

CITY OF AUSTIN, TEXAS
AUSTIN WATER
SEMI-ANNUAL IMPACT FEE COLLECTION
REPORT

October 1, 2018 through March 31, 2019



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 III, Austin Water
Date: October 9th, 2019
Subject: Semi-Annual Impact Fee Collections Report October 1, 2018 to March 31, 2019

The Semi-Annual Impact Fee Collections Report as of March 31, 2019 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 \$873,065 higher than the amount collected during the October through March reporting period a year prior; wastewater fees collected were \$235,019 higher than those collected during the same period one year ago. Interest earnings for the six-month period equaled \$395,131.

The combined utility impact fees collected, plus interest, during the six-month period totaled \$15,487,282. Of this total, \$11,236,300 was for water and \$4,250,981 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, 2019, equal \$305,579,720. Of this total, \$202,699,246 was collected for water and \$102,880,474 was collected for wastewater.

As of March 31, 2019, the cash balances in the water and wastewater impact fee funds were \$37,365,115 and 10,989,219 respectively, for a combined total of \$48,354,334.

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
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 1 and 2) 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 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, 2019

Page 10: Impact Fee Report by Zone, Inception through March 31, 2019

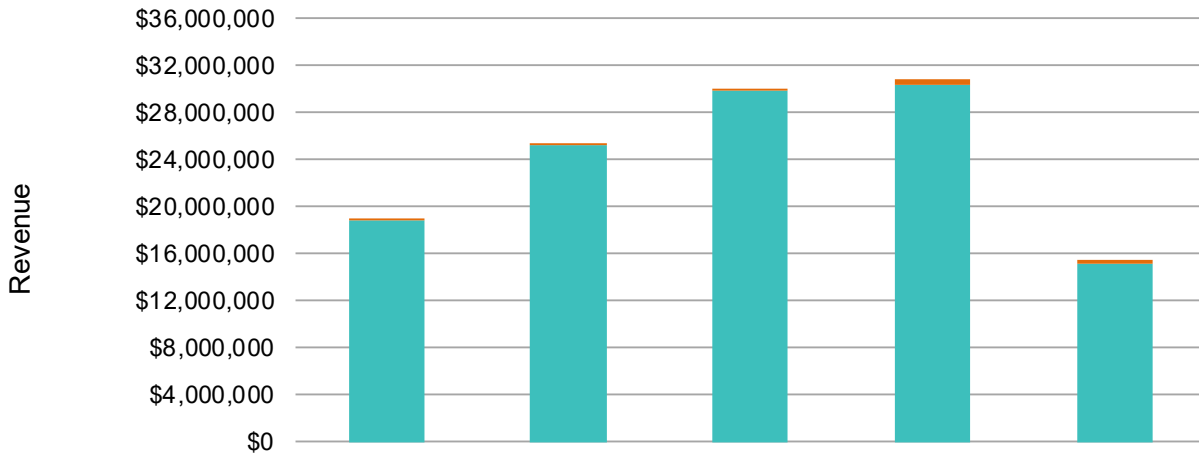
Page 11: Impact Fee Collections and Units, for MUD and Wholesale Customers

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

Page 13: Summary of Water Impact Fee Collections and Waivers/Exemptions

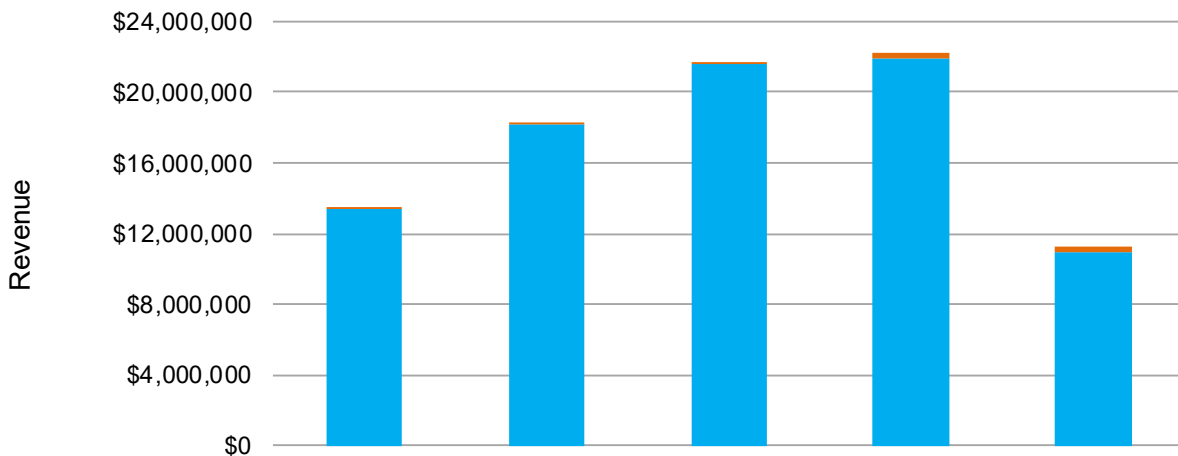
Page 14: Summary of Wastewater Impact Fee Collections and Waivers/Exemptions

Chart 1: Combined Utility Impact Fee Collections



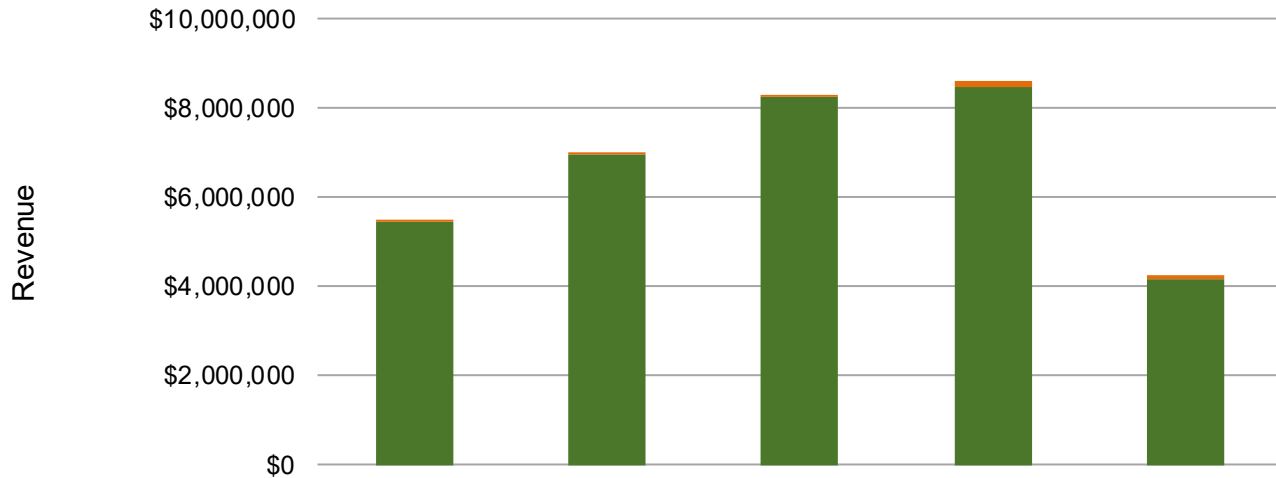
Source	FY2015	FY2016	FY2017	FY2018	YTD 2019
Interest Earned	\$16,105	\$100,706	\$203,356	\$496,426	\$395,131
Impact Fees	\$18,821,805	\$25,149,781	\$29,807,090	\$30,366,521	\$15,092,151

