

City of Austin, Texas
Austin Water
Semi-Annual Impact Fee Collections Report
April 1, 2017 through September 30, 2017 (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, Financial Manager II, Austin Water
Date: September 13, 2018
Subject: Semi-Annual Impact Fee Collections Report April 1, 2017 to September 30, 2017 (Close II)

The Semi-Annual Impact Fee Collections Report as of September 30, 2017 (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 \$1.32 million higher than the amount collected during the April through September reporting period a year prior; wastewater fees collected were \$0.56 million higher than those collected during the same period one year ago. Interest earnings for the six month period equaled \$105,590.

The combined utility impact fees collected, plus interest, during the six month period totaled \$16,091,164. Of this total, \$11,703,231 was for water and \$4,387,933 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, 2017, equal \$259,229,492. Of this total, \$169,189,086 was collected for water and \$90,040,406 was collected for wastewater.

As of September 30, 2017, the cash balances in the water and wastewater impact fee funds were \$23,854,955 and \$8,149,151 respectively, for a combined total of \$32,004,105. A combined total of \$22.0 million of the fund balance was used to defease debt in the month of March. Of this defeasance total, \$17,428,571 was used to defease water debt and \$4,571,429 was used to defease wastewater debt. Due to the defeasance of debt, there were no impact fee transfers in FY17 for debt service.

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, Financial Manager III, Financial Management Division
Lora Schneider, 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 September 30, 2017

Page 11: Impact Fee Report by Zone, Inception through September 30, 2017

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

Page 13: 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

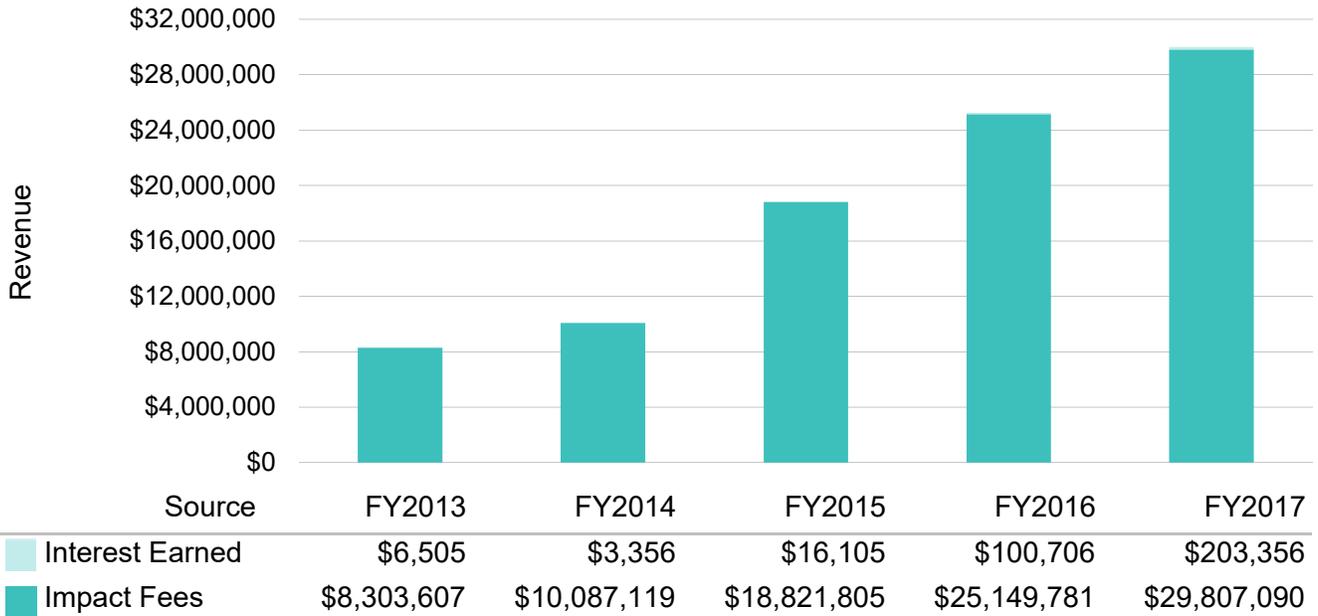


Chart 2: Water Impact Fee Collections

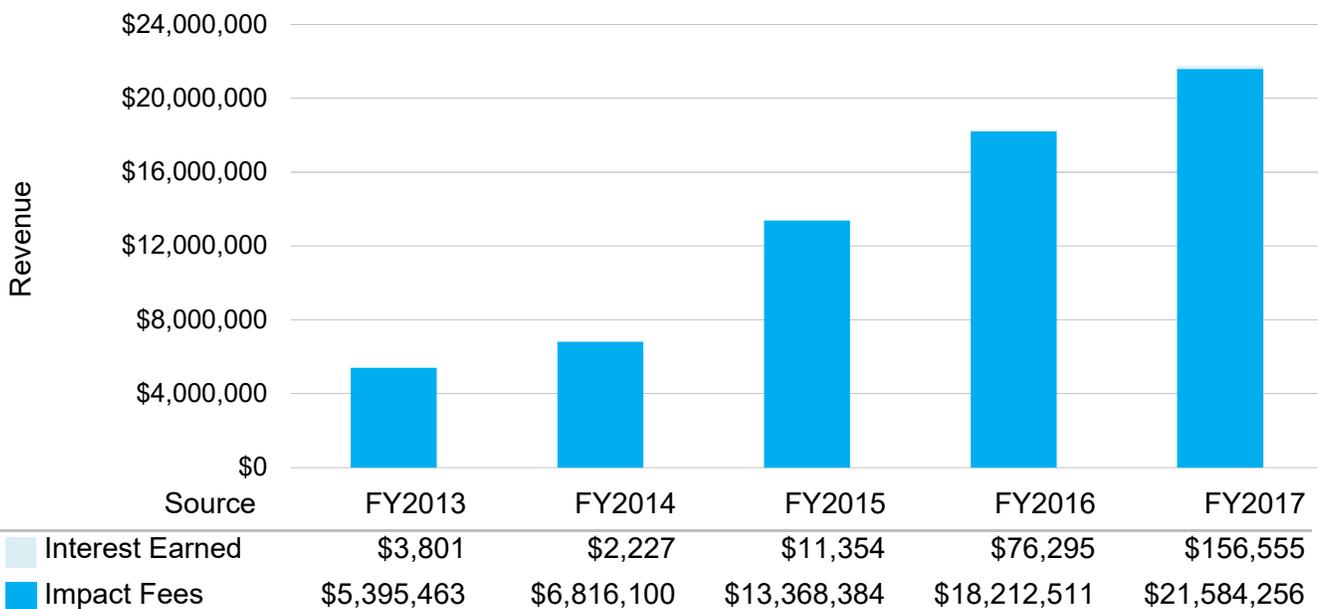
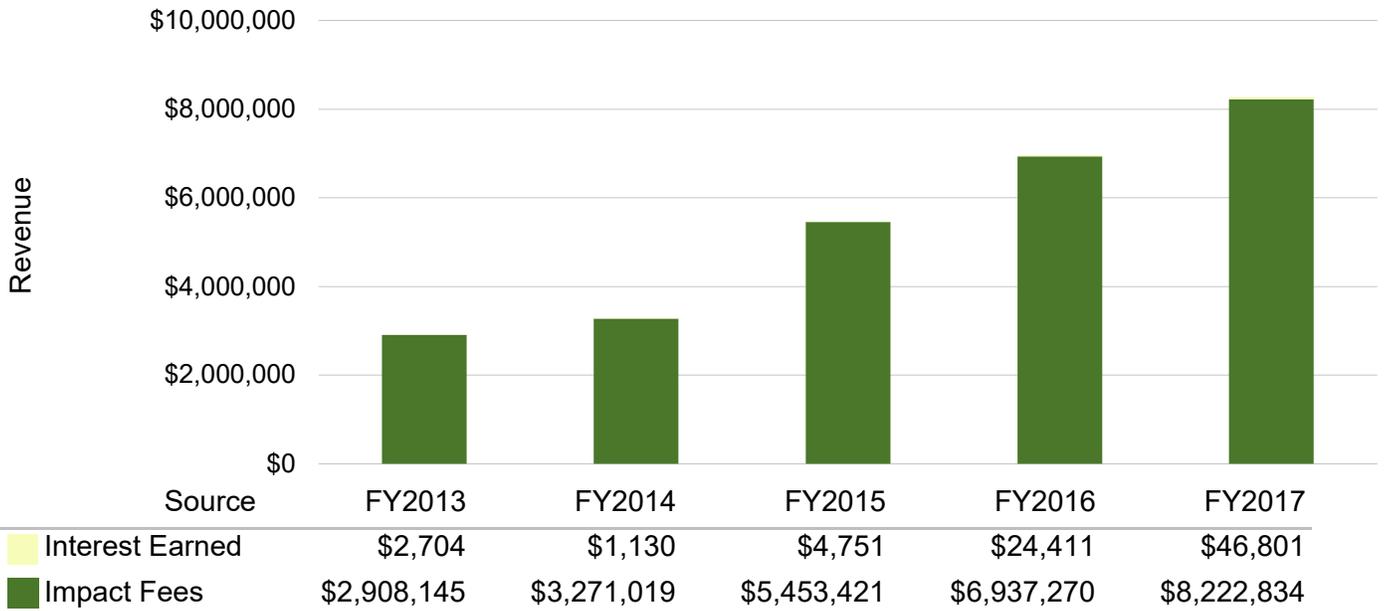


