

# **SEMI-ANNUAL IMPACT FEE COLLECTIONS REPORT**

**OCTOBER 1, 2015 THROUGH  
MARCH 31, 2016**



## MEMORANDUM

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

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

**DATE:** April 29, 2016

**SUBJECT:** Semi-Annual Impact Fee Collections Report October 1, 2015 through March 31, 2016

The Semi-Annual Impact Fee Collections Report as of March 31, 2016 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 \$2.49 million higher than the amount collected during the October through March reporting period a year prior; wastewater fees collected were \$0.76 million higher than those collected during the same period one year ago. Interest earnings for the six month period equaled \$41,738.

The combined utility impact fees collected, plus interest, during the six month period totaled \$11,087,942. Of this total, \$7,942,347 was for water and \$3,145,595 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, 2016, equal \$215,056,500. Of this total, \$137,101,815 was collected for water and \$77,954,685 was collected for wastewater.

As of March 31, 2016 the cash balances in the water and wastewater impact fee funds were \$20,117,605 and \$7,913,509 respectively, for a combined total of \$28,031,114. The balances are higher than typical for this time of year because no transfers out for debt service have occurred yet. Since a combined \$18.2 million of the fund balance will be used to defease debt in the month of June, management decided to delay transfers out to ensure an adequate fund balance for the defeasance transaction. The fund balances will decrease after the defeasance, and will be reflected in the subsequent semi-annual report for the period ending September 30, 2016.

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 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 Semi-Annual Impact Fee Collections Report



Semi-Annual Impact Fee Collections Report

Period Ending March 31, 2016

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 (pages 2 and 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 (pages 3 and 4) 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 (pages 5 and 6) are similar to Charts 4 and 5, but report the information regarding waivers/exemptions granted by the Wastewater utility.

The supporting documentation listed below follows Charts 1–7.

Page 7: Impact Fee Collections Summary

- Current Six Month Period
- Inception to Date

Page 8: Fiscal Year to Date Impact Fee Collections, by Zone

Page 9: Impact Fee Report by Fund, Inception through March 31, 2016

Page 10: Impact Fee Report by Zone, Inception through March 31, 2016

Page 11: Impact Fee Collections and Units, for MUD and Wholesale Customers

Page 12: Summary of Impact Fee Waivers/Exemptions, by Type

Page 14: Summary of Water Impact Fee Collections and Waivers/Exemptions

Page 15: Summary of Wastewater Impact Fee Collections and Waivers/Exemptions



# Austin Water Semi-Annual Impact Fee Collections Report



Semi-Annual Impact Fee Collections Report

Period Ending March 31, 2016

Chart 1

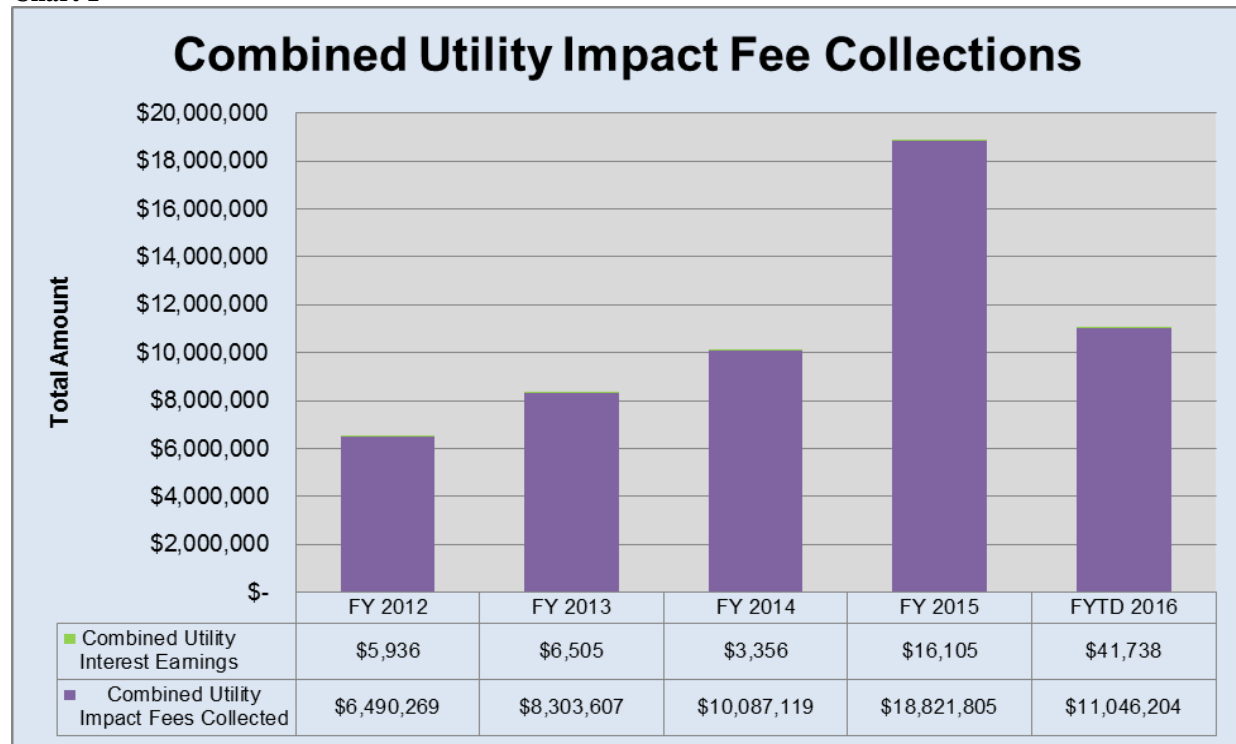
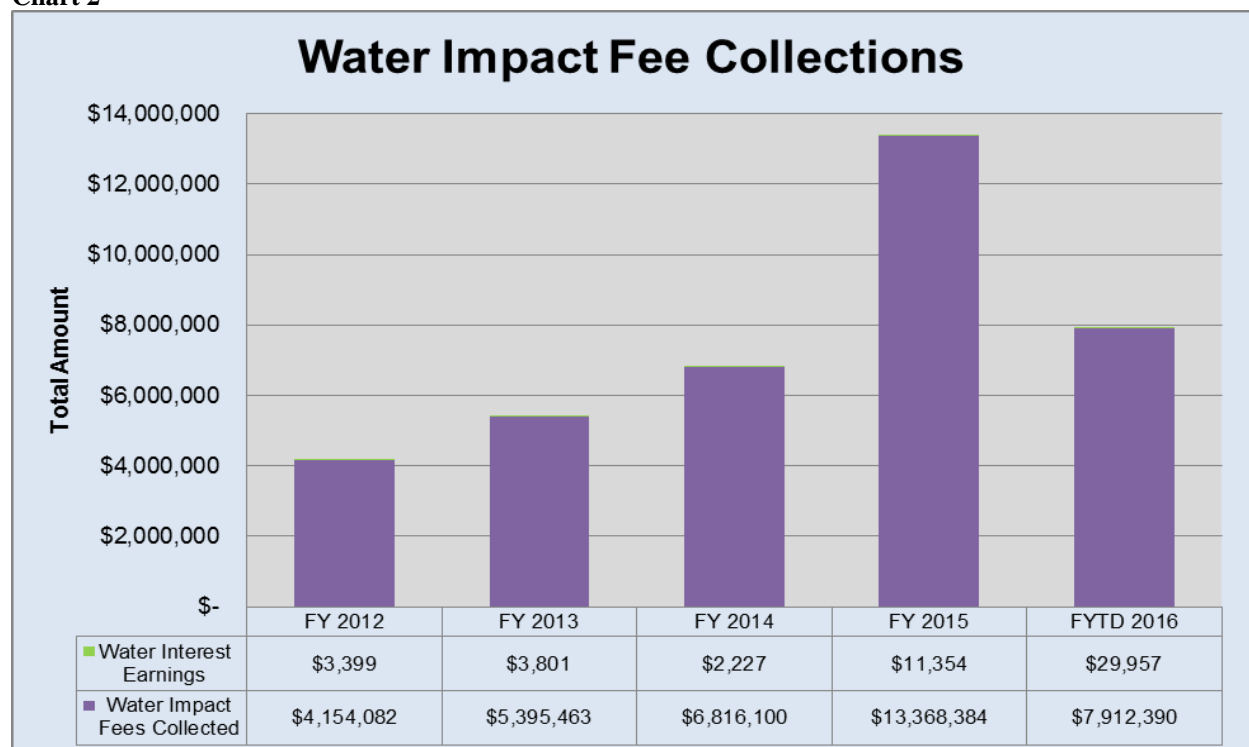


