



## MEMORANDUM

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

**FROM:** Jennifer Castellon, Utility Financial Analyst  
Austin Water Utility

**DATE:** May 11, 2010


**SUBJECT:** Semi-Annual Impact Fee Report as of March 31, 2010

Attached for your information is the Semi-Annual Impact Fee Report of Collections as of March 31, 2010. The report is based on financial information reported in the City's accounting system. Fees collected during this period are at their lowest level compared to past years. 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 \$1,605,732. Of this total, \$904,259 was for water and \$701,472 was for wastewater. Total capital recovery fees collected plus interest since the adoption of the current ordinance on June 20, 1990, through March 31, 2010, totaled \$95,504,864 for water and \$58,265,663 for wastewater, for a combined utility total of \$153,770,528.

As of March 31, 2010, the cash balances in the water and wastewater CRF funds were \$820,054 and \$758,187, respectively, for a combined total of \$1,578,241. The balances reflect the transfer of \$4,500,000 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.

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

  
Jennifer Castellon  
Utility Financial Analyst  
Austin Water Utility

Attachment

Cc: Greg Mesaros, 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



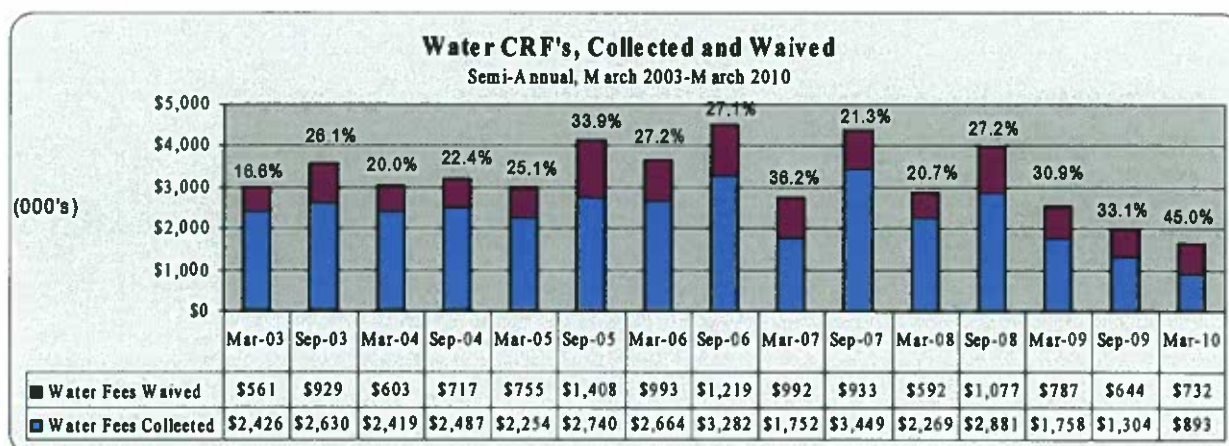
## Austin Water Utility Capital Recovery Fee Financial Summary



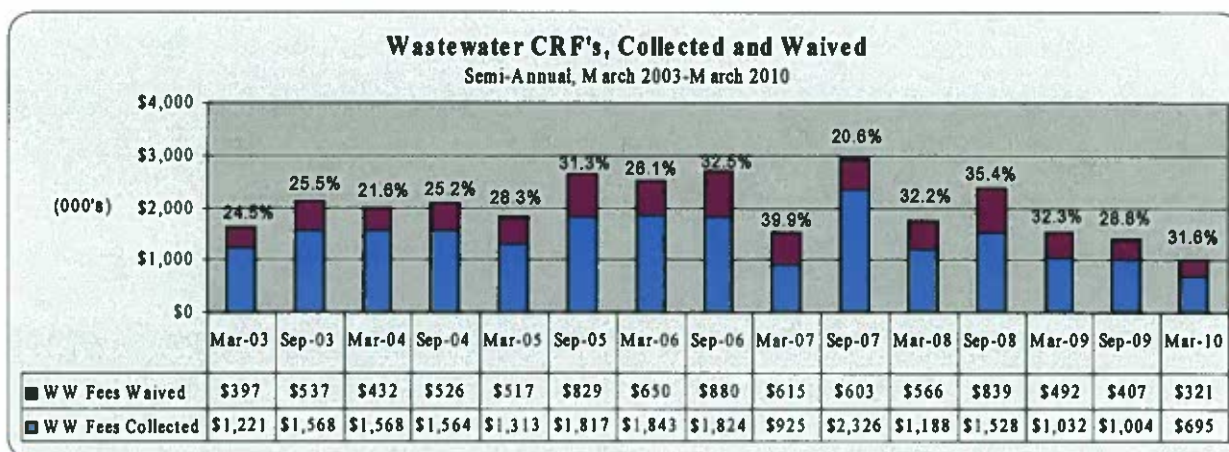
Semi-Annual Impact Fee Report

Period Ending March 31, 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.

