, Trails, and Open Space Analysis identify the:
 - a. projected residential development activity in the City through 2028,
 - b. level of service for Parks, Recreation, Trails, and Open Space facilities that serve existing residents;
 - c. excess Parks, Recreation, Trails, and Open Space facilities capacity that is available to serve new growth in the existing infrastructure;
 - d. proposed level of service for the City, which does not raise the existing level of service for current residents;
 - e. additional capital facilities that are required to maintain the proposed and Parks, Recreation, Trails, and Open Space level of service without burdening existing residents with costs of new development activity; and the
 - f. maximum fee justified by the study.

7.06.03. Establishment of City Wide Service Area.

The City Council hereby approves and establishes a City Wide Parks, Recreation, Trails, and Open Space Service Area for which the Parks, Recreation, Trails, and Open Space Impact Fee herein provided will be imposed.

7.06.04. Adoption and Imposition of Parks, Recreation, Trails, and Open Space Impact Fees.

1. A Parks, Recreation, Trails and Open Space Impact Fee for all new residential development activity \$3182,5,607.45 – a debt service credit appropriate for the calendar year in which the fee is charged. The Parks, Recreation, Trails and Open Space impact fee shall adjust on January 1 of each year as follows:

<u>2018-2025</u>	<u>\$2,388,445,607.45</u>
<u>2019-2026</u>	<u>\$2,448,335,627.14</u>
<u>2020-2027</u>	<u>\$2,504,775,645.69</u>
<u>2021-2028</u>	<u>\$2,558,025,663.41</u>
<u>2022-2029</u>	<u>\$2,608,815,680.41</u>
<u>2023-2030</u>	<u>\$2,656,745,696.79</u>
<u>2024-2031</u>	<u>\$2,702,475,712.62</u>
<u>2025-2032</u>	<u>\$2,745,655,727.98</u>
<u>2026-2033</u>	<u>\$2,786,875,742.93</u>
<u>2027-2034</u>	<u>\$2,825,825,757.69</u>

7.06.05. Use of Parks, Recreation, Trails, and Open Space Impact Fees.

The Parks, Recreation, Trails, and Open Space Impact Fees collected by the City shall be used as provided in the Parks, Recreation, Trails, and Open Space Impact Fee Facilities Plan.

7.06.06. Adjustments.

1. The City shall adjust the calculation of all, or any component, of the Parks, Recreation, Trails, and Open Space impact fees imposed by this Chapter as necessary to:
 - a. respond to unusual circumstances in specific cases;
 - b. ensure that the impact fees are imposed fairly; and
 - c. adjust the amount of the Impact Fees to be imposed on a particular development based upon studies and data submitted by the developer that are approved by the City Council.
2. The City Council shall allow credit against, or proportionate reimbursement from, impact fees for the:
 - a. dedication of land for a System Improvement; and
 - b. full or partial construction of a:
 - i. System Improvement; or
 - ii. publicly accepted and dedicated capital improvement that will offset the need for a System Improvement.

7.06.07. Accounting, Expenditure, and Refunds.

The City shall account for, expend and refund Parks, Recreation, Trails, and Open Space Impact Fees in accordance with this Chapter and the Utah Impact Fee Act.

7.06.08. Impact Fee Challenges and Appeals.

1. Any person required to pay an Impact Fee who believes the fee does not meet the requirements of the Impact Fees Act or this Chapter may file a written request for information with the City.
2. The City shall provide the person with a copy of the Parks, Recreation, Trails, and Open Space Impact Fee Facilities Plan and Parks, Recreation, Trails, and Open Space Analysis, the specific calculation staff used to calculate the Parks, Recreation, Trails, and Open Space Impact Fee for the person, if applicable, and any other relevant information relating to the Impact Fees. The City may charge for all copies provided for in response to such a request in an amount set out in the City's Consolidated Fee Schedule.
3. At any time prior to thirty days after paying an Impact Fee, the person required to pay an Impact Fee and wishes to challenge the fee may request a third party advisory opinion in accordance with UCA §13-43-205
4. Within thirty days after paying an Impact Fee, any person who has paid the fee and wishes to challenge the fee shall file:
 - a. a written appeal with the City Hearing Examiner;

- b. a request for arbitration; or
 - c. an action in district court.
- 5. The written appeal shall be delivered to the City Manager and shall set forth in detail all grounds for the appeal and all facts relied upon by the appealing party with respect to the fee being appealed.
 - a. Upon receipt of an appeal, the City Hearing Examiner shall schedule a hearing and shall consider all evidence presented by the appellant, as well as all evidence presented by staff. The City Hearing Examiner shall schedule the appeal hearing and thereafter render its written findings of fact, conclusions of law and decision no later than thirty days after the challenge to the impact fee is filed.
 - b. Within ninety days of a decision upholding an Impact Fee by the City Hearing Examiner or within 120 days after the date the challenge to the impact fee was filed, whichever is earlier, the person who filed the appeal may petition the Fourth Judicial District Court for Utah County for review of the Hearing Examiner's decision. In the event of a petition to the Fourth Judicial District Court, the City shall transmit to the reviewing court the record of its proceedings including its minutes, findings, orders and, if available, a true and correct transcript of its proceedings.
 - i. If the proceeding was tape recorded, a transcript of that tape recording is a true and correct transcript for purposes of this Subsection.
 - ii. If there is an adequate record, the:
 - A. court's review is limited to the record provided by the City; and
 - B. court may not accept or consider any evidence outside the City's record unless that evidence was offered to the City Hearing Examiner and the court determines that it was improperly excluded by the City Hearing Examiner.
 - iii. If there is an inadequate record, the court may call witnesses and take evidence.
 - iv. The court shall affirm the decision of the City Council if the decision is supported by substantial evidence.
- 6. If the request is for arbitration, both the City and the person requesting arbitration shall comply with UCA § 11-36a-705.
- 7. Within thirty days after paying an Impact Fee, the state, a school district or a charter school may alternatively submit a written request for mediation to the City Manager.
 - a. Both the City and the specified public agency shall comply with UCA §11-36a-704.

7.06.09. Severability.

If any section, subsection, sentence, clause, or portion of this Chapter is, for any reason, held to be invalid or unconstitutional by a court of competent jurisdiction, the remainder of this Chapter

shall not be affected thereby and shall remain in effect and be enforced to the extent permitted by law.

SECTION III – AMENDMENT OF CONFLICTING ORDINANCES

If any ordinance, resolution, policy or map of the City heretofore adopted is inconsistent herewith it is hereby amended to comply with the provisions hereof. If it cannot be amended to comply with the provisions hereof, the inconsistent provision is hereby repealed.

SECTION IV – EFFECTIVE DATE

This ordinance shall take effect upon its passage by a majority vote of the Saratoga Springs City Council and following notice and publication as required by the Utah Code §§10-3-710—11. Additionally, the amended impact fees will not go into effect until at least 90 days after this ordinance was passed pursuant to Utah Code § 11-36a-401(2). The effective date of the amended impact fees is estimated to be _____, 2025.

SECTION V – SEVERABILITY

If any section, subsection, sentence, clause, phrase, or portion of this ordinance is, for any reason, held invalid or unconstitutional by any court of competent jurisdiction, such provision shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions of this ordinance.

SECTION VI – PUBLIC NOTICE

The Saratoga Springs Recorder is hereby ordered, in accordance with the requirements of Utah Code § 10-3-710–711, to do as follows:

- a. deposit a copy of this ordinance in the office of the City Recorder; and
- b. publish notice as follows:
 - i. publish a short summary of this ordinance on the Utah Public Notice Website created in Utah Code § 63F-1-701 and on the City's official website; and
 - ii. publish a short summary of this ordinance in a public location within the City that is reasonably likely to be seen by residents of the City.

ADOPTED AND PASSED by the City Council of the City of Saratoga Springs, Utah, this ___ day of March, 2025.

Signed: _____
Jim Miller, Mayor

Attest: _____
Nicolette Fike, City Recorder

CITY COUNCIL VOTE AS RECORDED

Councilmembers:	Yes	No	Abstain	Excused
Audrey Barton	_____	_____	_____	_____
Christopher Carn	_____	_____	_____	_____
Michael McOmber	_____	_____	_____	_____
Lance Wadman	_____	_____	_____	_____
Stephen Willden	_____	_____	_____	_____
Mayor Jim Miller (tie only)	_____	_____	_____	_____

DRAFT

SARATOGA SPRINGS



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DRAFT PARKS, RECREATION, OPEN SPACE, AND TRAILS IMPACT FEE FACILITIES PLAN



Prepared by Zions Public Finance, Inc.

