

SEMI-ANNUAL IMPACT FEE COLLECTIONS REPORT

**APRIL 1, 2015 THROUGH
SEPTEMBER 30, 2015 (CLOSE II)**



MEMORANDUM

TO: Brian Long, P.E., Managing Engineer
Austin Water Utility

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

DATE: November 13, 2015

SUBJECT: Semi-Annual Impact Fee Report April 1, 2015 through September 30, 2015 (Close II)

The Semi-Annual Impact Fee Collections Report as of September 30, 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 almost double the amount collected during the April through September reporting period a year prior; wastewater fees collected were 50% higher than those collected during the same period one year ago. Improved interest rates over the fiscal year, in conjunction with higher fund balances, resulted in combined interest earnings of \$16,105 for the year—the most earned since Fiscal Year (FY) 2010. Total impact fee collections for FY2015 were the highest since implementation of the program; \$18,821,805 was collected in FY2015, which represents an increase of 86.59% over FY2014.

The combined utility impact fees collected, plus interest, during the six month period totaled \$11,044,036. Of this total, \$7,954,910 was for water and \$3,089,126 was for wastewater. Total combined utility impact fees collected, plus interest, since the adoption of the current ordinance on June 20, 1990, through September 30, 2015, equal \$203,968,558. Of this total, \$129,159,469 was collected for water and \$74,809,090 was collected for wastewater.

As of September 30, 2015 the cash balances in the water and wastewater impact fee funds were \$12,175,258 and \$4,749,164 respectively, for a combined total of \$16,924,422. 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
Joseph Gonzales, Financial Management Division Manager
Alice Flora, Customer Service Division Manager
Teresa Lutes, P.E., Systems Planning Division Manager
Kristi Fenton, Utility Financial Manager
Martin Tower, Supervising Engineer

Attachment: Semi-Annual Impact Fee Collections Report



Austin Water Utility Semi-Annual Impact Fee Collections Report



Semi-Annual Impact Fee Collections Report

Period Ending September 30, 2015 (Close II)

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 September 30, 2015 (Close II)
- d) Impact Fee Report by Zone, Inception through September 30, 2015 (Close II)
- 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 September 30, 2015 (Close II)

Chart 1

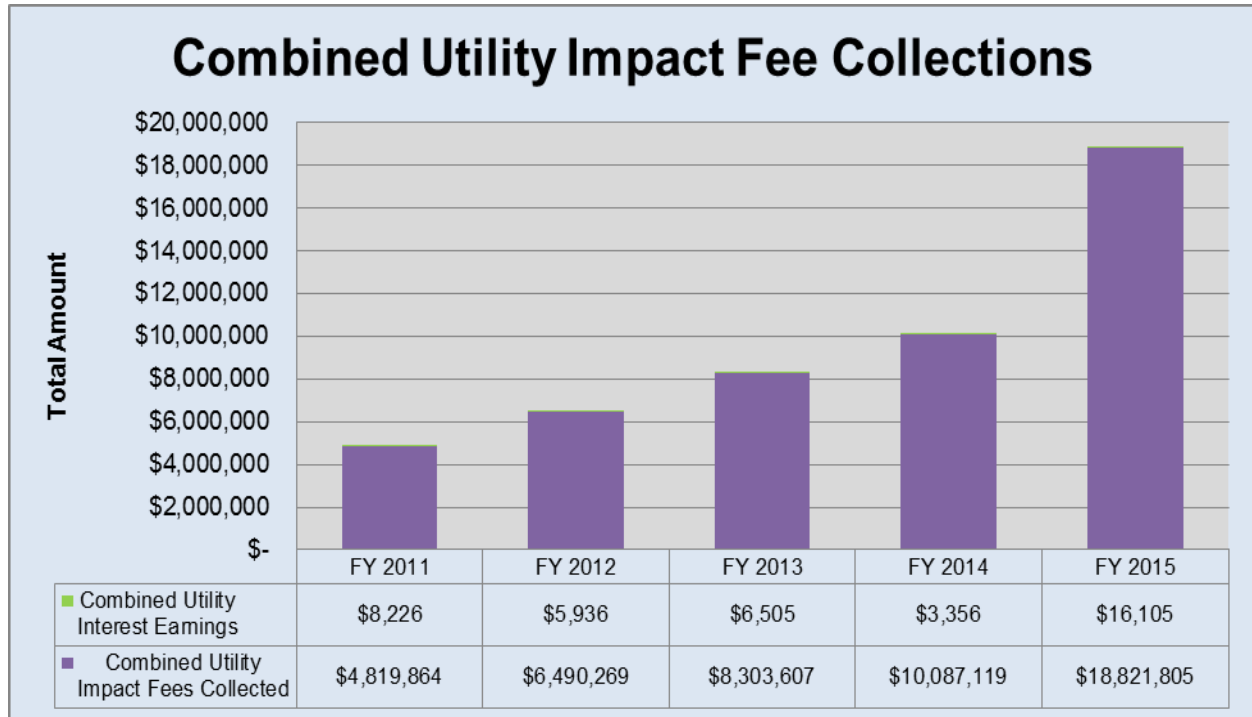
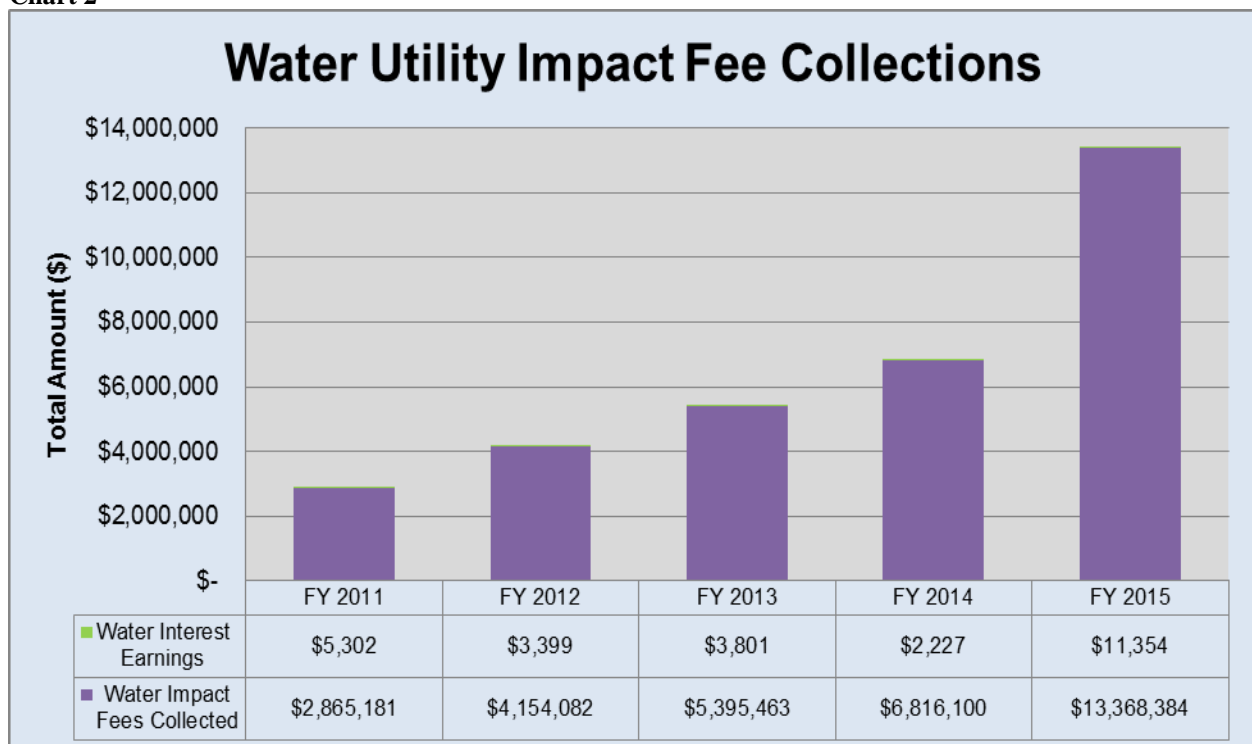


