



## MEMORANDUM

**TO:** Brian Long, Supervising Engineer  
Austin Water Utility

**FROM:** Jennifer Mayfield, Senior Utility Financial Analyst  
Austin Water Utility

**DATE:** June 13, 2014

**SUBJECT:** Semi-Annual Impact Fee Report from October 1, 2013 to March 31, 2014

Attached for your information is the Semi-Annual Impact Fee Report of Collections as of March 31, 2014. The report is based on financial information reported in the City's accounting system. Fees collected during this period are improving from their lowest level over the past four years.

In summary, combined utility capital recovery fees collected plus interest during the six month period totaled \$3,819,719.03. Of this total, \$2,602,259.75 was for water and \$1,217,459.28 was for wastewater. Total capital recovery fees collected plus interest since the adoption of the current ordinance on June 20, 1990, through March 31, 2014, totaled \$111,563,663.35 for water and \$67,296,228.35 for wastewater, for a combined utility total of \$178,859,891.70.

As of March 31, 2014 the cash balances in the water and wastewater CRF funds were \$879,452.69 and \$236,302.48, respectively, for a combined total of \$1,115,755.17. The balances reflect the total transfer of \$9,600,000 from the CRF funds to the operating funds from there to the Debt Service Fund for the year. First in November 2013, \$4,500,000 from Water and \$2,500,000 from Wastewater was transferred. Then in January of 2014 another \$1,100,000 from Water and \$750,000 from Wastewater was transferred. Lastly in March of 2014 another \$400,000 from Water and \$350,000 from Wastewater was transferred.

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

Jennifer Mayfield  
Senior 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  
Mike Castillo, Financial Management Division Manager  
Kristi Fenton, Utility Financial Manager



# Austin Water Utility Capital Recovery Fee Financial Summary

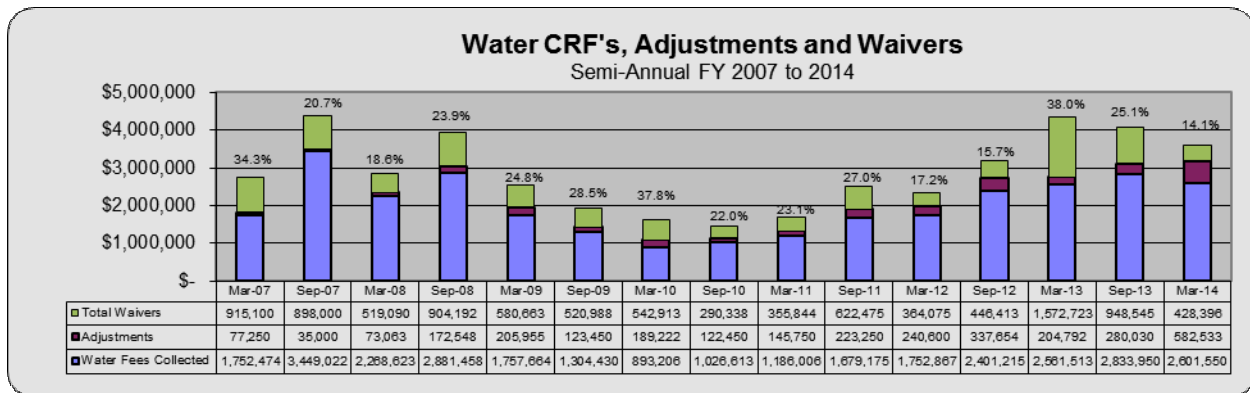


Semi-Annual Impact Fee Report

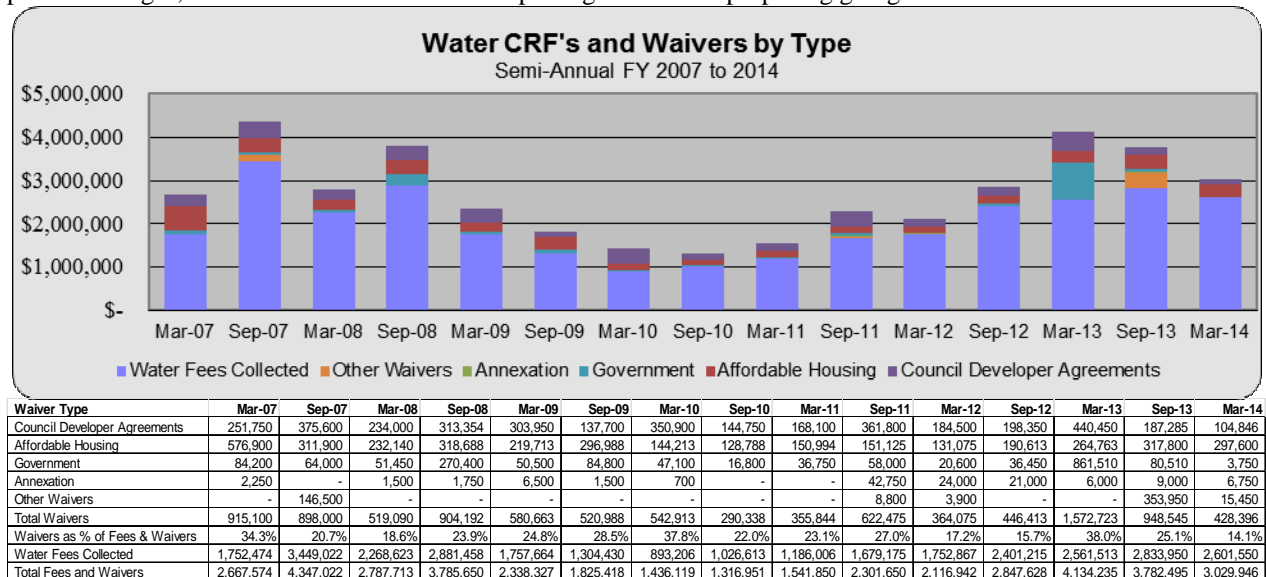
Period Ending March 31, 2014

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.

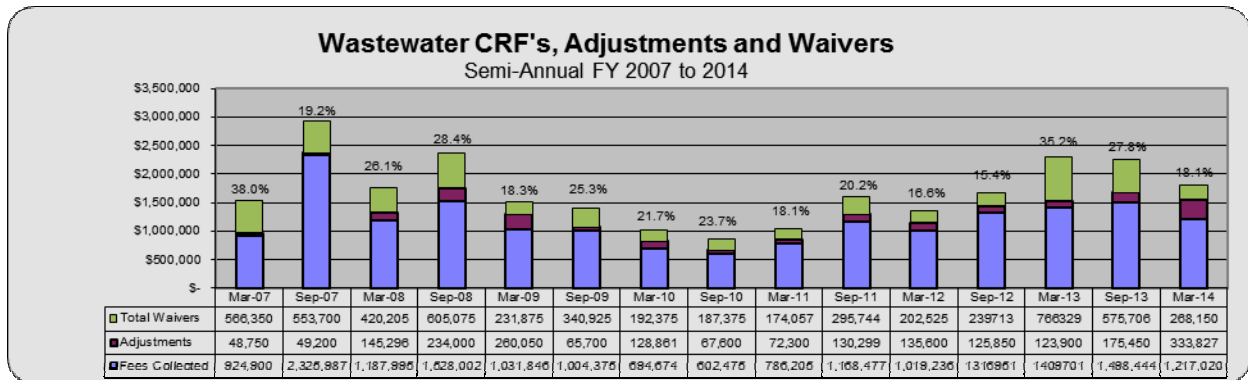
The chart below shows the breakdown between water fees and waivers, which are granted for policy reasons or negotiated by Council, and adjustments which recognize situations in which fees are not owed. In the period ended March 31, 2014, the utility collected \$2.60 million and exempted or waived \$0.43 million. The waived capital recovery fees comprise 14.1% of the total capital recovery fees, waivers and exemptions.