February 2025

Executive Summary

Background

Saratoga Springs (“City”) intends to provide and maintain satisfying parks, trails, and recreation facilities that enhance the quality of life for its residents. With the rapid growth the City is experiencing, this presents challenges in maintaining service levels. Therefore, the City intends to charge impact fees to assist with the costs of new capital facilities necessitated by the demands of new growth. The City’s Master Plan for Parks, Recreation, Trails, and Open Space forms the basis for this Impact Fee Facilities Plan (IFFP).

Saratoga Springs has outlined its plans for future parks, recreation, open space, and trail facilities in its 2022 General Plan.¹ Its future plans include, but are not limited to: (1) acquiring and developing additional park land, (2) acquiring and developing parks that are 5 acres and larger, (3) upgrading existing parks, (4) partnering with public and private agencies, facilities, organizations, groups and developers to provide additional facilities and programs, and (5) implementing proposed trail and bike lane networks.

The entirety of the City’s vision and goals can be found in its General Plan, pp. 59-63.

The City has determined that there is one service area citywide and that there is excess capacity in the Marina and Patriot Park. All other parks, trails, and recreation facilities are considered to be at full capacity in 2024. Only residential development is considered to create demand for parks, trails, and recreation facilities and therefore only residential growth has been considered in the determination of impact fees.

Projections for population growth in Saratoga Springs are as follows:

TABLE 1: PROJECTED POPULATION GROWTH, 2024-2034

Year	Population
2024	64,334
2025	69,022
2026	73,877
2027	78,898
2028	84,085
2029	89,438
2030	94,958
2031	100,644
2032	106,496
2033	112,514
2034	114,764

Source: Saratoga Springs; ZPFI

¹ The 2022-2042 General Plan Update was adopted September 6, 2022, by Saratoga Springs. It directly references goals and research that are found in the Parks, Recreation, Trails, and Open Space Master Plan prepared by Landmark Design and subsequently adopted by the City on May 5, 2020

Identify the Existing and Proposed Levels of Service and Excess Capacity

Utah Code 11-36a-302(1)(a)(ii)(iii)

The IFFP considers only *system* facilities in the calculation of impact fees. For the City, this has been determined to mean community and regional parks (including the Marina and Patriot Park) and trail systems. Local parks and trails are considered *project* improvements and have not been included in the calculation of impact fees.

Existing service levels are based on the (2024) levels of service in the City for both parks and trails.² Existing and proposed service levels are shown in the table below.

TABLE 2: EXISTING AND PROPOSED LEVELS OF SERVICE (LOS)

	Existing LOS	Proposed LOS	Excess Capacity
Marina (population capacity per marina)	64,334	85,970	21,636
Patriot Park (Regional Fields Complex; population capacity)	64,334	85,970	21,636
Park Land and Improvements (acres, with improvements, per 1,000 persons)	3.22	3.22	0
Trail Miles - Concrete (trail miles per 1,000 persons)	0.08	0.08	0
Trail Miles - Asphalt (trail miles per 1,000 persons)	0.36	0.36	0

The City intends to maintain service levels for both parks and trails. Only the Marina and Patriot Park have excess capacity. Other parks and trails in the City are part of one overall recreation system designed to meet the needs and desires of its residents for physical and leisure activities.

Identify Demands Placed Upon Existing Public Facilities by New Development Activity at the Proposed Level of Service

Utah Code 11-36a-302(1)(a)(iv)

The table below shows the declining service levels that would occur in Saratoga Springs, due to population growth, if no new facilities are added. Each of these declining service levels is discussed in more detail in the body of this report.

TABLE 3: IMPACTS TO SERVICE LEVELS DUE TO NEW DEVELOPMENT IF NO IMPROVEMENTS ARE MADE

	Units Acres/Miles per 1,000 Population 2024	Units Acres/Miles per 1,000 Population 2034
Park Land and Improvements (acres per 1,000 persons)	3.22	1.81
Trail Miles - Concrete (trail miles per 1,000 persons)	0.08	0.04
Trail Miles - Asphalt (trail miles per 1,000 persons)	0.36	0.20
Excess Capacity 2024		Excess Capacity 2034
Marina	21,636	(28,794)
Patriot Park	21,636	(28,794)

² The IFFP shows different figures than the Master Plan. This difference occurs for two reasons: 1) the IFFP cannot include project improvements (i.e., local parks), which are included in the level of service in the Master Plan; and 2) the IFFP establishes the service level based on the 2024 population, whereas the Parks, Recreation, Trails, and Open Space Master Plan establishes its metrics based on 2020 figures which were used when the plan was prepared by Landmark Design and subsequently adopted by the City on May 5, 2020.

Identify How the Growth Demands Will Be Met

Utah Code 11-36a-302(1)(a)(v)

New development will buy into the excess capacity in the Marina and Patriot Park. An additional marina will become available once the current Marina reaches capacity, and Patriot Park is undergoing its second and third phase of development to expand its capacity to buildout. The additional Marina and Patriot Park additions are anticipated to cost \$24,871,147.13 and \$40,665,336.46, respectively. However, the Marina will benefit from a grant in the amount of \$10,515,150.00. The cost of the new additions will be proportionally allocated to new development and credits will be made for grant funds received. These calculations are detailed in the IFA.

In order to maintain the existing level of service at the other parks, recreation, and trail facilities, the projected new development over the next ten years will require the construction or acquisition of new facilities in the amount of \$46,525,674. When Marina and Patriot Park costs are included the total costs reach \$70,325,969.

TABLE 4: NEW FACILITIES AND EXCESS CAPACITY COSTS NEEDED TO MEET THE DEMANDS OF NEW GROWTH, 2024-2034

Description	Amount
Park Land and Improvements	\$41,107,336
Trails – Concrete	\$1,129,266
Trails – Asphalt	\$4,289,072
Total (System Parks and Trails)	\$46,525,674
Additional Marina ³	\$6,376,332
Patriot Park - Phase 2 and 3 ⁴	\$17,423,963
Total Costs to Meet Growth Demands 2024-2034	\$70,325,969

Consideration of Revenue Sources to Finance Impacts on System Improvements

Utah Code 11-36a-302(2)

This Impact Fee Facilities Plan includes a thorough discussion of all potential revenue sources for parks, recreation, and trails improvements. These revenue sources include grants, bonds, interfund loans, impact fees and anticipated or accepted dedications of system improvements.

³This cost was calculated by (1) taking the weighted cost per capita for buy-in of the excess capacity at the current marina and for the cost per capita for the new marina resulting from new development, and (2) multiplying it by the growth in population over the study period (50,430 persons). Detailed calculations of these figures can be found in the IFA.

⁴The total cost expected to be incurred over the next 10 years for Patriot Park and its excess capacity is calculated the same way as the additional Marina (see footnote 3).

Utah Code Legal Requirements

Utah law requires that communities prepare an Impact Fee Facilities Plan (IFFP) before preparing an Impact Fee Analysis (IFA) and enacting an impact fee. Utah law also requires that communities give notice of their intent to prepare and adopt an IFFP. This IFFP follows all legal requirements as outlined below. The City has retained Zions Public Finance, Inc. (ZPFI) to prepare this Impact Fee Facilities Plan in accordance with legal requirements.

Notice of Intent to Prepare Impact Fee Facilities Plan

A local political subdivision must provide written notice of its intent to prepare an IFFP before preparing the Plan (Utah Code §11-36a-501). This notice must be posted on the Utah Public Notice website. The City has complied with this noticing requirement for the IFFP.

Preparation of Impact Fee Facilities Plan

Utah Code requires that each local political subdivision, before imposing an impact fee, prepare an impact fee facilities plan. (Utah Code 11-36a-301).

Section 11-36a-302(a) of the Utah Code outlines the requirements of an impact fee facilities plan which is required to identify the following:

- (i) identify the existing level of service
- (ii) establish a proposed level of service
- (iii) identify any excess capacity to accommodate future growth at the proposed level of service
- (iv) identify demands placed upon existing facilities by new development activity at the proposed level of service; and
- (v) identify the means by which the political subdivision or private entity will meet those growth demands.

Further, the proposed level of service may:

- (i) exceed the existing level of service if, independent of the use of impact fees, the political subdivision or private entity provides, implements, and maintains the means to increase the existing level of service for existing demand within six years of the date on which new growth is charged for the proposed level of service; or
- (ii) establish a new public facility if, independent of the use of impact fees, the political subdivision or private entity provides, implements, and maintains the means to increase the existing level of service for existing demand within six years of the date on which new growth is charged for the proposed level of service.

