

**City of Austin, Texas**  
**Austin Water**  
**Semi-Annual Impact Fee Collections Report**  
October 1, 2017 through March 31, 2018



City of Austin | Austin Water  
P.O. Box 1088 Austin, TX 78767  
AustinWater.org

## MEMORANDUM

**To:** Martin Tower, P.E., Supervising Engineer, Austin Water  
**From:** Christina Romero, MSA, Financial Manager II, Austin Water  
**Date:** October 12, 2018  
**Subject:** Semi-Annual Impact Fee Collections Report October 1, 2017 to March 31, 2018

The Semi-Annual Impact Fee Collections Report as of March 31, 2018 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 \$79,625 higher than the amount collected during the October through March reporting period a year prior; wastewater fees collected were \$68,526 higher than those collected during the same period one year ago. Interest earnings for the six-month period equaled \$233,751.

The combined utility impact fees collected, plus interest, during the six-month period totaled \$14,203,417. Of this total, \$10,212,962 was for water and \$3,990,455 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, 2018, equal \$273,432,909. Of this total, \$179,402,048 was collected for water and \$94,030,861 was collected for wastewater.

As of March 31, 2018, the cash balances in the water and wastewater impact fee funds were \$34,067,917 and \$12,139,605 respectively, for a combined total of \$46,207,522.

Please let me know if you have any questions or need additional information. I can be reached at 512-972-0122.

**Cc:** Greg Meszaros, Director  
David Anders, Assistant Director, Financial Services  
Joseph Gonzales, CPA, Financial Manager III, Financial Management Division  
Lora Schneider, CPA, Financial Manager II, Consumer Services Division  
Jonathan Orenstein, Manager, Consumer Services Division  
Teresa Lutes, P.E., Managing Engineer, Systems Planning Division

Attachment: Semi-Annual Impact Fee Collections Report

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 Water and Wastewater.

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 is 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, Water, and Wastewater, detailing fee collection and interest earnings. These charts report data by fiscal year. Charts 4 and 5 (pages 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 (pages 6 and 7) 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 8: Impact Fee Collections Summary