Chart 3: Wastewater Impact Fee Collections

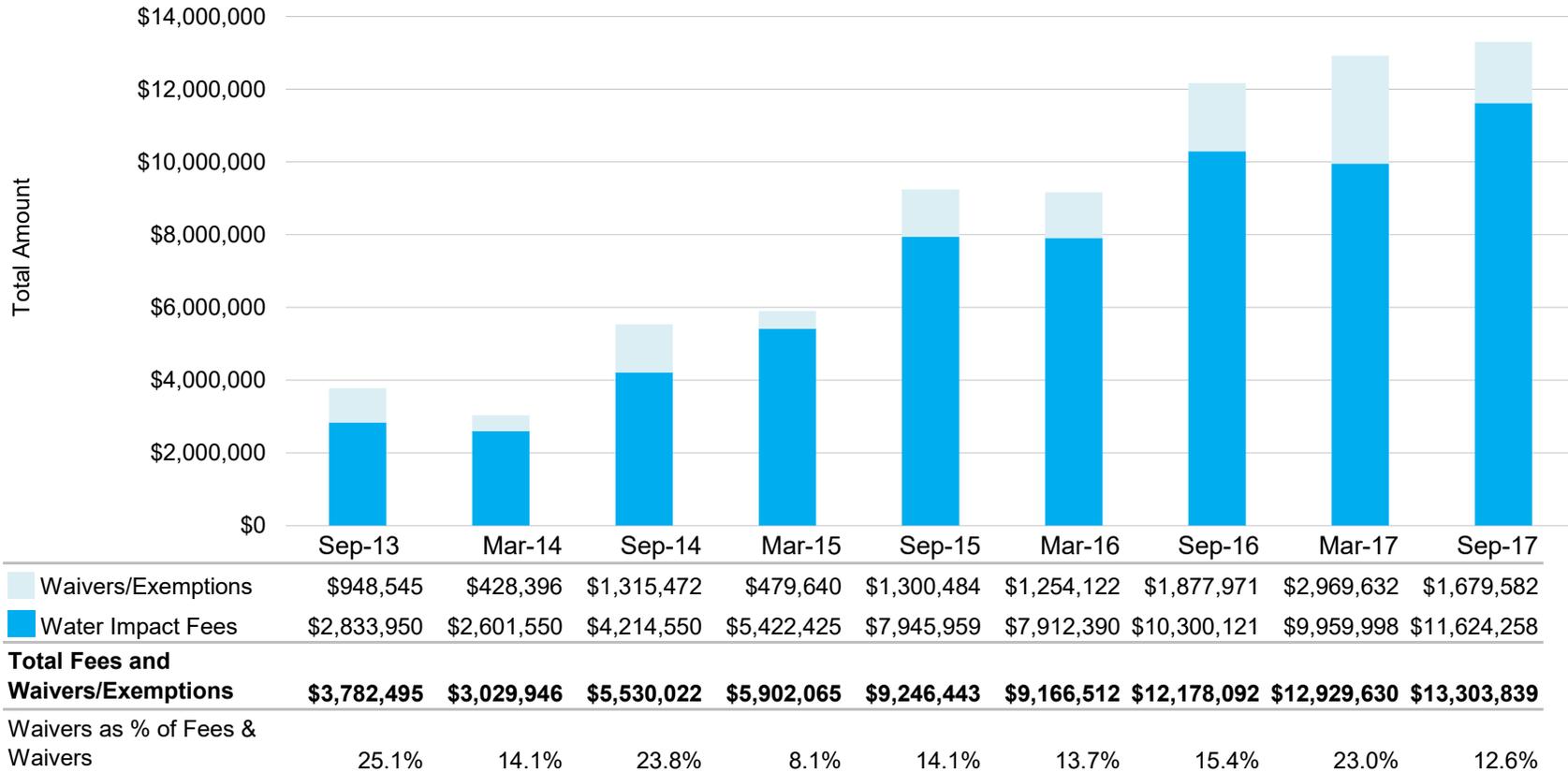




Semi-Annual Impact Fee Collections Report

April 1, 2017 through September 30, 2017 (Close II)

