

**City of Austin, Texas**  
**Austin Water**  
**Semi-Annual Impact Fee Collections Report**  
April 1, 2018 through September 30, 2018 (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 II, Austin Water  
**Date:** March 26, 2019  
**Subject:** Semi-Annual Impact Fee Collections Report April 1, 2018 to September 30, 2018, Close II

The Semi-Annual Impact Fee Collections Report as of September 30, 2018, 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 \$231,311 higher than the amount collected during the April through September reporting period a year prior; wastewater fees collected were \$737,829 higher than those collected during the same period one year ago. Interest earnings for the six-month period equaled \$262,675.

The combined utility impact fees collected, plus interest, during the six-month period totaled \$16,659,530. Of this total, \$12,060,898 was for water and \$4,598,632 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, 2018, equal \$290,106,838. Of this total, \$191,477,346 was collected for water and \$98,629,492 was collected for wastewater. A combined total of \$30.0 million of the fund balance was used to defease debt in the month of May 2018. Of this defeasance total, \$20.0 million was used to defease water debt and \$10.0 million was used to defease wastewater debt. Due to the defeasance of debt, there were no impact fee transfers in FY18 for debt service.

As of September 30, 2018, Close II, the cash balances in the water and wastewater impact fee funds were \$46,128,815 and \$16,738,236 respectively, for a combined total of \$62,867,052.

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

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

Attachment: Semi-Annual Impact Fee Collections Report

Texas Local Government Code, Chapter 395, Section 395.058, requires that the Impact Fee Advisory Committee “file semiannual reports with respect to the progress of the capital improvements plan and report to the political subdivision any perceived inequities in implementing the plan or imposing the impact fee.” This report supports the committee by providing financial information about the collection of impact fees, and the value of fee waivers and exemptions. Waivers are granted for policy reasons or are negotiated by City Council; exemptions are allowed under legal code or statute. In this report waivers and exemptions are grouped into one “waivers/exemptions” category. Adjustments are also made in situations in which fees are not owed. Since adjustments are not comparable to waivers/exemptions and do not affect the reporting of fee collection data, adjustments are not included in this report. Impact fees are collected, waived/exempted, and adjusted by both Water and Wastewater.

The charts below provide a summary of the value of impact fees collected and the amount waived/exempted, and the type of waivers/exemptions granted. Although collection information is available from the date of impact fee implementation in 1990, data is presented for the most recent five fiscal years only.

Charts 1 through 3 (pages 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 September 30, 2018, Close II

Page 10: Impact Fee Report by Zone, Inception through September 30, 2018, Close II

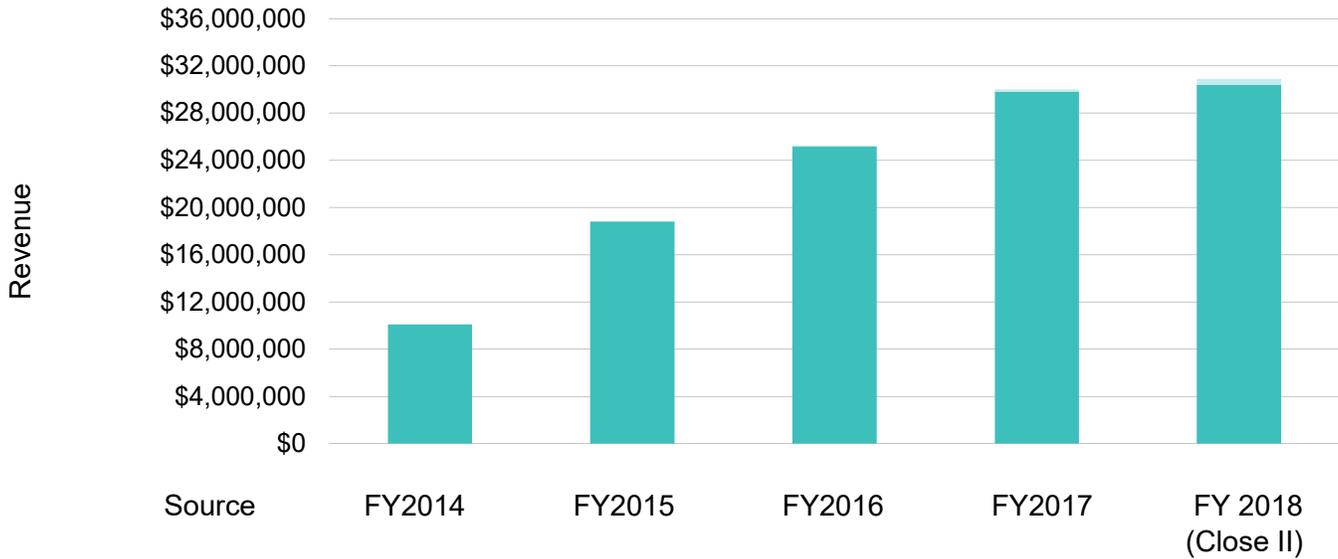
Page 11: Impact Fee Collections and Units, for MUD and Wholesale Customers

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

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

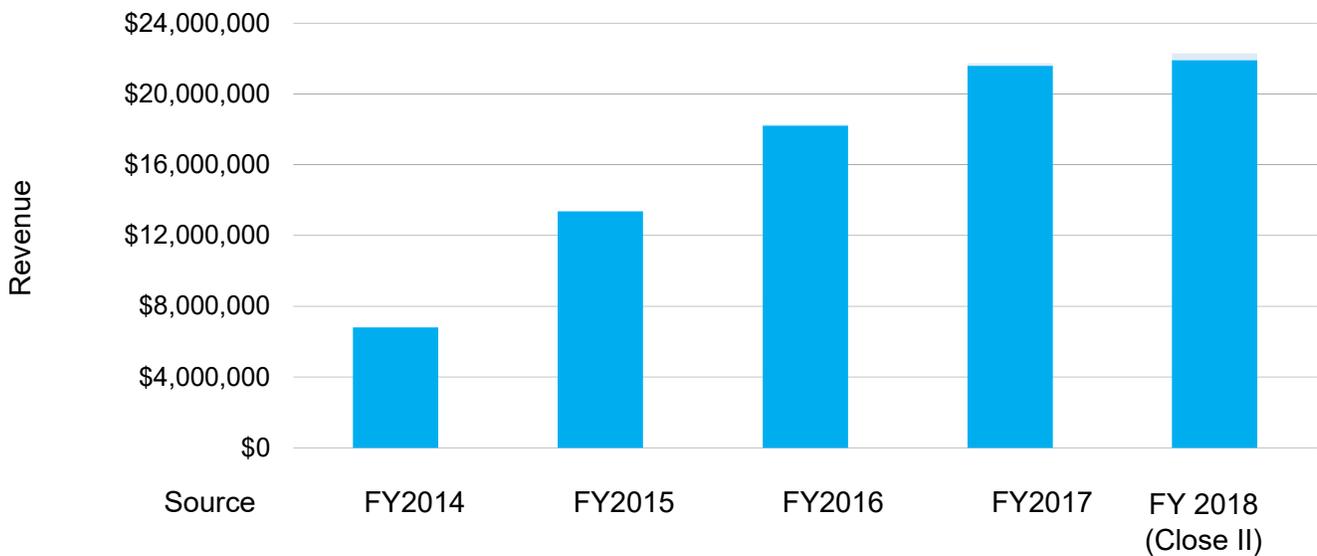
Page 14: Summary of Wastewater Impact Fee Collections and Waivers/Exemptions