- Current Six Month Period
- Inception to Date

Page 9: Fiscal Year to Date Impact Fee Collections, by Zone

Page 10: Impact Fee Report by Fund, Inception through March 31, 2018

Page 11: Impact Fee Report by Zone, Inception through March 31, 2018

Page 12: Impact Fee Collections and Units, for MUD and Wholesale Customers

Page 13: 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

Chart 1: Combined Utility Impact Fee Collections

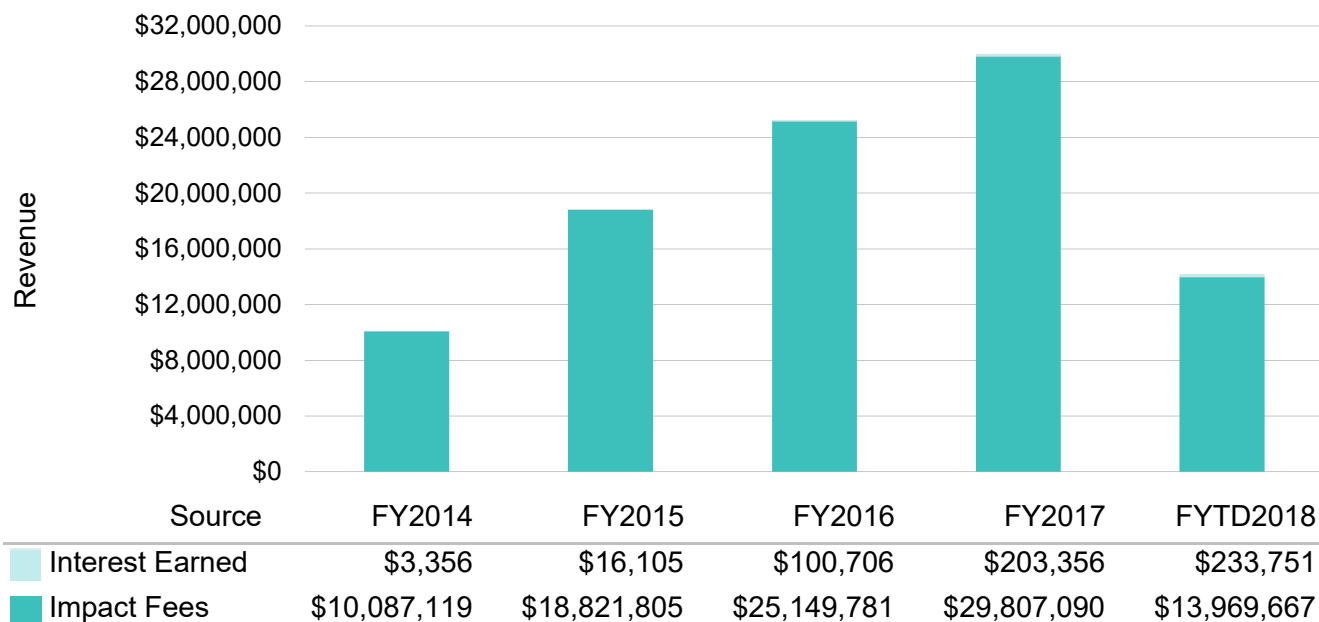


Chart 2: Water Impact Fee Collections

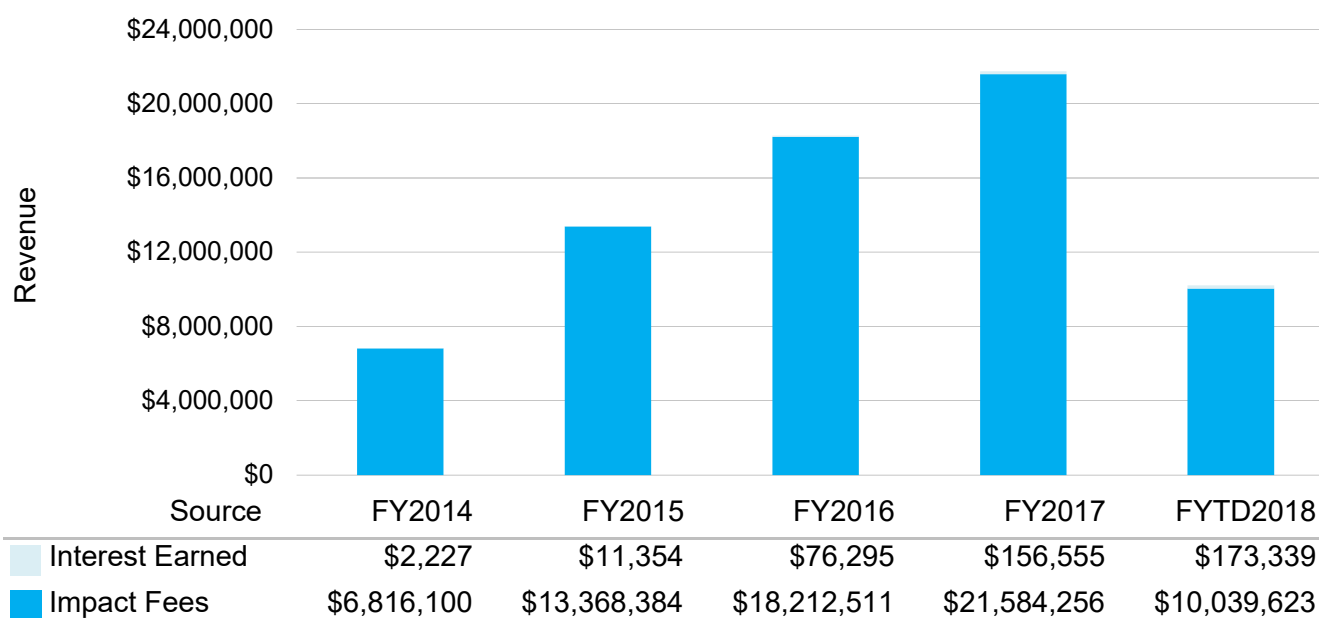


Chart 3: Wastewater Impact Fee Collections

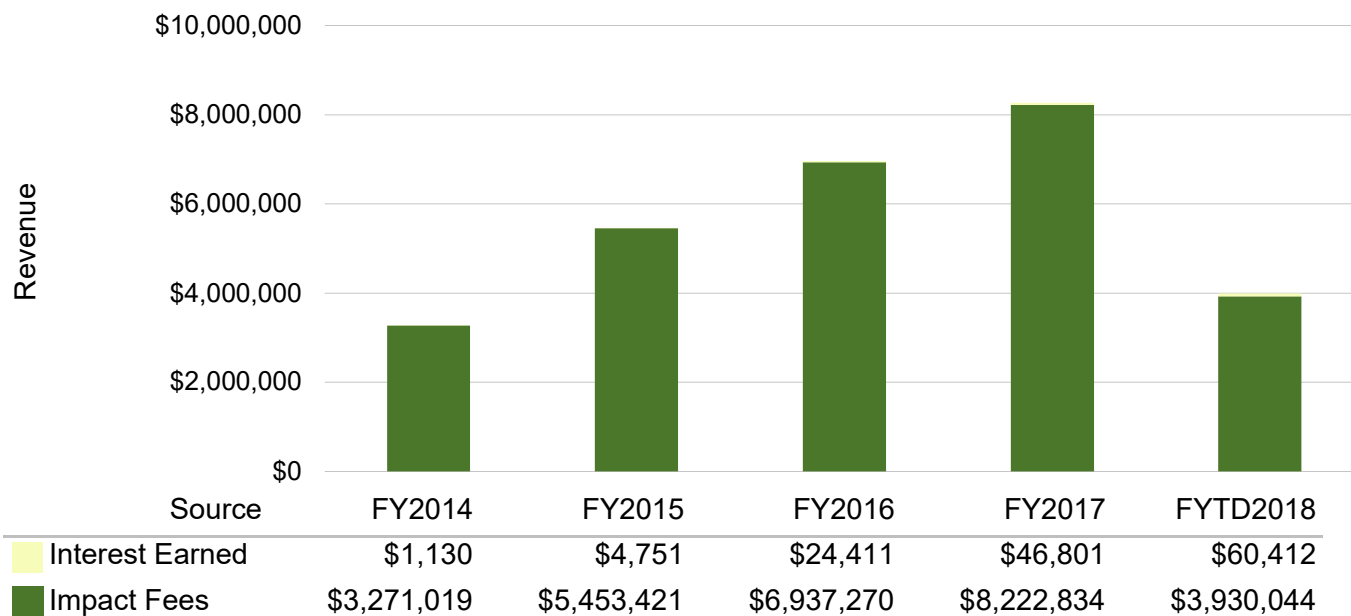
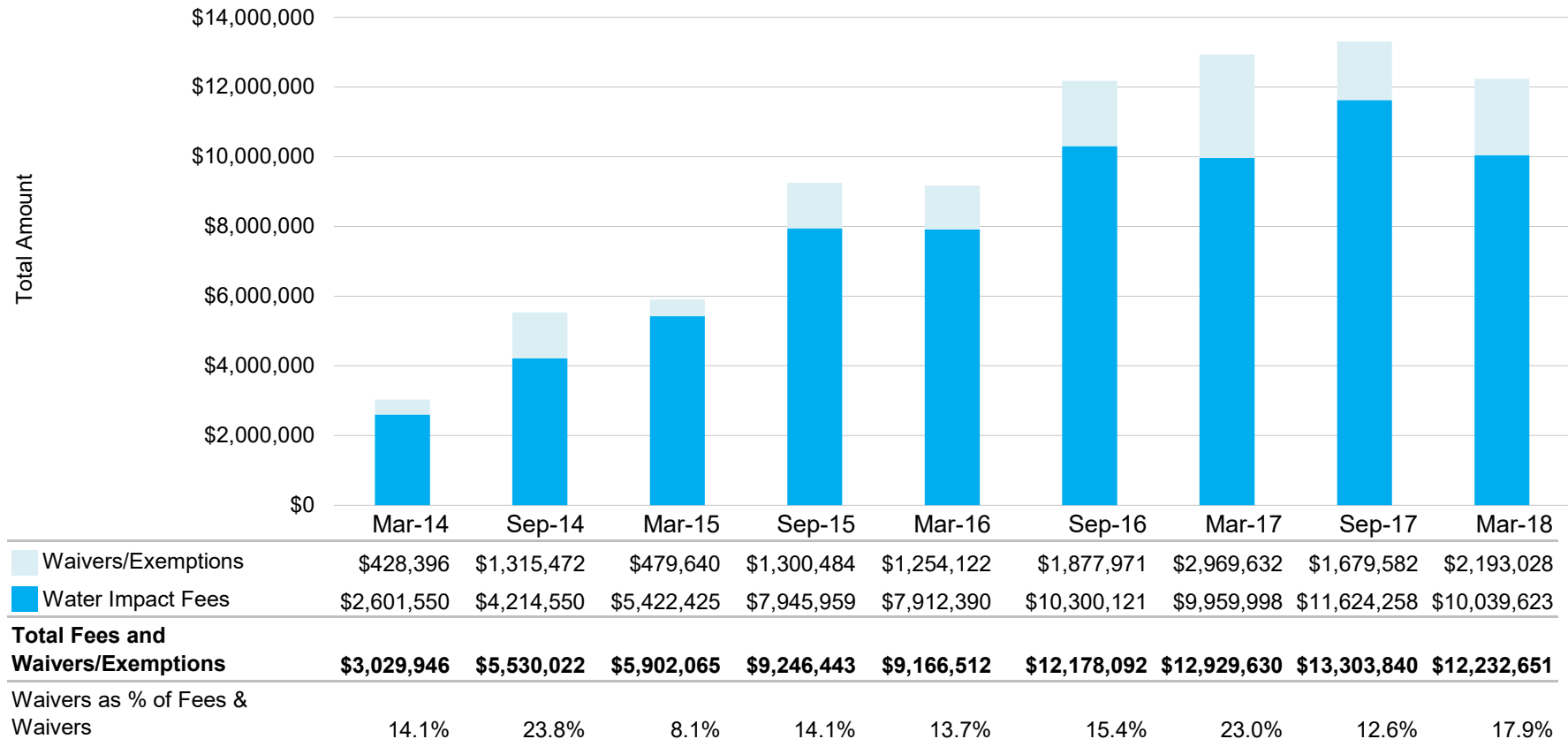