Chart 4: Water Impact Fees and Waivers/Exemptions

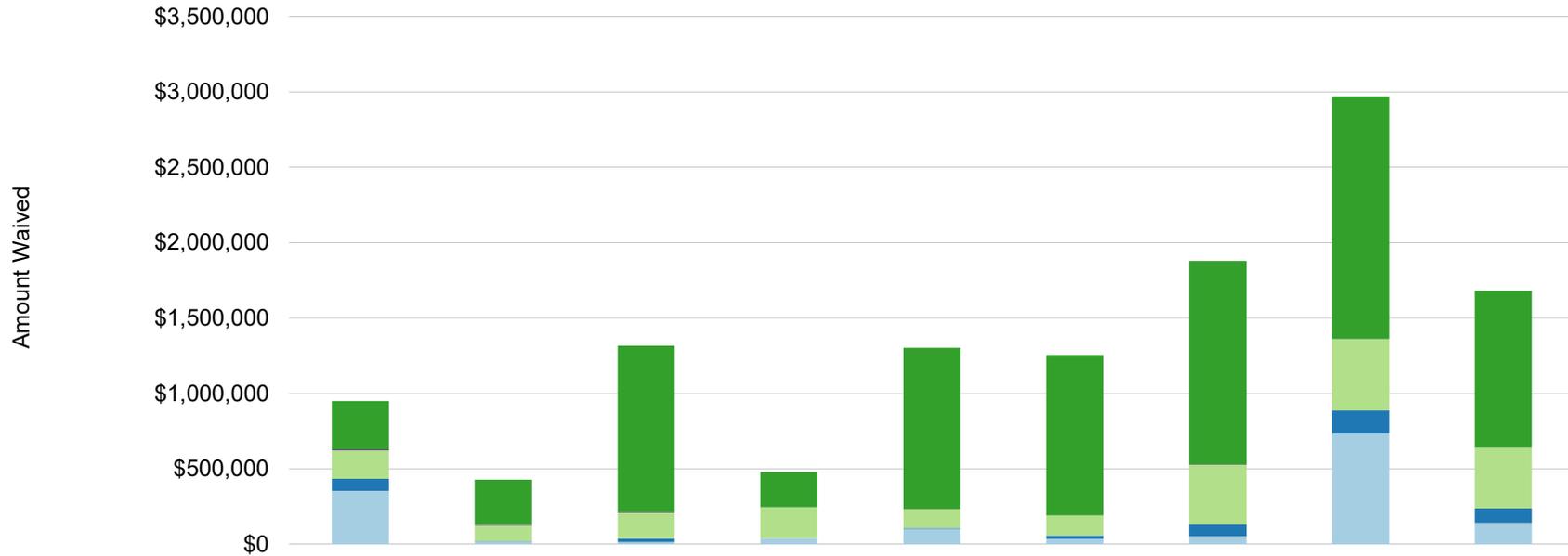




Semi-Annual Impact Fee Collections Report

April 1, 2017 through September 30, 2017 (Close II)

Chart 5: Water Impact Fee Waivers/Exemptions by Type



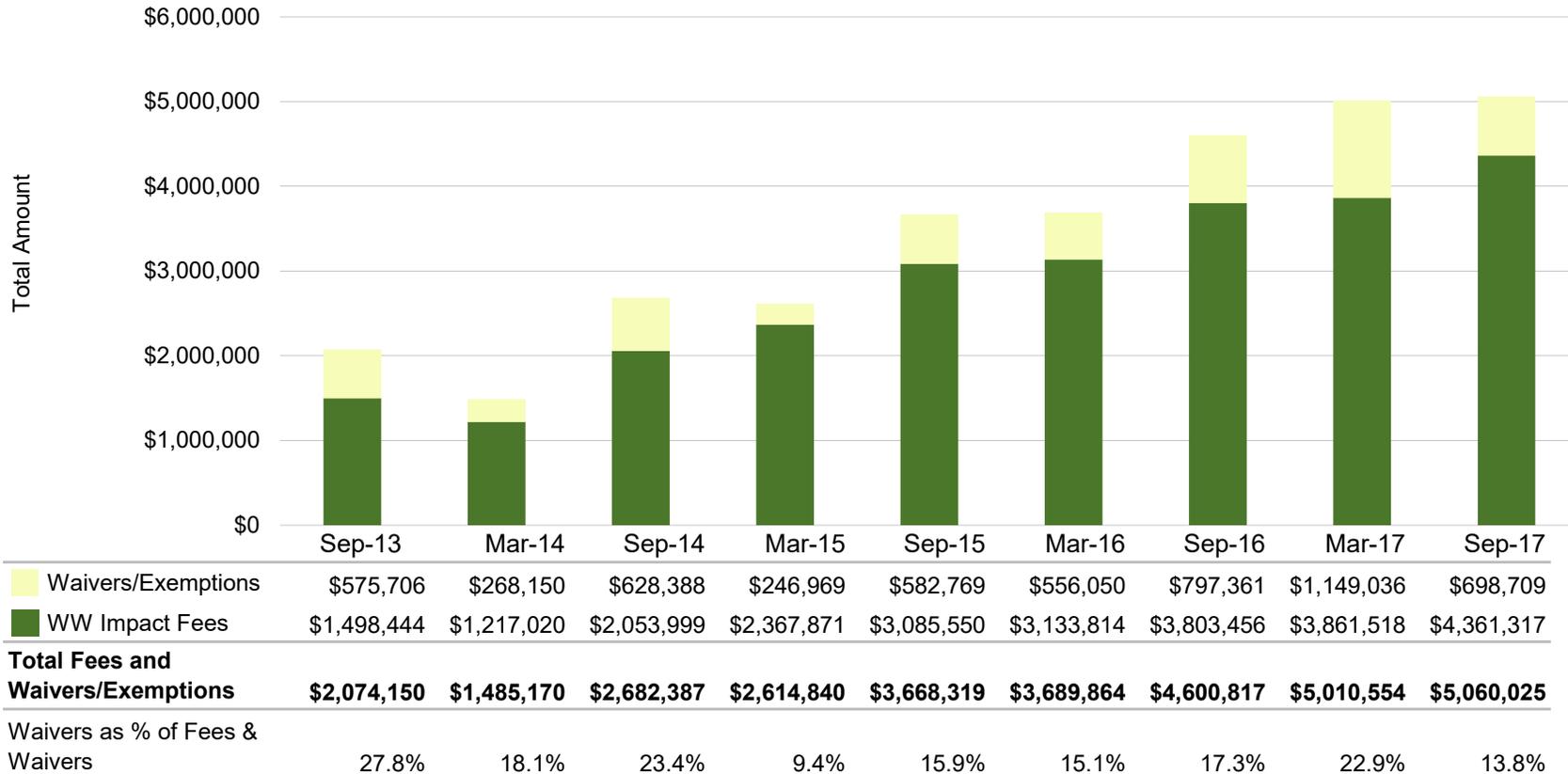
Waiver/Exemption Type	Sep-13	Mar-14	Sep-14	Mar-15	Sep-15	Mar-16	Sep-16	Mar-17	Sep-17
Affordable Housing	\$317,800	\$297,600	\$1,102,025	\$234,075	\$1,065,813	\$1,064,103	\$1,348,243	\$1,609,920	\$1,040,560
Annexation	\$9,000	\$6,750	\$4,500	\$0	\$700	\$0	\$3,750	\$0	\$0
Council Developer Agreements	\$187,285	\$104,846	\$170,909	\$205,215	\$127,600	\$132,400	\$393,237	\$471,863	\$401,031
Government	\$80,510	\$3,750	\$23,338	\$0	\$5,621	\$21,045	\$79,041	\$154,068	\$97,341
Other Waivers	\$353,950	\$15,450	\$14,700	\$40,350	\$100,750	\$36,574	\$53,700	\$733,782	\$140,650
Total Waivers/Exemptions	\$948,545	\$428,396	\$1,315,472	\$479,640	\$1,300,484	\$1,254,122	\$1,877,971	\$2,969,632	\$1,679,582