Chart 1: Combined Utility Impact Fee Collections



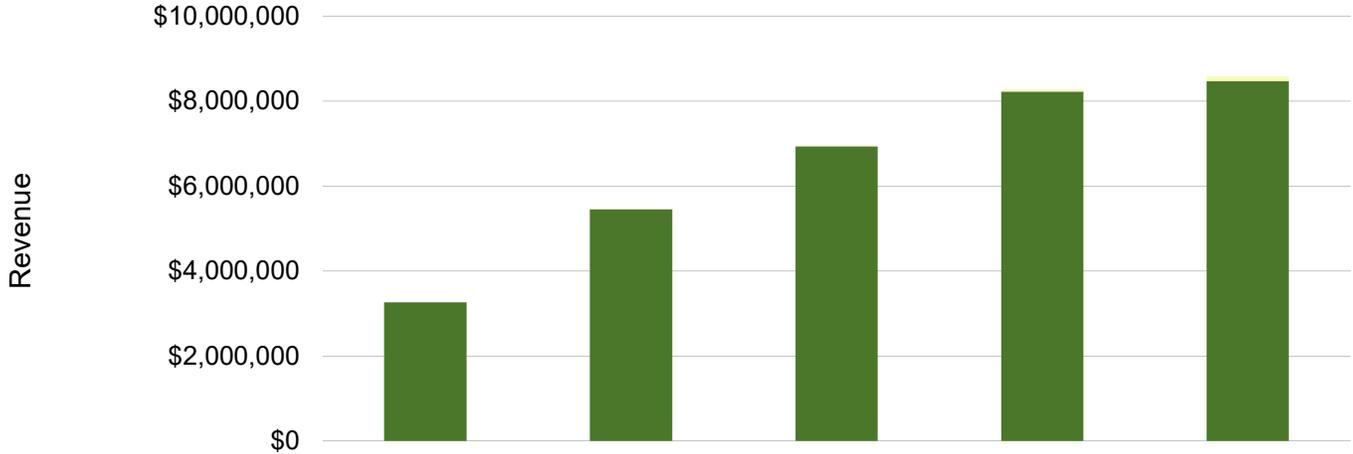
Interest Earned	\$3,356	\$16,105	\$100,706	\$203,356	\$496,426
Impact Fees	\$10,087,119	\$18,821,805	\$25,149,781	\$29,807,090	\$30,380,921

Chart 2: Water Impact Fee Collections



Interest Earned	\$2,227	\$11,354	\$76,295	\$156,555	\$378,668
Impact Fees	\$6,816,100	\$13,368,384	\$18,212,511	\$21,584,256	\$21,909,592

Chart 3: Wastewater Impact Fee Collections



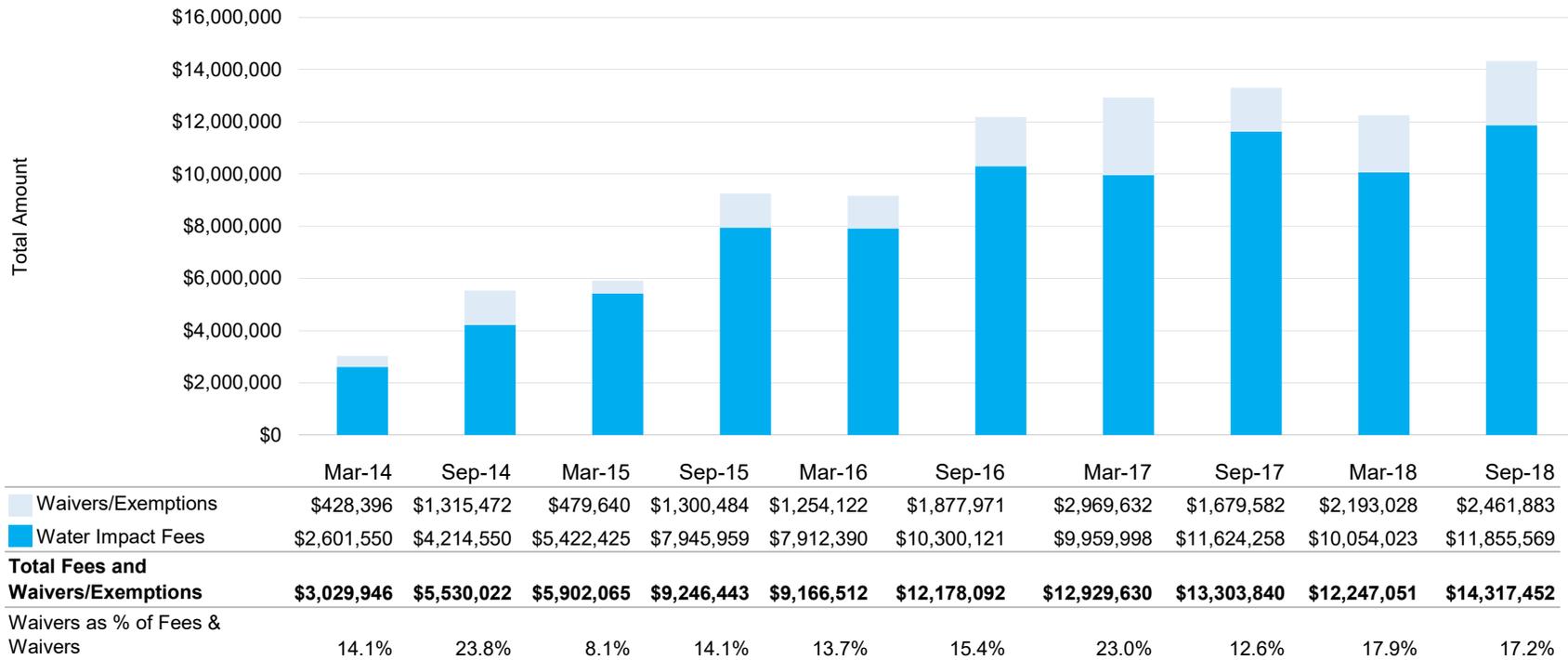
Source	FY2014	FY2015	FY2016	FY2017	FY2018
Interest Earned	\$1,130	\$4,751	\$24,411	\$46,801	\$117,757
Impact Fees	\$3,271,019	\$5,453,421	\$6,937,270	\$8,222,834	\$8,471,329