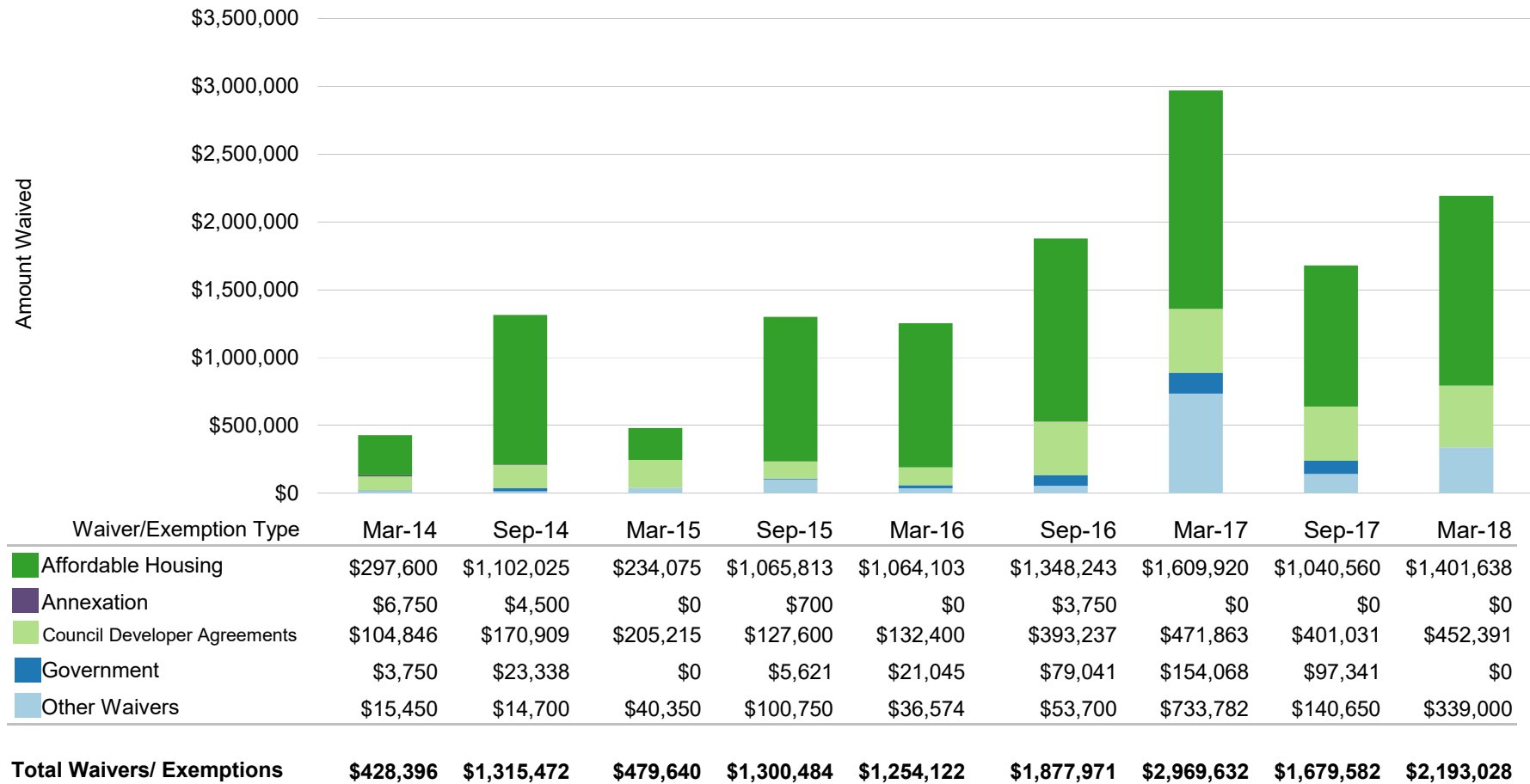
Chart 4: Water Impact Fees and Waivers/Exemptions



# Semi-Annual Impact Fee Collections Report

October 1, 2017 through March 31, 2018

Chart 5: Water Impact Fee Waivers/Exemptions by Type



# Semi-Annual Impact Fee Collections Report

October 1, 2017 through March 31, 2018

Chart 6: Wastewater Impact Fees and Waivers/Exemptions

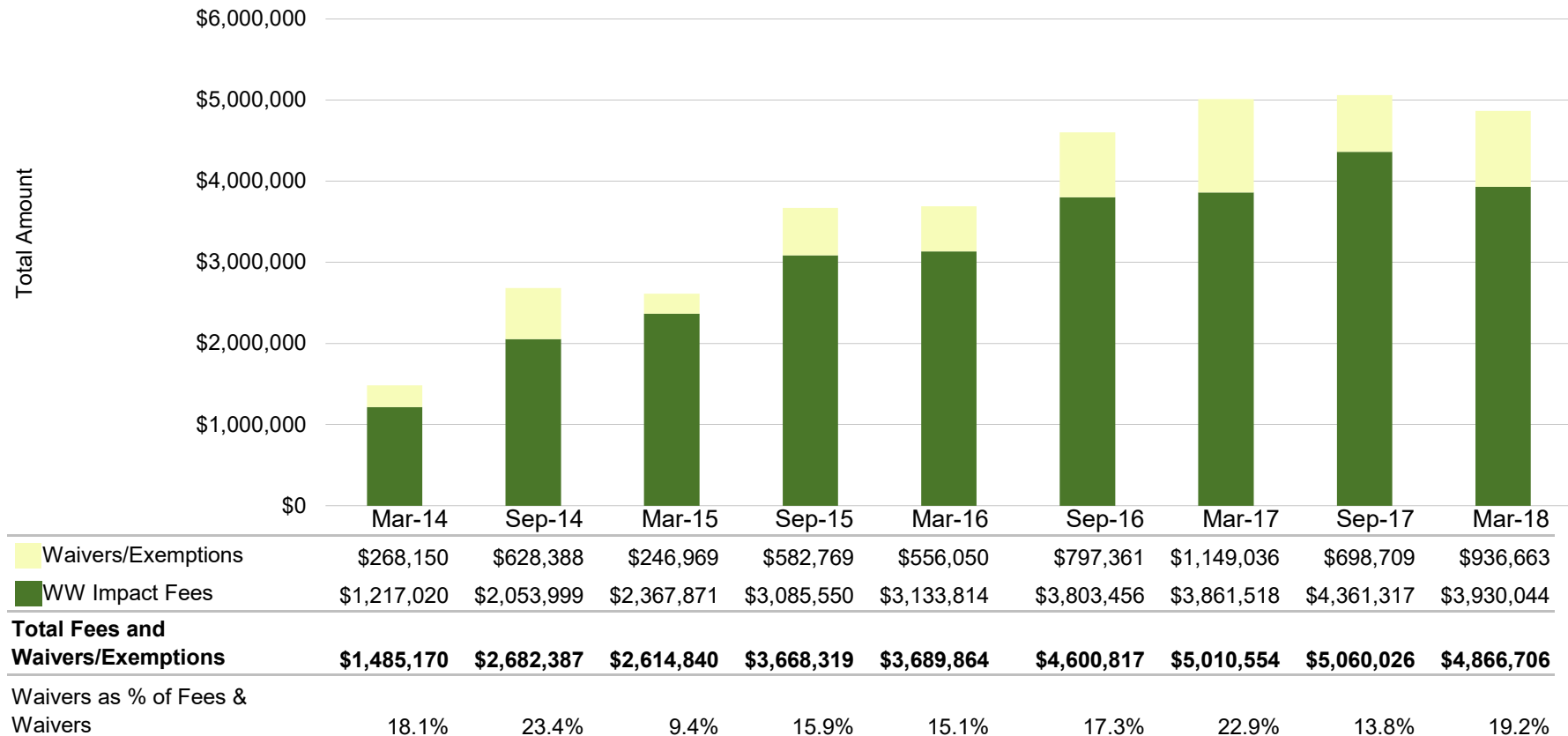
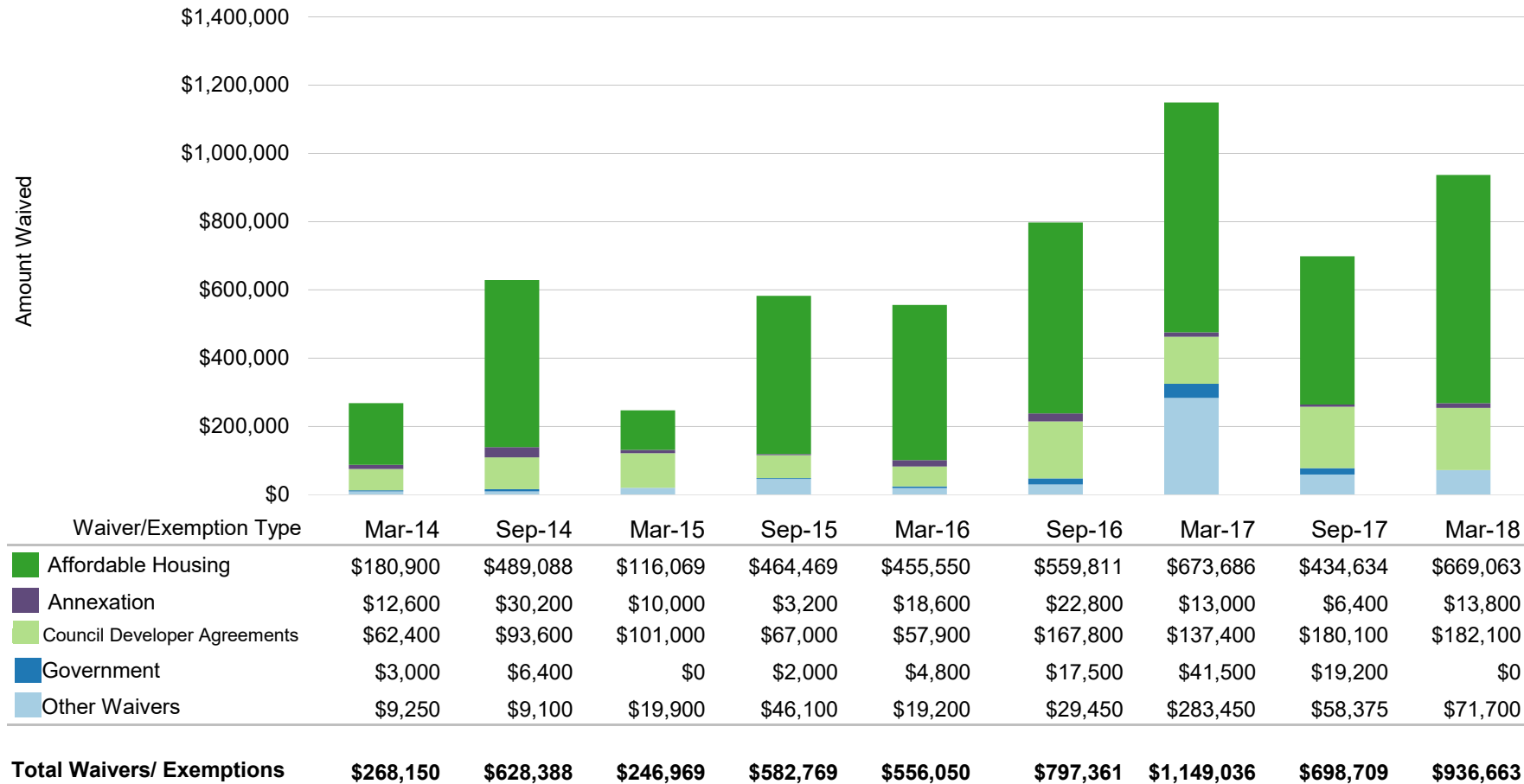




