



MEMORANDUM

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

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

DATE: November 15, 2013

SUBJECT: Semi-Annual Impact Fee Report from April 1, 2013 to September 30, 2013 close 2

Attached for your information is the Semi-Annual Impact Fee Report of Collections as of September 30, 2013 close 2. 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 three years.

In summary, combined utility capital recovery fees collected plus interest during the six month period totaled \$4,335,683.23. Of this total, \$2,835,938.42 was for water and \$1,499,744.81 was for wastewater. Total capital recovery fees collected plus interest since the adoption of the current ordinance on June 20, 1990, through September 30, 2013 close 2, totaled \$108,961,403.60 for water and \$66,078,769.07 for wastewater, for a combined utility total of \$175,040,172.67.

As of September 30, 2013 close 2 the cash balances in the water and wastewater CRF funds were \$4,277,192.94 and \$2,618,843.20, respectively, for a combined total of \$6,896,036.14. The balances reflect the total transfer of \$4,800,000 from the CRF funds to the operating funds from there to the Debt Service Fund for the year. In December 2012, \$2,600,000 from Water and \$1,800,000 from Wastewater was transferred. Then in March of 2013 another \$400,000 from Water 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

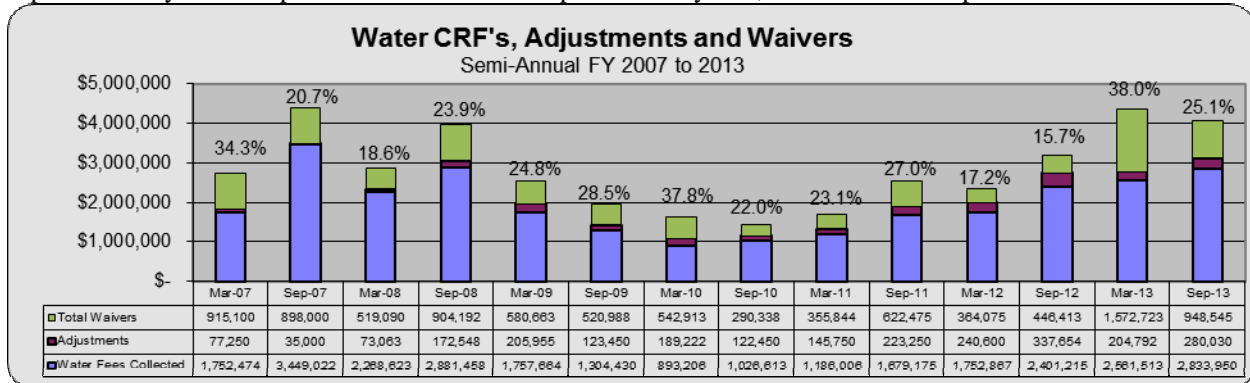


Semi-Annual Impact Fee Report

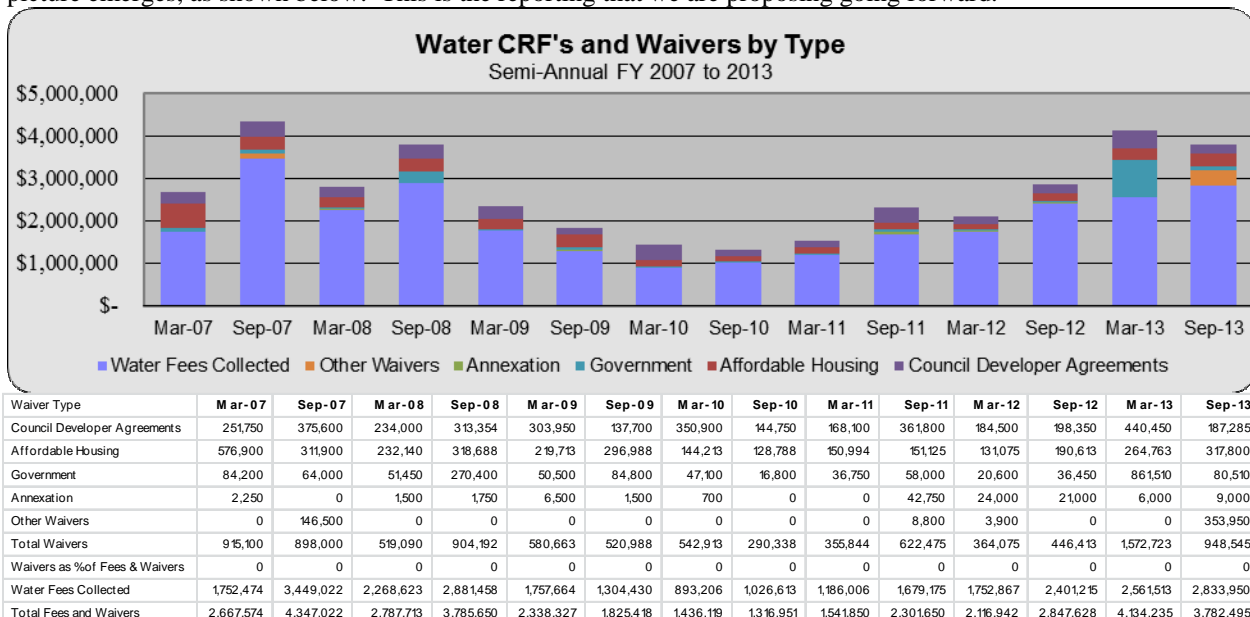
Period Ending September 30, 2013 close 2