# Semi-Annual Impact Fee Collections Report

October 1, 2017 through September 30, 2018

Chart 4: Water Impact Fees and Waivers/Exemptions

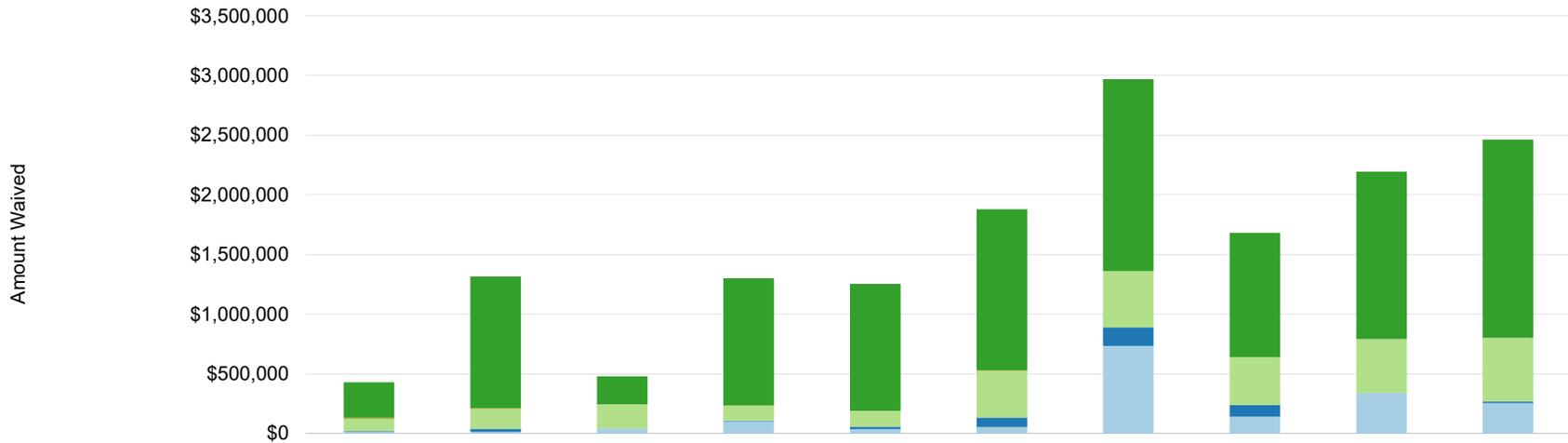




# Semi-Annual Impact Fee Collections Report

October 1, 2017 through September 30, 2018

Chart 5: Water Impact Fee Waivers/Exemptions by Type



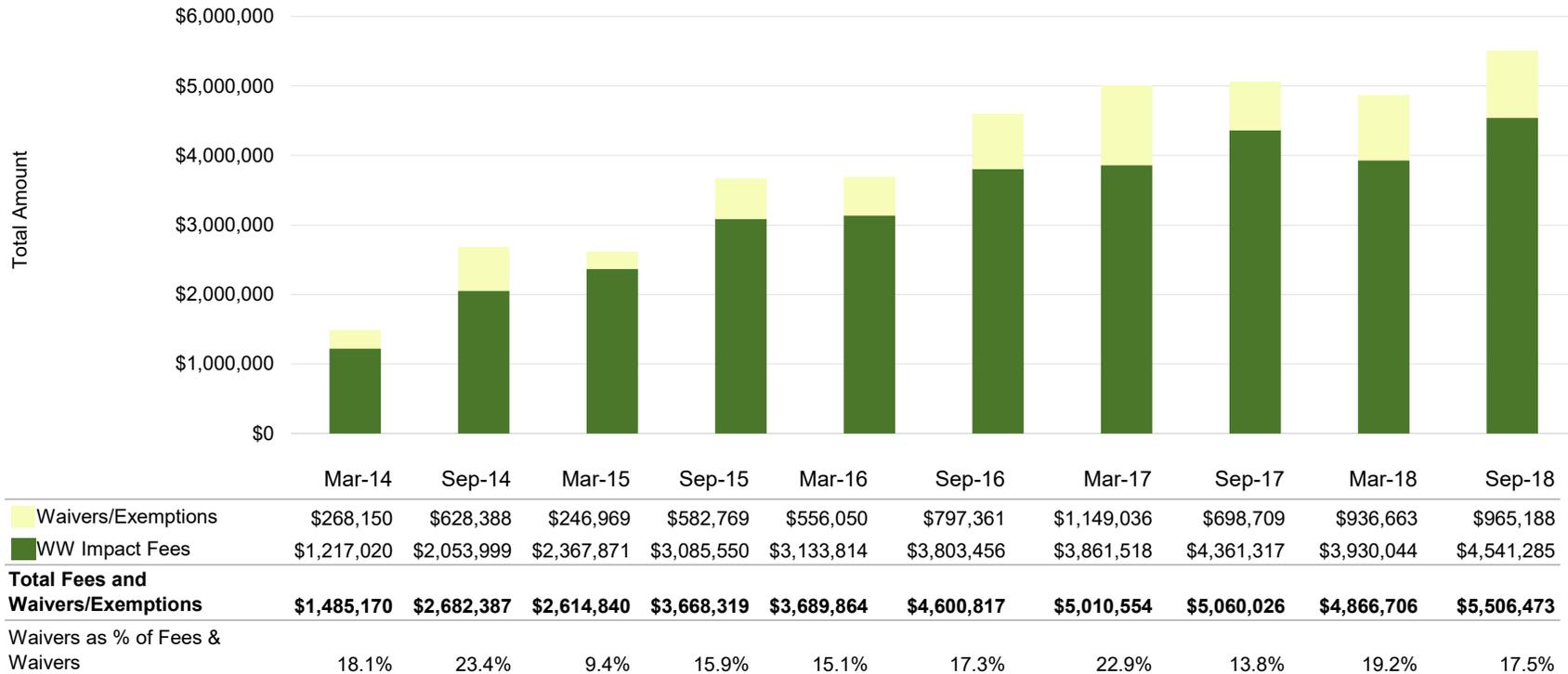
Waiver/Exemption Type	Mar-14	Sep-14	Mar-15	Sep-15	Mar-16	Sep-16	Mar-17	Sep-17	Mar-18	Sep-18
Affordable Housing	\$297,600	\$1,102,025	\$234,075	\$1,065,813	\$1,064,103	\$1,348,243	\$1,609,920	\$1,040,560	\$1,401,638	\$1,660,238
Annexation	\$6,750	\$4,500	\$0	\$700	\$0	\$3,750	\$0	\$0	\$0	\$0
Council Developer Agreements	\$104,846	\$170,909	\$205,215	\$127,600	\$132,400	\$393,237	\$471,863	\$401,031	\$452,391	\$534,800
Government	\$3,750	\$23,338	\$0	\$5,621	\$21,045	\$79,041	\$154,068	\$97,341	\$0	\$12,000
Other Waivers	\$15,450	\$14,700	\$40,350	\$100,750	\$36,574	\$53,700	\$733,782	\$140,650	\$339,000	\$254,845
<b>Total Waivers/ Exemptions</b>	<b>\$428,396</b>	<b>\$1,315,472</b>	<b>\$479,640</b>	<b>\$1,300,484</b>	<b>\$1,254,122</b>	<b>\$1,877,971</b>	<b>\$2,969,632</b>	<b>\$1,679,582</b>	<b>\$2,193,028</b>	<b>\$2,461,883</b>