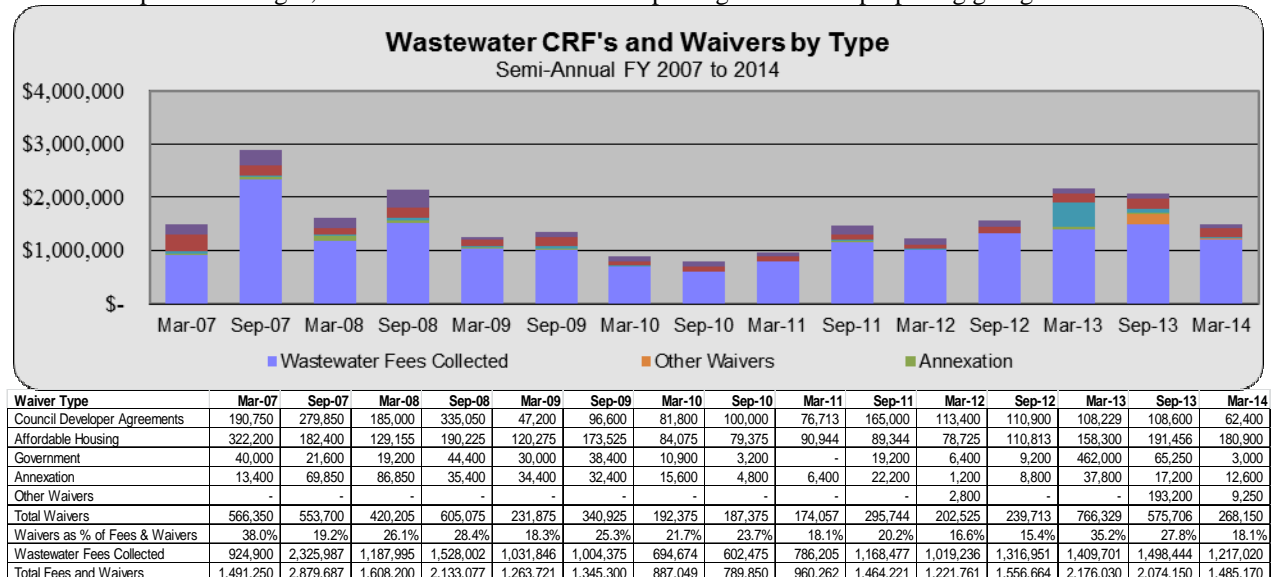
If adjustments are excluded and waivers are grouped into categories by policy area, a different and more useful picture emerges, as shown below. This is the reporting that we are proposing going forward.



The chart below shows the breakdown between wastewater fees and waivers, which are granted for policy reasons or negotiated by Council, and adjustments which recognize situations in which fees are not owed. In the period ended March 31, 2014, the utility collected \$1.22 million and exempted or waived \$0.27 million according to AIMS. The waived fees comprise 14.1% of the total fees, waivers and exemptions.



As with water, if adjustments are excluded and waivers are grouped into categories by policy area, a different and more useful picture emerges, as shown below. This is the reporting that we are proposing going forward.



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, 2014.
5. Capital Recovery Fee Report by Class, Inception through March 31, 2014.
6. Semi-Annual Capital Recovery Fee Units for Wholesale Customers for Period Ended March 31, 2014.
7. Summary of Capital Recovery Fee Exemptions and Waivers for the Period Ended March 31, 2014.

**City of Austin, Texas**  
**Austin Water Utility**  
**Impact Fee (Capital Recovery Fee) Collections**  
**As of March 31, 2014**

DESCRIPTION	WATER	WASTEWATER	TOTAL
<b>CURRENT SEMI-ANNUAL PERIOD (Oct 1, 2013 - March 31, 2014)</b>			
Total Dollar Value of Taps & Connections	\$ 3,612,479.00	\$ 1,818,997.00	\$ 5,431,476.00
CRF Exemptions, Waivers and Refunds	(1,010,929.00)	(601,977.00)	(1,612,906.00)
Net CRF Collected	<u>\$ 2,601,550.00</u>	<u>\$ 1,217,020.00</u>	<u>\$ 3,818,570.00</u>
Interest Earnings	709.75	439.28	1,149.03
Total CRF Collected	<u>\$ 2,602,259.75</u>	<u>\$ 1,217,459.28</u>	<u>\$ 3,819,719.03</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, 2014, ARE

<b>INCEPTION TO DATE (June 20, 1990 - March 31, 2014)</b>			
Net CRF Collected	\$ 107,289,670.74	\$ 64,571,447.31	\$ 171,861,118.05
Interest Earnings	4,273,992.61	2,724,781.04	6,998,773.65
Total CRF Collected	<u>\$ 111,563,663.35</u>	<u>\$ 67,296,228.35</u>	<u>\$ 178,859,891.70</u>
Used for Debt Defeasance	(35,418,846.00)	(19,899,018.00)	(55,317,864.00)
Used for CIP *	(35,506,672.00)	(18,995,655.00)	(54,502,327.00)
Used for Debt Service**	(40,501,328.00)	(28,784,345.00)	(69,285,673.00)
Other Adjustments***	742,635.34	619,092.13	1,361,727.47
<b>CRF CASH BALANCES</b>	<u>879,452.69</u>	<u>236,302.48</u>	<u>1,115,755.17</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	\$ (1,543,846.00)	\$ (451,428.00)	\$ (1,995,274.00)
FY 1992-93	(5,000,000.00)	(3,000,000.00)	(8,000,000.00)
FY 1993-94	(3,800,000.00)	(2,200,000.00)	(6,000,000.00)
FY 1994-95	(3,500,000.00)	(2,000,000.00)	(5,500,000.00)
FY 1995-96	(4,500,000.00)	(2,500,000.00)	(7,000,000.00)
FY 1996-97	-	-	-
FY 1997-98	(4,075,000.00)	(5,747,590.00)	(9,822,590.00)
FY 1998-99	(13,000,000.00)	(4,000,000.00)	(17,000,000.00)
FY 1999-2000	-	-	-
FY 2000-01	-	-	-
TOTAL	<u>\$ (35,418,846.00)</u>	<u>\$ (19,899,018.00)</u>	<u>\$ (55,317,864.00)</u>

**APPLICATION OF CRF FUNDS FOR CAPITAL PROJECTS**

FY 2001-2002	(18,000,000.00)	(11,300,000.00)	(29,300,000.00)
FY 2002-2003	(5,004,000.00)	(4,870,000.00)	(9,874,000.00)
FY 2003-2004	(5,944,000.00)	(3,750,000.00)	(9,694,000.00)
FY 2004-2005	(6,080,000.00)	(2,680,000.00)	(8,760,000.00)
FY 2005-2006	(5,400,000.00)	(2,860,000.00)	(8,260,000.00)
FY 2009-2010	4,921,328.00	6,464,345.00	11,385,673.00
FY 2010-2011	0	0	0
TOTAL	<u>(35,506,672.00)</u>	<u>(18,995,655.00)</u>	<u>(54,502,327.00)</u>

**APPLICATION OF CRF FUNDS FOR DEBT SERVICE**

FY 2006-2007 (Debt Service)	(5,470,000.00)	(2,910,000.00)	(8,380,000.00)
FY 2007-2008 (Debt Service)	(6,110,000.00)	(4,860,000.00)	(10,970,000.00)
FY 2008-2009 (Debt Service)	(5,000,000.00)	(3,550,000.00)	(8,550,000.00)
FY 2009-2010 (Debt Service)	(8,921,328.00)	(8,964,345.00)	(17,885,673.00)
FY 2010-2011 (Debt Service)	(3,000,000.00)	(1,800,000.00)	(4,800,000.00)
FY 2011-2012 (Debt Service)	(3,000,000.00)	(1,300,000.00)	(4,300,000.00)
FY 2012-2013 (Debt Service)	(3,000,000.00)	(1,800,000.00)	(4,800,000.00)
FY 2013-2014 (Debt Service)	(6,000,000.00)	(3,600,000.00)	(9,600,000.00)
TOTAL	<u>(40,501,328.00)</u>	<u>(28,784,345.00)</u>	<u>(69,285,673.00)</u>