Chart 2: Water Impact Fee Collections



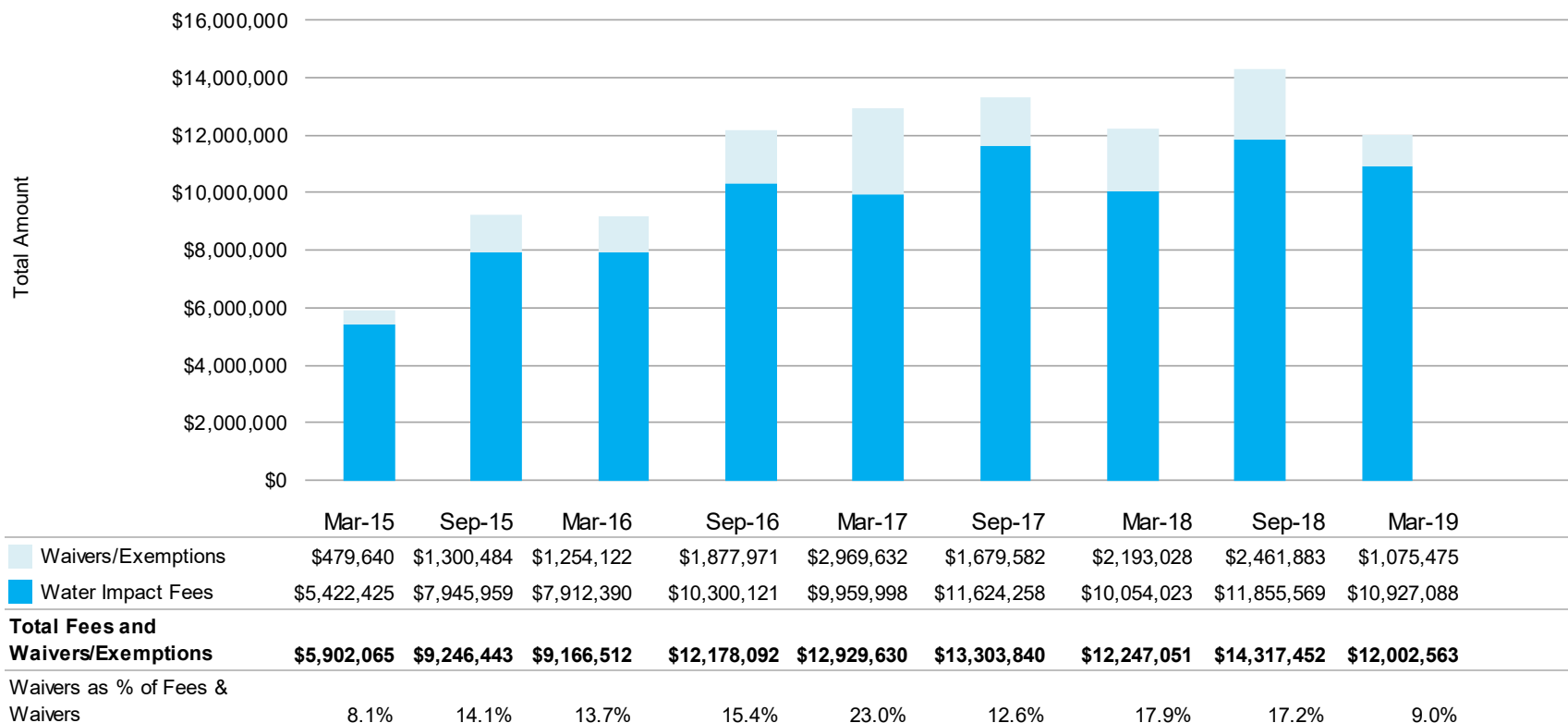
Source	FY2015	FY2016	FY2017	FY2018	YTD 2019
Interest Earned	\$11,354	\$76,295	\$156,555	\$378,668	\$309,212
Impact Fees	\$13,368,384	\$18,212,511	\$21,584,256	\$21,895,192	\$10,927,088

Chart 3: Wastewater Impact Fee Collections



Source	FY2015	FY2016	FY2017	FY 2018	YTD 2019
Interest Earned	\$4,751	\$24,411	\$46,801	\$117,757	\$85,919
Impact Fees	\$5,453,421	\$6,937,270	\$8,222,834	\$8,471,329	\$4,165,063