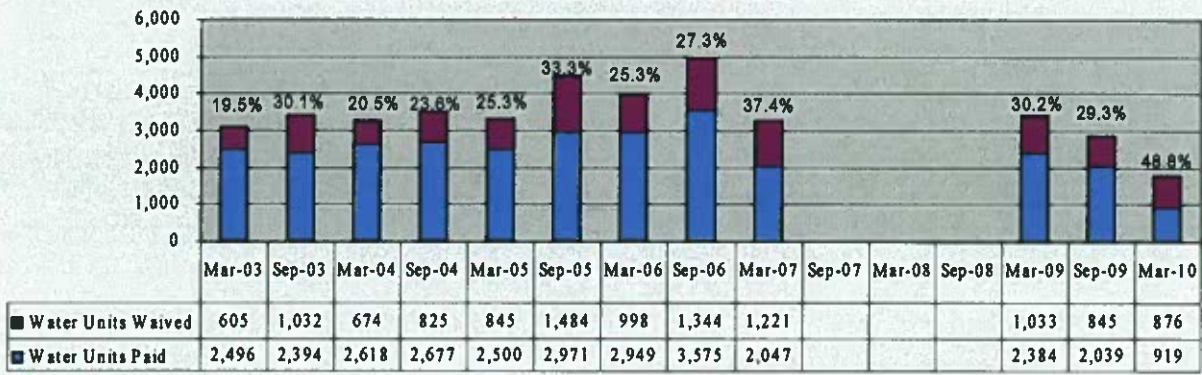


The chart at above shows the breakdown of water capital recovery fee collections and water capital recovery fees waived or exempted in thousands of dollars for the last fifteen reporting periods. In the period ended March 31, 2010, the utility collected \$0.89 million and exempted or waived \$0.73 million according to AIMS. The waived capital recovery fees comprise 45.0% of the total capital recovery fees before waivers or exemptions.



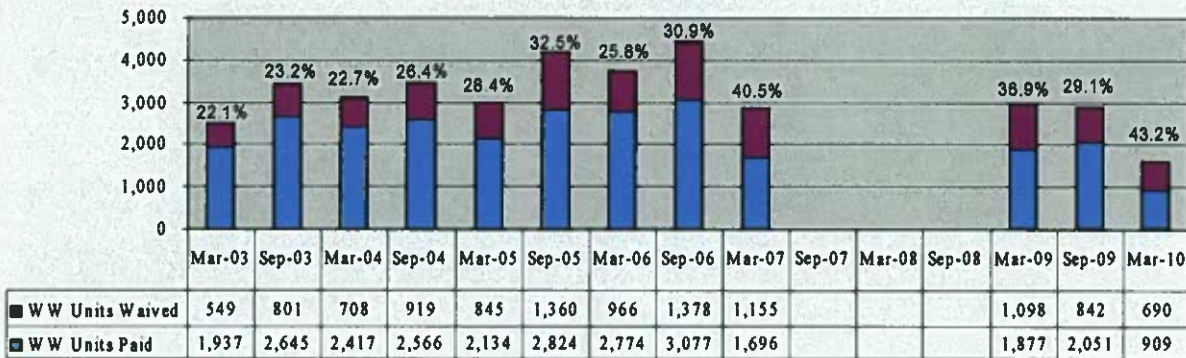
Similarly, the chart above shows the breakdown of wastewater capital recovery fee collections and wastewater capital recovery fees waived or exempted in thousands of dollars for the last fifteen reporting periods. In the period ended March 31, 2010, the utility collected \$0.70 million and exempted or waived \$0.32 million according to AIMS. The waived fees comprise 31.6% of the total fees before waivers or exemptions.

**Water CRF Units, Paid and Waived**  
Semi-Annual, March 2003-March 2010



During this period, water capital recovery fees were paid for 919 fee units, while 876 units qualified for waivers or exemptions. The chart above shows the breakdown of water fee units paid and fee units waived or exempted for twelve reporting periods. Due to an Enterprise Software change in 2007, fee unit information was not available for three semi-annual reporting periods. A different method to calculate units was created in 2009 that gathers information from Amanda. In the most recent period, 48.8% of new units qualified for exemptions or waivers of the water capital recovery fee.

**WW CRF Units, Paid and Waived**  
Semi-Annual, March 2003-March 2010



Wastewater capital recovery fees were paid for 909 units, while 690 units qualified for waivers or exemptions. The chart above shows the breakdown of wastewater fee units paid and fee units waived or exempted for twelve reporting periods. Due to an Enterprise Software change in 2007, fee unit information was not available for three semi-annual reporting periods. A different method to calculate units was created in 2009 that gathers information from Amanda. In the most recent period, 43.2% 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 March 31, 2010.
5. Capital Recovery Fee Report by Class, Inception through March 31, 2010.
6. Semi-Annual Capital Recovery Fee Units for Wholesale Customers for Period Ended March 31, 2010.
7. Summary of Capital Recovery Fee Exemptions and Waivers for the Period Ended March 31, 2010.