**City of Austin, Texas**  
**Austin Water Utility**  
**Six-month Capital Recovery Fee Collections**  
**As of March 31, 2014**

DESCRIPTION	1st Qtr (FY) Oct 13-Dec 13	2nd Qtr (FY) Jan 14-Mar 14	6 month Total	6 month Fee Units
<b>WATER IMPACT FEE</b>				
Wholesale Customers	\$ 27,400.00	\$ 72,700.00	\$ 100,100.00	71.0
DWPZ ETJ	144,800.00	77,250.00	222,050.00	107.5
DWPZ Inside	248,400.00	195,000.00	443,400.00	222.0
DDZ ETJ	89,400.00	344,300.00	433,700.00	256.0
DDZ Inside	341,350.00	616,550.00	957,900.00	908.0
Urban	180,450.00	175,200.00	355,650.00	376.5
CURE	32,400.00	56,350.00	88,750.00	142.0
<b>NET COLLECTIONS</b>	<b>\$ 1,064,200.00</b>	<b>\$ 1,537,350.00</b>	<b>\$ 2,601,550.00</b>	
Interest Earnings	493.63	216.12	709.75	
<b>TOTAL WATER</b>	<b>\$ 1,064,693.63</b>	<b>\$ 1,537,566.12</b>	<b>\$ 2,602,259.75</b>	<b>2,083.0</b>
<b>WASTEWATER IMPACT FEE</b>				
Wholesale Customers	\$ 26,600.00	\$ 20,100.00	\$ 46,700.00	43.5
DWPZ ETJ	58,032.50	23,400.00	81,432.50	55.5
DWPZ Inside	133,200.00	100,000.00	233,200.00	179.5
DDZ ETJ	24,400.00	156,800.00	181,200.00	196.5
DDZ Inside	179,000.00	255,300.00	434,300.00	728.0
Urban	91,818.75	104,268.75	196,087.50	312.5
CURE	13,850.00	30,250.00	44,100.00	112.0
<b>NET COLLECTIONS</b>	<b>\$ 526,901.25</b>	<b>\$ 690,118.75</b>	<b>\$ 1,217,020.00</b>	
Interest Earnings	330.12	109.16	439.28	
<b>TOTAL WASTEWATER</b>	<b>\$ 527,231.37</b>	<b>\$ 690,227.91</b>	<b>\$ 1,217,459.28</b>	<b>1,627.5</b>
<b>TOTAL COMBINED COLLECTIONS</b>	<b>\$ 1,591,925.00</b>	<b>\$ 2,227,794.03</b>	<b>\$ 3,819,719.03</b>	

\* Number of units was obtained from Amanda, except wholesale. Wholesale was determined based on fee amount paid per ADV3.

**City of Austin, Texas  
Austin Water Utility  
Capital Recovery Fee Collections  
As of March 31, 2014**

DESCRIPTION	1st Qtr(FY) Oct. '13-Dec. '13	2nd Qtr(FY) Jan '14-Mar.'14	3rd Qtr(FY) Apr. '14- June'14	4th Qtr (FY) July '14-Sept '14	YTD Total Oct '13-Sept '14	YTD Fee Units
<b>WATER IMPACT FEE</b>						
Wholesale Customers	\$ 27,400.00	\$ 72,700.00	\$ 0	\$ 0	\$ 100,100.00	71.0
DWPZ ETJ	144,800.00	77,250.00	0	0	222,050.00	107.5
DWPZ Inside	248,400.00	195,000.00	0	0	443,400.00	222.0
DDZ ETJ	89,400.00	344,300.00	0	0	433,700.00	256.0
DDZ Inside	341,350.00	616,550.00	0	0	957,900.00	908.0
Urban	180,450.00	175,200.00	0	0	355,650.00	376.5
CURE	32,400.00	56,350.00	0	0	88,750.00	142.0
<b>NET COLLECTIONS</b>	<b>\$ 1,064,200.00</b>	<b>\$ 1,537,350.00</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 2,601,550.00</b>	
Interest Earnings	493.63	216.12	0	0	709.75	
<b>TOTAL WATER</b>	<b>\$ 1,064,693.63</b>	<b>\$ 1,537,566.12</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 2,602,259.75</b>	<b>2,083.0</b>
<b>WASTEWATER IMPACT FEE</b>						
Wholesale Customers	\$ 26,600.00	\$ 20,100.00	\$ -	\$ -	\$ 46,700.00	43.5
DWPZ ETJ	58,032.50	23,400.00	0	0	81,432.50	55.5
DWPZ Inside	133,200.00	100,000.00	0	0	233,200.00	179.5
DDZ ETJ	24,400.00	156,800.00	0	0	181,200.00	196.5
DDZ Inside	179,000.00	255,300.00	0	0	434,300.00	728.0
Urban	91,818.75	104,268.75	0	0	196,087.50	312.5
CURE	13,850.00	30,250.00	0	0	44,100.00	112.0
<b>NET COLLECTIONS</b>	<b>\$ 526,901.25</b>	<b>\$ 690,118.75</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,217,020.00</b>	
Interest Earnings	330.12	109.16	0	0	439.28	
<b>TOTAL WASTEWATER</b>	<b>\$ 527,231.37</b>	<b>\$ 690,227.91</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,217,459.28</b>	<b>1,627.5</b>
<b>TOTAL COMBINED COLLECTIONS</b>	<b>\$ 1,591,925.00</b>	<b>\$ 2,227,794.03</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 3,819,719.03</b>	<b>\$ 3,710.5</b>

\* Number of units was obtained from Amanda, except wholesale. Wholesale was determined based on fee amount paid per ADV3.

City of Austin, Texas  
Austin Water Utility  
Semi-Annual Impact Fee Report By Fund  
Inception through March 31, 2014

