



MEMORANDUM

TO: Randy Alexis, Principal Planner
Brian Long, Supervising Engineer
Austin Water Utility

FROM: Jennifer Castellon, Utility Financial Analyst
Austin Water Utility

DATE: December 7, 2010

SUBJECT: Semi-Annual Impact Fee Report as of September 30, 2010

Attached for your information is the Semi-Annual Impact Fee Report of Collections as of September 30, 2010. The report is based on financial information reported in the City's accounting system. Fees collected during this period are at their second lowest level compared to past years with the lowest level being the previous six-month reporting period. Further, the percentage of fees waived or exempted is higher for water fees than wastewater.

In summary, combined utility capital recovery fees collected plus interest during the six month period totaled \$1,635,238. Of this total, \$1,029,311 was for water and \$605,927 was for wastewater. Total capital recovery fees collected plus interest since the adoption of the current ordinance on June 20, 1990, through September 30, 2010, totaled \$96,534,176 for water and \$58,871,591 for wastewater, for a combined utility total of \$155,405,766.

As of September 30, 2010, the cash balances in the water and wastewater CRF funds were \$850,565 and \$364,915, respectively, for a combined total of \$1,215,480. The balances reflect the transfer of \$6,500,000 from the CRF funds to the operating funds and from there to the Debt Service Fund in December 2009, \$3,000,000 from Water and \$1,500,000 from Wastewater. Then during May and July of 2010 another \$1,000,000 from Water and \$1,000,000 from Wastewater was transferred to the Debt Service Fund.

In addition, during September 2010, \$11,385,673 in CRF funds (\$4,921,328 Water and \$6,464,345 Wastewater) that had been originally programmed to fund specific CIP projects during the period 2001-2006 was transferred to the operating funds and then to the Debt Service Fund. These funds were monies left over from either completed CIP projects or from projects that were planned but delayed or determined later not to be needed.

Please let me know if you have any questions or need additional information.

Jennifer Castellon

Jennifer Castellon
Utility Financial Analyst
Austin Water Utility
Attachment

Cc: Greg Meszaros, Director
David Anders, Assistant Director, Finance and Business Services
Alice Flora, Customer Service Division Manager
Teresa Lutes, P.E., Systems Planning Division Manager
Rusty Cobern, CPA, Financial Management Division Manager
Robert A. Butler, CPA, Utility Financial Manager



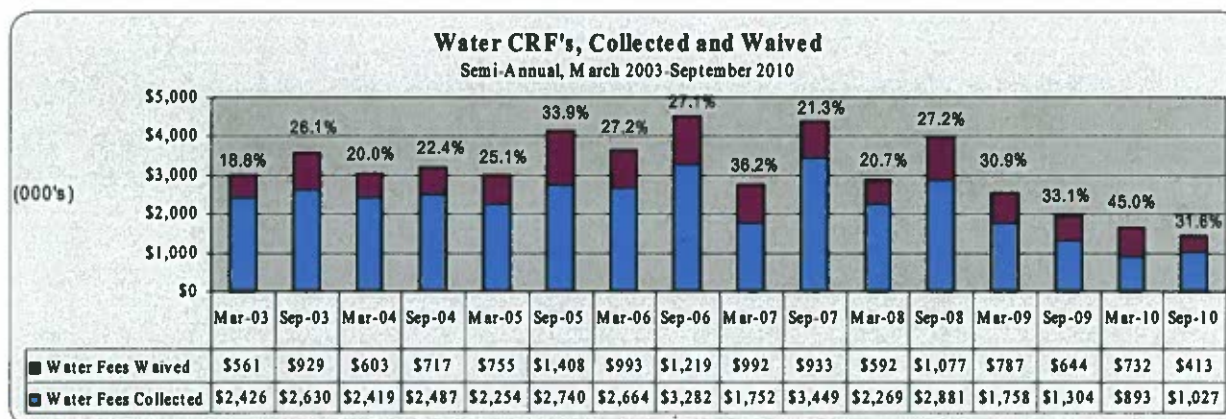
Austin Water Utility Capital Recovery Fee Financial Summary