**City of Austin, Texas**  
**Austin Water Utility**  
**Impact Fee (Capital Recovery Fee) Collections**  
**As of March 31, 2010**

DESCRIPTION	WATER	WASTEWATER	TOTAL
<b>CURRENT SEMI-ANNUAL PERIOD (October 1, 2009- March 31, 2010)</b>			
Total Dollar Value of Taps & Connections	\$ 1,625,341	\$ 1,015,910	\$ 2,641,251
CRF Exemptions, Waivers and Refunds	(732,135)	(321,236)	(1,053,371)
Net CRF Collected	<u>\$ 893,206</u>	<u>\$ 694,674</u>	<u>\$ 1,587,880</u>
Interest Earnings	11,054	6,798	17,852
Total CRF Collected	<u>\$ 904,259</u>	<u>\$ 701,472</u>	<u>\$ 1,605,732</u>

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 MARCH 31, 2010, ARE SHOWN BELOW:

<b>INCEPTION TO DATE (June 20, 1990 - March 31, 2010)</b>			
Net CRF Collected	\$ 91,246,782	\$ 55,552,938	\$ 146,799,721
Interest Earnings	4,258,082	2,712,725	6,970,807
Total CRF Collected	<u>\$ 95,504,864</u>	<u>\$ 58,265,663</u>	<u>\$ 153,770,528</u>
Used for Debt Defeasance	(35,418,846)	(19,899,018)	(55,317,864)
Used for CIP *	(40,428,000)	(25,460,000)	(65,888,000)
Used for Debt Service**	(19,580,000)	(12,820,000)	(32,400,000)
Other Adjustments***	742,035	671,542	1,413,577
<b>CRF CASH BALANCES</b>	<u>\$ 820,054</u>	<u>\$ 758,187</u>	<u>\$ 1,578,241</u>

\* 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	<u>\$ (35,418,846)</u>	<u>\$ (19,899,018)</u>	<u>\$ (55,317,864)</u>

**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)
TOTAL	<u>(40,428,000)</u>	<u>(25,460,000)</u>	<u>(65,888,000)</u>

**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)	(3,000,000)	(1,500,000)	(4,500,000)
TOTAL	<u>-4- (19,580,000)</u>	<u>(12,820,000)</u>	<u>(32,400,000)</u>

**City of Austin, Texas  
Austin Water Utility  
Six-month Capital Recovery Fee Collections  
As of March 31, 2010**

DESCRIPTION	1st Qtr (FY) Oct 09-Dec 09	2nd Qtr (FY) Jan 10-Mar 10	6 month Total	6 month Fee Units
<b>WATER IMPACT FEE</b>				
Wholesale Customers	\$ 11,400	\$ 6,300	\$ 17,700	21
DWPZ ETJ	14,450	16,600	31,050	12
DWPZ Inside	60,000	100,850	160,850	102
DDZ ETJ	50,700	42,250	92,950	70
DDZ Inside	203,740	277,100	480,840	585
Urban	59,441	48,875	108,316	126
CURE	0	1,500	1,500	3
<b>NET COLLECTIONS</b>	<b>\$ 399,731</b>	<b>\$ 493,475</b>	<b>\$ 893,206</b>	
Interest Earnings	9,464	1,590	11,054	
<b>TOTAL WATER</b>	<b>\$ 409,194</b>	<b>\$ 495,065</b>	<b>\$ 904,259</b>	<b>919 *</b>
<b>WASTEWATER IMPACT FEE</b>				
Wholesale Customers	\$ 41,400	\$ 184,000	\$ 225,400	166
DWPZ ETJ	4,550	3,250	7,800	4
DWPZ Inside	48,000	79,800	127,800	103
DDZ ETJ	21,600	30,600	52,200	55
DDZ Inside	92,860	130,400	223,260	486
Urban	32,514	24,800	57,314	93
CURE	0	900	900	3
<b>NET COLLECTIONS</b>	<b>\$ 240,924</b>	<b>\$ 453,750</b>	<b>\$ 694,674</b>	
Interest Earnings	5,175	1,623	6,798	
<b>TOTAL WASTEWATER</b>	<b>\$ 246,099</b>	<b>\$ 455,373</b>	<b>\$ 701,472</b>	<b>909 *</b>
<b>TOTAL COMBINED COLLECTIONS</b>	<b>\$ 655,293</b>	<b>\$ 950,439</b>	<b>\$ 1,605,732</b>	

\* Number of units was obtained from Amanda.

City of Austin, Texas  
Austin Water Utility  
Capital Recovery Fee Collections  
As of March 31, 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
<b>WATER IMPACT FEE</b>						
Wholesale Customers	\$ 11,400	\$ 6,300	\$ 0	\$ 0	\$ 17,700	21
DWPZ ETJ	14,450	16,600	0	0	31,050	12
DWPZ Inside	60,000	100,850	0	0	160,850	102
DDZ ETJ	50,700	42,250	0	0	92,950	70
DDZ Inside	203,740	277,100	0	0	480,840	585
Urban	59,441	48,875	0	0	108,316	126
CURE	0	1,500	0	0	1,500	3
<b>NET COLLECTIONS</b>	<b>\$ 399,731</b>	<b>\$ 493,475</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 893,206</b>	
Interest Earnings	9,464	1,590	0	0	11,054	
<b>TOTAL WATER</b>	<b>\$ 409,194</b>	<b>\$ 495,065</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 904,259</b>	<b>919</b>

<b>WASTEWATER IMPACT FEE</b>						
Wholesale Customers	\$ 41,400	\$ 184,000	\$ 0	\$ 0	\$ 225,400	166
DWPZ ETJ	4,550	3,250	0	0	7,800	4
DWPZ Inside	48,000	79,800	0	0	127,800	103
DDZ ETJ	21,600	30,600	0	0	52,200	55
DDZ Inside	92,860	130,400	0	0	223,260	486
Urban	32,514	24,800	0	0	57,314	93
CURE	0	900	0	0	900	3
<b>NET COLLECTIONS</b>	<b>\$ 240,924</b>	<b>\$ 453,750</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 694,674</b>	
Interest Earnings	5,175	1,623	0	0	6,798	
<b>TOTAL WASTEWATER</b>	<b>\$ 246,099</b>	<b>\$ 455,373</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 701,472</b>	<b>909</b>
<b>TOTAL COMBINED COLLECTIONS</b>	<b>\$ 655,293</b>	<b>\$ 950,439</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,605,732</b>	

\* Number of units was obtained from Amanda.

