

SEMI-ANNUAL IMPACT FEE COLLECTIONS REPORT

**OCTOBER 1, 2014 THROUGH
MARCH 31, 2015**



MEMORANDUM

TO: Brian Long, Supervising Engineer
Austin Water Utility

FROM: Audra C. Dickinson, Utility Financial Analyst Senior
Austin Water Utility

DATE: June 3, 2015

SUBJECT: Semi-Annual Impact Fee Report from October 1, 2014 through March 31, 2015

The Semi-Annual Impact Fee Collections Report as of March 31, 2015 is attached for your reference. The report is based on financial information reported in the City's accounting system, ADV3, and in AMANDA, one of the City's accounts receivable systems. Water fees collected during this six-month reporting period were more than double the amount collected during the October through March reporting period a year prior; wastewater fees collected were nearly twice as much as those collected during the same period one year ago. Slightly higher interest rates resulted in combined interest earnings of \$3,578 for the six-month period.

The combined utility impact fees collected, plus interest, during the six month period totaled \$7,793,874. Of this total, \$5,424,828 was for water and \$2,369,045 was for wastewater. Total combined utility impact fees collected, plus interest, since the adoption of the current ordinance on June 20, 1990, through March 31, 2015, equal \$192,924,522. Of this total, \$121,204,559 was collected for water and \$71,719,963 was collected for wastewater.

As of March 31, 2015 the cash balances in the water and wastewater impact fee funds were \$4,220,348 and \$1,660,037, respectively, for a combined total of \$5,880,386. The balances reflect the total transfer of \$9,300,000 from the impact fee funds to the operating fund, and then to the debt service fund. Of the total \$9,300,000 that was transferred, water comprised \$6,300,000 and wastewater comprised \$3,000,000. The transfers occurred in the following months and amounts: October 2014, \$5,000,000 from Water and \$2,000,000 from Wastewater; February 2015, \$1,300,000 from Water and \$1,000,000 from Wastewater.

Please let me know if you have any questions or need additional information. I can be reached at 512-972-0325.

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
Kristi Fenton, Utility Financial Manager

Attachment: Semi-Annual Impact Fee Collections Report



Austin Water Utility Semi-Annual Impact Fee Collections Report



Semi-Annual Impact Fee Collections Report

Period Ending March 31, 2015

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 impact fees, and the value of fee waivers and exemptions. Waivers are granted for policy reasons or are negotiated by City Council; exemptions are allowed under legal code or statute. In this report waivers and exemptions are grouped into one “waivers/exemptions” category. Adjustments are also made in situations in which fees are not owed. Since adjustments are not comparable to waivers/exemptions and do not affect the reporting of fee collection data, adjustments are not included in this report. Impact fees are collected, waived/exempted, and adjusted by both the Water and Wastewater utility.

The charts below provide a summary of the value of impact fees collected and the amount waived/exempted, and the type of waivers/exemptions granted. Although collection information is available from the date of impact fee implementation in 1990, data are presented for the most recent five fiscal years only.

Charts 1 through 3 detail the impact fees collected by the Combined utility, the Water utility, and the Wastewater utility, detailing fee collection and interest earnings. These charts report data by fiscal year. Charts 4 and 5 detail the total amount waived/exempted by the Water utility, and the value of waivers/exemptions by category. These charts report data on a semi-annual basis, with reporting periods spanning October 1 through March 31, and April 1 through September 30. Charts 6 and 7 are similar to 4 and 5, but report the information regarding waivers/exemptions granted by the Wastewater utility.

The supporting documentation listed below follows the Charts 1–7:

- a) Impact Fee Collections Summary
 - o Current Six Month Period
 - o Inception to Date
- b) Fiscal Year to Date Impact Fee Collections, by Zone
- c) Impact Fee Report by Fund, Inception through March 31, 2015
- d) Impact Fee Report by Zone, Inception through March 31, 2015
- e) Impact Fee Collections and Units, for MUD and Wholesale Customers
- f) Summary of Impact Fee Waivers/Exemptions, by Type
- g) Summary of Water Impact Fee Collections and Waivers/Exemptions
- h) Summary of Wastewater Impact Fee Collections and Waivers/Exemptions



Austin Water Utility Semi-Annual Impact Fee Collections Report



Semi-Annual Impact Fee Collections Report

Period Ending March 31, 2015

Chart 1

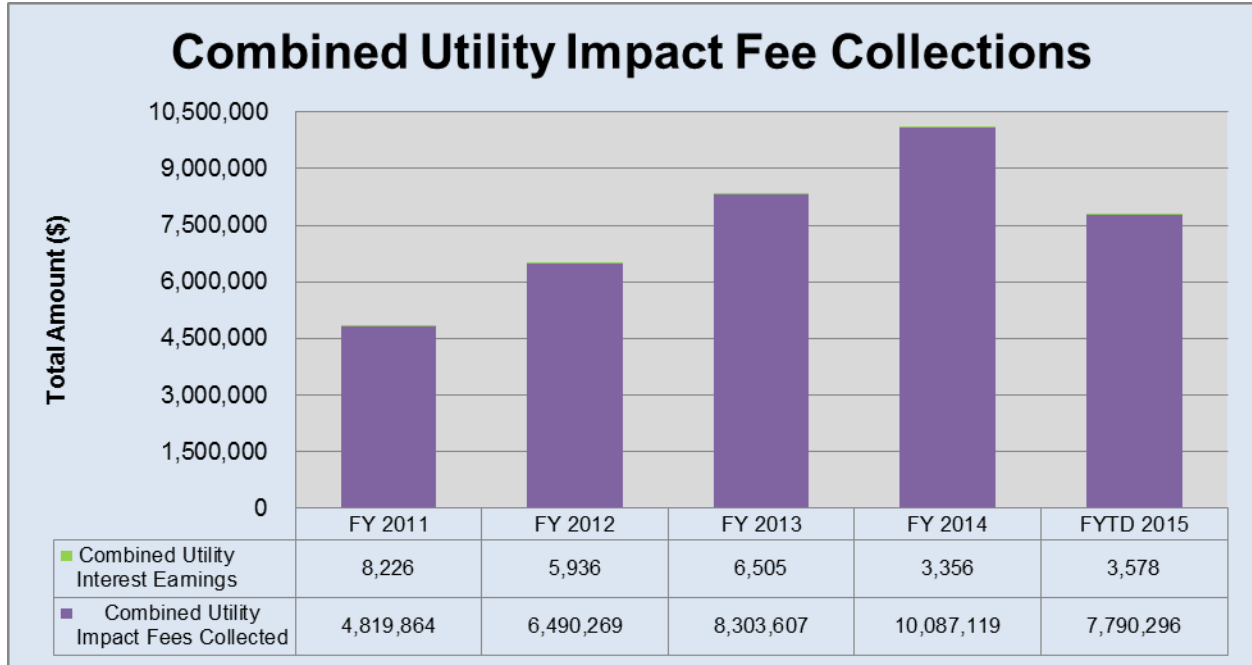
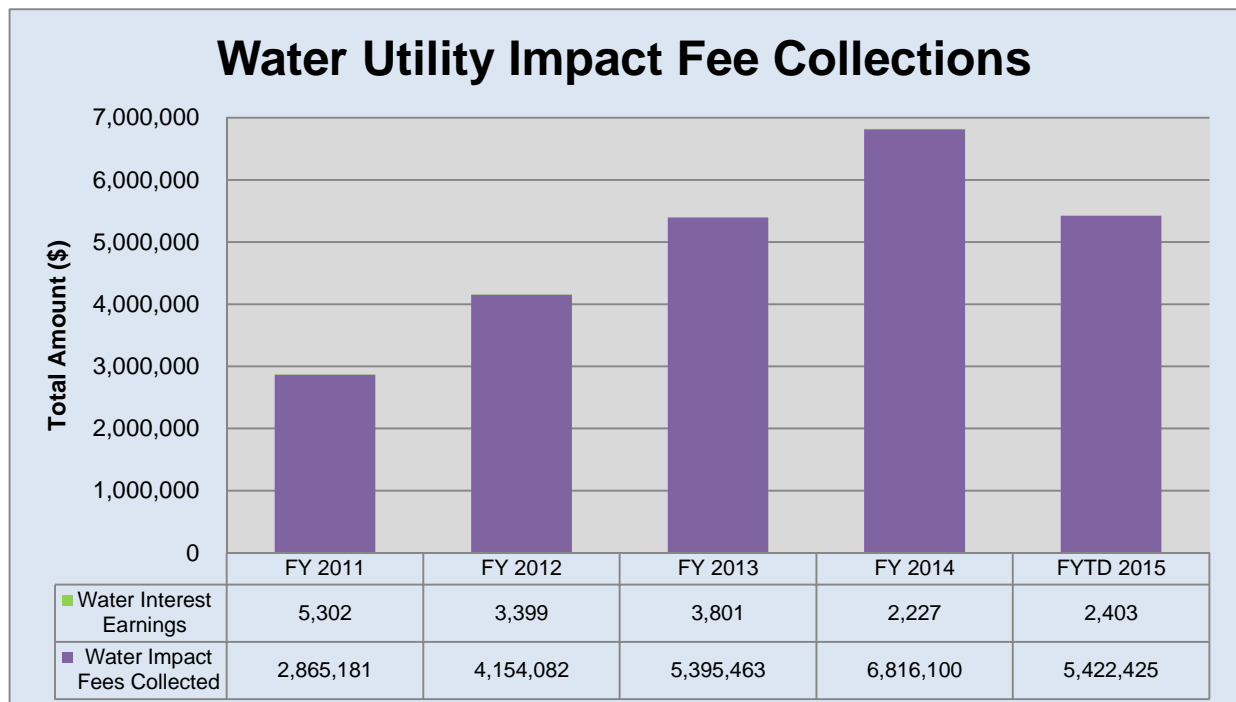