Chart 2





# Austin Water Semi-Annual Impact Fee Collections Report



Semi-Annual Impact Fee Collections Report

Period Ending March 31, 2016

Chart 3

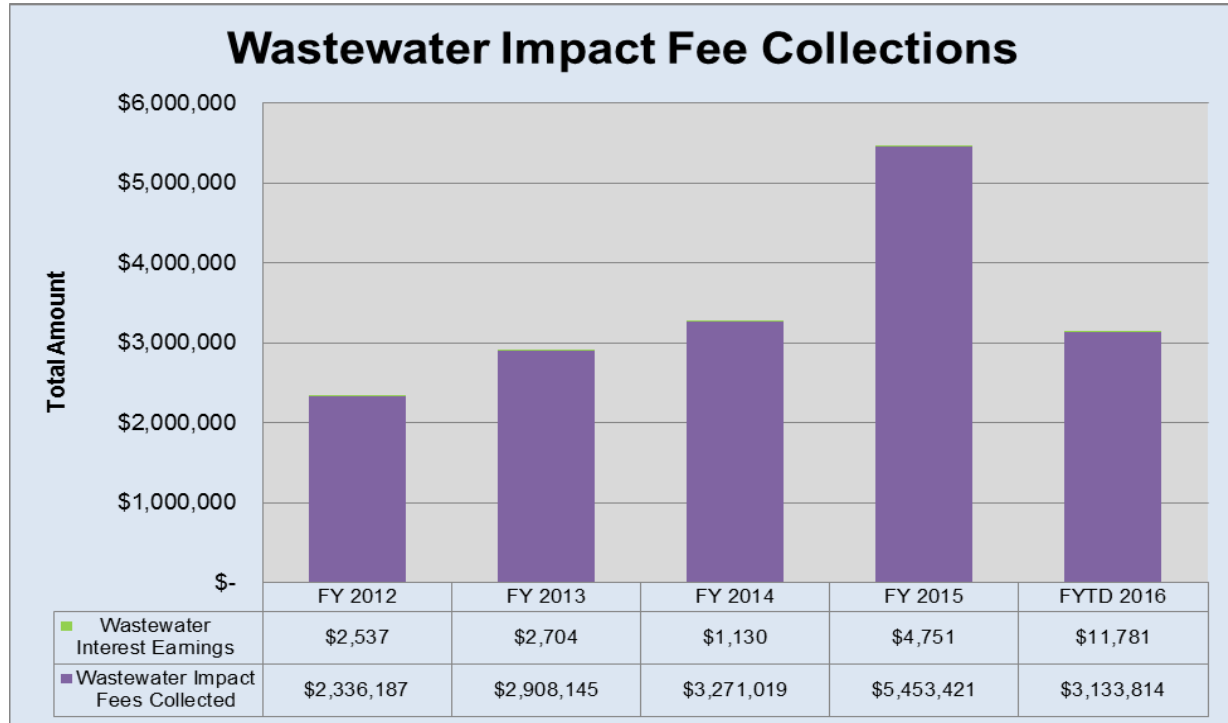
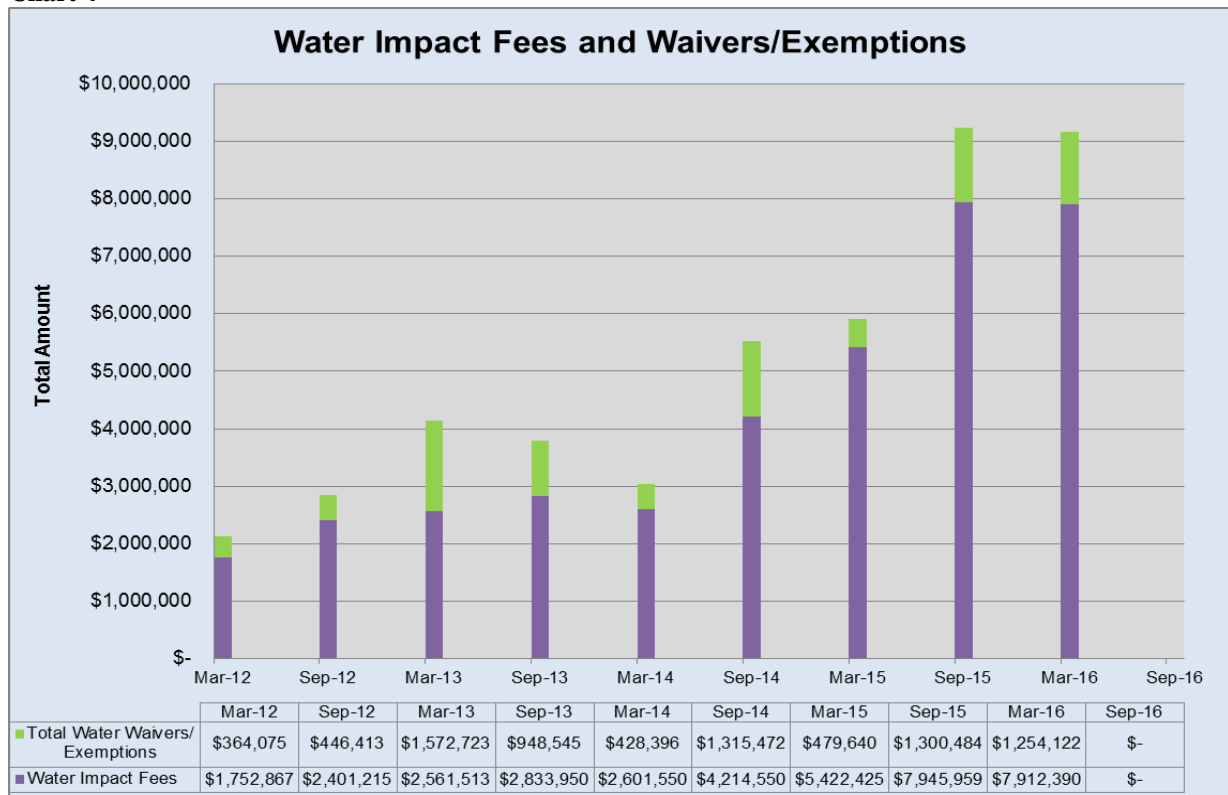