# Semi-Annual Impact Fee Collections Report

October 1, 2017 through September 30, 2018

Chart 6: Wastewater Impact Fees and Waivers/Exemptions

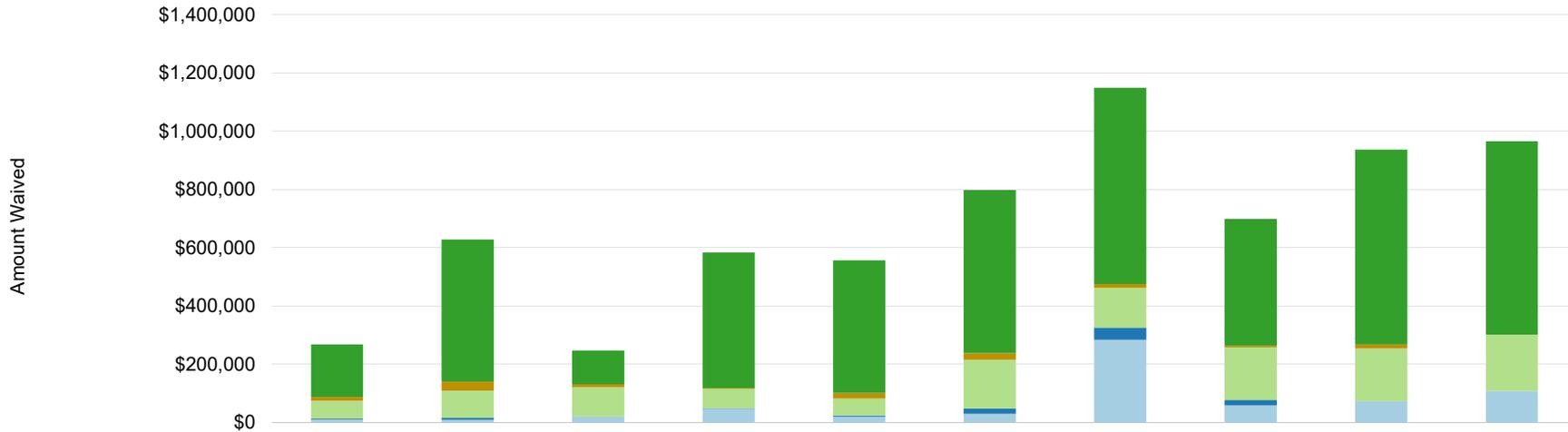




# Semi-Annual Impact Fee Collections Report

October 1, 2017 through September 30, 2018

Chart 7: Wastewater Impact Fee Waivers/Exemptions by Type



Waiver/Exemption Type	Mar-14	Sep-14	Mar-15	Sep-15	Mar-16	Sep-16	Mar-17	Sep-17	Mar-18	Sep-18
Affordable Housing	\$180,900	\$489,088	\$116,069	\$464,469	\$455,550	\$559,811	\$673,686	\$434,634	\$669,063	\$664,088
Annexation	\$12,600	\$30,200	\$10,000	\$3,200	\$18,600	\$22,800	\$13,000	\$6,400	\$13,800	\$0
Council Developer Agreements	\$62,400	\$93,600	\$101,000	\$67,000	\$57,900	\$167,800	\$137,400	\$180,100	\$182,100	\$193,200
Government	\$3,000	\$6,400	\$0	\$2,000	\$4,800	\$17,500	\$41,500	\$19,200	\$0	\$0
Other Waivers	\$9,250	\$9,100	\$19,900	\$46,100	\$19,200	\$29,450	\$283,450	\$58,375	\$71,700	\$107,900
<b>Total Waivers/ Exemptions</b>	<b>\$268,150</b>	<b>\$628,388</b>	<b>\$246,969</b>	<b>\$582,769</b>	<b>\$556,050</b>	<b>\$797,361</b>	<b>\$1,149,036</b>	<b>\$698,709</b>	<b>\$936,663</b>	<b>\$965,188</b>

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

Description	Water	Wastewater	Total
<b>SIX MONTHS ENDED: April 1, 2018 through September 30, 2018 (Close II)</b>			
Total Dollar Value of Taps & Connections	14,317,452	5,506,473	19,823,924
Impact Fee Waivers/Exemptions	<u>(2,461,883)</u>	<u>(965,188)</u>	<u>(3,427,070)</u>
Net Impact Fees Collected	<u>\$ 11,855,569</u>	<u>\$ 4,541,285</u>	<u>\$ 16,396,854</u>
 Interest Earnings	 \$ 205,329	 \$ 57,346	 \$ 262,675
<b>Total Impact Fees Collected</b>	<b><u>\$ 12,060,898</u></b>	<b><u>\$ 4,598,631</u></b>	<b><u>\$ 16,659,529</u></b>

**INCEPTION TO DATE: June 20, 1990–September 30, 2018 (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	186,578,964	95,710,300	282,289,265
Interest Earnings	<u>4,898,382</u>	<u>2,919,192</u>	<u>7,817,573</u>
<b>Total Impact Fees Collected</b>	<b><u>\$ 191,477,346</u></b>	<b><u>\$ 98,629,492</u></b>	<b><u>\$ 290,106,838</u></b>
 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
<b>Impact Fee Cash Balances</b>	<b><u>\$ 26,143,215</u></b>	<b><u>\$ 6,738,236</u></b>	<b><u>\$ 32,881,452</u></b>

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

FY 1992 thru 2013	\$ (35,418,846)	\$ (19,899,018)	\$ (55,317,864)
FY 2014	-	-	-
FY 2015	-	-	-
FY 2016	(10,921,349)	(7,278,651)	(18,200,000)
FY 2017	(17,428,571)	(4,571,429)	(22,000,000)
FY 2018	<u>(20,000,000)</u>	<u>(10,000,000)</u>	<u>(30,000,000)</u>
<b>TOTAL</b>	<b><u>\$ (83,768,766)</u></b>	<b><u>\$ (41,749,098)</u></b>	<b><u>\$ (125,517,864)</u></b>

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

FY 2002* thru 2013	\$ (35,506,672)	\$ (18,995,655)	\$ (54,502,327)
FY 2014	-	-	-
FY 2015	-	-	-
FY 2016	-	-	-
FY 2017	-	-	-
FY 2018	-	-	-
<b>TOTAL</b>	<b><u>\$ (35,506,672)</u></b>	<b><u>\$ (18,995,655)</u></b>	<b><u>\$ (54,502,327)</u></b>