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.

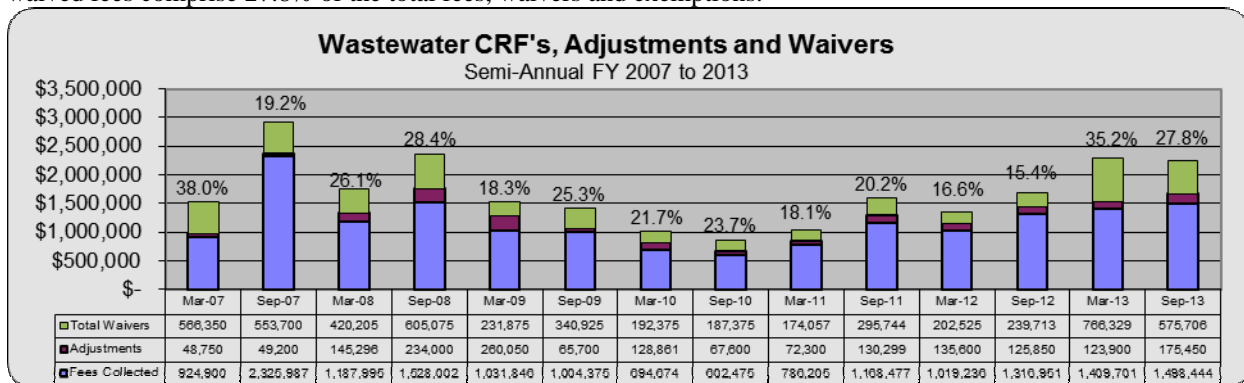
The chart below shows the breakdown between water fees and waivers, which are granted for policy reasons or negotiated by Council, and adjustments which recognize situations in which fees are not owed. In the period ended September 30, 2013 close 2, the utility collected \$2.83 million and exempted or waived \$0.95 million. The waived capital recovery fees comprise 25.1% of the total capital recovery fees, waivers and exemptions.



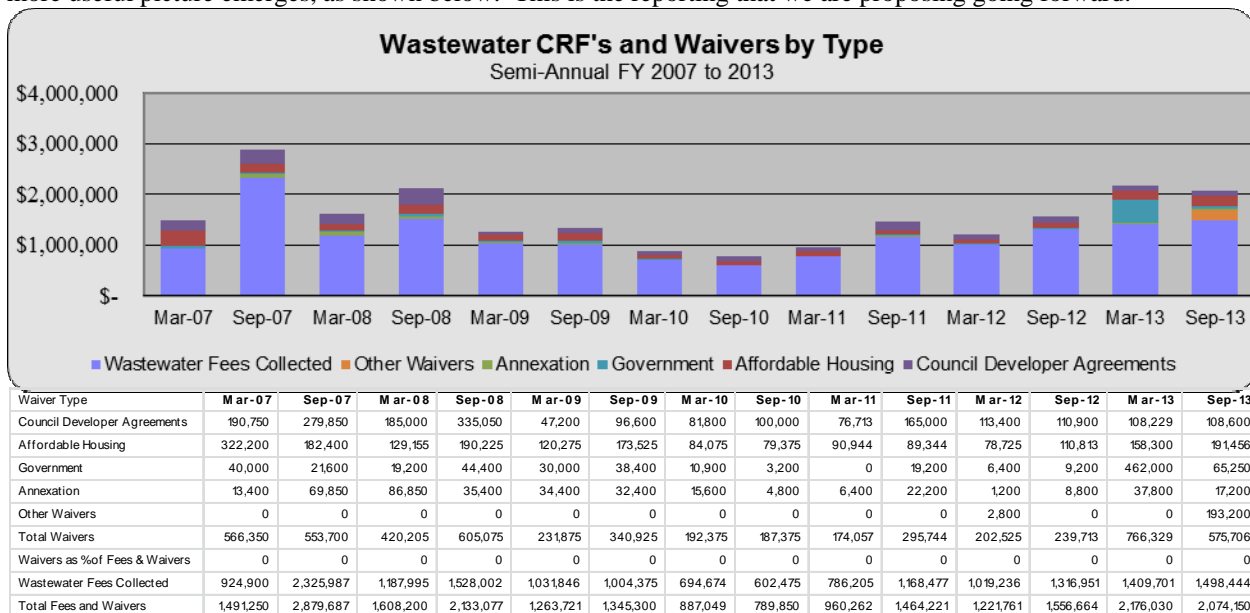
If adjustments are excluded and waivers are grouped into categories by policy area, a different and more useful picture emerges, as shown below. This is the reporting that we are proposing going forward.