Chart 4





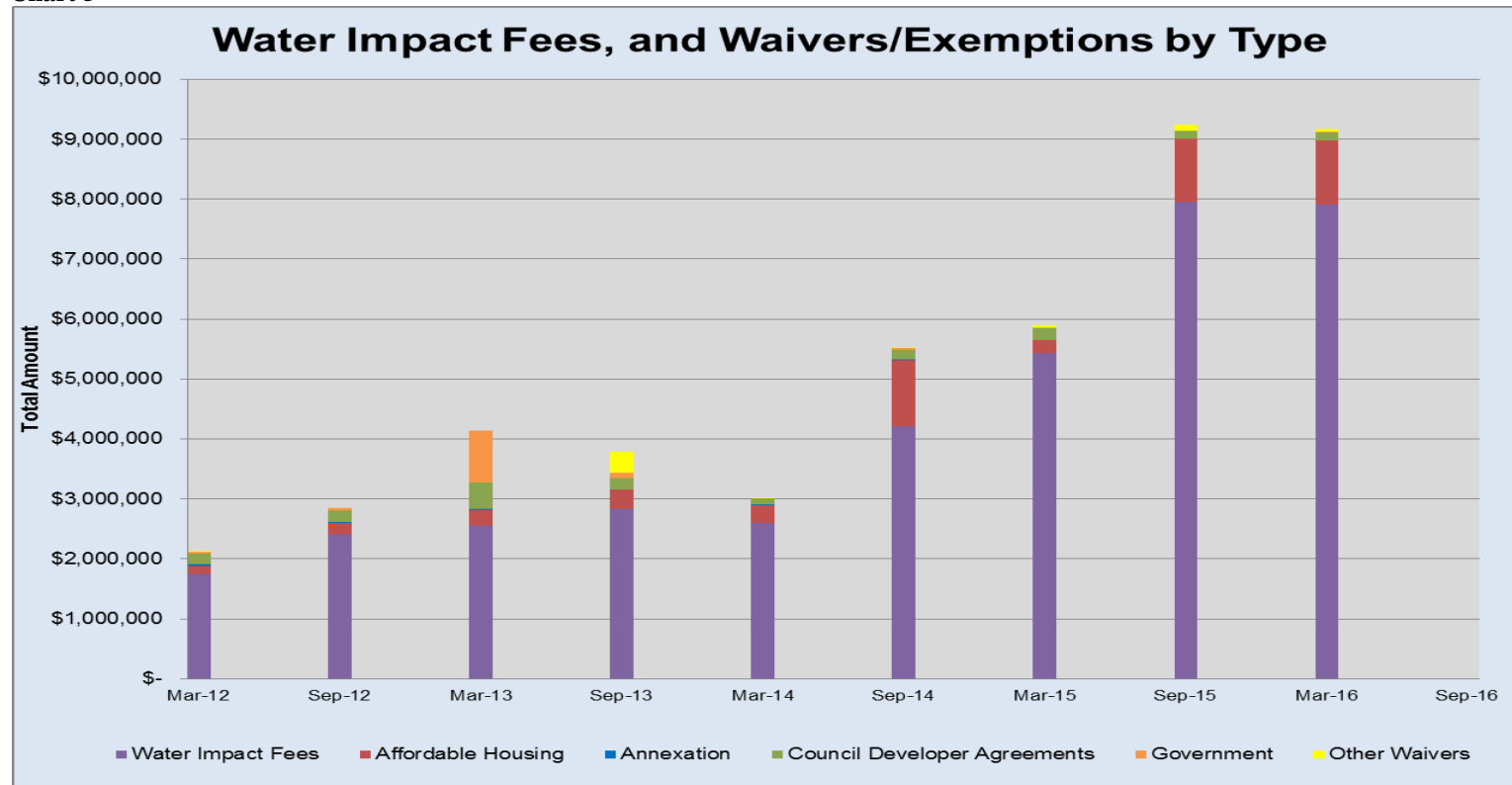
# Austin Water Semi-Annual Impact Fee Collections Report



Semi-Annual Impact Fee Collections Report

Period Ending March 31, 2016

Chart 5



Waiver/Exemption Type (Water)	FY 2012		FY 2013		FY 2014		FY 2015		FYTD 2016	
	Mar-12	Sep-12	Mar-13	Sep-13	Mar-14	Sep-14	Mar-15	Sep-15	Mar-16	Sep-16
Affordable Housing	131,075	190,613	264,763	317,800	297,600	1,102,025	234,075	1,065,813	1,064,103	-
Annexation	24,000	21,000	6,000	9,000	6,750	4,500	-	700	-	-
Council Developer Agreements	184,500	198,350	440,450	187,285	104,846	170,909	205,215	127,600	132,400	-
Government	20,600	36,450	861,510	80,510	3,750	23,338	-	5,621	21,045	-
Other Waivers	3,900	-	-	353,950	15,450	14,700	40,350	100,750	36,574	-
Total Water Waivers/ Exemptions	\$ 364,075	\$ 446,413	\$ 1,572,723	\$ 948,545	\$ 428,396	\$ 1,315,472	\$ 479,640	\$ 1,300,484	\$ 1,254,122	\$ -
Water Impact Fees	\$ 1,752,867	\$ 2,401,215	\$ 2,561,513	\$ 2,833,950	\$ 2,601,550	\$ 4,214,550	\$ 5,422,425	\$ 7,945,959	\$ 7,912,390	\$ -
Total Fees and Waivers/Exemptions	2,116,942	2,847,628	4,134,236	3,782,495	3,029,946	5,530,022	5,902,065	9,246,443	9,166,512	-
Waivers as % of Fees & Waivers	17.2%	15.7%	38.0%	25.1%	14.1%	23.8%	8.1%	14.1%	13.7%	0.0%



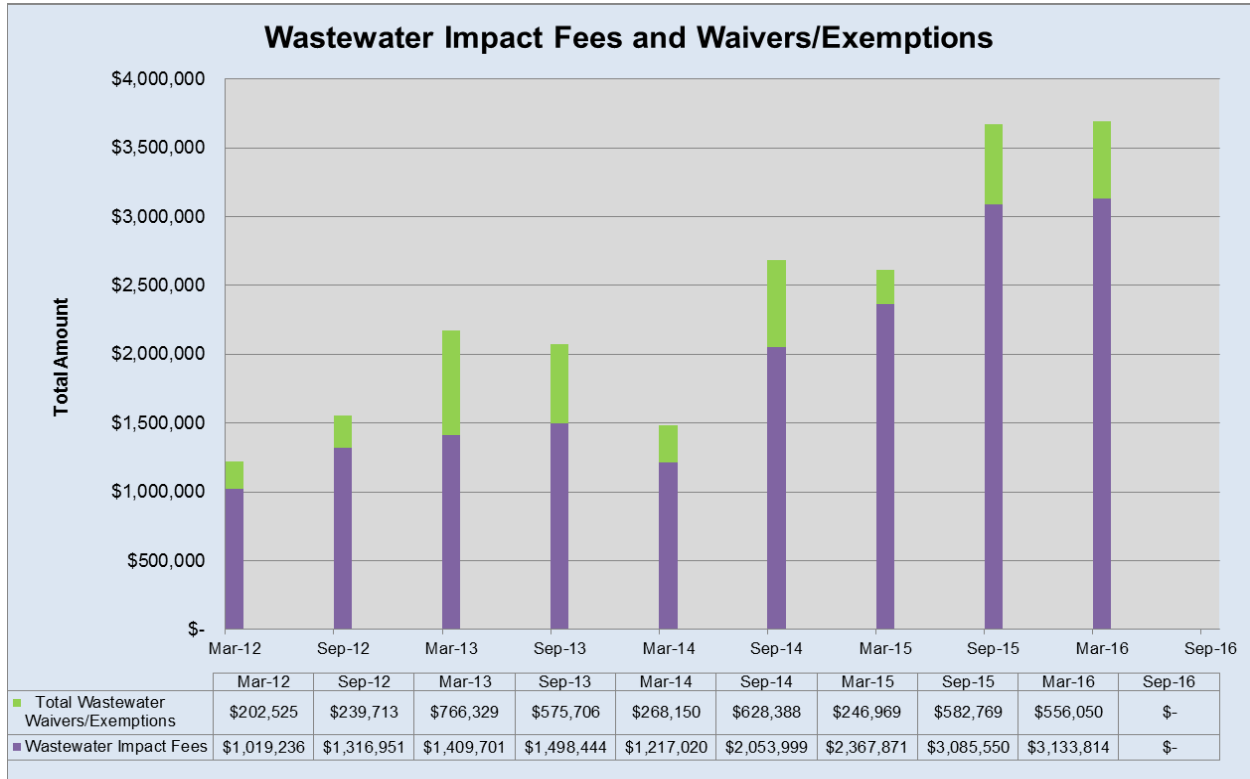
# Austin Water Semi-Annual Impact Fee Collections Report