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

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

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

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

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

**City of Austin, Texas**  
**Austin Water**  
**Fiscal Year to Date Impact Fee Collections, by Zone**  
**as of September 30, 2018 (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 2017	2nd Qtr (FY) Jan–Mar 2018	3rd Qtr (FY) Apr–June 2018	4th Qtr (FY) July–Sept 2018	FY Total	FY Fee Units*
<b>Water Impact Fees</b>						
Wholesale Customers	\$ 37,800	\$ 8,750	\$ 239,100	\$ 2,500	\$ 288,150	120
DWPZ ETJ	23,900	9,550	15,800	8,500	57,750	635
DWPZ Inside	462,750	201,550	446,200	511,450	1,621,950	1,050
DDZ ETJ	1,329,900	1,129,182	976,600	830,350	4,266,032	669
DDZ Inside	2,381,085	2,336,730	3,997,834	4,418,768	13,134,418	4,747
Urban	634,438	1,390,188	48,116	355,800	2,428,541	2,737
CURE	78,250	29,950	(9,450)	14,000	112,750	381
<b>Gross Water Collections</b>	<b>\$ 4,948,123</b>	<b>\$ 5,105,900</b>	<b>\$ 5,714,201</b>	<b>\$ 6,141,368</b>	<b>\$ 21,909,592</b>	
Interest Earnings	\$ 73,512	\$ 99,827	\$ 105,303	\$ 100,026	\$ 378,668	
<b>Total Water</b>	<b>\$ 5,021,635</b>	<b>\$ 5,205,727</b>	<b>\$ 5,819,504</b>	<b>\$ 6,241,394</b>	<b>\$ 22,288,260</b>	<b>10,336</b>
<b>Wastewater Impact Fees</b>						
Wholesale Customers	\$ 17,400	\$ 15,400	\$ 125,700	\$ 10,500	\$ 169,000	119
DWPZ ETJ	5,300	2,050	12,450	-	19,800	25
DWPZ Inside	181,100	112,200	164,400	210,300	668,000	772
DDZ ETJ	482,600	381,000	390,600	320,100	1,574,300	1,150
DDZ Inside	894,619	967,300	1,433,665	1,596,683	4,892,267	4,486
Urban	263,163	551,363	31,588	231,400	1,077,513	2,516
CURE	42,450	14,100	(3,300)	17,200	70,450	346
<b>Gross Wastewater Collections</b>	<b>\$ 1,886,631</b>	<b>\$ 2,043,413</b>	<b>\$ 2,155,102</b>	<b>\$ 2,386,183</b>	<b>\$ 8,471,329</b>	
Interest Earnings	\$ 25,338	\$ 35,073	\$ 32,780	\$ 24,566	\$ 117,757	
<b>Total Wastewater</b>	<b>\$ 1,911,969</b>	<b>\$ 2,078,486</b>	<b>\$ 2,187,882</b>	<b>\$ 2,410,749</b>	<b>\$ 8,589,086</b>	<b>9,412</b>
<b>Combined Interest Earnings</b>	<b>\$ 98,850</b>	<b>\$ 134,900</b>	<b>\$ 138,083</b>	<b>\$ 124,592</b>	<b>\$ 496,426</b>	
<b>Combined Fee Collections</b>	<b>\$ 6,834,754</b>	<b>\$ 7,149,313</b>	<b>\$ 7,869,303</b>	<b>\$ 8,527,552</b>	<b>\$ 30,380,921</b>	
<b>TOTAL</b>	<b>\$ 6,933,604</b>	<b>\$ 7,284,213</b>	<b>\$ 8,007,386</b>	<b>\$ 8,652,144</b>	<b>\$ 30,877,347</b>	<b>19,748</b>

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

DWPZ: Drinking Water Protection Zone

DDZ: Desired Development Zone

ETJ: Extraterritorial Jurisdiction

CURE: Central Urban Redevelopment Combined District

**City of Austin, Texas**  
**Austin Water**  
**Impact Fee Report, by Fund**  
**Inception through September 30, 2018 (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 2013-14 Oct-Sept	FY 2014-15 Oct-Sept	FY 2015-16 Oct-Sept	FY 2016-17 Oct-Sept	FY 2017-18 Oct-Sept (Close II)	Inception to Date Total
<b>Water Impact Fees</b>						
Inside City Limits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,854,562
Outside City Limits	-	-	-	-	-	10,769,596
Wholesale Customers	325,600	37,700	136,250	76,500	288,150	10,437,330
DWPZ ETJ	286,100	405,400	307,950	42,050	57,750	3,065,923
DWPZ Inside	937,450	1,414,732	1,299,800	1,639,400	1,621,950	19,965,413
DDZ ETJ	802,650	2,603,700	3,881,350	3,620,030	4,266,032	20,442,684
DDZ Inside	3,477,417	5,820,040	9,638,223	11,783,872	13,134,418	63,611,753
Urban	792,983	2,400,688	2,786,664	4,255,604	2,428,541	19,333,153
CURE	193,900	686,125	162,275	166,800	112,750	2,098,550
<b>Gross Collections</b>	<b>\$ 6,816,100</b>	<b>\$ 13,368,384</b>	<b>\$ 18,212,511</b>	<b>\$ 21,584,256</b>	<b>\$ 21,909,592</b>	<b>\$ 186,578,964</b>
Interest Earnings	\$ 2,227	\$ 11,354	\$ 76,295	\$ 156,555	\$ 378,668	\$ 4,898,382
<b>Net Water Total</b>	<b>\$ 6,818,327</b>	<b>\$ 13,379,738</b>	<b>\$ 18,288,806</b>	<b>\$ 21,740,811</b>	<b>\$ 22,288,260</b>	<b>\$ 191,477,346</b>
<i>Cumulative Balance</i>	\$ 11,095,520	\$ 18,480,858	\$ 30,464,064	\$ 41,283,526	\$ 46,143,215	
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)
<b>Water Balance After Transfers &amp; Defeasance</b>	<b>\$ 5,101,120</b>	<b>\$ 12,175,258</b>	<b>\$ 19,542,715</b>	<b>\$ 23,854,955</b>	<b>\$ 26,143,215</b>	<b>\$ 26,143,215</b>
<b>Wastewater Impact Fees</b>						
Inside City Limits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,684,681
Outside City Limits	-	(18,750)	-	-	-	5,601,025
Wholesale Customers	325,900	283,700	330,900	23,900	169,000	12,644,433
DWPZ ETJ	99,933	153,550	118,850	14,950	19,800	1,597,683
DWPZ Inside	521,986	609,900	456,700	661,500	668,000	11,399,062
DDZ ETJ	358,760	1,027,540	1,446,900	1,295,500	1,574,300	8,154,500
DDZ Inside	1,428,900	2,174,500	3,440,033	4,441,634	4,892,267	25,894,521
Urban	438,090	931,119	1,072,563	1,708,150	1,077,513	8,726,947
CURE	97,450	291,863	71,325	77,200	70,450	1,007,449
<b>Gross Collections</b>	<b>\$ 3,271,019</b>	<b>\$ 5,453,421</b>	<b>\$ 6,937,270</b>	<b>\$ 8,222,834</b>	<b>\$ 8,471,329</b>	<b>\$ 95,710,300</b>
Interest Earnings	\$ 1,130	\$ 4,751	\$ 24,411	\$ 46,801	\$ 117,757	\$ 2,919,192
<b>Net Wastewater Total</b>	<b>\$ 3,272,149</b>	<b>\$ 5,458,172</b>	<b>\$ 6,961,681</b>	<b>\$ 8,269,635</b>	<b>\$ 8,589,086</b>	<b>\$ 98,629,492</b>
<i>Cumulative Balance</i>	\$ 5,890,992	\$ 7,752,364	\$ 11,729,595	\$ 12,720,579	\$ 16,738,236	
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)
<b>Wastewater Balance After Transfers &amp; Defeasance</b>	<b>\$ 2,294,192</b>	<b>\$ 4,767,914</b>	<b>\$ 4,450,944</b>	<b>\$ 8,149,150</b>	<b>\$ 6,738,236</b>	<b>\$ 6,738,236</b>
Cumulative Balance	16,986,512	26,233,222	42,193,659	54,004,105	62,881,452	
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)	-	-	-	-
<b>Combined Balance After Transfers &amp; Defeasance</b>	<b>\$ 7,395,312</b>	<b>\$ 16,943,172</b>	<b>\$ 23,993,659</b>	<b>\$ 32,004,105</b>	<b>\$ 32,881,452</b>	