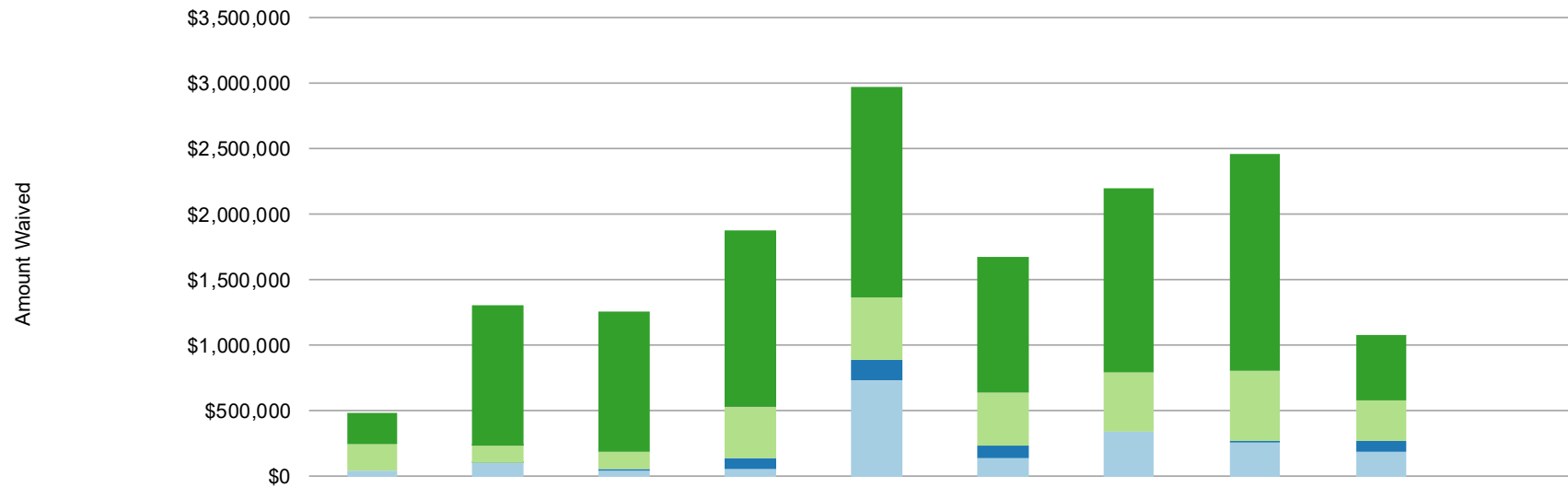
Chart 4: Water Impact Fees and Waivers/Exemptions



Semi-Annual Impact Fee Collections Report

October 1, 2018 through March 31, 2019

Chart 5: Water Impact Fee Waivers/Exemptions by Type



Waiver/Exemption Type	Mar-15	Sep-15	Mar-16	Sep-16	Mar-17	Sep-17	Mar-18	Sep-18	Mar-19
Affordable Housing	\$234,075	\$1,065,813	\$1,064,103	\$1,348,243	\$1,609,920	\$1,040,560	\$1,401,638	\$1,660,238	\$500,125
Annexation	\$0	\$700	\$0	\$3,750	\$0	\$0	\$0	\$0	\$0
Council Developer Agreements	\$205,215	\$127,600	\$132,400	\$393,237	\$471,863	\$401,031	\$452,391	\$534,800	\$309,000
Government	\$0	\$5,621	\$21,045	\$79,041	\$154,068	\$97,341	\$0	\$12,000	\$85,800
Other Waivers	\$40,350	\$100,750	\$36,574	\$53,700	\$733,782	\$140,650	\$339,000	\$254,845	\$180,550
Total Waivers/ Exemptions	\$479,640	\$1,300,484	\$1,254,122	\$1,877,971	\$2,969,632	\$1,679,582	\$2,193,028	\$2,461,883	\$1,075,475