Chart 2





Austin Water Utility Semi-Annual Impact Fee Collections Report



Semi-Annual Impact Fee Collections Report

Period Ending September 30, 2015 (Close II)

Chart 3

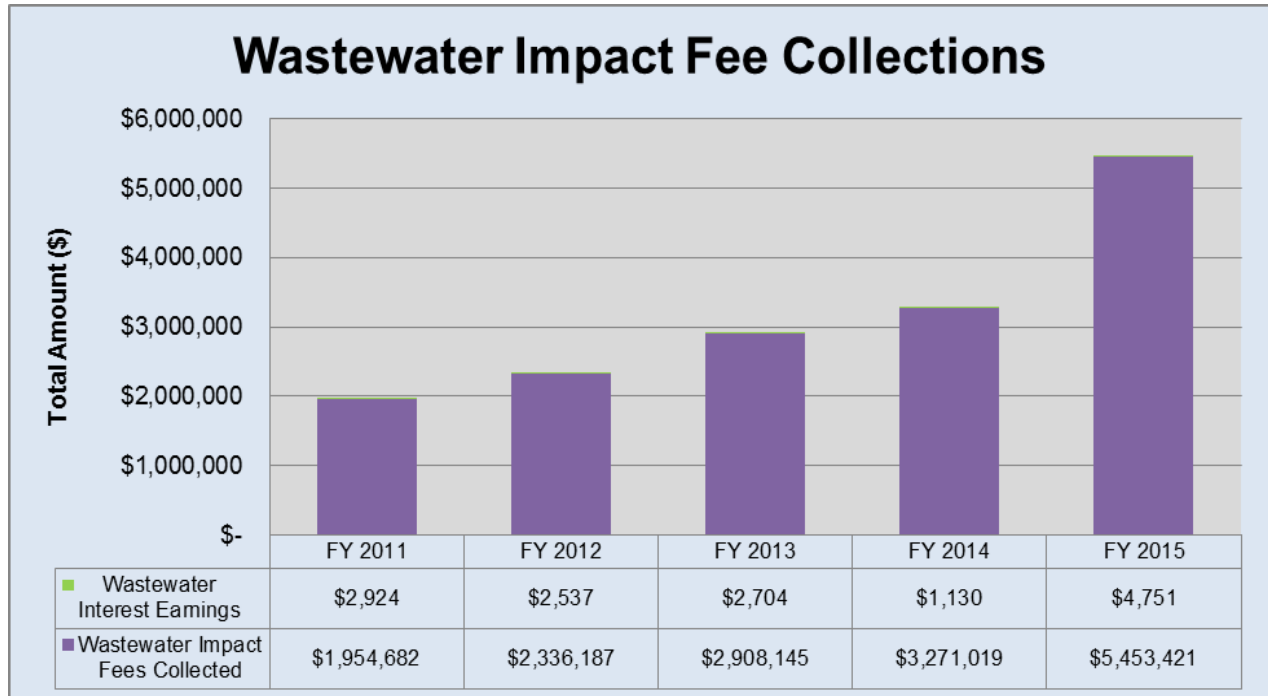
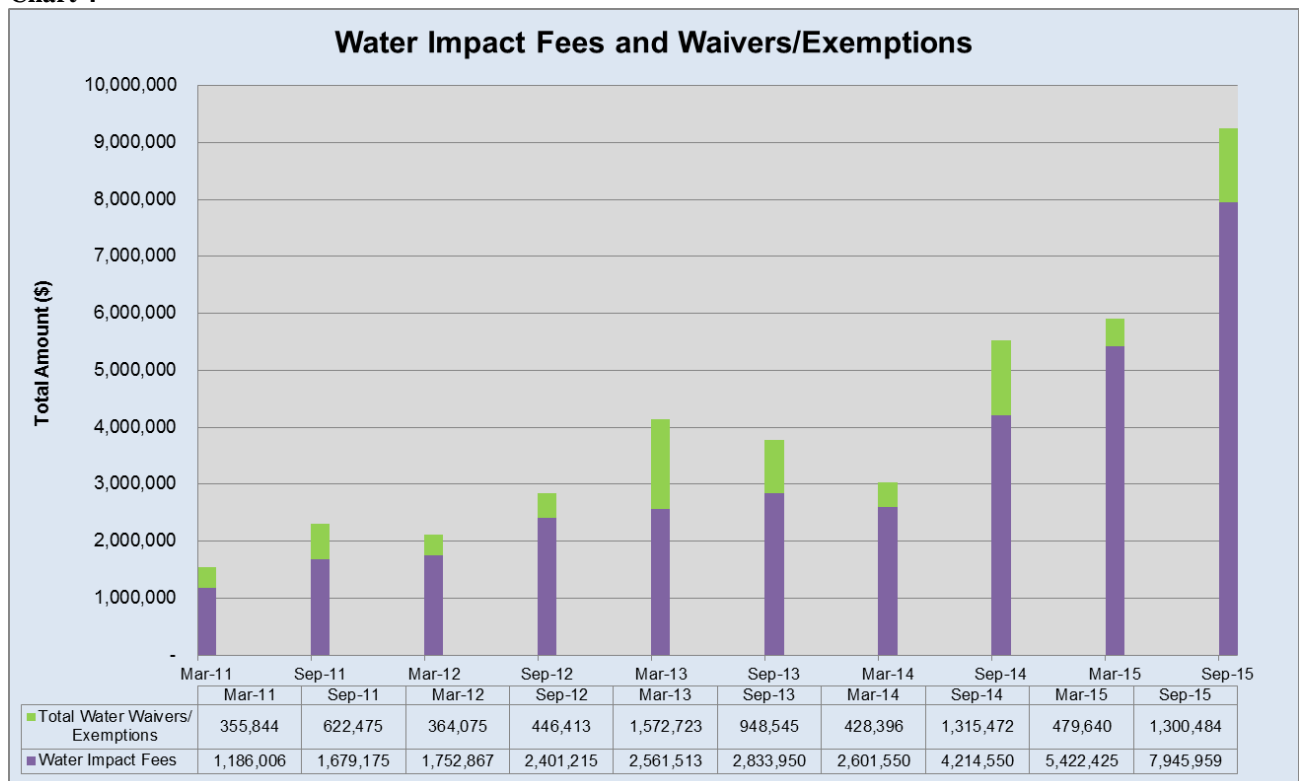