In preparing an impact fee facilities plan, each local political subdivision shall generally consider all revenue sources to finance the impacts on system improvements, including:

- (a) grants
- (b) bonds
- (c) interfund loans
- (d) impact fees; and
- (e) anticipated or accepted dedications of system improvements.

Certification of Impact Fee Facilities Plan

Utah Code 11-36a-306 states that an impact fee facilities plan shall include a written certification from the person or entity that prepares the impact fee facilities plan. This certification is included at the conclusion of this analysis.

Draft

Impact Fee Facilities Plan

Saratoga Springs has outlined its plans for future parks, recreation, open space, and trail facilities in its 2022 General Plan.⁵ Its future plans include, but are not limited to: (1) acquiring and developing additional park land, (2) acquiring and developing parks that are 5 acres and larger, (3) upgrading existing parks, (4) partnering with public and private agencies, facilities, organizations, groups and developers to provide additional facilities and programs, and (5) implementing proposed trail and bike lane networks.

The General Plan also lists goals and strategies which include, but are not limited to: (1) implementing the Saratoga Springs Parks, Recreation, Trails and Open Space Master Plan [which includes the development of Patriot Park Phase 2 and 3], (2) continuing to implement an efficient recreation-centered trail system, (3) exploring the opportunity to provide an indoor recreation facility, and (4) exploring a park, trails, and open space advisory board.

The entirety of the City's vision and goals can be found in its General Plan, pp. 59-63.

Existing Service Levels, Proposed Service Levels, and Excess Capacity

Utah Code 11-36a-302(1)(a)(i)(ii)(iii)

Impacts on recreation-related facilities will come from residential development only. Residential growth is projected as follows:

TABLE 5: PROJECTED POPULATION GROWTH, 2024-2034

Year	Population	Population Growth
2024	64,334	
2025	69,022	4,688
2026	73,877	4,855
2027	78,898	5,021
2028	84,085	5,187
2029	89,438	5,353
2030	94,958	5,520
2031	100,644	5,686
2032	106,496	5,852
2033	112,514	6,018
2034	114,764	2,249
Total	50,430	

Source: Saratoga Springs; ZPFI

Population projections are for 50,430 new residents between 2024 and 2034.

⁵ The 2022-2042 General Plan Update was adopted September 6, 2022, by Saratoga Springs. It directly references goals and research that are found in the Parks, Recreation, Trails, and Open Space Master Plan prepared by Landmark Design and subsequently adopted by the City on May 5, 2020

Existing Service Levels

Marina

The Marina is a unique facility in Saratoga Springs. The City anticipates one additional marina in the future and feels that each marina will serve about half of the population. Therefore, each marina will have the capacity to serve roughly 85,970 persons. The actual cost of improvements of the current Marina is \$6,230,091.56.

TABLE 6: MARINA COST SUMMARY

Marina Costs	
Initial Marina Construction Costs	\$1,762,531.52
2022 Improvements – Jetty and Dredging	\$2,135,402.04
Ongoing Improvements to the Marina (beach area and additional amenities)	\$2,332,158.00
Total	\$6,230,091.56

Population growth is expected to consume all excess capacity available in the current Marina. Therefore, a new marina is needed to maintain the proposed level of service of roughly 85,970 persons per marina. A new marina is currently undergoing construction for a cost of \$24,871,147.13. Grant funds for the new marina have been received in the amount of \$10,515,150.00. The completion of the additional marina will provide additional capacity for the future.

TABLE 7: MARINA - EXISTING AND PROPOSED LEVELS OF SERVICE (LOS)

	Existing LOS	Proposed LOS	Excess Capacity
Marina in 2024 (population capacity per marina)	64,334	85,970	21,636
Two Marinas in 2034 (population capacity total)	114,764	171,940	57,176

Patriot Park

Patriot Park is a regional sports complex that serves the community and surrounding areas of Saratoga Springs. Patriot Park will be considered complete after the phases of land acquisition (phase 2) and installing improvements (phase 3) is complete. The City finished phase 1 of Patriot Park in 2019 and has recently acquired 35 unimproved acres adjacent to the Park to complete phase 2. Upon completion of phase 3, the Park is anticipated to serve Saratoga Springs through buildout. Therefore, phase 1 and phases 2 and 3 of the Park will have the capacity to each serve roughly 85,970 persons.

TABLE 8: PATRIOT PARK COSTS

Patriot Park	Cost
Phase 1 Land and Improvements	\$11,465,270.00
Phase 1 Interest Costs	\$3,647,567.15 ⁶
Phase 1 Total Costs	\$15,112,837.15
Phase 2 Land Costs	\$5,340,561.46
Phase 3 Improvements	\$35,324,775.00
Phase 2 & 3 Anticipated Cost for Patriot Park	\$40,665,336.46

Population growth is expected to consume all excess capacity available in phase 1 of the Park. Therefore, phases 2 and 3 will be needed to maintain the proposed level of service of roughly 85,970

⁶ Calculated by taking total interest payments on the City's bond schedule for Patriot Park.

persons per phase of improvements. Phase 2 has already been completed with the acquisition of 35 acres of unimproved land for \$5,340,561.46. Phase 3 is anticipated to cost \$35,324,775.00, for a total cost of \$40,665,336.46. The completion of the Park will provide more capacity for future development.

TABLE 9: PATRIOT PARK - EXISTING AND PROPOSED LEVELS OF SERVICE (LOS)

	Existing LOS	Proposed LOS	Excess Capacity
Patriot Park – Phase 1 Only 2024 (population capacity)	64,334	85,970	21,636
Patriot Park – Both Phases Complete in 2034 (population capacity total)	114,764	171,940	57,176

Improved Park Land Area

Existing system parks are shown in the table below:

TABLE 10: SYSTEM PARKS

Park	Acres
Harvest Hills Park	13.3
Neptune Park	10.9
Sunrise Meadows Park	4.9
Reid and Ursula Wayman Park	1.2
Inlet Park	18.9
Shay Park	11.8
Talus B (Pinnacle Park)	6.1
Sunrise Bike Park	7.4
Golden Hills Park	7.0
Saratoga Ridge (Mt Saratoga) Park	100.9
Fitness Trail Park + Shadow Ridge Park	10.2
Heron Bay Park	3.6
RC Park	11.2
Total	207.4

The existing level of service for park area is 3.22 acres per 1,000 residents, calculated by dividing the 207.4 eligible park acres by the 2024 population of 64,334.

TABLE 11: EXISTING AND PROPOSED LEVELS OF SERVICE (LOS) FOR SYSTEM PARKS

	Improved Acres	Existing LOS	Proposed LOS
Park Land and Improvements (acres, with improvements, per 1,000 persons)	207.4	3.22	3.22

Park Land and Improvements

The table below summarizes the current type and level of investment in system park improvements to determine an existing standard for system park and trail improvements per acre (excluding the Marina and Patriot Park).

TABLE 12: EXISTING SYSTEM PARK IMPROVEMENTS (EXCLUDES MARINA AND PATRIOT PARK)

Park	Number	Cost Per Unit	Total Cost
Acres	207.4	\$152,587.47 ⁷	\$31,646,641.28
Mowed Acres	55.0	\$150,000.00	\$8,250,000.00
Asphalt (SF)	212,100.0	\$12.50	\$2,651,250.00
Parking lot (spaces)	478.0	\$1,250.00	\$597,500.00
Walking Paths - Concrete (LF)	21,173.0	\$55.00	\$1,164,515.00
Walking Paths - Asphalt (LF)	8,993.1	\$45.00	\$404,689.50
Walking Paths - Dirt Paths (LF)	3,200.0	\$20.00	\$64,000.00
Bike Dirt Trails (LF)	4,114.0	\$50.00	\$205,700.00
Bike Maintenance Station	2.0	\$6,500.00	\$13,000.00
Pavilion (large)	11.0	\$120,000.00	\$1,320,000.00
Pavilion (small)	7.0	\$42,500.00	\$297,500.00
Picnic Tables	86.0	\$2,500.00	\$215,000.00
Benches	74.0	\$1,500.00	\$111,000.00
BBQ Grills	11.0	\$1,200.00	\$13,200.00
Playground/Swings	10.0	\$98,000.00	\$980,000.00
Work Out Equipment	11.0	\$28,000.00	\$308,000.00
Basketball Court	4.0	\$65,000.00	\$260,000.00
Volleyball Court	1.0	\$21,500.00	\$21,500.00
Pickleball Court	2.0	\$65,000.00	\$130,000.00
Soccer Fields	13.0	\$1,000.00	\$13,000.00
Backstop	3.0	\$16,500.00	\$49,500.00
Small Boat/Kayak Ramps	2.0	\$108,925.00	\$217,850.00
Drinking Fountain	14.0	\$15,000.00	\$210,000.00
Restroom	8.0	\$135,000.00	\$1,080,000.00
Lighting	63.0	\$12,500.00	\$787,500.00
Trees	944.0	\$500.00	\$472,000.00
Horseshoes	1.0	\$8,000.00	\$8,000.00
Dog Park (SF)	77,429.0	\$12.00	\$929,148.00
Bike Rack	1.0	\$500.00	\$500.00
Concrete Stage	1.0	\$5,000.00	\$5,000.00
Bridges	3.0	\$5,000.00	\$15,000.00
Total			\$52,440,993.78

*Walking paths are found within the parks and are considered a park amenity. They are separate and distinct from the City's trail system.