Semi-Annual Impact Fee Collections Report

October 1, 2018 through March 31, 2019

Chart 6: Wastewater Impact Fees and Waivers/Exemptions

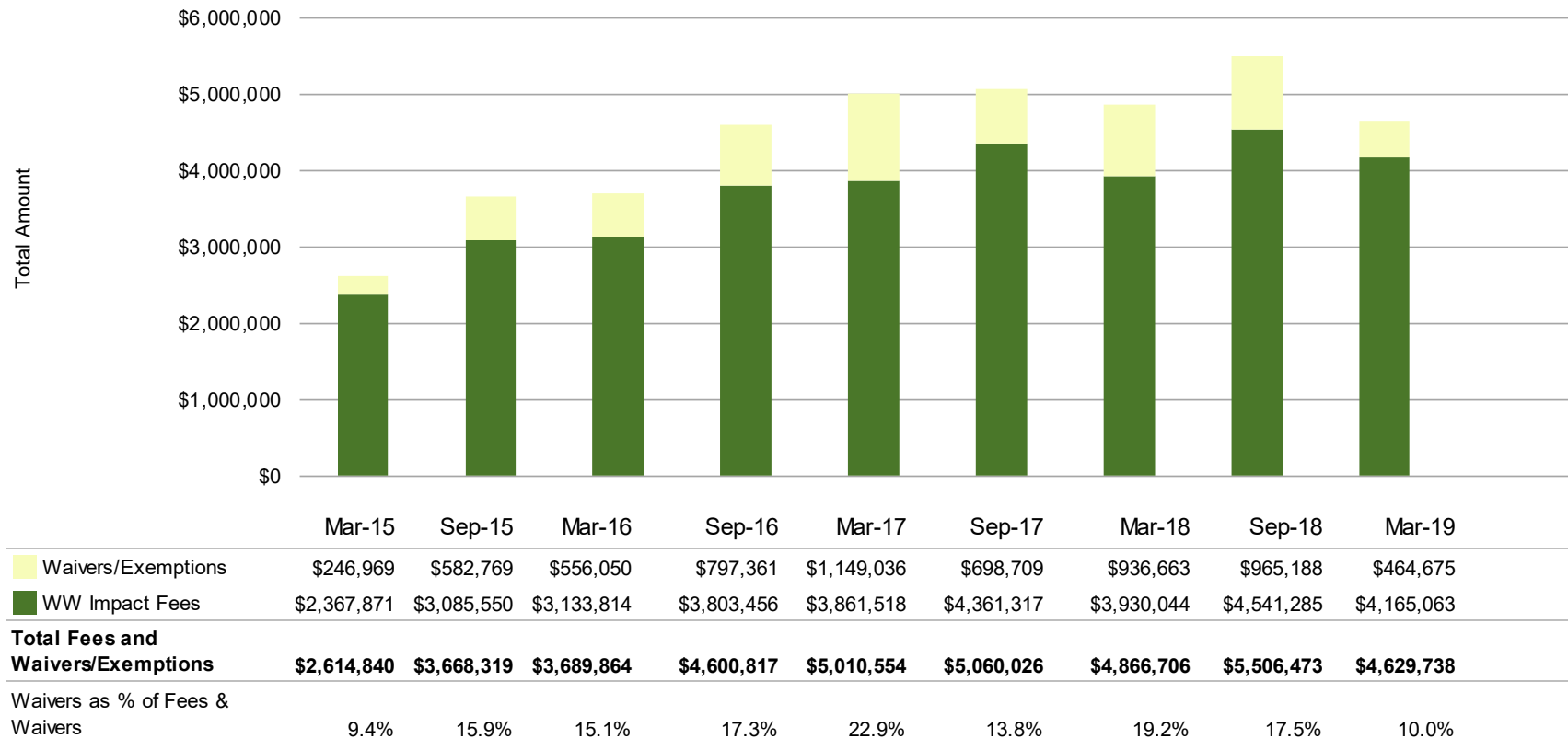
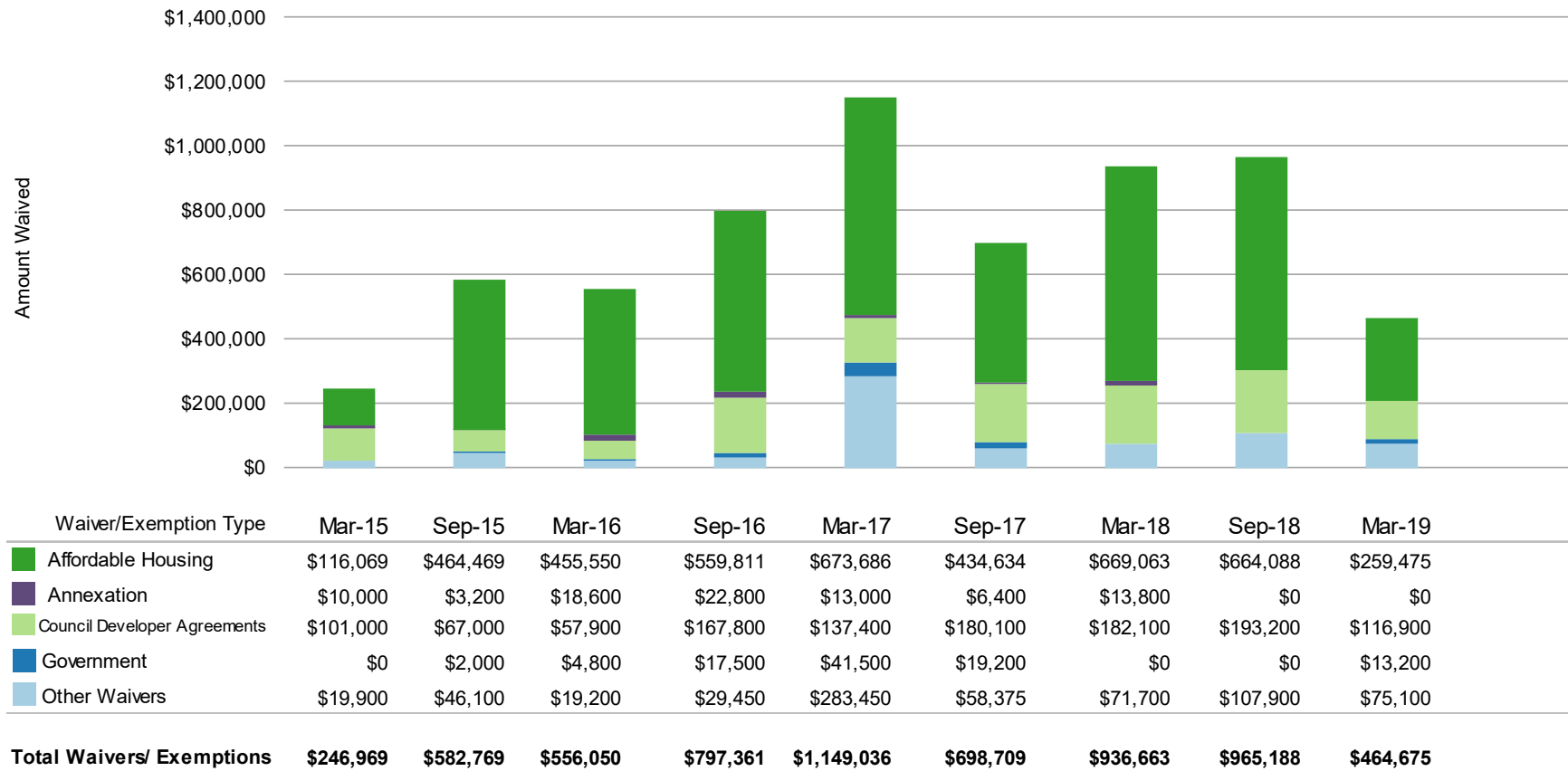


Chart 7: Wastewater Impact Fee Waivers/Exemptions by Type



City of Austin, Texas
Austin Water
Impact Fee Collections Summary
Austin Water

Description	Water	Wastewater	Total
SIX MONTHS ENDED: October 1, 2018 through March 31, 2019			
Total Dollar Value of Taps & Connections	12,002,563	4,629,738	16,632,301
Impact Fee Waivers/Exemptions	(1,075,475)	(464,675)	(1,540,150)
Net Impact Fees Collected	<u>\$ 10,927,088</u>	<u>\$ 4,165,063</u>	<u>\$ 15,092,151</u>
Interest Earnings	\$ 309,212	\$ 85,919	\$ 395,131
Total Impact Fees Collected	<u>\$ 11,236,300</u>	<u>\$ 4,250,981</u>	<u>\$ 15,487,282</u>

INCEPTION TO DATE: June 20, 1990 – March 31, 2019

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	197,491,652	99,875,363	297,367,015
Interest Earnings	5,207,594	3,005,111	8,212,705
Total Impact Fees Collected	<u>\$ 202,699,246</u>	<u>\$ 102,880,474</u>	<u>\$ 305,579,720</u>
Used for Debt Defeasance	(83,768,766)	(41,749,098)	(125,517,864)
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
Impact Fee Cash Balances	<u>\$ 37,365,115</u>	<u>\$ 10,989,218</u>	<u>\$ 48,354,333</u>

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	(20,000,000)	(10,000,000)	(30,000,000)
FY 2019	-	-	-
TOTAL	<u>\$ (83,768,766)</u>	<u>\$ (41,749,098)</u>	<u>\$ (125,517,864)</u>

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	-	-	-
FY 2019	-	-	-
TOTAL	<u>\$ (35,506,672)</u>	<u>\$ (18,995,655)</u>	<u>\$ (54,502,327)</u>

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	-	-	-
FY 2019	-	-	-
TOTAL	<u>\$ (46,801,328)</u>	<u>\$ (31,784,345)</u>	<u>\$ (78,585,673)</u>