DESCRIPTION	THRU FY 2005-06	FY 2006-07 OCT- SEPT	FY 2007-08 OCT- SEPT	FY 2008-09 OCT- SEPT	FY 2009-10 OCT- SEPT	FY 2010-11 OCT- SEPT	FY 2011-12 OCT- SEPT close II	FY 2012-13 OCT- SEPT close II	FY 2013-14 OCT-MAR	ITD TOTAL
<b>WATER IMPACT FEE</b>										
Inside City Limits	\$ 36,854,562.00	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	36,854,562.00
Outside City Limits	10,769,596.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,769,596.00
Wholesale Customers	6,882,606.00	266,606.00	1,057,244.00	631,531.68	148,550.00	254,350.00	190,642.75	141,600.00	100,100.00	9,673,230.43
DWPZ ETJ	754,550.00	269,394.50	168,450.00	157,579.00	48,050.00	56,100.00	180,699.50	331,850.00	222,050.00	2,188,723.00
DWPZ inside	7,283,748.00	1,402,863.27	855,965.00	433,901.20	470,900.00	914,250.00	712,753.73	977,700.00	443,400.00	13,495,481.20
DDZ ETJ	2,694,424.00	286,877.31	532,850.00	282,070.00	184,500.00	318,600.00	358,200.00	611,400.00	433,700.00	5,702,621.31
DDZ inside	9,329,431.00	2,203,800.00	1,686,825.08	1,123,437.00	803,090.00	813,000.00	1,741,350.00	2,056,850.00	957,900.00	20,715,683.08
Urban	2,190,239.00	700,404.90	746,496.85	408,075.00	252,478.00	440,631.25	852,086.22	1,078,262.50	355,650.00	7,024,323.72
CURE	180,750.00	71,550.00	102,250.00	25,500.00	12,250.00	68,250.00	118,350.00	197,800.00	88,750.00	865,450.00
<b>Total Net Collections</b>	<b>\$ 76,939,906.00</b>	<b>\$ 5,201,495.98</b>	<b>\$ 5,150,080.93</b>	<b>\$ 3,062,093.88</b>	<b>\$ 1,919,818.00</b>	<b>\$ 2,865,181.25</b>	<b>\$ 4,154,082.20</b>	<b>\$ 5,395,462.50</b>	<b>\$ 2,601,550.00</b>	<b>\$ 107,289,670.74</b>
Interest Earnings	\$ 3,895,108.00	\$ 141,302.40	\$ 126,096.16	\$ 84,521.65	\$ 13,752.57	\$ 5,301.70	\$ 3,399.31	\$ 3,801.07	\$ 709.75	\$ 4,273,992.61
<b>Water Total</b>	<b>\$ 80,835,014.00</b>	<b>\$ 5,342,798.38</b>	<b>\$ 5,276,177.09</b>	<b>\$ 3,146,615.53</b>	<b>\$ 1,933,570.57</b>	<b>\$ 2,870,482.95</b>	<b>\$ 4,157,481.51</b>	<b>\$ 5,399,263.57</b>	<b>\$ 2,602,259.75</b>	<b>\$ 111,563,663.35</b>
Cumulative Balance	\$ 11,130,315.66	\$ 11,073,114.04	\$ 10,879,178.81	\$ 7,915,794.34	\$ 4,849,364.91	\$ 3,721,047.86	\$ 4,877,929.37	\$ 7,277,192.94	\$ 4,480,189.12	
Add: Transfers-in from CRF Funded Grant Funds & Other Adjustments	742,147.66	(112.32)	0	0	1,200.00	(600.00)	0	0	0	742,635.34
Less: Revenue Bond Defeasance	(35,418,846.00)	0	0	0	0	0	0	0	0	(35,418,846.00)
Less: Transfers to CIP	(40,428,000.00)				4,921,328.00					(35,506,672.00)
Less: Transfers to Debt Service	0	(5,470,000.00)	(6,110,000.00)	(5,000,000.00)	(8,921,328.00)	(3,000,000.00)	(3,000,000.00)	(3,000,000.00)	(6,000,000.00)	(40,501,328.00)
<b>Balance After Trfrs &amp; Defeasance</b>	<b>\$ 5,730,315.66</b>	<b>\$ 5,603,001.72</b>	<b>\$ 4,769,178.81</b>	<b>\$ 2,915,794.34</b>	<b>\$ 850,564.91</b>	<b>\$ 720,447.86</b>	<b>\$ 1,877,929.37</b>	<b>\$ 4,277,192.94</b>	<b>\$ (1,519,810.88)</b>	<b>\$ 879,452.69</b>
<b>WASTEWATER IMPACT FEE</b>										
Inside City Limits	\$ 20,684,681.25	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	20,684,681.25
Outside City Limits	5,619,775.00	0	0	0	0	0	0	0	0	5,619,775.00
Wholesale Customers	7,575,501.00	681,250.00	858,500.00	834,770.95	368,600.00	524,500.00	337,761.25	330,150.00	46,700.00	11,557,733.20
DWPZ ETJ	711,800.00	164,500.00	68,650.00	61,200.00	9,750.00	27,300.00	43,600.00	103,800.00	81,432.50	1,272,032.50
DWPZ inside	5,088,916.00	790,426.21	380,600.00	297,400.00	302,400.00	591,120.00	470,663.40	559,450.00	233,200.00	8,714,175.61
DDZ ETJ	1,296,800.00	151,200.00	241,800.00	125,500.00	98,800.00	146,400.00	123,400.00	267,600.00	181,200.00	2,632,700.00
DDZ inside	4,611,950.00	1,082,005.50	707,171.90	512,000.00	383,660.00	409,100.00	843,800.00	967,500.80	434,300.00	9,951,488.20
Urban	1,174,086.00	336,955.50	402,475.00	201,750.00	129,139.00	228,501.05	451,512.50	575,093.75	196,087.50	3,695,600.30
CURE	91,650.00	44,550.00	56,800.00	3,600.00	4,800.00	27,761.25	65,450.00	104,550.00	44,100.00	443,261.25
<b>Total Net Collections</b>	<b>\$ 46,855,159.25</b>	<b>\$ 3,250,887.21</b>	<b>\$ 2,715,996.90</b>	<b>\$ 2,036,220.95</b>	<b>\$ 1,297,149.00</b>	<b>\$ 1,954,682.30</b>	<b>\$ 2,336,187.15</b>	<b>\$ 2,908,144.55</b>	<b>\$ 1,217,020.00</b>	<b>\$ 64,571,447.31</b>
Interest Earnings	2,398,761.00	153,001.00	105,757.64	48,407.02	10,250.53	2,923.97	2,536.62	2,703.98	439.28	2,724,781.04
<b>Wastewater Total</b>	<b>\$ 49,253,920.25</b>	<b>\$ 3,403,888.21</b>	<b>\$ 2,821,754.54</b>	<b>\$ 2,084,627.97</b>	<b>\$ 1,307,399.53</b>	<b>\$ 1,957,606.27</b>	<b>\$ 2,338,723.77</b>	<b>\$ 2,910,848.53</b>	<b>\$ 1,217,459.28</b>	<b>\$ 67,296,228.35</b>
Cumulative Balance	\$ 7,426,560.99	\$ 7,974,348.20	\$ 7,882,202.74	\$ 5,106,830.71	\$ 4,902,475.70	\$ 5,826,254.00	\$ 7,556,378.24	\$ 9,167,226.77	\$ 7,473,837.52	
Add: Transfers-in from CRF Funded Grant Funds & Other Adjustments	675,557.74	(4,015.61)	0	0	800.00	(400.00)	0	(52,850.00)		619,092.13
Less: Revenue Bond Defeasance	(19,899,018.00)	-	-	-	-	-	-	-	-	(19,899,018.00)
Less: Transfers to CIP	(25,460,000.00)				6,464,345.00					(18,995,655.00)
Less: Transfers to Debt Service	-	(2,910,000.00)	(4,860,000.00)	(3,550,000.00)	(8,964,345.00)	(1,800,000.00)	(1,300,000.00)	(1,800,000.00)	(3,600,000.00)	(28,784,345.00)
<b>Balance After Trfrs &amp; Defeasance</b>	<b>\$ 4,570,459.99</b>	<b>\$ 5,060,448.20</b>	<b>\$ 3,022,202.74</b>	<b>\$ 3,595,076.17</b>	<b>\$ 3,868,647.73</b>	<b>\$ 5,217,654.47</b>	<b>\$ 6,256,378.24</b>	<b>\$ 7,314,376.77</b>	<b>\$ 3,873,837.52</b>	<b>\$ 236,302.48</b>
<b>COMBINED SUMMARY</b>										
<b>Total Combined Collections</b>	<b>\$ 130,088,934.25</b>	<b>\$ 8,746,686.59</b>	<b>\$ 8,097,931.63</b>	<b>\$ 5,231,243.50</b>	<b>\$ 3,240,970.10</b>	<b>\$ 4,828,089.22</b>	<b>\$ 6,496,205.28</b>	<b>\$ 8,310,112.10</b>	<b>\$ 3,819,719.03</b>	<b>\$ 178,859,891.70</b>
Cumulative Balance	18,556,876.65	19,047,462.24	18,761,265.94	13,022,509.44	7,713,479.54	6,043,568.76	5,164,147.63	9,552,680.86	5,062,287.79	
Add: Transfers-in from CRF Funded Grant Funds & Other Adjustments	1,417,705.40	(4,127.93)	0	0	2,000.00	(1,000.00)	0	(52,850.00)	0	1,361,727.47
Less: Revenue Bond Defeasance	(55,317,864.00)	0	0	0	0	0	0	0	0	(55,317,864.00)
Less: Transfers to CIP	(65,888,000.00)	0	0	0	11,385,673.00	0	0	0	0	(54,502,327.00)
Less: Transfers to Debt Service	0	(8,380,000.00)	(10,970,000.00)	(8,550,000.00)	(17,885,673.00)	(4,800,000.00)	(4,300,000.00)	(4,800,000.00)	(9,600,000.00)	(69,285,673.00)
<b>Balance After Trfrs &amp; Defeasance</b>	<b>\$ 10,300,775.65</b>	<b>\$ 10,663,334.31</b>	<b>\$ 7,791,265.94</b>	<b>\$ 4,472,509.44</b>	<b>\$ 1,215,479.54</b>	<b>\$ 1,242,568.76</b>	<b>\$ 864,147.63</b>	<b>\$ 4,699,830.86</b>	<b>\$ (4,537,712.21)</b>	<b>\$ 1,115,755.17</b>