Semi-Annual Impact Fee Collections Report

Period Ending March 31, 2016

**Chart 6**





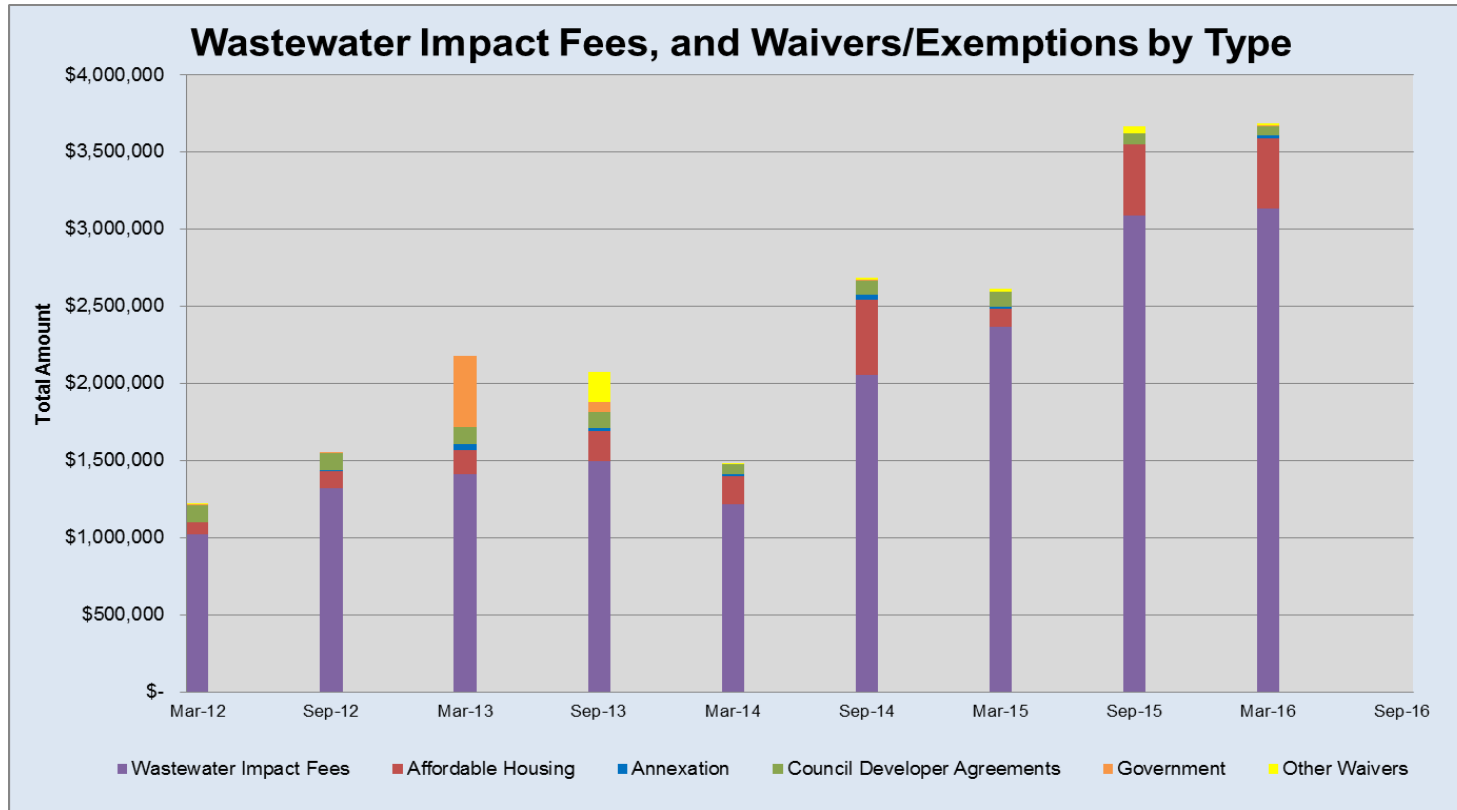
# Austin Water Semi-Annual Impact Fee Collections Report



Semi-Annual Impact Fee Collections Report

Period Ending March 31, 2016

Chart 7



Waiver/Exemption Type (Wastewater)	FY 2012		FY 2013		FY 2014		FY 2015		FYTD 2016	
	Mar-12	Sep-12	Mar-13	Sep-13	Mar-14	Sep-14	Mar-15	Sep-15	Mar-16	Sep-16
Affordable Housing	78,725	110,813	158,300	191,456	180,900	489,088	116,069	464,469	455,550	-
Annexation	1,200	8,800	37,800	17,200	12,600	30,200	10,000	3,200	18,600	-
Council Developer Agreements	113,400	110,900	108,229	108,600	62,400	93,600	101,000	67,000	57,900	-
Government	6,400	9,200	462,000	65,250	3,000	6,400	-	2,000	4,800	-
Other Waivers	2,800	-	-	193,200	9,250	9,100	19,900	46,100	19,200	-
Total Wastewater										
Waivers/Exemptions	\$ 202,525	\$ 239,713	\$ 766,329	\$ 575,706	\$ 268,150	\$ 628,388	\$ 246,969	\$ 582,769	\$ 556,050	\$ -
Wastewater Impact Fees	\$ 1,019,236	\$ 1,316,951	\$ 1,409,701	\$ 1,498,444	\$ 1,217,020	\$ 2,053,999	\$ 2,367,871	\$ 3,085,550	\$ 3,133,814	\$ -
Total Fees and Waivers	1,221,761	1,556,664	2,176,030	2,074,150	1,485,170	2,682,387	2,614,840	3,668,319	3,689,864	-
Waivers as % of Fees & Waivers	16.6%	15.4%	35.2%	27.8%	18.1%	23.4%	9.4%	15.9%	15.1%	0.0%



**City of Austin, Texas  
Austin Water Utility  
Impact Fee Collections Summary  
as of March 31, 2016**

Description	Water	Wastewater	Total
<b>CURRENT SIX MONTH PERIOD: October 1, 2015 through March 31, 2016</b>			
Total Dollar Value of Taps & Connections	9,166,512	3,689,864	12,856,375
Impact Fee Waivers/Exemptions	(1,254,122)	(556,050)	(1,810,172)
Net Impact Fees Collected	<u>\$ 7,912,390</u>	<u>\$ 3,133,814</u>	<u>\$ 11,046,204</u>
Interest Earnings	\$ 29,957	\$ 11,781	\$ 41,738
<b>Total Impact Fees Collected</b>	<b><u>\$ 7,942,347</u></b>	<b><u>\$ 3,145,595</u></b>	<b><u>\$ 11,087,942</u></b>

**INCEPTION TO DATE: June 20, 1990–March 31, 2016**

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, 2016 are shown below.

