



MEMORANDUM

TO: Randy Alexis, Principal Planner
Austin Water Utility

FROM: Jennifer Castellon, Utility Financial Analyst
Austin Water Utility

DATE: March 5, 2009

SUBJECT: Semi-Annual Impact Fee Report as of September 30, 2007

Attached for your information is the Semi-Annual Impact Fee Report of Collections as of September 30, 2007. The report is based on financial information reported in the City's accounting system. Fees collected during this period are at their highest in years. Further, the percentage of fees waived or exempted were lower than ever before since fees collected were almost four times more than fees waived or exempted.

In summary, combined utility capital recovery fees collected during the six month period totaled \$5,775,009. Of this total, \$3,449,022 was for water and \$2,325,987 was for wastewater. Total capital recovery fees collected since the adoption of the current ordinance on June 20, 1990, through September 30, 2007, totaled \$82,141,402 for water and \$50,106,046 for wastewater, for a combined utility total of \$132,247,448.

As of September 30, 2007, the cash balances in the water and wastewater CRF funds were \$5,603,002 and \$5,060,333, respectively, for a combined total of \$10,663,334. The balances reflect the transfer of \$8,380,000 from the CRF funds to the operating funds and from there to the Debt Service Fund in October 2006, \$5,470,000 from Water and \$2,910,000 from Wastewater.

Please let me know if you have any questions or need additional information.

Jennifer Castellon
Utility Financial Analyst
Austin Water Utility

Attachment

Cc: Greg Mesaros, Director
Pervez Moheet, CPA, Deputy Director
David Anders, Assistant Director, Finance and Business Services
Alice Flora, Customer Service Division Manager
Teresa Lutes, P.E., Systems Planning Division Manager
Rusty Cobern, CPA, Financial Management Division Manager
Robert A. Butler, CPA, Utility Financial Manager



Austin Water Utility Capital Recovery Fee Financial Summary

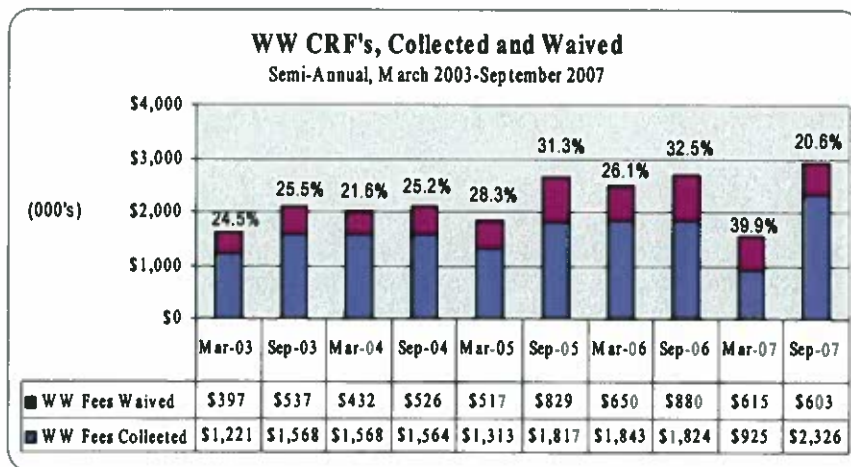
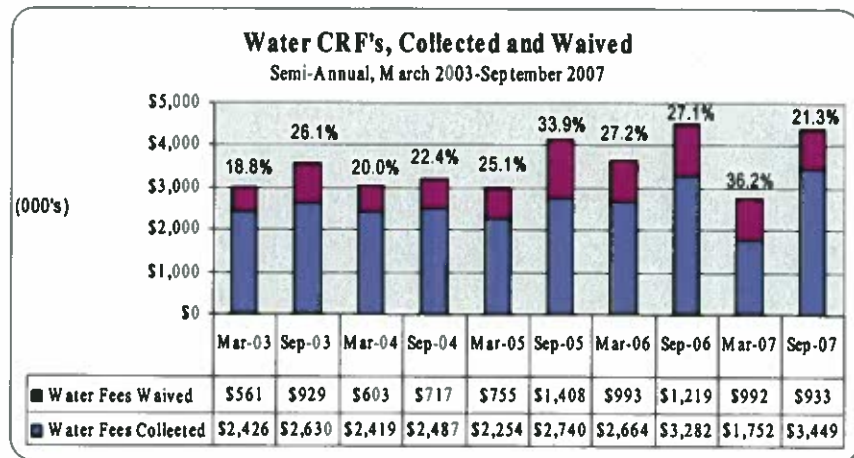


Semi-Annual Impact Fee Report

Period Ending September 30, 2007

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 capital recovery fees and value of fee waivers.