Semi-Annual Impact Fee Collections Report

April 1, 2017 through September 30, 2017 (Close II)

Chart 6: Wastewater Impact Fees and Waivers/Exemptions

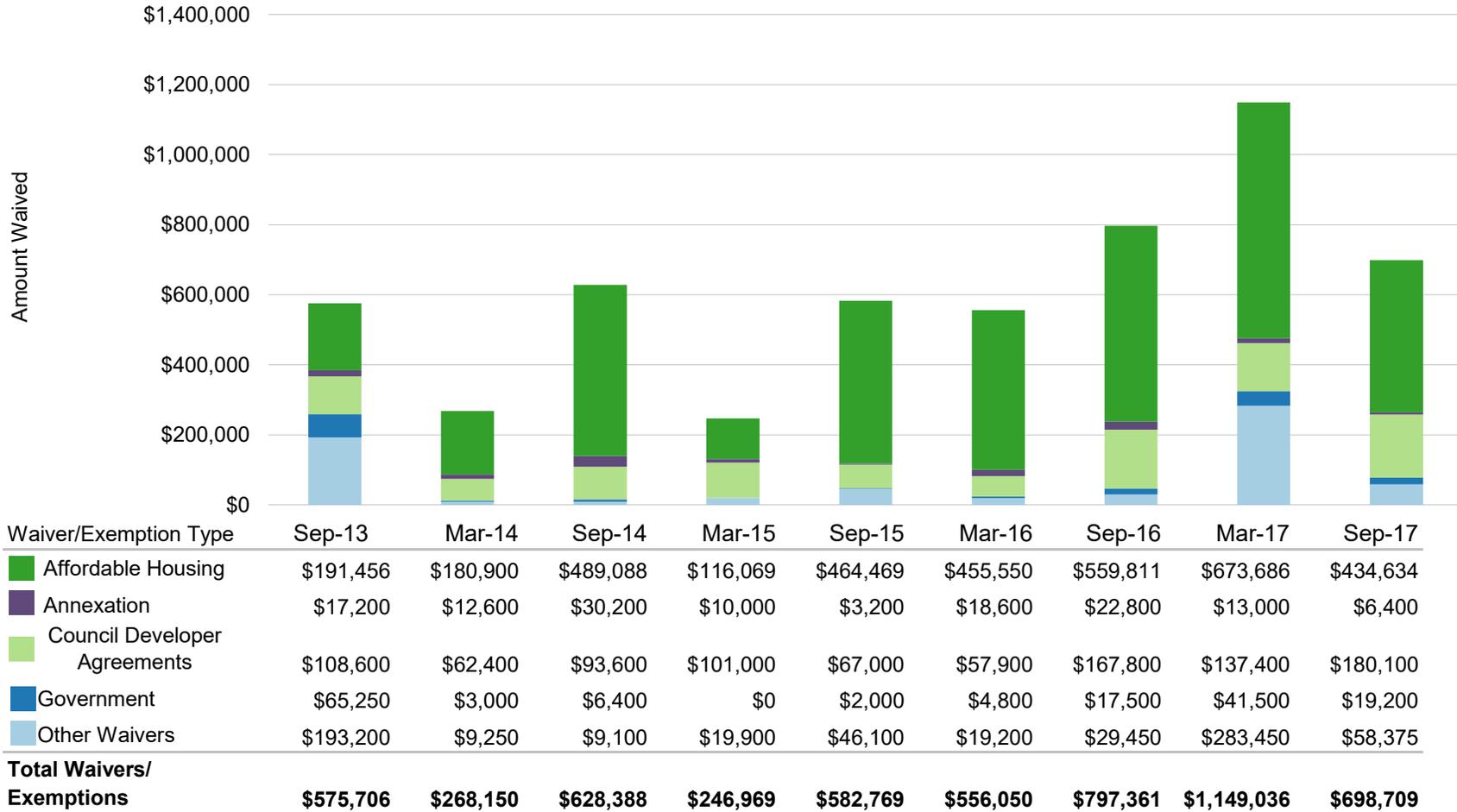




Semi-Annual Impact Fee Collections Report

April 1, 2017 through September 30, 2017 (Close II)

Chart 7: Wastewater Impact Fee Waivers/Exemptions by Type



**City of Austin, Texas
Austin Water
Impact Fee Collections Summary
as of September 30, 2017 (Close II)**

Description	Water	Wastewater	Total
CURRENT SIX MONTH PERIOD: April 1, 2017 through September 30, 2017			
Total Dollar Value of Taps & Connections	13,303,839	5,060,025	18,363,864
Impact Fee Waivers/Exemptions	(1,679,582)	(698,709)	(2,378,290)
Net Impact Fees Collected	<u>\$ 11,624,258</u>	<u>\$ 4,361,317</u>	<u>\$ 15,985,574</u>
Interest Earnings	<u>\$ 78,973</u>	<u>\$ 26,616</u>	<u>\$ 105,590</u>
Total Impact Fees Collected	<u>\$ 11,703,231</u>	<u>\$ 4,387,933</u>	<u>\$ 16,091,164</u>

INCEPTION TO DATE: June 20, 1990–September 30, 2017

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	164,669,372	87,238,972	251,908,344
Interest Earnings	<u>4,519,713</u>	<u>2,801,435</u>	<u>7,321,148</u>
Total Impact Fees Collected	<u>\$ 169,189,086</u>	<u>\$ 90,040,406</u>	<u>\$ 259,229,492</u>
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***	<u>742,635</u>	<u>637,842</u>	<u>1,380,477</u>
Impact Fee Cash Balances	<u>\$ 23,854,955</u>	<u>\$ 8,149,151</u>	<u>\$ 32,004,105</u>

Application of Impact Fee Funds for Debt Defeasance by Fiscal Year

FY 1992 thru 2012	\$ (35,418,846)	\$ (19,899,018)	\$ (55,317,864)
FY 2013	-	-	-
FY 2014	-	-	-
FY 2015	-	-	-
FY 2016	(10,921,349)	(7,278,651)	(18,200,000)
FY 2017	<u>(17,428,571)</u>	<u>(4,571,429)</u>	<u>(22,000,000)</u>
TOTAL	<u>\$ (63,768,766)</u>	<u>\$ (31,749,098)</u>	<u>\$ (95,517,864)</u>