Impact Fees Collected	132,784,995	75,212,681	207,997,676
Interest Earnings	4,316,820	2,742,004	7,058,824
<b>Total Impact Fees Collected</b>	<b><u>\$ 137,101,815</u></b>	<b><u>\$ 77,954,685</u></b>	<b><u>\$ 215,056,500</u></b>
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	637,842	1,380,477
<b>Impact Fee Cash Balances</b>	<b><u>\$ 20,117,605</u></b>	<b><u>\$ 7,913,509</u></b>	<b><u>\$ 28,031,114</u></b>

**Application of Impact Fee Funds for Debt Defeasance**

FY 1992 thru 2011	\$ (35,418,846)	\$ (19,899,018)	\$ (55,317,864)
FY 2012			
FY 2013			
FY 2014			
FY 2014			
FY 2015	-	-	-
FYTD 2016	-	-	-
<b>TOTAL</b>	<b><u>\$ (35,418,846)</u></b>	<b><u>\$ (19,899,018)</u></b>	<b><u>\$ (55,317,864)</u></b>

**Application of Impact Fee Funds for Capital Projects**

FY 2002* thru 2011	\$ (35,506,672)	\$ (18,995,655)	\$ (54,502,327)
FY 2012	-	-	-
FY 2013	-	-	-
FY 2014	-	-	-
FY 2015	-	-	-
FYTD 2016	-	-	-
<b>TOTAL</b>	<b><u>\$ (35,506,672)</u></b>	<b><u>\$ (18,995,655)</u></b>	<b><u>\$ (54,502,327)</u></b>

**Application of Impact Fee Funds for Debt Service**

FY 2007** thru 2011	(28,501,328)	(22,084,345)	(50,585,673)
FY 2012	(3,000,000)	(1,300,000)	(4,300,000)
FY 2013	(3,000,000)	(1,800,000)	(4,800,000)
FY 2014	(6,000,000)	(3,600,000)	(9,600,000)
FY 2015	(6,300,000)	(3,000,000)	(9,300,000)
FYTD 2016	-	-	-
<b>TOTAL</b>	<b><u>\$ (46,801,328)</u></b>	<b><u>\$ (31,784,345)</u></b>	<b><u>\$ (78,585,673)</u></b>

\* The Utility restricted the use of collected Impact Fees for defeasance of outstanding revenue bonds until FY 2002, at which time the Utility's policy changed to allow Impact Fees to be used to fund certain major plant capacity improvements.

\*\* In FY 2007, management decided to use Impact Fee collections to pay debt service.

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

**City of Austin, Texas  
Austin Water Utility  
Fiscal Year to Date Impact Fee Collections, by Zone  
as of March 31, 2016**

DESCRIPTION	1st Qtr (FY) Oct–Dec 2015	2nd Qtr (FY) Jan–Mar 2016	3rd Qtr (FY) Apr–June 2016	4th Qtr (FY) July–Sept 2016	FYTD Total	FYTD Fee Units*
<b>Water Impact Fees</b>						
Wholesale Customers	\$ 13,500	\$ 60,250	\$ -	\$ -	\$ 73,750	47.0 **
DWPZ ETJ	91,400	140,150	-	-	231,550	76.5
DWPZ Inside	622,650	166,550	-	-	789,200	351.0
DDZ ETJ	908,850	1,070,150	-	-	1,979,000	486.0
DDZ Inside	1,606,590	1,777,900	-	-	3,384,490	1,572.0
Urban	625,375	693,900	-	-	1,319,275	891.0
CURE	106,125	29,000	-	-	135,125	159.0
<b>Gross Water Collections</b>	<b>\$ 3,974,490</b>	<b>\$ 3,937,900</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,912,390</b>	
Interest Earnings	\$ 10,970	\$ 18,987	\$ -	\$ -	\$ 29,957	
<b>Total Water</b>	<b>\$ 3,985,460</b>	<b>\$ 3,956,887</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,942,347</b>	<b>3,582.5</b>
<b>Wastewater Impact Fees</b>						
Wholesale Customers	\$ 245,700	\$ 21,000	\$ -	\$ -	\$ 266,700	194.5
DWPZ ETJ	35,800	56,600	-	-	92,400	54.5
DWPZ Inside	192,800	76,000	-	-	268,800	251.0
DDZ ETJ	313,700	400,200	-	-	713,900	397.0
DDZ Inside	547,120	675,900	-	-	1,223,020	1,200.5
Urban	236,481	274,238	-	-	510,719	820.0
CURE	43,275	15,000	-	-	58,275	137.5
<b>Gross Wastewater Collections</b>	<b>\$ 1,614,876</b>	<b>\$ 1,518,938</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,133,814</b>	
Interest Earnings	\$ 4,304	\$ 7,478	\$ -	\$ -	\$ 11,781	
<b>Total Wastewater</b>	<b>\$ 1,619,180</b>	<b>\$ 1,526,415</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,145,595</b>	<b>3,055.0</b>
<b>Combined Interest Earnings</b>	<b>\$ 15,273</b>	<b>\$ 26,465</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 41,738</b>	
<b>Combined Fee Collections</b>	<b>\$ 5,589,366</b>	<b>\$ 5,456,838</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,046,204</b>	
<b>TOTAL</b>	<b>\$ 5,604,640</b>	<b>\$ 5,483,302</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,087,942</b>	<b>6,637.5</b>

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

\*\* 38.5 units attributable to reconciliation that found payment had not been remitted for these units between 2012 and 2014.