The chart at right shows the breakdown of water capital recovery fee collections and water capital recovery fees waived or exempted in thousands of dollars for the last ten reporting periods. In the period ended September 30, 2007, the utility collected \$3.45 million and exempted or waived \$0.93 million. The waived capital recovery fees comprise 21.3% of the total capital recovery fees before waivers or exemptions.



Similarly, the chart at left shows the breakdown of wastewater capital recovery fee collections and wastewater capital recovery fees waived or exempted in thousands of dollars for the last ten reporting periods. In the period ended September 30, 2007, the utility collected \$2.33 million and exempted or waived \$0.60 million. The waived fees comprise 20.6% of the total fees before waivers or exemptions.

The attachments included with this report provide detail on the following:

1. Current semi-annual period and inception to date Capital Recovery Fee Collections.
2. Six month Capital Recovery Fee Collections by Zone.
3. Fiscal year Capital Recovery Fee Collections by Quarter and Zone.
4. Capital Recovery Fee Report by Fund, Inception through September 30, 2007.
5. Capital Recovery Fee Report by Class, Inception through September 30, 2007.
6. Summary of Capital Recovery Fee Exemptions and Waivers for the Period Ended September 30, 2007.

**City of Austin, Texas
Austin Water Utility
Impact Fee (Capital Recovery Fee) Collections
As of September 30, 2007**

DESCRIPTION	WATER	WASTEWATER	TOTAL
CURRENT SEMI-ANNUAL PERIOD (April 1, 2007-September 30, 2007)			
Total Dollar Value of Taps & Connections	\$ 4,382,022	\$ 2,928,887	\$ 7,310,909
CRF Exemptions, Waivers and Refunds	(933,000)	(602,900)	(1,535,900)
Net CRF Collected	<u>\$ 3,449,022</u>	<u>\$ 2,325,987</u>	<u>\$ 5,775,009</u>
Interest Earnings	91,832	92,118	183,950
Total CRF Collected	<u>\$ 3,540,854</u>	<u>\$ 2,418,106</u>	<u>\$ 5,958,959</u>

TOTAL IMPACT FEES (CAPITAL RECOVERY FEES) COLLECTED BY THE CITY OF AUSTIN SINCE THE ADOPTION OF THE CURRENT IMPACT FEE (CRF) ORDINANCE FROM JUNE 20, 1990, THROUGH SEPTEMBER 30, 2007, ARE SHOWN BELOW:

INCEPTION TO DATE (June 20, 1990 - September 30, 2007)			
Net CRF Collected	\$ 82,141,402	\$ 50,106,046	\$ 132,247,448
Interest Earnings	4,036,410	2,551,762	6,588,172
Total CRF Collected	<u>\$ 86,177,812</u>	<u>\$ 52,657,808</u>	<u>\$ 138,835,621</u>
Used for Debt Defeasance	(35,418,846)	(19,899,018)	(55,317,864)
Used for CIP *	(40,428,000)	(25,460,000)	(65,888,000)
Used for Debt Service **	(5,470,000)	(2,910,000)	(8,380,000)
Other Adjustments***	742,035	671,542	1,413,577
CRF CASH BALANCES	<u>\$ 5,603,002</u>	<u>\$ 5,060,333</u>	<u>\$ 10,663,334</u>

* The Utility had restricted the use of capital recovery fees collected for defeasance of outstanding revenue bonds until FY 2001-02 when the Utility's policy was changed to allow CRFs to be used to fund certain major plant capacity improvements.

** In FY2006 Management decided to use CRF collections to pay debt service.

*** Includes Transfers for Fairway Ridge, Circle C, refunds and other miscellaneous adjustments.

APPLICATION OF CRF FUNDS FOR DEBT DEFEASANCE

The following schedule reflects the application of crfs collected since inception toward the defeasance of revenue bonds.

FY 1991-92	\$ (1,543,846)	\$ (451,428)	\$ (1,995,274)
FY 1992-93	(5,000,000)	(3,000,000)	(8,000,000)
FY 1993-94	(3,800,000)	(2,200,000)	(6,000,000)
FY 1994-95	(3,500,000)	(2,000,000)	(5,500,000)
FY 1995-96	(4,500,000)	(2,500,000)	(7,000,000)
FY 1996-97	0	0	0
FY 1997-98	(4,075,000)	(5,747,590)	(9,822,590)
FY 1998-99	(13,000,000)	(4,000,000)	(17,000,000)
FY 1999-2000	0	0	0
FY 2000-01	0	0	0
TOTAL	<u>\$ (35,418,846)</u>	<u>\$ (19,899,018)</u>	<u>\$ (55,317,864)</u>