Chart 4





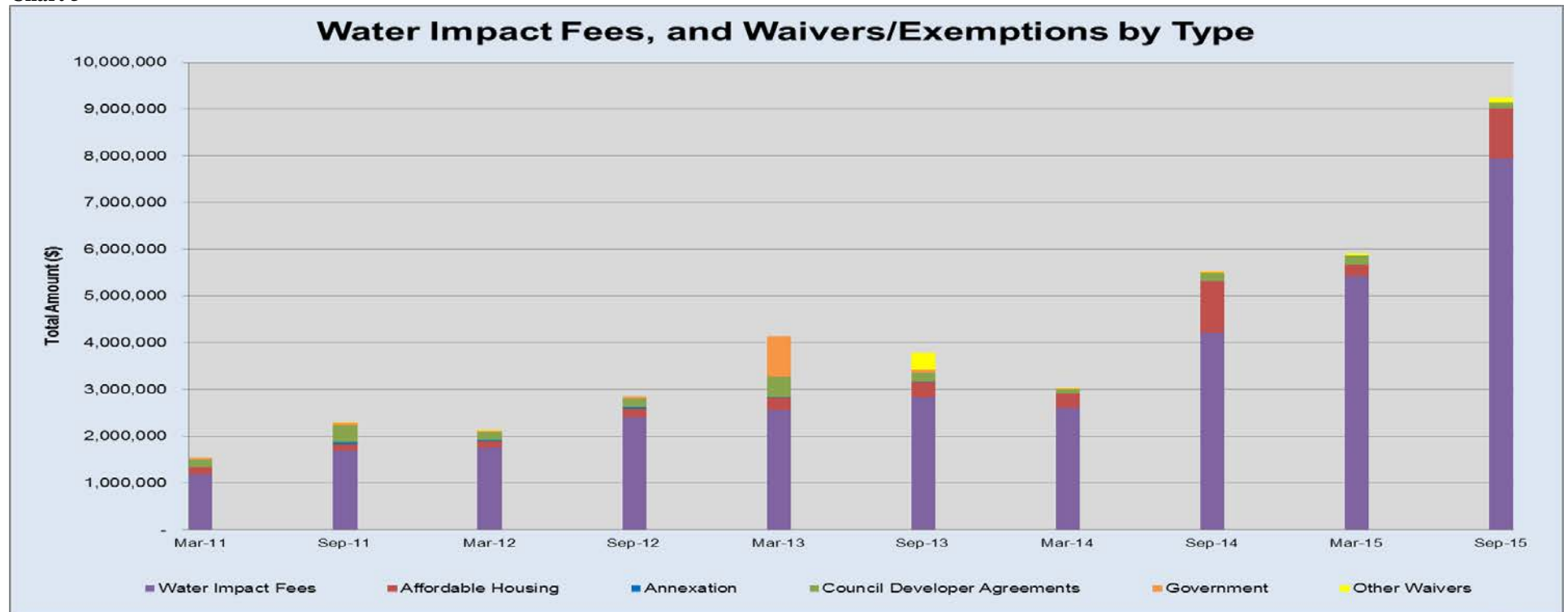
Austin Water Utility Semi-Annual Impact Fee Collections Report



