

CITY OF AUSTIN, TEXAS
AUSTIN WATER
**SEMI-ANNUAL IMPACT FEE COLLECTION
REPORT**
April 1, 2019 through September 30, 2019 (Close II)



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: January 22, 2020
Subject: Semi-Annual Impact Fee Collections Report April 1, 2019 to September 30, 2019 (Close II)

The Semi-Annual Impact Fee Collections Report as of September 30, 2019 (Close II) 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 \$2,999,157 higher than the amount collected during the April through September reporting period a year prior; wastewater fees collected were \$896,470 higher than those collected during the same period one year ago. Interest earnings for the six-month period equaled \$327,909.

The combined utility impact fees collected, plus interest, during the six-month period totaled \$20,620,390. Of this total, \$15,117,100 was for water and \$5,503,289 was for wastewater. Total combined utility impact fees collected, plus interest, since the adoption of the current ordinance on June 20, 1990, through September 30, 2019, equal 326,200,109. Of this total, \$217,816,346 was collected for water and \$108,383,763 was collected for wastewater. A combined total of \$34.2 million of the fund balance was used to defease debt in the month of May 2019. Of this defeasance total, \$24.8 million was used to defease water debt and \$9.4 million was used to defease wastewater debt. Due to the defeasance of debt, there were no impact fee transfers in FY19 for debt service.

As of September 30, 2019 (Close II), the cash balances in the water and wastewater impact fee funds were \$27,734,587 and \$7,099,817 respectively, for a combined total of \$34,834,404.

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
Jonathan Orenstein, Financial Manager III, 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. Charts 8 and 9 (page 7) report Capital Recovery Fee Collections by month for the current and prior fiscal years for Water and Wastewater. Chart 10 (page 8) reports Fee Waiver by month and by type for the current fiscal year.

The supporting documentation listed below follows Charts 1–8.

Page 9: Impact Fee Collections Summary

- Current Six - Month Period
- Inception to Date

Page 10: Fiscal Year to Date Impact Fee Collections, by Zone

Page 11: Impact Fee Report by Fund, Inception through September 30, 2019

Page 12: Impact Fee Report by Zone, Inception through September 30, 2019

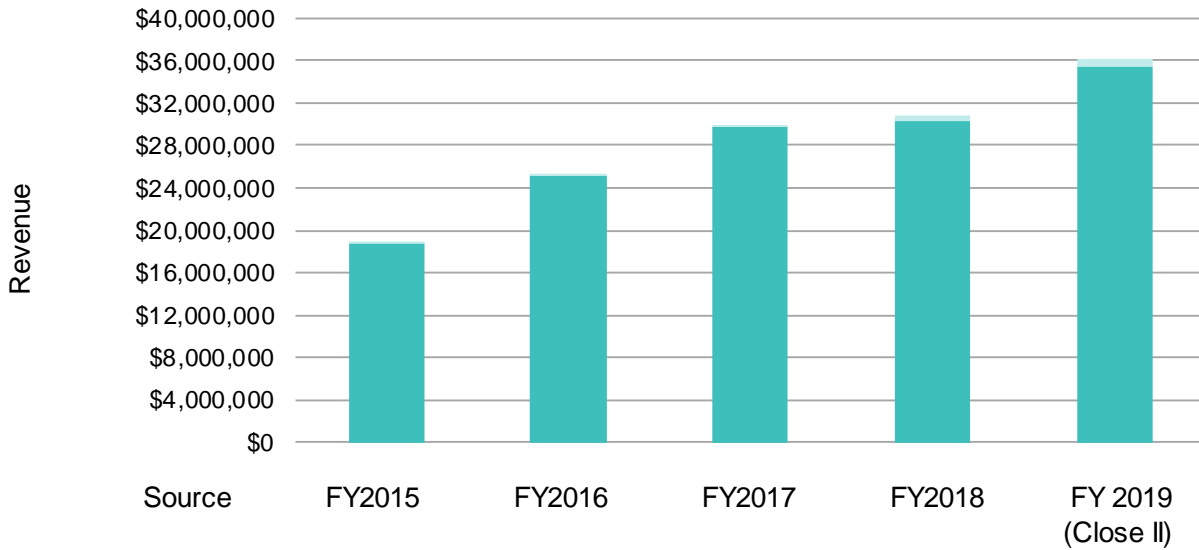
Page 13: Impact Fee Collections and Units, for MUD and Wholesale Customers

Page 14: Summary of Impact Fee Waivers/Exemptions, by Type

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

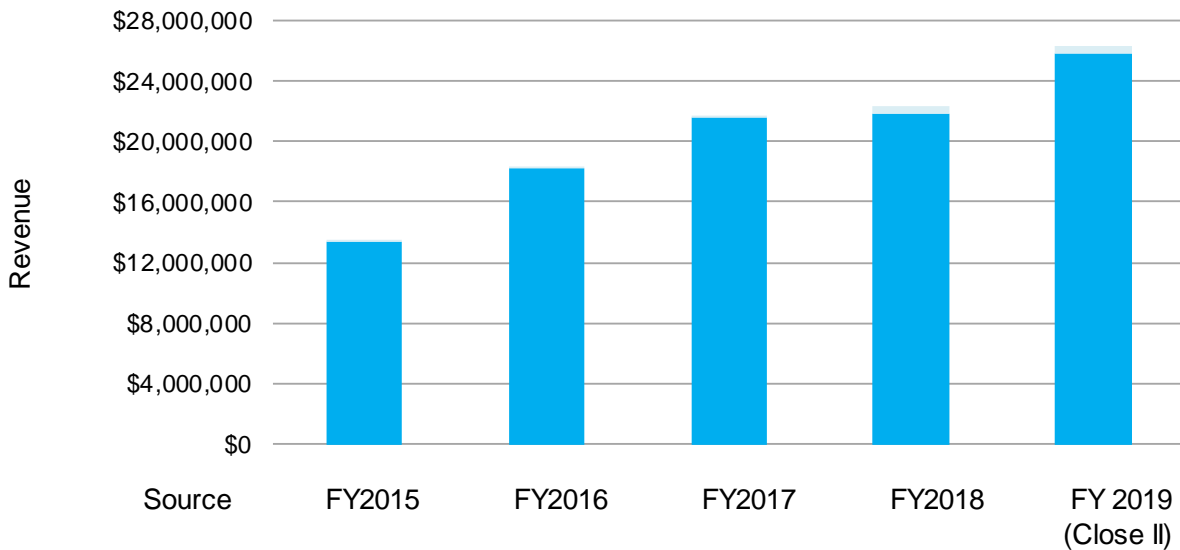
Page 16: Summary of Wastewater Impact Fee Collections and Waivers/Exemptions