APPLICATION OF CRF FUNDS FOR CAPITAL PROJECTS

FY 2001-2002	(18,000,000)	(11,300,000)	(29,300,000)
FY 2002-2003	(5,004,000)	(4,870,000)	(9,874,000)
FY 2003-2004	(5,944,000)	(3,750,000)	(9,694,000)
FY 2004-2005	(6,080,000)	(2,680,000)	(8,760,000)
FY 2005-2006	(5,400,000)	(2,860,000)	(8,260,000)
TOTAL	<u>(40,428,000)</u>	<u>(25,460,000)</u>	<u>(65,888,000)</u>

APPLICATION OF CRF FUNDS FOR DEBT SERVICE

FY 2006-2007 (Debt Service)	(5,470,000)	(2,910,000)	(8,380,000)
TOTAL	<u>(5,470,000)</u>	<u>(2,910,000)</u>	<u>(8,380,000)</u>

**City of Austin, Texas
Austin Water Utility
Six-month Capital Recovery Fee Collections
As of September 30, 2007**

DESCRIPTION	3rd Qtr (FY) Apr 07-Jun 07	4th Qtr (FY) Jul 07-Sep 07	6 month Total
WATER IMPACT FEE			
Wholesale Customers	\$ 166,800	\$ 28,356	\$ 195,156
DWPZ ETJ	171,645	51,000	222,645
DWPZ Inside	690,000	323,500	1,013,500
DDZ ETJ	46,092	24,700	70,792
DDZ Inside	594,350	852,950	1,447,300
Urban	161,200	273,130	434,330
CURE	16,750	48,550	65,300
NET COLLECTIONS	\$ 1,846,836	\$ 1,602,186	\$ 3,449,022
Interest Earnings	<u>38,278</u>	<u>53,554</u>	<u>91,832</u>
TOTAL WATER	\$ 1,885,114	\$ 1,655,740	\$ 3,540,854
WASTEWATER IMPACT FEE			
Wholesale Customers	\$ 545,450	\$ 93,600	\$ 639,050
DWPZ ETJ	158,000	3,250	161,250
DWPZ Inside	313,200	237,226	550,426
DDZ ETJ	16,000	13,600	29,600
DDZ Inside	286,056	416,950	703,006
Urban	78,700	123,156	201,856
CURE	18,000	22,800	40,800
NET COLLECTIONS	\$ 1,415,406	\$ 910,582	\$ 2,325,987
Interest Earnings	<u>40,492</u>	<u>51,626</u>	<u>\$ 92,118</u>
TOTAL WASTEWATER	\$ 1,455,898	\$ 962,208	\$ 2,418,106
TOTAL COMBINED COLLECTIONS	\$ 3,341,011	\$ 2,617,948	\$ 5,958,959

City of Austin, Texas
 Austin Water Utility
 Capital Recovery Fee Collections
 As of September 30, 2007

DESCRIPTION	1st Qtr(FY) Oct. '06-Dec. '06	2nd Qtr(FY) Jan '07-Mar.'07	3rd Qtr(FY) Apr. '07- June'07	4th Qtr (FY) July '07-Sept '07	YTD Total Oct '06-Sept '07
WATER IMPACT FEE					
Wholesale Customers	\$ 59,350	\$ 12,100	\$ 166,800	\$ 28,356	\$ 266,606
DWPZ ETJ	15,300	31,450	171,645	51,000	269,395
DWPZ Inside	168,750	220,613	690,000	323,500	1,402,863
DDZ ETJ	120,900	95,186	46,092	24,700	286,877
DDZ Inside	369,850	386,650	594,350	852,950	2,203,800
Urban	93,800	172,275	161,200	273,130	700,405
CURE	0	6,250	16,750	48,550	71,550
NET COLLECTIONS	\$ 827,950	\$ 924,524	\$ 1,846,836	\$ 1,602,186	\$ 5,201,486
Interest Earnings	64,378	(14,908)	38,278	53,554	141,302
TOTAL WATER	\$ 892,328	\$ 909,616	\$ 1,885,114	\$ 1,655,740	\$ 5,342,788.38
WASTEWATER IMPACT FEE					
Wholesale Customers	\$ 23,700	\$ 18,500	\$ 545,450	\$ 93,600	\$ 681,250
DWPZ ETJ	0	3,250	158,000	3,250	164,500
DWPZ Inside	97,200	142,800	313,200	237,228	790,426
DDZ ETJ	73,200	48,400	16,000	13,600	151,200
DDZ Inside	186,800	192,200	286,056	416,950	1,082,006
Urban	42,200	92,900	76,700	123,156	336,956
CURE	0	3,750	16,000	22,800	44,550
NET COLLECTIONS	\$ 423,100	\$ 501,800	\$ 1,415,406	\$ 910,582	\$ 3,250,887
Interest Earnings	52,718	8,164	40,492	51,626	153,001
TOTAL WASTEWATER	\$ 475,818	\$ 509,964	\$ 1,455,898	\$ 962,208	\$ 3,403,888.21
TOTAL COMBINED COLLECTIONS	\$ 1,368,147	\$ 1,419,580	\$ 3,341,011	\$ 2,617,948	\$ 8,746,686.59

