



City of Saratoga Springs

Storm Drain Impact Fee Analysis

Project No. 305-20-03

Prepared by:



February 2023

SARATOGA SPRINGS STORM DRAIN IMPACT FEE ANALYSIS

October 2021
(Amended February 2023)

Prepared for:



SARATOGA
SPRINGS
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Prepared by:



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EXECUTIVE SUMMARY

INTRODUCTION

The City of Saratoga Springs has retained Bowen Collins & Associates (BC&A) to prepare an impact fee analysis (IFA) for its storm drain system based on a recently completed impact fee facility plan. An impact fee is a one-time fee, not a tax, imposed upon new development activity as a condition of development approval to mitigate the impact of the new development on public infrastructure. The purpose of an IFA is to calculate the allowable impact fee that may be assessed to new development in accordance with Utah code.

This document has been amended since its October 2021 version. Updates consist of the following:

- *IFFP Amendment* – The IFFP which supports this IFA was amended in February 2023. The amended IFFP captures actual costs for completed projects and new estimated project costs for proposed projects.
- *Planning and Engineering* – Updated costs for impact fee eligible planning and engineering services have been incorporated in this IFA amendment.
- *Impact Fee Calculation* – A new impact fee was calculated using updated project costs as contained in the updated IFFP and the updated planning and engineering costs identified above.

HOW ARE IMPACT FEES CALCULATED?

A fair impact fee is calculated by dividing the cost of existing and future facilities by the amount of new growth that will benefit from the unused capacity. Only the capacity that is needed to serve the projected growth within the next ten years is included in the fee. Costs used in the calculation of impact fees include:

- New facilities required to maintain (but not exceed) the proposed level of service identified in the IFFP; only those expected to be built within ten years are considered in the final calculations of the impact fee.
- Historic costs of existing facilities that will serve new development
- Cost of professional services for engineering, planning, and preparation of the impact fee facilities plan and impact fee analysis

Costs not used in the impact fee calculation include:

- Operational and maintenance costs
- Cost of facilities constructed beyond 10 years
- Cost of facilities funded by grants, developer contributions, or other funds which the City is not required to repay
- Cost of renovating or reconstructing facilities which do not provide new capacity or needed enhancement of services to serve future development

IMPACT FEE CALCULATION

Impact fees for this analysis were calculated by dividing the proportional cost of facilities required to service 10-year growth by the amount of growth expected over the next 10-years. This is done for both existing facilities and future projects. Calculated impact fees by component are summarized in Table ES-1.

Table ES-1: Impact Fee Calculation

Storm Drain System Components	Total Cost of Component	% Serving 10-Year Growth	Cost Serving 10-Year Growth	10-Year Acres Served	Cost per Gross Acre
<i>Projects</i>					
Existing Facilities	\$14,042,739	23.5%	\$3,300,723	2341	\$1,410
10-year Projects	\$10,507,535	25.3%	\$2,662,609	2341	\$1,137
Subtotal	\$24,550,274		\$5,963,332		\$2,547
Planning and Engineering	\$57,890	77.2%	\$44,671	1165	\$38
Subtotal	\$57,890		\$89,342		\$38
Total Fee	\$24,608,164		\$6,052,674		\$2,585

SECTION 1 – INTRODUCTION

The City of Saratoga Springs has retained Bowen Collins & Associates (BC&A) to prepare an impact fee analysis (IFA) for its storm drain system based on a recently completed impact fee facility plan. An impact fee is a one-time fee, not a tax, imposed upon new development activity as a condition of development approval to mitigate the impact of the new development on public infrastructure. The purpose of an IFA is to calculate the allowable impact fee that may be assessed to new development in accordance with Utah code.

Requirements for the preparation of an IFA are outlined in Title 11, Chapter 36a of the Utah code (the Impact Fees Act). Under these requirements, an IFA shall accomplish the following for each facility:

- 1) Identify the impact of anticipated development activity on existing capacity and system improvements required to maintain the established level of service
- 2) Demonstrate how the impacts are reasonably related to anticipated development activity
- 3) Estimate the proportionate share of:
 - a) Costs of existing capacity that will be recouped
 - b) Costs of impacts on system improvements that are reasonably related to the new development activity
- 4) Identify how the impact fee was calculated
- 5) Consider the following additional issues
- 6) Manner of financing improvements
- 7) Dedication of system improvements
- 8) Extraordinary costs of servicing newly developed properties
- 9) Time-price differential

The following sections of this report have been organized to address each of these requirements.