Chart 2





Austin Water Utility Semi-Annual Impact Fee Collections Report



Semi-Annual Impact Fee Collections Report

Period Ending March 31, 2015

Chart 3

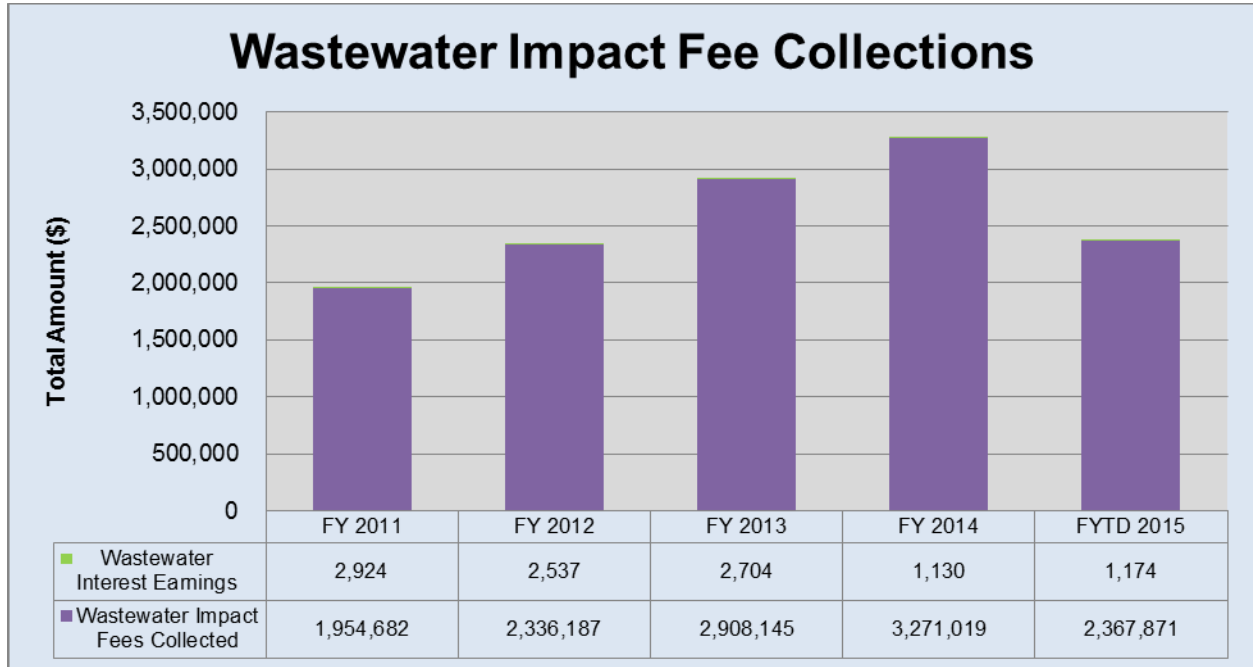
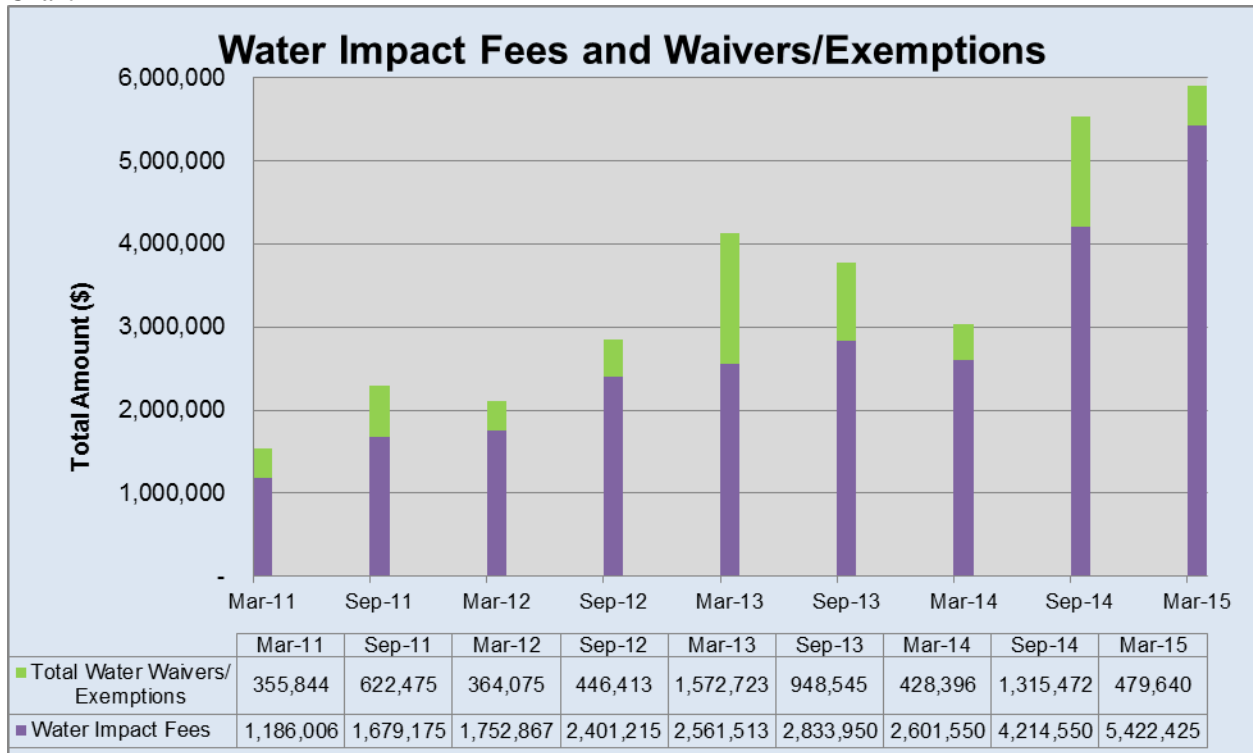