Chart 1: Combined Utility Impact Fee Collections



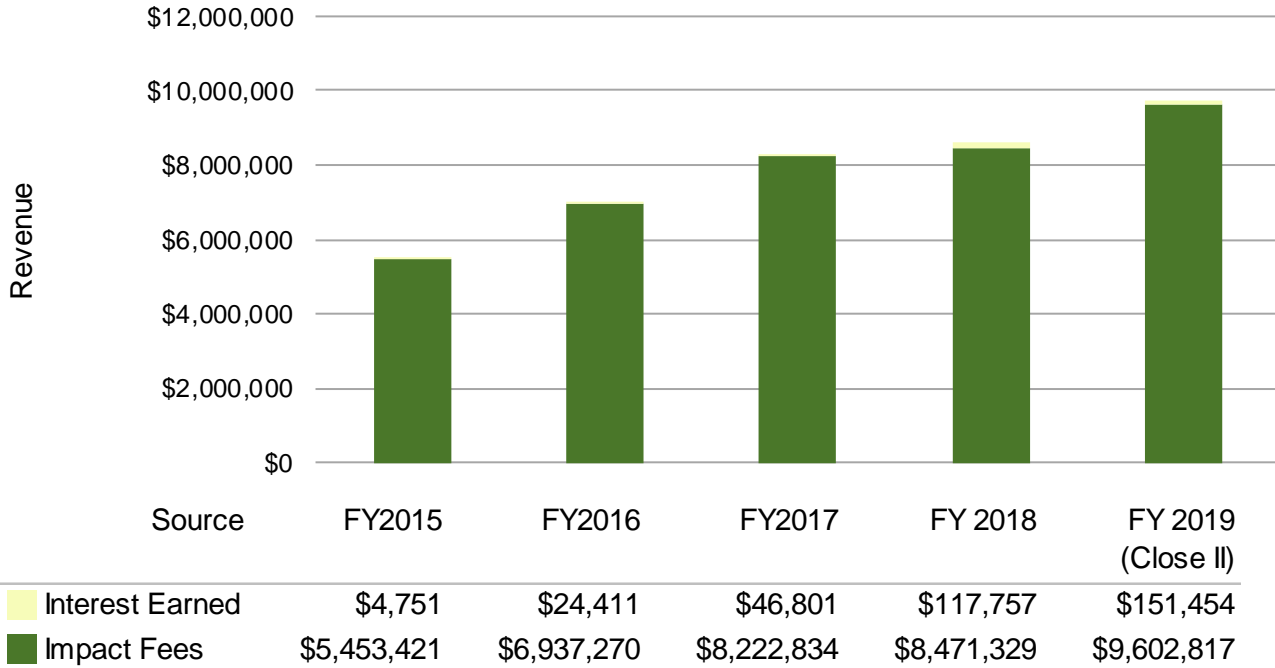
Interest Earned	\$16,105	\$100,706	\$203,356	\$496,426	\$723,040
Impact Fees	\$18,821,805	\$25,149,781	\$29,807,090	\$30,366,521	\$35,384,631

Chart 2: Water Impact Fee Collections



Interest Earned	\$11,354	\$76,295	\$156,555	\$378,668	\$571,587
Impact Fees	\$13,368,384	\$18,212,511	\$21,584,256	\$21,895,192	\$25,781,814

Chart 3: Wastewater Impact Fee Collections

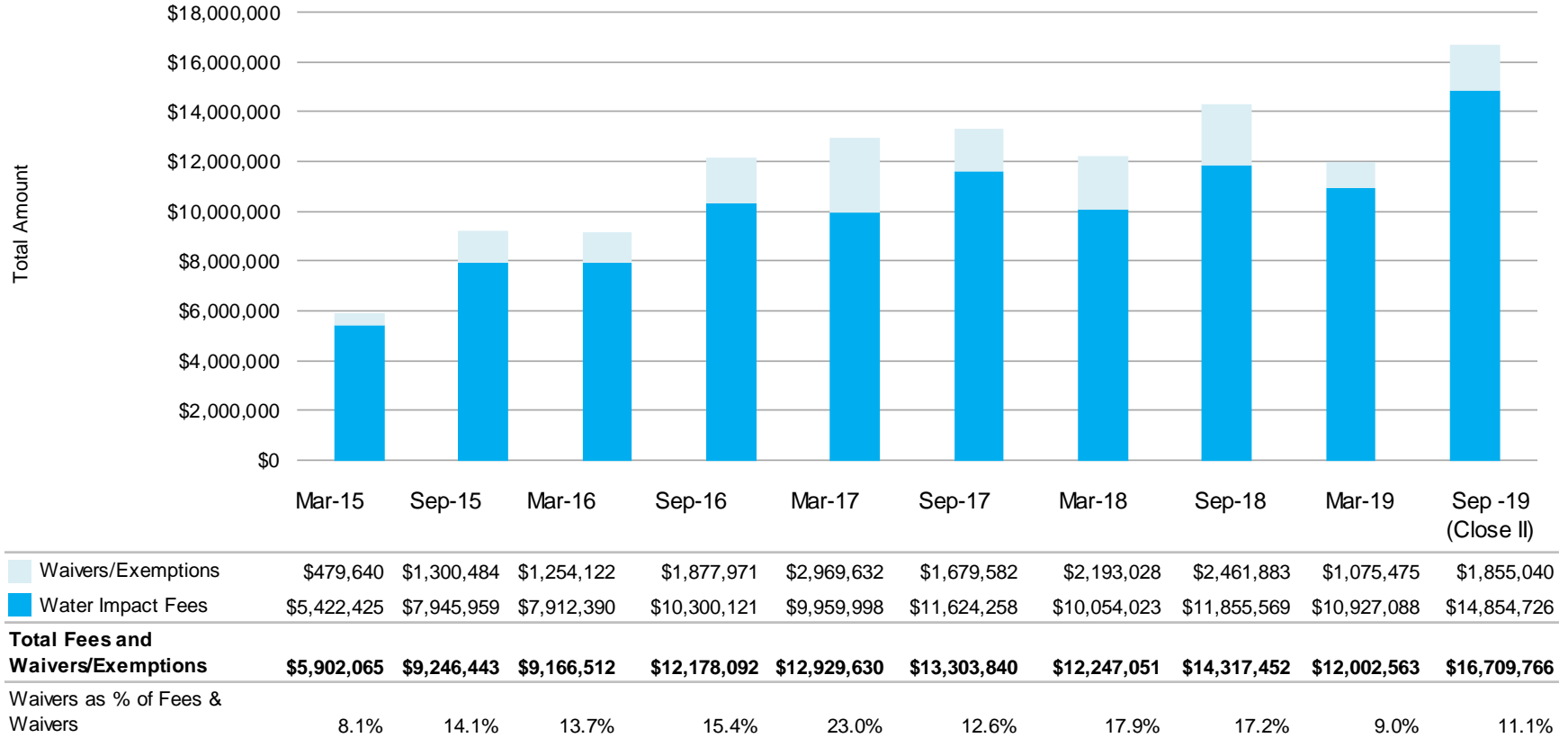




Semi-Annual Impact Fee Collections Report

April 1, 2019 through September 30, 2019 (Close II)