Application of Impact Fee Funds for Capital Projects by Fiscal Year

FY 2002* thru 2012	\$ (35,506,672)	\$ (18,995,655)	\$ (54,502,327)
FY 2013	-	-	-
FY 2014	-	-	-
FY 2015	-	-	-
FY 2016	-	-	-
FY 2017	<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 2012	\$ (31,501,328)	\$ (23,384,345)	(54,885,673)
FY 2013	(3,000,000)	(1,800,000)	(4,800,000)
FY 2014	(6,000,000)	(3,600,000)	(9,600,000)
FY 2015	(6,300,000)	(3,000,000)	(9,300,000)
FY 2016	-	-	-
FY 2017	<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, 2017 (Close II)

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

DEVELOPMENT ZONE	1st Qtr (FY) Oct–Dec 2016	2nd Qtr (FY) Jan–Mar 2017	3rd Qtr (FY) Apr–June 2017	4th Qtr (FY) July–Sept 2017	FY Total	FY Fee Units*
Water Impact Fees						
Wholesale Customers	\$ 28,600	\$ 3,800	\$ -	\$ 44,100	\$ 76,500	40.0
DWPZ ETJ	13,200	14,400	13,950	500	42,050	26.0
DWPZ Inside	232,400	609,700	443,300	354,000	1,639,400	840.0
DDZ ETJ	569,000	886,980	1,037,050	1,127,000	3,620,030	930.0
DDZ Inside	2,455,733	2,971,269	3,451,880	2,904,991	11,783,872	3,396.5
Urban	1,091,300	1,057,366	1,277,050	829,888	4,255,604	2,642.0
CURE	25,750	500	44,350	96,200	166,800	225.5
Gross Water Collections	\$ 4,415,983	\$ 5,544,015	\$ 6,267,580	\$ 5,356,678	\$ 21,584,256	
Interest Earnings	\$ 33,077	\$ 44,504	\$ 25,794	\$ 53,179	\$ 156,555	
Total Water	\$ 4,449,061	\$ 5,588,519	\$ 6,293,374	\$ 5,409,857	\$ 21,740,811	8,100.0
Wastewater Impact Fees						
Wholesale Customers	\$ 7,100	\$ 4,200	\$ -	\$ 12,600	\$ 23,900	16.5
DWPZ ETJ	7,800	3,400	1,300	2,450	14,950	19.5
DWPZ Inside	91,800	230,300	176,200	163,200	661,500	708.5
DDZ ETJ	199,400	332,400	348,600	415,100	1,295,500	758.5
DDZ Inside	973,578	1,099,853	1,246,979	1,121,225	4,441,634	3,093.0
Urban	429,150	460,538	510,450	308,013	1,708,150	2,351.0
CURE	21,400	600	17,500	37,700	77,200	180.0
Gross Wastewater Collections	\$ 1,730,228	\$ 2,131,290	\$ 2,301,029	\$ 2,060,288	\$ 8,222,834	
Interest Earnings	\$ 8,172	\$ 12,012	\$ 8,583	\$ 18,034	\$ 46,801	
Total Wastewater	\$ 1,738,400	\$ 2,143,302	\$ 2,309,612	\$ 2,078,321	\$ 8,269,636	7,127.0
Combined Interest Earnings	\$ 41,250	\$ 56,517	\$ 34,377	\$ 71,213	\$ 203,356	
Combined Fee Collections	\$ 6,146,211	\$ 7,675,305	\$ 8,568,609	\$ 7,416,966	\$ 29,807,090	
TOTAL	\$ 6,187,461	\$ 7,731,822	\$ 8,602,986	\$ 7,488,179	\$ 30,010,446	15,227.0

* 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, 2017 (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 2012-13 Oct-Sept	FY 2013-14 Oct-Sept	FY 2014-15 Oct-Sept	FY 2015-16 Oct-Sept	FY 2016-17 Oct-Sept	Inception to Date Total
Water Impact Fees						
Inside City Limits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,854,562
Outside City Limits	-	-	-	-	-	10,769,596
Wholesale Customers	141,600	325,600	37,700	136,250	76,500	10,149,180
DWPZ ETJ	331,850	286,100	405,400	307,950	42,050	3,008,173
DWPZ Inside	977,700	937,450	1,414,732	1,299,800	1,639,400	18,343,463
DDZ ETJ	611,400	802,650	2,603,700	3,881,350	3,620,030	16,176,651
DDZ Inside	2,056,850	3,477,417	5,820,040	9,638,223	11,783,872	50,477,335
Urban	1,078,263	792,983	2,400,688	2,786,664	4,255,604	16,904,612
CURE	197,800	193,900	686,125	162,275	166,800	1,985,800
Gross Collections	\$ 5,395,463	\$ 6,816,100	\$ 13,368,384	\$ 18,212,511	\$ 21,584,256	\$ 164,669,372
Interest Earnings	\$ 3,801	\$ 2,227	\$ 11,354	\$ 76,295	\$ 156,555	\$ 4,519,713
Net Water Total	\$ 5,399,264	\$ 6,818,327	\$ 13,379,738	\$ 18,288,806	\$ 21,740,811	\$ 169,189,086
<i>Cumulative Balance</i>	\$ 7,277,193	\$ 11,095,520	\$ 18,480,858	\$ 30,464,064	\$ 41,283,526	
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	(3,000,000)	(6,000,000)	(6,300,000)	-	-	(46,801,328)
Water Balance After Transfers & Defeasance	\$ 4,277,193	\$ 5,101,120	\$ 12,175,258	\$ 19,542,715	\$ 23,854,955	\$ 23,854,955
Wastewater Impact Fees						
Inside City Limits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,684,681
Outside City Limits	-	-	(18,750)	-	-	5,601,025
Wholesale Customers	330,150	325,900	283,700	330,900	23,900	12,475,433
DWPZ ETJ	103,800	99,933	153,550	118,850	14,950	1,577,883
DWPZ Inside	559,450	521,986	609,900	456,700	661,500	10,731,062
DDZ ETJ	267,600	358,760	1,027,540	1,446,900	1,295,500	6,580,200
DDZ Inside	967,501	1,428,900	2,174,500	3,440,033	4,441,634	21,002,255
Urban	575,094	438,090	931,119	1,072,563	1,708,150	7,649,434
CURE	104,550	97,450	291,863	71,325	77,200	936,999
Gross Collections	\$ 2,908,145	\$ 3,271,019	\$ 5,453,421	\$ 6,937,270	\$ 8,222,834	\$ 87,238,972
Interest Earnings	\$ 2,704	\$ 1,130	\$ 4,751	\$ 24,411	\$ 46,801	\$ 2,801,435
Net Wastewater Total	\$ 2,910,849	\$ 3,272,149	\$ 5,458,172	\$ 6,961,681	\$ 8,269,636	\$ 90,040,406
<i>Cumulative Balance</i>	\$ 4,471,693	\$ 5,890,992	\$ 7,752,364	\$ 11,729,595	\$ 12,720,580	
Transfers from Impact Fee Funded Grants & Other	\$ (52,850)	\$ 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	(1,800,000)	(3,600,000)	(3,000,000)	-	-	(31,784,345)
Wastewater Balance After Transfers & Defeasance	\$ 2,618,843	\$ 2,294,192	\$ 4,767,914	\$ 4,450,944	\$ 8,149,151	\$ 8,149,151
<i>Cumulative Balance</i>	11,748,886	16,986,512	26,233,222	42,193,659	54,004,105	
Transfers from Impact Fee Funded Grants & Other	(52,850)	8,800	9,950	-	-	-
Revenue Bond Defeasance	-	-	-	(18,200,000)	(22,000,000)	-
Transfers to CIP	-	-	-	-	-	-
Transfers to Debt Service	(4,800,000)	(9,600,000)	(9,300,000)	-	-	-
Combined Balance After Transfers & Defeasance	\$ 6,896,036	\$ 7,395,312	\$ 16,943,172	\$ 23,993,659	\$ 32,004,105	