City of Austin, Texas  
Austin Water Utility  
Semi-Annual Impact Fee Report By Fund  
Inception through March 31, 2010

DESCRIPTION	THRU FY 1996-98	FY 1996-98 OCT-SEPT	FY 1997-98 OCT-SEPT	FY 1998-99 OCT-SEPT	FY 1999-00 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
<b>WATER IMPACT FEE</b>																
Inside City Limits	\$ 13,452,503	\$ 3,724,253	\$ 4,882,115	\$ 5,390,520	\$ 4,183,074	\$ 16,300	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 38,854,552
Outside City Limits	\$ 3,011,846	\$ 746,450	\$ 1,011,596	\$ 1,370,149	\$ 1,570,149	\$ 1,300	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,769,598
Wholesale Customers	\$ 2,126,401	\$ 428,946	\$ 281,203	\$ 287,347	\$ 292,417	\$ 116,058	\$ 724,936	\$ 963,550	\$ 597,900	\$ 467,800	\$ 613,050	\$ 1,057,244	\$ 1,057,244	\$ 631,532	\$ 17,700	\$ 8,865,888
DWPZ ETJ	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 187,850	\$ 132,400	\$ 276,400	\$ 108,500	\$ 50,400	\$ 188,450	\$ 187,579	\$ 187,579	\$ 31,000	\$ 1,381,024
DWPZ Inside	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,290,400	\$ 2,360,213	\$ 1,466,219	\$ 1,782,200	\$ 1,402,983	\$ 1,402,983	\$ 1,402,983	\$ 1,402,983	\$ 1,402,983	\$ 10,137,327
DWPZ Outside	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,041,508	\$ 578,856	\$ 280,000	\$ 239,383	\$ 280,000	\$ 280,000	\$ 280,000	\$ 280,000	\$ 280,000	\$ 2,889,171
D02 ETJ	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,991,797	\$ 1,767,450	\$ 1,976,369	\$ 2,232,226	\$ 2,182,800	\$ 2,003,800	\$ 1,886,826	\$ 1,123,457	\$ 2,003,800	\$ 14,824,353
D02 Inside	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 370,289	\$ 228,579	\$ 438,750	\$ 477,126	\$ 676,525	\$ 716,497	\$ 746,497	\$ 408,075	\$ 1,003,318	\$ 4,163,531
D02 Outside	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,621,608	\$ 1,538,871	\$ 1,537,610	\$ 1,755,100	\$ 1,505,275	\$ 1,286,303	\$ 1,138,351	\$ 714,372	\$ 1,000,482	\$ 9,660,820
CUFE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total Net Collections</b>	<b>\$ 18,883,749</b>	<b>\$ 4,869,649</b>	<b>\$ 6,894,287</b>	<b>\$ 7,716,790</b>	<b>\$ 6,948,139</b>	<b>\$ 4,804,057</b>	<b>\$ 6,968,798</b>	<b>\$ 4,900,949</b>	<b>\$ 4,900,949</b>	<b>\$ 4,900,949</b>	<b>\$ 4,900,949</b>	<b>\$ 4,900,949</b>	<b>\$ 4,900,949</b>	<b>\$ 4,900,949</b>	<b>\$ 4,900,949</b>	<b>\$ 4,900,949</b>
Invested Earnings	\$ 780,456	\$ 249,110	\$ 554,535	\$ 657,807	\$ 411,718	\$ 104,613	\$ 104,613	\$ 68,477	\$ 68,477	\$ 67,332	\$ 101,427	\$ 141,302	\$ 126,098	\$ 84,522	\$ 11,054	\$ 4,253,082
<b>Water Total</b>	<b>\$ 20,274,205</b>	<b>\$ 5,146,759</b>	<b>\$ 7,448,822</b>	<b>\$ 8,374,597</b>	<b>\$ 7,359,857</b>	<b>\$ 4,908,670</b>	<b>\$ 7,073,411</b>	<b>\$ 5,069,426</b>	<b>\$ 5,069,426</b>	<b>\$ 5,069,426</b>	<b>\$ 5,069,426</b>	<b>\$ 5,069,426</b>	<b>\$ 5,069,426</b>	<b>\$ 5,069,426</b>	<b>\$ 5,069,426</b>	<b>\$ 5,069,426</b>
<b>Cumulative Balance</b>	<b>\$ 8,430,359</b>	<b>\$ 7,077,116</b>	<b>\$ 13,798,967</b>	<b>\$ 17,274,061</b>	<b>\$ 12,401,699</b>	<b>\$ 19,210,202</b>	<b>\$ 24,399,395</b>	<b>\$ 12,065,509</b>	<b>\$ 12,065,509</b>	<b>\$ 11,194,044</b>	<b>\$ 11,300,316</b>	<b>\$ 11,073,114</b>	<b>\$ 10,279,179</b>	<b>\$ 8,749,517</b>	<b>\$ 6,507,261</b>	<b>\$ 6,507,261</b>
Add: Transfers-in from CRF Funded	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Less: Transfers to Debt Service	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Balance After Transfers &amp; Defeasance</b>	<b>\$ 1,800,359</b>	<b>\$ 7,077,116</b>	<b>\$ 9,711,867</b>	<b>\$ 4,274,061</b>	<b>\$ 12,401,699</b>	<b>\$ 19,210,202</b>	<b>\$ 24,399,395</b>	<b>\$ 12,065,509</b>	<b>\$ 12,065,509</b>	<b>\$ 11,194,044</b>	<b>\$ 11,300,316</b>	<b>\$ 11,073,114</b>	<b>\$ 10,279,179</b>	<b>\$ 8,749,517</b>	<b>\$ 6,507,261</b>	<b>\$ 6,507,261</b>
<b>WASTEWATER IMPACT FEE</b>																
Inside City Limits	\$ 7,935,631	\$ 2,026,544	\$ 2,510,571	\$ 3,118,011	\$ 3,343,802	\$ 2,232,822	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 20,884,681
Outside City Limits	\$ 627,031	\$ 116,174	\$ 162,203	\$ 747,203	\$ 1,126,027	\$ 810,768	\$ 552,700	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,819,776