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 September 30, 2013 close 2, the utility collected \$1.50 million and exempted or waived \$0.58 million. The waived fees comprise 27.8% 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 September 30, 2013 close 2.
5. Capital Recovery Fee Report by Class, Inception through September 30, 2013 close 2.
6. Semi-Annual Capital Recovery Fee Units for Wholesale Customers for Period Ended September 30, 2013 close 2.
7. Summary of Capital Recovery Fee Exemptions and Waivers for the Period Ended September 30, 2013 close 2.

City of Austin, Texas
Austin Water Utility
Impact Fee (Capital Recovery Fee) Collections
As of September 30, 2013 close 2

DESCRIPTION	WATER	WASTEWATER	TOTAL
CURRENT SEMI-ANNUAL PERIOD (April 1, 2013- September 30, 2013 close 2)			
Total Dollar Value of Taps & Connections	\$ 4,062,524.86	\$ 2,249,600.00	\$ 6,312,124.86
CRF Exemptions, Waivers and Refunds	(1,228,574.86)	(751,156.25)	(1,979,731.11)
Net CRF Collected	<u>\$ 2,833,950.00</u>	<u>\$ 1,498,443.75</u>	<u>\$ 4,332,393.75</u>
Interest Earnings	1,988.42	1,301.06	3,289.48
Total CRF Collected	<u>\$ 2,835,938.42</u>	<u>\$ 1,499,744.81</u>	<u>\$ 4,335,683.23</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 SEPTEMBER 30, 2013 close 2, ARE

INCEPTION TO DATE (June 20, 1990 - September 30, 2013 close 2)			
Net CRF Collected	\$ 104,688,120.74	\$ 63,354,427.31	\$ 168,042,548.05
Interest Earnings	4,273,282.86	2,724,341.76	6,997,624.62
Total CRF Collected	<u>\$ 108,961,403.60</u>	<u>\$ 66,078,769.07</u>	<u>\$ 175,040,172.67</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**	(34,501,328.00)	(25,184,345.00)	(59,685,673.00)
Other Adjustments***	742,635.34	619,092.13	1,361,727.47
CRF CASH BALANCES	<u>4,277,192.94</u>	<u>2,618,843.20</u>	<u>6,896,036.14</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)	<u>(5,000,000.00)</u>	<u>(1,800,000.00)</u>	<u>(4,800,000.00)</u>
TOTAL	<u>(34,501,328.00)</u>	<u>(25,184,345.00)</u>	<u>(59,685,673.00)</u>

City of Austin, Texas
Austin Water Utility
Six-month Capital Recovery Fee Collections
As of September 30, 2013 close 2