Chart 7: Wastewater Impact Fee Waivers/Exemptions by Type



**City of Austin, Texas**  
**Austin Water**  
**Impact Fee Collections Summary**  
**as of March 31, 2018**

Description	Water	Wastewater	Total
<b>CURRENT SIX MONTH PERIOD: October 1, 2017 through March 31, 2018</b>			
Total Dollar Value of Taps & Connections	12,232,651	4,866,706	17,099,357
Impact Fee Waivers/Exemptions	(2,193,028)	(936,663)	(3,129,691)
Net Impact Fees Collected	<u>\$ 10,039,623</u>	<u>\$ 3,930,044</u>	<u>\$ 13,969,667</u>
Interest Earnings	<u>\$ 173,339</u>	<u>\$ 60,412</u>	<u>\$ 233,751</u>
<b>Total Impact Fees Collected</b>	<b><u>\$ 10,212,962</u></b>	<b><u>\$ 3,990,455</u></b>	<b><u>\$ 14,203,417</u></b>

**INCEPTION TO DATE: June 20, 1990–March 31, 2018**

Total Impact Fees collected by the City of Austin since the adoption of the current Impact Fee Ordinance from June 1990 (19900607-F) to-date are shown below.

Impact Fees Collected	174,708,995	91,169,015	265,878,010
Interest Earnings	4,693,053	2,861,846	7,554,899
<b>Total Impact Fees Collected</b>	<b><u>\$ 179,402,048</u></b>	<b><u>\$ 94,030,861</u></b>	<b><u>\$ 273,432,909</u></b>
Used for Debt Defeasance	(63,768,766)	(31,749,098)	(95,517,864)
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>\$ 34,067,917</u></b>	<b><u>\$ 12,139,605</u></b>	<b><u>\$ 46,207,522</u></b>

**Application of Impact Fee Funds for Debt Defeasance by Fiscal Year**

FY 1992 thru 2013	\$ (35,418,846)	\$ (19,899,018)	\$ (55,317,864)
FY 2014	-	-	-
FY 2015	-	-	-
FY 2016	(10,921,349)	(7,278,651)	(18,200,000)
FY 2017	(17,428,571)	(4,571,429)	(22,000,000)
FY 2018	-	-	-
<b>TOTAL</b>	<b><u>\$ (63,768,766)</u></b>	<b><u>\$ (31,749,098)</u></b>	<b><u>\$ (95,517,864)</u></b>

**Application of Impact Fee Funds for Capital Projects by Fiscal Year**

FY 2002* thru 2013	\$ (35,506,672)	\$ (18,995,655)	\$ (54,502,327)
FY 2014	-	-	-
FY 2015	-	-	-
FY 2016	-	-	-
FY 2017	-	-	-
FY 2018	-	-	-
<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 by Fiscal Year**

FY 2007** thru 2013	\$ (34,501,328)	\$ (25,184,345)	\$ (59,685,673)
FY 2014	(6,000,000)	(3,600,000)	(9,600,000)
FY 2015	(6,300,000)	(3,000,000)	(9,300,000)
FY 2016	-	-	-
FY 2017	-	-	-
FY 2018	-	-	-
<b>TOTAL</b>	<b><u>\$ (46,801,328)</u></b>	<b><u>\$ (31,784,345)</u></b>	<b><u>\$ (78,585,673)</u></b>

\* AW restricted the use of collected Impact Fees for defeasance of outstanding revenue bonds until FY 2002, at which time the AW'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  
Fiscal Year to Date Impact Fee Collections, by Zone  
as of March 31, 2018**

*Purpose: To show fiscal year to date impact fee collections by fund and development zone type.*