**City of Austin  
Austin Water  
Impact Fee Report, by Zone  
Inception through September 30, 2018 (Close II)**

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

	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 (Close II)	Inception to Date Total
<b>INSIDE CITY LIMITS</b>						
Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,854,562
Urban, CURE	986,883	3,086,813	2,948,939	4,422,404	2,541,291	21,431,703
DWPZ inside, DDZ inside	4,414,867	7,234,772	10,938,023	13,423,272	14,756,368	83,577,166
<i>Total Inside Water</i>	\$ 5,401,750	\$ 10,321,584	\$ 13,886,961	\$ 17,845,676	\$ 17,297,660	\$ 141,863,431
Wastewater	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,684,681
Urban, CURE	535,540	1,222,981	1,143,888	1,785,350	1,147,963	9,734,395
DWPZ inside, DDZ inside	1,950,886	2,784,400	3,896,733	5,103,134	5,560,267	37,293,583
<i>Total Inside Wastewater</i>	\$ 2,486,426	\$ 4,007,381	\$ 5,040,620	\$ 6,888,484	\$ 6,708,229	\$ 67,712,660
<b>Total Inside City Impact Fees</b>	<b>\$ 7,888,177</b>	<b>\$ 14,328,965</b>	<b>\$ 18,927,581</b>	<b>\$ 24,734,160</b>	<b>\$ 24,005,889</b>	<b>\$ 209,576,091</b>
<b>OUTSIDE CITY LIMITS</b>						
Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,769,596
Wholesale	325,600	37,700	136,250	76,500	288,150	10,437,330
DWPZ ETJ, DDZ ETJ	1,088,750	3,009,100	4,189,300	3,662,080	4,323,782	23,508,607
<i>Total Outside Water</i>	\$ 1,414,350	\$ 3,046,800	\$ 4,325,550	\$ 3,738,580	\$ 4,611,932	\$ 44,715,533
Wastewater	\$ -	\$ (18,750)	\$ -	\$ -	\$ -	\$ 5,601,025
Wholesale	325,900	283,700	330,900	23,900	169,000	12,644,433
DWPZ ETJ, DDZ ETJ	458,693	1,181,090	1,565,750	1,310,450	1,594,100	9,752,183
<i>Total Outside Wastewater</i>	\$ 784,593	\$ 1,446,040	\$ 1,896,650	\$ 1,334,350	\$ 1,763,100	\$ 27,997,641
<b>Total Outside City Impact Fees</b>	<b>\$ 2,198,943</b>	<b>\$ 4,492,840</b>	<b>\$ 6,222,200</b>	<b>\$ 5,072,930</b>	<b>\$ 6,375,032</b>	<b>\$ 72,713,174</b>
<b>INTEREST</b>						
Water Interest	\$ 2,227	\$ 11,354	\$ 76,295	\$ 156,555	\$ 378,668	\$ 4,898,382
Wastewater Interest	1,130	4,751	24,411	46,801	117,757	2,919,192
<i>Total Interest</i>	\$ 3,356	\$ 16,105	\$ 100,706	\$ 203,356	\$ 496,426	\$ 7,817,573
<b>Total Inside and Outside City Impact Fees &amp; Interest</b>	<b>\$ 10,090,476</b>	<b>\$ 18,837,910</b>	<b>\$ 25,250,487</b>	<b>\$ 30,010,446</b>	<b>\$ 30,877,347</b>	<b>\$ 290,106,838</b>
<b>SUMMARY</b>						
Total Inside & Outside City Impact Fees	\$ 10,087,119	\$ 18,821,805	\$ 25,149,781	\$ 29,807,090	\$ 30,380,921	\$ 282,289,265
Total Interest	3,356	16,105	100,706	203,356	496,426	7,817,573
Transfers from Impact Fee Funded Grants & Other Adjustments	8,800	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	(9,600,000)	(9,300,000)	-	-	-	(78,585,673)
<b>TOTAL</b>	<b>\$ 499,276</b>	<b>\$ 9,547,860</b>	<b>\$ 7,050,487</b>	<b>\$ 8,010,446</b>	<b>\$ 877,347</b>	<b>\$ 32,881,452</b>

**City of Austin, Texas  
Austin Water  
Impact Fee Collections and Units, for MUD and Wholesale Customers  
as of September 30, 2018 (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 2017**

Date	Customer	CRF Unit	Water Fees	Wastewater Fees	Water Units	Wastewater Units
10/19/17	City of West Lake Hills	9951	\$ -	\$ 7,000	0.0	5.0
10/01/18	Windermere	9952	\$ 10,800	\$ -	6.0	0.0
11/20/17	SouthWest Water Company	9952	\$ 13,500	\$ -	7.5	0.0
11/22/17	Travis County WCID 17	9950	\$ -	\$ 4,900	0.0	3.5
12/04/17	City of Rollingwood	9955	\$ 13,500	\$ -	2.5	0.0
12/04/17	City of Rollingwood	9955	\$ -	\$ 5,500	0.0	2.5
<b>1st Quarter Total</b>			<b>\$ 37,800</b>	<b>\$ 17,400</b>	<b>16.0</b>	<b>11.0</b>

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

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

**3rd QTR (FY)  
Apr-June 2018**

Date	Customer	CRF Unit	Water Fees	Wastewater Fees	Water Units	Wastewater Units
04/27/18	Mid-Tex Utilites, INC	9972	\$ -	\$ 122,200	0.0	87.3
04/27/18	Mid-Tex Utilites, INC	9972	\$ 217,500	\$ -	87.0	0.0
05/07/18	Travis County WCID 17	9950	\$ -	\$ 1,400	0.0	1.0
05/17/18	SouthWest Water Company	9952	\$ 21,600	\$ -	12.0	0.0
05/01/18	Travis County WCID 17	9950	\$ -	\$ 1,400	0.0	1.0
06/11/18	Travis County WCID 17	9950	\$ -	\$ 2,100	0.0	1.5
<b>3rd Quarter Total</b>			<b>\$ 239,100.00</b>	<b>\$ 127,100.00</b>	<b>99.0</b>	<b>90.8</b>

**4th QTR (FY)  
July-Sept 2018**

Date	Customer	CRF Unit	Water Fees	Wastewater Fees	Water Units	Wastewater Units
07/30/18	Travis County WCID 17	9950	\$ -	\$ 8,400	0.0	6.0
09/30/18	Travis County WCID 17	9950	\$ -	\$ 2,100	0.0	1.5
09/30/18	Village of San Leanna	9968	\$ 2,500	\$ -	1.0	0.0
<b>4th Quarter Total</b>			<b>\$ 2,500</b>	<b>\$ 10,500</b>	<b>1.0</b>	<b>7.5</b>