* 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, 2019

DEVELOPMENT ZONE	1st Qtr (FY) Oct–Dec 2018	2nd Qtr (FY) Jan–Mar 2019	3rd Qtr (FY) Apr–June 2019	4th Qtr (FY) July–Sept 2019	FY Total	FY Fee Units*
Water Impact Fees						
Wholesale Customers	\$ -	\$ -	\$ -	\$ -	\$ -	0
DWPZ ETJ	6,250	9,350	-	-	15,600	10
DWPZ Inside	246,650	214,050	-	-	460,700	456
DDZ ETJ	872,000	1,244,832	-	-	2,116,832	443
DDZ Inside	3,112,728	3,827,965	-	-	6,940,693	1,418
Urban	718,675	657,888	-	-	1,376,563	1,408
CURE	750	15,950	-	-	16,700	33
Gross Water Collections	\$ 4,957,053	\$ 5,970,035	\$ -	\$ -	\$ 10,927,088	
Interest Earnings	\$ 133,788	\$ 175,424	\$ -	\$ -	\$ 309,212	
Total Water	\$ 5,090,841	\$ 6,145,459	\$ -	\$ -	\$ 11,236,300	3,768
Wastewater Impact Fees						
Wholesale Customers	\$ 6,300	\$ 9,800	\$ -	\$ -	\$ 16,100	12
DWPZ ETJ	2,200	-	-	-	2,200	1
DWPZ Inside	91,500	82,200	-	-	173,700	248
DDZ ETJ	275,600	477,700	-	-	753,300	369
DDZ Inside	1,184,850	1,448,600	-	-	2,633,450	1,221
Urban	308,775	269,788	-	-	578,563	1,346
CURE	450	7,300	-	-	7,750	27
Gross Wastewater Collections	\$ 1,869,675	\$ 2,295,388	\$ -	\$ -	\$ 4,165,063	
Interest Earnings	\$ 35,818	\$ 50,101	\$ -	\$ -	\$ 85,919	
Total Wastewater	\$ 1,905,493	\$ 2,345,489	\$ -	\$ -	\$ 4,250,981	3,223
Combined Interest Earnings	\$ 169,606	\$ 225,525	\$ -	\$ -	\$ 395,131	
Combined Fee Collections	\$ 6,826,728	\$ 8,265,422	\$ -	\$ -	\$ 15,092,151	
TOTAL	\$ 6,996,334	\$ 8,490,948	\$ -	\$ -	\$ 15,487,282	6,990

* 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, 2019

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	FY 2017-18 Oct-Sept	FY 2018-19 Oct - Mar	Inception to Date Total
Water Impact Fees							
Inside City Limits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,854,562
Outside City Limits	-	-	-	-	-	-	\$ 10,769,596
Wholesale Customers	325,600	37,700	136,250	76,500	288,150	-	\$ 10,437,330
DWPZ ETJ	286,100	405,400	307,950	42,050	57,750	15,600	\$ 3,081,523
DWPZ Inside	937,450	1,414,732	1,299,800	1,639,400	1,621,950	460,700	\$ 20,426,113
DDZ ETJ	802,650	2,603,700	3,881,350	3,620,030	4,266,032	2,116,832	\$ 22,559,516
DDZ Inside	3,477,417	5,820,040	9,638,223	11,783,872	13,120,018	6,940,693	\$ 70,538,046
Urban	792,983	2,400,688	2,786,664	4,255,604	2,428,541	1,376,563	\$ 20,709,716
CURE	193,900	686,125	162,275	166,800	112,750	16,700	\$ 2,115,250
Gross Collections	\$ 6,816,100	\$ 13,368,384	\$ 18,212,511	\$ 21,584,256	\$ 21,895,192	\$ 10,927,088	\$ 197,491,652
Interest Earnings	\$ 2,227	\$ 11,354	\$ 76,295	\$ 156,555	\$ 378,668	\$ 309,212	\$ 5,207,594
Net Water Total	\$ 6,818,327	\$ 13,379,738	\$ 18,288,806	\$ 21,740,811	\$ 22,273,860	\$ 11,236,300	\$ 202,699,246
<i>Cumulative Balance</i>	\$ 11,095,520	\$ 18,480,858	\$ 30,464,064	\$ 41,283,526	\$ 46,128,815	\$ 37,365,115	
Transfers from Impact Fee Funded Grants & Other	\$ 5,600	\$ (5,600)	\$ -	\$ -	\$ -	\$ -	\$ 742,635
Revenue Bond Defeasance	-	-	(10,921,349)	(17,428,571)	(20,000,000)	-	\$ (83,768,766)
Transfers to CIP	-	-	-	-	-	-	\$ (35,506,672)
Transfers to Debt Service	(6,000,000)	(6,300,000)	-	-	-	-	\$ (46,801,328)
Water Balance After Transfers & Defeasance	\$ 5,101,120	\$ 12,175,258	\$ 19,542,715	\$ 23,854,955	\$ 26,128,815	\$ 37,365,115	\$ 37,365,115
Wastewater Impact Fees							
Inside City Limits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,684,681
Outside City Limits	-	(18,750)	-	-	-	-	\$ 5,601,025
Wholesale Customers	325,900	283,700	330,900	23,900	169,000	16,100	\$ 12,660,533
DWPZ ETJ	99,933	153,550	118,850	14,950	19,800	2,200	\$ 1,599,883
DWPZ Inside	521,986	609,900	456,700	661,500	668,000	173,700	\$ 11,572,762
DDZ ETJ	358,760	1,027,540	1,446,900	1,295,500	1,574,300	753,300	\$ 8,907,800
DDZ Inside	1,428,900	2,174,500	3,440,033	4,441,634	4,892,267	2,633,450	\$ 28,527,971
Urban	438,090	931,119	1,072,563	1,708,150	1,077,513	578,563	\$ 9,305,509
CURE	97,450	291,863	71,325	77,200	70,450	7,750	\$ 1,015,199
Gross Collections	\$ 3,271,019	\$ 5,453,421	\$ 6,937,270	\$ 8,222,834	\$ 8,471,329	\$ 4,165,063	\$ 99,875,363
Interest Earnings	\$ 1,130	\$ 4,751	\$ 24,411	\$ 46,801	\$ 117,757	\$ 85,919	\$ 3,005,111
Net Wastewater Total	\$ 3,272,149	\$ 5,458,172	\$ 6,961,681	\$ 8,269,635	\$ 8,589,086	\$ 4,250,981	\$ 102,880,474
<i>Cumulative Balance</i>	\$ 5,890,992	\$ 7,752,364	\$ 11,729,595	\$ 12,720,579	\$ 16,738,236	\$ 10,989,218	
Transfers from Impact Fee Funded Grants & Other	\$ 3,200	\$ 15,550	\$ -	\$ -	\$ -	\$ -	\$ 637,842
Revenue Bond Defeasance	-	-	(7,278,651)	(4,571,429)	(10,000,000)	-	\$ (41,749,098)
Transfers to CIP	-	-	-	-	-	-	\$ (18,995,655)
Transfers to Debt Service	(3,600,000)	(3,000,000)	-	-	-	-	\$ (31,784,345)
Wastewater Balance After Transfers & Defeasance	\$ 2,294,192	\$ 4,767,914	\$ 4,450,944	\$ 8,149,150	\$ 6,738,236	\$ 10,989,218	\$ 10,989,218
Cumulative Balance	16,986,512	26,233,222	42,193,659	54,004,105	62,867,052	48,354,333	
Transfers from Impact Fee Funded Grants & Other	8,800	9,950	-	-	-	-	
Revenue Bond Defeasance	-	-	(18,200,000)	(22,000,000)	(30,000,000)	-	
Transfers to CIP	-	-	-	-	-	-	
Transfers to Debt Service	(9,600,000)	(9,300,000)	-	-	-	-	
Combined Balance After Transfers & Defeasance	\$ 7,395,312	\$ 16,943,172	\$ 23,993,659	\$ 32,004,105	\$ 32,867,052	\$ 48,354,333	