DEVELOPMENT ZONE	1st Qtr (FY) Oct–Dec 2017	2nd Qtr (FY) Jan–Mar 2018	3rd Qtr (FY) Apr–June 2018	4th Qtr (FY) July–Sept 2018	FY Total	FY Fee Units*
<b>Water Impact Fees</b>						
Wholesale Customers	\$ 37,800	\$ 8,750	\$ -	\$ -	\$ 46,550	13.5
DWPZ ETJ	23,900	9,550	-	-	33,450	620.5
DWPZ Inside	462,750	201,550	-	-	664,300	436.5
DDZ ETJ	1,329,900	1,129,182	-	-	2,459,082	28.0
DDZ Inside	2,366,685	2,336,730	-	-	4,703,416	1,655.5
Urban	634,438	1,390,188	-	-	2,024,625	1,655.5
CURE	78,250	29,950	-	-	108,200	269.0
<b>Gross Water Collections</b>	<b>\$ 4,933,723</b>	<b>\$ 5,105,900</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,039,623</b>	
Interest Earnings	\$ 73,512	\$ 99,827	\$ -	\$ -	\$ 173,339	
<b>Total Water</b>	<b>\$ 5,007,235</b>	<b>\$ 5,205,727</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,212,962</b>	<b>4,678.5</b>
<b>Wastewater Impact Fees</b>						
Wholesale Customers	\$ 17,400	\$ 15,400	\$ -	\$ -	\$ 32,800	18.5
DWPZ ETJ	5,300	2,050	-	-	7,350	10.5
DWPZ Inside	181,100	112,200	-	-	293,300	392.0
DDZ ETJ	482,600	381,000	-	-	863,600	546.0
DDZ Inside	894,619	967,300	-	-	1,861,919	1,594.5
Urban	263,163	551,363	-	-	814,525	1,480.5
CURE	42,450	14,100	-	-	56,550	251.5
<b>Gross Wastewater Collections</b>	<b>\$ 1,886,631</b>	<b>\$ 2,043,413</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,930,044</b>	
Interest Earnings	\$ 25,338	\$ 35,073	\$ -	\$ -	\$ 60,412	
<b>Total Wastewater</b>	<b>\$ 1,911,969</b>	<b>\$ 2,078,486</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,990,455</b>	<b>4,293.5</b>
<b>Combined Interest Earnings</b>	<b>\$ 98,850</b>	<b>\$ 134,900</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 233,751</b>	
<b>Combined Fee Collections</b>	<b>\$ 6,820,354</b>	<b>\$ 7,149,313</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,969,667</b>	
<b>TOTAL</b>	<b>\$ 6,919,204</b>	<b>\$ 7,284,213</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,203,417</b>	<b>8,972.0</b>

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

DWPZ: Drinking Water Protection Zone

DDZ: Desired Development Zone

ETJ: Extraterritorial Jurisdiction

CURE: Central Urban Redevelopment Combined District

**City of Austin, Texas**  
**Austin Water**  
**Impact Fee Report, by Fund**  
**Inception through March 31, 2018**

*Purpose: To show five fiscal years of impact fee collections by fund and development zone type with inception to date totals.*

DEVELOPMENT ZONE	FY 2013-14 Oct-Sept	FY 2014-15 Oct-Sept	FY 2015-16 Oct-Sept	FY 2016-17 Oct-Sept	FYTD 2017-18 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	325,600	37,700	136,250	76,500	46,550	10,195,730
DWPZ ETJ	286,100	405,400	307,950	42,050	33,450	3,041,623
DWPZ Inside	937,450	1,414,732	1,299,800	1,639,400	664,300	19,007,763
DDZ ETJ	802,650	2,603,700	3,881,350	3,620,030	2,459,082	18,635,734
DDZ Inside	3,477,417	5,820,040	9,638,223	11,783,872	4,703,416	55,180,751
Urban	792,983	2,400,688	2,786,664	4,255,604	2,024,625	18,929,237
CURE	193,900	686,125	162,275	166,800	108,200	2,094,000
<b>Gross Collections</b>	<b>\$ 6,816,100</b>	<b>\$ 13,368,384</b>	<b>\$ 18,212,511</b>	<b>\$ 21,584,256</b>	<b>\$ 10,039,623</b>	<b>\$ 174,708,995</b>
Interest Earnings	\$ 2,227	\$ 11,354	\$ 76,295	\$ 156,555	\$ 173,339	\$ 4,693,053
<b>Net Water Total</b>	<b>\$ 6,818,327</b>	<b>\$ 13,379,738</b>	<b>\$ 18,288,806</b>	<b>\$ 21,740,811</b>	<b>\$ 10,212,962</b>	<b>\$ 179,402,048</b>
<i>Cumulative Balance</i>	<i>\$ 11,095,520</i>	<i>\$ 18,480,858</i>	<i>\$ 30,464,064</i>	<i>\$ 41,283,526</i>	<i>\$ 34,067,917</i>	
Transfers from Impact Fee Funded Grants & Other	\$ 5,600	\$ (5,600)	\$ -	\$ -	\$ -	\$ 742,635
Revenue Bond Defeasance	-	-	(10,921,349)	(17,428,571)	-	(63,768,766)
Transfers to CIP	-	-	-	-	-	(35,506,672)
Transfers to Debt Service	(6,000,000)	(6,300,000)	-	-	-	(46,801,328)
<b>Water Balance After Transfers &amp; Defeasance</b>	<b>\$ 5,101,120</b>	<b>\$ 12,175,258</b>	<b>\$ 19,542,715</b>	<b>\$ 23,854,955</b>	<b>\$ 34,067,917</b>	<b>\$ 34,067,917</b>
<b>Wastewater Impact Fees</b>						
Inside City Limits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,684,681
Outside City Limits	-	(18,750)	-	-	-	5,601,025
Wholesale Customers	325,900	283,700	330,900	23,900	32,800	12,508,233
DWPZ ETJ	99,933	153,550	118,850	14,950	7,350	1,585,233
DWPZ Inside	521,986	609,900	456,700	661,500	293,300	11,024,362
DDZ ETJ	358,760	1,027,540	1,446,900	1,295,500	863,600	7,443,800
DDZ Inside	1,428,900	2,174,500	3,440,033	4,441,634	1,861,919	22,864,173
Urban	438,090	931,119	1,072,563	1,708,150	814,525	8,463,959
CURE	97,450	291,863	71,325	77,200	56,550	993,549
<b>Gross Collections</b>	<b>\$ 3,271,019</b>	<b>\$ 5,453,421</b>	<b>\$ 6,937,270</b>	<b>\$ 8,222,834</b>	<b>\$ 3,930,044</b>	<b>\$ 91,169,015</b>
Interest Earnings	\$ 1,130	\$ 4,751	\$ 24,411	\$ 46,801	\$ 60,412	\$ 2,861,846
<b>Net Wastewater Total</b>	<b>\$ 3,272,149</b>	<b>\$ 5,458,172</b>	<b>\$ 6,961,681</b>	<b>\$ 8,269,635</b>	<b>\$ 3,990,455</b>	<b>\$ 94,030,861</b>
<i>Cumulative Balance</i>	<i>\$ 5,890,992</i>	<i>\$ 7,752,364</i>	<i>\$ 11,729,595</i>	<i>\$ 12,720,579</i>	<i>\$ 12,139,605</i>	
Transfers from Impact Fee Funded Grants & Other	\$ 3,200	\$ 15,550	\$ -	\$ -	\$ -	\$ 637,842
Revenue Bond Defeasance	-	-	(7,278,651)	(4,571,429)	-	(31,749,098)
Transfers to CIP	-	-	-	-	-	(18,995,655)
Transfers to Debt Service	(3,600,000)	(3,000,000)	-	-	-	(31,784,345)
<b>Wastewater Balance After Transfers &amp; Defeasance</b>	<b>\$ 2,294,192</b>	<b>\$ 4,767,914</b>	<b>\$ 4,450,944</b>	<b>\$ 8,149,150</b>	<b>\$ 12,139,605</b>	<b>\$ 12,139,605</b>
Cumulative Balance	16,986,512	26,233,222	42,193,659	54,004,105	46,207,522	
Transfers from Impact Fee Funded Grants & Other	8,800	9,950	-	-	-	-
Revenue Bond Defeasance	-	-	(18,200,000)	(22,000,000)	-	-
Transfers to CIP	-	-	-	-	-	-
Transfers to Debt Service	(9,600,000)	(9,300,000)	-	-	-	-
<b>Combined Balance After Transfers &amp; Defeasance</b>	<b>\$ 7,395,312</b>	<b>\$ 16,943,172</b>	<b>\$ 23,993,659</b>	<b>\$ 32,004,105</b>	<b>\$ 46,207,522</b>	