City of Austin  
Austin Water Utility  
Semi-Annual Impact Fee Report By Class  
Inception through March 31, 2014

DESCRIPTION	THRU FY 2005-06	FY 2006-07 OCT-SEPT	FY 2007-08 OCT-SEPT	FY 2008-09 OCT-SEPT	FY 2009-10 OCT-SEPT	FY 2010-11 OCT-SEPT	FY 2011-12 OCT-SEPT close II	FY 2012-13 OCT-SEPT close II	FY 2013-14 OCT-MAR	ITD TOTAL
<b>INSIDE CITY LIMITS</b>										
Water	\$ 36,854,562.00	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 36,854,562.00
Urban, CURE	2,370,989.00	771,954.90	848,746.85	433,575.00	264,728.00	508,881.25	970,436.22	1,276,062.50	444,400.00	7,889,773.72
DWPZ inside, DDZ inside	16,613,179.00	3,606,663.27	2,542,790.08	1,557,338.20	1,273,990.00	1,727,250.00	2,454,103.73	3,034,550.00	1,401,300.00	34,211,164.28
<b>Total Inside Water</b>	<b>\$ 55,838,730.00</b>	<b>\$ 4,378,618.17</b>	<b>\$ 3,391,536.93</b>	<b>\$ 1,990,913.20</b>	<b>\$ 1,538,718.00</b>	<b>\$ 2,236,131.25</b>	<b>\$ 3,424,539.95</b>	<b>\$ 4,310,612.50</b>	<b>\$ 1,845,700.00</b>	<b>\$ 121,341,727.00</b>
Wastewater	\$ 20,684,681.25	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 20,684,681.25
Urban, CURE	1,265,736.00	381,505.50	459,275.00	205,350.00	133,939.00	256,262.30	516,962.50	679,643.75	240,187.50	4,138,861.55
DWPZ inside, DDZ inside	9,700,866.00	1,872,431.71	1,087,771.90	809,400.00	686,060.00	1,000,220.00	1,314,463.40	1,526,950.80	667,500.00	18,665,663.81
<b>Total Inside Wastewater</b>	<b>\$ 31,651,283.25</b>	<b>\$ 2,253,937.21</b>	<b>\$ 1,547,046.90</b>	<b>\$ 1,014,750.00</b>	<b>\$ 819,999.00</b>	<b>\$ 1,256,482.30</b>	<b>\$ 1,831,425.90</b>	<b>\$ 2,206,594.55</b>	<b>\$ 907,687.50</b>	<b>\$ 43,489,206.61</b>
<b>TOTAL INSIDE CRFs</b>	<b>\$ 87,490,013.25</b>	<b>\$ 6,632,555.38</b>	<b>\$ 4,938,583.83</b>	<b>\$ 3,005,663.20</b>	<b>\$ 2,358,717.00</b>	<b>\$ 3,492,613.55</b>	<b>\$ 5,255,965.85</b>	<b>\$ 6,517,207.05</b>	<b>\$ 2,753,387.50</b>	<b>\$ 122,444,706.61</b>
<b>OUTSIDE CITY LIMITS</b>										
Water	\$ 10,769,596.00	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,769,596.00
Wholesale	6,882,606.00	266,606.00	1,057,244.00	631,531.68	148,550.00	254,350.00	190,642.75	141,600.00	100,100.00	9,673,230.43
DWPZ ETJ,DDZ ETJ	3,448,974.00	556,271.81	701,300.00	439,649.00	232,550.00	374,700.00	538,899.50	943,250.00	655,750.00	7,891,344.31
<b>Total Outside Water</b>	<b>\$ 21,101,176.00</b>	<b>\$ 822,877.81</b>	<b>\$ 1,758,544.00</b>	<b>\$ 1,071,180.68</b>	<b>\$ 381,100.00</b>	<b>\$ 629,050.00</b>	<b>\$ 729,542.25</b>	<b>\$ 1,084,850.00</b>	<b>\$ 755,850.00</b>	<b>\$ 43,394,100.74</b>
Wastewater	\$ 5,619,775.00	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,619,775.00
Wholesale	7,575,501.00	681,250.00	858,500.00	834,770.95	368,600.00	524,500.00	337,761.25	330,150.00	46,700.00	11,557,733.20
DWPZ ETJ,DDZ ETJ	2,008,600.00	315,700.00	310,450.00	186,700.00	108,550.00	173,700.00	167,000.00	371,400.00	262,632.50	3,904,732.50
<b>Total Outside Wastewater</b>	<b>\$ 15,203,876.00</b>	<b>\$ 996,950.00</b>	<b>\$ 1,168,950.00</b>	<b>\$ 1,021,470.95</b>	<b>\$ 477,150.00</b>	<b>\$ 698,200.00</b>	<b>\$ 504,761.25</b>	<b>\$ 701,550.00</b>	<b>\$ 309,332.50</b>	<b>\$ 21,082,240.70</b>
<b>TOTAL OUTSIDE CITY CRFs</b>	<b>\$ 36,305,052.00</b>	<b>\$ 1,819,827.81</b>	<b>\$ 2,927,494.00</b>	<b>\$ 2,092,651.63</b>	<b>\$ 858,250.00</b>	<b>\$ 1,327,250.00</b>	<b>\$ 1,234,303.50</b>	<b>\$ 1,786,400.00</b>	<b>\$ 1,065,182.50</b>	<b>\$ 49,416,411.44</b>
<b>INTEREST</b>										
Water Interest	\$ 3,895,108.00	\$ 141,302.40	\$ 126,096.16	\$ 84,521.65	\$ 13,752.57	\$ 5,301.70	\$ 3,399.31	\$ 3,801.07	\$ 709.75	\$ 4,273,992.61
Wastewater Interest	2,398,761.00	153,001.00	105,757.64	48,407.02	10,250.53	2,923.97	2,536.62	2,703.98	439.28	2,724,781.04
<b>TOTAL INTEREST</b>	<b>\$ 6,293,869.00</b>	<b>\$ 294,303.40</b>	<b>\$ 231,853.80</b>	<b>\$ 132,928.67</b>	<b>\$ 24,003.10</b>	<b>\$ 8,225.67</b>	<b>\$ 5,935.93</b>	<b>\$ 6,505.05</b>	<b>\$ 1,149.03</b>	<b>\$ 6,998,773.65</b>
<b>TOTAL INSIDE/OUTSIDE CRFs &amp; INTEREST</b>	<b>\$ 130,088,934.25</b>	<b>\$ 8,746,686.59</b>	<b>\$ 8,097,931.63</b>	<b>\$ 5,231,243.50</b>	<b>\$ 3,240,970.10</b>	<b>\$ 4,828,089.22</b>	<b>\$ 6,496,205.28</b>	<b>\$ 8,310,112.10</b>	<b>\$ 3,819,719.03</b>	<b>\$ 178,859,891.70</b>
<b>SUMMARY</b>										
<b>Total Inside City CRFs</b>	<b>\$ 87,490,013.25</b>	<b>\$ 6,632,555.38</b>	<b>\$ 4,938,583.83</b>	<b>\$ 3,005,663.20</b>	<b>\$ 2,358,717.00</b>	<b>\$ 3,492,613.55</b>	<b>\$ 5,255,965.85</b>	<b>\$ 6,517,207.05</b>	<b>\$ 2,753,387.50</b>	<b>\$ 122,444,706.61</b>
<b>Total Outside City CRFs</b>	<b>36,305,052.00</b>	<b>1,819,827.81</b>	<b>2,927,494.00</b>	<b>2,092,651.63</b>	<b>858,250.00</b>	<b>1,327,250.00</b>	<b>1,234,303.50</b>	<b>1,786,400.00</b>	<b>1,065,182.50</b>	<b>49,416,411.44</b>
<b>Total Interest</b>	<b>6,293,869.00</b>	<b>294,303.40</b>	<b>231,853.80</b>	<b>132,928.67</b>	<b>24,003.10</b>	<b>8,225.67</b>	<b>5,935.93</b>	<b>6,505.05</b>	<b>1,149.03</b>	<b>6,998,773.65</b>
Add: Transfers-in from CRF Funded Grant Funds & Other Adjustments	0	(4,127.93)	0	0	2,000.00	(1,000.00)	0	(52,850.00)	0	1,361,727.47
Defeasance Application	(55,317,864.00)	0	0	0	0	0	0	0	0	(55,317,864.00)
Transfers to CIP	(65,888,000.00)	0	0	0	11,385,673.00	0	0	0	0	(54,502,327.00)
Transfers to Debt Service	0	(8,380,000.00)	(10,970,000.00)	(8,550,000.00)	(17,885,673.00)	(4,800,000.00)	(4,300,000.00)	(4,800,000.00)	(9,600,000.00)	(69,285,673.00)
<b>TOTAL</b>	<b>\$ 10,300,775.65</b>	<b>\$ 362,558.66</b>	<b>\$ (2,872,068.37)</b>	<b>\$ (3,318,756.50)</b>	<b>\$ (3,257,029.90)</b>	<b>\$ 27,089.22</b>	<b>\$ (378,421.13)</b>	<b>\$ 3,457,262.10</b>	<b>\$ (5,780,280.97)</b>	<b>\$ 1,115,755.17</b>