**MUD and Wholesale Summary Section**

	Water Fees	Wastewater Fees	Combined Fee Total	Water Units	Wastewater Units	Combined Unit Total
Previous Six Month Total	\$ 46,550	\$ 31,400	\$ 77,950	19.5	21.0	40.5
Current Six Month Total	\$ 241,600	\$ 137,600	\$ 379,200	100.0	98.3	198.3
<b>12-Month Total</b>	<b>\$ 288,150</b>	<b>\$ 169,000</b>	<b>\$ 457,150</b>	<b>119.5</b>	<b>119.3</b>	<b>238.8</b>

**City of Austin, Texas  
Austin Water**

**Summary of Impact Fee Waivers/Exemptions, by Type  
October 1, 2017 through September 30, 2018 (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	\$ 3,061,875	\$ 1,333,150	\$ 4,395,025
Annexed Property	-	13,800	13,800
Water Well Annexation	-	-	-
Council Approved Exemptions	987,191	375,300	1,362,491
State of Texas Property	-	-	-
City Construction Projects	-	-	-
School Waivers	12,000	-	12,000
Community Gardens	-	-	-
Fire Protection	593,845	179,600	773,445
Master Meter Exemption	-	-	-
Duplex Reconnect/Exchange	-	-	-
Second Sewer Tap	-	-	-
<b>TOTAL</b>	<b>\$ 4,654,911</b>	<b>\$ 1,901,850</b>	<b>\$ 6,556,761</b>

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

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

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

Type of Waiver/Exemption	FY 2014		FY 2015		FY 2016		FY 2017		FY 2018	
	Mar-14	Sep-14	Mar-15	Sep-15	Mar-16	Sep-16	Mar-17	Sep-17	Mar-18	Sept (Close II)
Affordable Housing	297,600	1,102,025	234,075	1,065,813	1,064,103	1,348,243	1,609,920	1,040,560	1,401,638	1,660,238
<b>Affordable Housing</b>	<b>\$ 297,600</b>	<b>\$ 1,102,025</b>	<b>\$ 234,075</b>	<b>\$ 1,065,813</b>	<b>\$ 1,064,103</b>	<b>\$ 1,348,243</b>	<b>\$ 1,609,920</b>	<b>\$ 1,040,560</b>	<b>\$ 1,401,638</b>	<b>\$ 1,660,238</b>
Annexed Property	5,250	1,500	-	700	-	3,750	-	-	-	-
Water Well Annexation	1,500	3,000	-	-	-	-	-	-	-	-
<b>Annexed Property</b>	<b>\$ 6,750</b>	<b>\$ 4,500</b>	<b>\$ -</b>	<b>\$ 700</b>	<b>\$ -</b>	<b>\$ 3,750</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
LUE Assignment	-	-	-	-	-	-	-	-	-	-
Council Approved Exemptions	104,846	170,909	205,215	127,600	132,400	393,237	471,863	401,031	452,391	534,800
<b>Council Approved Exemptions</b>	<b>\$ 104,846</b>	<b>\$ 170,909</b>	<b>\$ 205,215</b>	<b>\$ 127,600</b>	<b>\$ 132,400</b>	<b>\$ 393,237</b>	<b>\$ 471,863</b>	<b>\$ 401,031</b>	<b>\$ 452,391</b>	<b>\$ 534,800</b>
State of Texas Property	3,750	5,600	-	3,000	-	57,500	18,168	80,400	-	-
City Construction Projects	-	-	-	-	2,045	-	-	-	-	-
School Waivers	-	16,600	-	-	19,000	15,000	135,900	10,400	-	12,000
Community Gardens	-	1,138	-	2,621	-	6,541	-	6,541	-	-
<b>Government</b>	<b>\$ 3,750</b>	<b>\$ 23,338</b>	<b>\$ -</b>	<b>\$ 5,621</b>	<b>\$ 21,045</b>	<b>\$ 79,041</b>	<b>\$ 154,068</b>	<b>\$ 97,341</b>	<b>\$ -</b>	<b>\$ 12,000</b>
Fire Protection	15,450	13,400	38,050	100,150	36,574	53,100	733,782	140,050	339,000	254,845
Master Meter Exemption	-	-	-	-	-	-	-	-	-	-
Duplex Reconnect/Exchange	-	1,300	2,300	600	-	600	-	600	-	-
Second Sewer Tap	-	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>\$ 15,450</b>	<b>\$ 14,700</b>	<b>\$ 40,350</b>	<b>\$ 100,750</b>	<b>\$ 36,574</b>	<b>\$ 53,700</b>	<b>\$ 733,782</b>	<b>\$ 140,650</b>	<b>\$ 339,000</b>	<b>\$ 254,845</b>
<b>Total Water Waivers/Exemptions</b>	<b>\$ 428,396</b>	<b>\$ 1,315,472</b>	<b>\$ 479,640</b>	<b>\$ 1,300,484</b>	<b>\$ 1,254,122</b>	<b>\$ 1,877,971</b>	<b>\$ 2,969,632</b>	<b>\$ 1,679,582</b>	<b>\$ 2,193,028</b>	<b>\$ 2,461,883</b>
<b>Water Impact Fees Collected</b>	<b>\$ 2,601,550</b>	<b>\$ 4,214,550</b>	<b>\$ 5,422,425</b>	<b>\$ 7,945,959</b>	<b>\$ 7,912,390</b>	<b>\$ 10,300,121</b>	<b>\$ 9,959,998</b>	<b>\$ 11,624,258</b>	<b>\$ 10,054,023</b>	<b>\$ 11,855,569</b>
<b>Total Fees and Waivers/Exemptions</b>	<b>\$ 3,029,946</b>	<b>\$ 5,530,022</b>	<b>\$ 5,902,065</b>	<b>\$ 9,246,443</b>	<b>\$ 9,166,512</b>	<b>\$ 12,178,092</b>	<b>\$ 12,929,630</b>	<b>\$ 13,303,840</b>	<b>\$ 12,247,051</b>	<b>\$ 14,317,452</b>
% Waivers/Exemptions	14.1%	23.8%	8.1%	14.1%	13.7%	15.4%	23.0%	12.6%	17.9%	17.2%

### Water Summary and Chart

Waiver/Exemptions (Water)	FY 2014		FY 2015		FY 2016		FY 2017		FY 2018	
	Mar-14	Sep-14	Mar-15	Sep-15	Mar-16	Sep-16	Mar-17	Sep-17	Mar-18	Sept (Close II)
Affordable Housing	297,600	1,102,025	234,075	1,065,813	1,064,103	1,348,243	1,609,920	1,040,560	1,401,638	1,660,238
Annexed Property	6,750	4,500	-	700	-	3,750	-	-	-	-
Council Approved Exemptions	104,846	170,909	205,215	127,600	132,400	393,237	471,863	401,031	452,391	534,800
Government	3,750	23,338	-	5,621	21,045	79,041	154,068	97,341	-	12,000
Other	15,450	14,700	40,350	100,750	36,574	53,700	733,782	140,650	339,000	254,845
Total Water Waivers/Exemptions	\$ 428,396	\$ 1,315,472	\$ 479,640	\$ 1,300,484	\$ 1,254,122	\$ 1,877,971	\$ 2,969,632	\$ 1,679,582	\$ 2,193,028	\$ 2,461,883
Waivers as % of Fees & Waivers	14.1%	23.8%	8.1%	14.1%	13.7%	15.4%	23.0%	12.6%	17.9%	17.2%
Combined Utility Impact Fees Collected	3,818,570	6,268,549	7,790,296	11,031,509	11,046,204	14,103,577	9,959,998	15,985,574	13,984,067	16,396,854
Combined Utility Total Waivers/Exemptions	696,546	1,943,859	726,609	1,883,252	1,810,172	2,675,332	4,118,668	2,378,291	3,129,691	3,427,070