With 207.4 existing park acres, the average cost of improvements (not including land) is \$100,262.07⁸ per acre.

In order to maintain the existing service level, the City will need to acquire 162.58 additional acres of park land over the next 10 years. The estimated cost of purchasing park land is \$152,587.47 per acre.

Trail Improvements

The City's trail system only includes trails that are owned by Saratoga Springs. All system trails identified were made of concrete or asphalt for a total length of 154,483 linear feet (29.26 miles).

⁷ Based on Patriot Park Phase 2 acquisition cost per acre

⁸ Calculated by taking the total cost of land and improvements from Table 12 (\$52,440,993.78), subtracting the total cost of acres (\$31,646,641.28), and dividing the result by the number of acres (207.4).

Trails – Concrete

The City currently has 4.96 concrete trail miles. This results in an existing service level of 0.08 concrete trail miles per 1,000 persons, calculated by dividing the 4.96 concrete trail miles by the 2024 population, which has been divided by 1,000.

Trails – Asphalt

The City currently has 24.30 asphalt trail miles. However, 1.23 miles were acquired with grant funds and are not included in existing service levels for the purpose of impact fee calculations. This reduces the asphalt trail miles to 23.07 miles and an existing service level of 0.36 miles per 1,000 persons, calculated by dividing the 23.07 asphalt trail miles by the 2024 population, which has been divided by 1,000.

TABLE 13: SYSTEM TRAILS

Trail Type	Miles	Existing Level of Service (miles per 1,000 persons)	Proposed Level of Service (miles per 1,000 persons)
Concrete	4.96	0.08	0.08
Asphalt	23.07	0.36	0.36

Proposed Service Levels

Marina

The existing Marina has capacity to serve approximately half of the City's projected buildout population, or about 85,970 persons. Because the anticipated population by 2034 will reach 114,764 persons, new development would need to buy into the excess capacity of the Marina on a per capita basis. Furthermore, because the City's population is projected to surpass 85,970 persons by 2029, construction of an additional Marina is currently underway and will serve the City's growing population far into the future.

Patriot Park

Like the Marina, Patriot Park currently has capacity to serve approximately half of the City's projected buildout population, or about 85,970 persons. Because the anticipated population by 2034 will reach 114,764 persons, new development would need to buy into the excess capacity of the Park on a per capita basis. Furthermore, because the City's population is projected to surpass 85,970 persons by 2029, additional land and construction is currently underway and will serve the City's growing population far into the future.

Improved Parks and Trails

Currently, except for the Marina Park and Patriot Park, all other system parks and trails are at capacity. The City desires to maintain existing service levels in the future, as new development occurs.

Based on community input as part of the *Parks, Recreation, Trails, and Open Space Master Plan*, May 2020, p. 72-98, City residents want more trails and better trail connections. However, impact fees will only be considered based on existing service levels, not on increased service levels.

Identify Excess Capacity

The City has identified excess capacity in its Marina and Patriot Park. The remainder of its parks and trails are currently at capacity.

Marina and Patriot Park

The existing Marina and Patriot Park facilities each have capacity to serve 85,970 persons, with excess capacity to serve an additional 21,636 persons. However, because the anticipated population will reach 114,764 persons by 2034, new development will buy into the excess capacity of the existing facilities and expansions for each facility will need to be constructed to maintain the proposed level of service.

Identify Demands Placed on Existing Public Facilities by New Development Activity at Proposed Level of Service and How Those Demands Will Be Met

Utah Code 11-36a-302(1)(a)(iv)(v)

Marina

The Marina has excess capacity to accommodate new development activity until 2029. By 2034, the projected population of 114,764 would result in the existing Marina being 28,794 persons over capacity without another marina. However, the anticipated completion of an additional marina would provide enough capacity to serve the City through buildout.

TABLE 14: MARINA SERVICE LEVEL IMPACTS FROM NEW DEVELOPMENT ACTIVITY, 2024-2034

Year	Population	Population Growth	Marina Capacity if No New Facilities
2024	64,334		21,636
2025	69,022	4,688	16,948
2026	73,877	4,855	12,093
2027	78,898	5,021	7,072
2028	84,085	5,187	1,885
2029	89,438	5,353	(3,468)
2030	94,958	5,520	(8,988)
2031	100,644	5,686	(14,674)
2032	106,496	5,852	(20,526)
2033	112,514	6,018	(26,544)
2034	114,764	2,250	(28,794)
Total		50,430	

Patriot Park

Patriot Park has the same projections as the Marina and can be summarized identically.

TABLE 15: PATRIOT PARK SERVICE LEVEL IMPACTS FROM NEW DEVELOPMENT ACTIVITY, 2024-2034

Year	Population	Population Growth	Patriot Park Capacity if No New Facilities
2024	64,334		21,636
2025	69,022	4,688	16,948
2026	73,877	4,855	12,093
2027	78,898	5,021	7,072
2028	84,085	5,187	1,885
2029	89,438	5,353	(3,468)

Year	Population	Population Growth	Patriot Park Capacity if No New Facilities
2030	94,958	5,520	(8,988)
2031	100,644	5,686	(14,674)
2032	106,496	5,852	(20,526)
2033	112,514	6,018	(26,544)
2034	114,764	2,250	(28,794)
Total		50,430	

Park Land and Park Improvements

Existing park service levels would decline, due to new development activity, from the existing service level of 3.22 acres per 1,000 persons to 1.81 acres per 1,000 residents if no improvements are made.

TABLE 16: PARK LAND AND IMPROVEMENT SERVICE LEVEL IMPACTS FROM NEW DEVELOPMENT ACTIVITY, 2024-2034

Year	Population	Population Growth	Land Acres per 1000 Persons if No New Facilities
2024	64,334		3.22
2025	69,022	4,688	3.00
2026	73,877	4,855	2.81
2027	78,898	5,021	2.63
2028	84,085	5,187	2.47
2029	89,438	5,353	2.32
2030	94,958	5,520	2.18
2031	100,644	5,686	2.06
2032	106,496	5,852	1.95
2033	112,514	6,018	1.84
2034	114,764	2,250	1.81
Total		50,430	

Concrete Trail Miles

The existing level of service of 0.08 concrete trail miles per 1,000 persons would decline to 0.04 concrete trail miles per 1,000 persons if no new improvements are made.

Table 17: Concrete Trail Miles Service Level Impacts from New Development Activity, 2024-2034

Year	Population	Population Growth	Concrete Trail Miles per 1000 Persons if No New Facilities
2024	64,334		0.08
2025	69,022	4,688	0.07
2026	73,877	4,855	0.07
2027	78,898	5,021	0.06
2028	84,085	5,187	0.06
2029	89,438	5,353	0.06
2030	94,958	5,520	0.05
2031	100,644	5,686	0.05
2032	106,496	5,852	0.05
2033	112,514	6,018	0.04
2034	114,764	2,250	0.04
Total		50,430	

Asphalt Trail Miles

The existing level of service of 0.36 asphalt trail miles per 1,000 persons would decline to 0.20 asphalt trail miles per 1,000 persons by 2034 if no new improvements are made.