City of Austin, Texas  
Austin Water Utility  
Semi-Annual Capital Recovery Fee for Wholesale Customers  
As of March 31, 2014

MONTH	CASH REPORT REF. #	DATE	WHOLESALE CUSTOMER	CRF ORG	FEE WATER	FEE WWATER	FEE UNITS WATER	FEE UNITS WWATER
<b>1st QTR FY 2013-14</b>								
Oct-13	VT13100300440	10/1/2013	Northtown	9915	2,600.00	1,600.00	2.0	2.0
	CR13100800905	10/2/2013	Rivercrest	9970	1,800.00		1.0	
	CR13102501994	10/23/2013	WCID #17	9950		4,200.00		3.0
	CR13102902284	10/25/2013	CAAMR	9961	4,250		2	
	CR13102902284	10/25/2013	Manor	9954		5,600.00		4.0
Nov-13	CR13110803725	11/7/2013	Northtown	9915	9,100.00	5,600.00	7.0	7.0
Dec-13	CR13121006048	12/9/2013	Northtown	9915	6,500.00	4,000.00	5.0	5.0
	CR13121006048	12/9/2013	Rivercrest	9970	7,400.00		5.0	
	CR13121806823	12/17/2013	WCID #17	9950		5,600.00		3.0
	CR14010207698	12/26/2013	Village of San Leanna	9968	2,500.00		1.0	
	CR13123107523	12/27/2013	Rivercrest	9970	51,000.00		34.0	
	CR14010608009	12/31/2013	Northtown	9915	6,500.00	4,000.00	5.0	5.0
<b>1st Quarter Total</b>					<u>91,650.00</u>	<u>30,600.00</u>	<u>62.0</u>	<u>29.0</u>
<b>2nd QTR FY 2013-14</b>								
Feb-14	CR14013009969	2/4/2014	City of West Lake Hills	9951		1,400.00		1.0
	CR14022011731	2/3/2014	City of Rollingwood	9915		1,400.00		1.0
	CR14022412030	2/20/2014	Northtown	9915	2,600.00	1,600.00	2.0	2.0
Mar-14	CR14031714345	3/5/2014	Northtown	9915	6,500.00	4,000.00	5.0	5.0
	CR14031714345	3/5/2014	Scott Felder Homes	9970	1,800.00	1,800.00	2.0	
	CR14031814525	3/14/2014	WCID #17	9950		7,700.00		5.5
<b>2nd Quarter Total</b>					<u>10,900.00</u>	<u>17,900.00</u>	<u>9.0</u>	<u>14.5</u>
<b>Six Month Total</b>					<b>102,550.00</b>	<b>48,500.00</b>	<b>71.0</b>	<b>43.5</b>
Previous Six Month Total								
YTD Total					<u>102,550.00</u>	<u>48,500.00</u>	<u>71.0</u>	<u>43.5</u>

City of Austin, Texas  
Austin Water Utility  
Summary of Capital Recovery Fee Exemptions and Waivers  
Per Taps Office Records for the Period October 1, 2013, to March 31, 2014

Type of Waiver/Exemption	Water \$	Wastewater \$	Total \$	Water Units	WW Units
1. LDC Section 25-9-347 Ordinance 20000420-077 Affordable Housing 1,500 fee units/year	\$ 297,600.00	\$ 180,900.00	\$ 478,500.00	333.5	333.5
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))	15,450	9,250	24,700	14.0	14.0
4. LDC Section 25-9-341 Reconnect, Abandon Previous Tap (Old REF# 13-3A-10(f))	81,250.00	45,250.00	126,500.00	75.0	72.5
5. LDC Section 25-9-345(B) Annexed property - 2 year waiver (Old REF# 13-3A-10(h))	5,250.00	12,600.00	17,850.00	3.5	12.5
6. LDC Section 25-9-341(B) State of Texas (Old REF# 13-3A-10(i))			-		
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))			-		
9. LDC Section 25-9-353 Previously paid CRF, Tap expired (Old REF# 13-3A-8(g))	501,283.00	288,577.00	789,860.00	689.0	542.5
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					
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)	94,900.00	55,200.00	150,100.00	46.0	46.0
15. EX-0005 Stratus Properties (4)	9,946.00	7,200.00	17,146.00	12.0	6.0
16. EX-0006 WW Construction Projects			-		
17. EX-0007 Combo Stratus/Smart Housing (5)	-	-	-		
18. EX-0009 Sentate Bill 883 School Waivers	-	-	-		
19. 13-3A-6(c) Master Meter Exemption	-	-	-		
20. 13-3A-10(M) Water Well Annexation	1,500.00		1,500.00	1.0	
21. Smarth Growth			-		
22. 13-3A-10(I) State of Texas	3,750.00	3,000.00	6,750.00	2.5	2.5
23. LDC Section 25-9-346 City-Supported Community Gardens (Old REF# 13-3A-10(n))	-		-		
<b>TOTALS</b>	<b>\$ 1,010,929.00</b>	<b>\$ 601,977.00</b>	<b>\$ 1,612,906.00</b>	<b>1176.5</b>	<b>1029.5</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.