DESCRIPTION	3rd Qtr (FY) Apr 13-Jun 13	4th Qtr (FY) Jul 13-Sep 13	6 month Total
WATER IMPACT FEE			
Wholesale Customers	\$ 32,700.00	\$ 35,300.00	\$ 68,000.00
DWPZ ETJ	108,600.00	81,100.00	189,700.00
DWPZ Inside	390,850.00	114,950.00	505,800.00
DDZ ETJ	102,700.00	151,200.00	253,900.00
DDZ Inside	587,100.00	680,150.00	1,267,250.00
Urban	228,750.00	240,600.00	469,350.00
CURE	14,750.00	65,200.00	79,950.00
NET COLLECTIONS	\$ 1,465,450.00	\$ 1,368,500.00	\$ 2,833,950.00
Interest Earnings	893.62	1,094.80	1,988.42
TOTAL WATER	\$ 1,466,343.62	\$ 1,369,594.80	\$ 2,835,938.42
WASTEWATER IMPACT FEE			
Wholesale Customers	\$ 65,800.00	\$ 63,200.00	\$ 129,000.00
DWPZ ETJ	27,050.00	30,000.00	57,050.00
DWPZ Inside	203,050.00	78,900.00	281,950.00
DDZ ETJ	56,600.00	74,100.00	130,700.00
DDZ Inside	272,300.00	339,900.00	612,200.00
Urban	116,812.50	128,481.25	245,293.75
CURE	6,600.00	35,650.00	42,250.00
NET COLLECTIONS	\$ 748,212.50	\$ 750,231.25	\$ 1,498,443.75
Interest Earnings	610.40	690.66	1,301.06
TOTAL WASTEWATER	\$ 748,822.90	\$ 750,921.91	\$ 1,499,744.81
TOTAL COMBINED COLLECTIONS	\$ 2,215,166.52	\$ 2,120,516.71	\$ 4,335,683.23

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

City of Austin, Texas
Austin Water Utility
Capital Recovery Fee Collections
As of September 30, 2013 close 2

DESCRIPTION	1st Qtr(FY) Oct. '12-Dec. '12	2nd Qtr(FY) Jan '13-Mar.'13	3rd Qtr(FY) Apr. '13- June'13	4th Qtr (FY) July '13-Sept '13	YTD Total Oct '12-Sept '13	YTD Fee Units
WATER IMPACT FEE						
Wholesale Customers	\$ 58,900.00	\$ 14,700.00	\$ 32,700.00	\$ 35,300.00	\$ 141,600.00	103.0
DWPZ ETJ	51,800.00	90,350.00	108,600.00	81,100.00	331,850.00	299.0
DWPZ Inside	165,050.00	306,850.00	390,850.00	114,950.00	977,700.00	670.0
DDZ ETJ	125,700.00	231,800.00	102,700.00	151,200.00	611,400.00	376.5
DDZ Inside	305,950.00	483,650.00	587,100.00	680,150.00	2,056,850.00	2,556.0
Urban	148,437.50	460,475.00	228,750.00	240,600.00	1,078,262.50	1,645.0
CURE	107,600.00	10,250.00	14,750.00	65,200.00	197,800.00	365.5
NET COLLECTIONS	\$ 963,437.50	\$ 1,598,075.00	\$ 1,465,450.00	\$ 1,368,500.00	\$ 5,395,462.50	
Interest Earnings	1,355.61	457.04	893.62	1,094.80	3,801.07	
TOTAL WATER	\$ 964,793.11	\$ 1,598,532.04	\$ 1,466,343.62	\$ 1,369,594.80	\$ 5,399,263.57	6,015.0
WASTEWATER IMPACT FEE						
Wholesale Customers	\$ 69,100.00	\$ 132,050.00	\$ 65,800.00	\$ 63,200.00	\$ 330,150.00	216.0
DWPZ ETJ	19,600.00	27,150.00	27,050.00	30,000.00	103,800.00	76.0
DWPZ Inside	108,900.00	168,600.00	203,050.00	78,900.00	559,450.00	595.0
DDZ ETJ	43,800.00	93,100.00	56,600.00	74,100.00	267,600.00	297.5
DDZ Inside	146,600.00	208,700.80	272,300.00	339,900.00	967,500.80	2,057.5
Urban	84,537.50	245,262.50	116,812.50	128,481.25	575,093.75	1,370.5
CURE	58,850.00	3,450.00	6,600.00	35,650.00	104,550.00	325.0
NET COLLECTIONS	\$ 531,387.50	\$ 878,313.30	\$ 748,212.50	\$ 750,231.25	\$ 2,908,144.55	
Interest Earnings	1,047.99	354.93	610.40	690.66	2,703.98	
TOTAL WASTEWATER	\$ 532,435.49	\$ 878,668.23	\$ 748,822.90	\$ 750,921.91	\$ 2,910,848.53	4,937.5
TOTAL COMBINED COLLECTIONS	\$ 1,497,228.60	\$ 2,477,200.27	\$ 2,215,166.52	\$ 2,120,516.71	\$ 8,310,112.10	\$ 10,952.5

* 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 September 30, 2013 close 2