Semi-Annual Impact Fee Collections Report

Period Ending September 30, 2015 (Close II)

Chart 5



Waiver/Exemption Type (Water)	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	1,065,813
Annexation	-	42,750	24,000	21,000	6,000	9,000	6,750	4,500	-	700
Council Developer Agreements	168,100	361,800	184,500	198,350	440,450	187,285	104,846	170,909	205,215	127,600
Government	36,750	58,000	20,600	36,450	861,510	80,510	3,750	23,338	-	5,621
Other Waivers	-	8,800	3,900	-	-	353,950	15,450	14,700	40,350	100,750
Total Water Waivers/ Exemptions	355,844	622,475	364,075	446,413	1,572,723	948,545	428,396	1,315,472	479,640	1,300,484
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	7,945,959
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	9,246,443
Waivers as % of Fees & Waivers	23.1%	27.0%	17.2%	15.7%	38.0%	25.1%	14.1%	23.8%	8.1%	14.1%



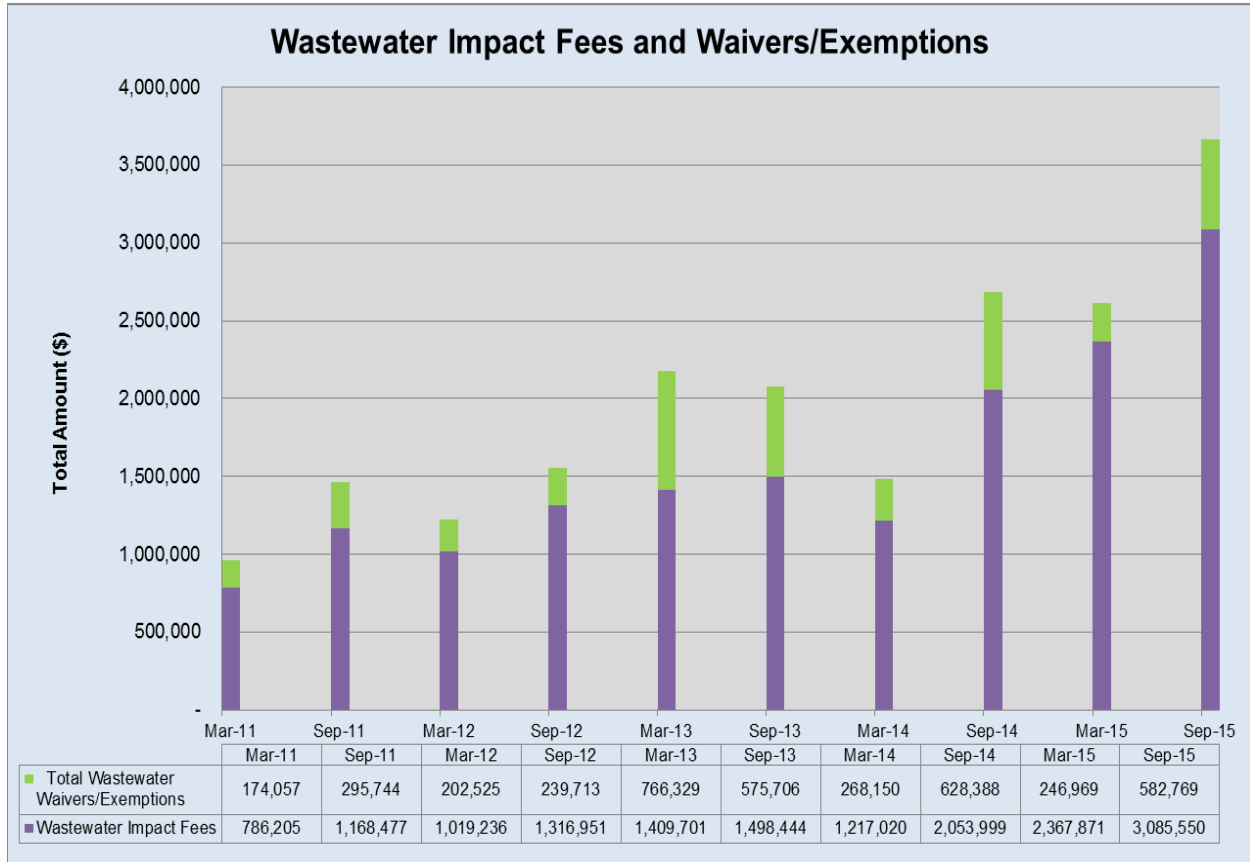
Austin Water Utility Semi-Annual Impact Fee Collections Report



Semi-Annual Impact Fee Collections Report

Period Ending September 30, 2015 (Close II)