Chart 4: Water Impact Fees and Waivers/Exemptions

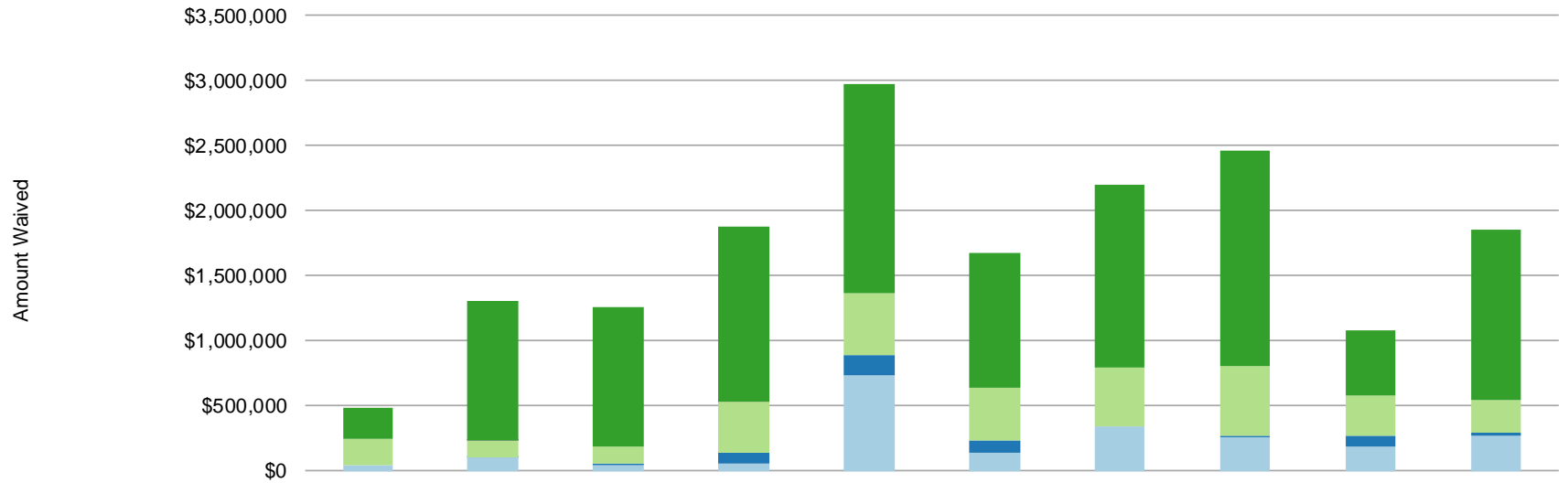




Semi-Annual Impact Fee Collections Report

April 1, 2019 through September 30, 2019 (Close II)

Chart 5: Water Impact Fee Waivers/Exemptions by Type



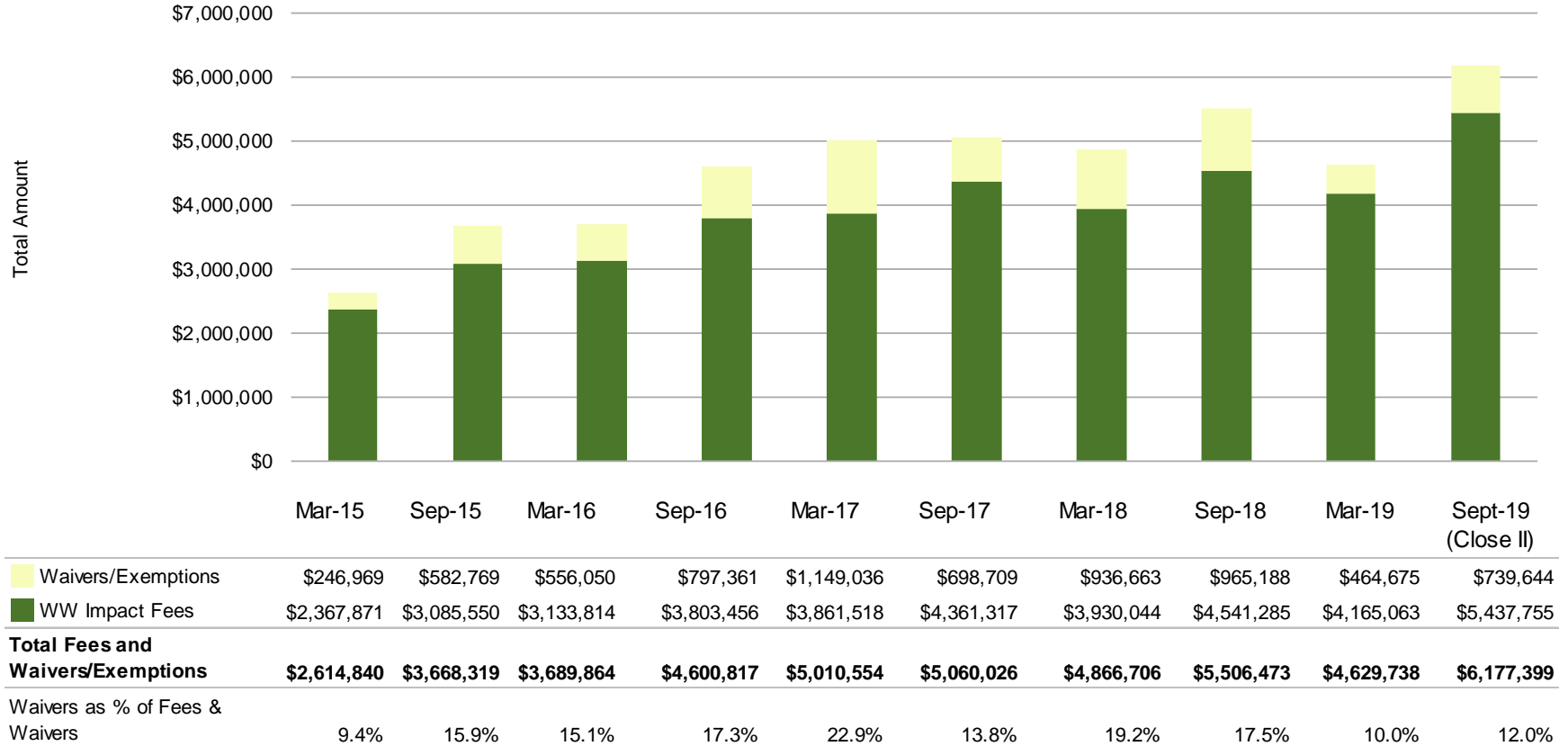
Waiver/Exemption Type	Mar-15	Sep-15	Mar-16	Sep-16	Mar-17	Sep-17	Mar-18	Sep-18	Mar-19	Sep-19 (Close II)
Affordable Housing	\$234,075	\$1,065,813	\$1,064,103	\$1,348,243	\$1,609,920	\$1,040,560	\$1,401,638	\$1,660,238	\$500,125	\$1,314,965
Annexation	\$0	\$700	\$0	\$3,750	\$0	\$0	\$0	\$0	\$0	\$0
Council Developer Agreements	\$205,215	\$127,600	\$132,400	\$393,237	\$471,863	\$401,031	\$452,391	\$534,800	\$309,000	\$252,475
Government	\$0	\$5,621	\$21,045	\$79,041	\$154,068	\$97,341	\$0	\$12,000	\$85,800	\$14,400
Other Waivers	\$40,350	\$100,750	\$36,574	\$53,700	\$733,782	\$140,650	\$339,000	\$254,845	\$180,550	\$273,200
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	\$1,855,040