City of Austin, Texas
Austin Water Utility
Semi-Annual Impact Fee Report By Fund
Inception through September 30, 2007

DESCRIPTION	FY 1998-99		FY 1998-99		FY 1998-99		FY 2000-01		FY 2001-02		FY 2002-03		FY 2003-04		FY 2004-05		FY 2004-07		TOTAL	
	THRU	FY	OCT-SEPT	FY	OCT-SEPT	FY	OCT-SEPT	FY	OCT-SEPT	FY	OCT-SEPT	FY	OCT-SEPT	FY	OCT-SEPT	FY	OCT-SEPT	FY		OCT-SEPT
WATER IMPACT FEE																				
Inside City Limits	\$ 13,452,503	\$ 3,724,253	\$ 4,882,115	\$ 5,288,787	\$ 5,360,520	\$ 4,163,074	\$ 15,300	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 36,854,962
Outside City Limits	3,911,845	745,450	1,011,568	1,370,143	2,082,853	1,069,009	(1,300)	0	0	0	0	0	0	0	0	0	0	0	0	10,769,596
Wholesale Customers	2,129,401	428,948	281,203	267,347	282,417	118,058	724,936	983,550	597,900	467,900	913,050	296,608	296,608	296,608	296,608	296,608	296,608	296,608	296,608	7,149,212
DWP2 ETJ	0	0	0	0	0	0	187,650	133,400	275,400	106,500	50,400	50,400	50,400	50,400	50,400	50,400	50,400	50,400	50,400	1,023,945
DWP2 Inside	0	0	0	0	0	0	1,280,400	1,486,213	1,396,718	1,782,200	1,402,863	1,402,863	1,402,863	1,402,863	1,402,863	1,402,863	1,402,863	1,402,863	1,402,863	6,886,811
DDZ ETJ	0	0	0	0	0	0	1,041,505	575,856	280,050	239,263	557,750	286,877	286,877	286,877	286,877	286,877	286,877	286,877	286,877	2,981,301
DDZ Inside	0	0	0	0	0	0	1,299,797	1,767,450	1,876,359	2,222,225	2,162,600	2,203,800	2,203,800	2,203,800	2,203,800	2,203,800	2,203,800	2,203,800	2,203,800	11,533,231
Urban	0	0	0	0	0	0	375,259	228,679	435,720	477,128	435,720	700,405	700,405	700,405	700,405	700,405	700,405	700,405	700,405	2,900,644
CURE	0	0	0	0	0	0	10,250	43,500	43,500	12,250	104,000	104,000	104,000	104,000	104,000	104,000	104,000	104,000	104,000	292,300
Total Net Collections	\$ 19,453,749	\$ 4,888,649	\$ 8,154,814	\$ 8,894,287	\$ 7,715,790	\$ 9,948,139	\$ 4,834,027	\$ 5,053,798	\$ 4,895,845	\$ 4,993,343	\$ 5,945,525	\$ 6,201,498	\$ 6,201,498	\$ 6,201,498	\$ 6,201,498	\$ 6,201,498	\$ 6,201,498	\$ 6,201,498	\$ 6,201,498	\$ 82,141,402
Interest Earnings	\$ 786,468	248,110	554,835	967,807	411,718	788,483	104,617	101,613	68,477	67,332	101,447	141,392	141,392	141,392	141,392	141,392	141,392	141,392	141,392	4,038,410
Water Total	\$ 20,274,208	\$ 5,146,759	\$ 8,709,749	\$ 7,562,194	\$ 8,127,508	\$ 7,398,542	\$ 5,038,837	\$ 5,157,411	\$ 4,974,122	\$ 5,060,715	\$ 6,046,972	\$ 6,342,798	\$ 6,342,798	\$ 6,342,798	\$ 6,342,798	\$ 6,342,798	\$ 6,342,798	\$ 6,342,798	\$ 6,342,798	\$ 86,177,812
Cumulative Balance	\$ 8,430,359	\$ 7,077,116	\$ 13,786,867	\$ 17,274,061	\$ 12,401,569	\$ 10,210,202	\$ 24,398,395	\$ 12,086,509	\$ 12,086,509	\$ 11,164,044	\$ 11,130,318	\$ 11,073,114	\$ 11,073,114	\$ 11,073,114	\$ 11,073,114	\$ 11,073,114	\$ 11,073,114	\$ 11,073,114	\$ 11,073,114	\$ 11,073,114