## Summary of Water Capital Recovery Fee Collections, Exemptions and Waivers

	Mar-07	Sep-07	Mar-08	Sep-08	Mar-09	Sep-09	Mar-10	Sep-10	Mar-11	Sep-11	Mar-12	Sep-12	Mar-13	Sep-13	Mar-14
<b>Type of Waiver/Exemption</b>															
Affordable Housing	546,900	311,525	232,140	318,688	219,713	296,288	144,213	128,788	150,994	151,125	131,075	190,613	264,763	317,800	297,600
EX-0007--Stratus/Smart Housing	30,000	375	-	-	-	700	-	-	-	-	-	-	-	-	-
<b>Affordable Housing</b>	<b>576,900</b>	<b>311,900</b>	<b>232,140</b>	<b>318,688</b>	<b>219,713</b>	<b>296,988</b>	<b>144,213</b>	<b>128,788</b>	<b>150,994</b>	<b>151,125</b>	<b>131,075</b>	<b>190,613</b>	<b>264,763</b>	<b>317,800</b>	<b>297,600</b>
Section 25-9-345(B)--Annexed Property	-	-	-	1,750	6,500	1,500	-	-	-	28,500	18,000	18,000	3,750	7,500	5,250
Ordinance 980122-C--1997 Annexation	2,250	-	1,500	-	-	-	-	-	-	-	-	-	-	-	-
Water Well Annexation							700	-	-	14,250	6,000	3,000	2,250	1,500	1,500
<b>Annexation</b>	<b>2,250</b>	<b>-</b>	<b>1,500</b>	<b>1,750</b>	<b>6,500</b>	<b>1,500</b>	<b>700</b>	<b>-</b>	<b>-</b>	<b>42,750</b>	<b>24,000</b>	<b>21,000</b>	<b>6,000</b>	<b>9,000</b>	<b>6,750</b>
EX-0003--LUE Assignment	-	-	2,250	-	-	-	-	-	-	-	-	-	-	1,500	-
EX-0004--Council Approved	100,250	133,400	81,800	99,450	279,200	82,200	272,200	54,550	78,950	186,500	132,450	138,750	419,450	166,400	94,900
EX-0005--Stratus	151,500	242,200	149,950	213,904	24,750	55,500	78,700	90,200	89,150	175,300	52,050	59,600	21,000	19,385	9,946
<b>Council Developer Agreements</b>	<b>251,750</b>	<b>375,600</b>	<b>234,000</b>	<b>313,354</b>	<b>303,950</b>	<b>137,700</b>	<b>350,900</b>	<b>144,750</b>	<b>168,100</b>	<b>361,800</b>	<b>184,500</b>	<b>198,350</b>	<b>440,450</b>	<b>187,285</b>	<b>104,846</b>
Section 25-9-341(B)--State of Texas	73,400	33,800	17,650	9,600	-	-	15,600	6,000	36,750	46,800	20,600	9,600	36,000	76,500	3,750
EX-0006--WW Construction Projects	10,800	-	-	4,800	-	-	-	-	-	-	-	9,750	825,000	-	-
EX-0009--School Waivers		30,200	33,800	256,000	50,500	84,800	31,500	10,800	-	11,200	-	17,100	-	2,000	-
Section 25-9-346 City-Supported Community Gardens													510	2,010	-
<b>Government</b>	<b>84,200</b>	<b>64,000</b>	<b>51,450</b>	<b>270,400</b>	<b>50,500</b>	<b>84,800</b>	<b>47,100</b>	<b>16,800</b>	<b>36,750</b>	<b>58,000</b>	<b>20,600</b>	<b>36,450</b>	<b>861,510</b>	<b>80,510</b>	<b>3,750</b>
Fire Protection Tap	-	-	-	-	-	-	-	-	-	-	3,900	-	-	1,950	15,450
Section 25-9-341©--CDBG Funding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Master Meter Exemption		146,500	-	-	-	-	-	-	-	8,800	-	-	-	352,000	-
<b>Other Waivers</b>	<b>-</b>	<b>146,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,800</b>	<b>3,900</b>	<b>-</b>	<b>-</b>	<b>353,950</b>	<b>15,450</b>
<b>Total Waivers</b>	<b>915,100</b>	<b>898,000</b>	<b>519,090</b>	<b>904,192</b>	<b>580,663</b>	<b>520,988</b>	<b>542,913</b>	<b>290,338</b>	<b>355,844</b>	<b>622,475</b>	<b>364,075</b>	<b>446,413</b>	<b>1,572,723</b>	<b>948,545</b>	<b>428,396</b>
<b>Water Fees Collected</b>	<b>1,752,474</b>	<b>3,449,022</b>	<b>2,268,623</b>	<b>2,881,458</b>	<b>1,757,664</b>	<b>1,304,430</b>	<b>893,206</b>	<b>1,026,613</b>	<b>1,186,006</b>	<b>1,679,175</b>	<b>1,752,867</b>	<b>2,401,215</b>	<b>2,561,513</b>	<b>2,833,950</b>	<b>2,601,550</b>
<b>Total Fees and Waivers</b>	<b>2,667,574</b>	<b>4,347,022</b>	<b>2,787,713</b>	<b>3,785,650</b>	<b>2,338,327</b>	<b>1,825,418</b>	<b>1,436,119</b>	<b>1,316,951</b>	<b>1,541,850</b>	<b>2,301,650</b>	<b>2,116,942</b>	<b>2,847,628</b>	<b>4,134,235</b>	<b>3,782,495</b>	<b>3,029,946</b>
Waivers as % Fees and Waivers	34.3%	20.7%	18.6%	23.9%	24.8%	28.5%	37.8%	22.0%	23.1%	27.0%	17.2%	15.7%	38.0%	25.1%	14.1%
Section 25-9-341(E)--2nd Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 25-9-341--Reconnect	10,200	17,400	23,300	30,275	13,800	36,300	61,450	62,850	89,700	101,400	127,200	153,350.00	69,450.00	44,900.00	81,250.00
Section 25-9-324--2nd Sewer Tap	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 25-9-353--Expired Tap	67,050	17,600	49,763	142,273	192,155	87,150	127,772	59,600	56,050	121,850	113,400	184,304.00	135,341.50	235,129.73	501,283.00
Section 25-9-326--Installment Payment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EX-0002--Paying for WW, no service until Tap	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Adjustments</b>	<b>77,250</b>	<b>35,000</b>	<b>73,063</b>	<b>172,548</b>	<b>205,955</b>	<b>123,450</b>	<b>189,222</b>	<b>122,450</b>	<b>145,750</b>	<b>223,250</b>	<b>240,600</b>	<b>337,654</b>	<b>204,792</b>	<b>280,030</b>	<b>582,533</b>
<b>Total Waivers and Adjustments</b>	<b>992,350</b>	<b>933,000</b>	<b>592,153</b>	<b>1,076,739</b>	<b>786,618</b>	<b>644,438</b>	<b>732,135</b>	<b>412,788</b>	<b>501,594</b>	<b>845,725</b>	<b>604,675</b>	<b>784,067</b>	<b>1,777,514</b>	<b>1,228,575</b>	<b>1,010,929</b>
<b>Total Fees, Waivers and Adjustments</b>	<b>2,744,824</b>	<b>4,382,022</b>	<b>2,860,776</b>	<b>3,958,197</b>	<b>2,544,282</b>	<b>1,948,868</b>	<b>1,625,341</b>	<b>1,439,401</b>	<b>1,687,600</b>	<b>2,524,900</b>	<b>2,357,542</b>	<b>3,185,282</b>	<b>4,339,027</b>	<b>4,062,525</b>	<b>3,612,479</b>
Waivers and Adjustments % of Total	36.2%	21.3%	20.7%	27.2%	30.9%	33.1%	45.0%	28.7%	29.7%	33.5%	25.6%	24.6%	41.0%	30.2%	28.0%