Table 18: Asphalt Trail Miles Service Level Impacts from New Development Activity, 2024-2034

Year	Population	Population Growth	Asphalt Trail Miles per 1000 Persons if No New Facilities
2024	64,334		0.36
2025	69,022	4,688	0.33
2026	73,877	4,855	0.31
2027	78,898	5,021	0.29
2028	84,085	5,187	0.27
2029	89,438	5,353	0.26
2030	94,958	5,520	0.24
2031	100,644	5,686	0.23
2032	106,496	5,852	0.22
2033	112,514	6,018	0.21
2034	114,764	2,250	0.20
Total		50,430	

Identify the Means by Which the Political Subdivision Will Meet the Growth Demands

The City will need to acquire additional park lands and trail miles and make park and trail improvements to maintain its existing service levels of improved parks. Impact fees will be used to maintain the existing service levels for parks and trails.

Additionally, the City will need to construct an additional Marina and expand Patriot Park in order to maintain its existing levels of service.

The figures in the following table were calculated by multiplying the existing service levels by the cost for each line item by the projected growth in demand over the next ten years.

Table 19: Cost of New Construction Due to New Growth, 2024-2034

Description	Amount
Marina ⁹	\$6,376,332
Patriot Park – Phase 2 Land and Phase 3 Improvements	\$17,423,963
Park Land and Improvements	\$41,107,336
Trails – Concrete	\$1,129,266
Trails – Asphalt	\$4,289,072
Total	\$70,325,969

Consideration of All Revenue Sources

Utah Code 11-36a-302(2)

Grants

The City anticipates that future trail land will be acquired through easements and grants, as it has in the past, and has therefore not included any cost for trail land in the calculation of impact fees. The

⁹ Refer to footnote 3 for the calculation of proportionate cost for the additional Marina and phase 2 of Patriot Park.

City is unaware of any potential grant sources for future parks, recreation, open space, and trails development. However, should it be the recipient of any such grants, it will then look at the potential to reduce impact fees.

While the City has been gifted some park property in the past, it has no future indication of any gifts that will be received by the City. Further, the City has conservatively excluded any gifted properties, or properties acquired through grant funds, from establishing its level of service used in the calculation of impact fees.

Bonds

The City has one outstanding bond for parks, recreation, open space, and trail facilities. The impact fees will need to ensure that appropriate credits are made in order avoid double-payment by new development. While the City could issue bonds in the future in order to fund parks, recreation, or trail facilities, no bonds are currently being contemplated and therefore no costs associated with bond issuance have been included in the calculation of impact fees.

Impact Fees

Because of the growth anticipated to occur in the City, impact fees are a viable means of allowing new development to pay for the impacts that it places on the existing system. This IFFP is developed in accordance with legal guidelines so that an Impact Fee Analysis for Parks, Recreation, Open Space, and Trails may be prepared and the City may charge impact fees for Parks, Recreation, Open Space, and Trails.

Anticipated or Accepted Dedications of System Improvements

Any item that a developer funds must be included in the IFFP if a credit against impact fees is to be issued and must be agreed upon with the City before construction of the improvements.

Certification

Zions Public Finance, Inc. certifies that the attached impact fee facilities plan:

1. includes only the costs of public facilities that are:
 - a. allowed under the Impact Fees Act; and
 - b. actually incurred; or
 - c. projected to be incurred or encumbered within six years after the day on which each impact fee is paid;
2. does not include:
 - a. costs of operation and maintenance of public facilities; or
 - b. costs for qualifying public facilities that will raise the level of service for the facilities, through impact fees, above the level of service that is supported by existing residents; and
3. complies in each and every relevant respect with the Impact Fees Act.

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DRAFT PARKS, RECREATION, OPEN SPACE, AND TRAILS IMPACT FEE ANALYSIS



Prepared by Zions Public Finance, Inc.

February 2025

Executive Summary

Background

Saratoga Springs (“City”) updated its Parks, Recreation, Trails, and Open Space Master Plan in 2020. The Master Plan, along with updated input from the City, form the basis for this Impact Fee Analysis (IFA).

The City has determined that there is one service area citywide and that there is excess capacity in the Marina and Patriot Park. All other parks, trails, and recreation facilities are considered to be at full capacity in 2024. Only residential development is considered to create demand for parks, trails, and recreation facilities and therefore only residential growth has been considered in the determination of impact fees.

Projections for population growth in Saratoga Springs are as follows:

TABLE 1: PROJECTED POPULATION GROWTH, 2024-2034

Year	Population
2024	64,334
2025	69,022
2026	73,877
2027	78,898
2028	84,085
2029	89,438
2030	94,958
2031	100,644
2032	106,496
2033	112,514
2034	114,764

Source: Saratoga Springs; ZPFI

This IFA is organized based on the legal requirements of Utah Code 11-36a-304.

Impact on Consumption of Existing Capacity

Utah Code 11-36a-304(1)(a)

The IFA considers only *system* facilities in the calculation of impact fees. For the City, this has been determined to mean community and regional parks and trail systems. Local parks and trails are considered *project* improvements and have not been included in the calculation of impact fees.

Existing service levels are based on the current levels of service in the City for both parks and trails. Existing and proposed service levels are shown in the table below.

TABLE 2: EXISTING AND PROPOSED SERVICE LEVELS

	Units		
	Existing	Proposed	Excess Capacity
Marina (population capacity per marina)	64,334	85,970	21,636
Patriot Park (population capacity per phase)	64,334	85,970	21,636

	Units		
	Existing	Proposed	Excess Capacity
Park Land and Improvements (acres, with improvements, per 1,000 persons)	3.22	3.22	0
Trail Miles - Concrete (trail miles per 1,000 persons)	0.08	0.08	0
Trail Miles - Asphalt (trail miles per 1,000 persons)	0.36	0.36	0

The City intends to maintain service levels for both parks and trails. Only the Marina and Patriot Park currently have excess capacity. Other parks and trails development in the City is one overall recreation system designed to meet the needs and desires of its residents for physical and leisure activities.

Impact on System Improvements by Anticipated Development Activity

Utah Code 11-36a-304(1)(b)

The table below shows the declining service levels that would occur in Saratoga Springs, due to population growth, if no new facilities are added. Each of these declining service levels is discussed in more detail in the body of this report.

TABLE 3: IMPACTS TO SERVICE LEVELS DUE TO NEW DEVELOPMENT IF NO IMPROVEMENTS ARE MADE

	Existing Level of Service 2024	Projected Level of Service 2034
Marina (excess population capacity)	21,636	(28,794)
Patriot Park (excess population capacity)	21,636	(28,794)
Park Land and Improvements (acres per 1,000 population)	3.22	1.81
Trail Miles - Concrete (trail miles per 1,000 persons)	0.08	0.04
Trail Miles - Asphalt (trail miles per 1,000 persons)	0.36	0.20

Relationship of Anticipated Impacts to Anticipated Development Activity

Utah Code 11-36a-304(1)(c)

The demand placed on existing public park facilities by new development activity is attributable to population growth. Saratoga Springs has a 2024 population of 64,334 persons, and as a result of anticipated development activity, will grow to a projected 114,764 persons by 2034 – an increase of 50,430 persons. As growth occurs as a result of increased development activity, more parks and trails are needed to maintain existing service levels and to reach proposed service levels.

Proportionate Share Analysis

Utah Code 11-36a-304(1)(d)

Costs Reasonably Related to New Development Activity

The cost of new system improvements required to maintain the service levels related to new development activity are based on the costs of system-wide park and trail facilities, and the consultant fees for the preparation of the Impact Fee Facilities Plan and the Impact Fee Analysis.

The total gross fee, before accounting for bond credits, is \$1,437.15 per capita. However, the actual fee charged will be based on the average household size of a residential unit.

TABLE 4: CALCULATION OF GROSS IMPACT FEE

Summary of Gross Fee	
Marina	\$126.44
Patriot Park	\$345.51
Park Land and Improvements	\$815.14
Interest Cost Patriot Park	\$42.43
Trails - Concrete	\$22.39
Trails - Asphalt	\$85.05
Consultant Costs	\$0.20
TOTAL per Capita	\$1,437.15

The average household size for residential units in Saratoga Springs is as follows:

TABLE 5: AVERAGE HOUSEHOLD SIZE

Residential Unit Type	Household Size
All Residential Units*	4.05

Source: US Census 2023 ACS 5-Year Estimates

*All Residential Units represents a weighted average of the households in the City according to Census data.

The City has one outstanding sales tax revenue bond for phase 1 of Patriot Park. Credits have been made against the outstanding bond so that double payment will not occur by new development.