Add: Transfers-in from CRF Funded Grant Funds & Other Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	742,035
Less: Revenue Bond Defeasance	(18,343,846)	0	(4,075,000)	(13,000,000)	0	0	(18,000,000)	(5,004,000)	(5,944,000)	(6,086,000)	(5,400,000)	0	0	0	0	0	0	0	0	(35,416,646)
Less: Transfers to CIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(40,428,000)
Less: Transfers to Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(5,470,000)
Balance After Trfrs & Defeasance	\$ 1,830,359	\$ 7,077,116	\$ 9,711,867	\$ 4,274,061	\$ 12,473,660	\$ 18,359,558	\$ 6,826,098	\$ 7,074,259	\$ 6,193,329	\$ 5,093,344	\$ 5,739,318	\$ 6,603,902	\$ 6,603,902	\$ 6,603,902	\$ 6,603,902	\$ 6,603,902	\$ 6,603,902	\$ 6,603,902	\$ 6,603,902	\$ 5,603,902
WASTEWATER IMPACT FEE																				
Inside City Limits	\$ 7,363,931	\$ 2,025,544	\$ 2,510,871	\$ 3,343,802	\$ 3,343,802	\$ 2,322,822	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 20,884,981
Outside City Limits	1,893,982	415,774	627,031	747,203	1,125,027	810,758	2,427,748	355,700	442,300	547,750	658,750	681,250	681,250	681,250	681,250	681,250	681,250	681,250	681,250	5,819,775
Wholesale Customers	2,073,977	479,307	183,288	148,351	196,554	56,900	69,650	128,750	427,700	28,250	28,250	104,500	104,500	104,500	104,500	104,500	104,500	104,500	104,500	8,878,300
DWP2 ETJ	0	0	0	0	0	0	900,172	987,900	982,300	1,029,880	1,208,684	790,428	790,428	790,428	790,428	790,428	790,428	790,428	790,428	5,876,300
DWP2 Inside	0	0	0	0	0	0	582,400	288,200	288,200	103,500	218,300	151,200	151,200	151,200	151,200	151,200	151,200	151,200	151,200	1,446,000
DDZ ETJ	0	0	0	0	0	0	630,580	826,700	925,800	1,109,820	1,119,050	1,082,008	1,082,008	1,082,008	1,082,008	1,082,008	1,082,008	1,082,008	1,082,008	5,893,966
DDZ Inside	0	0	0	0	0	0	174,198	119,284	237,000	272,724	370,900	338,956	338,956	338,956	338,956	338,956	338,956	338,956	338,956	1,511,042
Urban	0	0	0	0	0	0	4,100	4,100	21,900	7,150	55,350	44,550	44,550	44,550	44,550	44,550	44,550	44,550	44,550	138,200
CURE	0	0	0	0	0	0	3,150	4,100	21,900	7,150	55,350	44,550	44,550	44,550	44,550	44,550	44,550	44,550	44,550	138,200
Total Net Collections	\$ 11,331,790	\$ 2,920,626	\$ 3,320,968	\$ 4,013,865	\$ 4,867,383	\$ 3,193,380	\$ 4,787,886	\$ 2,888,614	\$ 3,191,400	\$ 3,130,254	\$ 3,689,284	\$ 3,299,887	\$ 3,299,887	\$ 3,299,887	\$ 3,299,887	\$ 3,299,887	\$ 3,299,887	\$ 3,299,887	\$ 3,299,887	\$ 60,106,046
Interest Earnings	497,724	178,315	349,293	287,516	287,273	510,370	94,054	59,429	31,324	51,608	101,653	153,001	153,001	153,001	153,001	153,001	153,001	153,001	153,001	2,551,762