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

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

Type of Waiver/Exemption	FY 2014		FY 2015		FY 2016		FY 2017		FY 2018	
	Mar-14	Sep-14	Mar-15	Sep-15	Mar-16	Sep-16	Mar-17	Sep-17	Mar-18	Sept-18(Close II)
Affordable Housing	180,900	489,088	116,069	464,469	455,550	559,811	673,686	434,634	669,063	664,088
<b>Affordable Housing</b>	<b>\$ 180,900</b>	<b>\$ 489,088</b>	<b>\$ 116,069</b>	<b>\$ 464,469</b>	<b>\$ 455,550</b>	<b>\$ 559,811</b>	<b>\$ 673,686</b>	<b>\$ 434,634</b>	<b>\$ 669,063</b>	<b>\$ 664,088</b>
Annexed Property	12,600	30,200	10,000	3,200	18,600	22,800	13,000	6,400	13,800	-
Water Well Annexation	-	-	-	-	-	-	-	-	-	-
<b>Annexed Property</b>	<b>\$ 12,600</b>	<b>\$ 30,200</b>	<b>\$ 10,000</b>	<b>\$ 3,200</b>	<b>\$ 18,600</b>	<b>\$ 22,800</b>	<b>\$ 13,000</b>	<b>\$ 6,400</b>	<b>\$ 13,800</b>	<b>\$ -</b>
LUE Assignment	-	-	-	-	-	-	-	-	-	-
Council Approved Exemptions/Stratus Properties	62,400	93,600	101,000	67,000	57,900	167,800	137,400	180,100	182,100	193,200
<b>Council Approved Exemptions</b>	<b>\$ 62,400</b>	<b>\$ 93,600</b>	<b>\$ 101,000</b>	<b>\$ 67,000</b>	<b>\$ 57,900</b>	<b>\$ 167,800</b>	<b>\$ 137,400</b>	<b>\$ 180,100</b>	<b>\$ 182,100</b>	<b>\$ 193,200</b>
State of Texas Property	3,000	-	-	2,000	-	17,500	6,300	12,800	-	-
City Construction Projects	-	-	-	-	-	-	-	-	-	-
School Waivers	-	6,400	-	-	4,800	-	35,200	6,400	-	-
Community Gardens	-	-	-	-	-	-	-	-	-	-
<b>Government</b>	<b>\$ 3,000</b>	<b>\$ 6,400</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>\$ 4,800</b>	<b>\$ 17,500</b>	<b>\$ 41,500</b>	<b>\$ 19,200</b>	<b>\$ -</b>	<b>\$ -</b>
Fire Protection Tap	9,250	8,300	17,700	45,700	19,200	29,050	283,450	57,975	71,700	107,900
Master Meter Exemption	-	-	-	-	-	-	-	-	-	-
Duplex Reconnect/Exchange	-	400	2,200	400	-	400	-	400	-	-
Second Sewer Tap	-	400	-	-	-	-	-	-	-	-
<b>Other</b>	<b>\$ 9,250</b>	<b>\$ 9,100</b>	<b>\$ 19,900</b>	<b>\$ 46,100</b>	<b>\$ 19,200</b>	<b>\$ 29,450</b>	<b>\$ 283,450</b>	<b>\$ 58,375</b>	<b>\$ 71,700</b>	<b>\$ 107,900</b>
<b>Total Wastewater Waivers/Exemptions</b>	<b>\$ 268,150</b>	<b>\$ 628,388</b>	<b>\$ 246,969</b>	<b>\$ 582,769</b>	<b>\$ 556,050</b>	<b>\$ 797,361</b>	<b>\$ 1,149,036</b>	<b>\$ 698,709</b>	<b>\$ 936,663</b>	<b>\$ 965,188</b>
<b>Wastewater Impact Fees Collected</b>	<b>\$ 1,217,020</b>	<b>\$ 2,053,999</b>	<b>\$ 2,367,871</b>	<b>\$ 3,085,550</b>	<b>\$ 3,133,814</b>	<b>\$ 3,803,456</b>	<b>\$ 3,861,518</b>	<b>\$ 4,361,317</b>	<b>\$ 3,930,044</b>	<b>\$ 4,541,285</b>
<b>Total Fees and Waivers/Exemptions</b>	<b>\$ 1,485,170</b>	<b>\$ 2,682,387</b>	<b>\$ 2,614,840</b>	<b>\$ 3,668,319</b>	<b>\$ 3,689,864</b>	<b>\$ 4,600,817</b>	<b>\$ 5,010,554</b>	<b>\$ 5,060,026</b>	<b>\$ 4,866,706</b>	<b>\$ 5,506,473</b>
% Waivers/Exemptions	18.1%	23.4%	9.4%	15.9%	15.1%	17.3%	22.9%	13.8%	19.2%	17.5%

### Wastewater Summary and Chart

Waiver/Exemptions (Wastewater)	FY 2014		FY 2015		FY 2016		FY 2017		FY 2018	
	Mar-14	Sep-14	Mar-15	Sep-15	Mar-16	Sep-16	Mar-17	Sep-17	Mar-18	Sept-18(Close II)
Affordable Housing	180,900	489,088	116,069	464,469	455,550	559,811	673,686	434,634	669,063	664,088
Annexed Property	12,600	30,200	10,000	3,200	18,600	22,800	13,000	6,400	13,800	-
Council Approved Exemptions	62,400	93,600	101,000	67,000	57,900	167,800	137,400	180,100	182,100	193,200
Government	3,000	6,400	-	2,000	4,800	17,500	41,500	19,200	-	-
Other	9,250	9,100	19,900	46,100	19,200	29,450	283,450	58,375	71,700	107,900
Total Wastewater Waivers/Exemptions	\$ 268,150	\$ 628,388	\$ 246,969	\$ 582,769	\$ 556,050	\$ 797,361	\$ 1,149,036	\$ 698,709	\$ 936,663	\$ 965,188
Waivers as % of Fees & Waivers	18.1%	23.4%	9.4%	15.9%	15.1%	17.3%	22.9%	13.8%	19.2%	17.5%
Combined Utility Impact Fees Collected	3,818,570	6,268,549	7,790,296	11,031,509	11,046,204	14,103,577	9,959,998	15,985,574	13,984,067	16,396,854
Combined Utility Total Waivers/Exemptions	696,546	1,943,859	726,609	1,883,252	1,810,172	2,675,332	4,118,668	2,378,291	3,129,691	3,427,070