Wholesale Customers	\$ 2,075,977	\$ 479,337	\$ 183,236	\$ 148,356	\$ 196,056	\$ 89,800	\$ 2,427,749	\$ 382,750	\$ 442,300	\$ 547,760	\$ 683,750	\$ 888,500	\$ 888,500	\$ 534,771	\$ 226,400	\$ 10,175,422
DWPZ ETJ	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 46,480	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7,800
DWPZ Inside	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 800,172	\$ 907,800	\$ 982,300	\$ 1,026,860	\$ 1,208,660	\$ 790,488	\$ 390,900	\$ 297,400	\$ 127,800	\$ 6,865,142
D02 ETJ	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 862,400	\$ 200,000	\$ 94,400	\$ 103,500	\$ 218,500	\$ 151,200	\$ 241,800	\$ 126,500	\$ 52,200	\$ 1,807,500
D02 Inside	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 630,590	\$ 826,700	\$ 925,800	\$ 1,100,820	\$ 1,119,050	\$ 1,082,008	\$ 707,172	\$ 612,000	\$ 223,260	\$ 7,136,387
D02 Outside	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 174,198	\$ 0	\$ 0	\$ 272,724	\$ 370,800	\$ 308,964	\$ 402,474	\$ 201,760	\$ 57,314	\$ 2,172,581
CUFE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,150	\$ 0	\$ 0	\$ 7,150	\$ 55,350	\$ 44,550	\$ 56,800	\$ 3,600	\$ 900	\$ 197,500
<b>Total Net Collections</b>	<b>\$ 11,251,790</b>	<b>\$ 2,620,025</b>	<b>\$ 3,250,096</b>	<b>\$ 4,013,586</b>	<b>\$ 4,867,363</b>	<b>\$ 3,108,390</b>	<b>\$ 4,767,896</b>	<b>\$ 2,899,614</b>	<b>\$ 3,131,400</b>	<b>\$ 3,130,254</b>	<b>\$ 3,699,254</b>	<b>\$ 3,250,887</b>	<b>\$ 2,715,997</b>	<b>\$ 2,038,221</b>	<b>\$ 684,674</b>	<b>\$ 55,552,908</b>
Invested Earnings	\$ 487,724	\$ 179,316	\$ 340,263	\$ 237,218	\$ 287,273	\$ 510,370	\$ 54,054	\$ 59,429	\$ 31,254	\$ 51,006	\$ 101,653	\$ 153,001	\$ 105,756	\$ 48,407	\$ 6,798	\$ 2,712,725
<b>Wastewater Total</b>	<b>\$ 11,829,514</b>	<b>\$ 3,009,340</b>	<b>\$ 3,670,281</b>	<b>\$ 4,251,083</b>	<b>\$ 4,984,636</b>	<b>\$ 3,700,760</b>	<b>\$ 4,861,950</b>	<b>\$ 2,798,043</b>	<b>\$ 3,162,734</b>	<b>\$ 3,181,862</b>	<b>\$ 3,791,137</b>	<b>\$ 3,403,888</b>	<b>\$ 2,821,753</b>	<b>\$ 2,086,628</b>	<b>\$ 701,472</b>	<b>\$ 68,265,633</b>
<b>Cumulative Balance</b>	<b>\$ 4,178,086</b>	<b>\$ 4,777,026</b>	<b>\$ 6,447,237</b>	<b>\$ 8,950,780</b>	<b>\$ 7,505,436</b>	<b>\$ 12,043,065</b>	<b>\$ 17,012,595</b>	<b>\$ 8,521,838</b>	<b>\$ 8,914,542</b>	<b>\$ 6,348,024</b>	<b>\$ 7,438,561</b>	<b>\$ 7,874,348</b>	<b>\$ 7,882,203</b>	<b>\$ 7,146,076</b>	<b>\$ 5,761,821</b>	<b>\$ 5,761,821</b>
Add: Transfers-in from CRF Funded	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Less: Transfers to Debt Service	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Balance After Transfers &amp; Defeasance</b>	<b>\$ 1,678,086</b>	<b>\$ 4,777,026</b>	<b>\$ 6,447,237</b>	<b>\$ 8,950,780</b>	<b>\$ 7,505,436</b>	<b>\$ 12,043,065</b>	<b>\$ 17,012,595</b>	<b>\$ 8,521,838</b>	<b>\$ 8,914,542</b>	<b>\$ 6,348,024</b>	<b>\$ 7,438,561</b>	<b>\$ 7,874,348</b>	<b>\$ 7,882,203</b>	<b>\$ 7,146,076</b>	<b>\$ 5,761,821</b>	<b>\$ 5,761,821</b>
<b>COMBINED SUMMARY</b>																
<b>Total Combined Collections</b>	<b>\$ 32,105,715</b>	<b>\$ 8,245,899</b>	<b>\$ 10,289,016</b>	<b>\$ 11,913,277</b>	<b>\$ 13,082,166</b>	<b>\$ 10,440,352</b>	<b>\$ 9,850,787</b>	<b>\$ 7,814,454</b>	<b>\$ 8,134,949</b>	<b>\$ 8,342,677</b>	<b>\$ 8,669,109</b>	<b>\$ 8,746,887</b>	<b>\$ 8,607,532</b>	<b>\$ 8,331,244</b>	<b>\$ 5,908,732</b>	<b>\$ 183,770,529</b>
<b>Cumulative Balance</b>	<b>\$ 11,884,144</b>	<b>\$ 22,254,144</b>	<b>\$ 24,254,144</b>	<b>\$ 26,254,144</b>	<b>\$ 28,254,144</b>	<b>\$ 31,254,144</b>	<b>\$ 33,254,144</b>	<b>\$ 35,254,144</b>	<b>\$ 37,254,144</b>	<b>\$ 39,254,144</b>	<b>\$ 41,254,144</b>	<b>\$ 43,254,144</b>	<b>\$ 45,254,144</b>	<b>\$ 47,254,144</b>	<b>\$ 49,254,144</b>	<b>\$ 51,254,144</b>
Add: Transfers-in from CRF Funded	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Less: Transfers to Debt Service	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Balance After Transfers &amp; Defeasance</b>	<b>\$ 3,008,448</b>	<b>\$ 11,884,144</b>	<b>\$ 12,411,694</b>	<b>\$ 12,411,694</b>	<b>\$ 12,411,694</b>	<b>\$ 12,411,694</b>	<b>\$ 12,411,694</b>	<b>\$ 12,411,694</b>	<b>\$ 12,411,694</b>	<b>\$ 12,411,694</b>	<b>\$ 12,411,694</b>	<b>\$ 12,411,694</b>	<b>\$ 12,411,694</b>	<b>\$ 12,411,694</b>	<b>\$ 12,411,694</b>	<b>\$ 12,411,694</b>