Chart 6





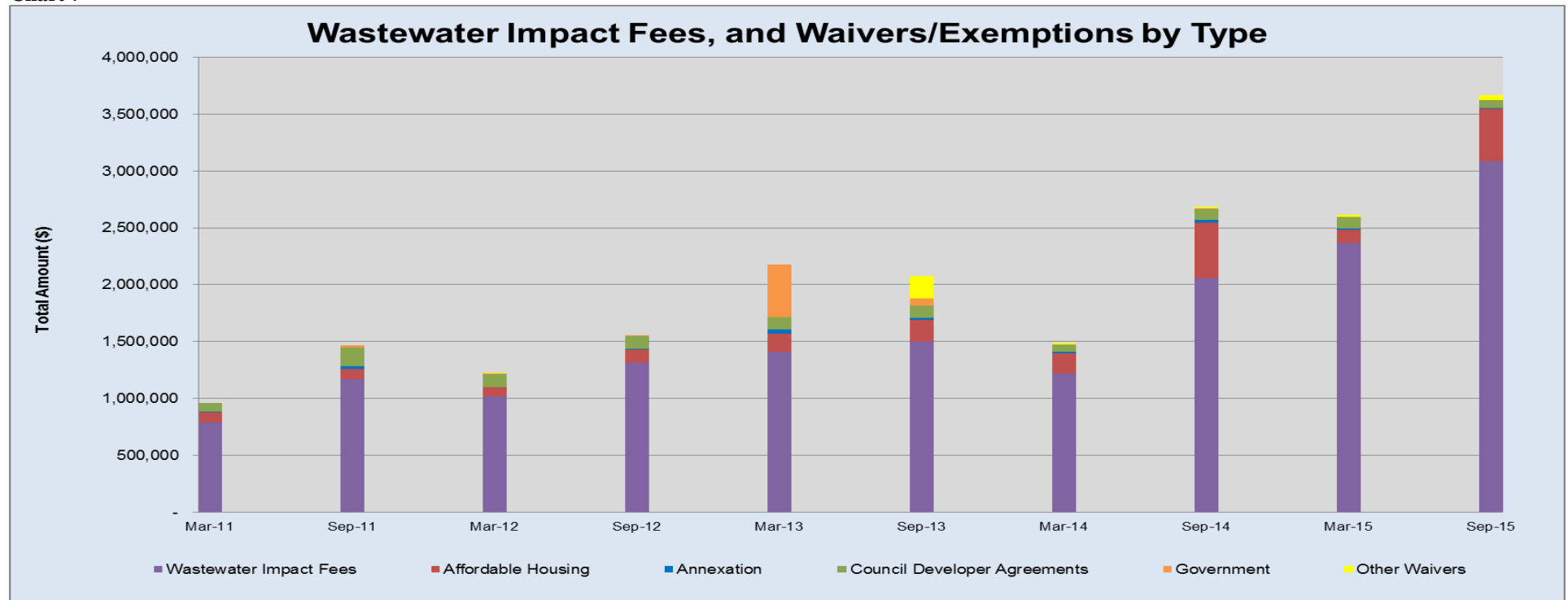
Austin Water Utility Semi-Annual Impact Fee Collections Report



Semi-Annual Impact Fee Collections Report

Period Ending September 30, 2015 (Close II)

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	464,469
Annexation	6,400	22,200	1,200	8,800	37,800	17,200	12,600	30,200	10,000	3,200
Council Developer Agreements	76,713	165,000	113,400	110,900	108,229	108,600	62,400	93,600	101,000	67,000
Government	-	19,200	6,400	9,200	462,000	65,250	3,000	6,400	-	2,000
Other Waivers	-	-	2,800	-	-	193,200	9,250	9,100	19,900	46,100
Total Wastewater Waivers/Exemptions	174,057	295,744	202,525	239,713	766,329	575,706	268,150	628,388	246,969	582,769
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	3,085,550
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	3,668,319
Waivers as % of Fees & Waivers	18.1%	20.2%	16.6%	15.4%	35.2%	27.8%	18.1%	23.4%	9.4%	15.9%

City of Austin, Texas
Austin Water Utility
Impact Fee Collections Summary
as of September 30, 2015 (Close II)

Description	Water	Wastewater	Total
CURRENT SIX MONTH PERIOD: April 1, 2015 through September 30, 2015 (Close II)			
Total Dollar Value of Taps & Connections	9,246,443	3,668,319	12,914,762
Impact Fee Waivers/Exemptions	(1,300,484)	(582,769)	(1,883,252)
Net Impact Fees Collected	<u>\$ 7,945,959</u>	<u>\$ 3,085,550</u>	<u>\$ 11,031,509</u>
Interest Earnings	\$ 8,951	\$ 3,576	\$ 12,527
Total Impact Fees Collected	<u>\$ 7,954,910</u>	<u>\$ 3,089,126</u>	<u>\$ 11,044,036</u>

INCEPTION TO DATE: June 20, 1990–September 30, 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 September 30, 2015 are shown below.

Impact Fees Collected	124,872,605	72,078,867	196,951,473
Interest Earnings	4,286,863	2,730,222	7,017,086
Total Impact Fees Collected	<u>\$ 129,159,469</u>	<u>\$ 74,809,090</u>	<u>\$ 203,968,558</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>\$ 12,175,258</u>	<u>\$ 4,749,164</u>	<u>\$ 16,924,422</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)
FY 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 September 30, 2015 (Close II)