SECTION 2 – IMPACT ON SYSTEM (11-36A-304.1.A & B)

Growth within the City's service area, and projections of storm water flows resulting from said growth is discussed in detail in the City's Master Plan and Impact Fee Facilities Plan. Growth in developed acres projected for the service area is summarized in Table 2-1.

Table 2-1 Projected 10-Year Developed Acreage

Year	Increase in Developed Acres	Total Developed Acres	Annual Increase
2021 (Existing)	n/a	4,338	4.2%
2022	233	4,571	5.4%
2023	233	4,804	5.1%
2024	233	5,037	4.9%
2025	233	5,270	4.6%
2026	233	5,503	4.4%
2027	233	5,736	4.2%
2028	233	5,969	4.1%
2029	233	6,202	3.9%
2030	234	6,436	3.8%
2031	242	6,679	3.8%
10-Year Growth	2,341	-	-

As indicated in the table, projected growth for the 10-year planning window of this impact fee analysis is 2,341 gross acres. In order to maintain the established level of service, projected future growth will be met through a combination of available excess capacity in existing facilities and construction of additional capacity in new facilities.

SECTION 3 – RELATION OF IMPACTS TO ANTICIPATED DEVELOPMENT (11-36A-304.1.C)

To satisfy the requirements of state law, it is necessary to show that all impacts identified in the impact fee analysis are reasonably related to the anticipated development activity. This has been documented in detail in Impact Fee Facilities Plan. In short, only that capacity directly associated with demand placed upon existing system facilities by future development has been identified as an impact of the development. The steps completed to identify the impacts of anticipated development are as follows:

- 1) **Existing Development** – The demand existing development places on the system was estimated based on GIS records and available aerial photography.
- 2) **Existing Capacity** – The capacities of existing facilities were calculated based on the level of service criteria established for each type of facility in the Impact Fee Facilities Plan.
- 3) **Existing Deficiencies** – Existing deficiencies in the system were looked for by comparing defined levels of service against calculated capacities. Where existing deficiencies existed, projects were identified to eliminate the deficiencies. Costs associated with existing deficiencies were not assigned to impacts of development.
- 4) **Future Development** - The demand future development will place on the system was estimated based on development projections as discussed in Section 2.
- 5) **Future Demand Use of Existing Capacity** – Whenever possible, excess capacity in existing facilities has been used to serve future demands. Where this occurs, the amount of capacity used by future growth has been calculated as described in detail in the Impact Fee Facilities Plan.
- 6) **Future Deficiencies** – Where excess capacity is inadequate to meet projected demands, future deficiencies in the system were identified using the same established level of service criteria used for existing demands.
- 7) **Recommended Improvements** – Needed system improvements were identified to meet demands associated with future development.

SECTION 4 – PROPORTIONATE SHARE ANALYSIS (11-36A-304.D)

A comprehensive proportionate share analysis associated with anticipated future development and its impact on the system was completed as part of the Impact Fee Facilities Plan. A summary of that analysis is contained here with additional discussion of the costs of facilities impacted by growth.

EXCESS CAPACITY TO ACCOMMODATE FUTURE GROWTH

The portion of existing capacity used by existing and future development was analyzed in detail as part of the Impact Fee Facilities Plan. Based on the analysis, the calculated percentage of existing capacity in system facilities used by existing users, growth during the 10 year planning window, and growth beyond the 10 year planning window is summarized in Table 4-1.