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, 2016

DESCRIPTION	FY 2011-12 Oct-Sept	FY 2012-13 Oct-Sept	FY 2013-14 Oct-Sept	FY 2014-15 Oct-Sept	FYTD 2015-16 Oct-March	Inception to Date Total
<b>Water Impact Fees</b>						
Inside City Limits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,854,562
Outside City Limits	-	-	-	-	-	10,769,596
Wholesale Customers	190,643	141,600	325,600	37,700	73,750	10,010,180
DWPZ ETJ	180,700	331,850	286,100	405,400	231,550	2,889,723
DWPZ Inside	712,754	977,700	937,450	1,414,732	789,200	16,193,463
DDZ ETJ	358,200	611,400	802,650	2,603,700	1,979,000	10,654,271
DDZ Inside	1,741,350	2,056,850	3,477,417	5,820,040	3,384,490	32,439,730
Urban	852,086	1,078,263	792,983	2,400,688	1,319,275	11,181,619
CURE	118,350	197,800	193,900	686,125	135,125	1,791,850
<b>Gross Collections</b>	<b>\$ 4,154,082</b>	<b>\$ 5,395,463</b>	<b>\$ 6,816,100</b>	<b>\$ 13,368,384</b>	<b>\$ 7,912,390</b>	<b>\$ 132,784,995</b>
Interest Earnings	\$ 3,399	\$ 3,801	\$ 2,227	\$ 11,354	\$ 29,957	\$ 4,316,820
<b>Net Water Total</b>	<b>\$ 4,157,482</b>	<b>\$ 5,399,264</b>	<b>\$ 6,818,327</b>	<b>\$ 13,379,738</b>	<b>\$ 7,942,347</b>	<b>\$ 137,101,815</b>
<i>Cumulative Balance</i>	\$ 4,877,929	\$ 7,277,193	\$ 11,095,520	\$ 18,480,858	\$ 20,117,605	
Transfers from Impact Fee Funded Grants & Other	\$ -	\$ -	\$ 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)	(6,000,000)	(6,300,000)	-	(46,801,328)
<b>Water Balance After Transfers &amp; Defeasance</b>	<b>\$ 1,877,929</b>	<b>\$ 4,277,193</b>	<b>\$ 5,101,120</b>	<b>\$ 12,175,258</b>	<b>\$ 20,117,605</b>	<b>\$ 20,117,605</b>
<b>Wastewater Impact Fees</b>						
Inside City Limits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,684,681
Outside City Limits	-	-	-	(18,750)	-	5,601,025
Wholesale Customers	337,761	330,150	325,900	283,700	266,700	12,387,333
DWPZ ETJ	43,600	103,800	99,933	153,550	92,400	1,536,483
DWPZ Inside	470,663	559,450	521,986	609,900	268,800	9,881,662
DDZ ETJ	123,400	267,600	358,760	1,027,540	713,900	4,551,700
DDZ Inside	843,800	967,501	1,428,900	2,174,500	1,223,020	14,343,608
Urban	451,513	575,094	438,090	931,119	510,719	5,379,440
CURE	65,450	104,550	97,450	291,863	58,275	846,749
<b>Gross Collections</b>	<b>\$ 2,336,187</b>	<b>\$ 2,908,145</b>	<b>\$ 3,271,019</b>	<b>\$ 5,453,421</b>	<b>\$ 3,133,814</b>	<b>\$ 75,212,681</b>
Interest Earnings	\$ 2,537	\$ 2,704	\$ 1,130	\$ 4,751	\$ 11,781	\$ 2,742,004
<b>Net Wastewater Total</b>	<b>\$ 2,338,724</b>	<b>\$ 2,910,849</b>	<b>\$ 3,272,149</b>	<b>\$ 5,458,172</b>	<b>\$ 3,145,595</b>	<b>\$ 77,954,685</b>
<i>Cumulative Balance</i>	\$ 2,860,845	\$ 4,471,693	\$ 5,890,992	\$ 7,752,364	\$ 7,913,509	
Transfers from Impact Fee Funded Grants & Other	\$ -	\$ (52,850)	\$ 3,200	\$ 15,550	\$ -	\$ 637,842
Revenue Bond Defeasance	-	-	-	-	-	(19,899,018)
Transfers to CIP	-	-	-	-	-	(18,995,655)
Transfers to Debt Service	(1,300,000)	(1,800,000)	(3,600,000)	(3,000,000)	-	(31,784,345)
<b>Wastewater Balance After Transfers &amp; Defeasance</b>	<b>\$ 1,560,845</b>	<b>\$ 2,618,843</b>	<b>\$ 2,294,192</b>	<b>\$ 4,767,914</b>	<b>\$ 7,913,509</b>	<b>\$ 7,913,509</b>
<b>COMBINED SUMMARY</b>						
Cumulative Balance	7,738,774	11,748,886	16,986,512	26,233,222	28,031,114	
Transfers from Impact Fee Funded Grants & Other	-	(52,850)	8,800	9,950	-	
Revenue Bond Defeasance	-	-	-	-	-	
Transfers to CIP	-	-	-	-	-	
Transfers to Debt Service	(4,300,000)	(4,800,000)	(9,600,000)	(9,300,000)	-	
<b>Combined Balance After Transfers &amp; Defeasance</b>	<b>\$ 3,438,774</b>	<b>\$ 6,896,036</b>	<b>\$ 7,395,312</b>	<b>\$ 16,943,172</b>	<b>\$ 28,031,114</b>	

**City of Austin  
Austin Water Utility  
Impact Fee Report, by Zone  
Inception through March 31, 2016**

	FY 2011-12 Oct-Sept	FY 2012-13 Oct-Sept	FY 2013-14 Oct-Sept	FY 2014-15 Oct-Sept	FYTD 2015-16 Oct-March	Inception to Date Total
<b>INSIDE CITY LIMITS</b>						
Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,854,562
Urban, CURE	970,436	1,276,063	986,883	3,086,813	1,454,400	12,973,469
DWPZ inside, DDZ inside	2,454,104	3,034,550	4,414,867	7,234,772	4,173,690	48,633,193
<i>Total Inside Water</i>	<i>\$ 3,424,540</i>	<i>\$ 4,310,613</i>	<i>\$ 5,401,750</i>	<i>\$ 10,321,584</i>	<i>\$ 5,628,090</i>	<i>\$ 98,461,224</i>
Wastewater	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,684,681
Urban, CURE	516,963	679,644	535,540	1,222,981	568,994	6,226,189
DWPZ inside, DDZ inside	1,314,463	1,526,951	1,950,886	2,784,400	1,491,820	24,225,270
<i>Total Inside Wastewater</i>	<i>\$ 1,831,426</i>	<i>\$ 2,206,595</i>	<i>\$ 2,486,426</i>	<i>\$ 4,007,381</i>	<i>\$ 2,060,814</i>	<i>\$ 51,136,140</i>
<b>Total Inside City Impact Fees</b>	<b>\$ 5,255,966</b>	<b>\$ 6,517,207</b>	<b>\$ 7,888,177</b>	<b>\$ 14,328,965</b>	<b>\$ 7,688,904</b>	<b>\$ 149,597,365</b>
<b>OUTSIDE CITY LIMITS</b>						
Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,769,596
Wholesale	190,643	141,600	325,600	37,700	73,750	10,010,180
DWPZ ETJ, DDZ ETJ	538,900	943,250	1,088,750	3,009,100	2,210,550	13,543,994
<i>Total Outside Water</i>	<i>\$ 729,542</i>	<i>\$ 1,084,850</i>	<i>\$ 1,414,350</i>	<i>\$ 3,046,800</i>	<i>\$ 2,284,300</i>	<i>\$ 34,323,771</i>
Wastewater	\$ -	\$ -	\$ -	\$ (18,750)	\$ -	\$ 5,601,025
Urban, CURE	337,761	330,150	325,900	283,700	266,700	12,387,333
DWPZ inside, DDZ inside	167,000	371,400	458,693	1,181,090	806,300	6,088,183
<i>Total Outside Wastewater</i>	<i>\$ 504,761</i>	<i>\$ 701,550</i>	<i>\$ 784,593</i>	<i>\$ 1,446,040</i>	<i>\$ 1,073,000</i>	<i>\$ 24,076,541</i>
<b>Total Outside City Impact Fees</b>	<b>\$ 1,234,304</b>	<b>\$ 1,786,400</b>	<b>\$ 2,198,943</b>	<b>\$ 4,492,840</b>	<b>\$ 3,357,300</b>	<b>\$ 58,400,311</b>
<b>INTEREST</b>						
Water Interest	\$ 3,399	\$ 3,801	\$ 2,227	\$ 11,354	\$ 29,957	\$ 4,316,820
Wastewater Interest	2,537	2,704	1,130	4,751	11,781	2,742,004
<i>Total Interest</i>	<i>\$ 5,936</i>	<i>\$ 6,505</i>	<i>\$ 3,356</i>	<i>\$ 16,105</i>	<i>\$ 41,738</i>	<i>\$ 7,017,086</i>
<b>Total Inside and Outside City Impact Fees &amp; Interest</b>	<b>\$ 6,496,205</b>	<b>\$ 8,310,112</b>	<b>\$ 10,090,476</b>	<b>\$ 18,837,910</b>	<b>\$ 11,087,942</b>	<b>\$ 215,014,762</b>
<b>SUMMARY</b>						
Total Inside & Outside City Impact Fees	\$ 6,490,269	\$ 8,303,607	\$ 10,087,119	\$ 18,821,805	\$ 11,046,204	\$ 207,997,676
Total Interest	5,936	6,505	3,356	16,105	41,738	7,058,824
Transfers from Impact Fee Funded Grants & Other Adjustments	-	(52,850)	8,800	9,950	-	1,380,477
Revenue Bond Defeasance	-	-	-	-	-	(55,317,864)
Transfers to CIP	-	-	-	-	-	(54,502,327)
Transfers to Debt Service	(4,300,000)	(4,800,000)	(9,600,000)	(9,300,000)	-	(78,585,673)
<b>TOTAL</b>	<b>\$ 2,196,205</b>	<b>\$ 3,457,262</b>	<b>\$ 499,276</b>	<b>\$ 9,547,860</b>	<b>\$ 11,087,942</b>	<b>\$ 28,031,114</b>