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	FY Total	FY Fee Units*
Water Impact Fees						
Wholesale Customers	\$ 3,500	\$ 12,600	\$ 8,750	\$ 12,850	\$ 37,700	20.5
DWPZ ETJ	87,600	55,650	136,150	126,000	405,400	107.0
DWPZ Inside	214,650	530,900	148,232	520,950	1,414,732	767.0
DDZ ETJ	496,000	369,600	972,500	765,600	2,603,700	672.0
DDZ Inside	1,557,050	1,035,700	929,990	2,297,300	5,820,040	2,846.5
Urban	345,700	288,250	1,103,450	663,288	2,400,688	1,922.5
CURE	73,325	351,900	28,050	232,850	686,125	524.0
Gross Water Collections	\$ 2,777,825	\$ 2,644,600	\$ 3,327,122	\$ 4,618,838	\$ 13,368,384	
Interest Earnings	\$ 1,001	\$ 1,403	\$ 2,649	\$ 6,301	\$ 11,354	
Total Water	\$ 2,778,826	\$ 2,646,003	\$ 3,329,771	\$ 4,625,139	\$ 13,379,738	6,859.5
Wastewater Impact Fees						
Wholesale Customers	\$ 173,600	\$ 29,400	\$ 39,900	\$ 40,800	\$ 283,700	59.5
DWPZ ETJ	31,650	20,600	52,950	48,350	153,550	78.5
DWPZ Inside	90,000	245,700	76,500	197,700	609,900	669.5
DDZ ETJ	205,340	161,100	381,000	280,100	1,027,540	600.5
DDZ Inside	598,000	378,500	419,000	779,000	2,174,500	2,418.0
Urban	153,044	129,575	397,350	251,150	931,119	1,671.0
CURE	22,413	147,700	21,300	100,450	291,863	467.0
Adjustment to Prior Year**	-	(18,750)	-	-	(18,750)	0.0
Gross Wastewater Collections	\$ 1,274,046	\$ 1,093,825	\$ 1,388,000	\$ 1,697,550	\$ 5,453,421	
Interest Earnings	\$ 506	\$ 668	\$ 1,059	\$ 2,517	\$ 4,751	
Total Wastewater	\$ 1,274,552	\$ 1,094,493	\$ 1,389,059	\$ 1,700,067	\$ 5,458,172	5,964.0
Combined Interest Earnings	\$ 1,507	\$ 2,071	\$ 3,708	\$ 8,819	\$ 16,105	
Combined Fee Collections	\$ 4,051,871	\$ 3,738,425	\$ 4,715,122	\$ 6,316,388	\$ 18,821,805	
TOTAL	\$ 4,053,378	\$ 3,740,496	\$ 4,718,830	\$ 6,325,206	\$ 18,837,910	12,823.5

* 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 September 30, 2015 (Close II)

DESCRIPTION	FY 2010-11 Oct-Sept	FY 2011-12 Oct-Sept	FY 2012-13 Oct-Sept	FY 2013-14 Oct-Sept	FY 2014-15 Oct-Sept	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	37,700	9,936,430
DWPZ ETJ	56,100	180,700	331,850	286,100	405,400	2,658,173
DWPZ Inside	914,250	712,754	977,700	937,450	1,414,732	15,404,263
DDZ ETJ	318,600	358,200	611,400	802,650	2,603,700	8,675,271
DDZ Inside	813,000	1,741,350	2,056,850	3,477,417	5,820,040	29,055,240
Urban	440,631	852,086	1,078,263	792,983	2,400,688	9,862,344
CURE	68,250	118,350	197,800	193,900	686,125	1,656,725
Gross Collections	\$ 2,865,181	\$ 4,154,082	\$ 5,395,463	\$ 6,816,100	\$ 13,368,384	\$ 124,872,605
Interest Earnings	\$ 5,302	\$ 3,399	\$ 3,801	\$ 2,227	\$ 11,354	\$ 4,286,863
Net Water Total	\$ 2,870,483	\$ 4,157,482	\$ 5,399,264	\$ 6,818,327	\$ 13,379,738	\$ 129,159,469
<i>Cumulative Balance</i>	\$ 3,721,048	\$ 4,877,929	\$ 7,277,193	\$ 11,095,520	\$ 18,480,858	
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	\$ 12,175,258	\$ 12,175,258
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	283,700	12,120,633
DWPZ ETJ	27,300	43,600	103,800	99,933	153,550	1,444,083
DWPZ Inside	591,120	470,663	559,450	521,986	609,900	9,612,862
DDZ ETJ	146,400	123,400	267,600	358,760	1,027,540	3,837,800
DDZ Inside	409,100	843,800	967,501	1,428,900	2,174,500	13,120,588
Urban	228,501	451,513	575,094	438,090	931,119	4,868,722
CURE	27,761	65,450	104,550	97,450	291,863	788,474
Gross Collections	\$ 1,954,682	\$ 2,336,187	\$ 2,908,145	\$ 3,271,019	\$ 5,453,421	\$ 72,078,867
Interest Earnings	\$ 2,924	\$ 2,537	\$ 2,704	\$ 1,130	\$ 4,751	\$ 2,730,222
Net Wastewater Total	\$ 1,957,606	\$ 2,338,724	\$ 2,910,849	\$ 3,272,149	\$ 5,458,172	\$ 74,809,090
<i>Cumulative Balance</i>	\$ 2,322,521	\$ 2,860,845	\$ 4,471,693	\$ 5,890,992	\$ 7,752,364	
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	\$ 4,749,164	\$ 4,749,164
COMBINED SUMMARY						
Cumulative Balance	6,043,569	7,738,774	11,748,886	16,986,512	26,233,222	
Transfers from Impact Fee Funded Grants & Other	(1,000)	-	(52,850)	8,800	(8,800)	
Revenue Bond Defeasance	-	-	-	-	-	
Transfers to CIP	-	-	-	-	-	
Transfers to Debt Service	(4,800,000)	(4,300,000)	(4,800,000)	(9,600,000)	(9,300,000)	
Combined Balance After Transfers & Defeasance	\$ 1,242,569	\$ 3,438,774	\$ 6,896,036	\$ 7,395,312	\$ 16,924,422	