**City of Austin  
Austin Water  
Impact Fee Report, by Zone  
Inception through March 31, 2018**

*Purpose: To show five fiscal years of impact fee collections by city limits and inception to date totals.*

	<b>FY 2013-14 Oct-Sept</b>	<b>FY 2014-15 Oct-Sept</b>	<b>FY 2015-16 Oct-Sept</b>	<b>FY 2016-17 Oct-Sept</b>	<b>FYTD 2017-18 Oct-March</b>	<b>Inception to Date Total</b>
<b>INSIDE CITY LIMITS</b>						
Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,854,562
Urban, CURE	986,883	3,086,813	2,948,939	4,422,404	2,132,825	21,023,237
DWPZ inside, DDZ inside	4,414,867	7,234,772	10,938,023	13,423,272	5,367,716	74,188,513
<i>Total Inside Water</i>	<i>\$ 5,401,750</i>	<i>\$ 10,321,584</i>	<i>\$ 13,886,961</i>	<i>\$ 17,845,676</i>	<i>\$ 7,500,541</i>	<i>\$ 132,066,312</i>
Wastewater	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,684,681
Urban, CURE	535,540	1,222,981	1,143,888	1,785,350	871,075	9,457,508
DWPZ inside, DDZ inside	1,950,886	2,784,400	3,896,733	5,103,134	2,155,219	33,888,535
<i>Total Inside Wastewater</i>	<i>\$ 2,486,426</i>	<i>\$ 4,007,381</i>	<i>\$ 5,040,620</i>	<i>\$ 6,888,484</i>	<i>\$ 3,026,294</i>	<i>\$ 64,030,724</i>
<b>Total Inside City Impact Fees</b>	<b>\$ 7,888,177</b>	<b>\$ 14,328,965</b>	<b>\$ 18,927,581</b>	<b>\$ 24,734,160</b>	<b>\$ 10,526,834</b>	<b>\$ 196,097,036</b>
<b>OUTSIDE CITY LIMITS</b>						
Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,769,596
Wholesale	325,600	37,700	136,250	76,500	46,550	10,195,730
DWPZ ETJ, DDZ ETJ	1,088,750	3,009,100	4,189,300	3,662,080	2,492,532	21,677,357
<i>Total Outside Water</i>	<i>\$ 1,414,350</i>	<i>\$ 3,046,800</i>	<i>\$ 4,325,550</i>	<i>\$ 3,738,580</i>	<i>\$ 2,539,082</i>	<i>\$ 42,642,683</i>
Wastewater	\$ -	\$ (18,750)	\$ -	\$ -	\$ -	\$ 5,601,025
Wholesale	325,900	283,700	330,900	23,900	32,800	12,508,233
DWPZ ETJ, DDZ ETJ	458,693	1,181,090	1,565,750	1,310,450	870,950	9,029,033
<i>Total Outside Wastewater</i>	<i>\$ 784,593</i>	<i>\$ 1,446,040</i>	<i>\$ 1,896,650</i>	<i>\$ 1,334,350</i>	<i>\$ 903,750</i>	<i>\$ 27,138,291</i>
<b>Total Outside City Impact Fees</b>	<b>\$ 2,198,943</b>	<b>\$ 4,492,840</b>	<b>\$ 6,222,200</b>	<b>\$ 5,072,930</b>	<b>\$ 3,442,832</b>	<b>\$ 69,780,974</b>
<b>INTEREST</b>						
Water Interest	\$ 2,227	\$ 11,354	\$ 76,295	\$ 156,555	\$ 173,339	\$ 4,693,053
Wastewater Interest	1,130	4,751	24,411	46,801	60,412	2,861,846
<i>Total Interest</i>	<i>\$ 3,356</i>	<i>\$ 16,105</i>	<i>\$ 100,706</i>	<i>\$ 203,356</i>	<i>\$ 233,751</i>	<i>\$ 7,554,899</i>
<b>Total Inside and Outside City Impact Fees &amp; Interest</b>	<b>\$ 10,090,476</b>	<b>\$ 18,837,910</b>	<b>\$ 25,250,487</b>	<b>\$ 30,010,446</b>	<b>\$ 14,203,417</b>	<b>\$ 273,432,909</b>
<b>SUMMARY</b>						
Total Inside & Outside City Impact Fees	\$ 10,087,119	\$ 18,821,805	\$ 25,149,781	\$ 29,807,090	\$ 13,969,667	\$ 265,878,010
Total Interest	3,356	16,105	100,706	203,356	233,751	7,554,899
Transfers from Impact Fee Funded Grants & Other Adjustments	8,800	9,950	-	-	-	1,380,477
Revenue Bond Defeasance	-	-	(18,200,000)	(22,000,000)	-	(95,517,864)
Transfers to CIP	-	-	-	-	-	(54,502,327)
Transfers to Debt Service	(9,600,000)	(9,300,000)	-	-	-	(78,585,673)
<b>TOTAL</b>	<b>\$ 499,276</b>	<b>\$ 9,547,860</b>	<b>\$ 7,050,487</b>	<b>\$ 8,010,446</b>	<b>\$ 14,203,417</b>	<b>\$ 46,207,522</b>

**City of Austin, Texas**  
**Austin Water**  
**Impact Fee Collections and Units, for MUD and Wholesale Customers**  
**as of March 31, 2018**

*Purpose: To show impact fee collections quarterly for the reporting period fiscal year for Municipal Utility Districts and Wholesale Customers.*

**1st QTR (FY)**  
**Oct-Dec 2017**

<b>Date</b>	<b>Customer</b>	<b>CRF Unit</b>	<b>Water Fees</b>	<b>Wastewater Fees</b>	<b>Water Units</b>	<b>Wastewater Units</b>
10/19/17	City of West Lake Hills	9951	\$ -	\$ 7,000	0.0	5.0
11/20/17	SouthWest Water Company	9952	\$ 13,500	\$ -	7.5	0.0
11/22/17	Travis County WCID 17	9950	\$ -	\$ 1,400	0.0	1.0
12/04/17	City of Rollingwood	9955	\$ 13,500	\$ -	2.5	0.0
12/04/17	City of Rollingwood	9955	\$ -	\$ 5,500	0.0	2.5
<b>1st Quarter Total</b>			<b>\$ 27,000</b>	<b>\$ 13,900</b>	<b>10.0</b>	<b>8.5</b>

**2nd QTR (FY)**  
**Jan-Mar 2018**

<b>Date</b>	<b>Customer</b>	<b>CRF Unit</b>	<b>Water Fees</b>	<b>Wastewater Fees</b>	<b>Water Units</b>	<b>Wastewater Units</b>
01/23/18	Travis County WCID 17	9950	\$ -	\$ 1,400	0.0	1.0
01/31/18	City of West Lake Hills	9951	\$ -	\$ 3,500	0.0	2.5
02/15/18	Travis County WCID 17	9950	\$ -	\$ 4,200	0.0	3.0
03/06/18	Northtown MUD	9915	\$ 8,750	\$ -	3.5	0.0
03/06/18	Northtown MUD	9915	\$ -	\$ 4,900	0.0	3.5
<b>2nd Quarter Total</b>			<b>\$ 8,750</b>	<b>\$ 14,000</b>	<b>3.5</b>	<b>10.0</b>

**MUD and Wholesale Summary Section**

	<b>Water Fees</b>	<b>Wastewater Fees</b>	<b>Combined Fee Total</b>	<b>Water Units</b>	<b>Wastewater Units</b>	<b>Combined Unit Total</b>
<b>Current Six Month Total</b>	\$ 35,750	\$ 27,900	\$ 63,650	13.5	18.5	32.0

**City of Austin, Texas**  
**Austin Water**  
**Summary of Impact Fee Waivers/Exemptions, by Type**  
**October 1, 2017 through March 31, 2018**

Purpose: To show a summary of impact fee and service units waivers/exemptions by type for the reporting period.