Semi-Annual Impact Fee Collections Report

April 1, 2019 through September 30, 2019 (Close II)

Chart 6: Wastewater Impact Fees and Waivers/Exemptions

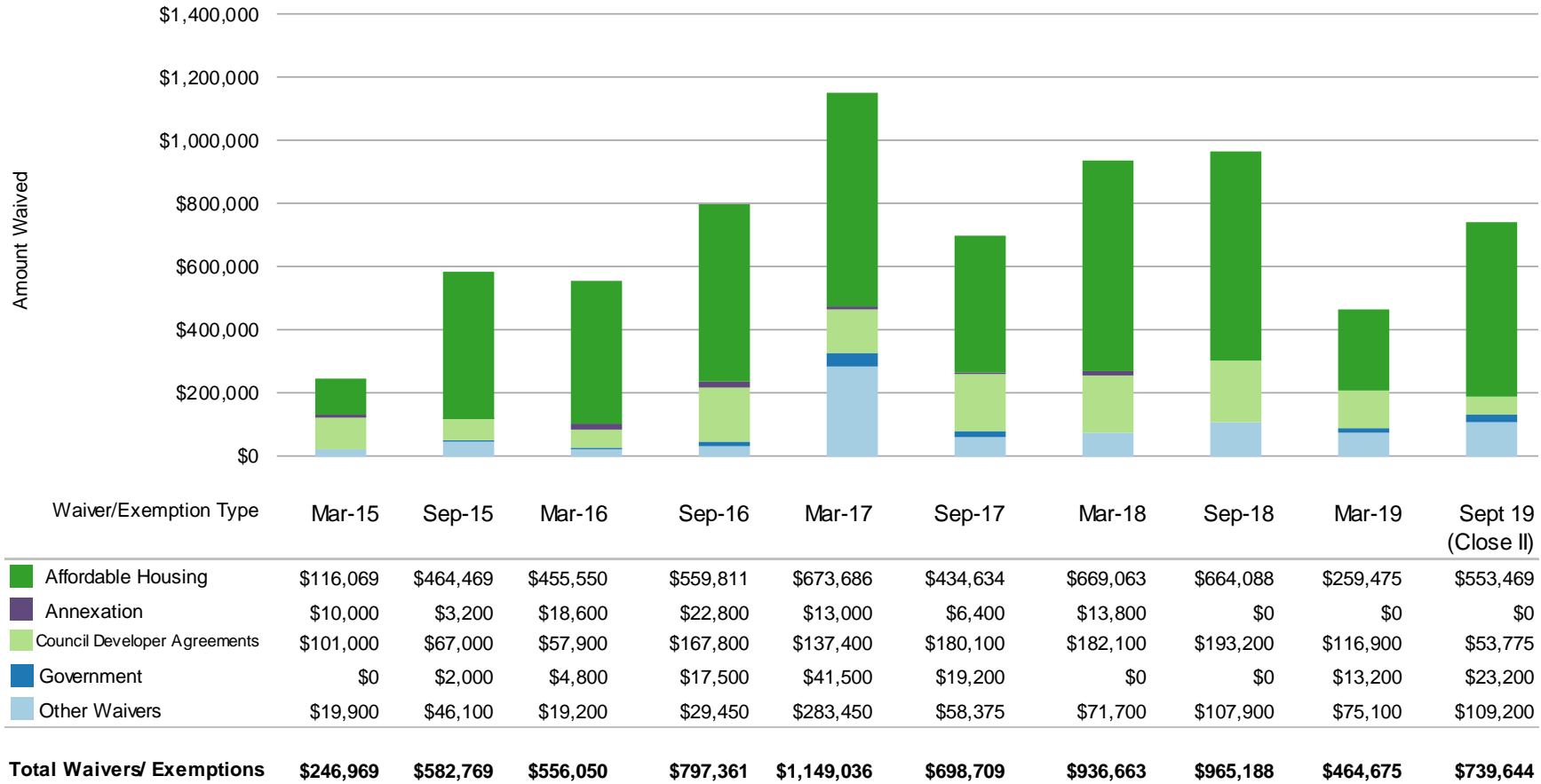




Semi-Annual Impact Fee Collections Report

April 1, 2019 through September 30, 2019 (Close II)