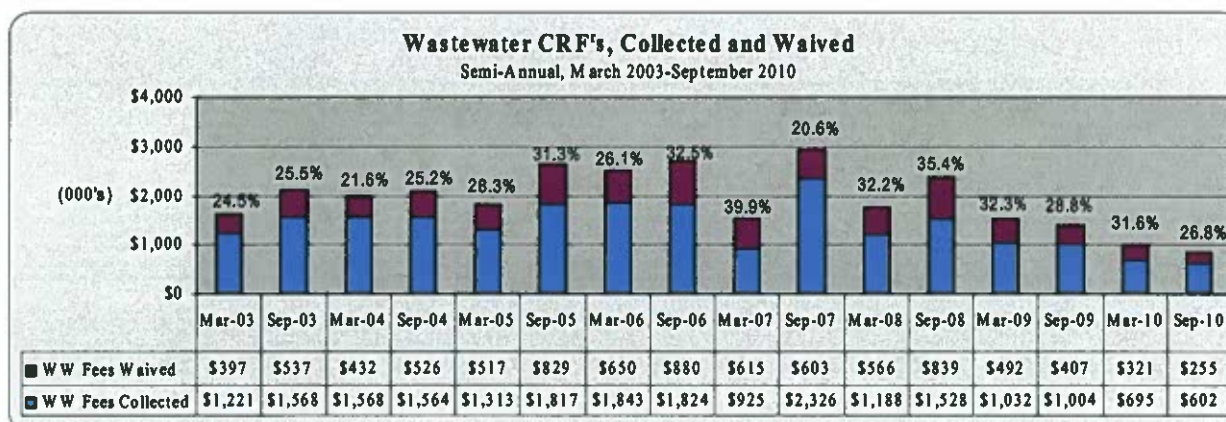
Semi-Annual Impact Fee Report

Period Ending September 30, 2010

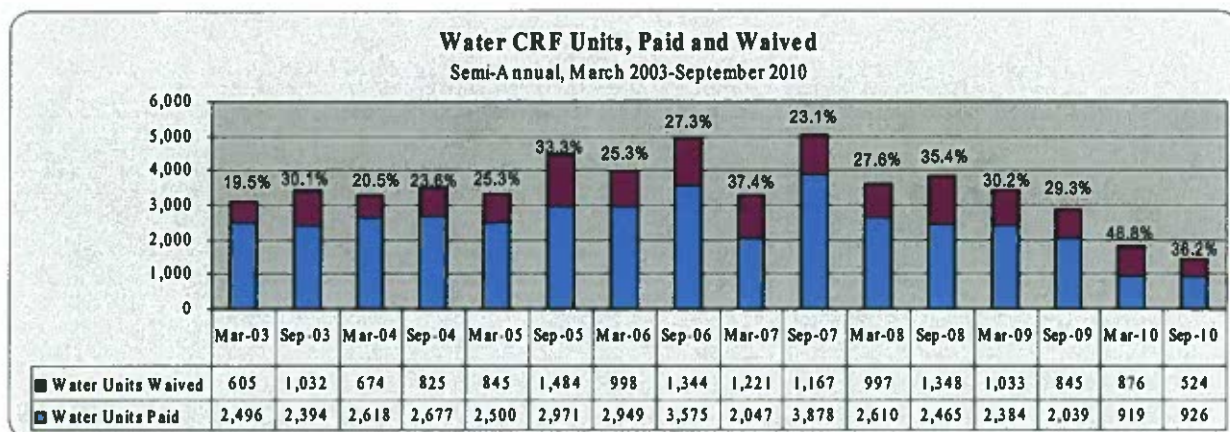
Texas Local Government Code, Chapter 395, Section 395.058, requires that the Impact Fee Advisory Committee “file semiannual reports with respect to the progress of the capital improvements plan and report to the political subdivision any perceived inequities in implementing the plan or imposing the impact fee.” This report supports the committee by providing financial information about the collection of capital recovery fees and the value of fee waivers.



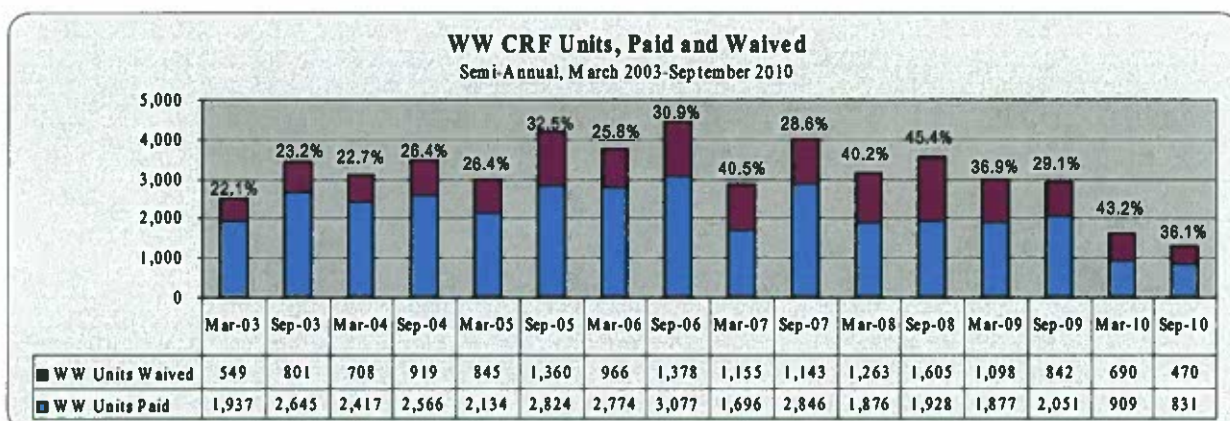
The chart above shows the breakdown of water capital recovery fee collections and water capital recovery fees waived or exempted in thousands of dollars for the last sixteen reporting periods. In the period ended September 30, 2010, the utility collected \$1.03 million and exempted or waived \$0.41 million according to AIMS. The waived capital recovery fees comprise 31.6% of the total capital recovery fees before waivers or exemptions.



Similarly, the chart above shows the breakdown of wastewater capital recovery fee collections and wastewater capital recovery fees waived or exempted in thousands of dollars for the last sixteen reporting periods. In the period ended September 30, 2010, the utility collected \$0.60 million and exempted or waived \$0.26 million according to AIMS. The waived fees comprise 26.8% of the total fees before waivers or exemptions.



During this period, water capital recovery fees were paid for 926 fee units, while 524 units qualified for waivers or exemptions. The chart above shows the breakdown of water fee units paid and fee units waived or exempted for sixteen reporting periods. A different method to calculate units was created in 2009 that gathers information from Amanda. In the most recent period, 36.2% of new units qualified for exemptions or waivers of the water capital recovery fee.



Wastewater capital recovery fees were paid for 831 units, while 470 units qualified for waivers or exemptions. The chart above shows the breakdown of wastewater fee units paid and fee units waived or exempted for sixteen reporting periods. A different method to calculate units was created in 2009 that gathers information from Amanda. In the most recent period, 36.1% of new units qualified for exemptions or waivers of the wastewater capital recovery fee.

The attachments included with this report provide detail on the following:

1. Current semi-annual period and inception to date Capital Recovery Fee Collections.
2. Six month Capital Recovery Fee Collections by Zone.
3. Fiscal year Capital Recovery Fee Collections by Quarter and Zone.
4. Capital Recovery Fee Report by Fund, Inception through September 30, 2010.
5. Capital Recovery Fee Report by Class, Inception through September 30, 2010.
6. Semi-Annual Capital Recovery Fee Units for Wholesale Customers for Period Ended September 30, 2010.
7. Summary of Capital Recovery Fee Exemptions and Waivers for the Period Ended September 30, 2010.