Type of Waiver/Exemption	Waiver/Exemption Dollar Value		
	Water	Wastewater	Combined Total
Affordable Housing	\$ 1,401,638	\$ 669,063	\$ 2,070,700
Annexed Property	-	13,800	\$ 13,800
Water Well Annexation	-	-	\$ -
Council Approved Exemptions	452,391	182,100	\$ 634,491
State of Texas Property	-	-	\$ -
City Construction Projects	-	-	\$ -
School Waivers	-	-	\$ -
Community Gardens	-	-	\$ -
Fire Protection	339,000	71,700	\$ 410,700
Master Meter Exemption	-	-	\$ -
Duplex Reconnect/Exchange	-	-	\$ -
Second Sewer Tap	-	-	\$ -
<b>TOTAL</b>	<b>\$ 2,193,028</b>	<b>\$ 936,663</b>	<b>\$ 3,129,691</b>

TYPES OF WAIVERS/EXEMPTIONS		
Type of Waiver/Exemptions	Local Government Code (LGC)/City Land Development Code (LDC)/Ordinance/Exemptions	Description of Waiver/Exemptions
Affordable Housing	LDC §25-9-347; Ordinance 20051103-032	May not exempt more than 1,500 service units of affordable housing constructed each fiscal year from the requirement to pay impact fees. Service units of affordable housing within the development known as Robert Mueller Municipal Airport development that are granted exemptions from paying impact fees do not count against the annual cap of 1,500.
Annexed Property	LDC §25-9-344(B) and §25-9-345(B); [Old Ref: §13-3A-10(h)]	A water impact fee may not be collected on a water connection for property that is annexed for full purposes by the City. A wastewater impact fee may not be collected on a wastewater connection that is annexed by the City.
City Construction Projects	Exemption	Impact fees are not collected from Water and Wastewater Utility projects constructed, improved, and financed directly under its capital improvements program for the Utility's exclusive use and benefit.
Community Development Block Grant Program (CDBG)	LDC §25-9-341 ( C )	An impact fee may not be collected for non-residential construction funded, wholly or partly, by the City's Community Development Block grant program.
Community Gardens	LDC §25-9-346 (B)	An impact fee may not be assessed on a city-supported community garden.
Council Approved Exemptions	City Council Ordinance No. 020801-15 for Bradley Settlement; City Council Ordinance 20120322-037 for Sun Chase MUD	This is a catch-all for Council agreements/ordinances specifying the waiver of impact fees - this code is currently used to waive impact fees for the Bradley Agreement (Circle C development filed under Travis County Instrument #2000062856), and Southeastern Travis County MUD #1 (Sun Chase development).
Duplex Reconnect/Exchange	LDC §25-9-341(D)(2); [Old Ref: §13-3A-10(f)]	An impact fee may not be collected for the exchange of a connection for another connection, if the exchange will result in an equivalent or lesser number of service units on the property for
Fire Protection	LDC §25-9-341(A)	An impact fee may not be collected for a connection that is used to provide fire protection capacity only.
LUE Assignments	City Council Resolution 03116-41	An agreement with FC Properties Three, LTD. (Final deadline for LUE waivers was 3/3/2013).
Master Meter Exemption	LDC §13-3A-6 ( C )	Impact fees are not collected for meters purchased from the City by a water district or other political subdivision. (Ordinance 851003-J amended by 870326-G).
School Waivers	Senate Bill 883 (5/11/2007) enrolled Local Government Code Sec. 395.022(B)	A school district is not required to pay impact fees imposed under this chapter unless the board of trustees of the district consents to the payment of the fees by entering a contract with the political subdivision that imposes the fees. The contract may contain terms that the board of trustees considers advisable to provide for the payment of the fees.
Second Sewer Tap	LDC §25-9-341 (D)(1)	An impact fee may not be collected for the exchange of an existing 5/8-inch meter serving an existing duplex residence for two 5/8-inch meters serving the two dwelling units of the duplex residence, provided there are no additions or modifications to the existing duplex residence other than those necessary to comply with this article.
State of Texas Property	LDC §25-9-341(B)	An impact fee may not be collected for a connection for a state owned building or property that is entirely occupied by a state agency.
Water Well Annexation	LDC §25-9-344 (B)(2)	A water impact fee may not be collected on a water connection for property that is served by an existing water well.

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

Purpose: To show a summary of water impact fee collections and waivers/exemptions by type for five fiscal years including the current reporting period.

Type of Waiver/Exemption	FY 2014		FY 2015		FY 2016		FY 2017		FY 2018	
	Mar-14	Sep-14	Mar-15	Sep-15	Mar-16	Sep-16	Mar-17	Sep-17	Mar-18	Sep-18
Affordable Housing	297,600	1,102,025	234,075	1,065,813	1,064,103	1,348,243	1,609,920	1,040,560	1,401,638	-
<b>Affordable Housing</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>\$ 1,348,243</b>	<b>\$ 1,609,920</b>	<b>\$ 1,040,560</b>	<b>\$ 1,401,638</b>	<b>\$ -</b>
Annexed Property	5,250	1,500	-	700	-	3,750	-	-	-	-
Water Well Annexation	1,500	3,000	-	-	-	-	-	-	-	-
<b>Annexed Property</b>	<b>\$ 6,750</b>	<b>\$ 4,500</b>	<b>\$ -</b>	<b>\$ 700</b>	<b>\$ -</b>	<b>\$ 3,750</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
LUE Assignment	-	-	-	-	-	-	-	-	-	-
Council Approved Exemptions	104,846	170,909	205,215	127,600	132,400	393,237	471,863	401,031	452,391	-
<b>Council Approved Exemptions</b>	<b>\$ 104,846</b>	<b>\$ 170,909</b>	<b>\$ 205,215</b>	<b>\$ 127,600</b>	<b>\$ 132,400</b>	<b>\$ 393,237</b>	<b>\$ 471,863</b>	<b>\$ 401,031</b>	<b>\$ 452,391</b>	<b>\$ -</b>
State of Texas Property	3,750	5,600	-	3,000	-	57,500	18,168	80,400	-	-
City Construction Projects	-	-	-	-	2,045	-	-	-	-	-
School Waivers	-	16,600	-	-	19,000	15,000	135,900	10,400	-	-
Community Gardens	-	1,138	-	2,621	-	6,541	-	6,541	-	-
<b>Government</b>	<b>\$ 3,750</b>	<b>\$ 23,338</b>	<b>\$ -</b>	<b>\$ 5,621</b>	<b>\$ 21,045</b>	<b>\$ 79,041</b>	<b>\$ 154,068</b>	<b>\$ 97,341</b>	<b>\$ -</b>	<b>\$ -</b>
Fire Protection	15,450	13,400	38,050	100,150	36,574	53,100	733,782	140,050	339,000	-
Master Meter Exemption	-	-	-	-	-	-	-	-	-	-
Duplex Reconnect/Exchange	-	1,300	2,300	600	-	600	-	600	-	-
Second Sewer Tap	-	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>\$ 15,450</b>	<b>\$ 14,700</b>	<b>\$ 40,350</b>	<b>\$ 100,750</b>	<b>\$ 36,574</b>	<b>\$ 53,700</b>	<b>\$ 733,782</b>	<b>\$ 140,650</b>	<b>\$ 339,000</b>	<b>\$ -</b>
<b>Total Water Waivers/Exemptions</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>\$ 1,877,971</b>	<b>\$ 2,969,632</b>	<b>\$ 1,679,582</b>	<b>\$ 2,193,028</b>	<b>\$ -</b>
<b>Water Impact Fees Collected</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>\$ 10,300,121</b>	<b>\$ 9,959,998</b>	<b>\$ 11,624,258</b>	<b>\$ 10,039,623</b>	<b>\$ -</b>
<b>Total Fees and Waivers/Exemptions</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>\$ 12,178,092</b>	<b>\$ 12,929,630</b>	<b>\$ 13,303,840</b>	<b>\$ 12,232,651</b>	<b>\$ -</b>
% Waivers/Exemptions	14.1%	23.8%	8.1%	14.1%	13.7%	15.4%	23.0%	12.6%	17.9%	0.0%