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	ITD TOTAL
WATER IMPACT FEE									
Inside City Limits	\$ 36,854,562.00	\$ 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	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	141,800.00	9,573,130.43
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	1,966,673.00
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	13,052,081.20
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	5,268,921.31
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	19,757,783.08
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	6,668,673.72
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	776,700.00
Total Net Collections	\$ 76,939,906.00	\$ 5,201,495.98	\$ 5,150,080.93	\$ 3,062,093.88	\$ 1,919,818.00	\$ 2,865,181.25	\$ 4,154,082.20	\$ 5,395,462.50	\$ 104,688,120.74
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	\$ 4,273,282.86
Water Total	\$ 80,835,014.00	\$ 5,342,798.38	\$ 5,276,177.09	\$ 3,146,615.53	\$ 1,933,570.57	\$ 2,870,482.95	\$ 4,157,481.51	\$ 5,399,263.57	\$ 108,961,403.60
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	
Add: Transfers-in from CRF Funded Grant Funds & Other Adjustments	742,147.66	(112.32)	0	0	1,200.00	(600.00)	0	0	742,635.34
Less: Revenue Bond Defeasance	(35,418,846.00)	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)	(34,501,328.00)
Balance After Trfrs & Defeasance	\$ 5,730,315.66	\$ 5,603,001.72	\$ 4,769,178.81	\$ 2,915,794.34	\$ 850,564.91	\$ 720,447.86	\$ 1,877,929.37	\$ 4,277,192.94	\$ 4,277,192.94
WASTEWATER IMPACT FEE									
Inside City Limits	\$ 20,684,681.25	\$ 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	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	11,511,033.20
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	1,190,600.00
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	8,480,975.61
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	2,451,500.00
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	9,517,188.20
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	3,499,512.80
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	399,161.25
Total Net Collections	\$ 46,855,159.25	\$ 3,250,887.21	\$ 2,715,996.90	\$ 2,036,220.95	\$ 1,297,149.00	\$ 1,954,682.30	\$ 2,336,187.15	\$ 2,908,144.55	\$ 63,354,427.31
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	2,724,341.76
Wastewater Total	\$ 49,253,920.25	\$ 3,403,888.21	\$ 2,821,754.54	\$ 2,084,627.97	\$ 1,307,399.53	\$ 1,957,606.27	\$ 2,338,723.77	\$ 2,910,848.53	\$ 66,078,769.07
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	
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)	(25,184,345.00)
Balance After Trfrs & Defeasance	\$ 4,570,459.99	\$ 5,060,448.20	\$ 3,022,202.74	\$ 3,595,076.17	\$ 3,868,647.73	\$ 5,217,654.47	\$ 6,256,378.24	\$ 7,314,376.77	\$ 2,618,843.20
COMBINED SUMMARY									
Total Combined Collections	\$ 130,088,934.25	\$ 8,746,686.59	\$ 8,097,931.63	\$ 5,231,243.50	\$ 3,240,970.10	\$ 4,828,089.22	\$ 6,496,205.28	\$ 8,310,112.10	\$ 175,040,172.67
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	7,738,774.04	11,748,886.14	
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)	1,361,727.47
Less: Revenue Bond Defeasance	(55,317,864.00)	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	(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)	(59,685,673.00)
Balance After Trfrs & Defeasance	\$ 10,300,775.65	\$ 10,663,334.31	\$ 7,791,265.94	\$ 4,472,509.44	\$ 1,215,479.54	\$ 1,242,568.76	\$ 3,438,774.04	\$ 6,896,036.14	\$ 6,896,036.14

**City of Austin
Austin Water Utility
Semi-Annual Impact Fee Report By Class
Inception through September 30, 2013 close 2**