Chart 4





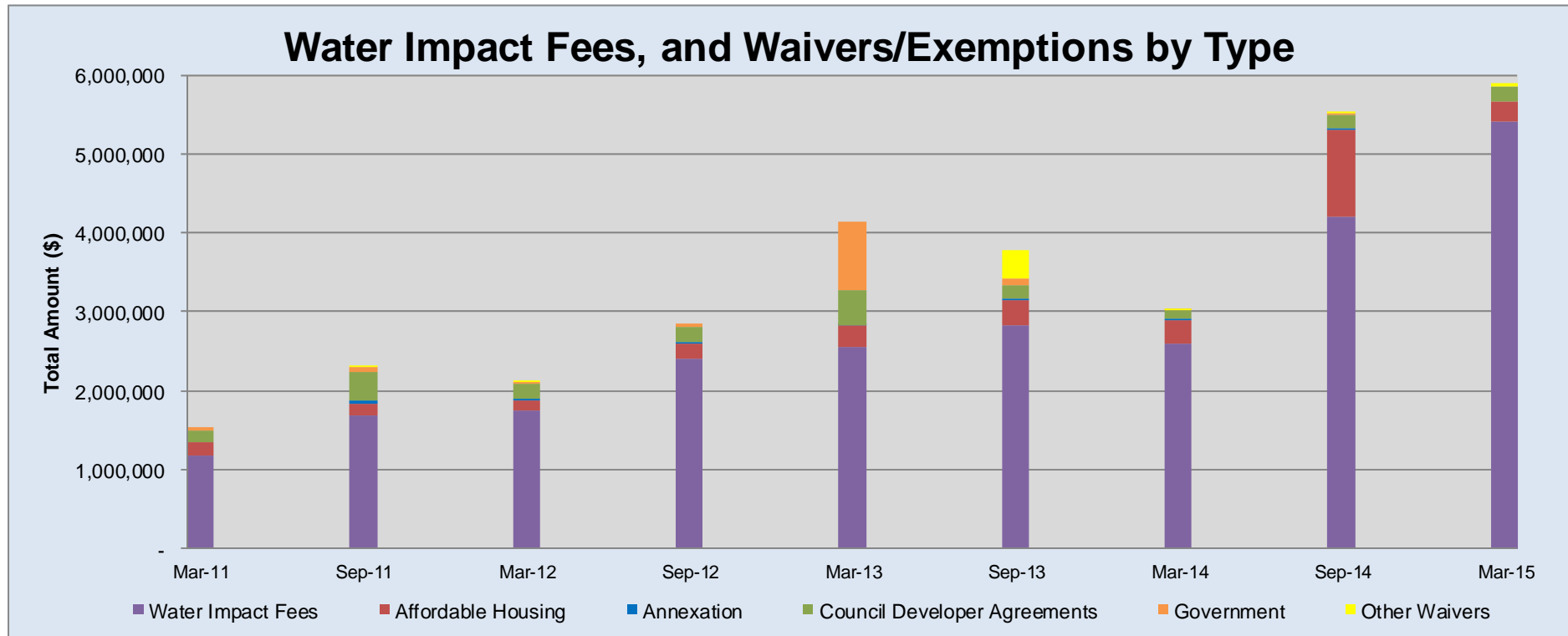
Austin Water Utility Semi-Annual Impact Fee Collections Report



Semi-Annual Impact Fee Collections Report

Period Ending March 31, 2015

Chart 5



Waiver/Exemption Type (Water)	FY 2011		FY 2012		FY 2013		FY 2014		FY 2015	
	Mar-11	Sep-11	Mar-12	Sep-12	Mar-13	Sep-13	Mar-14	Sep-14	Mar-15	Sep-15
Affordable Housing	150,994	151,125	131,075	190,613	264,763	317,800	297,600	1,102,025	234,075	-
Annexation	-	42,750	24,000	21,000	6,000	9,000	6,750	4,500	-	-
Council Developer Agreements	168,100	361,800	184,500	198,350	440,450	187,285	104,846	170,909	205,215	-
Government	36,750	58,000	20,600	36,450	861,510	80,510	3,750	23,338	-	-
Other Waivers	-	8,800	3,900	-	-	353,950	15,450	14,700	40,350	-
Total Water Waivers/Exemptions	355,844	622,475	364,075	446,413	1,572,723	948,545	428,396	1,315,472	479,640	-
Water Impact Fees	1,186,006	1,679,175	1,752,867	2,401,215	2,561,513	2,833,950	2,601,550	4,214,550	5,422,425	-
Total Fees and Waivers/Exemptions	1,541,850	2,301,650	2,116,942	2,847,628	4,134,236	3,782,495	3,029,946	5,530,022	5,902,065	-
Waivers as % of Fees & Waivers	23.1%	27.0%	17.2%	15.7%	38.0%	25.1%	14.1%	23.8%	8.1%	-



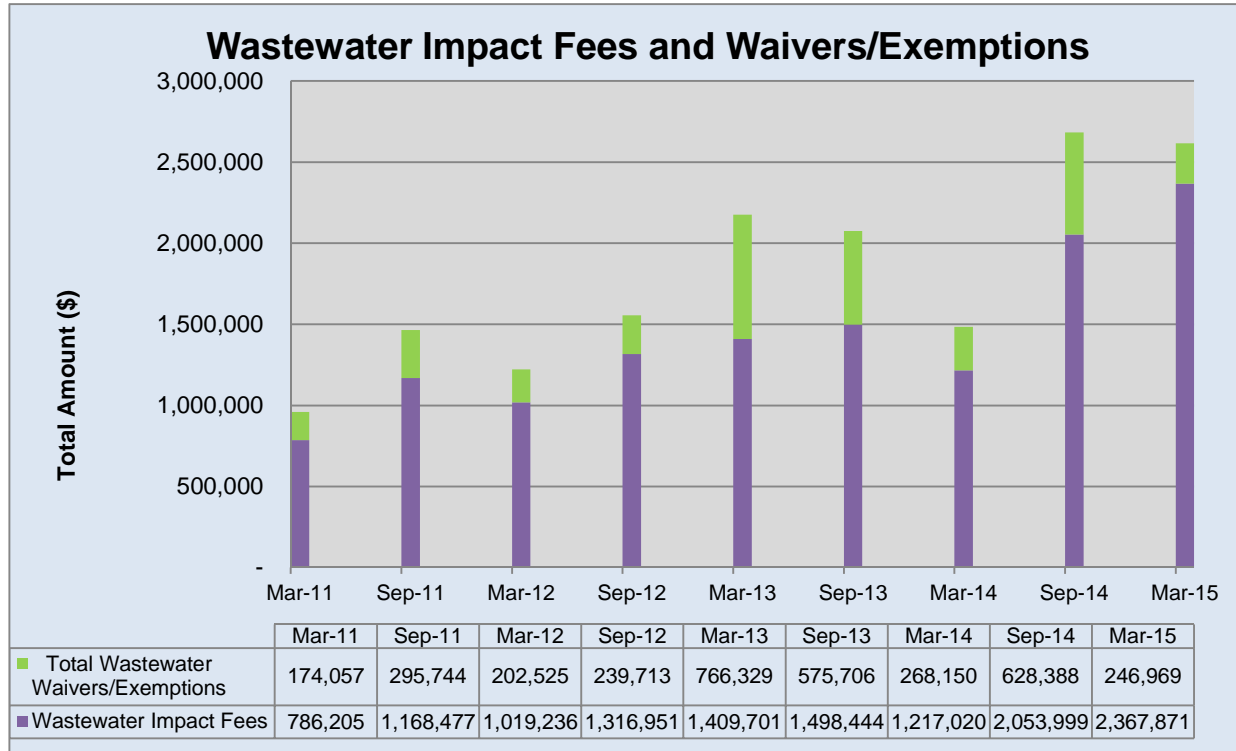
Austin Water Utility Semi-Annual Impact Fee Collections Report