The maximum impact fees are shown in the table below

TABLE 6: CALCULATION OF MAXIMUM IMPACT FEE BY YEAR

Year	NPV per Capita	Max Fee After Credits (All Residential Units)
2024	\$56.20	\$5,586.67
2025	\$51.21	\$5,607.45
2026	\$46.47	\$5,627.14
2027	\$42.02	\$5,645.69
2028	\$37.76	\$5,663.41
2029	\$33.67	\$5,680.41
2030	\$29.73	\$5,696.79
2031	\$25.93	\$5,712.62
2032	\$22.23	\$5,727.98
2033	\$18.64	\$5,742.93
2034	\$15.09	\$5,757.69

Manner of Financing

Utah Code 11-36a-304(2)(c)(d)(e)(f)(g)(h)

Impact Fee Credits

The Impact Fees Act requires credits to be paid back to development for future fees that may be paid to fund system improvements found in the IFFP so that new development is not charged twice. These credits have been calculated for the outstanding sales tax revenue bond.

Extraordinary Costs and Time Price Differential

It is not anticipated that there will be any extraordinary costs in servicing newly-developed park properties.

Draft

Utah Code Legal Requirements

Preparation of Impact Fee Analysis. Utah Code requires that “each local political subdivision... intending to impose an impact fee shall prepare a written analysis (Impact Fee Analysis or IFA) of each impact fee” (Utah Code 11-36a-303). This IFA follows all legal requirements as outlined below. Saratoga Springs has retained Zions Public Finance, Inc. (ZPFI) to prepare this Impact Fee Analysis in accordance with legal requirements.

Section 11-36a-304 of the Utah Code outlines the requirements of an impact fee analysis which is required to identify the following:

anticipated impact on or consumption of any existing capacity of a public facility by the anticipated development activity;

anticipated impact on system improvements required by the anticipated development activity to maintain the established level of service for each public facility;

how anticipated impacts are reasonably related to the anticipated development activity

the proportionate share of:

costs for existing capacity that will be recouped; and

costs of impacts on system improvements that are reasonably related to the new development activity; and

how the impact fee was calculated

Further, in analyzing whether or not the proportionate share of the costs of public facilities are reasonably related to the new development activity, the local political subdivision or private entity, as the case may be, shall identify, if applicable:

the cost of each existing public facility that has excess capacity to serve the anticipated development resulting from the new development activity;

the cost of system improvements for each public facility;

other than impact fees, the manner of financing for each public facility such as user charges, special assessments, bonded indebtedness, general taxes, or federal grants;

the relative extent to which development activity will contribute to financing the excess capacity of and system improvements for each existing public facility, by means such as user charges, special assessments, or payment from the proceeds of general taxes;

the relative extent to which development activity will contribute to the cost of existing public facilities and system improvements in the future;

the extent to which the development activity is entitled to a credit against impact fees because the development activity will dedicate system improvements or public facilities that will offset the demand for system improvements, inside or outside the proposed development;

extraordinary costs, if any, in servicing the newly developed properties; and

the time-price differential inherent in fair comparisons of amounts paid at different times.

Calculating Impact Fees. Utah Code 11-36a-305 states that for purposes of calculating an impact fee, a local political subdivision or private entity may include the following:

construction contract price;

cost of acquiring land, improvements, materials, and fixtures;

cost for planning, surveying, and engineering fees for services provided for and directly related to the construction of the system improvements; and

for a political subdivision, debt service charges if the political subdivision might use impact fees as a revenue stream to pay the principal and interest on bonds, notes or other obligations issued to finance the costs of the system improvements and

one or more expenses for overhead

Additionally, the Code states that each political subdivision or private entity shall base impact fee amounts on realistic estimates and the assumptions underlying those estimates shall be disclosed in the impact fee analysis.

Certification of Impact Fee Analysis. Utah Code 11-36a-306 states that an impact fee analysis shall include a written certification from the person or entity that prepares the impact fee analysis. This certification is included at the conclusion of this analysis.

Impact Fee Enactment. Utah Code 11-36a-401 states that a local political subdivision or private entity wishing to impose impact fees shall pass an impact fee enactment in accordance with Section 11-36a-402. Additionally, Utah Code 11-36a-401 states that an impact fee imposed by an impact fee enactment may not exceed the highest fee justified by the impact fee analysts. An impact fee enactment may not take effect until 90 days after the day on which the impact fee enactment is approved.

Notice of Intent to Prepare Impact Fee Analysis. A local political subdivision must provide written notice of its intent to prepare an IFA before preparing the Analysis (Utah Code 11-36a-503(1)). This notice must be posted on the Utah Public Notice website for at least 10 days. The City has complied with this noticing requirement for the IFA by posting notice.

Impact Fee Analysis

Utah Code allows cities to include only system-wide parks for the purpose of calculating impact fees. Project-wide parks cannot be used to establish levels of service eligible to be maintained through impact fees. Based on input from the City of Saratoga Springs and the consultants, a system-wide park is defined as a park that serves more than one local development area. System-wide parks in Saratoga Springs include community and regional parks.

An impact fee is a one-time fee that is implemented by a local government on new development to help fund and pay for all or a portion of the costs of public facilities that are needed to serve new development. Additionally, impact fees allow new growth to share in the cost of existing facilities that have excess capacity.

This IFA is organized based on the legal requirements of Utah Code 11-36a-304.

Impact on Consumption of Existing Capacity

Utah Code 11-36a-304(1)(a)

Marina

The Marina has a capacity of 85,970 persons; therefore, it currently has excess capacity (21,636 persons) to accommodate new development activity until 2029. The City's population is expected to reach 114,764 persons by 2034, resulting in the Marina being over capacity by 28,794 persons at that time.

An additional marina is currently being built to accommodate future growth. The marina is expected to cost \$24,871,147.13. This second marina will provide capacity to satisfy the City's growth demands far into the future and has received grant funds in the amount of \$10,515,150.00.

TABLE 7: MARINA SERVICE LEVEL IMPACTS FROM NEW DEVELOPMENT ACTIVITY, 2024-2034

Year	Population	Population Growth	Marina Capacity if No New Facilities
2024	64,334		21,636
2025	69,022	4,688	16,948
2026	73,877	4,855	12,093
2027	78,898	5,021	7,072
2028	84,085	5,187	1,885
2029	89,438	5,353	(3,468)
2030	94,958	5,520	(8,988)
2031	100,644	5,686	(14,674)
2032	106,496	5,852	(20,526)
2033	112,514	6,018	(26,544)
2034	114,764	2,250	(28,794)
Total	50,430		

Patriot Park

Phase 1 of Patriot Park has the same capacity as the Marina at 85,970 persons. Saratoga Springs recently acquired 35 acres of undeveloped land to expand Patriot Park for phase 2. Upon completion of phase 3 (the addition of improvements to phase 2 land), the City will have enough capacity to

satisfy the City's growth demands until buildout. Phases 2 & 3 of Patriot Park are expected to cost \$40,665,336.46.

TABLE 8: PATRIOT PARK SERVICE LEVEL IMPACTS FROM NEW DEVELOPMENT ACTIVITY, 2024-2034

Year	Population	Population Growth	Marina Capacity if No New Facilities
2024	64,334		21,636
2025	69,022	4,688	16,948
2026	73,877	4,855	12,093
2027	78,898	5,021	7,072
2028	84,085	5,187	1,885
2029	89,438	5,353	(3,468)
2030	94,958	5,520	(8,988)
2031	100,644	5,686	(14,674)
2032	106,496	5,852	(20,526)
2033	112,514	6,018	(26,544)
2034	114,764	2,250	(28,794)
Total		50,430	

Improved Park Land Area

Existing park service levels would decline due to new development activity from the existing service level of 3.22 acres per 1,000 persons to 1.81 acres per 1,000 residents if no improvements are made.

TABLE 9: PARK LAND AND IMPROVEMENT SERVICE LEVEL IMPACTS FROM NEW DEVELOPMENT ACTIVITY, 2024-2034

Year	Population	Population Growth	Land Acres per 1,000 Persons if No New Facilities
2024	64,334		3.22
2025	69,022	4,688	3.00
2026	73,877	4,855	2.81
2027	78,898	5,021	2.63
2028	84,085	5,187	2.47
2029	89,438	5,353	2.32
2030	94,958	5,520	2.18
2031	100,644	5,686	2.06
2032	106,496	5,852	1.95
2033	112,514	6,018	1.84
2034	114,764	2,250	1.81
Total		50,430	

Concrete Trail Miles

The existing level of service of 0.08 concrete trail miles per 1,000 persons would decline to 0.04 concrete trail miles per 1,000 persons, if no new improvements are made.