Chart 7: Wastewater Impact Fee Waivers/Exemptions by Type



Capital Recovery Fee Collections

Chart 8: Water CRF Collections by Month

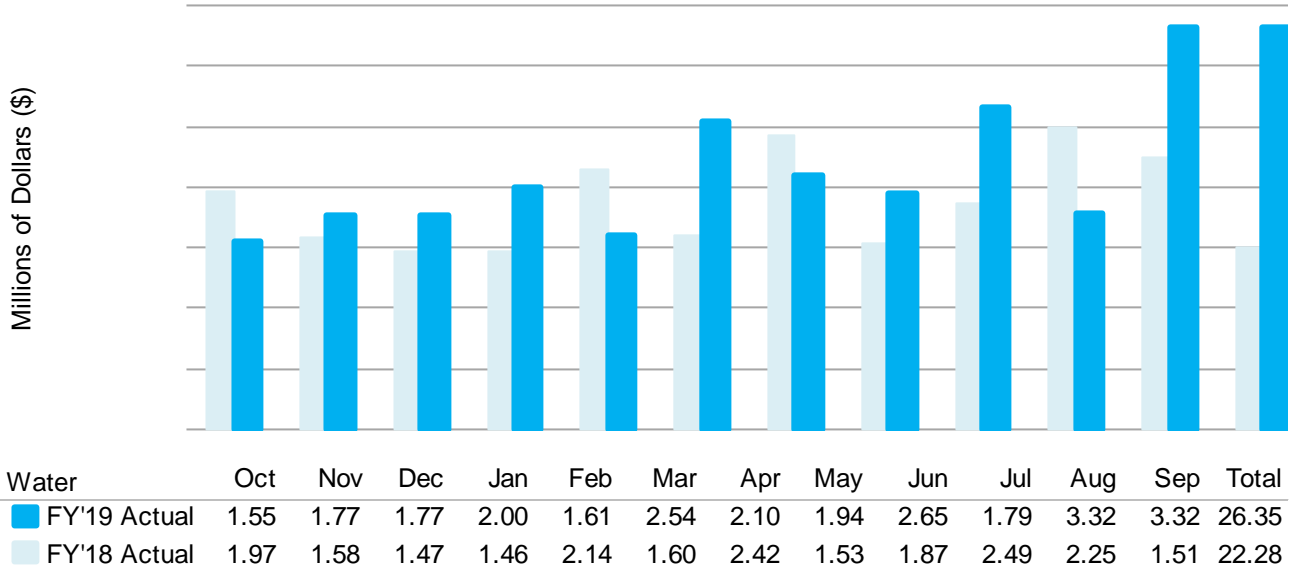
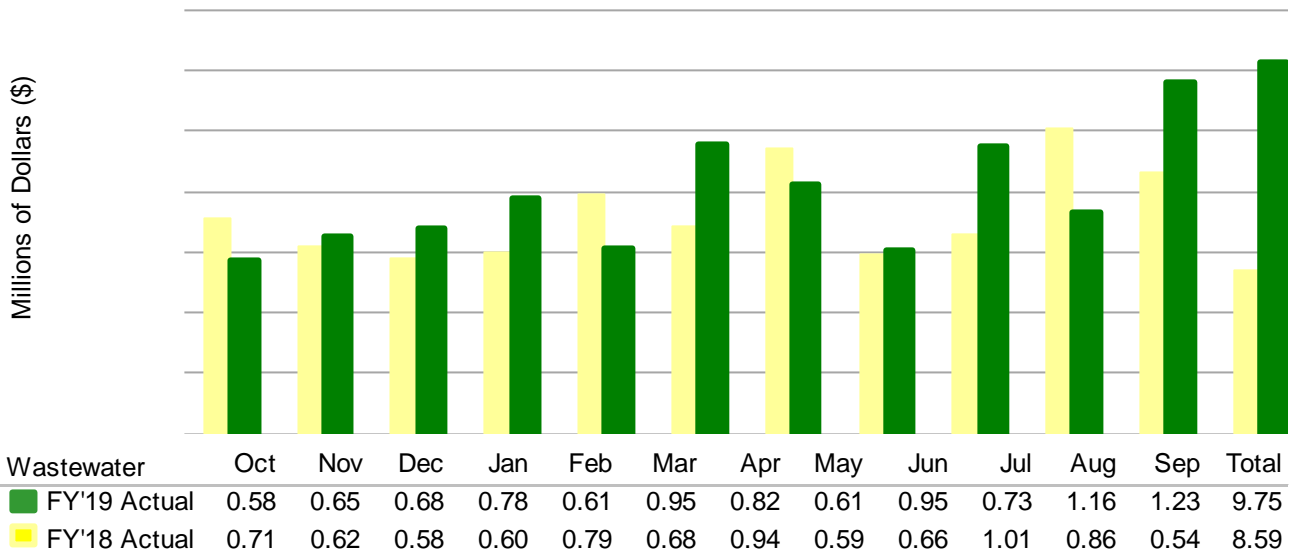
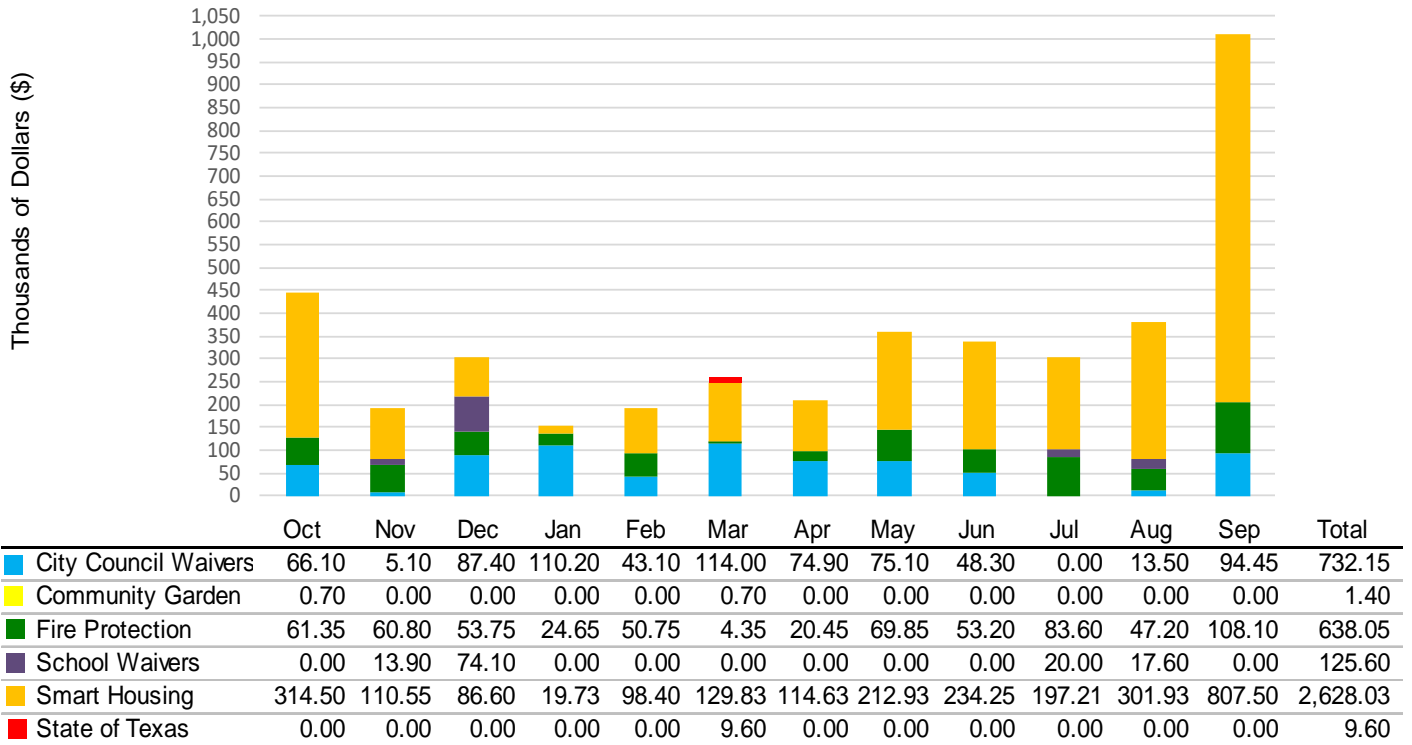


Chart 9: Wastewater CRF Collections by Month



Combined	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
FY'19 Actual	2.13	2.42	2.45	2.78	2.22	3.50	2.92	2.55	3.60	2.52	4.48	4.55	36.11
FY'18 Actual	2.68	2.20	2.05	2.06	2.94	2.29	3.36	2.12	2.52	3.50	3.12	2.04	30.87

Chart 10: Fee Waivers by Month



Note: Combined water and wastewaters fee waivers

Definitions:

- **Council Approved Waivers:** This is for Council agreements/ordinances specifying the waiver of impact fees.
- **Community Garden:** An impact fee may not be assessed on a city-supported community garden.
- **Fire Protection:** An impact fee may not be collected for a connection that is used to provide fire protection capacity only.
- **School Waivers:** A school district is not required to pay impact fees imposed under this chapter. Senate Bill 883
- **Smart Housing:** 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.
- **State of Texas:** 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.