## Summary of Water Capital Recovery Fee Collections, Exemptions and Waivers

WASTEWATER	Mar-07	Sep-07	Mar-08	Sep-08	Mar-09	Sep-09	Mar-10	Sep-10	Mar-11	Sep-11	Mar-12	Sep-12	Mar-13	Sep-13	Mar-14
Type of Waiver/Exemption															
Affordable Housing	302,400	180,600	129,155	190,225	120,275	173,525	84,075	76,475	90,944	89,344	78,725	110,813	158,300	191,456	180,900
EX-0007--Stratus/Smart Housing	19,800	1,800	-	-	-	-	-	2,900	-	-	-	-	-	-	-
<b>Affordable Housing</b>	<b>322,200</b>	<b>182,400</b>	<b>129,155</b>	<b>190,225</b>	<b>120,275</b>	<b>173,525</b>	<b>84,075</b>	<b>79,375</b>	<b>90,944</b>	<b>89,344</b>	<b>78,725</b>	<b>110,813</b>	<b>158,300</b>	<b>191,456</b>	<b>180,900</b>
Section 25-9-345(B)--Annexed Property	5,400	52,650	29,150	33,000	31,600	30,400	10,800	1,600	5,600	22,200	1,200	8,800	37,800	17,200	12,600
Ordinance 980122-C--1997 Annexation	8,000	17,200	57,700	2,400	2,800	2,000	4,400	3,200	800	-	-	-	-	-	-
Water Well Annexation							400	-	-	-	-			-	-
<b>Annexation</b>	<b>13,400</b>	<b>69,850</b>	<b>86,850</b>	<b>35,400</b>	<b>34,400</b>	<b>32,400</b>	<b>15,600</b>	<b>4,800</b>	<b>6,400</b>	<b>22,200</b>	<b>1,200</b>	<b>8,800</b>	<b>37,800</b>	<b>17,200</b>	<b>12,600</b>
EX-0003--LUE Assignment	-	-	1,800	-	-	-	-	-	-	-	-	-	-	1,200	-
EX-0004--Council Approved	67,750	105,000	61,800	174,000	27,400	52,200	20,800	41,800	42,400	85,800	82,800	73,800	72,382	94,800	55,200
EX-0005--Stratus	123,000	174,850	121,400	161,050	19,800	44,400	61,000	58,200	34,313	79,200	30,600	37,100	35,847	12,600	7,200
<b>Council Developer Agreements</b>	<b>190,750</b>	<b>279,850</b>	<b>185,000</b>	<b>335,050</b>	<b>47,200</b>	<b>96,600</b>	<b>81,800</b>	<b>100,000</b>	<b>76,713</b>	<b>165,000</b>	<b>113,400</b>	<b>110,900</b>	<b>108,229</b>	<b>108,600</b>	<b>62,400</b>
Section 25-9-341(B)--State of Texas	40,000	15,200	6,400	-	-	-	-	-	-	16,000	6,400	2,800	-	60,000	3,000
EX-0006--WW Construction Projects	-	-	-	-	-	-	-	-	-	-	-	-	462,000	-	-
EX-0009--School Waivers		6,400	12,800	44,400	30,000	38,400	10,900	3,200	-	3,200	-	6,400	-	5,250	-
Section 25-9-346 City-Supported Community Gardens															
<b>Government</b>	<b>40,000</b>	<b>21,600</b>	<b>19,200</b>	<b>44,400</b>	<b>30,000</b>	<b>38,400</b>	<b>10,900</b>	<b>3,200</b>	<b>-</b>	<b>19,200</b>	<b>6,400</b>	<b>9,200</b>	<b>462,000</b>	<b>65,250</b>	<b>3,000</b>
Fire Protection Tap	-	-	-	-	-	-	-	-	-	-	2,800	-	-	1,200	9,250
Section 25-9-341©--CDBG Funding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Master Meter Exemption														192,000	-
<b>Other Waivers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,800</b>	<b>-</b>	<b>-</b>	<b>193,200</b>	<b>9,250</b>
<b>Total Waivers</b>	<b>566,350</b>	<b>553,700</b>	<b>420,205</b>	<b>605,075</b>	<b>231,875</b>	<b>340,925</b>	<b>192,375</b>	<b>187,375</b>	<b>174,057</b>	<b>295,744</b>	<b>202,525</b>	<b>239,713</b>	<b>766,329</b>	<b>575,706</b>	<b>268,150</b>
<b>Fees Collected</b>	<b>924,900</b>	<b>2,325,987</b>	<b>1,187,995</b>	<b>1,528,002</b>	<b>1,031,846</b>	<b>1,004,375</b>	<b>694,674</b>	<b>602,475</b>	<b>786,205</b>	<b>1,168,477</b>	<b>1,019,236</b>	<b>1,316,951</b>	<b>1,409,701</b>	<b>1,498,444</b>	<b>1,217,020</b>
<b>Total Fees and Waivers</b>	<b>1,491,250</b>	<b>2,879,687</b>	<b>1,608,200</b>	<b>2,133,077</b>	<b>1,263,721</b>	<b>1,345,300</b>	<b>887,049</b>	<b>789,850</b>	<b>960,262</b>	<b>1,464,221</b>	<b>1,221,761</b>	<b>1,556,664</b>	<b>2,176,030</b>	<b>2,074,150</b>	<b>1,485,170</b>
Waivers as % Fees and Waivers	38.0%	19.2%	26.1%	28.4%	18.3%	25.3%	21.7%	23.7%	18.1%	20.2%	16.6%	15.4%	35.2%	27.8%	18.1%
Section 25-9-341(E)--2nd Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 25-9-341--Reconnect	24,200	12,400	18,200	19,552	13,000	12,500	37,000	34,800	48,800	71,650	63,100	42,250.00	41,800.00	27,850.00	45,250.00
Section 25-9-324--2nd Sewer Tap	2,000	13,400	69,200	78,400	44,400	11,200	11,000	3,200	4,800	14,800	12,400	3,200.00	800.00	400.00	-
Section 25-9-353--Expired Tap	22,550	23,400	57,896	136,048	202,650	42,000	80,861	29,600	18,700	42,649	60,100	80,400.00	81,300.00	147,200.00	288,577.00
Section 25-9-326--Installment Payment	-	-	-	-	-	-	-	-	-	1,200	-	-	-	-	-
EX-0002--Paying for WW, no service until Tap	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Adjustments</b>	<b>48,750</b>	<b>49,200</b>	<b>145,296</b>	<b>234,000</b>	<b>260,050</b>	<b>65,700</b>	<b>128,861</b>	<b>67,600</b>	<b>72,300</b>	<b>130,299</b>	<b>135,600</b>	<b>125,850</b>	<b>123,900</b>	<b>175,450</b>	<b>333,827</b>
<b>Total Waivers and Adjustments</b>	<b>615,100</b>	<b>602,900</b>	<b>565,501</b>	<b>839,075</b>	<b>491,925</b>	<b>406,625</b>	<b>321,236</b>	<b>254,975</b>	<b>246,357</b>	<b>426,043</b>	<b>338,125</b>	<b>365,563</b>	<b>890,229</b>	<b>751,156</b>	<b>601,977</b>
<b>Total Fees, Waivers and Adjustments</b>	<b>1,540,000</b>	<b>2,928,887</b>	<b>1,753,496</b>	<b>2,367,077</b>	<b>1,523,771</b>	<b>1,411,000</b>	<b>1,015,910</b>	<b>857,450</b>	<b>1,032,562</b>	<b>1,594,520</b>	<b>1,357,361</b>	<b>1,682,514</b>	<b>2,299,930</b>	<b>2,249,600</b>	<b>1,818,997</b>
Waivers and Adjustments % of Total	39.9%	20.6%	32.2%	35.4%	32.3%	28.8%	31.6%	29.7%	23.9%	26.7%	24.9%	21.7%	38.7%	33.4%	33.1%