City of Austin, Texas
Austin Water Utility
Impact Fee (Capital Recovery Fee) Collections
As of September 30, 2010

| DESCRIPTION | WATER | WASTEWATER | TOTAL |
|---|--------------|------------|--------------|
| CURRENT SEMI-ANNUAL PERIOD (April 1, 2010- September 30, 2010) | | | |
| Total Dollar Value of Taps & Connections | \$ 1,439,401 | \$ 857,450 | \$ 2,296,851 |
| CRF Exemptions, Waivers and Refunds | (412,788) | (254,975) | \$ (667,763) |
| Net CRF Collected | \$ 1,026,613 | \$ 602,475 | \$ 1,629,088 |
| Interest Earnings | 2,699 | 3,452 | 6,151 |
| Total CRF Collected | \$ 1,029,311 | \$ 605,927 | \$ 1,635,238 |

TOTAL IMPACT FEES (CAPITAL RECOVERY FEES) COLLECTED BY THE CITY OF AUSTIN SINCE THE ADOPTION OF THE CURRENT IMPACT FEE (CRF) ORDINANCE FROM JUNE 20, 1990, THROUGH SEPTEMBER 30, 2010, ARE SHOWN BELOW:

INCEPTION TO DATE (June 20, 1990 - September 30, 2010)

| | | | |
|--------------------------|----------------|-------------------|---------------------|
| Net CRF Collected | \$ 92,273,395 | \$ 56,155,413 | \$ 148,428,808 |
| Interest Earnings | 4,260,781 | 2,716,177 | 6,976,958 |
| Total CRF Collected | \$ 96,534,176 | \$ 58,871,591 | \$ 155,405,766 |
| Used for Debt Defeasance | (35,418,846) | (19,899,018) | (55,317,864) |
| Used for CIP * | (35,506,672) | (18,995,655) | (54,502,327) |
| Used for Debt Service** | (25,501,328) | (20,284,345) | (45,785,673) |
| Other Adjustments*** | 743,235 | 672,342 | 1,415,577 |
| CRF CASH BALANCES | 850,565 | \$ 364,915 | \$ 1,215,480 |

* The Utility had restricted the use of capital recovery fees collected for defeasance of outstanding revenue bonds until FY 2001-02 when the Utility's policy was changed to allow CRFs to be used to fund certain major plant capacity improvements.

** In FY2006 Management decided to use CRF collections to pay debt service.

*** Includes Transfers for Fairway Ridge, Circle C, refunds and other miscellaneous adjustments.

APPLICATION OF CRF FUNDS FOR DEBT DEFEASANCE

The following schedule reflects the application of crfs collected since inception toward the defeasance of revenue bonds.

| | | | |
|--------------|-----------------|-----------------|-----------------|
| FY 1991-92 | \$ (1,543,846) | \$ (451,428) | \$ (1,995,274) |
| FY 1992-93 | (5,000,000) | (3,000,000) | (8,000,000) |
| FY 1993-94 | (3,800,000) | (2,200,000) | (6,000,000) |
| FY 1994-95 | (3,500,000) | (2,000,000) | (5,500,000) |
| FY 1995-96 | (4,500,000) | (2,500,000) | (7,000,000) |
| FY 1996-97 | 0 | 0 | 0 |
| FY 1997-98 | (4,075,000) | (5,747,590) | (9,822,590) |
| FY 1998-99 | (13,000,000) | (4,000,000) | (17,000,000) |
| FY 1999-2000 | 0 | 0 | 0 |
| FY 2000-01 | 0 | 0 | 0 |
| TOTAL | \$ (35,418,846) | \$ (19,899,018) | \$ (55,317,864) |

APPLICATION OF CRF FUNDS FOR CAPITAL PROJECTS

| | | | |
|--------------|--------------|--------------|--------------|
| FY 2001-2002 | (18,000,000) | (11,300,000) | (29,300,000) |
| FY 2002-2003 | (5,004,000) | (4,870,000) | (9,874,000) |
| FY 2003-2004 | (5,944,000) | (3,750,000) | (9,694,000) |
| FY 2004-2005 | (6,080,000) | (2,680,000) | (8,760,000) |
| FY 2005-2006 | (5,400,000) | (2,860,000) | (8,260,000) |
| FY 2009-2010 | 4,921,328 | 6,464,345 | 11,385,673 |
| TOTAL | (35,506,672) | (18,995,655) | (54,502,327) |

APPLICATION OF CRF FUNDS FOR DEBT SERVICE

| | | | |
|-----------------------------|--------------|--------------|--------------|
| FY 2006-2007 (Debt Service) | (5,470,000) | (2,910,000) | (8,380,000) |
| FY 2007-2008 (Debt Service) | (6,110,000) | (4,860,000) | (10,970,000) |
| FY 2008-2009 (Debt Service) | (5,000,000) | (3,550,000) | (8,550,000) |
| FY 2009-2010 (Debt Service) | (8,921,328) | (8,964,345) | (17,885,673) |
| TOTAL | (25,501,328) | (20,284,345) | (45,785,673) |

City of Austin, Texas
Austin Water Utility
Six-month Capital Recovery Fee Collections
As of September 30, 2010

| DESCRIPTION | 3rd Qtr (FY) Apr 10-Jun 10 | 4th Qtr (FY) Jul 10-Sep 10 | 6 month Total | 6 month Fee Units |
|-----------------------------------|-------------------------------|-------------------------------|---------------------|----------------------|
| WATER IMPACT FEE | | | | |
| Wholesale Customers | \$ 91,250 | \$ 39,600 | \$ 130,850 | 32 |
| DWPZ ETJ | 5,100 | 11,900 | 17,000 | 11 |
| DWPZ Inside | 157,900 | 152,150 | 310,050 | 185 |
| DDZ ETJ | 45,500 | 46,050 | 91,550 | 69 |
| DDZ Inside | 121,000 | 201,250 | 322,250 | 420 |
| Urban | 89,725 | 54,438 | 144,163 | 194 |
| CURE | 7,000 | 3,750 | 10,750 | 16 |
| NET COLLECTIONS | \$ 1,026,613 | \$ 1,026,613 | \$ 1,026,613 | |
| Interest Earnings | 1,502 | 1,197 | 2,699 | |
| TOTAL WATER | \$ 1,029,311 | \$ 1,029,311 | \$ 1,029,311 | 926 * |
| WASTEWATER IMPACT FEE | | | | |
| Wholesale Customers | \$ 79,700 | \$ 63,500 | \$ 143,200 | 118 |
| DWPZ ETJ | 0 | 1,950 | 1,950 | 2 |
| DWPZ Inside | 85,200 | 89,400 | 174,600 | 138 |
| DDZ ETJ | 26,400 | 20,200 | 46,600 | 57 |
| DDZ Inside | 71,000 | 89,400 | 160,400 | 375 |
| Urban | 43,400 | 28,425 | 71,825 | 135 |
| CURE | 3,600 | 300 | 3,900 | 8 |
| NET COLLECTIONS | \$ 602,475 | \$ 0 | \$ 602,475 | |
| Interest Earnings | 2,504 | 949 | 3,452 | |
| TOTAL WASTEWATER | \$ 604,979 | \$ 949 | \$ 605,927 | 831 * |
| TOTAL COMBINED COLLECTIONS | \$ 1,634,290 | \$ 1,030,260 | \$ 1,635,238 | |