Semi-Annual Impact Fee Collections Report

Period Ending March 31, 2015

Chart 6





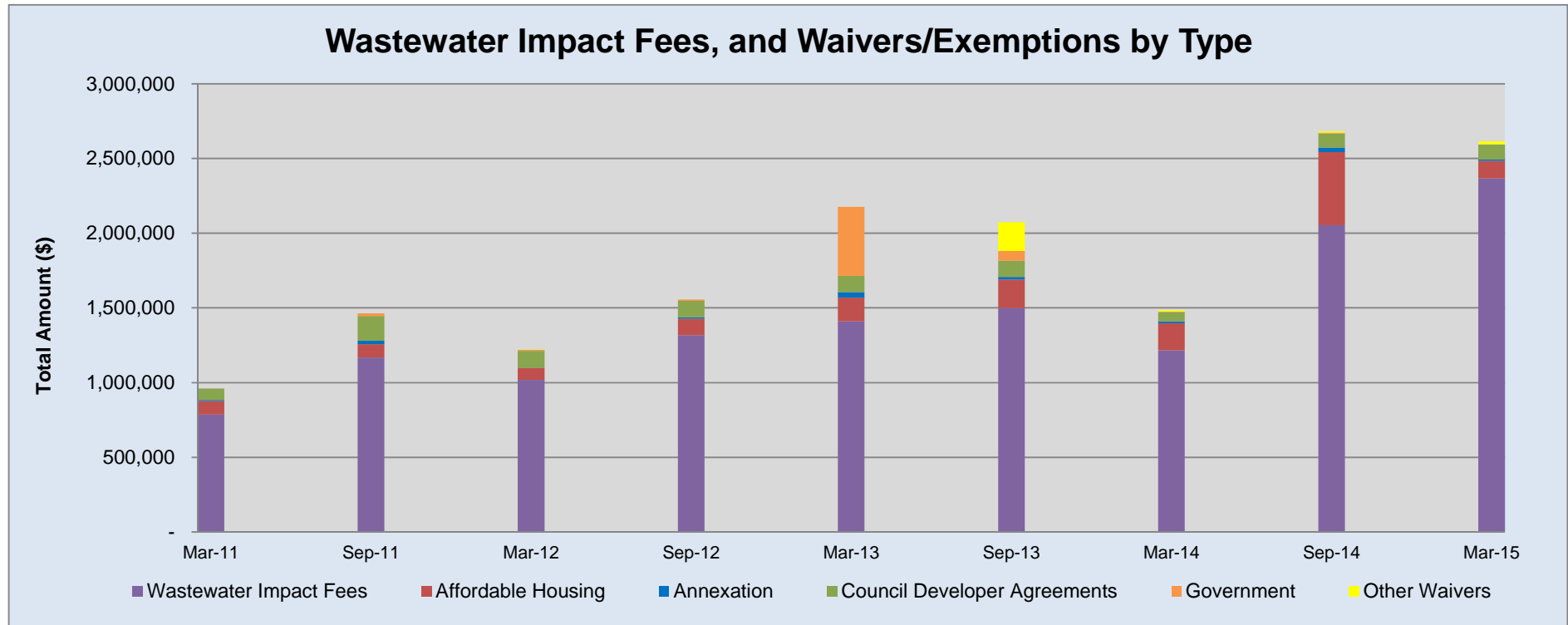
Austin Water Utility Semi-Annual Impact Fee Collections Report



Semi-Annual Impact Fee Collections Report

Period Ending March 31, 2015

Chart 7



Waiver/Exemption Type (Wastewater)	FY 2011		FY 2012		FY 2013		FY 2014		FY 2015	
	Mar-11	Sep-11	Mar-12	Sep-12	Mar-13	Sep-13	Mar-14	Sep-14	Mar-15	Sep-15
Affordable Housing	90,944	89,344	78,725	110,813	158,300	191,456	180,900	489,088	116,069	-
Annexation	6,400	22,200	1,200	8,800	37,800	17,200	12,600	30,200	10,000	-
Council Developer Agreements	76,713	165,000	113,400	110,900	108,229	108,600	62,400	93,600	101,000	-
Government	-	19,200	6,400	9,200	462,000	65,250	3,000	6,400	-	-
Other Waivers	-	-	2,800	-	-	193,200	9,250	9,100	19,900	-
Total Wastewater Waivers/Exemptions	174,057	295,744	202,525	239,713	766,329	575,706	268,150	628,388	246,969	-
Wastewater Impact Fees	786,205	1,168,477	1,019,236	1,316,951	1,409,701	1,498,444	1,217,020	2,053,999	2,367,871	-
Total Fees and Waivers	960,262	1,464,221	1,221,761	1,556,664	2,176,030	2,074,150	1,485,170	2,682,387	2,614,840	-
Waivers as % of Fees & Waivers	18.1%	20.2%	16.6%	15.4%	35.2%	27.8%	18.1%	23.4%	9.4%	-

City of Austin, Texas
Austin Water Utility
Impact Fee Collections Summary
as of March 31, 2015

Description	Water	Wastewater	Total
CURRENT SIX MONTH PERIOD: October 1, 2014 through March 31, 2015			
Total Dollar Value of Taps & Connections	5,902,065	2,614,840	8,516,905
Impact Fee Waivers/Exemptions	(479,640)	(246,969)	(726,609)
Net Impact Fees Collected	<u>\$ 5,422,425</u>	<u>\$ 2,367,871</u>	<u>\$ 7,790,296</u>
Interest Earnings	\$ 2,403	\$ 1,174	\$ 3,578
Total Impact Fees Collected	<u>\$ 5,424,828</u>	<u>\$ 2,369,045</u>	<u>\$ 7,793,874</u>

INCEPTION TO DATE: June 20, 1990–March 31, 2015

Total Impact Fees collected by the City of Austin since the adoption of the current Impact Fee Ordinance from June 1990 (19900607-F) through March 31, 2015 are shown below.

Impact Fees Collected	116,926,646	68,993,317	185,919,963
Interest Earnings	4,277,913	2,726,646	7,004,559
Total Impact Fees Collected	<u>\$ 121,204,559</u>	<u>\$ 71,719,963</u>	<u>\$ 192,924,522</u>
Used for Debt Defeasance	(35,418,846)	(19,899,018)	(55,317,864)
Used for CIP*	(35,506,672)	(18,995,655)	(54,502,327)
Used for Debt Service**	(46,801,328)	(31,784,345)	(78,585,673)
Other Adjustments***	742,635	619,092	1,361,727
Impact Fee Cash Balances	<u>\$ 4,220,348</u>	<u>\$ 1,660,037</u>	<u>\$ 5,880,386</u>

* The Utility restricted the use of collected Impact Fees for defeasance of outstanding revenue bonds until FY 2001-02, at which time the Utility's policy changed to allow Impact Fees to be used to fund certain major plant capacity improvements.