**City of Austin
Austin Water
Impact Fee Report, by Zone
Inception through September 30, 2017 (Close II)**

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

	FY 2012-13 Oct-Sept	FY 2013-14 Oct-Sept	FY 2014-15 Oct-Sept	FY 2015-16 Oct-Sept	FY 2016-17 Oct-Sept	Inception to Date Total
INSIDE CITY LIMITS						
Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,854,562
Urban, CURE	1,276,063	986,883	3,086,813	2,948,939	4,422,404	18,890,412
DWPZ inside, DDZ inside	<u>3,034,550</u>	<u>4,414,867</u>	<u>7,234,772</u>	<u>10,938,023</u>	<u>13,423,272</u>	<u>68,820,798</u>
<i>Total Inside Water</i>	\$ <u>4,310,613</u>	\$ <u>5,401,750</u>	\$ <u>10,321,584</u>	\$ <u>13,886,961</u>	\$ <u>17,845,676</u>	\$ <u>124,565,772</u>
Wastewater	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,684,681
Urban, CURE	679,644	535,540	1,222,981	1,143,888	1,785,350	8,586,433
DWPZ inside, DDZ inside	<u>1,526,951</u>	<u>1,950,886</u>	<u>2,784,400</u>	<u>3,896,733</u>	<u>5,103,134</u>	<u>31,733,317</u>
<i>Total Inside Wastewater</i>	\$ <u>2,206,595</u>	\$ <u>2,486,426</u>	\$ <u>4,007,381</u>	\$ <u>5,040,620</u>	\$ <u>6,888,484</u>	\$ <u>61,004,431</u>
Total Inside City Impact Fees	\$ <u>6,517,207</u>	\$ <u>7,888,177</u>	\$ <u>14,328,965</u>	\$ <u>18,927,581</u>	\$ <u>24,734,160</u>	\$ <u>185,570,203</u>
OUTSIDE CITY LIMITS						
Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,769,596
Wholesale	141,600	325,600	37,700	136,250	76,500	10,149,180
DWPZ ETJ, DDZ ETJ	<u>943,250</u>	<u>1,088,750</u>	<u>3,009,100</u>	<u>4,189,300</u>	<u>3,662,080</u>	<u>19,184,824</u>
<i>Total Outside Water</i>	\$ <u>1,084,850</u>	\$ <u>1,414,350</u>	\$ <u>3,046,800</u>	\$ <u>4,325,550</u>	\$ <u>3,738,580</u>	\$ <u>40,103,601</u>
Wastewater	\$ -	\$ -	(18,750)	\$ -	\$ -	\$ 5,601,025
Wholesale	330,150	325,900	283,700	330,900	23,900	12,475,433
DWPZ ETJ, DDZ ETJ	<u>371,400</u>	<u>458,693</u>	<u>1,181,090</u>	<u>1,565,750</u>	<u>1,310,450</u>	<u>8,158,083</u>
<i>Total Outside Wastewater</i>	\$ <u>701,550</u>	\$ <u>784,593</u>	\$ <u>1,446,040</u>	\$ <u>1,896,650</u>	\$ <u>1,334,350</u>	\$ <u>26,234,541</u>
Total Outside City Impact Fees	\$ <u>1,786,400</u>	\$ <u>2,198,943</u>	\$ <u>4,492,840</u>	\$ <u>6,222,200</u>	\$ <u>5,072,930</u>	\$ <u>66,338,141</u>
INTEREST						
Water Interest	\$ 3,801	\$ 2,227	\$ 11,354	\$ 76,295	\$ 156,555	\$ 4,519,713
Wastewater Interest	<u>2,704</u>	<u>1,130</u>	<u>4,751</u>	<u>24,411</u>	<u>46,801</u>	<u>2,801,435</u>
<i>Total Interest</i>	\$ <u>6,505</u>	\$ <u>3,356</u>	\$ <u>16,105</u>	\$ <u>100,706</u>	\$ <u>203,356</u>	\$ <u>7,321,148</u>
Total Inside and Outside City Impact Fees & Interest	\$ <u>8,310,112</u>	\$ <u>10,090,476</u>	\$ <u>18,837,910</u>	\$ <u>25,250,487</u>	\$ <u>30,010,446</u>	\$ <u>259,229,492</u>
SUMMARY						
Total Inside & Outside City Impact Fees	\$ 8,303,607	\$ 10,087,119	\$ 18,821,805	\$ 25,149,781	\$ 29,807,090	\$ 251,908,344
Total Interest	6,505	3,356	16,105	100,706	203,356	7,321,148
Transfers from Impact Fee Funded Grants & Other Adjustments	(52,850)	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	<u>(4,800,000)</u>	<u>(9,600,000)</u>	<u>(9,300,000)</u>	<u>-</u>	<u>-</u>	<u>(78,585,673)</u>
TOTAL	\$ <u>3,457,262</u>	\$ <u>499,276</u>	\$ <u>9,547,860</u>	\$ <u>7,050,487</u>	\$ <u>8,010,446</u>	\$ <u>32,004,105</u>

City of Austin, Texas
Austin Water
Impact Fee Collections and Units, for MUD and Wholesale Customers
as of September 30, 2017 (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 2016

Date	Customer	CRF Unit	Water Fees	Wastewater Fees	Water Units	Wastewater Units
10/12/16	Travis County WCID 17	9950	\$ -	\$ 1,400	0.0	1.0
10/13/16	SouthWest Water (Windermere)	9952	\$ 2,700	\$ -	1.5	0.0
11/17/16	City of Rollingwood	9955	\$ 5,400	\$ -	1.0	0.0
11/17/16	City of Rollingwood	9955	\$ -	\$ 2,200	0.0	1.0
11/17/16	SouthWest Water (Windermere)	9952	\$ 9,000	\$ -	5.0	0.0
11/25/16	City of Rollingwood	9955	\$ 6,250	\$ -	2.5	0.0
11/25/16	City of Rollingwood	9955	\$ -	\$ 3,500	0.0	2.5
12/19/16	Aqua Texas Inc. (Rivercrest)	9970	\$ 5,250	\$ -	3.5	0.0
1st Quarter Total			\$ 28,600	\$ 7,100	13.5	4.5