**City of Austin, Texas  
Austin Water Utility  
Impact Fee Collections and Units, for MUD and Wholesale Customers  
as of March 31, 2016**

**1st QTR (FY)  
Oct–Dec 2015**

Date	Customer	CRF Unit	Water Fees	Wastewater Fees	Water Units	Wastewater Units
10/15/15	Travis County WCID 17	9950	\$ -	\$ 141,400.00	0.0	101.0
10/15/15	Southwest Water (Windermere)	9952	\$ 13,500.00	\$ -	7.5	0.0
11/23/15	Travis County WCID 17	9950	\$ -	\$ 4,200.00	0.0	3.0
12/21/15	Travis County WCID 17	9950	\$ -	\$ 100,100.00	0.0	71.5
<b>1st Quarter Total</b>			<b>\$ 13,500.00</b>	<b>\$ 245,700.00</b>	<b>7.5</b>	<b>175.5</b>

**2nd QTR (FY)  
Jan–Mar 2016**

Date	Customer	CRF Unit	Water Fees	Wastewater Fees	Water Units	Wastewater Units
01/01/16	City of West Lake Hills	9951	\$ -	\$ 5,600.00	0.0	8.0
01/26/16	City of Manor	9954	\$ -	\$ 4,900.00	0.0	3.5
02/02/16	Village of San Leanna	9968	\$ 2,500.00	\$ -	1.0	0.0
02/04/16	City of West Lake Hills	9951	\$ -	\$ 2,800.00	0.0	2.0
02/12/16	Travis County WCID 17	9950	\$ -	\$ 1,400.00	0.0	1.0
02/24/16	Rivercrest	9970	\$ 21,000.00	\$ -	14.0	0.0
02/24/16	Rivercrest	9970	\$ 36,750.00	\$ -	24.5	0.0
03/21/16	Travis County WCID 17	9950	\$ -	\$ 6,300.00	0.0	4.5
<b>2nd Quarter Total</b>			<b>\$ 60,250.00</b>	<b>\$ 21,000.00</b>	<b>39.5</b>	<b>19.0</b>

**MUD and Wholesale Summary Section**

	Water Fees	Wastewater Fees	Combined Fee Total	Water Units	Wastewater Units	Combined Unit Total
<b>Current Six Month Total</b>	\$ 73,750	\$ 266,700	\$ 340,450	47.0	194.5	241.5
<b>Previous Six Month Total</b>	\$ 21,600	\$ 80,700	\$ 102,300	12.5	59.5	72.0
<b>12-Month Total</b>	\$ 95,350	\$ 347,400	\$ 442,750	59.5	254.0	313.5

City of Austin, Texas  
Austin Water Utility  
Summary of Impact Fee Waivers/Exemptions, by Type\*  
October 1, 2015 through March 31, 2016

Type of Waiver/Exemption	Waiver/Exemption Dollar Value			Waiver/Exemption Unit Equivalent	
	Water	Wastewater	Combined Total	Water	Wastewater
1. LDC** 25-9-347 Ordinance 20051103-032 Affordable Housing 1,500 units/year	\$ 1,064,103.00	\$ 455,550.00	\$ 1,519,653.00	360.5	358.0
2. LDC Section 25-9-341(A) Tap for fire protection only Old Ref: 13-3A-10(e)	36,573.56	19,200.00	55,773.56	99.5	91.0
3. LDC Section 25-9-341(D)(2) Duplex Reconnect/Exchange Old Ref: 13-3A-10(f)	-	-	-	0.0	0.0
4. LDC Section 25-9-344(B) and 25-9-345(B) Annexed property-2 year waiver Old Ref: 13-3A-10(h)	-	18,600.00	18,600.00	0.0	46.5
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 <sup>(1)</sup>	-	-	-	0.0	0.0
11. EX-0004 Council Approved Exemptions <sup>(2)</sup>	132,400.00	57,900.00	190,300.00	41.5	37.0
12. EX-0005 Stratus Properties <sup>(3)</sup>	-	-	-	0.0	0.0
13. EX-0006 Austin Water Construction Projects	2,045.10	-	2,045.10	5.0	0.0
14. EX-0007 Stratus/SMART Housing <sup>(4)</sup>	-	-	-	0.0	0.0
15. EX-0009 Senate Bill 883 School Waivers	19,000.00	4,800.00	23,800.00	36.0	16.0
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
<b>TOTAL</b>	<b>\$ 1,254,121.66</b>	<b>\$ 556,050.00</b>	<b>\$ 1,810,171.66</b>	<b>542.5</b>	<b>548.5</b>

\* 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 2012</u>		<u>FY 2013</u>		<u>FY 2014</u>		<u>FY 2015</u>		<u>FYTD 2016</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>	<u>Mar-16</u>	<u>Sep-16</u>
Affordable Housing	131,075	190,613	264,763	317,800	297,600	1,102,025	234,075	1,065,813	1,064,103	
EX-0007: Stratus/Smart Housing	-	-	-	-	-	-	-	-	-	-
<b>Affordable Housing</b>	<b>\$ 131,075</b>	<b>\$ 190,613</b>	<b>\$ 264,763</b>	<b>\$ 317,800</b>	<b>\$ 297,600</b>	<b>\$ 1,102,025</b>	<b>\$ 234,075</b>	<b>\$ 1,065,813</b>	<b>\$ 1,064,103</b>	<b>\$ -</b>
Section 25-9-345(B): Annexed–2 yr waiver	18,000	18,000	3,750	7,500	5,250	1,500	-	700	-	
Ordinance 980122-C: Annexed–10 yr waiver	-	-	-	-	-	-	-	-	-	
Water Well Annexation	6,000	3,000	2,250	1,500	1,500	3,000	-	-	-	
<b>Annexation</b>	<b>\$ 24,000</b>	<b>\$ 21,000</b>	<b>\$ 6,000</b>	<b>\$ 9,000</b>	<b>\$ 6,750</b>	<b>\$ 4,500</b>	<b>\$ -</b>	<b>\$ 700</b>	<b>\$ -</b>	<b>\$ -</b>
EX-0003: LUE Assignment	-	-	-	1,500	-	-	-	-	-	
EX-0004: Council Approved Exemptions	132,450	138,750	419,450	166,400	94,900	146,615	205,215	127,600	132,400	
EX-0005: Stratus Properties	52,050	59,600	21,000	19,385	9,946	24,294	-	-	-	
<b>Council Developer Agreements</b>	<b>\$ 184,500</b>	<b>\$ 198,350</b>	<b>\$ 440,450</b>	<b>\$ 187,285</b>	<b>\$ 104,846</b>	<b>\$ 170,909</b>	<b>\$ 205,215</b>	<b>\$ 127,600</b>	<b>\$ 132,400</b>	<b>\$ -</b>
Section 25-9-341(B): State of TX Property	20,600	9,600	36,000	76,500	3,750	5,600	-	3,000	-	
EX-0006: Austin Water Construction Projects	-	9,750	825,000	-	-	-	-	-	2,045	
EX-0009: School Waivers	-	17,100	-	2,000	-	16,600	-	-	19,000	
Section 25-9-346: City-Supported Community Gardens	-	-	510	2,010	-	1,138	-	2,621	-	
<b>Government</b>	<b>\$ 20,600</b>	<b>\$ 36,450</b>	<b>\$ 861,510</b>	<b>\$ 80,510</b>	<b>\$ 3,750</b>	<b>\$ 23,338</b>	<b>\$ -</b>	<b>\$ 5,621</b>	<b>\$ 21,045</b>	<b>\$ -</b>
Fire Protection Tap	3,900	-	-	1,950	15,450	13,400	38,050	100,150	36,574	
Section 25-9-341(C): CDBG Funding	-	-	-	-	-	-	-	-	-	
Master Meter Exemption	-	-	-	352,000	-	-	-	-	-	
Duplex Reconnect/Exchange	-	-	-	-	-	1,300	2,300	600	-	
Second Sewer Tap	-	-	-	-	-	-	-	-	-	
<b>Other Waivers</b>	<b>\$ 3,900</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 353,950</b>	<b>\$ 15,450</b>	<b>\$ 14,700</b>	<b>\$ 40,350</b>	<b>\$ 100,750</b>	<b>\$ 36,574</b>	<b>\$ -</b>
<b>Total Water Waivers/Exemptions</b>	<b>\$ 364,075</b>	<b>\$ 446,413</b>	<b>\$ 1,572,723</b>	<b>\$ 948,545</b>	<b>\$ 428,396</b>	<b>\$ 1,315,472</b>	<b>\$ 479,640</b>	<b>\$ 1,300,484</b>	<b>\$ 1,254,122</b>	<b>\$ -</b>
<b>Water Impact Fees Collected</b>	<b>\$ 1,752,867</b>	<b>\$ 2,401,215</b>	<b>\$ 2,561,513</b>	<b>\$ 2,833,950</b>	<b>\$ 2,601,550</b>	<b>\$ 4,214,550</b>	<b>\$ 5,422,425</b>	<b>\$ 7,945,959</b>	<b>\$ 7,912,390</b>	<b>\$ -</b>
<b>Total Fees and Waivers/Exemptions</b>	<b>\$ 2,116,942</b>	<b>\$ 2,847,628</b>	<b>\$ 4,134,236</b>	<b>\$ 3,782,495</b>	<b>\$ 3,029,946</b>	<b>\$ 5,530,022</b>	<b>\$ 5,902,065</b>	<b>\$ 9,246,443</b>	<b>\$ 9,166,512</b>	<b>\$ -</b>
% Waivers/Exemptions	17.2%	15.7%	38.0%	25.1%	14.1%	23.8%	8.1%	14.1%	13.7%	