** In FY 2006, management decided to use Impact Fee collections to pay debt service.

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

Application of Impact Fee Funds for Debt Defeasance

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

FY 1991–1992	(1,543,846)	(451,428)	(1,995,274)
FY 1992–1993	(5,000,000)	(3,000,000)	(8,000,000)
FY 1993–1994	(3,800,000)	(2,200,000)	(6,000,000)
FY 1994–1995	(3,500,000)	(2,000,000)	(5,500,000)
FY 1995–1996	(4,500,000)	(2,500,000)	(7,000,000)
FY 1996–1997	-	-	-
FY 1997–1998	(4,075,000)	(5,747,590)	(9,822,590)
FY 1998–1999	(13,000,000)	(4,000,000)	(17,000,000)
FY 1999–2000	-	-	-
FY 2000–2001	-	-	-
TOTAL	<u>\$ (35,418,846)</u>	<u>\$ (19,899,018)</u>	<u>\$ (55,317,864)</u>

Application of Impact Fee Funds for Capital Projects

FY 2001–2002	(18,000,000)	(11,300,000)	(29,300,000)
FY 2002–2003	(5,004,000)	(4,870,000)	(9,874,000)
FY 2003–2004	(5,944,000)	(3,750,000)	(9,694,000)
FY 2004–2005	(6,080,000)	(2,680,000)	(8,760,000)
FY 2005–2006	(5,400,000)	(2,860,000)	(8,260,000)
FY 2006–2007	-	-	-
FY 2007–2008	-	-	-
FY 2008–2009	-	-	-
FY 2009–2010	4,921,328	6,464,345	11,385,673
TOTAL	<u>\$ (35,506,672)</u>	<u>\$ (18,995,655)</u>	<u>\$ (54,502,327)</u>

Application of Impact Fee Funds for Debt Service

FY 2006–2007	(5,470,000)	(2,910,000)	(8,380,000)
FY 2007–2008	(6,110,000)	(4,860,000)	(10,970,000)
FY 2008–2009	(5,000,000)	(3,550,000)	(8,550,000)
FY 2009–2010	(8,921,328)	(8,964,345)	(17,885,673)
FY 2010–2011	(3,000,000)	(1,800,000)	(4,800,000)
FY 2011–2012	(3,000,000)	(1,300,000)	(4,300,000)
FY 2012–2013	(3,000,000)	(1,800,000)	(4,800,000)
FY 2013–2014	(6,000,000)	(3,600,000)	(9,600,000)
FYTD 2014–2015	(6,300,000)	(3,000,000)	(9,300,000)
TOTAL	<u>\$ (46,801,328)</u>	<u>\$ (31,784,345)</u>	<u>\$ (78,585,673)</u>

City of Austin, Texas
Austin Water Utility
Fiscal Year to Date Impact Fee Collections, by Zone
as of March 31, 2015

DESCRIPTION	1st Qtr (FY) Oct–Dec 2014	2nd Qtr (FY) Jan–Mar 2015	3rd Qtr (FY) Apr–June 2015	4th Qtr (FY) July–Sept 2015	FYTD Total	FYTD Fee Units*
Water Impact Fees						
Wholesale Customers	\$ 3,500	\$ 12,600	\$ -	\$ -	\$ 16,100	8.0
DWPZ ETJ	87,600	55,650	-	-	143,250	38.0
DWPZ Inside	214,650	530,900	-	-	745,550	397.0
DDZ ETJ	496,000	369,600	-	-	865,600	266.0
DDZ Inside	1,557,050	1,035,700	-	-	2,592,750	1,234.0
Urban	345,700	288,250	-	-	633,950	770.5
CURE	73,325	351,900	-	-	425,225	313.0
Gross Water Collections	\$ 2,777,825	\$ 2,644,600	\$ -	\$ -	\$ 5,422,425	
Interest Earnings	\$ 1,001	\$ 1,403	\$ -	\$ -	\$ 2,403	
Total Water	\$ 2,778,826	\$ 2,646,003	\$ -	\$ -	\$ 5,424,828	3,026.5
Wastewater Impact Fees						
Wholesale Customers	\$ 173,600	\$ 29,400	\$ -	\$ -	\$ 203,000	144.5
DWPZ ETJ	31,650	20,600	-	-	52,250	27.5
DWPZ Inside	90,000	245,700	-	-	335,700	361.0
DDZ ETJ	205,340	161,100	-	-	366,440	250.0
DDZ Inside	598,000	378,500	-	-	976,500	1,062.0
Urban	153,044	129,575	-	-	282,619	663.0
CURE	22,413	147,700	-	-	170,113	255.5
Adjustment to Prior Year**	-	(18,750)	-	-	(18,750)	0.0
Gross Wastewater Collections	\$ 1,274,046	\$ 1,093,825	\$ -	\$ -	\$ 2,367,871	
Interest Earnings	\$ 506	\$ 668	\$ -	\$ -	\$ 1,174	
Total Wastewater	\$ 1,274,552	\$ 1,094,493	\$ -	\$ -	\$ 2,369,045	2,763.5
Combined Interest Earnings	\$ 1,507	\$ 2,071	\$ -	\$ -	\$ 3,578	
Combined Fee Collections	\$ 4,051,871	\$ 3,738,425	\$ -	\$ -	\$ 7,790,296	
TOTAL	\$ 4,053,378	\$ 3,740,496	\$ -	\$ -	\$ 7,793,874	5,790.0

* Number of units were obtained from AMANDA, except wholesale. Wholesale units were derived from fee data from the accounting/financial system, ADV3