**City of Austin
Austin Water Utility
Impact Fee Report, by Zone
Inception through September 30, 2015 (Close II)**

	FY 2010-11 Oct-Sept	FY 2011-12 Oct-Sept	FY 2012-13 Oct-Sept	FY 2013-14 Oct-Sept	FY 2014-15 Oct-Sept	Inception to Date Total
INSIDE CITY LIMITS						
Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,854,562
Urban, CURE	508,881	970,436	1,276,063	986,883	3,086,813	11,519,069
DWPZ inside, DDZ inside	1,727,250	2,454,104	3,034,550	4,414,867	7,234,772	44,459,503
<i>Total Inside Water</i>	<i>\$ 2,236,131</i>	<i>\$ 3,424,540</i>	<i>\$ 4,310,613</i>	<i>\$ 5,401,750</i>	<i>\$ 10,321,584</i>	<i>\$ 92,833,134</i>
Wastewater	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,684,681
Urban, CURE	256,262	516,963	679,644	535,540	1,222,981	5,657,195
DWPZ inside, DDZ inside	1,000,220	1,314,463	1,526,951	1,950,886	2,784,400	22,733,450
<i>Total Inside Wastewater</i>	<i>\$ 1,256,482</i>	<i>\$ 1,831,426</i>	<i>\$ 2,206,595</i>	<i>\$ 2,486,426</i>	<i>\$ 4,007,381</i>	<i>\$ 49,075,327</i>
Total Inside City Impact Fees	\$ 3,492,614	\$ 5,255,966	\$ 6,517,207	\$ 7,888,177	\$ 14,328,965	\$ 141,908,461
OUTSIDE CITY LIMITS						
Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,769,596
Wholesale	254,350	190,643	141,600	325,600	37,700	9,936,430
DWPZ ETJ, DDZ ETJ	374,700	538,900	943,250	1,088,750	3,009,100	11,333,444
<i>Total Outside Water</i>	<i>\$ 629,050</i>	<i>\$ 729,542</i>	<i>\$ 1,084,850</i>	<i>\$ 1,414,350</i>	<i>\$ 3,046,800</i>	<i>\$ 32,039,471</i>
Wastewater	\$ -	\$ -	\$ -	\$ -	\$ (18,750)	\$ 5,601,025
Urban, CURE	524,500	337,761	330,150	325,900	283,700	12,120,633
DWPZ inside, DDZ inside	173,700	167,000	371,400	458,693	1,181,090	5,281,883
<i>Total Outside Wastewater</i>	<i>\$ 698,200</i>	<i>\$ 504,761</i>	<i>\$ 701,550</i>	<i>\$ 784,593</i>	<i>\$ 1,446,040</i>	<i>\$ 23,003,541</i>
Total Outside City Impact Fees	\$ 1,327,250	\$ 1,234,304	\$ 1,786,400	\$ 2,198,943	\$ 4,492,840	\$ 55,043,011
INTEREST						
Water Interest	\$ 5,302	\$ 3,399	\$ 3,801	\$ 2,227	\$ 11,354	\$ 4,286,863
Wastewater Interest	2,924	2,537	2,704	1,130	4,751	2,730,222
<i>Total Interest</i>	<i>\$ 8,226</i>	<i>\$ 5,936</i>	<i>\$ 6,505</i>	<i>\$ 3,356</i>	<i>\$ 16,105</i>	<i>\$ 7,017,086</i>
Total Inside and Outside City Impact Fees & Interest	\$ 4,828,089	\$ 6,496,205	\$ 8,310,112	\$ 10,090,476	\$ 18,837,910	\$ 203,968,558
SUMMARY						
Total Inside & Outside City Impact Fees	\$ 4,819,864	\$ 6,490,269	\$ 8,303,607	\$ 10,087,119	\$ 18,821,805	\$ 196,951,473
Total Interest	8,226	5,936	6,505	3,356	16,105	7,017,086
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	\$ 9,529,110	\$ 16,924,422

City of Austin, Texas
Austin Water Utility
Impact Fee Collections and Units, for MUD and Wholesale Customers
as of September 30, 2015 (Close II)

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	\$ -	\$ 2,800.00		2.0
10/15/14	City of West Lake Hills	9951	\$ -	\$ 12,600.00		9.0
11/04/14	City of Rollingwood	9955	\$ -	\$ 2,100.00		1.0
11/25/14	Travis County WCID #17	9950	\$ -	\$ 147,700.00		105.5
12/24/14	Travis County WCID #17	9950	\$ -	\$ 8,400.00		6.0
12/31/14	City of Rollingwood	9955	\$ 3,500.00	\$ -	1.0	
1st Quarter Total			\$ 3,500.00	\$ 173,600.00	1.0	123.5

2nd QTR (FY)
Jan-Mar 2015

Date	Customer	CRF Unit	Water Fees	Wastewater Fees	Water Units	Wastewater Units
01/26/15	Travis County WCID #17	9950	\$ -	\$ 1,400.00		1.0
01/26/15	City of West Lake Hills	9951	\$ -	\$ 16,800.00		12.0
02/23/15	Marsha Water Supply Corp	9940	\$ 1,800.00	\$ -	1.0	
03/03/15	Travis County WCID #17	9950	\$ -	\$ 7,000.00		5.0
03/03/15	Southwest Water Company (Windermere)	9952	\$ 3,600.00	\$ -	2.0	
03/18/15	Travis County WCID #17	9950	\$ -	\$ 4,200.00		3.0
03/24/15	Southwest Water Company (Windermere)	9952	\$ 7,200.00	\$ -	4.0	
2nd Quarter Total			\$ 12,600.00	\$ 29,400.00	7.0	21.0

3rd QTR (FY)
Apr-June 2015

Date	Customer	CRF Unit	Water Fees	Wastewater Fees	Water Units	Wastewater Units
04/27/15	Travis County WCID #17	9950	\$ -	\$ 9,800.00		7.0
05/06/15	City of West Lake Hills	9951	\$ -	\$ 13,300.00		9.5
05/15/15	City of Sunset Valley	9949	\$ 4,250.00	\$ -	2.5	
05/21/15	Travis County WCID #17	9950	\$ -	\$ 5,600.00		4.0
06/18/15	Southwest Water Company (Windermere)	9952	\$ 4,500.00	\$ -	2.5	
06/19/15	Travis County WCID #17	9950	\$ -	\$ 11,200.00		8.0
3rd Quarter Total			\$ 8,750.00	\$ 39,900.00	5.0	28.5