City of Austin  
Austin Water Utility  
Semi-Annual Impact Fee Report By Class  
Inception through March 31, 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
<b>INSIDE CITY LIMITS</b>																
Water	\$ 13,452,503	\$ 3,724,253	\$ 4,882,115	\$ 5,256,797	\$ 5,360,520	\$ 4,163,074	\$ 15,300	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 36,854,562
Urban, CURE	0	0	0	0	0	0	385,539	237,329	479,220	488,376	779,525	771,955	848,747	433,575	109,818	4,535,081
DWP2 inside, DDZ inside	0	0	0	0	0	0	2,880,187	3,125,663	3,273,075	3,085,444	3,944,800	3,606,063	2,542,780	1,557,338	641,880	24,981,681
Total Inside Water	\$ 13,452,503	\$ 3,724,253	\$ 4,882,115	\$ 5,256,797	\$ 5,360,520	\$ 4,163,074	\$ 2,880,187	\$ 3,363,992	\$ 3,752,295	\$ 4,173,820	\$ 4,724,325	\$ 4,378,618	\$ 3,391,537	\$ 1,990,913	\$ 751,506	\$ 66,351,304
Wastewater	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Urban, CURE	\$ 7,383,631	\$ 2,025,544	\$ 2,510,671	\$ 3,118,011	\$ 3,343,802	\$ 2,322,822	\$ 177,348	\$ 123,364	\$ 258,900	\$ 279,874	\$ 426,250	\$ 381,506	\$ 459,275	\$ 205,350	\$ 58,214	\$ 20,884,681
DWP2 inside, DDZ inside	0	0	0	0	0	0	1,530,752	1,784,600	1,908,100	2,136,680	2,327,734	1,872,432	1,057,772	808,400	351,060	13,821,081
Total Inside Wastewater	\$ 7,383,631	\$ 2,025,544	\$ 2,510,671	\$ 3,118,011	\$ 3,343,802	\$ 2,322,822	\$ 1,708,100	\$ 1,917,964	\$ 2,167,000	\$ 2,419,554	\$ 2,753,984	\$ 2,253,937	\$ 1,547,047	\$ 1,014,750	\$ 409,274	\$ 36,876,291
TOTAL INSIDE CRFs	\$ 20,836,134	\$ 5,749,797	\$ 7,392,786	\$ 8,374,808	\$ 8,704,322	\$ 6,485,896	\$ 4,588,287	\$ 5,281,956	\$ 5,919,295	\$ 6,593,374	\$ 7,478,309	\$ 6,632,555	\$ 4,939,584	\$ 3,005,663	\$ 1,160,780	\$ 103,227,585
<b>OUTSIDE CITY LIMITS</b>																
Water	\$ 3,911,845	\$ 745,450	\$ 1,011,596	\$ 1,370,143	\$ 2,062,853	\$ 1,660,000	\$ (1,300)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,768,596
Wholesale	2,126,401	426,946	261,203	267,347	262,417	116,056	724,936	983,550	597,900	487,800	613,050	266,606	1,057,244	631,532	17,700	8,855,688
DWP2 ETJ, DDZ ETJ	0	0	0	0	0	0	1,229,355	708,256	555,450	347,763	608,150	556,272	701,300	439,649	124,000	5,270,195
Total Outside Water	\$ 6,041,246	\$ 1,172,396	\$ 1,272,799	\$ 1,637,490	\$ 2,325,270	\$ 1,776,056	\$ 1,952,991	\$ 1,691,806	\$ 1,153,350	\$ 815,563	\$ 1,221,200	\$ 822,878	\$ 1,758,544	\$ 1,071,181	\$ 141,700	\$ 24,895,478
Wastewater	\$ 1,893,982	\$ 415,774	\$ 627,031	\$ 747,203	\$ 1,125,027	\$ 810,758	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,619,775
Wholesale	2,073,977	479,307	183,296	148,351	198,554	59,809	2,427,746	355,750	442,300	547,750	658,750	681,250	858,500	894,771	225,400	10,175,422