** Correction made in January 2015 to a posting from previous fiscal year

DWPZ: Drinking Water Protection Zone

DDZ: Desired Development Zone

ETJ: Extraterritorial Jurisdiction

CURE: Central Urban Redevelopment Combined District

**City of Austin, Texas
Austin Water Utility
Impact Fee Report, by Fund
Inception through March 31, 2015**

DESCRIPTION	FY 2010-11 Oct-Sept	FY 2011-12 Oct-Sept	FY 2012-13 Oct-Sept	FY 2013-14 Oct-Sept	FYTD 2014-15 Oct-Mar	Inception to Date Total
Water Impact Fees						
Inside City Limits	\$ -	\$ -	\$ -	\$ -	\$ -	36,854,562
Outside City Limits	-	-	-	-	-	10,769,596
Wholesale Customers	254,350	190,643	141,600	325,600	16,100	9,914,830
DWPZ ETJ	56,100	180,700	331,850	286,100	143,250	2,396,023
DWPZ Inside	914,250	712,754	977,700	937,450	745,550	14,735,081
DDZ ETJ	318,600	358,200	611,400	802,650	865,600	6,937,171
DDZ Inside	813,000	1,741,350	2,056,850	3,477,417	2,592,750	25,827,950
Urban	440,631	852,086	1,078,263	792,983	633,950	8,095,607
CURE	68,250	118,350	197,800	193,900	425,225	1,395,825
Gross Collections	\$ 2,865,181	\$ 4,154,082	\$ 5,395,463	\$ 6,816,100	\$ 5,422,425	\$ 116,926,646
Interest Earnings	\$ 5,302	\$ 3,399	\$ 3,801	\$ 2,227	\$ 2,403	\$ 4,277,913
Net Water Total	\$ 2,870,483	\$ 4,157,482	\$ 5,399,264	\$ 6,818,327	\$ 5,424,828	\$ 121,204,559
<i>Cumulative Balance</i>	\$ 3,721,048	\$ 4,877,929	\$ 7,277,193	\$ 11,095,520	\$ 10,525,948	
Transfers from Impact Fee Funded Grants & Other	\$ (600)	\$ -	\$ -	\$ 5,600	\$ (5,600)	\$ 742,635
Revenue Bond Defeasance	-	-	-	-	-	(35,418,846)
Transfers to CIP	-	-	-	-	-	(35,506,672)
Transfers to Debt Service	(3,000,000)	(3,000,000)	(3,000,000)	(6,000,000)	(6,300,000)	(46,801,328)
Water Balance After Transfers & Defeasance	\$ 720,448	\$ 1,877,929	\$ 4,277,193	\$ 5,101,120	\$ 4,220,348	\$ 4,220,348
Wastewater Impact Fees						
Inside City Limits	\$ -	\$ -	\$ -	\$ -	\$ -	20,684,681
Outside City Limits	-	-	-	-	(18,750)	5,601,025
Wholesale Customers	524,500	337,761	330,150	325,900	203,000	12,039,933
DWPZ ETJ	27,300	43,600	103,800	99,933	52,250	1,342,783
DWPZ Inside	591,120	470,663	559,450	521,986	335,700	9,338,662
DDZ ETJ	146,400	123,400	267,600	358,760	366,440	3,176,700
DDZ Inside	409,100	843,800	967,501	1,428,900	976,500	11,922,588
Urban	228,501	451,513	575,094	438,090	282,619	4,220,222
CURE	27,761	65,450	104,550	97,450	170,113	666,724
Gross Collections	\$ 1,954,682	\$ 2,336,187	\$ 2,908,145	\$ 3,271,019	\$ 2,367,871	\$ 68,993,317
Interest Earnings	\$ 2,924	\$ 2,537	\$ 2,704	\$ 1,130	\$ 1,174	\$ 2,726,646
Net Wastewater Total	\$ 1,957,606	\$ 2,338,724	\$ 2,910,849	\$ 3,272,149	\$ 2,369,045	\$ 71,719,963
<i>Cumulative Balance</i>	\$ 2,322,521	\$ 2,860,845	\$ 4,471,693	\$ 5,890,992	\$ 4,663,237	
Transfers from Impact Fee Funded Grants & Other	\$ (400)	\$ -	\$ (52,850)	\$ 3,200	\$ (3,200)	\$ 619,092
Revenue Bond Defeasance	-	-	-	-	-	(19,899,018)
Transfers to CIP	-	-	-	-	-	(18,995,655)
Transfers to Debt Service	(1,800,000)	(1,300,000)	(1,800,000)	(3,600,000)	(3,000,000)	(31,784,345)
Wastewater Balance After Transfers & Defeasance	\$ 522,121	\$ 1,560,845	\$ 2,618,843	\$ 2,294,192	\$ 1,660,037	\$ 1,660,037
COMBINED SUMMARY						
Total Combined Collections	\$ 4,819,864	\$ 6,490,269	\$ 8,303,607	\$ 10,087,119	\$ 7,790,296	\$ 185,919,963
Total Interest	8,226	5,936	6,505	3,356	3,578	7,004,559
Cumulative Balance	6,043,569	7,738,774	11,748,886	16,986,512	15,189,186	
Transfers from Impact Fee Funded Grants & Other	(1,000)	-	(52,850)	8,800	(8,800)	1,361,727
Revenue Bond Defeasance	-	-	-	-	-	(55,317,864)
Transfers to CIP	-	-	-	-	-	(54,502,327)
Transfers to Debt Service	(4,800,000)	(4,300,000)	(4,800,000)	(9,600,000)	(9,300,000)	(78,585,673)
Combined Balance After Transfers & Defeasance	\$ 1,242,569	\$ 3,438,774	\$ 6,896,036	\$ 7,395,312	\$ 5,880,386	

**City of Austin
Austin Water Utility
Impact Fee Report, by Zone
Inception through March 31, 2015**

	FY 2010-11 Oct-Sept	FY 2011-12 Oct-Sept	FY 2012-13 Oct-Sept	FY 2013-14 Oct-Sept	FYTD 2014-15 Oct-Mar	Inception to Date Total
INSIDE CITY LIMITS						
Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,854,562
Urban, CURE	508,881	970,436	1,276,063	986,883	1,059,175	9,491,432
DWPZ inside, DDZ inside	1,727,250	2,454,104	3,034,550	4,414,867	3,338,300	40,563,032
<i>Total Inside Water</i>	\$ 2,236,131	\$ 3,424,540	\$ 4,310,613	\$ 5,401,750	\$ 4,397,475	\$ 86,909,025
Wastewater	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,684,681
Urban, CURE	256,262	516,963	679,644	535,540	452,731	4,886,945
DWPZ inside, DDZ inside	1,000,220	1,314,463	1,526,951	1,950,886	1,312,200	21,261,250
<i>Total Inside Wastewater</i>	\$ 1,256,482	\$ 1,831,426	\$ 2,206,595	\$ 2,486,426	\$ 1,764,931	\$ 46,832,877
Total Inside City Impact Fees	\$ 3,492,614	\$ 5,255,966	\$ 6,517,207	\$ 7,888,177	\$ 6,162,406	\$ 133,741,902
OUTSIDE CITY LIMITS						
Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,769,596
Wholesale	254,350	190,643	141,600	325,600	16,100	9,914,830
DWPZ ETJ, DDZ ETJ	374,700	538,900	943,250	1,088,750	1,008,850	9,333,194
<i>Total Outside Water</i>	\$ 629,050	\$ 729,542	\$ 1,084,850	\$ 1,414,350	\$ 1,024,950	\$ 30,017,621
Wastewater	\$ -	\$ -	\$ -	\$ -	(18,750)	\$ 5,601,025
Urban, CURE	524,500	337,761	330,150	325,900	203,000	12,039,933
DWPZ inside, DDZ inside	173,700	167,000	371,400	458,693	418,690	4,519,483
<i>Total Outside Wastewater</i>	\$ 698,200	\$ 504,761	\$ 701,550	\$ 784,593	\$ 602,940	\$ 22,160,441
Total Outside City Impact Fees	\$ 1,327,250	\$ 1,234,304	\$ 1,786,400	\$ 2,198,943	\$ 1,627,890	\$ 52,178,061
INTEREST						
Water Interest	\$ 5,302	\$ 3,399	\$ 3,801	\$ 2,227	\$ 2,403	\$ 4,277,913
Wastewater Interest	2,924	2,537	2,704	1,130	1,174	2,726,646
<i>Total Interest</i>	\$ 8,226	\$ 5,936	\$ 6,505	\$ 3,356	\$ 3,578	\$ 7,004,559
Total Inside and Outside City Impact Fees & Interest	\$ 4,828,089	\$ 6,496,205	\$ 8,310,112	\$ 10,090,476	\$ 7,793,874	\$ 192,924,522
SUMMARY						
Total Inside & Outside City Impact Fees	\$ 4,819,864	\$ 6,490,269	\$ 8,303,607	\$ 10,087,119	\$ 7,790,296	\$ 185,919,963
Total Interest	8,226	5,936	6,505	3,356	3,578	7,004,559
Transfers from Impact Fee Funded Grants & Other Adjustments	(1,000)	-	(52,850)	8,800	(8,800)	1,361,727
Revenue Bond Defeasance	-	-	-	-	-	(55,317,864)
Transfers to CIP	-	-	-	-	-	(54,502,327)
Transfers to Debt Service	(4,800,000)	(4,300,000)	(4,800,000)	(9,600,000)	(9,300,000)	(78,585,673)
TOTAL	\$ 27,089	\$ 2,196,205	\$ 3,457,262	\$ 499,276	\$ (1,514,926)	\$ 5,880,386