**City of Austin
Austin Water
Impact Fee Report, by Zone
Inception through March 31, 2019**

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

	FY 2014-15 Oct-Sept	FY 2015-16 Oct-Sept	FY 2016-17 Oct-Sept	FY 2017-18 Oct-Sept (Close II)	FY 2018-19 Oct - Mar	Inception to Date Total
INSIDE CITY LIMITS						
Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,854,562
Urban, CURE	3,086,813	2,948,939	4,422,404	2,541,291	1,393,263	22,824,966
DWPZ inside, DDZ inside	7,234,772	10,938,023	13,423,272	14,741,968	7,401,393	90,964,159
<i>Total Inside Water</i>	<i>\$ 10,321,584</i>	<i>\$ 13,886,961</i>	<i>\$ 17,845,676</i>	<i>\$ 17,283,260</i>	<i>\$ 8,794,656</i>	<i>\$ 150,643,687</i>
Wastewater	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,684,681
Urban, CURE	1,222,981	1,143,888	1,785,350	1,147,963	586,313	10,320,708
DWPZ inside, DDZ inside	2,784,400	3,896,733	5,103,134	5,560,267	2,807,150	40,100,733
<i>Total Inside Wastewater</i>	<i>\$ 4,007,381</i>	<i>\$ 5,040,620</i>	<i>\$ 6,888,484</i>	<i>\$ 6,708,229</i>	<i>\$ 3,393,463</i>	<i>\$ 71,106,122</i>
Total Inside City Impact Fees	\$ 14,328,965	\$ 18,927,581	\$ 24,734,160	\$ 23,991,489	\$ 12,188,118	\$ 221,749,809
OUTSIDE CITY LIMITS						
Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,769,596
Wholesale	37,700	136,250	76,500	288,150	-	10,437,330
DWPZ ETJ, DDZ ETJ	3,009,100	4,189,300	3,662,080	4,323,782	2,132,432	25,641,039
<i>Total Outside Water</i>	<i>\$ 3,046,800</i>	<i>\$ 4,325,550</i>	<i>\$ 3,738,580</i>	<i>\$ 4,611,932</i>	<i>\$ 2,132,432</i>	<i>\$ 46,847,965</i>
Wastewater	\$ (18,750)	\$ -	\$ -	\$ -	\$ -	\$ 5,601,025
Wholesale	283,700	330,900	23,900	169,000	16,100	12,660,533
DWPZ ETJ, DDZ ETJ	1,181,090	1,565,750	1,310,450	1,594,100	755,500	10,507,683
<i>Total Outside Wastewater</i>	<i>\$ 1,446,040</i>	<i>\$ 1,896,650</i>	<i>\$ 1,334,350</i>	<i>\$ 1,763,100</i>	<i>\$ 771,600</i>	<i>\$ 28,769,241</i>
Total Outside City Impact Fees	\$ 4,492,840	\$ 6,222,200	\$ 5,072,930	\$ 6,375,032	\$ 2,904,032	\$ 75,617,206
INTEREST						
Water Interest	\$ 11,354	\$ 76,295	\$ 156,555	\$ 378,668	\$ 309,212	\$ 5,207,594
Wastewater Interest	4,751	24,411	46,801	117,757	85,919	3,005,111
<i>Total Interest</i>	<i>\$ 16,105</i>	<i>\$ 100,706</i>	<i>\$ 203,356</i>	<i>\$ 496,426</i>	<i>\$ 395,131</i>	<i>\$ 7,817,573</i>
Total Inside and Outside City Impact Fees & Interest	\$ 18,837,910	\$ 25,250,487	\$ 30,010,446	\$ 30,862,947	\$ 15,487,282	\$ 305,184,589
SUMMARY						
Total Inside & Outside City Impact Fees	\$ 18,821,805	\$ 25,149,781	\$ 29,807,090	\$ 30,366,521	\$ 15,092,151	\$ 297,367,015
Total Interest	16,105	100,706	203,356	496,426	395,131	\$ 8,212,705
Transfers from Impact Fee Funded Grants & Other Adjustments	9,950	-	-	-	-	\$ 1,380,477
Revenue Bond Defeasance	-	(18,200,000)	(22,000,000)	(30,000,000)	-	\$ (125,517,864)
Transfers to CIP	-	-	-	-	-	\$ (54,502,327)
Transfers to Debt Service	(9,300,000)	-	-	-	-	(78,585,673)
TOTAL	\$ 9,547,860	\$ 7,050,487	\$ 8,010,446	\$ 862,947	\$ 15,487,282	\$ 48,354,333

**City of Austin, Texas
Austin Water
Impact Fee Collections and Units, for MUD and Wholesale Customers
As of March 31, 2019**

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 2018**

Date	Customer	CRF Unit	Water Fees	Wastewater Fees	Water Units	Wastewater Units
10/29/18	Travis County WCID 17	9950	\$ -	\$ 1,400	0.0	1.0
12/11/18	City of West Lake Hills	9951	\$ -	\$ 1,400	0.0	1.0
12/11/18	City of West Lake Hills	9951	\$ -	\$ 3,500	0.0	2.5
1st Quarter Total			\$ -	\$ 6,300	-	4.5