* Number of units was obtained from Amanda.

City of Austin, Texas
Austin Water Utility
Capital Recovery Fee Collections
As of September 30, 2010

| DESCRIPTION | 1st Qtr(FY) Oct. '09-Dec. '09 | 2nd Qtr(FY) Jan '10-Mar. '10 | 3rd Qtr(FY) Apr. '10-June'10 | 4th Qtr (FY) July '10-Sept '10 | YTD Total Oct '09-Sept '10 | YTD Fee Units |
|-------------|----------------------------------|---------------------------------|---------------------------------|-----------------------------------|-------------------------------|------------------|
|-------------|----------------------------------|---------------------------------|---------------------------------|-----------------------------------|-------------------------------|------------------|

WATER IMPACT FEE

| | | | | | | | | | | | |
|------------------------|-----------|----------------|-----------|----------------|-----------|----------------|-----------|----------------|-----------|------------------|--------------|
| Wholesale Customers | \$ | 11,400 | \$ | 6,300 | \$ | 91,250 | \$ | 39,600 | \$ | 148,550 | 53 |
| DWPZ ETJ | | 14,450 | | 16,600 | | 5,100 | | 11,900 | | 48,050 | 23 |
| DWPZ Inside | | 60,000 | | 100,850 | | 157,900 | | 152,150 | | 470,900 | 287 |
| DDZ ETJ | | 50,700 | | 42,250 | | 45,500 | | 46,050 | | 184,500 | 139 |
| DDZ Inside | | 203,740 | | 277,100 | | 121,000 | | 201,250 | | 803,090 | 1,005 |
| Urban | | 59,441 | | 48,875 | | 89,725 | | 54,438 | | 252,478 | 320 |
| CURE | | 0 | | 1,500 | | 7,000 | | 3,750 | | 12,250 | 19 |
| NET COLLECTIONS | \$ | 399,731 | \$ | 493,475 | \$ | 517,475 | \$ | 508,138 | \$ | 1,919,818 | |
| Interest Earnings | | 9,464 | | 1,590 | | 1,502 | | 1,197 | | 13,753 | |
| TOTAL WATER | \$ | 409,194 | \$ | 495,065 | \$ | 518,977 | \$ | 510,334 | \$ | 1,933,571 | 1,845 |

WASTEWATER IMPACT FEE

| | | | | | | | | | | | |
|-----------------------------------|-----------|----------------|-----------|----------------|-----------|----------------|-----------|----------------|-----------|------------------|--------------|
| Wholesale Customers | \$ | 41,400 | \$ | 184,000 | \$ | 79,700 | \$ | 63,500 | \$ | 368,600 | 283 |
| DWPZ ETJ | | 4,550 | | 3,250 | | 0 | | 1,950 | | 9,750 | 6 |
| DWPZ Inside | | 48,000 | | 79,800 | | 85,200 | | 89,400 | | 302,400 | 241 |
| DDZ ETJ | | 21,600 | | 30,600 | | 26,400 | | 20,200 | | 98,800 | 112 |
| DDZ Inside | | 92,860 | | 130,400 | | 71,000 | | 89,400 | | 383,660 | 861 |
| Urban | | 32,514 | | 24,800 | | 43,400 | | 28,425 | | 129,139 | 228 |
| CURE | | 0 | | 900 | | 3,600 | | 300 | | 4,800 | 11 |
| NET COLLECTIONS | \$ | 240,924 | \$ | 453,750 | \$ | 309,300 | \$ | 293,175 | \$ | 1,297,149 | |
| Interest Earnings | | 5,175 | | 1,623 | | 2,504 | | 949 | | 10,251 | |
| TOTAL WASTEWATER | \$ | 246,099 | \$ | 455,373 | \$ | 311,804 | \$ | 294,124 | \$ | 1,307,400 | 1,741 |
| TOTAL COMBINED COLLECTIONS | \$ | 655,293 | \$ | 950,439 | \$ | 830,780 | \$ | 804,458 | \$ | 3,240,970 | |

* Number of units was obtained from Amanda.

City of Austin, Texas
Austin Water Utility
Semi-Annual Impact Fee Report By Fund
Inception through September 30, 2010