**City of Austin, Texas
Austin Water Utility
Impact Fee Collections and Units, for MUD and Wholesale Customers
as of March 31, 2015**

**1st QTR (FY)
Oct-Dec 2014**

Date	Customer	CRF Unit	Water Fees	Wastewater Fees	Water Units	Wastewater Units
10/09/14	Travis County WCID #17	9950		\$ 2,800		2.0
10/15/14	City of West Lake Hills	9951		12,600		9.0
11/04/14	City of Rollingwood	9955		2,100		1.0
11/25/14	Travis County WCID #17	9950		147,700		105.5
12/24/14	Travis County WCID #17	9950		8,400		6.0
12/31/14	City of Rollingwood	9955	3,500		1.0	
1st Quarter Total			\$ 3,500	\$ 173,600	1.0	123.5

**2nd QTR (FY)
Jan-Mar 2015**

Date	Customer	CRF Unit	Fee: Water	Fee: Wastewater	Units: Water	Units: Wastewater
01/26/15	Travis County WCID #17	9950		\$ 1,400		1.0
01/26/15	City of West Lake Hills	9951		16,800		12.0
02/23/15	Marsha Water Supply Corp	9940	1,800		1.0	
03/03/15	Travis County WCID #17	9950		7,000		5.0
03/03/15	Southwest Water Company (Windermere)	9952	3,600		2.0	
03/18/15	Travis County WCID #17	9950		4,200		3.0
03/24/15	Southwest Water Company (Windermere)	9952	7,200		4.0	
2nd Quarter Total			\$ 12,600	\$ 29,400	7.0	21.0

MUD and Wholesale Summary Section

	Water Fees	Wastewater Fees	Combined Fee Total	Water Units	Wastewater Units	Combined Unit Total
Current Six Month Total	\$ 16,100	\$ 203,000	\$ 219,100	8.0	144.5	152.5

**City of Austin, Texas
Austin Water Utility
Summary of Impact Fee Waivers/Exemptions, by Type*
October 1, 2014 through March 31, 2015**

Type of Waiver/Exemption	Waiver/Exemption Dollar Value			Waiver/Exemption Unit Equivalent	
	Water	Wastewater	Combined Total	Water	Wastewater
1. LDC** 25-9-347 Ordinance 20000420-077 Affordable Housing 1,500 units/year	\$ 234,075.00	\$ 116,068.75	\$ 350,143.75	210.5	215.5
2. LDC Section 25-9-341(A) Tap for fire protection only Old Ref: 13-3A-10(e)	38,050.00	17,700.00	55,750.00	37.5	37.5
3. LDC Section 25-9-341(D)(2) Duplex Reconnect/Exchange Old Ref: 13-3A-10(f)	2,300.00	2,200.00	4,500.00	2.0	3.0
4. LDC Section 25-9-344(B) and 25-9-345(B) Annexed property-2 year waiver Old Ref: 13-3A-10(h)	-	10,000.00	10,000.00	0.0	21.0
5. LDC Section 25-9-341(B) State of Texas Property Old Ref: 13-3A-10(i)	-	-	-	0.0	0.0
6. LDC Section 25-9-341(C) C.D.B.G. Funding Old Ref: 13-3A-10(j)	-	-	-	0.0	0.0
7. LDC Section 25-9-341(D)(1) Second Sewer Tap Old Ref: 13-3A-8(b)	-	-	-	0.0	0.0
8. City Ordinance 980122-C 1997 - 10 year waiver	-	-	-	0.0	0.0
9. EX-0002 Already paying for WW service and not service until they come in for a TAP	-	-	-	0.0	0.0
10. EX-0003 LUE Assignment ⁽¹⁾	-	-	-	0.0	0.0
11. EX-0004 Council Approved Exemptions ⁽²⁾	205,215.02	101,000.00	306,215.02	147.5	113.5
12. EX-0005 Stratus Properties ⁽³⁾	-	-	-	0.0	0.0
13. EX-0006 Wastewater Construction Projects	-	-	-	0.0	0.0
14. EX-0007 Stratus/SMART Housing ⁽⁴⁾	-	-	-	0.0	0.0
15. EX-0009 Senate Bill 883 School Waivers	-	-	-	0.0	0.0
16. 13-3A-6(c) Master Meter Exemption	-	-	-	0.0	0.0
17. 13-3A-10(m) Water Well Annexation	-	-	-	0.0	0.0
18. LDC Section 25-9-346 City-Supported Community Gardens Old Ref: 13-3A-10(n)	-	-	-	0.0	0.0
TOTAL	\$ 479,640.02	\$ 246,968.75	\$ 726,608.77	397.5	390.5

* Per Taps Office Records

** LDC = The City of Austin Land Development Code

**City of Austin, Texas
Austin Water Utility
Notes to Summary of Impact Fee Waivers/Exemptions:**

(1) LUE Assignment = A Living Unit Equivalent (LUE) assignment in a situation in which a 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 Sections 1 & 2. In this case, each time the developer sells a lot to a builder, the builder is eligible to receive impact fee credits.

(2) Includes various council approvals for exemptions, including Smart Growth and the Bradley Agreement from 2000, which states the City will waive all water and wastewater impact fees for all single family residential development projects on the Original Edwards' Easement land and for all non-retail commercial development buildings containing less than 50,000 square feet of gross floor area. Any other development on the land including the development of a hotel and/or a golf course will be subject to all fees. Includes a waiver for the six party agreement for the Northridge water supply corporation project.

(3) Circle C Land Development Corp DBA Stratus Properties was granted \$15,000,000 in impact fee exemptions, as part of settlement. Up to \$1,500,000 million per year can be used towards impact fees and tap fees in the DDZ. In July 2003 KB Homes used \$174,900 in Stratus credits to adjust their Smart Housing goals rather than pay impact fees for previously exempted properties.