2nd QTR (FY)
Jan-Mar 2017

Date	Customer	CRF Unit	Water Fees	Wastewater Fees	Water Units	Wastewater Units
01/30/17	Village of San Leanna	9968	\$ 2,500	\$ -	1.0	0.0
02/02/17	Marsha Water Supply Corporation	9940	\$ 1,300	\$ -	1.0	0.0
03/21/17	Travis County WCID 17	9950	\$ -	\$ 4,200	0.0	3.0
2nd Quarter Total			\$ 3,800	\$ 4,200	2.0	3.0

3rd QTR (FY)
Apr-June 2017

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

4th QTR (FY)
July-Sept 2017

Date	Customer	CRF Unit	Water Fees	Wastewater Fees	Water Units	Wastewater Units
07/17/17	SouthWest Water (Windermere)	9952	\$ 26,100	\$ -	14.5	0.0
07/17/17	City of West Lake Hills	9951	\$ -	\$ 9,100	0.0	6.5
07/26/17	Travis County WCID 17	9950	\$ -	\$ 2,100	0.0	1.5
08/18/17	Travis County WCID 17	9950	\$ -	\$ 1,400	0.0	1.0
08/24/17	SouthWest Water Company	9952	\$ 18,000	\$ -	10.0	0.0
09/30/17	Travis County WCID 17	9950	\$ -	\$ -	0.0	0.0
4th Quarter Total			\$ 44,100	\$ 12,600	24.5	9.0

MUD and Wholesale Summary Section

	Water Fees	Wastewater Fees	Combined Fee Total	Water Units	Wastewater Units	Combined Unit Total
Current Six Month Total	\$ 44,100	\$ 12,600	\$ 56,700	24.5	9.0	33.5
Previous Six Month Total	\$ 32,400	\$ 11,300	\$ 43,700	15.5	7.5	23.0
12-Month Total	\$ 76,500	\$ 23,900	\$ 100,400	40.0	16.5	56.5

City of Austin, Texas
Austin Water
Summary of Impact Fee Waivers/Exemptions, by Type
April 1, 2017 through September 30, 2017 (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			Waiver/Exemption Unit Equivalent	
	Water	Wastewater	Combined Total	Water	Wastewater
Affordable Housing	\$ 1,040,560	\$ 434,634	\$ 1,475,194	462.5	451.0
Fire Protection	140,050	57,975	198,025	103.0	101.5
Duplex Reconnect/Exchange	600	400	1,000	1.0	1.0
Annexed Property	-	6,400	6,400	0.0	16.0
State of Texas Property	80,400	12,800	93,200	134.0	32.0
Council Approved Exemptions ⁽¹⁾	401,031	180,100	581,131	197.5	110.5
School Waivers	10,400	6,400	16,800	8.0	8.0
Community Gardens	6,541	-	6,541	4.0	0.0
TOTAL	\$ 1,679,582	\$ 698,709	\$ 2,378,290	910.0	720.0

(1) Includes various council approvals for exemptions, including Smart Growth and the Bradley Agreement from 2000, which states the City will waive all water and wastewater impact fees for all single family residential development projects on the Original Edwards' Easement land and for all non-retail commercial development buildings containing less than 50,000 square feet of gross floor area. Any other development on the land including the development of a hotel and/or a golf course will be subject to all fees. Includes a waiver for the six party agreement for the Northridge water supply corporation project.

Circle C Land Development Corp DBA Stratus Properties was granted \$4,500,000 in impact fee exemptions, as part of settlement. In July 2003 KB Homes used \$174,900 in Stratus credits to adjust their Smart Housing goals rather than pay impact fees for previously exempted properties.

TYPES OF WAIVERS/EXEMPTIONS

Type of Waiver/Exemptions	Local Government Code (LGC)/City Land Development Code (LDC)/Ordinance	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	Texas Local Government Code 395.013(1)	Impact fees may not be adopted or used to pay for: construction, acquisition, or expansion of public facilities or assets other than capital improvements or facility expansions identified in the capital improvements plan.
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/Stratus Properties	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 which the connection was originally purchased.
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 2013		FY 2014		FY 2015		FY 2016		FY 2017	
	Mar-13	Sep-13	Mar-14	Sep-14	Mar-15	Sep-15	Mar-16	Sep-16	Mar-17	Sep-17
Affordable Housing	264,763	317,800	297,600	1,102,025	234,075	1,065,813	1,064,103	1,348,243	1,609,920	1,040,560
Affordable Housing	\$ 264,763	\$ 317,800	\$ 297,600	\$ 1,102,025	\$ 234,075	\$ 1,065,813	\$ 1,064,103	\$ 1,348,243	\$ 1,609,920	\$ 1,040,560
Annexed Property	3,750	7,500	5,250	1,500	-	700	-	3,750	-	-
Water Well Annexation	2,250	1,500	1,500	3,000	-	-	-	-	-	-
Annexed Property	\$ 6,000	\$ 9,000	\$ 6,750	\$ 4,500	\$ -	\$ 700	\$ -	\$ 3,750	\$ -	\$ -
LUE Assignment	-	1,500	-	-	-	-	-	-	-	-
Council Approved Exemptions	440,450	185,785	104,846	170,909	205,215	127,600	132,400	393,237	471,863	401,031
Council Approved Exemptions	\$ 440,450	\$ 187,285	\$ 104,846	\$ 170,909	\$ 205,215	\$ 127,600	\$ 132,400	\$ 393,237	\$ 471,863	\$ 401,031
State of Texas Property	36,000	76,500	3,750	5,600	-	3,000	-	57,500	18,168	80,400
City Construction Projects	825,000	-	-	-	-	-	2,045	-	-	-
School Waivers	-	2,000	-	16,600	-	-	19,000	15,000	135,900	10,400
Community Gardens	510	2,010	-	1,138	-	2,621	-	6,541	-	6,541
Government	\$ 861,510	\$ 80,510	\$ 3,750	\$ 23,338	\$ -	\$ 5,621	\$ 21,045	\$ 79,041	\$ 154,068	\$ 97,341
Fire Protection	-	1,950	15,450	13,400	38,050	100,150	36,574	53,100	733,782	140,050
Master Meter Exemption	-	352,000	-	-	-	-	-	-	-	-
Duplex Reconnect/Exchange	-	-	-	1,300	2,300	600	-	600	-	600
Second Sewer Tap	-	-	-	-	-	-	-	-	-	-
Other	\$ -	\$ 353,950	\$ 15,450	\$ 14,700	\$ 40,350	\$ 100,750	\$ 36,574	\$ 53,700	\$ 733,782	\$ 140,650
Total Water Waivers/Exemptions	\$ 1,572,723	\$ 948,545	\$ 428,396	\$ 1,315,472	\$ 479,640	\$ 1,300,484	\$ 1,254,122	\$ 1,877,971	\$ 2,969,632	\$ 1,679,582
Water Impact Fees Collected	\$ 2,561,513	\$ 2,833,950	\$ 2,601,550	\$ 4,214,550	\$ 5,422,425	\$ 7,945,959	\$ 7,912,390	\$ 10,300,121	\$ 9,959,998	\$ 11,624,258
Total Fees and Waivers/Exemptions	\$ 4,134,236	\$ 3,782,495	\$ 3,029,946	\$ 5,530,022	\$ 5,902,065	\$ 9,246,443	\$ 9,166,512	\$ 12,178,092	\$ 12,929,630	\$ 13,303,839
% Waivers/Exemptions	38.0%	25.1%	14.1%	23.8%	8.1%	14.1%	13.7%	15.4%	23.0%	12.6%