| DESCRIPTION | THRU FY 1996-06 | FY 1996-06 OCT-SEPT | FY 1997-07 OCT-SEPT | FY 1998-08 OCT-SEPT | FY 1999-09 OCT-SEPT | FY 2000-00 OCT-SEPT | FY 2001-01 OCT-SEPT | FY 2002-02 OCT-SEPT | FY 2003-03 OCT-SEPT | FY 2004-04 OCT-SEPT | FY 2005-05 OCT-SEPT | FY 2006-06 OCT-SEPT | FY 2007-07 OCT-SEPT | FY 2008-08 OCT-SEPT | FY 2009-09 OCT-SEPT | FY 2010-10 OCT-SEPT | TOTAL |
|-----------------------------------|----------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|----------------------|
| WATER IMPACT FEE | | | | | | | | | | | | | | | | | |
| Inside City Limits | \$ 13,462,503 | \$ 3,724,253 | \$ 4,892,115 | \$ 5,350,520 | \$ 4,185,074 | \$ 15,300 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 38,664,562 |
| Outside City Limits | \$ 3,911,845 | \$ 745,450 | \$ 1,011,506 | \$ 1,370,143 | \$ 2,082,863 | \$ 1,690,000 | \$ 724,036 | \$ 963,560 | \$ 597,900 | \$ 467,800 | \$ 613,050 | \$ 1,057,244 | \$ 1,057,244 | \$ 0 | \$ 0 | \$ 0 | \$ 14,550 |
| Wholesale Customers | \$ 2,129,401 | \$ 428,946 | \$ 267,347 | \$ 292,417 | \$ 110,056 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 9,086,536 |
| DWPZ ETL | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| DWPZ Inside | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| DWPZ Outside | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| DOZ ETL | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| DOZ Inside | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| DOZ Outside | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Urban | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| CURE | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Total Net Collections | \$ 19,483,749 | \$ 4,898,649 | \$ 6,904,621 | \$ 8,641,769 | \$ 6,295,130 | \$ 1,690,000 | \$ 1,748,072 | \$ 2,926,570 | \$ 1,697,800 | \$ 1,135,600 | \$ 1,626,850 | \$ 2,114,494 | \$ 2,114,494 | \$ 0 | \$ 0 | \$ 0 | \$ 62,273,366 |
| Interest Earnings | \$ 789,450 | \$ 248,110 | \$ 564,635 | \$ 411,718 | \$ 789,403 | \$ 104,613 | \$ 101,613 | \$ 98,477 | \$ 67,332 | \$ 101,447 | \$ 141,302 | \$ 141,302 | \$ 141,302 | \$ 0 | \$ 0 | \$ 0 | \$ 2,560,791 |
| Water Total | \$ 20,273,200 | \$ 5,146,759 | \$ 7,469,256 | \$ 9,053,487 | \$ 7,084,533 | \$ 1,794,613 | \$ 1,849,685 | \$ 3,025,047 | \$ 1,806,132 | \$ 1,237,042 | \$ 1,768,152 | \$ 1,768,152 | \$ 1,768,152 | \$ 0 | \$ 0 | \$ 0 | \$ 64,834,157 |
| WASTEWATER IMPACT FEE | | | | | | | | | | | | | | | | | |
| Inside City Limits | \$ 7,363,631 | \$ 2,026,644 | \$ 2,510,671 | \$ 3,118,011 | \$ 3,343,802 | \$ 2,332,822 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 20,684,981 |
| Outside City Limits | \$ 1,834,682 | \$ 416,774 | \$ 577,031 | \$ 747,203 | \$ 1,125,027 | \$ 910,758 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 5,619,775 |
| Wholesale Customers | \$ 2,075,917 | \$ 479,507 | \$ 183,250 | \$ 146,381 | \$ 198,564 | \$ 64,900 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 10,318,622 |
| DWPZ ETL | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| DWPZ Inside | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| DWPZ Outside | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| DOZ ETL | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| DOZ Inside | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| DOZ Outside | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Urban | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| CURE | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Total Net Collections | \$ 11,281,780 | \$ 2,923,925 | \$ 3,260,953 | \$ 4,613,515 | \$ 4,667,393 | \$ 3,193,380 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 26,303,756 |
| Interest Earnings | \$ 487,724 | \$ 178,316 | \$ 340,293 | \$ 237,515 | \$ 287,273 | \$ 510,370 | \$ 94,054 | \$ 59,429 | \$ 31,524 | \$ 51,898 | \$ 101,859 | \$ 101,859 | \$ 101,859 | \$ 0 | \$ 0 | \$ 0 | \$ 2,716,177 |
| Wastewater Total | \$ 11,769,504 | \$ 3,102,241 | \$ 3,601,246 | \$ 4,851,030 | \$ 4,954,666 | \$ 3,703,750 | \$ 94,054 | \$ 118,853 | \$ 62,548 | \$ 83,422 | \$ 153,757 | \$ 153,757 | \$ 153,757 | \$ 0 | \$ 0 | \$ 0 | \$ 29,019,933 |
| COMBINED SUMMARY | | | | | | | | | | | | | | | | | |
| Total Combined Collections | \$ 31,763,484 | \$ 8,250,980 | \$ 10,670,900 | \$ 13,904,515 | \$ 11,740,193 | \$ 5,488,130 | \$ 1,843,737 | \$ 3,043,617 | \$ 1,868,680 | \$ 1,372,664 | \$ 1,874,950 | \$ 1,874,950 | \$ 1,874,950 | \$ 0 | \$ 0 | \$ 0 | \$ 93,853,315 |
| Interest Earnings | \$ 1,277,174 | \$ 426,426 | \$ 904,928 | \$ 648,233 | \$ 1,337,636 | \$ 1,115,028 | \$ 195,667 | \$ 157,899 | \$ 98,860 | \$ 153,340 | \$ 203,217 | \$ 203,217 | \$ 203,217 | \$ 0 | \$ 0 | \$ 0 | \$ 5,532,000 |
| Water Total | \$ 21,540,624 | \$ 5,673,185 | \$ 8,374,184 | \$ 9,701,722 | \$ 8,421,766 | \$ 2,909,638 | \$ 1,844,342 | \$ 3,203,516 | \$ 1,907,042 | \$ 1,390,402 | \$ 1,970,167 | \$ 1,970,167 | \$ 1,970,167 | \$ 0 | \$ 0 | \$ 0 | \$ 70,366,157 |
| Wastewater Total | \$ 10,222,860 | \$ 2,579,795 | \$ 2,296,716 | \$ 4,199,793 | \$ 3,318,427 | \$ 2,578,492 | \$ 94,395 | \$ 118,853 | \$ 62,548 | \$ 83,422 | \$ 153,757 | \$ 153,757 | \$ 153,757 | \$ 0 | \$ 0 | \$ 0 | \$ 19,487,158 |