TABLE 10: CONCRETE TRAIL MILES SERVICE LEVEL IMPACTS FROM NEW DEVELOPMENT ACTIVITY, 2024-2034

Year	Population	Population Growth	Concrete Trail Miles per 1,000 Persons if No New Facilities
2024	64,334		0.08
2025	69,022	4,688	0.07
2026	73,877	4,855	0.07

Year	Population	Population Growth	Concrete Trail Miles per 1,000 Persons if No New Facilities
2027	78,898	5,021	0.06
2028	84,085	5,187	0.06
2029	89,438	5,353	0.06
2030	94,958	5,520	0.05
2031	100,644	5,686	0.05
2032	106,496	5,852	0.05
2033	112,514	6,018	0.04
2034	114,764	2,250	0.04
Total		50,430	

Asphalt Trail Miles

The existing level of service of 0.36 asphalt trail miles per 1,000 persons would decline to 0.20 asphalt trail miles per 1,000 persons by 2034 if no new improvements are made.

TABLE 11: ASPHALT TRAIL MILES SERVICE LEVEL IMPACTS FROM NEW DEVELOPMENT ACTIVITY, 2024-2034

Year	Population	Population Growth	Asphalt Trail Miles per 1,000 Persons if No New Facilities
2024	64,334		0.36
2025	69,022	4,688	0.33
2026	73,877	4,855	0.31
2027	78,898	5,021	0.29
2028	84,085	5,187	0.27
2029	89,438	5,353	0.26
2030	94,958	5,520	0.24
2031	100,644	5,686	0.23
2032	106,496	5,852	0.22
2033	112,514	6,018	0.21
2034	114,764	2,250	0.20
Total		50,430	

Identify the Means by Which the Political Subdivision or Private Entity Will Meet Growth Demands

Utah Code 11-36a-304(1)(b)

The City will need to acquire additional park lands and trail miles and make park and trail improvements to maintain its existing service levels of improved parks. Impact fees will be used to maintain the existing service levels for parks and trails.

The figures in the following table were calculated by multiplying the existing service levels by the cost for each line item by the projected growth in demand over the next ten years.

TABLE 12: COST OF EXISTING CAPACITY AND NEW CONSTRUCTION DUE TO NEW GROWTH, 2024-2034

	Proposed Service Level	Total Improvement Cost Needed Over 10 Years
Additional Marina ¹	85,970 persons	\$6,376,332
Phase 2 and Phase 3 – Patriot Park	85,970 persons	\$17,423,963
Improved Park Acres - per 1,000 population	3.22	\$41,107,336
Concrete Trail Miles - per 1,000 population	0.08	\$1,129,266
Asphalt Trail Miles - per 1,000 population	0.36	\$4,289,072
Total		\$70,325,969

Relationship of Anticipated Impacts to Anticipated Development Activity

Utah Code 11-36a-304(1)(c)

The demand placed on existing park and trail facilities by new development activity is attributed to population growth. Saratoga Springs has a 2024 population of 64,334 persons and, as a result of anticipated development activity, will grow to a projected 114,764 persons by 2034 – an increase of 50,430 persons. As growth occurs as a result of increased development activity, an additional marina, an expansion to Patriot Park, and more parks and trails are needed to maintain existing standards.

Proportionate Share Analysis

Utah Code 11-36a-304(1)(d)

Marina and Patriot Park

The City currently has excess capacity in the Marina and Patriot Park. However, that excess capacity is expected to be utilized by future growth with the Marina and Patriot Park projected to be over capacity by the end of the decade. Because of this, an additional marina and an expansion to Patriot Park is currently under construction and is expected to cost \$24,871,147.13 (less grant funds of \$10,515,150) and \$40,665,336.46, respectively.

Marina. New development will pay for its share of capacity for both existing capacity and future capacity that will be available from a second marina. This excess capacity is calculated as follows and is based on a buy-in cost to new development.

TABLE 13: MARINA BUY-IN COST CALCULATION

Marina	Amount
Actual Cost of Marina 1 and Improvements	\$6,230,091.56
Capacity Population Served	85,970
Marina 1 Improvements Cost Per Capita	\$72.47
New Marina Cost	\$14,335,997.13
Capacity Population Served	85,970
Marina 2 Cost Per Capita	\$166.99

¹ Calculated by taking the total marina improvement cost per capita and multiplying it by population growth over the study period. The same methodology is used to calculate the figures for Patriot Park.

Marina	Amount
Population Growth 2024-2034	50,430
Excess Capacity in Current Marina 2024	21,636
Capacity used in second Marina by 2034	28,794
% of New Growth to Marina 1 by 2034	42.90%
% of New Growth to Marina 2 by 2034	57.10%
Cost for Marina 1 attributable to new growth	\$31.09
Cost for Marina 2 attributable to new growth	\$95.35
Total Marina Improvements Cost Per Capita²	\$126.44

Patriot Park. Patriot Park also has excess capacity that will be utilized by future growth by the end of the decade. Because of this, the phase 2 and phase 3 expansions of the Park are currently underway and will cost \$40,665,336.46.

New development will pay for its share of capacity for both existing capacity and future capacity that will be available from Park expansion. This excess capacity is calculated as follows and is based on a buy-in cost to new development.

TABLE 14: PATRIOT PARK BUY-IN COST CALCULATION

Patriot Park	Amount
Actual Cost of Patriot Park Phase 1 - Land, Improvements, & Interest Costs	\$15,112,837.15
Capacity Population Served	85,970
Patriot Park Phase 1 Improvements Cost Per Capita	\$175.79
Patriot Park Phase 2 & 3 Cost (Land and Improvements)	\$40,665,336.46
Capacity Population Served	85,970
Patriot Park Phase 2 & 3 Cost Per Capita	\$473.02
Population Growth 2024-2034	50,430
Excess Capacity in Current Park 2024	21,636
Capacity used in Phase 2 of Patriot Park by 2034	28,794
% of New Growth in Phase 1 of Patriot Park by 2034	42.90%
% of New Growth in Phase 2 & 3 of Patriot Park by 2034	57.10%
Cost for Phase 1 attributable to new growth	\$75.41
Cost for Phase 2 & 3 attributable to new growth	\$270.09
Total Patriot Park Improvement Cost Per Capita³	\$345.51

In addition, a bond was issued in 2017 for the amount of \$9,780,000.00 to pay for phase 1 of Patriot Park. Therefore, a credit must be made against the outstanding bond so that new development does not pay twice and interest costs can be charged to new development for its proportionate share of the interest costs associated with the new bond.

² Total marina improvement cost per capita is calculated by summing the costs for each marina attributable to new growth. Each cost for marina is calculated by multiplying the respective marina cost per capita by the % of new growth to the marina in question.

³ Total Patriot Park improvement cost per capita was calculated in the same manner as the improvement cost per capita for the marina. See footnote 1.

TABLE 15: INTEREST ALLOCATION

Description of Interest Allocation	Amount
Total Population Served by Patriot Park, Phase 1	85,970
Population Growth, 2024-2034	21,636
Total Interest	\$3,647,567.15
Interest Amt to Growth in 10 Years	25.17%
Interest to New Growth	\$917,980.26
Interest Cost per Capita	\$42.43

Parks and Trails

The cost of new system improvements required to maintain the existing level of parks, recreation and trail services related to new development activity is based on the cost of system-wide park and trail facilities, as well as consultant fees for the preparation of the Impact Fee Facilities Plan and the Impact Fee Analysis.

The City will need to acquire an additional 162.58 acres of land in order to maintain its existing service level of 3.22 acres per 1,000 persons. In addition, all 162.58 acres will need improvements or an expansion of capacity through various means. The existing level of service for improvements is a cost of \$100,262.07⁴ per acre, or a total cost of \$20,794,352.50. Total land and improvement costs necessary over the next ten years are calculated at \$41,107,335.41. Divided by the projected population growth of 50,430 persons, the cost per capita for park land and improvements is calculated to be \$815.14.