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	ITD TOTAL
INSIDE CITY LIMITS									
Water	\$ 36,854,562.00	\$ 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	7,445,373.72
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	32,809,864.28
Total Inside Water	\$ 55,838,730.00	\$ 4,378,618.17	\$ 3,391,536.93	\$ 1,990,913.20	\$ 1,538,718.00	\$ 2,236,131.25	\$ 3,424,539.95	\$ 4,310,612.50	\$ 119,496,027.00
Wastewater	\$ 20,684,681.25	\$ 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	3,898,674.05
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	17,998,163.81
Total Inside Wastewater	\$ 31,651,283.25	\$ 2,253,937.21	\$ 1,547,046.90	\$ 1,014,750.00	\$ 819,999.00	\$ 1,256,482.30	\$ 1,831,425.90	\$ 2,206,594.55	\$ 42,581,519.11
TOTAL INSIDE CRFs	\$ 87,490,013.25	\$ 6,632,555.38	\$ 4,938,583.83	\$ 3,005,663.20	\$ 2,358,717.00	\$ 3,492,613.55	\$ 5,255,965.85	\$ 6,517,207.05	\$ 119,691,319.11
OUTSIDE CITY LIMITS									
Water	\$ 10,769,596.00	\$ 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	9,573,130.43
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	7,235,594.31
Total Outside Water	\$ 21,101,176.00	\$ 822,877.81	\$ 1,758,544.00	\$ 1,071,180.68	\$ 381,100.00	\$ 629,050.00	\$ 729,542.25	\$ 1,084,850.00	\$ 42,638,250.74
Wastewater	\$ 5,619,775.00	\$ 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	11,511,033.20
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	3,642,100.00
Total Outside Wastewater	\$ 15,203,876.00	\$ 996,950.00	\$ 1,168,950.00	\$ 1,021,470.95	\$ 477,150.00	\$ 698,200.00	\$ 504,761.25	\$ 701,550.00	\$ 20,772,908.20
TOTAL OUTSIDE CITY CRFs	\$ 36,305,052.00	\$ 1,819,827.81	\$ 2,927,494.00	\$ 2,092,651.63	\$ 858,250.00	\$ 1,327,250.00	\$ 1,234,303.50	\$ 1,786,400.00	\$ 48,351,228.94
INTEREST									
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	\$ 4,273,282.86
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	2,724,341.76
TOTAL INTEREST	\$ 6,293,869.00	\$ 294,303.40	\$ 231,853.80	\$ 132,928.67	\$ 24,003.10	\$ 8,225.67	\$ 5,935.93	\$ 6,505.05	\$ 6,997,624.62
TOTAL INSIDE/OUTSIDE CRFs & INTEREST	\$ 130,088,934.25	\$ 8,746,686.59	\$ 8,097,931.63	\$ 5,231,243.50	\$ 3,240,970.10	\$ 4,828,089.22	\$ 6,496,205.28	\$ 8,310,112.10	\$ 175,040,172.67
SUMMARY									
Total Inside City CRFs	\$ 87,490,013.25	\$ 6,632,555.38	\$ 4,938,583.83	\$ 3,005,663.20	\$ 2,358,717.00	\$ 3,492,613.55	\$ 5,255,965.85	\$ 6,517,207.05	\$ 119,691,319.11
Total Outside City CRFs	36,305,052.00	1,819,827.81	2,927,494.00	2,092,651.63	858,250.00	1,327,250.00	1,234,303.50	1,786,400.00	48,351,228.94
Total Interest	6,293,869.00	294,303.40	231,853.80	132,928.67	24,003.10	8,225.67	5,935.93	6,505.05	6,997,624.62
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)	1,361,727.47
Defeasance Application	(55,317,864.00)	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	(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)	(59,685,673.00)
TOTAL	\$ 10,300,775.65	\$ 362,558.66	\$ (2,872,068.37)	\$ (3,318,756.50)	\$ (3,257,029.90)	\$ 27,089.22	\$ 2,196,205.28	\$ 3,457,262.10	\$ 6,896,036.14

City of Austin, Texas
Austin Water Utility
Semi-Annual Capital Recovery Fee for Wholesale Customers
As of September 30, 2013 close 2

MONTH	CASH REPORT REF. #	DATE	WHOLESALE CUSTOMER	CRF ORG	FEE WATER	UNITS WWATER	FEE UNITS WATER	FEE UNITS WWATER
3rd QTR FY 2012-13								
Apr-13	CR1304251799	4/29/2013	Rivercrest	9970	5,400.00		3.0	
	CR1304181749	4/16/2013	WCID #17	9950		12,600.00		9.0
May-13	CR1305011869	5/1/2013	Manor	9954		9,800.00		7.0
	CR1304301860	5/1/2013	Northtown	9915	14,300.00	8,800.00	11.0	11.0
	CR1305152033	5/22/2013	Northtown	9915	6,500.00	4,000.00	5.0	5.0
Jun-13	CR1306122317	6/6/2013	Northtown	9915	10,500.00		10.0	
	CR1306132324	6/12/2013	WCID #17	9950		26,600.00		15.0
	CR1306252416	6/21/2013	Rivercrest	9915	5,400.00		3.0	
3rd Quarter Total					<u>42,100.00</u>	<u>61,800.00</u>	<u>32.0</u>	<u>47.0</u>
4th QTR FY 2012-13								
Jul-13	CR1307082553	7/2/2013	Northtown	9915	9,100.00	5,600.00	7.0	7.0
	CR1307192692	7/17/2013	West Lake Hills	9951		11,200.00		8.0
	CR1307302837	7/19/2013	WCID #17	9950		11,200.00		8.0
Aug-13	CR1308303197	8/27/2013	WCID #17	9950		13,300.00		9.5
Sep-13	CR1309113324	9/9/2013	Northtown	9915	20,800.00	12,800.00	16.0	16.0
	CR1309303493	9/27/2013	WCID #17	9950		9,100.00		6.5
4th Quarter Total					<u>29,900.00</u>	<u>63,200.00</u>	<u>23.0</u>	<u>55.0</u>
Six Month Total					72,000.00	125,000.00	55.0	102.0
Previous Six Month Total					73,600.00	201,150.00	48.0	114.0
YTD Total					<u>145,600.00</u>	<u>326,150.00</u>	<u>103.0</u>	<u>216.0</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, 2013, to September 30, 2013 close 2