City of Austin
Austin Water Utility
Semi-Annual Impact Fee Report By Class
Inception through September 30, 2010

| DESCRIPTION | THRU FY 1995-96 | FY 1996-97 OCT - SEPT | FY 1997-98 OCT - SEPT | FY 1998-99 OCT - SEPT | FY 1999-2000 OCT - SEPT | FY 2000-01 OCT - SEPT | FY 2001-02 OCT - SEPT | FY 2002-03 OCT - SEPT | FY 2003-04 OCT - SEPT | FY 2004-05 OCT - SEPT | FY 2005-06 OCT - SEPT | FY 2006-07 OCT - SEPT | FY 2007-08 OCT - SEPT | FY 2008-09 OCT - SEPT | FY 2009-10 OCT - SEPT | ITD TOTAL |
|---|--------------------|--------------------------|--------------------------|--------------------------|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-----------------|
| INSIDE CITY LIMITS | | | | | | | | | | | | | | | | |
| Water | \$ 13,452,503 | \$ 3,724,253 | \$ 4,882,115 | \$ 5,256,797 | \$ 5,390,520 | \$ 4,183,074 | \$ 15,200 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 36,854,582 |
| Urban, CURE | 0 | 0 | 0 | 0 | 0 | 0 | 383,539 | 237,329 | 479,220 | 489,376 | 779,525 | 771,966 | 846,747 | 433,575 | 294,728 | 4,889,994 |
| DWPZ Inside, DOZ Inside | 0 | 0 | 0 | 0 | 0 | 0 | 2,580,197 | 3,126,063 | 3,273,075 | 3,680,444 | 3,944,800 | 3,006,063 | 2,542,780 | 1,597,338 | 1,273,060 | 25,953,961 |
| Total Inside Water | \$ 13,452,503 | \$ 3,724,253 | \$ 4,882,115 | \$ 5,256,797 | \$ 5,390,520 | \$ 4,183,074 | \$ 2,963,736 | \$ 3,363,992 | \$ 3,752,295 | \$ 4,177,820 | \$ 4,724,325 | \$ 4,378,818 | \$ 3,391,537 | \$ 1,990,813 | \$ 1,538,718 | \$ 87,138,516 |
| Wastewater | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Urban, CURE | 0 | 0 | 0 | 0 | 0 | 0 | 177,348 | 123,364 | 258,900 | 279,874 | 426,250 | 381,506 | 459,275 | 205,350 | 133,039 | 20,884,681 |
| DWPZ Inside, DOZ Inside | 0 | 0 | 0 | 0 | 0 | 0 | 1,520,752 | 1,794,600 | 1,908,100 | 2,139,680 | 2,327,734 | 1,872,432 | 1,087,772 | 809,400 | 1,872,432 | 2,445,808 |
| Total Inside Wastewater | \$ 7,383,831 | \$ 2,025,544 | \$ 2,610,671 | \$ 3,118,011 | \$ 3,343,802 | \$ 2,322,822 | \$ 1,708,100 | \$ 1,917,964 | \$ 2,187,000 | \$ 2,419,554 | \$ 2,753,984 | \$ 2,653,937 | \$ 1,547,047 | \$ 1,014,750 | \$ 819,999 | \$ 37,287,018 |
| TOTAL INSIDE CRFs | \$ 20,836,334 | \$ 5,749,797 | \$ 7,492,786 | \$ 8,374,808 | \$ 8,734,322 | \$ 6,505,896 | \$ 4,689,136 | \$ 5,281,956 | \$ 5,939,295 | \$ 6,597,374 | \$ 7,478,309 | \$ 6,532,555 | \$ 4,938,584 | \$ 3,005,563 | \$ 2,358,717 | \$ 104,425,530 |
| OUTSIDE CITY LIMITS | | | | | | | | | | | | | | | | |
| Water | \$ 3,911,845 | \$ 745,450 | \$ 1,011,598 | \$ 1,370,143 | \$ 2,082,853 | \$ 1,689,009 | \$ (1,300) | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 10,789,598 |
| Wholesale | 2,129,401 | 428,946 | 261,203 | 267,347 | 292,417 | 118,058 | 724,838 | 983,550 | 597,900 | 487,800 | 613,050 | 266,806 | 1,057,244 | 631,532 | 148,550 | 8,986,538 |
| DWPZ ETJ, DOZ ETJ | 0 | 0 | 0 | 0 | 0 | 0 | 1,229,355 | 708,258 | 555,450 | 347,783 | 603,150 | 556,272 | 701,300 | 439,649 | 232,550 | 5,378,745 |
| Total Outside Water | \$ 6,041,246 | \$ 1,174,396 | \$ 1,272,799 | \$ 1,637,490 | \$ 2,355,270 | \$ 1,785,065 | \$ 1,952,991 | \$ 1,691,808 | \$ 1,153,350 | \$ 835,583 | \$ 1,221,200 | \$ 823,078 | \$ 1,758,544 | \$ 1,071,181 | \$ 381,100 | \$ 25,134,878 |
| Wastewater | \$ 1,893,982 | \$ 415,774 | \$ 627,031 | \$ 747,203 | \$ 1,125,027 | \$ 610,758 | \$ 2,427,748 | 355,700 | 442,300 | 547,750 | 659,750 | 681,250 | 859,500 | 804,771 | 368,600 | \$ 5,819,775 |