4th QTR (FY)
July-Sept 2015

Date	Customer	CRF Unit	Water Fees	Wastewater Fees	Water Units	Wastewater Units
07/22/15	Travis County WCID #17	9950	\$ -	\$ 1,400.00		1.0
08/04/15	Marsha Water Supply Corp	9940	\$ 1,800.00	\$ -	1.0	
08/14/15	City of West Lake Hills	9951	\$ -	\$ 14,000.00		10.0
08/19/15	Travis County WCID #17	9950	\$ -	\$ 10,500.00		7.5
08/25/15	City of Sunset Valley	9949	\$ 11,050.00	\$ -	6.5	
08/25/15	City of Sunset Valley	9949	\$ -	\$ 6,500.00		6.5
09/22/15	Travis County WCID #17	9950	\$ -	\$ 8,400.00		6.0
4th Quarter Total			\$ 12,850.00	\$ 40,800.00	7.5	31.0

MUD and Wholesale Summary Section

	Water Fees	Wastewater Fees	Combined Fee Total	Water Units	Wastewater Units	Combined Unit Total
Current Six Month Total	\$ 21,600	\$ 80,700	\$ 102,300	12.5	59.5	72.0
Previous Six Month Total	\$ 16,100	\$ 203,000	\$ 219,100	8.0	144.5	152.5
12-Month Total	\$ 37,700	\$ 283,700	\$ 321,400	20.5	204.0	224.5

City of Austin, Texas
Austin Water Utility
Summary of Impact Fee Waivers/Exemptions, by Type*
April 1, 2015 through September 30, 2015 (Close II)

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	\$ 1,065,812.50	\$ 464,468.75	\$ 1,530,281.25	450.5	447.0
2. LDC Section 25-9-341(A) Tap for fire protection only Old Ref: 13-3A-10(e)	100,150.00	45,700.00	145,850.00	142.0	136.5
3. LDC Section 25-9-341(D)(2) Duplex Reconnect/Exchange Old Ref: 13-3A-10(f)	600.00	400.00	1,000.00	1.0	1.0
4. LDC Section 25-9-344(B) and 25-9-345(B) Annexed property-2 year waiver Old Ref: 13-3A-10(h)	700.00	3,200.00	3,900.00	1.5	8.5
5. LDC Section 25-9-341(B) State of Texas Property Old Ref: 13-3A-10(i)	3,000.00	2,000.00	5,000.00	5.0	5.0
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⁾	127,600.00	67,000.00	194,600.00	50.0	50.0
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)	2,621.17	-	2,621.17	7.0	0.0
TOTAL	\$ 1,300,483.67	\$ 582,768.75	\$ 1,883,252.42	657.0	648.0

* 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	1,065,813
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	\$ 1,065,813
Section 25-9-345(B): Annexed–2 yr waiver	-	28,500	18,000	18,000	3,750	7,500	5,250	1,500	-	700
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	\$ -	\$ 700
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	127,600
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	\$ 127,600
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	-	3,000
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	-	2,621
Government	\$ 36,750	\$ 58,000	\$ 20,600	\$ 36,450	\$ 861,510	\$ 80,510	\$ 3,750	\$ 23,338	\$ -	\$ 5,621
Fire Protection Tap	-	-	3,900	-	-	1,950	15,450	13,400	38,050	100,150
Section 25-9-341(C): CDBG Funding	-	-	-	-	-	-	-	-	-	-
Master Meter Exemption	-	8,800	-	-	-	352,000	-	-	-	-
Duplex Reconnect/Exchange	-	-	-	-	-	-	-	1,300	2,300	600
Second Sewer Tap	-	-	-	-	-	-	-	-	-	-
Other Waivers	\$ -	\$ 8,800	\$ 3,900	\$ -	\$ -	\$ 353,950	\$ 15,450	\$ 14,700	\$ 40,350	\$ 100,750
Total Water Waivers/Exemptions	\$ 355,844	\$ 622,475	\$ 364,075	\$ 446,413	\$ 1,572,723	\$ 948,545	\$ 428,396	\$ 1,315,472	\$ 479,640	\$ 1,300,484
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	\$ 7,945,959
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	\$ 9,246,443
% Waivers/Exemptions	23.1%	27.0%	17.2%	15.7%	38.0%	25.1%	14.1%	23.8%	8.1%	14.1%

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	464,469
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	\$ 464,469
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	3,200
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	\$ 3,200
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	67,000
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	\$ 67,000
Section 25-9-341(B): State of TX Property	-	16,000	6,400	2,800	-	60,000	3,000	-	-	2,000
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	\$ -	\$ 2,000
Fire Protection Tap	-	-	2,800	-	-	1,200	9,250	8,300	17,700	45,700
Section 25-9-341(C): CDBG Funding	-	-	-	-	-	-	-	-	-	-
Master Meter Exemption	-	-	-	-	-	192,000	-	-	-	-
Duplex Reconnect/Exchange	-	-	-	-	-	-	-	400	2,200	400
Second Sewer Tap	-	-	-	-	-	-	-	400	-	-
Other Waivers	\$ -	\$ -	\$ 2,800	\$ -	\$ -	\$ 193,200	\$ 9,250	\$ 9,100	\$ 19,900	\$ 46,100
Total Wastewater Waivers/Exemptions	\$ 174,057	\$ 295,744	\$ 202,525	\$ 239,713	\$ 766,329	\$ 575,706	\$ 268,150	\$ 628,388	\$ 246,969	\$ 582,769
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	\$ 3,085,550
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	\$ 3,668,319
% Waivers/Exemptions	18.1%	20.2%	16.6%	15.4%	35.2%	27.8%	18.1%	23.4%	9.4%	15.9%