Wastewater Total	\$ 11,829,514	\$ 3,098,940	\$ 3,670,261	\$ 4,291,083	\$ 4,954,656	\$ 3,703,750	\$ 4,881,940	\$ 2,754,043	\$ 3,192,724	\$ 3,181,862	\$ 3,791,137	\$ 3,452,888	\$ 3,452,888	\$ 3,452,888	\$ 3,452,888	\$ 3,452,888	\$ 3,452,888	\$ 3,452,888	\$ 3,452,888	\$ 62,657,808
Cumulative Balance	\$ 4,179,086	\$ 4,777,028	\$ 8,447,287	\$ 6,950,780	\$ 7,905,436	\$ 12,043,065	\$ 17,012,595	\$ 8,821,838	\$ 6,914,562	\$ 6,346,024	\$ 7,428,561	\$ 7,974,348	\$ 7,974,348	\$ 7,974,348	\$ 7,974,348	\$ 7,974,348	\$ 7,974,348	\$ 7,974,348	\$ 7,974,348	\$ 7,974,348
Add: Transfers-in from CRF Funded Grant Funds & Other Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	671,542
Less: Revenue Bond Defeasance	(10,151,428)	0	(5,747,590)	(4,000,000)	0	0	(11,300,000)	(4,870,000)	(3,750,000)	(2,680,000)	(2,680,000)	(2,680,000)	(2,680,000)	(2,680,000)	(2,680,000)	(2,680,000)	(2,680,000)	(2,680,000)	(2,680,000)	(19,899,018)
Less: Transfers to CIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(25,480,000)
Less: Transfers to Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,910,000)
Balance After Trfrs & Defeasance	\$ 1,978,658	\$ 4,777,028	\$ 2,699,697	\$ 2,950,780	\$ 8,339,915	\$ 12,130,635	\$ 5,883,795	\$ 3,751,838	\$ 3,184,162	\$ 3,865,424	\$ 4,870,486	\$ 5,069,333	\$ 5,069,333	\$ 5,069,333	\$ 5,069,333	\$ 5,069,333	\$ 5,069,333	\$ 5,069,333	\$ 5,069,333	\$ 67,287,876
COMBINED SUMMARY																				
Total Combined Collections	\$ 32,103,719	\$ 8,246,898	\$ 10,380,010	\$ 11,913,277	\$ 15,082,194	\$ 10,440,292	\$ 9,820,787	\$ 7,914,454	\$ 6,158,848	\$ 6,342,577	\$ 9,904,109	\$ 6,748,987	\$ 6,748,987	\$ 6,748,987	\$ 6,748,987	\$ 6,748,987	\$ 6,748,987	\$ 6,748,987	\$ 6,748,987	\$ 138,838,821
Cumulative Balance	11,854,144	22,234,184	34,224,861	20,307,005	31,253,680	41,410,378	20,707,347	18,842,943	17,510,068	18,568,577	19,047,443	19,047,443	19,047,443	19,047,443	19,047,443	19,047,443	19,047,443	19,047,443	19,047,443	19,047,443
Add: Transfers-in from CRF Funded Grant Funds & Other Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,411,877
Less: Revenue Bond Defeasance	(28,486,274)	0	(8,822,890)	(17,000,000)	0	0	(28,300,000)	(9,871,000)	(9,884,000)	(8,760,000)	(8,260,000)	0	0	0	0	0	0	0	0	(65,317,064)
Less: Transfers to CIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(68,886,000)
Less: Transfers to Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(8,380,000)
Balance After Trfrs & Defeasance	\$ 3,005,445	\$ 11,854,144	\$ 12,611,864	\$ 7,254,041	\$ 20,813,674	\$ 31,460,192	\$ 12,791,895	\$ 10,429,897	\$ 9,297,861	\$ 8,748,768	\$ 10,300,778	\$ 10,883,334	\$ 10,883,334	\$ 10,883,334	\$ 10,883,334	\$ 10,883,334	\$ 10,883,334	\$ 10,883,334	\$ 10,883,334	\$ 10,883,334