| Wholesale | 2,073,977 | 479,307 | 183,266 | 148,351 | 198,554 | 59,800 | 682,050 | 424,950 | 522,100 | 182,850 | 246,550 | 315,700 | 310,450 | 186,700 | 106,550 | 10,316,622 |
| DWPZ ETJ, DOZ ETJ | 0 | 0 | 0 | 0 | 0 | 0 | 895,554 | 1,323,581 | 870,556 | 780,650 | 905,300 | 986,950 | 1,168,950 | 1,021,471 | 477,150 | 2,630,000 |
| Total Outside Wastewater | \$ 3,967,959 | \$ 895,081 | \$ 810,297 | \$ 895,554 | \$ 1,323,581 | \$ 670,556 | \$ 3,079,796 | \$ 780,650 | \$ 964,400 | \$ 710,700 | \$ 905,300 | \$ 986,950 | \$ 1,168,950 | \$ 1,021,471 | \$ 477,150 | \$ 18,969,387 |
| TOTAL OUTSIDE CITY CRFs | \$ 10,009,205 | \$ 2,089,477 | \$ 2,082,088 | \$ 2,533,044 | \$ 3,678,851 | \$ 2,455,629 | \$ 5,027,787 | \$ 2,472,458 | \$ 2,117,750 | \$ 1,596,283 | \$ 2,126,500 | \$ 1,819,828 | \$ 2,927,494 | \$ 2,092,832 | \$ 859,250 | \$ 44,003,275 |
| INTEREST | | | | | | | | | | | | | | | | |
| Water Interest | \$ 780,456 | \$ 248,110 | \$ 554,835 | \$ 667,907 | \$ 411,716 | \$ 798,403 | \$ 104,810 | \$ 101,813 | \$ 68,477 | \$ 67,332 | \$ 101,447 | \$ 141,302 | \$ 126,098 | \$ 84,522 | \$ 13,753 | \$ 4,260,781 |
| Wastewater Interest | 487,724 | 178,315 | 349,293 | 237,518 | 287,273 | 510,370 | 94,054 | 59,429 | 31,324 | 51,608 | 101,853 | 159,001 | 105,758 | 48,407 | 10,251 | \$ 2,716,177 |
| TOTAL INTEREST | \$ 1,278,180 | \$ 426,425 | \$ 904,128 | \$ 905,425 | \$ 698,989 | \$ 1,298,772 | \$ 198,864 | \$ 161,242 | \$ 99,801 | \$ 118,940 | \$ 203,300 | \$ 294,303 | \$ 231,854 | \$ 132,929 | \$ 24,003 | \$ 6,976,958 |
| TOTAL INSIDE/OUTSIDE CRFs & INTEREST | \$ 32,105,718 | \$ 8,245,699 | \$ 10,380,010 | \$ 11,813,277 | \$ 13,052,164 | \$ 10,440,292 | \$ 9,920,787 | \$ 7,915,454 | \$ 8,138,848 | \$ 8,242,577 | \$ 9,605,109 | \$ 8,746,887 | \$ 8,097,932 | \$ 5,231,244 | \$ 3,240,970 | \$ 155,405,766 |
| SUMMARY | | | | | | | | | | | | | | | | |
| Total Inside City CRFs | \$ 20,816,334 | \$ 5,749,797 | \$ 7,492,786 | \$ 8,374,808 | \$ 8,704,322 | \$ 6,485,896 | \$ 4,689,136 | \$ 5,281,956 | \$ 5,919,295 | \$ 6,597,374 | \$ 7,478,309 | \$ 6,532,555 | \$ 4,938,584 | \$ 3,005,563 | \$ 2,358,717 | \$ 104,425,533 |
| Total Outside City CRFs | 10,009,205 | 2,089,477 | 2,082,088 | 2,533,044 | 3,678,851 | 2,455,629 | 5,027,787 | 2,472,458 | 2,117,750 | 1,596,283 | 2,126,500 | 1,819,828 | 2,927,494 | 2,092,832 | 859,250 | \$ 44,003,275 |
| Total Interest | 1,278,180 | 426,425 | 904,128 | 905,425 | 698,989 | 1,298,772 | 198,864 | 161,242 | 99,801 | 118,940 | 203,300 | 294,303 | 231,854 | 132,929 | 24,003 | \$ 6,976,958 |
| Add: Transfers-in from CRF Funded Grant Funds & Other Adjustments | 0 | 0 | 0 | 0 | 508,569.40 | 236,326 | 680,813 | (7,250) | (1,452) | (1,300) | 3,899 | (4,128) | 0 | 0 | 2,000 | \$ 1,415,577 |
| Deferred Application | (28,488,274) | 0 | (9,822,590) | (17,000,000) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | \$ (55,317,864) |
| Transfers to CIP | 0 | 0 | (9,822,590) | (17,000,000) | 0 | 0 | (29,300,000) | (9,874,000) | (9,894,000) | (8,760,000) | (8,280,000) | (8,390,000) | (10,970,000) | (9,550,000) | (3,500,000) | \$ (85,888,000) |
| Transfers to Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | \$ (34,400,000) |
| TOTAL | \$ 3,006,448 | \$ 8,345,699 | \$ 567,420 | \$ (5,186,722) | \$ 13,588,739 | \$ 10,878,818 | \$ (18,889,200) | \$ (1,665,789) | \$ (1,558,605) | \$ (816,725) | \$ 1,582,008 | \$ 382,889 | \$ (2,272,089) | \$ (3,318,787) | \$ (3,287,039) | \$ 1,215,480 |