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	\$ 317,800.00	\$ 191,456.25	\$ 509,256.25	423.5	423.5
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))	1,950	1,200	3,150	7.0	7.0
4. LDC Section 25-9-341 Reconnect, Abandon Previous Tap (Old REF# 13-3A-10(f))	44,900.00	27,850.00	72,750.00	160.0	149.5
5. LDC Section 25-9-345(B) Annexed property - 2 year waiver (Old REF# 13-3A-10(h))	7,500.00	17,200.00	24,700.00	5.0	19.0
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))		400.00	400.00		1.0
9. LDC Section 25-9-353 Previously paid CRF, Tap expired (Old REF# 13-3A-8(g))	235,129.73	147,200.00	382,329.73	402.0	345.0
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					
12. EX-0002 Already paying for WW service and no service until they come in for a TAP	-	-	-		
13. EX-0003 LUE Assignment (2)	1,500.00	1,200.00	2,700.00	1.5	1.5
14. EX-0004 Council Approved exemptions (3)	166,400.00	94,800.00	261,200.00	82.0	79.0
15. EX-0005 Stratus Properties (4)	19,384.89	12,600.00	31,984.89	21.0	10.5
16. EX-0006 WW Construction Projects			-		
17. EX-0007 Combo Stratus/Smart Housing (5)	-	-	-		0.0
18. EX-0009 Sentate Bill 883 School Waivers	2,000.00	5,250.00	7,250.00	2.5	10.5
19. 13-3A-6(c) Master Meter Exemption	352,000.00	192,000.00	544,000.00	160.0	160.0
20. 13-3A-10(M) Water Well Annexation	1,500.00		1,500.00	1.0	
21. Smarth Growth			-		
22. 13-3A-10(l) State of Texas	76,500.00	60,000.00	136,500.00	51.0	50.0
23. LDC Section 25-9-346 City-Supported Community Gardens (Old REF# 13-3A-10(n))	2,010.24		2,010.24	2.0	
TOTALS	\$ 1,228,574.86	\$ 751,156.25	\$ 1,979,731.11	1318.5	1256.5