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

Description	Water	Wastewater	Total
SIX MONTHS ENDED: April 1, 2019 through September 30, 2019			
Total Dollar Value of Taps & Connections	16,709,766	6,177,399	22,887,165
Impact Fee Waivers/Exemptions	<u>(1,855,040)</u>	<u>(739,644)</u>	<u>(2,594,684)</u>
Net Impact Fees Collected	<u>\$ 14,854,726</u>	<u>\$ 5,437,755</u>	<u>\$ 20,292,481</u>
Interest Earnings	<u>\$ 262,375</u>	<u>\$ 65,535</u>	<u>\$ 327,909</u>
Total Impact Fees Collected	<u>\$ 15,117,100</u>	<u>\$ 5,503,289</u>	<u>\$ 20,620,390</u>

INCEPTION TO DATE: June 20, 1990 – September 30, 2019 (Close II)

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	212,346,378	105,313,118	317,659,496
Interest Earnings	<u>5,469,968</u>	<u>3,070,645</u>	<u>8,540,614</u>
Total Impact Fees Collected	<u>\$ 217,816,346</u>	<u>\$ 108,383,763</u>	<u>\$ 326,200,109</u>
Used for Debt Defeasance	(108,568,766)	(51,149,098)	(159,717,864)
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***	<u>795,007</u>	<u>645,152</u>	<u>1,440,158</u>
Impact Fee Cash Balances	<u>\$ 27,734,587</u>	<u>\$ 7,099,817</u>	<u>\$ 34,834,404</u>

Application of Impact Fee Funds for Debt Defeasance by Fiscal Year

FY 1992 thru 2014	\$ (35,418,846)	\$ (19,899,018)	\$ (55,317,864)
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	<u>(24,800,000)</u>	<u>(9,400,000)</u>	<u>(34,200,000)</u>
TOTAL	<u>\$ (108,568,766)</u>	<u>\$ (51,149,098)</u>	<u>\$ (159,717,864)</u>

Application of Impact Fee Funds for Capital Projects by Fiscal Year

FY 2002* thru 2014	\$ (35,506,672)	\$ (18,995,655)	\$ (54,502,327)
FY 2015	-	-	-
FY 2016	-	-	-
FY 2017	-	-	-
FY 2018	-	-	-
FY 2019	<u>-</u>	<u>-</u>	<u>-</u>
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 2014	\$ (40,501,328)	\$ (28,784,345)	\$ (69,285,673)
FY 2015	(6,300,000)	(3,000,000)	(9,300,000)
FY 2016	-	-	-
FY 2017	-	-	-
FY 2018	-	-	-
FY 2019	<u>-</u>	<u>-</u>	<u>-</u>
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 September 30, 2019 (Close II)

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	\$ -	\$ -	\$ -	\$ 86,400	\$ 86,400	16
DWPZ ETJ	6,250	9,350	14,900	14,900	45,400	36
DWPZ Inside	246,650	214,050	509,350	496,675	1,466,725	870
DDZ ETJ	872,000	1,244,832	1,657,650	1,933,100	5,707,582	1,100
DDZ Inside	3,112,728	3,827,965	3,614,930	4,587,773	15,143,397	3,088
Urban	718,675	657,888	745,813	1,182,435	3,304,810	3,413
CURE	750	15,950	5,400	5,400	27,500	35
Gross Water Collections	\$ 4,957,053	\$ 5,970,035	\$ 6,548,043	\$ 8,306,683	\$ 25,781,814	
Interest Earnings	\$ 133,788	\$ 175,424	\$ 144,451	\$ 117,923	\$ 571,587	
Total Water	\$ 5,090,841	\$ 6,145,459	\$ 6,692,494	\$ 8,424,606	\$ 26,353,400	8,557
Wastewater Impact Fees						
Wholesale Customers	\$ 6,300	\$ 9,800	\$ 51,100	\$ 35,200	\$ 102,400	64
DWPZ ETJ	2,200	-	2,700	1,950	6,850	7
DWPZ Inside	91,500	82,200	198,500	210,575	582,775	573
DDZ ETJ	275,600	477,700	627,450	714,600	2,095,350	946
DDZ Inside	1,184,850	1,448,600	1,110,200	1,702,353	5,446,003	2,635
Urban	308,775	269,788	345,996	434,931	1,359,489	3,259
CURE	450	7,300	2,200	-	9,950	28
Gross Wastewater Collections	\$ 1,869,675	\$ 2,295,388	\$ 2,338,146	\$ 3,099,609	\$ 9,602,817	
Interest Earnings	\$ 35,818	\$ 50,101	\$ 38,099	\$ 27,436	\$ 151,454	
Total Wastewater	\$ 1,905,493	\$ 2,345,489	\$ 2,376,244	\$ 3,127,045	\$ 9,754,271	7,510
Combined Interest Earnings	\$ 169,606	\$ 225,525	\$ 182,550	\$ 145,359	\$ 723,040	
Combined Fee Collections	\$ 6,826,728	\$ 8,265,422	\$ 8,886,188	\$ 11,406,293	\$ 35,384,631	
TOTAL	\$ 6,996,334	\$ 8,490,948	\$ 9,068,738	\$ 11,551,652	\$ 36,107,671	16,067

* 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 September 30, 2019 (Close II)