City of Austin, Texas
Austin Water Utility
Semi-Annual Capital Recovery Fee Units for Wholesale Customers
As of September 30, 2010

| MONTH | CASH REPORT REF. # | DATE | WHOLESALE CUSTOMER | CRF ORG | FEE UNITS WATER | FEE UNITS WWATER |
|---------------------------------|--------------------------|----------|--------------------------|------------|--------------------|---------------------|
| 3rd QTR FY 2009-10 | | | | | | |
| Apr-10 | CR1004201686 | 04/16/10 | WCID #17 | 9950 | | 20.0 |
| May-10 | CR1005071850 | 05/07/10 | Northtown MUD | 9915 | 3.0 | 3.0 |
| Jun-10 | CR1006252257 | 06/23/10 | WCID #17 | 9950 | | 39.0 |
| | CR1006152163 | 06/15/10 | City of Manor | 9954 | | 1.0 |
| | CR1006092115 | 06/07/10 | City of Rollingwood | 9955 | 1.0 | 1.0 |
| 1st Quarter Total | | | | | <u>4.0</u> | <u>64.0</u> |
| 4th QTR FY 2009-10 | | | | | | |
| Jul-10 | CR1007212486 | 07/19/10 | WCID #17 | 9950 | | 10 |
| | CR1007212486 | 07/19/10 | City of West Lake Hills | 9951 | | 2 |
| | CR1008032606 | 07/29/10 | City of Rollingwood | 9955 | 1 | 1 |
| | CR1007202470 | 07/20/10 | Northtown MUD | 9915 | 11 | 11 |
| Aug-10 | CR1008102694 | 08/10/10 | Northtown MUD | 9915 | 3.0 | 3.0 |
| | CR1009022901 | 08/31/10 | Northtown MUD | 9915 | 5.0 | 5.0 |
| | CR1009012882 | 08/31/10 | Rivercrest | 9970 | 1.0 | |
| | CR1008052650 | 08/02/10 | City of Rollingwood | 9955 | 1.0 | 1.0 |
| | CR1009022901 | 08/31/10 | City of Rollingwood | 9955 | 1.0 | 1.0 |
| | CR1008192773 | 08/13/10 | WCID #17 | 9950 | | 14.0 |
| Sep-10 | CR1009203058 | 09/20/10 | Marsha Water Supply corp | 9940 | 4.0 | |
| | CR1009153021 | 09/13/10 | WCID #17 | 9950 | | 6.0 |
| | CR1009153021 | 09/13/10 | Rivercrest | 9970 | 1.0 | |
| 2nd Quarter Total | | | | | <u>28.0</u> | <u>53.5</u> |
| Six Month Total | | | | | 32.0 | 117.5 |
| Previous Six Month Total | | | | | 21.0 | 165.5 |
| YTD Total | | | | | <u>53</u> | <u>283</u> |

City of Austin, Texas
Austin Water Utility
Summary of Capital Recovery Fee Exemptions and Waivers
Per Taps Office Records for the Period April 1, 2010, to September 30, 2010

| Type of Waiver/Exemption | Water \$ | Wastewater \$ | Total \$ | Water Units | WW Units |
|---|-------------------|-------------------|-------------------|--------------|--------------|
| 1. City Ordinance 042000-77 Affordable Housing 1,500 fee units/year | \$ 128,788 | \$ 76,475 | \$ 205,263 | 193.0 | 186.0 |
| 2. LDC Section 25-9-341(E) 2nd Meter for Single Family Residence (Old REF# 13-3A-10(d)) | - | - | - | | |
| 3. LDC Section Tap for fire protection only (Old REF # 13-3A-10(e)) | - | - | - | | |
| 4. LDC Section 25-9-341 Reconnect, Abandon Previous Tap (Old REF# 13-3A-10(f)) | 62,850 | 34,800 | 97,650 | 140.0 | 116.5 |
| 5. LDC Section 25-9-345(B) Annexed property - 2 year waiver (Old REF# 13-3A-10(h)) | - | 1,600 | 1,600 | 0.0 | 4.0 |
| 6. LDC Section 25-9-341(B) State of Texas (Old REF# 13-3A-10(i)) | 6,000 | - | 6,000 | 10.0 | |
| 7. LDC Section 25-9-341(C) C.D.B.G. Funding (Old REF# 13-3A-10(j)) | - | - | - | | |
| 8. LDC Section 25-9-324 Second Sewer Tap (Old REF# 13-3A-8(b)(1)) | - | 3,200 | 3,200 | | 6.0 |
| 9. LDC Section 25-9-353 Previously paid CRF, Tap expired (Old REF# 13-3A-8(g)) | 59,600 | 29,600 | 89,200 | 76.0 | 49.5 |
| 10. LDC Section 25-9-326 Installment payment of impact fees (Old REF# 13-3A-9(d)) | - | - | - | | |
| 11. City Ordinance 980122-C 1997 Annexation- 10 year waiver | - | 3,200 | 3,200 | | 8.0 |
| 12. EX-0002 Already paying for WW service and no service until they come in for a TAP | - | - | - | | |
| 13. EX-0003 LUE Assignment (2) | - | - | - | | |
| 14. EX-0004 Council Approved exemptions (3) | 54,550 | 41,800 | 96,350 | 35.5 | 35.5 |
| 15. EX-0005 Stratus Properties (4) | 90,200 | 58,200 | 148,400 | 51.5 | 48.5 |
| 16. EX-0006 WW Construction Projects | - | - | - | | |
| 17. EX-0007 Combo Stratus/Smart Housing (5) | - | 2,900 | 2,900 | | 8.0 |
| 18. EX-0009 Senate Bill 883 School Waivers | 10,800 | 3,200 | 14,000 | 18 | 8 |
| 19. 13-3A-6(c) Master Meter Exemption | - | - | - | | |
| 20. 13-3A-10(M) Water Well Annexation | | | - | | |
| TOTALS | \$ 412,788 | \$ 254,975 | \$ 667,763 | 524.0 | 470.0 |

**City of Austin, Texas
Austin Water Utility**

Notes to Summary of Capital Recovery Fee Exemptions and Waivers:

- (1) LDC = The City of Austin Land Development Code.
- (2) LUE Assignment = Developer has entered into an agreement with the City to receive LUE credits because of funds expended by the developer to provide water and wastewater services. An example of this is The Forest Section 1 & 2. In this case, each time the developer sells a lot to a builder, the builder is eligible to receive CRF credits.
- (3) Includes various council approvals for exemptions including smart growth and the Bradley agreement from 2000 that states the City will agree to waive all water and wastewater CRFs and impact fees for all single family residential development project on the Original Edwards' Easement land and all non retail commercial development buildings containing less than 50,000 square ft of gross floor area. Any other development on the land including the development of a hotel and/or the Golf Course will be subject to all fees. Includes a waiver for the six party agreement for the Northridge water supply corporation project.
- (4) Circle C Land Development Corp DBA Stratus Properties....\$15,000,000. 1000+ acres development in SW Austin but up to \$1.5 million per year can be used for both CRF and tap fees in DDZ.
- (5) Stratus properties that are exempt from tap fees and CRFs for Smart Housing

In July 2003 KB Homes used \$174,900 in Stratus Credits to adjust their Smart Housing goals rather than pay CRFs for previously exempted properties.