Table 4-1: Use of Existing Capacity

Project ID	Project Name	Total Construction Cost	Percent Attributable to Growth (2021-2030)	Cost Attributable to 10-Year Growth
EP.1	Sierra Estates - 400 North	\$261,411	21.0%	\$54,832
EP.2	Israel Canyon Debris Basin and Flood Mitigation	\$678,970	20.0%	\$135,649
EP.4	400 N Storm Drain Outfall	\$442,920	19.7%	\$87,149
EP.6	800 W (Sunrise Meadows to 400 N)	\$172,539	0.0%	\$0
PN1	Storm Drain on Redwood Road from Grandview to Lake View Terrace	\$203,344	17.4%	\$35,335
PN13	Harvest Moon Dr. 1	\$160,300	0.0%	\$0
PN20	Riverside Drive (to 400 North)	\$665,466	32.6%	\$217,094
PN21b&c	New pipe in old canal alignment for new outfall to Utah Lake (w/transition structure).	\$173,794	30.9%	\$53,765
PN4	Talus Ridge Plat B & D	\$0	27.7%	\$0
PN6a&d	Pioneer Crossing to Market St.	\$82,353	31.2%	\$25,689
PN6c	Market Street	\$426,355	30.9%	\$131,594
PN7, OCN2, & CN10	Tickville Wash Reimbursements (DR Horton and SLR)	\$3,136,549	29.6%	\$928,820
PN24	Storm Drain on Redwood Road from Tanner Lane to SSD Outfall	\$52,476	24.2%	\$12,713
SAR.177 & PN18a	SR 73 Town Center Outfall	\$161,388	17.0%	\$27,369
SAR.187	Hillside Dr to Grandview Blvd	\$578,243	0.0%	\$0
SAR.219A&B	48" Storm Drain Outfall	\$946,435	17.8%	\$168,769
DBN5	Orchard Way Pond Upsize	\$81,334	0.0%	\$0
CN11/OCN3	400 North and Riverside Drive	\$172,242	19.5%	\$33,581
CN9	1200 N SD Under Pioneer Xing	\$49,000	31.0%	\$15,184
PE6 & PE7	Outfall at Perelle Meadows	\$49,592	24.7%	\$12,263
SAR.059	Lake Mountain North Outfall	\$120,506	14.4%	\$17,295
SAR.060	Lake Mountain South Outfall	\$126,558	14.4%	\$18,164
EP.7	McGreggor and Windlass Inlet Box and Tie In	\$35,000	14.4%	\$5,023
EP.8	Eagle Park Storm Drain Outfall	\$19,765	14.4%	\$2,837
EP.9 / PN6b	City Center Outfall East of Redwood	\$270,219	14.4%	\$38,782
PN18b	Outfall along Crossroads Blvd and Summer Village to Jordan River	\$0	17.0%	\$0
PE4a	145 North Outfall	\$83,448	28.1%	\$23,459
EP.11	Lake Mountain Estates Plat I Offsite Storm Drain	\$36,000	14.4%	\$5,167
EP.12	Lake Mountain Estates Storm Drain in Harbor Parkway	\$93,205	14.4%	\$13,377

Project ID	Project Name	Total Construction Cost	Percent Attributable to Growth (2021-2030)	Cost Attributable to 10-Year Growth
EP.13	400 East Storm Drain	\$28,465	14.4%	\$4,085
EP.3,14,&15	Storm Drain in Talus Ridge Drive	\$389,970	24.8%	\$96,693
PE5a & PE5b	Willow Glen Outfall	\$78,938	29.9%	\$23,564
PN23b	Storm Drain in Crossroads Blvd (Starhaven)	\$103,304	34.0%	\$35,154
PN6e & PN8c	Storm Drain near Costco Basin and Storm Drain from Market Street up past medical Drive	\$631,598	31.5%	\$198,725
PE8	Box culvert from Northshore to Utah Lake in Saratoga Road	\$311,638	25.6%	\$79,753
PN3b	Lexington Green Storm Drain Outfall in 800 West	\$185,977	28.3%	\$52,677
PN21a	New pipe in old canal alignment for new outfall to Utah Lake	\$302,547	30.9%	\$93,597
PN16	1900 North / Redwood Road Tie In	\$0	12.7%	\$0
PN2a	Pony Express Outfall (Completed with Widening Project)	\$314,915	5.8%	\$18,211
DS1*	Harbor Parkway Detention Basin	\$357,159	34.0%	\$121,541
OCS2**	Village Parkway and Redwood Road Open Channel	\$166,000	34.0%	\$56,490
PN19	Extension of line near storage units	\$115,802	27.0%	\$31,294
PN21d	400 South part 4	\$207,240	30.9%	\$64,113
PN23a	1400 N Line Extension 2	\$124,180	34.0%	\$42,258
PN2b	Redwood Road & Pony Express Extension	\$450,000	5.8%	\$26,023
PN6g	Market Street	\$183,167	34.0%	\$62,332
PN8c	Redwood Road (1200 N to Market)	\$494,861	31.0%	\$153,343
PN8e	The Crossing Outfall	\$0	31.0%	\$0
PS1*	Harbor Parkway Basin Conveyance	\$108,150	25.7%	\$27,787
OCS4	Fox Hollow Reroute	\$0	34.0%	\$0
PE4B	Saratoga Road 2 North Lake Meadows B	\$18,385	28.1%	\$5,168
PN25	Linear Pond Bypass	\$191,031	23.0%	\$44,005
Total or Average		\$14,042,739	23.50%	\$3,300,723