**2nd QTR (FY)
Jan-Mar 2019**

Date	Customer	CRF Unit	Water Fees	Wastewater Fees	Water Units	Wastewater Units
01/30/19	CITY OF WEST LAKE HILLS	9951	\$ -	\$ 7,000	0.0	5.0
03/26/19	Travis County WCID 17	9950	\$ -	\$ 2,800	0.0	2.0
01/00/00		0 0	\$ -	\$ -	0.0	0.0
01/00/00		0 0	\$ -	\$ -	0.0	0.0
01/00/00		0 0	\$ -	\$ -	0.0	0.0
2nd Quarter Total			\$ -	\$ 9,800	-	7.0

**3rd QTR (FY)
Apr-June 2019**

Date	Customer	CRF Unit	Water Fees	Wastewater Fees	Water Units	Wastewater Units
01/00/00		0 0	\$ -	\$ -	0.0	0.0
01/00/00		0 0	\$ -	\$ -	0.0	0.0
01/00/00		0 0	\$ -	\$ -	0.0	0.0
01/00/00		0 0	\$ -	\$ -	0.0	0.0
01/00/00		0 0	\$ -	\$ -	0.0	0.0
01/00/00		0 0	\$ -	\$ -	0.0	0.0
3rd Quarter Total			\$ -	\$ -	-	-

**4th QTR (FY)
July-Sept 2019**

Date	Customer	CRF Unit	Water Fees	Wastewater Fees	Water Units	Wastewater Units
01/00/00		0 0	\$ -	\$ -	0.0	0.0
01/00/00		0 0	\$ -	\$ -	0.0	0.0
01/00/00		0 0	\$ -	\$ -	0.0	0.0
4th Quarter Total			\$ -	\$ -	-	-

MUD and Wholesale Summary Section

	Water Fees	Wastewater Fees	Combined Fee Total	Water Units	Wastewater Units	Combined Unit Total
Previous Six Month Total	\$ -	\$ 16,100	\$ 16,100	0.0	11.5	11.5
Current Six Month Total	\$ -	\$ -	\$ -	0.0	0.0	0.0
12-Month Total	\$ -	\$ 16,100	\$ 16,100	0.0	11.5	11.5

**City of Austin, Texas
Austin Water
Summary of Impact Fee Waivers/Exemptions, by Type
October 1, 2018 through March 31, 2019**

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	\$ 500,125	\$ 259,475	\$ 759,600
Annexed Property	\$ -	\$ -	\$ -
Water Well Annexation	\$ -	\$ -	\$ -
Council Approved Exemptions	\$ 309,000	\$ 116,900	\$ 425,900
State of Texas Property	\$ 9,600	\$ -	\$ 9,600
City Construction Projects	\$ -	\$ -	\$ -
School Waivers	\$ 74,800	\$ 13,200	\$ 88,000
Community Gardens	\$ 1,400	\$ -	\$ 1,400
Fire Protection	\$ 180,550	\$ 75,100	\$ 255,650
Master Meter Exemption	\$ -	\$ -	\$ -
Duplex Reconnect/Exchange	\$ -	\$ -	\$ -
Second Sewer Tap	\$ -	\$ -	\$ -
TOTAL	\$ 1,075,475	\$ 464,675	\$ 1,540,150

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 2015		FY 2016		FY 2017		FY 2018		FY 2019	
	Mar-15	Sep-15	Mar-16	Sep-16	Mar-17	Sep-17	Mar-18	Sep-18	Mar-19	Sept (Close II)
Affordable Housing	234,075	1,065,813	1,064,103	1,348,243	1,609,920	1,040,560	1,401,638	1,660,238	500,125	-
Affordable Housing	\$ 234,075	\$ 1,065,813	\$ 1,064,103	\$ 1,348,243	\$ 1,609,920	\$ 1,040,560	\$ 1,401,638	\$ 1,660,238	\$ 500,125	\$ -
Annexed Property	-	700	-	3,750	-	-	-	-	-	-
Water Well Annexation	-	-	-	-	-	-	-	-	-	-
Annexed Property	\$ -	\$ 700	\$ -	\$ 3,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LUE Assignment	-	-	-	-	-	-	-	-	-	-
Council Approved Exemptions	205,215	127,600	132,400	393,237	471,863	401,031	452,391	534,800	309,000	-
Council Approved Exemptions	\$ 205,215	\$ 127,600	\$ 132,400	\$ 393,237	\$ 471,863	\$ 401,031	\$ 452,391	\$ 534,800	\$ 309,000	\$ -
State of Texas Property	-	3,000	-	57,500	18,168	80,400	-	-	9,600	-
City Construction Projects	-	-	2,045	-	-	-	-	-	-	-
School Waivers	-	-	19,000	15,000	135,900	10,400	-	12,000	74,800	-
Community Gardens	-	2,621	-	6,541	-	6,541	-	-	1,400	-
Government	\$ -	\$ 5,621	\$ 21,045	\$ 79,041	\$ 154,068	\$ 97,341	\$ -	\$ 12,000	\$ 85,800	\$ -
Fire Protection	38,050	100,150	36,574	53,100	733,782	140,050	339,000	254,845	180,550	-
Master Meter Exemption	-	-	-	-	-	-	-	-	-	-
Duplex Reconnect/Exchange	2,300	600	-	600	-	600	-	-	-	-
Second Sewer Tap	-	-	-	-	-	-	-	-	-	-
Other	\$ 40,350	\$ 100,750	\$ 36,574	\$ 53,700	\$ 733,782	\$ 140,650	\$ 339,000	\$ 254,845	\$ 180,550	\$ -
Total Water Waivers/Exemptions	\$ 479,640	\$ 1,300,484	\$ 1,254,122	\$ 1,877,971	\$ 2,969,632	\$ 1,679,582	\$ 2,193,028	\$ 2,461,883	\$ 1,075,475	\$ -
Water Impact Fees Collected	\$ 5,422,425	\$ 7,945,959	\$ 7,912,390	\$ 10,300,121	\$ 9,959,998	\$ 11,624,258	\$ 10,054,023	\$ 11,855,569	\$ 10,927,088	\$ -
Total Fees and Waivers/Exemptions	\$ 5,902,065	\$ 9,246,443	\$ 9,166,512	\$ 12,178,092	\$ 12,929,630	\$ 13,303,840	\$ 12,247,051	\$ 14,317,452	\$ 12,002,563	\$ -
% Waivers/Exemptions	8.1%	14.1%	13.7%	15.4%	23.0%	12.6%	17.9%	17.2%	9.0%	#DIV/0!