City of Austin
Austin Water Utility
Semi-Annual Impact Fee Report By Class
Inception through September 30, 2007

DESCRIPTION	THRU	FY 1998-99	FY 1998-99	FY 1999-00	FY 2000-01	FY 2001-02	FY 2002-03	FY 2003-04	FY 2004-05	FY 2005-06	FY 2006-07	ITD
	FY 1998-98	OCT - SEPT	OCT - SEPT	OCT - SEPT	OCT - SEPT	OCT - SEPT	OCT - SEPT	OCT - SEPT	OCT - SEPT	OCT - SEPT	OCT - SEPT	TOTAL
INSIDE CITY LIMITS												
Water	\$ 13,452,503	\$ 3,724,253	\$ 4,882,115	\$ 5,256,797	\$ 5,360,520	\$ 4,163,074	\$ 15,300	\$ 0	\$ 0	\$ 0	\$ 0	\$ 36,854,562
Urban, CURE	0	0	0	0	0	385,539	237,329	479,220	489,376	779,525	771,955	3,142,944
DWPZ inside, DDZ inside	0	0	0	0	0	2,580,197	3,126,663	3,273,075	3,688,444	3,944,900	3,606,663	20,219,942
Total Inside Water	\$ 13,452,503	\$ 3,724,253	\$ 4,882,115	\$ 5,256,797	\$ 5,360,520	\$ 4,163,074	\$ 2,981,036	\$ 3,752,295	\$ 4,177,820	\$ 4,724,325	\$ 4,378,618	\$ 60,217,348
Wastewater	0	0	0	0	0	0	0	0	0	0	0	0
Urban, CURE	\$ 7,363,831	\$ 2,025,544	\$ 2,510,671	\$ 3,118,011	\$ 3,343,802	\$ 2,322,822	\$ 177,348	\$ 258,900	\$ 278,874	\$ 426,250	\$ 381,906	\$ 20,684,681
DWPZ inside, DDZ inside	0	0	0	0	0	1,530,752	1,794,600	1,908,100	2,139,680	2,327,734	1,872,432	\$ 11,647,242
Total Inside Wastewater	\$ 7,363,831	\$ 2,025,544	\$ 2,510,671	\$ 3,118,011	\$ 3,343,802	\$ 2,322,822	\$ 1,708,100	\$ 1,917,964	\$ 2,419,554	\$ 2,753,984	\$ 2,253,937	\$ 33,905,220
TOTAL INSIDE CRFs	\$ 20,816,334	\$ 5,749,797	\$ 7,392,786	\$ 8,374,808	\$ 8,704,322	\$ 6,485,896	\$ 4,689,138	\$ 5,670,259	\$ 6,597,374	\$ 7,478,309	\$ 6,632,555	\$ 94,122,669
OUTSIDE CITY LIMITS												
Water	\$ 3,911,845	\$ 745,450	\$ 1,011,598	\$ 1,370,143	\$ 2,062,853	\$ 1,669,009	\$ (1,300)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,769,596
Wholesale	2,128,401	428,946	261,203	287,347	292,417	116,056	724,936	597,900	467,800	613,050	266,606	7,149,212
DWPZ ETJ, DDZ ETJ	0	0	0	0	0	0	1,229,355	555,450	347,763	608,150	556,272	4,005,246
Total Outside Water	\$ 6,041,246	\$ 1,174,396	\$ 1,272,799	\$ 1,657,490	\$ 2,355,270	\$ 1,785,065	\$ 1,952,991	\$ 1,153,350	\$ 815,563	\$ 1,221,200	\$ 822,878	\$ 21,924,054
Wastewater	\$ 1,893,982	\$ 415,774	\$ 627,031	\$ 747,203	\$ 1,125,027	\$ 810,758	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,619,775
Wholesale	2,073,977	479,307	163,266	146,351	198,554	59,900	2,427,746	442,300	547,750	658,750	681,250	8,256,751
DWPZ ETJ, DDZ ETJ	0	0	0	0	0	0	652,050	522,100	162,950	246,550	315,700	2,324,300
Total Outside Wastewater	\$ 3,967,959	\$ 895,081	\$ 810,297	\$ 893,554	\$ 1,323,581	\$ 870,558	\$ 3,079,796	\$ 984,400	\$ 710,700	\$ 905,300	\$ 996,950	\$ 16,200,826
TOTAL OUTSIDE CITY CRFs	\$ 10,009,205	\$ 2,069,477	\$ 2,083,096	\$ 2,550,944	\$ 3,678,851	\$ 2,655,623	\$ 5,032,787	\$ 2,117,750	\$ 1,526,263	\$ 2,126,500	\$ 1,819,828	\$ 38,124,890
INTEREST												
Water Interest	\$ 780,456	\$ 246,110	\$ 554,835	\$ 687,907	\$ 411,718	\$ 788,403	\$ 104,810	\$ 68,477	\$ 67,332	\$ 101,447	\$ 141,302	\$ 4,036,410
Wastewater Interest	497,724	178,315	349,293	237,518	287,273	510,370	94,054	31,324	51,608	101,853	153,001	2,551,622
TOTAL INTEREST	\$ 1,278,180	\$ 424,425	\$ 904,128	\$ 925,425	\$ 698,991	\$ 1,298,773	\$ 198,864	\$ 161,042	\$ 118,940	\$ 203,300	\$ 294,303	\$ 6,588,032
TOTAL INSIDE/OUTSIDE CRFs & INTEREST	\$ 32,103,719	\$ 6,245,699	\$ 10,380,010	\$ 11,813,277	\$ 13,082,164	\$ 10,440,292	\$ 9,920,787	\$ 7,915,464	\$ 8,242,677	\$ 9,604,809	\$ 8,746,667	\$ 138,535,621
SUMMARY												
Total Inside City CRFs	\$ 20,816,334	\$ 5,749,797	\$ 7,392,786	\$ 8,374,808	\$ 8,704,322	\$ 6,485,896	\$ 4,689,138	\$ 5,670,259	\$ 6,597,374	\$ 7,478,309	\$ 6,632,555	\$ 94,122,669
Total Outside City CRFs	10,009,205	2,069,477	2,083,096	2,550,944	3,678,851	2,655,623	5,032,787	2,117,750	1,526,263	2,126,500	1,819,828	38,124,890
Total Interest	1,278,180	424,425	904,128	925,425	698,991	1,298,773	198,864	161,042	118,940	203,300	294,303	6,588,032
Add: Transfers-in from CRF Funded Grant Funds & Other Adjustments	0	0	0	0	506,569	238,326	680,913	(7,250)	(1,300)	3,896	(4,126)	1,413,577
Deferred Application Transfers to CIP	(28,495,274)	0	(9,822,560)	(17,000,000)	0	0	(28,300,000)	(9,874,000)	(8,780,000)	(8,260,000)	0	(65,317,864)
Transfers to Debt Service	0	0	0	0	0	0	0	0	0	0	0	(8,380,000)
TOTAL	\$ 3,608,446	\$ 5,245,699	\$ 8,674,420	\$ (5,186,725)	\$ 13,999,733	\$ 10,876,618	\$ (10,696,300)	\$ (1,965,796)	\$ (618,723)	\$ 1,652,008	\$ 362,669	\$ 10,683,334