DWP2 ETJ, DDZ ETJ	0	0	0	0	0	0	652,050	424,950	522,100	162,950	248,550	315,700	310,450	198,700	60,000	2,881,450
Total Outside Wastewater	\$ 3,967,959	\$ 895,081	\$ 810,297	\$ 895,554	\$ 1,323,581	\$ 870,558	\$ 3,079,796	\$ 780,650	\$ 964,400	\$ 710,700	\$ 905,300	\$ 996,950	\$ 1,168,950	\$ 1,021,471	\$ 285,400	\$ 18,076,647
TOTAL OUTSIDE CITY CRFs	\$ 10,009,205	\$ 2,088,477	\$ 2,083,088	\$ 2,533,044	\$ 3,678,851	\$ 2,656,614	\$ 6,052,787	\$ 2,472,456	\$ 2,117,750	\$ 1,526,263	\$ 2,126,500	\$ 1,819,828	\$ 2,927,494	\$ 1,321,629	\$ 17,852	\$ 43,572,125
<b>INTEREST</b>																
Water Interest	\$ 780,458	\$ 248,110	\$ 554,835	\$ 667,007	\$ 411,718	\$ 788,403	\$ 104,810	\$ 101,813	\$ 68,477	\$ 67,332	\$ 101,447	\$ 141,302	\$ 126,096	\$ 94,522	\$ 11,054	\$ 4,258,082
Wastewater Interest	487,724	178,315	349,293	237,518	287,273	510,370	94,054	59,429	31,324	51,608	101,853	153,001	105,758	48,407	6,798	\$ 2,712,725
TOTAL INTEREST	\$ 1,278,182	\$ 426,425	\$ 904,128	\$ 904,525	\$ 698,991	\$ 1,298,773	\$ 198,864	\$ 161,242	\$ 99,801	\$ 118,940	\$ 203,300	\$ 294,303	\$ 231,854	\$ 132,929	\$ 17,852	\$ 6,970,807
TOTAL INSIDE/OUTSIDE CRFs & INTEREST	\$ 32,103,719	\$ 8,245,699	\$ 10,380,010	\$ 11,813,277	\$ 13,062,164	\$ 10,440,232	\$ 9,820,787	\$ 7,915,454	\$ 8,136,846	\$ 8,242,577	\$ 9,808,109	\$ 8,746,687	\$ 8,087,932	\$ 5,231,244	\$ 1,805,722	\$ 183,779,539
<b>SUMMARY</b>																
Total Inside City CRFs	\$ 20,836,134	\$ 5,749,797	\$ 7,392,786	\$ 8,374,808	\$ 8,704,322	\$ 6,485,896	\$ 4,588,287	\$ 5,281,956	\$ 5,919,295	\$ 6,593,374	\$ 7,478,309	\$ 6,632,555	\$ 4,939,584	\$ 3,005,663	\$ 1,160,780	\$ 103,227,585
Total Outside City CRFs	\$ 10,009,205	\$ 2,088,477	\$ 2,083,088	\$ 2,533,044	\$ 3,678,851	\$ 2,656,614	\$ 6,052,787	\$ 2,472,456	\$ 2,117,750	\$ 1,526,263	\$ 2,126,500	\$ 1,819,828	\$ 2,927,494	\$ 1,321,629	\$ 17,852	\$ 43,572,125
Total Interest	\$ 1,278,182	\$ 426,425	\$ 904,128	\$ 904,525	\$ 698,991	\$ 1,298,773	\$ 198,864	\$ 161,242	\$ 99,801	\$ 118,940	\$ 203,300	\$ 294,303	\$ 231,854	\$ 132,929	\$ 17,852	\$ 6,970,807
Add: Transfers-in from CRF Funded Grant Funds & Other Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Defence Application	(29,486,274)	0	(9,822,590)	(17,000,000)	0	0	(9,822,590)	(17,000,000)	0	0	0	(4,128)	0	0	0	\$ 1,413,577
Transfers to CIP	0	0	0	0	0	0	(29,300,000)	(9,874,000)	(9,884,000)	(8,760,000)	(8,280,000)	0	0	0	0	\$ (56,317,864)
Transfers to Debt Service	0	0	0	0	0	0	0	0	0	0	0	(8,380,000)	(10,970,000)	(8,550,000)	(4,500,000)	\$ (66,888,000)
TOTAL	\$ 3,608,445	\$ 8,245,699	\$ 587,420	\$ (5,188,720)	\$ 13,888,739	\$ 10,676,818	\$ (18,088,200)	\$ (1,983,766)	\$ (1,883,606)	\$ (618,729)	\$ 1,582,008	\$ 362,988	\$ (2,872,000)	\$ (5,218,787)	\$ (2,894,269)	\$ 1,578,241