**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.

Summary of Water Capital Recovery Fee Collections, Exemptions and Waivers

WATER	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
Type of Waiver/Exemption														
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
EX-0007--Stratus/Smart Housing	30,000	375	-	-	-	700	-	-	-	-	-	-	-	-
Affordable Housing	576,900	311,900	232,140	318,688	219,713	296,988	144,213	128,788	150,994	151,125	131,075	190,613	264,763	317,800
Section 25-9-345(B)--Annexed Property	-	-	-	1,750	6,500	1,500	-	-	-	28,500	18,000	18,000	3,750	7,500
Ordinance 980122-C--1997 Annexation	2,250	-	1,500	-	-	-	-	-	-	-	-	-	-	-
Water Well Annexation							700	-	-	14,250	6,000	3,000	2,250	1,500
Annexation	2,250	-	1,500	1,750	6,500	1,500	700	-	-	42,750	24,000	21,000	6,000	9,000
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
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
Council Developer Agreements	251,750	375,600	234,000	313,354	303,950	137,700	350,900	144,750	168,100	361,800	184,500	198,350	440,450.00	187,285
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
EX-0006--WW Construction Projects	10,800	-	-	4,800	-	-	-	-	-	-	-	9,750	825,000.00	-
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
Government	84,200	64,000	51,450	270,400	50,500	84,800	47,100	16,800	36,750	58,000	20,600	36,450	861,510.24	80,510
Fire Protection Tap	-	-	-	-	-	-	-	-	-	-	3,900	-	-	1,950
Section 25-9-341@--CDBG Funding	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Master Meter Exemption		146,500	-	-	-	-	-	-	-	8,800	-	-	-	352,000
Other Waivers	-	146,500	-	-	-	-	-	-	-	8,800	3,900	-	-	353,950
Total Waivers	915,100	898,000	519,090	904,192	580,663	520,988	542,913	290,338	355,844	622,475	364,075	446,413	1,572,723	948,545
Water Fees Collected	1,752,474	3,449,022	2,268,623	2,881,458	1,757,664	1,304,430	893,206	1,026,613	1,186,006	1,679,175	1,752,867	2,401,215	2,561,513	2,833,950
Total Fees and Waivers	2,667,574	4,347,022	2,787,713	3,785,650	2,338,327	1,825,418	1,436,119	1,316,951	1,541,850	2,301,650	2,116,942	2,847,628	4,134,235	3,782,495
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%
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
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
Section 25-9-326--Installment Payment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EX-0002--Paying for WW, no service until Tap	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	77,250	35,000	73,063	172,548	205,955	123,450	189,222	122,450	145,750	223,250	240,600	337,654	204,792	280,030
Total Waivers and Adjustments	992,350	933,000	592,153	1,076,739	786,618	644,438	732,135	412,788	501,594	845,725	604,675	784,067	1,777,514.24	1,228,575
Total Fees, Waivers and Adjustments	2,744,824	4,382,022	2,860,776	3,958,197	2,544,282	1,948,868	1,625,341	1,439,401	1,687,600	2,524,900	2,357,542	3,185,282	4,339,026.74	4,062,525
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%

Summary of Wastewater 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
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
EX-0007--Stratus/Smart Housing	19,800	1,800	-	-	-	-	-	2,900	-	-	-	-	-	-
Affordable Housing	322,200	182,400	129,155	190,225	120,275	173,525	84,075	79,375	90,944	89,344	78,725	110,813	158,300	191,456
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
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	-	-	-	-	-	-	-
Annexation	13,400	69,850	86,850	35,400	34,400	32,400	15,600	4,800	6,400	22,200	1,200	8,800	37,800	17,200
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
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
Council Developer Agreements	190,750	279,850	185,000	335,050	47,200	96,600	81,800	100,000	76,713	165,000	113,400	110,900	108,229.00	108,600
Section 25-9-341(B)--State of Texas	40,000	15,200	6,400	-	-	-	-	-	-	16,000	6,400	2,800	-	60,000
EX-0006--WW Construction Projects	-	-	-	-	-	-	-	-	-	-	-	-	462,000.00	-
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														
Government	40,000	21,600	19,200	44,400	30,000	38,400	10,900	3,200	-	19,200	6,400	9,200	462,000.00	65,250
Fire Protection Tap	-	-	-	-	-	-	-	-	-	-	2,800	-	-	1,200
Section 25-9-341@--CDBG Funding	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Master Meter Exemption														192,000
Other Waivers	-	-	-	-	-	-	-	-	-	-	2,800	-	-	193,200
Total Waivers	566,350	553,700	420,205	605,075	231,875	340,925	192,375	187,375	174,057	295,744	202,525	239,713	766,329	575,706
Fees Collected	924,900	2,325,987	1,187,995	1,528,002	1,031,846	1,004,375	694,674	602,475	786,205	1,168,477	1,019,236	1,316,951	1,409,701	1,498,444
Total Fees and Waivers	1,491,250	2,879,687	1,608,200	2,133,077	1,263,721	1,345,300	887,049	789,850	960,262	1,464,221	1,221,761	1,556,664	2,176,030	2,074,150
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%
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
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
Section 25-9-326--Installment Payment	-	-	-	-	-	-	-	-	-	1,200	-	-	-	-
EX-0002--Paying for WW, no service until Tap	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	48,750	49,200	145,296	234,000	260,050	65,700	128,861	67,600	72,300	130,299	135,600	125,850	123,900	175,450
Total Waivers and Adjustments	615,100	602,900	565,501	839,075	491,925	406,625	321,236	254,975	246,357	426,043	338,125	365,563	890,229.00	751,156
Total Fees, Waivers and Adjustments	1,540,000	2,928,887	1,753,496	2,367,077	1,523,771	1,411,000	1,015,910	857,450	1,032,562	1,594,520	1,357,361	1,682,514	2,299,929.80	2,249,600
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%