Water Summary and Chart

Waiver/Exemptions (Water)	FY 2015		FY 2016		FY 2017		FY 2018		FY 2019	
	Mar-15	Sep-15	Mar-16	Sep-16	Mar-17	Sep-17	Mar-18	Sep-18	Mar-19	Sept (Close II)
Affordable Housing	234,075	1,065,813	1,064,103	1,348,243	1,609,920	1,040,560	1,401,638	1,660,238	500,125	-
Annexed Property	-	700	-	3,750	-	-	-	-	-	-
Council Approved Exemptions	205,215	127,600	132,400	393,237	471,863	401,031	452,391	534,800	309,000	-
Government	-	5,621	21,045	79,041	154,068	97,341	-	12,000	85,800	-
Other	40,350	100,750	36,574	53,700	733,782	140,650	339,000	254,845	180,550	-
Total Water Waivers/Exemptions	\$ 479,640	\$ 1,300,484	\$ 1,254,122	\$ 1,877,971	\$ 2,969,632	\$ 1,679,582	\$ 2,193,028	\$ 2,461,883	\$ 1,075,475	\$ -
Waivers as % of Fees & Waivers	8.1%	14.1%	13.7%	15.4%	23.0%	12.6%	17.9%	17.2%	9.0%	#DIV/0!
Combined Utility Impact Fees Collected	7,790,296	11,031,509	11,046,204	14,103,577	9,959,998	15,985,574	13,984,067	16,396,854	15,092,151	-
Combined Utility Total Waivers/Exemptions	726,609	1,883,252	1,810,172	2,675,332	4,118,668	2,378,291	3,129,691	3,427,070	1,540,150	-

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 2015		FY 2016		FY 2017		FY 2018		FY 2019	
	Mar-15	Sep-15	Mar-16	Sep-16	Mar-17	Sep-17	Mar-18	Sep-18	Mar-19	Sep-19
Affordable Housing	116,069	464,469	455,550	559,811	673,686	434,634	669,063	664,088	259,475	-
Affordable Housing	\$ 116,069	\$ 464,469	\$ 455,550	\$ 559,811	\$ 673,686	\$ 434,634	\$ 669,063	\$ 664,088	\$ 259,475	\$ -
Annexed Property	10,000	3,200	18,600	22,800	13,000	6,400	13,800	-	-	-
Water Well Annexation	-	-	-	-	-	-	-	-	-	-
Annexed Property	\$ 10,000	\$ 3,200	\$ 18,600	\$ 22,800	\$ 13,000	\$ 6,400	\$ 13,800	\$ -	\$ -	\$ -
LUE Assignment	-	-	-	-	-	-	-	-	-	-
Council Approved Exemptions	101,000	67,000	57,900	167,800	137,400	180,100	182,100	193,200	116,900	-
Council Approved Exemptions	\$ 101,000	\$ 67,000	\$ 57,900	\$ 167,800	\$ 137,400	\$ 180,100	\$ 182,100	\$ 193,200	\$ 116,900	\$ -
State of Texas Property	-	2,000	-	17,500	6,300	12,800	-	-	-	-
City Construction Projects	-	-	-	-	-	-	-	-	-	-
School Waivers	-	-	4,800	-	35,200	6,400	-	-	13,200	-
Community Gardens	-	-	-	-	-	-	-	-	-	-
Government	\$ -	\$ 2,000	\$ 4,800	\$ 17,500	\$ 41,500	\$ 19,200	\$ -	\$ -	\$ 13,200	\$ -
Fire Protection	17,700	45,700	19,200	29,050	283,450	57,975	71,700	107,900	75,100	-
Master Meter Exemption	-	-	-	-	-	-	-	-	-	-
Duplex Reconnect/Exchange	2,200	400	-	400	-	400	-	-	-	-
Second Sewer Tap	-	-	-	-	-	-	-	-	-	-
Other	\$ 19,900	\$ 46,100	\$ 19,200	\$ 29,450	\$ 283,450	\$ 58,375	\$ 71,700	\$ 107,900	\$ 75,100	\$ -
Total Wastewater Waivers/Exemptions	\$ 246,969	\$ 582,769	\$ 556,050	\$ 797,361	\$ 1,149,036	\$ 698,709	\$ 936,663	\$ 965,188	\$ 464,675	\$ -
Wastewater Impact Fees Collected	\$ 2,367,871	\$ 3,085,550	\$ 3,133,814	\$ 3,803,456	\$ 3,861,518	\$ 4,361,317	\$ 3,930,044	\$ 4,541,285	\$ 4,165,063	\$ -
Total Fees and Waivers/Exemptions	\$ 2,614,840	\$ 3,668,319	\$ 3,689,864	\$ 4,600,817	\$ 5,010,554	\$ 5,060,026	\$ 4,866,706	\$ 5,506,473	\$ 4,629,738	\$ -
% Waivers/Exemptions	9.4%	15.9%	15.1%	17.3%	22.9%	13.8%	19.2%	17.5%	10.0%	#DIV/0!

Wastewater Summary and Chart

Waiver/Exemptions (Wastewater)	FY 2015		FY 2016		FY 2017		FY 2018		FY 2019	
	Mar-15	Sep-15	Mar-16	Sep-16	Mar-17	Sep-17	Mar-18	Sep-18	Mar-19	Sep-19
Affordable Housing	116,069	464,469	455,550	559,811	673,686	434,634	669,063	664,088	259,475	-
Annexed Property	10,000	3,200	18,600	22,800	13,000	6,400	13,800	-	-	-
Council Approved Exemptions	101,000	67,000	57,900	167,800	137,400	180,100	182,100	193,200	116,900	-
Government	-	2,000	4,800	17,500	41,500	19,200	-	-	13,200	-
Other	19,900	46,100	19,200	29,450	283,450	58,375	71,700	107,900	75,100	-
Total Wastewater Waivers/Exemptions	\$ 246,969	\$ 582,769	\$ 556,050	\$ 797,361	\$ 1,149,036	\$ 698,709	\$ 936,663	\$ 965,188	\$ 464,675	\$ -
Waivers as % of Fees & Waivers	9.4%	15.9%	15.1%	17.3%	22.9%	13.8%	19.2%	17.5%	10.0%	#DIV/0!
Combined Utility Impact Fees Collected	7,790,296	11,031,509	11,046,204	14,103,577	9,959,998	15,985,574	13,984,067	16,396,854	15,092,151	-
Combined Utility Total Waivers/Exemptions	726,609	1,883,252	1,810,172	2,675,332	4,118,668	2,378,291	3,129,691	3,427,070	1,540,150	-