Water Summary and Chart

Waiver/Exemptions (Water)	FY 2013		FY 2014		FY 2015		FY 2016		FY 2017	
	Mar-13	Sep-13	Mar-14	Sep-14	Mar-15	Sep-15	Mar-16	Sep-16	Mar-17	Sep-17
Affordable Housing	264,763	317,800	297,600	1,102,025	234,075	1,065,813	1,064,103	1,348,243	1,609,920	1,040,560
Annexed Property	6,000	9,000	6,750	4,500	-	700	-	3,750	-	-
Council Approved Exemptions	440,450	187,285	104,846	170,909	205,215	127,600	132,400	393,237	471,863	401,031
Government	861,510	80,510	3,750	23,338	-	5,621	21,045	79,041	154,068	97,341
Other	-	353,950	15,450	14,700	40,350	100,750	36,574	53,700	733,782	140,650
Total Water Waivers/Exemptions	\$ 1,572,723	\$ 948,545	\$ 428,396	\$ 1,315,472	\$ 479,640	\$ 1,300,484	\$ 1,254,122	\$ 1,877,971	\$ 2,969,632	\$ 1,679,582
Waivers as % of Fees & Waivers	38.0%	25.1%	14.1%	23.8%	8.1%	14.1%	13.7%	15.4%	23.0%	12.6%

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 2013		FY 2014		FY 2015		FY 2016		FY 2017	
	Mar-13	Sep-13	Mar-14	Sep-14	Mar-15	Sep-15	Mar-16	Sep-16	Mar-17	Sep-17
Affordable Housing	158,300	191,456	180,900	489,088	116,069	464,469	455,550	559,811	673,686	434,634
Affordable Housing	\$ 158,300	\$ 191,456	\$ 180,900	\$ 489,088	\$ 116,069	\$ 464,469	\$ 455,550	\$ 559,811	\$ 673,686	\$ 434,634
Annexed Property	37,800	17,200	12,600	30,200	10,000	3,200	18,600	22,800	13,000	6,400
Water Well Annexation	-	-	-	-	-	-	-	-	-	-
Annexed Property	\$ 37,800	\$ 17,200	\$ 12,600	\$ 30,200	\$ 10,000	\$ 3,200	\$ 18,600	\$ 22,800	\$ 13,000	\$ 6,400
LUE Assignment	-	1,200	-	-	-	-	-	-	-	-
Council Approved Exemptions	108,229	107,400	62,400	93,600	101,000	67,000	57,900	167,800	137,400	180,100
Council Approved Exemptions	\$ 108,229	\$ 108,600	\$ 62,400	\$ 93,600	\$ 101,000	\$ 67,000	\$ 57,900	\$ 167,800	\$ 137,400	\$ 180,100
State of Texas Property	-	60,000	3,000	-	-	2,000	-	17,500	6,300	12,800
City Construction Projects	462,000	-	-	-	-	-	-	-	-	-
School Waivers	-	5,250	-	6,400	-	-	4,800	-	35,200	6,400
Community Gardens	-	-	-	-	-	-	-	-	-	-
Government	\$ 462,000	\$ 65,250	\$ 3,000	\$ 6,400	\$ -	\$ 2,000	\$ 4,800	\$ 17,500	\$ 41,500	\$ 19,200
Fire Protection Tap	-	1,200	9,250	8,300	17,700	45,700	19,200	29,050	283,450	57,975
Master Meter Exemption	-	192,000	-	-	-	-	-	-	-	-
Duplex Reconnect/Exchange	-	-	-	400	2,200	400	-	400	-	400
Second Sewer Tap	-	-	-	400	-	-	-	-	-	-
Other	\$ -	\$ 193,200	\$ 9,250	\$ 9,100	\$ 19,900	\$ 46,100	\$ 19,200	\$ 29,450	\$ 283,450	\$ 58,375
Total Wastewater Waivers/Exemptions	\$ 766,329	\$ 575,706	\$ 268,150	\$ 628,388	\$ 246,969	\$ 582,769	\$ 556,050	\$ 797,361	\$ 1,149,036	\$ 698,709
Wastewater Impact Fees Collected	\$ 1,409,701	\$ 1,498,444	\$ 1,217,020	\$ 2,053,999	\$ 2,367,871	\$ 3,085,550	\$ 3,133,814	\$ 3,803,456	\$ 3,861,518	\$ 4,361,317
Total Fees and Waivers/Exemptions	\$ 2,176,030	\$ 2,074,150	\$ 1,485,170	\$ 2,682,387	\$ 2,614,840	\$ 3,668,319	\$ 3,689,864	\$ 4,600,817	\$ 5,010,554	\$ 5,060,025
% Waivers/Exemptions	35.2%	27.8%	18.1%	23.4%	9.4%	15.9%	15.1%	17.3%	22.9%	13.8%

Wastewater Summary and Chart

Waiver/Exemptions (Wastewater)	FY 2013		FY 2014		FY 2015		FY 2016		FY 2017	
	Mar-13	Sep-13	Mar-14	Sep-14	Mar-15	Sep-15	Mar-16	Sep-16	Mar-17	Sep-17
Affordable Housing	158,300	191,456	180,900	489,088	116,069	464,469	455,550	559,811	673,686	434,634
Annexed Property	37,800	17,200	12,600	30,200	10,000	3,200	18,600	22,800	13,000	6,400
Council Approved Exemptions	108,229	108,600	62,400	93,600	101,000	67,000	57,900	167,800	137,400	180,100
Government	462,000	65,250	3,000	6,400	-	2,000	4,800	17,500	41,500	19,200
Other	-	193,200	9,250	9,100	19,900	46,100	19,200	29,450	283,450	58,375
Total Wastewater Waivers/Exemptions	\$ 766,329	\$ 575,706	\$ 268,150	\$ 628,388	\$ 246,969	\$ 582,769	\$ 556,050	\$ 797,361	\$ 1,149,036	\$ 698,709
Waivers as % of Fees & Waivers	35.2%	27.8%	18.1%	23.4%	9.4%	15.9%	15.1%	17.3%	22.9%	13.8%