City of Austin, Texas  
Austin Water Utility  
Semi-Annual Capital Recovery Fee Units for Wholesale Customers  
As of March 31, 2010

MONTH	CASH REPORT REF. #	DATE	WHOLESALE CUSTOMER	CRF ORG	FEE UNITS WATER	FEE UNITS WWATER
<b>1st QTR FY 2009-10</b>						
Oct-09	CR0910190194	10/19/09	Rivercresf	9970	1.0	
	CR0910190194	10/19/09	City of Sunset Valley	9949	2.0	1.0
	CR0910190194	10/19/09	WCID #17	9950		11.0
Nov-09	CR0911040338	11/03/09	Northtown MUD	9915	4.0	4.0
	CR0911240507	11/24/09	Northtown MUD	9915	4.0	4.0
	CR0911240507	11/24/09	WCID #17	9950		14.0
Dec-08	CR0912300804	12/22/09	WCID #17	9950		16.0
	CR1001050846	12/23/09	City of West Lake Hills	9951		49.5
<b>1st Quarter Total</b>					<u>11.0</u>	<u>99.5</u>
<b>2nd QTR FY 2009-10</b>						
Jan-10	CR1001271012	01/25/10	WCID #17	9950		21
Feb-10	CR1002041082	02/02/10	Northtown MUD	9915	6.0	6.0
	CR1002241236	02/18/10	WCID #17	9950		12.0
Mar-09	CR1003311521	03/30/10	Northtown MUD	9915	4.0	3.0
	CR1003041296	03/02/10	City of Rollingwood	9955		3.0
	CR1003251469	03/23/10	Shady Hollow	9965		1.0
	CR1003301501	03/24/10	WCID #17	9950		17.0
	CR1003251469	03/23/10	City of West Lake Hills	9951		3.0
<b>2nd Quarter Total</b>					<u>10.0</u>	<u>66.0</u>
<b>Six Month Total</b>					<b>21.0</b>	<b>165.5</b>
<b>Previous Six Month Total</b>						

**City of Austin, Texas  
Austin Water Utility  
Summary of Capital Recovery Fee Exemptions and Waivers  
Per Taps Office Records for the Period October 1, 2009, to March 31, 2010**

Type of Waiver/Exemption	Water \$	Wastewater \$	Total \$	Water Units	WW Units
1. City Ordinance 042000-77 Affordable Housing 1,500 fee units/year	\$ 144,213	\$ 85,275	\$ 229,488	221.0	219.5
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))	61,450	37,000	98,450	112.0	100.0
5. LDC Section 25-9-345(B) Annexed property - 2 year waiver (Old REF# 13-3A-10(h))	-	10,800	10,800	0.0	27.0
6. LDC Section 25-9-341(B) State of Texas (Old REF# 13-3A-10(i))	15,600	-	15,600	26.0	
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))	-	11,000	11,000		12.5
9. LDC Section 25-9-353 Previously paid CRF, Tap expired (Old REF# 13-3A-8(g))	127,772	80,861	208,633	228.0	222.0
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	-	4,400	4,400		11.0
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)	272,200	20,800	293,000	188.0	18.0
15. EX-0005 Stratus Properties (4)	78,700	59,800	138,500	55.5	52.5
16. EX-0006 WW Construction Projects	-	-	-		
17. EX-0007 Combo Stratus/Smart Housing (5)	-	-	-		
18. EX-0009 Sentate Bill 883 School Waivers	31,500	10,900	42,400	44	26
19. 13-3A-6(c) Master Meter Exemption	-	-	-		
20. 13-3A-10(M) Water Well Annexation	700	400	1,100	1	1
<b>TOTALS</b>	<b>\$ 732,135</b>	<b>\$ 321,236</b>	<b>\$ 1,053,371</b>	<b>875.5</b>	<b>689.5</b>

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

**Notes to Summary of Capital Recovery Fee Exemptions and Waivers:**

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- (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.