*The City obtained a grant for projects DS1 and PS1. The costs listed are the City's matched amounts for these projects. These two projects have been accounted for together in City records. They are shown here as separate projects to properly allocate costs between existing and future users using estimated cost breakdowns.

**The City obtained a grant for project OCS2. The cost listed is the City's matched amount for this project.

EXISTING SYSTEM INFRASTRUCTURE COSTS

Included in Table 4-1 is the documented value of existing facilities to be included in this analysis. Saratoga Springs City has on record the actual construction costs of existing components of the City's storm drain system since 2004, which totals \$14,686,264. These are actual costs and were obtained from Saratoga Springs Public Utilities Department records through the end of 2022.

It should be noted that the impact fee eligible cost identified above represent only a portion of the total system value. System costs not included in the total include facilities with a service life of less than 10 years, project level improvements serving single developments, and improvements not paid for by the City (e.g. projects funded through grants, developer dedications, etc.). In this study, public facility costs already incurred by the City will be included in the impact fee only to the extent that new growth will be served by the previously constructed improvements.

FUTURE IMPROVEMENTS

In addition to using available existing capacity, demand associated with projected future development will be met through the construction of additional capacity in new facilities. A primary focus of the Impact Fee Facilities Plan was the identification of projects required to serve new development. The results of the Impact Fee Facilities Plan are summarized in Table 4-2. Included in the table are the costs of each required project and the portion of costs associated with development.

Table 4-2: Impact Fee Eligible Capital Projects

Project ID	Project Name	Total Construction Cost (2021 Dollars)	Percent Attributable to Growth (2021-2030)	Cost Attributable to 10-Year Growth
CN1	Mountain View Corridor 5	\$103,506	9.3%	30.9%
CN3	Foothill Blvd & Tickville Wash	\$611,240	17.1%	28.2%
CN6	Saratoga Parkway 1	\$207,011	0.0%	34.0%
CN8	Mountain View Corridor 3	\$103,506	0.0%	34.0%
DN3	Mountain View Corridor 1 (New)	\$305,573	9.5%	30.8%
OCN1	Clay Pit Reroute	\$412,622	0.0%	34.0%
OCS1	Village Parkway & Redwood Road	\$624,200	47.3%	17.9%
PE3	Saratoga Road 6	\$530,503	6.1%	31.9%
PE4C	Saratoga Road 3	\$671,655	17.4%	28.1%
PN10a	Wildflower Outlet	\$726,755	4.5%	32.5%
PN10b	Pioneer Crossing (DN3 to 1200 N)	\$310,624	4.5%	32.5%
PN11	1200 North 3	\$176,207	79.2%	7.1%
PN12***	Harvest Hills to Jordan River	\$1,883,780	63.9%	12.3%
PN2c	Pony Express Crossing	\$43,944	73.6%	9.0%
PN26	400 North Channel Piping	\$739,925	42.7%	19.5%
PN3a	Fairfield Road	\$771,176	0.0%	34.0%
PN6f	Pioneer Crossing to Exchange Dr	\$189,886	2.2%	33.3%
PN8a	1200 N 1	\$726,693	31.4%	23.3%
PN8b	1200 N 2	\$1,368,729	9.0%	31.0%
Total or Average		\$10,507,535	25.34%	\$2,662,609