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

DEVELOPMENT ZONE	FY 2014-15 Oct-Sept	FY 2015-16 Oct-Sept	FY 2016-17 Oct-Sept	FY 2017-18 Oct-Sept	FY 2018-19 Oct - Sept	Inception to Date Total
Water Impact Fees						
Inside City Limits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,854,562
Outside City Limits	-	-	-	-	-	\$ 10,769,596
Wholesale Customers	37,700	136,250	76,500	288,150	86,400	\$ 10,523,730
DWPZ ETJ	405,400	307,950	42,050	57,750	45,400	\$ 3,111,323
DWPZ Inside	1,414,732	1,299,800	1,639,400	1,621,950	1,466,725	\$ 21,432,138
DDZ ETJ	2,603,700	3,881,350	3,620,030	4,266,032	5,707,582	\$ 26,150,266
DDZ Inside	5,820,040	9,638,223	11,783,872	13,120,018	15,143,397	\$ 78,740,750
Urban	2,400,688	2,786,664	4,255,604	2,428,541	3,304,810	\$ 22,637,963
CURE	686,125	162,275	166,800	112,750	27,500	\$ 2,126,050
Gross Collections	\$ 13,368,384	\$ 18,212,511	\$ 21,584,256	\$ 21,895,192	\$ 25,781,814	\$ 212,346,378
Interest Earnings	\$ 11,354	\$ 76,295	\$ 156,555	\$ 378,668	\$ 571,587	\$ 5,469,968
Net Water Total	\$ 13,379,738	\$ 18,288,806	\$ 21,740,811	\$ 22,273,860	\$ 26,353,400	\$ 217,816,346
<i>Cumulative Balance</i>	\$ 18,480,858	\$ 30,464,064	\$ 41,283,526	\$ 46,114,415	\$ 52,644,915	
Transfers from Impact Fee Funded Grants & Other	\$ (5,600)	\$ -	\$ (14,401)	\$ 177,100	\$ (110,328)	\$ 795,007
Revenue Bond Defeasance	-	(10,921,349)	(17,428,571)	(20,000,000)	(24,800,000)	\$ (108,568,766)
Transfers to CIP	-	-	-	-	-	\$ (35,506,672)
Transfers to Debt Service	(6,300,000)	-	-	-	-	\$ (46,801,328)
Water Balance After Transfers & Defeasance	\$ 12,175,258	\$ 19,542,715	\$ 23,840,554	\$ 26,291,515	\$ 27,734,587	\$ 27,734,587
Wastewater Impact Fees						
Inside City Limits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,684,681
Outside City Limits	(18,750)	-	-	-	-	\$ 5,601,025
Wholesale Customers	283,700	330,900	23,900	169,000	102,400	\$ 12,746,833
DWPZ ETJ	153,550	118,850	14,950	19,800	6,850	\$ 1,604,533
DWPZ Inside	609,900	456,700	661,500	668,000	582,775	\$ 11,981,837
DDZ ETJ	1,027,540	1,446,900	1,295,500	1,574,300	2,095,350	\$ 10,249,850
DDZ Inside	2,174,500	3,440,033	4,441,634	4,892,267	5,446,003	\$ 31,340,524
Urban	931,119	1,072,563	1,708,150	1,077,513	1,359,489	\$ 10,086,436
CURE	291,863	71,325	77,200	70,450	9,950	\$ 1,017,399
Gross Collections	\$ 5,453,421	\$ 6,937,270	\$ 8,222,834	\$ 8,471,329	\$ 9,602,817	\$ 105,313,118
Interest Earnings	\$ 4,751	\$ 24,411	\$ 46,801	\$ 117,757	\$ 151,454	\$ 3,070,645
Net Wastewater Total	\$ 5,458,172	\$ 6,961,681	\$ 8,269,635	\$ 8,589,086	\$ 9,754,271	\$ 108,383,763
<i>Cumulative Balance</i>	\$ 7,752,364	\$ 11,729,595	\$ 12,720,579	\$ 16,738,236	\$ 16,558,508	
Transfers from Impact Fee Funded Grants & Other	\$ 15,550	\$ -	\$ -	\$ 66,001	\$ (58,691)	\$ 645,152
Revenue Bond Defeasance	-	(7,278,651)	(4,571,429)	(10,000,000)	(9,400,000)	\$ (51,149,098)
Transfers to CIP	-	-	-	-	-	\$ (18,995,655)
Transfers to Debt Service	(3,000,000)	-	-	-	-	\$ (31,784,345)
Wastewater Balance After Transfers & Defeasance	\$ 4,767,914	\$ 4,450,944	\$ 8,149,150	\$ 6,804,237	\$ 7,099,817	\$ 7,099,817
<i>Cumulative Balance</i>	26,233,222	42,193,659	54,004,105	62,852,651	69,203,423	
Transfers from Impact Fee Funded Grants & Other	9,950	-	(14,401)	243,101	(169,019)	
Revenue Bond Defeasance	-	(18,200,000)	(22,000,000)	(30,000,000)	(34,200,000)	
Transfers to CIP	-	-	-	-	-	
Transfers to Debt Service	(9,300,000)	-	-	-	-	
Combined Balance After Transfers & Defeasance	\$ 16,943,172	\$ 23,993,659	\$ 31,989,704	\$ 33,095,752	\$ 34,834,404	

**City of Austin
Austin Water
Impact Fee Report, by Zone
Inception through September 30, 2019 (Close II)**

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	FY 2018-19 Oct - Sept (Close II)	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	3,332,310	24,764,013
DWPZ inside, DDZ inside	7,234,772	10,938,023	13,423,272	14,741,968	16,610,122	100,172,888
<i>Total Inside Water</i>	\$ 10,321,584	\$ 13,886,961	\$ 17,845,676	\$ 17,283,260	\$ 19,942,431	\$ 161,791,463
Wastewater	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,684,681
Urban, CURE	1,222,981	1,143,888	1,785,350	1,147,963	1,369,439	11,103,835
DWPZ inside, DDZ inside	2,784,400	3,896,733	5,103,134	5,560,267	6,028,778	43,322,361
<i>Total Inside Wastewater</i>	\$ 4,007,381	\$ 5,040,620	\$ 6,888,484	\$ 6,708,229	\$ 7,398,217	\$ 75,110,877
Total Inside City Impact Fees	\$ 14,328,965	\$ 18,927,581	\$ 24,734,160	\$ 23,991,489	\$ 27,340,649	\$ 236,902,340
OUTSIDE CITY LIMITS						
Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,769,596
Wholesale	37,700	136,250	76,500	288,150	86,400	10,523,730
DWPZ ETJ, DDZ ETJ	3,009,100	4,189,300	3,662,080	4,323,782	5,752,982	29,261,589
<i>Total Outside Water</i>	\$ 3,046,800	\$ 4,325,550	\$ 3,738,580	\$ 4,611,932	\$ 5,839,382	\$ 50,554,915
Wastewater	\$ (18,750)	\$ -	\$ -	\$ -	\$ -	\$ 5,601,025
Wholesale	283,700	330,900	23,900	169,000	102,400	12,746,833
DWPZ ETJ, DDZ ETJ	1,181,090	1,565,750	1,310,450	1,594,100	2,102,200	11,854,383
<i>Total Outside Wastewater</i>	\$ 1,446,040	\$ 1,896,650	\$ 1,334,350	\$ 1,763,100	\$ 2,204,600	\$ 30,202,241
Total Outside City Impact Fees	\$ 4,492,840	\$ 6,222,200	\$ 5,072,930	\$ 6,375,032	\$ 8,043,982	\$ 80,757,156
INTEREST						
Water Interest	\$ 11,354	\$ 76,295	\$ 156,555	\$ 378,668	\$ 571,587	\$ 5,469,968
Wastewater Interest	4,751	24,411	46,801	117,757	151,454	3,070,645
<i>Total Interest</i>	\$ 16,105	\$ 100,706	\$ 203,356	\$ 496,426	\$ 723,040	\$ 7,817,573
Total Inside and Outside City Impact Fees & Interest	\$ 18,837,910	\$ 25,250,487	\$ 30,010,446	\$ 30,862,947	\$ 36,107,671	\$ 325,477,069
SUMMARY						
Total Inside & Outside City Impact Fees	\$ 18,821,805	\$ 25,149,781	\$ 29,807,090	\$ 30,366,521	\$ 35,384,631	\$ 317,659,496
Total Interest	16,105	100,706	203,356	496,426	723,040	\$ 8,540,614
Transfers from Impact Fee Funded Grants & Other Adjustments	9,950	-	(14,401)	243,101	(169,019)	\$ 1,440,158
Revenue Bond Defeasance	-	(18,200,000)	(22,000,000)	(30,000,000)	(34,200,000)	\$ (159,717,864)
Transfers to CIP	-	-	-	-	-	\$ (54,502,327)
Transfers to Debt Service	(9,300,000)	-	-	-	-	(78,585,673)
TOTAL	\$ 9,547,860	\$ 7,050,487	\$ 7,996,045	\$ 1,106,047	\$ 1,738,652	\$ 34,834,404