## Summary of Wastewater Impact Fee Collections and Waivers/Exemptions

<u>Type of Waiver/Exemption</u>	<u>FY 2012</u>		<u>FY 2013</u>		<u>FY 2014</u>		<u>FY 2015</u>		<u>FYTD 2016</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>	<u>Mar-16</u>	<u>Sep-16</u>
Affordable Housing	78,725	110,813	158,300	191,456	180,900	489,088	116,069	464,469	455,550	
EX-0007: Stratus/Smart Housing	-	-	-	-	-	-	-	-	-	-
<b>Affordable Housing</b>	<b>\$ 78,725</b>	<b>\$ 110,813</b>	<b>\$ 158,300</b>	<b>\$ 191,456</b>	<b>\$ 180,900</b>	<b>\$ 489,088</b>	<b>\$ 116,069</b>	<b>\$ 464,469</b>	<b>\$ 455,550</b>	<b>\$ -</b>
Section 25-9-345(B): Annexed–2 yr waiver	1,200	8,800	37,800	17,200	12,600	30,200	10,000	3,200	18,600	
Ordinance 980122-C: Annexed–10 yr waiver	-	-	-	-	-	-	-	-	-	
Water Well Annexation	-	-	-	-	-	-	-	-	-	
<b>Annexation</b>	<b>\$ 1,200</b>	<b>\$ 8,800</b>	<b>\$ 37,800</b>	<b>\$ 17,200</b>	<b>\$ 12,600</b>	<b>\$ 30,200</b>	<b>\$ 10,000</b>	<b>\$ 3,200</b>	<b>\$ 18,600</b>	<b>\$ -</b>
EX-0003: LUE Assignment	-	-	-	1,200	-	-	-	-	-	
EX-0004: Council Approved Exemptions	82,800	73,800	72,382	94,800	55,200	84,600	101,000	67,000	57,900	
EX-0005: Stratus Properties	30,600	37,100	35,847	12,600	7,200	9,000	-	-	-	
<b>Council Developer Agreements</b>	<b>\$ 113,400</b>	<b>\$ 110,900</b>	<b>\$ 108,229</b>	<b>\$ 108,600</b>	<b>\$ 62,400</b>	<b>\$ 93,600</b>	<b>\$ 101,000</b>	<b>\$ 67,000</b>	<b>\$ 57,900</b>	<b>\$ -</b>
Section 25-9-341(B): State of TX Property	6,400	2,800	-	60,000	3,000	-	-	2,000	-	
EX-0006: Austin Water Construction Projects	-	-	462,000	-	-	-	-	-	-	
EX-0009: School Waivers	-	6,400	-	5,250	-	6,400	-	-	4,800	
Section 25-9-346: City-Supported Community Gardens	-	-	-	-	-	-	-	-	-	
<b>Government</b>	<b>\$ 6,400</b>	<b>\$ 9,200</b>	<b>\$ 462,000</b>	<b>\$ 65,250</b>	<b>\$ 3,000</b>	<b>\$ 6,400</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>\$ 4,800</b>	<b>\$ -</b>
Fire Protection Tap	2,800	-	-	1,200	9,250	8,300	17,700	45,700	19,200	
Section 25-9-341(C): CDBG Funding	-	-	-	-	-	-	-	-	-	
Master Meter Exemption	-	-	-	192,000	-	-	-	-	-	
Duplex Reconnect/Exchange	-	-	-	-	-	400	2,200	400	-	
Second Sewer Tap	-	-	-	-	-	400	-	-	-	
<b>Other Waivers</b>	<b>\$ 2,800</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 193,200</b>	<b>\$ 9,250</b>	<b>\$ 9,100</b>	<b>\$ 19,900</b>	<b>\$ 46,100</b>	<b>\$ 19,200</b>	<b>\$ -</b>
<b>Total Wastewater Waivers/Exemptions</b>	<b>\$ 202,525</b>	<b>\$ 239,713</b>	<b>\$ 766,329</b>	<b>\$ 575,706</b>	<b>\$ 268,150</b>	<b>\$ 628,388</b>	<b>\$ 246,969</b>	<b>\$ 582,769</b>	<b>\$ 556,050</b>	<b>\$ -</b>
<b>Wastewater Impact Fees Collected</b>	<b>\$ 1,019,236</b>	<b>\$ 1,316,951</b>	<b>\$ 1,409,701</b>	<b>\$ 1,498,444</b>	<b>\$ 1,217,020</b>	<b>\$ 2,053,999</b>	<b>\$ 2,367,871</b>	<b>\$ 3,085,550</b>	<b>\$ 3,133,814</b>	<b>\$ -</b>
<b>Total Fees and Waivers/Exemptions</b>	<b>\$ 1,221,761</b>	<b>\$ 1,556,664</b>	<b>\$ 2,176,030</b>	<b>\$ 2,074,150</b>	<b>\$ 1,485,170</b>	<b>\$ 2,682,387</b>	<b>\$ 2,614,840</b>	<b>\$ 3,668,319</b>	<b>\$ 3,689,864</b>	<b>\$ -</b>
% Waivers/Exemptions	16.6%	15.4%	35.2%	27.8%	18.1%	23.4%	9.4%	15.9%	15.1%	