***Final project alignment for PN12 has not been determined. All alternative alignments are approximately the same cost.

SECTION 5 – IMPACT FEE CALCULATION (11-36A-304.1.E)

Using the information contained in the previous sections, impact fees can be calculated by dividing the proportional cost of facilities required to service 10-year growth by the amount of growth expected over the next 10-years. This is done for each of the major system components identified previously. Calculated impact fees by component are summarized in Table 5-1.

Table 5-1: Impact Fee Calculation

Storm Drain System Components	Total Cost of Component	% Serving 10-Year Growth	Cost Serving 10-Year Growth	10-Year Acres Served	Cost per Gross Acre
<i>Projects</i>					
Existing Facilities	\$14,042,739	23.5%	\$3,300,723	2341	\$1,410
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Subtotal	\$57,890		\$89,342		\$38
Total Fee	\$24,608,164		\$6,052,674		\$2,585

The impact fee is separate from any additional charges levied by the City for hookup costs or for other reasonable permit and application fees.

BONDING INTEREST COSTS

In addition to construction costs, Table 5-1 could include consideration of the cost of bond interest expense where applicable. This includes any outstanding interest costs on existing facilities where new growth will benefit from excess capacity and future interest costs for bonds required to build projects needed for growth as identified in the Impact Fee Facilities Plan. Similar to project construction costs, only that portion of interest expense associated with capacity for growth should be included in the impact fee calculation. In the case of this IFA, there are no outstanding bond costs on existing infrastructure or projected bonds for future projects.

IMPACT FEE STUDIES

Utah code allows for the cost of planning and engineering associated with impact fee calculations to be recovered as part of the impact fee. This study includes the cost of the master plan, IFFP and IFA as part of the reimbursable impact fee costs. A comprehensive review of the impact fee study should also be performed every three to five years.

CREDIT FOR USER CHARGES

In many cases, proposed improvements will be completed that have some portion of their costs associated with existing users' need for capacity. Since future users pay for their portion of capacity via impact fees, they cannot also be expected to pay through user rates the portion of projects that build capacity or remedy deficiencies for existing users. Where this occurs, a credit for future users is needed. In the case of this impact fee analysis, however, no credit is necessary because user rates are not being proposed for the construction of any existing capacity. No bonding is proposed for facilities benefiting existing users and sufficient cash reserves exist to pay for the portion of future projects benefiting existing users. Thus, no user fee credit has been included as part of this analysis.

RECOMMENDED IMPACT FEE

The total calculated impact fee is \$2,585 per gross acre. This is the legal maximum amount that may be charged as an impact fee. A lower amount may be adopted if desired, but a higher fee is not allowable under the requirements of Utah Code. The fee is based on gross acreage. For simplicity of administration, it is recommended that impact fees be charged at the time of plat recordation.

SECTION 6 – ADDITIONAL CONSIDERATIONS (11-36A-304.2)

MANNER OF FINANCING (11-36A-304.2.A-E)

As part of this Impact Fee Analysis, it is important to consider how each facility has been or will be paid for. Potential infrastructure funding includes a combination of different revenue sources.

User Charges

Because infrastructure must generally be built ahead of growth, there often arises situations in which projects must be funded ahead of expected impact fee revenues. In some cases, the solution to this issue will be bonding. In others, funds from existing user rate revenue will be loaned to the impact fee fund to complete initial construction of the project and will be reimbursed later as impact fees are received. Consideration of interfund loans should be considered in subsequent accounting of impact fee expenditures.

Special Assessments

Where special assessments exist, the impact fee calculation must take into account funds contributed. No special assessments exist for this analysis.

Bonds

None of the costs contained in the IFFP included bonding. Where City financial plans identify bonding will be required to finance impact fee eligible improvements, the portion of bond cost and interest expense attributable to future growth has been added to the calculation of the impact fee. The City currently has no eligible storm water bonds.