**City of Austin, Texas
Austin Water
Impact Fee Collections and Units, for MUD and Wholesale Customers
As of September 30, 2019 (Close II)**

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	-	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
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
04/26/19	City of Manor	9954	\$ -	\$ 49,000	0.0	35.0
05/01/19	City of West Lake Hills	9951	\$ -	\$ 2,100	0.0	1.0
3rd Quarter Total			\$ -	\$ 51,100.00	-	36.0

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

Date	Customer	CRF Unit	Water Fees	Wastewater Fees	Water Units	Wastewater Units
09/12/19	City of Rolling Woods	9955	\$ 86,400	\$ -	16.0	0.0
09/12/19	City of Rolling Woods	9955	\$ -	\$ 35,200	0.0	16.0
4th Quarter Total			\$ 86,400	\$ 35,200	16.0	16.0

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	\$ 86,400	\$ 86,300	\$ 172,700	16.0	52.0	68.0
12-Month Total	\$ 86,400	\$ 102,400	\$ 188,800	16.0	63.5	79.5

**City of Austin, Texas
Austin Water**

**Summary of Impact Fee Waivers/Exemptions, by Type
October 1, 2018 through September 30, 2019 (Close II)**

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	\$ 1,815,090	\$ 812,944	\$ 2,628,034
Annexed Property	\$ -	\$ -	\$ -
Water Well Annexation	\$ -	\$ -	\$ -
Council Approved Exemptions	\$ 561,475	\$ 170,675	\$ 732,150
State of Texas Property	\$ 9,600	\$ -	\$ 9,600
City Construction Projects	\$ -	\$ -	\$ -
School Waivers	\$ 89,200	\$ 36,400	\$ 125,600
Community Gardens	\$ 1,400	\$ -	\$ 1,400
Fire Protection	\$ 453,750	\$ 184,300	\$ 638,050
Master Meter Exemption	\$ -	\$ -	\$ -
Duplex Reconnect/Exchange	\$ -	\$ -	\$ -
Second Sewer Tap	\$ -	\$ -	\$ -
TOTAL	\$ 2,930,515	\$ 1,204,319	\$ 4,134,834

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-19 (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	1,314,965
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	\$ 1,314,965
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	252,475
Council Approved Exemptions	\$ 205,215	\$ 127,600	\$ 132,400	\$ 393,237	\$ 471,863	\$ 401,031	\$ 452,391	\$ 534,800	\$ 309,000	\$ 252,475
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	14,400
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	\$ 14,400
Fire Protection	38,050	100,150	36,574	53,100	733,782	140,050	339,000	254,845	180,550	273,200
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	\$ 273,200
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	\$ 1,855,040
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	\$ 14,854,726
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	\$ 16,709,766
% Waivers/Exemptions	8.1%	14.1%	13.7%	15.4%	23.0%	12.6%	17.9%	17.2%	9.0%	11.1%

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-19 (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	1,314,965
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	252,475
Government	-	5,621	21,045	79,041	154,068	97,341	-	12,000	85,800	14,400
Other	40,350	100,750	36,574	53,700	733,782	140,650	339,000	254,845	180,550	273,200
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	\$ 1,855,040
Waivers as % of Fees & Waivers	8.1%	14.1%	13.7%	15.4%	23.0%	12.6%	17.9%	17.2%	9.0%	11.1%
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	20,292,481
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	2,594,684

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 Close II
Affordable Housing	116,069	464,469	455,550	559,811	673,686	434,634	669,063	664,088	259,475	553,468.75
Affordable Housing	\$ 116,069	\$ 464,469	\$ 455,550	\$ 559,811	\$ 673,686	\$ 434,634	\$ 669,063	\$ 664,088	\$ 259,475	\$ 553,469
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	53,775
Council Approved Exemptions	\$ 101,000	\$ 67,000	\$ 57,900	\$ 167,800	\$ 137,400	\$ 180,100	\$ 182,100	\$ 193,200	\$ 116,900	\$ 53,775
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	23,200
Community Gardens	-	-	-	-	-	-	-	-	-	-
Government	\$ -	\$ 2,000	\$ 4,800	\$ 17,500	\$ 41,500	\$ 19,200	\$ -	\$ -	\$ 13,200	\$ 23,200
Fire Protection	17,700	45,700	19,200	29,050	283,450	57,975	71,700	107,900	75,100	109,200
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	\$ 109,200
Total Wastewater Waivers/Exemptions	\$ 246,969	\$ 582,769	\$ 556,050	\$ 797,361	\$ 1,149,036	\$ 698,709	\$ 936,663	\$ 965,188	\$ 464,675	\$ 739,644
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	\$ 5,437,755
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	\$ 6,177,399
% Waivers/Exemptions	9.4%	15.9%	15.1%	17.3%	22.9%	13.8%	19.2%	17.5%	10.0%	12.0%

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 Close II
Affordable Housing	116,069	464,469	455,550	559,811	673,686	434,634	669,063	664,088	259,475	553,469
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	53,775
Government	-	2,000	4,800	-	17,500	19,200	-	-	13,200	23,200
Other	19,900	46,100	19,200	29,450	283,450	58,375	71,700	107,900	75,100	109,200
Total Wastewater Waivers/Exemptions	\$ 246,969	\$ 582,769	\$ 556,050	\$ 797,361	\$ 1,149,036	\$ 698,709	\$ 936,663	\$ 965,188	\$ 464,675	\$ 739,644
Waivers as % of Fees & Waivers	9.4%	15.9%	15.1%	17.3%	22.9%	13.8%	19.2%	17.5%	10.0%	12.0%
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	20,292,481
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	2,594,684