(4) Stratus properties that are exempt from tap fees and impact fees for Smart Housing

Summary of Water Impact Fee Collections and Waivers/Exemptions

<u>Type of Waiver/Exemption</u>	<u>FY 2011</u>		<u>FY 2012</u>		<u>FY 2013</u>		<u>FY 2014</u>		<u>FY 2015</u>	
	<u>Mar-11</u>	<u>Sep-11</u>	<u>Mar-12</u>	<u>Sep-12</u>	<u>Mar-13</u>	<u>Sep-13</u>	<u>Mar-14</u>	<u>Sep-14</u>	<u>Mar-15</u>	<u>Sep-15</u>
Affordable Housing	150,994	151,125	131,075	190,613	264,763	317,800	297,600	1,102,025	234,075	-
EX-0007: Stratus/Smart Housing	-	-	-	-	-	-	-	-	-	-
Affordable Housing	\$ 150,994	\$ 151,125	\$ 131,075	\$ 190,613	\$ 264,763	\$ 317,800	\$ 297,600	\$ 1,102,025	\$ 234,075	\$ -
Section 25-9-345(B): Annexed–2 yr waiver	-	28,500	18,000	18,000	3,750	7,500	5,250	1,500	-	-
Ordinance 980122-C: Annexed–10 yr waiver	-	-	-	-	-	-	-	-	-	-
Water Well Annexation	-	14,250	6,000	3,000	2,250	1,500	1,500	3,000	-	-
Annexation	\$ -	\$ 42,750	\$ 24,000	\$ 21,000	\$ 6,000	\$ 9,000	\$ 6,750	\$ 4,500	\$ -	\$ -
EX-0003: LUE Assignment	-	-	-	-	-	1,500	-	-	-	-
EX-0004: Council Approved Exemptions	78,950	186,500	132,450	138,750	419,450	166,400	94,900	146,615	205,215	-
EX-0005: Stratus Properties	89,150	175,300	52,050	59,600	21,000	19,385	9,946	24,294	-	-
Council Developer Agreements	\$ 168,100	\$ 361,800	\$ 184,500	\$ 198,350	\$ 440,450	\$ 187,285	\$ 104,846	\$ 170,909	\$ 205,215	\$ -
Section 25-9-341(B): State of TX Property	36,750	46,800	20,600	9,600	36,000	76,500	3,750	5,600	-	-
EX-0006: WW Construction Projects	-	-	-	9,750	825,000	-	-	-	-	-
EX-0009: School Waivers	-	11,200	-	17,100	-	2,000	-	16,600	-	-
Section 25-9-346: City-Supported Community Gardens	-	-	-	-	510	2,010	-	1,138	-	-
Government	\$ 36,750	\$ 58,000	\$ 20,600	\$ 36,450	\$ 861,510	\$ 80,510	\$ 3,750	\$ 23,338	\$ -	\$ -
Fire Protection Tap	-	-	3,900	-	-	1,950	15,450	13,400	38,050	-
Section 25-9-341(C): CDBG Funding	-	-	-	-	-	-	-	-	-	-
Master Meter Exemption	-	8,800	-	-	-	352,000	-	-	-	-
Duplex Reconnect/Exchange	-	-	-	-	-	-	-	1,300	2,300	-
Second Sewer Tap	-	-	-	-	-	-	-	-	-	-
Other Waivers	\$ -	\$ 8,800	\$ 3,900	\$ -	\$ -	\$ 353,950	\$ 15,450	\$ 14,700	\$ 40,350	\$ -
Total Water Waivers/Exemptions	\$ 355,844	\$ 622,475	\$ 364,075	\$ 446,413	\$ 1,572,723	\$ 948,545	\$ 428,396	\$ 1,315,472	\$ 479,640	\$ -
Water Impact Fees Collected	\$ 1,186,006	\$ 1,679,175	\$ 1,752,867	\$ 2,401,215	\$ 2,561,513	\$ 2,833,950	\$ 2,601,550	\$ 4,214,550	\$ 5,422,425	\$ -
Total Fees and Waivers/Exemptions	\$ 1,541,850	\$ 2,301,650	\$ 2,116,942	\$ 2,847,628	\$ 4,134,236	\$ 3,782,495	\$ 3,029,946	\$ 5,530,022	\$ 5,902,065	\$ -
% Waivers/Exemptions	23.1%	27.0%	17.2%	15.7%	38.0%	25.1%	14.1%	23.8%	8.1%	-

Summary of Wastewater Impact Fee Collections and Waivers/Exemptions

<u>Type of Waiver/Exemption</u>	<u>FY 2011</u>		<u>FY 2012</u>		<u>FY 2013</u>		<u>FY 2014</u>		<u>FY 2015</u>	
	<u>Mar-11</u>	<u>Sep-11</u>	<u>Mar-12</u>	<u>Sep-12</u>	<u>Mar-13</u>	<u>Sep-13</u>	<u>Mar-14</u>	<u>Sep-14</u>	<u>Mar-15</u>	<u>Sep-15</u>
Affordable Housing	90,944	89,344	78,725	110,813	158,300	191,456	180,900	489,088	116,069	-
EX-0007: Stratus/Smart Housing	-	-	-	-	-	-	-	-	-	-
Affordable Housing	\$ 90,944	\$ 89,344	\$ 78,725	\$ 110,813	\$ 158,300	\$ 191,456	\$ 180,900	\$ 489,088	\$ 116,069	\$ -
Section 25-9-345(B): Annexed–2 yr waiver	5,600	22,200	1,200	8,800	37,800	17,200	12,600	30,200	10,000	-
Ordinance 980122-C: Annexed–10 yr waiver	800	-	-	-	-	-	-	-	-	-
Water Well Annexation	-	-	-	-	-	-	-	-	-	-
Annexation	\$ 6,400	\$ 22,200	\$ 1,200	\$ 8,800	\$ 37,800	\$ 17,200	\$ 12,600	\$ 30,200	\$ 10,000	\$ -
EX-0003: LUE Assignment	-	-	-	-	-	1,200	-	-	-	-
EX-0004: Council Approved Exemptions	42,400	85,800	82,800	73,800	72,382	94,800	55,200	84,600	101,000	-
EX-0005: Stratus Properties	34,313	79,200	30,600	37,100	35,847	12,600	7,200	9,000	-	-
Council Developer Agreements	\$ 76,713	\$ 165,000	\$ 113,400	\$ 110,900	\$ 108,229	\$ 108,600	\$ 62,400	\$ 93,600	\$ 101,000	\$ -
Section 25-9-341(B): State of TX Property	-	16,000	6,400	2,800	-	60,000	3,000	-	-	-
EX-0006: WW Construction Projects	-	-	-	-	462,000	-	-	-	-	-
EX-0009: School Waivers	-	3,200	-	6,400	-	5,250	-	6,400	-	-
Section 25-9-346: City-Supported Community Gardens	-	-	-	-	-	-	-	-	-	-
Government	\$ -	\$ 19,200	\$ 6,400	\$ 9,200	\$ 462,000	\$ 65,250	\$ 3,000	\$ 6,400	\$ -	\$ -
Fire Protection Tap	-	-	2,800	-	-	1,200	9,250	8,300	17,700	-
Section 25-9-341(C): CDBG Funding	-	-	-	-	-	-	-	-	-	-
Master Meter Exemption	-	-	-	-	-	192,000	-	-	-	-
Duplex Reconnect/Exchange	-	-	-	-	-	-	-	400	2,200	-
Second Sewer Tap	-	-	-	-	-	-	-	400	-	-
Other Waivers	\$ -	\$ -	\$ 2,800	\$ -	\$ -	\$ 193,200	\$ 9,250	\$ 9,100	\$ 19,900	\$ -
Total Wastewater Waivers/Exemptions	\$ 174,057	\$ 295,744	\$ 202,525	\$ 239,713	\$ 766,329	\$ 575,706	\$ 268,150	\$ 628,388	\$ 246,969	\$ -
Wastewater Impact Fees Collected	\$ 786,205	\$ 1,168,477	\$ 1,019,236	\$ 1,316,951	\$ 1,409,701	\$ 1,498,444	\$ 1,217,020	\$ 2,053,999	\$ 2,367,871	\$ -
Total Fees and Waivers/Exemptions	\$ 960,262	\$ 1,464,221	\$ 1,221,761	\$ 1,556,664	\$ 2,176,030	\$ 2,074,150	\$ 1,485,170	\$ 2,682,387	\$ 2,614,840	\$ -
% Waivers/Exemptions	18.1%	20.2%	16.6%	15.4%	35.2%	27.8%	18.1%	23.4%	9.4%	-