Impact Fee Fund Balance

The City does carry a current balance in its impact fee fund. In this analysis, the capacity associated with the development that paid these impact fees has been accounted for as part of existing system demand. As a result, it would be inappropriate to use any portion of the current balance towards projects benefiting future growth. It should be noted that the City does have an obligation under the law to spend or encumber these funds within a six-year window of their collection. However, these expenditures will be independent of capacity associated with future growth and are correspondingly not shown as a source of financing for the impact fee eligible expenditures identified in this report.

General Taxes

If taxes are used to pay for infrastructure, they should be accounted for in the impact fee calculation. Specifically, any contribution made by property owners through taxes should be credited toward their available capacity in the system. In this case, no taxes are proposed for the construction of infrastructure.

Federal and State Grants and Donations

Impact fees cannot reimburse costs funded or expected to be funded through federal grants and other funds that the City has received for capital improvements without an obligation to repay. Grants and donations are not currently contemplated in this analysis. If grants become available for constructing facilities, impact fees will need to be recalculated and an appropriate credit given. Any existing infrastructure funded through past grants has been removed from the system value during the impact fee analysis.

DEDICATION OF SYSTEM IMPROVEMENTS (11-36A-304.2.F)

Developer exactions may be considered in the inventory of current and future infrastructure. If a developer constructs facility or dedicates land, the value of the dedication is credited against that particular developer's impact fee liability.

If the recognized value of the credit is less than the development's impact fee liability, the developer will owe the balance of the liability to the City. If the recognized value of the improvements/land dedicated is more than the development's impact fee liability, the City must reimburse the difference to the developer.

It should be emphasized that the concept of impact fee credits pertains to system level improvements only. For project level improvement (i.e. projects not identified in the impact fee facility plan), developers will be responsible for the construction of the improvements without credit against the impact fee.

EXTRAORDINARY COSTS (11-36A-304.2.G)

The impact fee act indicates the analysis should include consideration of any extraordinary costs of servicing newly developed properties. In cases where one area of potential growth may cost significantly more to service than all other growth, a separate service area may be warranted. No areas with extraordinary costs have been identified as part of this analysis.

TIME-PRICE DIFFERENTIAL (11-36A-304.2.H)

Utah code requires consideration of time-price differential in order to create fairness for amounts paid at different times. Per the requirements of the code, existing infrastructure value is based on actual historical costs.

NOTICING AND ADOPTION REQUIREMENTS (11-36A-504)

The Impact Fees Act requires that entities must publish a notice of intent to prepare or modify any IFA. Before the resulting impact fee can be adopted, the City must:

- Provide notice in accordance with Section 10-9a-205 of State Code. This includes reasonable notice of a public hearing published in a local newspaper at least 10 days before the actual hearing.
- A copy of the IFA and proposed impact fee enactment must be made available on the City's website or posted in each public library within the service area during the notice period for public review and inspection.
- Following the noticing period, a public hearing will be held, after which the IFA and impact fee enactment may be adopted, amended and adopted, or rejected.

SECTION 7 - IMPACT FEE CERTIFICATION (11-36A-306.2)

This IFA has been prepared in accordance with Utah Code Title 11, Chapter 36a (the "Impact Fees Act"), which prescribes the laws pertaining to the imposition of impact fees in Utah. The accuracy of this report relies upon the planning, engineering, and other source data, which was provided by the City and their designees.

In accordance with Utah Code Annotated, 11-36a-306(2), Bowen Collins & Associates, makes the following certification:

I certify that the attached impact fee analysis:

- 1) Includes only the costs of public facilities that are:
 - allowed under the Impact Fees Act; and
 - actually incurred; or
 - projected to be incurred or encumbered within six years after the day on which each
 - impact fee is paid;
- 2) Does not include:
 - costs of operation and maintenance of public facilities;
 - costs of 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; or
 - an expense for overhead, unless the expense is calculated pursuant to a methodology that is consistent with generally accepted cost accounting practices and the methodological standards set forth by the federal Office of Management and Budget for federal grant reimbursement; and
- 3) Complies in each and every relevant respect with the Impact Fees Act.


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