TABLE 16: PER CAPITA COST TO MAINTAIN LOS FOR PARK LAND AND IMPROVEMENTS

Park Land and Improvements	Amount
System Park Acres 2024	207.40
Land Cost per Acre	\$152,587.47
Existing Level of Service (acres per 1,000 persons)	3.22
Population Growth, 2024-2034	50,430
Acres Needed ⁵	162.58
Improvements Needed, 2024-2034	\$41,107,335.41
Population Growth, 2024-2034	50,430
Cost per Capita	\$815.14

Trails

The per capita cost to maintain the existing level of service for concrete trails is \$22.39. This is calculated by taking the existing amount of linear trail feet of concrete (4.96 miles * 5280 feet = 26,189 total feet) and dividing the total by the current population (64,334 persons) to get the current measure of linear concrete feet per capita. This ratio can then be multiplied by the cost per linear

⁴ Calculated by taking the total cost of current land and improvements (\$52,440,993.78), subtracting the total cost of acres (\$31,646,341.28), and dividing the result by the number of acres (207.4). See the IFFP for more details.

⁵ Calculated by taking the population growth from 2024-2034 divided by 1,000 and multiplying the result by the proposed level of service.

foot to calculate the cost per capita. Additional information and a summary of calculations is presented in Table 17.

TABLE 17: PER CAPITA COST TO MAINTAIN LOS FOR CONCRETE TRAILS

Concrete Trails	Amount
Current Linear Feet per Capita	0.41
Cost per Linear Foot	\$55.00
Population Growth, 2024-2034	50,430
Linear Feet Needed, 2024-2034	20,532.11
Cost to Maintain Existing LOS for Concrete Trails (2024-2034)	\$1,129,266.24
Population Growth, 2024-2034	50,430
Cost per Capita - Concrete Trails	\$22.39

The per capita cost to maintain the existing level of service for asphalt trails is \$85.05. This cost was calculated the same way as the cost per capita for concrete trails. A summary of calculations and other information is provided in table 18.

TABLE 18: PER CAPITA COST TO MAINTAIN LOS FOR ASPHALT TRAILS

Asphalt Trails	Amount
Current Linear Feet per Capita	1.89
Cost per Linear Foot	\$45.00
Population Growth, 2024-2034	50,430
Linear Feet Needed, 2024-2034	95,312.70
Cost to Maintain Existing LOS for Asphalt Trails (2024-2034)	\$4,289,071.50
Population Growth, 2024-2034	50,430
Cost per Capita - Asphalt Trails	\$85.05

The Impact Fee Facilities Plan and Impact Fee Analysis consultant cost is \$0.20 per capita. This is calculated by taking the total consultant costs and dividing it by population growth in the study period.

TABLE 19: PER CAPITA CONSULTANT COSTS

Consultant Cost	Amount
Consultant Cost	\$10,000.00
Population Growth, 2024-2034	50,430
Cost per Capita	\$0.20

The total gross Parks, Recreation, Trails and Open Space Impact Fee is \$1,437.15 per capita.

TABLE 20: MAXIMUM ALLOWABLE IMPACT FEE

Maximum Allowable Impact Fee	Amount
Marina	\$126.44
Patriot Park	\$345.51
Patriot Park Interest Cost	\$42.43

Maximum Allowable Impact Fee	Amount
Park Land and Improvements	\$815.14
Concrete Trails	\$22.39
Asphalt Trails	\$85.05
Consultant Costs	\$0.20
Total per Capita	\$1,437.15

Calculating the total cost per capita for the maximum allowable impact fee allows us to calculate the maximum impact fee per household. Household information for Saratoga Springs is outlined below and was sourced by the U.S. Census Bureau.

TABLE 21: HOUSEHOLD SIZE

Household Type	Household Size
Average*	4.05
Source: US Census 2023 ACS 5-Year Estimates	
*‘Average’ represents a weighted average of the households in the City according to Census data.	

Credits must be made against the gross impact fee per capita to account for the outstanding sales tax revenue bond issued for the purchase of Patriot Park. This bond is for \$9.78 million and matures in 2037. Credits need to be made only for the portion of the bond that benefits existing development as the impact fees charged to new development should cover its fair share of the principal and interest costs of the bond.

TABLE 22: CREDITS FOR OUTSTANDING REVENUE BOND

Year	Total P&I	Amount to Existing	Population	Payment per Capita	NPV* per Capita
2024	\$670,975.00	\$502,111.27	64,334	\$7.80	\$56.20
2025	\$672,925.00	\$503,570.51	69,022	\$7.30	\$51.21
2026	\$669,425.00	\$500,951.35	73,877	\$6.78	\$46.47
2027	\$670,625.00	\$501,849.35	78,898	\$6.36	\$42.02
2028	\$671,375.00	\$502,410.60	84,085	\$5.98	\$37.76
2029	\$671,675.00	\$502,635.10	89,438	\$5.62	\$33.67
2030	\$671,525.00	\$502,522.85	94,958	\$5.29	\$29.73
2031	\$670,925.00	\$502,073.85	100,644	\$4.99	\$25.93
2032	\$669,875.00	\$501,288.10	106,496	\$4.71	\$22.23
2033	\$673,375.00	\$503,907.26	112,514	\$4.48	\$18.64
2034	\$671,275.00	\$502,335.77	114,764	\$4.38	\$15.09

*NPV = net present value discounted at 5 percent

These credits are then applied to the maximum fee per household. The maximum impact fee per household is calculated by multiplying the total cost per capita by its household size and subtracting the product by the applicable credit per household size.

TABLE 23: MAXIMUM IMPACT FEE

Year	NPV* per Capita	Max Fee After Credits (All Residential Units)
2024	\$56.20	\$5,586.67
2025	\$51.21	\$5,607.45
2026	\$46.47	\$5,627.14
2027	\$42.02	\$5,645.69
2028	\$37.76	\$5,663.41
2029	\$33.67	\$5,680.41
2030	\$29.73	\$5,696.79
2031	\$25.93	\$5,712.62
2032	\$22.23	\$5,727.98
2033	\$18.64	\$5,742.93
2034	\$15.09	\$5,757.69

*NPV = net present value discounted at 5 percent

Manner of Financing

An impact fee is a one-time fee that is implemented by a local government on new development to help fund and pay for all or a portion of the costs of public facilities that are needed to serve new development. These fees are usually implemented to help reduce the economic burden on local jurisdictions that are trying to deal with population and commercial growth within the area. As a matter of policy and legislative discretion, a City may choose to have new development pay the full cost of its share of new public facilities if the facilities would not be needed except to service new development. However, local governments may use other sources of revenue to pay for the new facilities required to service new development and use impact fees to recover the cost difference between the total cost and the other sources of revenue. Additionally, impact fees allow new growth to share in the cost of existing facilities that have excess capacity. At the current time, no other sources of funding other than impact fees have been identified, but to the extent that any are identified and received in the future, then impact fees will be reduced accordingly.

Additional system-wide park land and recreation facility improvements beyond those funded through impact fees that are desired to maintain a higher proposed level of service will be paid for by the community through other revenue sources such as user charges, special assessments, GO bonds, etc.

Impact Fee Credits

The Impact Fees Act requires credits to be paid back to development for future fees that may be paid to fund system improvements found in the IFFP so that new development is not charged twice. Credits may also be paid back to developers who have constructed or directly funded items that are included in the IFFP or donated to the City in lieu of impact fees, including the dedication of land for system improvements. This situation does not apply to developer exactions or improvements required to offset density or as a condition for development. Any item for which a developer receives credit should be included in the IFFP and must be agreed upon with the City before construction begins.

In the situation that a developer chooses to construct facilities found in the IFFP in lieu of impact fees, the arrangement must be made through the developer and the City.

The standard impact fee can also be decreased to respond to unusual circumstances in specific cases in order to ensure that impact fees are imposed fairly. In certain cases, a developer may submit studies and data that clearly show a need for adjustment.

At the discretion of the City, impact fees may be modified for low-income housing, although alternate sources of funding for the recreation facilities must be identified.

Extraordinary Costs and Time Price Differential

It is not anticipated that there will be any extraordinary costs in servicing newly developed park properties. To account for the time-price differential inherent in fair comparisons of amounts paid at different times, actual costs have been used to compute buy-in costs to public facilities with excess capacity and current costs have been used to compute impacts on system improvements required by anticipated development activity to maintain the established level of service for each public facility.

Certification

Zions Public Finance, Inc. certifies that the attached impact fee analysis:

1. includes only the costs of public facilities that are:
 - a. allowed under the Impact Fees Act; and
 - b. actually incurred; or
 - c. projected to be incurred or encumbered within six years after the day on which each impact fee is paid;
2. does not include:
 - a. costs of operation and maintenance of public facilities; or
 - b. costs for qualifying public facilities that will raise the level of service for the facilities, through impact fees, above the level of service that is supported by existing residents;
3. offsets costs with grants or other alternate sources of payment; and
4. complies in each and every relevant respect with the Impact Fees Act.