### Water Summary and Chart

Waiver/Exemptions (Water)	FY 2014		FY 2015		FY 2016		FY 2017		FY 2018	
	Mar-14	Sep-14	Mar-15	Sep-15	Mar-16	Sep-16	Mar-17	Sep-17	Mar-18	Sep-18
Affordable Housing	297,600	1,102,025	234,075	1,065,813	1,064,103	1,348,243	1,609,920	1,040,560	1,401,638	-
Annexed Property	6,750	4,500	-	700	-	3,750	-	-	-	-
Council Approved Exemptions	104,846	170,909	205,215	127,600	132,400	393,237	471,863	401,031	452,391	-
Government	3,750	23,338	-	5,621	21,045	79,041	154,068	97,341	-	-
Other	15,450	14,700	40,350	100,750	36,574	53,700	733,782	140,650	339,000	-
Total Water Waivers/Exemptions	\$ 428,396	\$ 1,315,472	\$ 479,640	\$ 1,300,484	\$ 1,254,122	\$ 1,877,971	\$ 2,969,632	\$ 1,679,582	\$ 2,193,028	\$ -
Waivers as % of Fees & Waivers	14.1%	23.8%	8.1%	14.1%	13.7%	15.4%	23.0%	12.6%	17.9%	0.0%



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

Purpose: To show a summary of wastewater impact fee collections and waivers/exemptions by type for five fiscal years including the current reporting period.

Type of Waiver/Exemption	FY 2014		FY 2015		FY 2016		FY 2017		FY 2018	
	Mar-14	Sep-14	Mar-15	Sep-15	Mar-16	Sep-16	Mar-17	Sep-17	Mar-18	Sep-18
Affordable Housing	180,900	489,088	116,069	464,469	455,550	559,811	673,686	434,634	669,063	-
<b>Affordable Housing</b>	<b>\$ 180,900</b>	<b>\$ 489,088</b>	<b>\$ 116,069</b>	<b>\$ 464,469</b>	<b>\$ 455,550</b>	<b>\$ 559,811</b>	<b>\$ 673,686</b>	<b>\$ 434,634</b>	<b>\$ 669,063</b>	<b>\$ -</b>
Annexed Property	12,600	30,200	10,000	3,200	18,600	22,800	13,000	6,400	13,800	-
Water Well Annexation	-	-	-	-	-	-	-	-	-	-
<b>Annexed Property</b>	<b>\$ 12,600</b>	<b>\$ 30,200</b>	<b>\$ 10,000</b>	<b>\$ 3,200</b>	<b>\$ 18,600</b>	<b>\$ 22,800</b>	<b>\$ 13,000</b>	<b>\$ 6,400</b>	<b>\$ 13,800</b>	<b>\$ -</b>
LUE Assignment	-	-	-	-	-	-	-	-	-	-
Council Approved Exemptions	62,400	93,600	101,000	67,000	57,900	167,800	137,400	180,100	182,100	-
<b>Council Approved Exemptions</b>	<b>\$ 62,400</b>	<b>\$ 93,600</b>	<b>\$ 101,000</b>	<b>\$ 67,000</b>	<b>\$ 57,900</b>	<b>\$ 167,800</b>	<b>\$ 137,400</b>	<b>\$ 180,100</b>	<b>\$ 182,100</b>	<b>\$ -</b>
State of Texas Property	3,000	-	-	2,000	-	17,500	6,300	12,800	-	-
City Construction Projects	-	-	-	-	-	-	-	-	-	-
School Waivers	-	6,400	-	-	4,800	-	35,200	6,400	-	-
Community Gardens	-	-	-	-	-	-	-	-	-	-
<b>Government</b>	<b>\$ 3,000</b>	<b>\$ 6,400</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>\$ 4,800</b>	<b>\$ 17,500</b>	<b>\$ 41,500</b>	<b>\$ 19,200</b>	<b>\$ -</b>	<b>\$ -</b>
Fire Protection Tap	9,250	8,300	17,700	45,700	19,200	29,050	283,450	57,975	71,700	-
Master Meter Exemption	-	-	-	-	-	-	-	-	-	-
Duplex Reconnect/Exchange	-	400	2,200	400	-	400	-	400	-	-
Second Sewer Tap	-	400	-	-	-	-	-	-	-	-
<b>Other</b>	<b>\$ 9,250</b>	<b>\$ 9,100</b>	<b>\$ 19,900</b>	<b>\$ 46,100</b>	<b>\$ 19,200</b>	<b>\$ 29,450</b>	<b>\$ 283,450</b>	<b>\$ 58,375</b>	<b>\$ 71,700</b>	<b>\$ -</b>
<b>Total Wastewater Waivers/Exemptions</b>	<b>\$ 268,150</b>	<b>\$ 628,388</b>	<b>\$ 246,969</b>	<b>\$ 582,769</b>	<b>\$ 556,050</b>	<b>\$ 797,361</b>	<b>\$ 1,149,036</b>	<b>\$ 698,709</b>	<b>\$ 936,663</b>	<b>\$ -</b>
<b>Wastewater Impact Fees Collected</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>\$ 3,803,456</b>	<b>\$ 3,861,518</b>	<b>\$ 4,361,317</b>	<b>\$ 3,930,044</b>	<b>\$ -</b>
<b>Total Fees and Waivers/Exemptions</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>\$ 4,600,817</b>	<b>\$ 5,010,554</b>	<b>\$ 5,060,026</b>	<b>\$ 4,866,706</b>	<b>\$ -</b>
% Waivers/Exemptions	18.1%	23.4%	9.4%	15.9%	15.1%	17.3%	22.9%	13.8%	19.2%	0.0%

### Wastewater Summary and Chart

Waiver/Exemptions (Wastewater)	FY 2014		FY 2015		FY 2016		FY 2017		FY 2018	
	Mar-14	Sep-14	Mar-15	Sep-15	Mar-16	Sep-16	Mar-17	Sep-17	Mar-18	Sep-18
Affordable Housing	180,900	489,088	116,069	464,469	455,550	559,811	673,686	434,634	669,063	-
Annexed Property	12,600	30,200	10,000	3,200	18,600	22,800	13,000	6,400	13,800	-
Council Approved Exemptions	62,400	93,600	101,000	67,000	57,900	167,800	137,400	180,100	182,100	-
Government	3,000	6,400	-	2,000	4,800	17,500	41,500	19,200	-	-
Other	9,250	9,100	19,900	46,100	19,200	29,450	283,450	58,375	71,700	-
Total Wastewater										
Waivers/Exemptions	\$ 268,150	\$ 628,388	\$ 246,969	\$ 582,769	\$ 556,050	\$ 797,361	\$ 1,149,036	\$ 698,709	\$ 936,663	\$ -
Waivers as % of Fees & Waivers	18.1%	23.4%	9.4%	15.9%	15.1%	17.3%	22.9%	13.8%	19.2%	0.0%