City of Austin, Texas
Austin Water Utility
Summary of Capital Recovery Fee Exemptions and Waivers
Per Taps Office Records for the Period April 1, 2007, to September 30, 2007

Type of Waiver/Exemption	Water \$	Wastewater \$	Total \$	Water Units	WW Units
1. City Ordinance 042000-77 Affordable Housing 1,500 fee units/year	\$ 311,525	\$ 180,600	\$ 492,125	521.5	510.5
2. LDC Section 25-9-341(E) 2nd Meter for Single Family Residence (Old REF# 13-3A-10(d))	-	-	-		
3. LDC Section Tap for fire protection only (Old REF # 13-3A-10(e))	-	-	-		
4. LDC Section 25-9-341 Reconnect, Abandon Previous Tap (Old REF# 13-3A-10(f))	17,400	12,400	29,800		
5. LDC Section 25-9-345(B) Annexed property - 2 year waiver (Old REF# 13-3A-10(h))	-	52,650	52,650		
6. LDC Section 25-9-341(B) State of Texas (Old REF# 13-3A-10(i))	33,800	15,200	49,000		
7. LDC Section 25-9-341(C) C.D.B.G. Funding (Old REF# 13-3A-10(j))	-	-	-		
8. LDC Section 25-9-324 Second Sewer Tap (Old REF# 13-3A-8(b)(1))	-	13,400	13,400		
9. LDC Section 25-9-353 Previously paid CRF, Tap expired (Old REF# 13-3A-8(g))	17,600	23,400	41,000		
10. LDC Section 25-9-326 Installment payment of impact fees (Old REF# 13-3A-9(d))	-	-	-		
11. City Ordinance 980122-C 1997 Annexation- 10 year waiver	-	17,200	17,200		
12. EX-0002 Already paying for WW service and no service until they come in for a TAP	-	-	-		
13. EX-0003 LUE Assignment (2)	-	-	-		
14. EX-0004 Council Approved exemptions (3)	133,400	105,000	238,400		
15. EX-0005 Stratus Properties (4)	242,200	174,850	417,050		
16. EX-0006 WW Construction Projects	-	-	-		
17. EX-0007 Combo Stratus/Smart Housing (5)	375	1,800	2,175		
18. EX-0009 Sentate Bill 883 School Waivers	30,200	8,400	36,600		
19. 13-3A-6(c) Master Meter Exemption (6)	146,500	-	146,500		
TOTALS	\$ 933,000	\$ 602,900	\$ 1,535,900		

**City of Austin, Texas
Austin Water Utility**

Notes to Summary of Capital Recovery Fee Exemptions and Waivers:

- (1) LDC = The City of Austin Land Development Code.
- (2) LUE Assignment = Developer has entered into an agreement with the City to receive LUE credits because of funds expended by the developer to provide water and wastewater services. An example of this is The Forest Section 1 & 2. In this case, each time the developer sells a lot to a builder, the builder is eligible to receive CRF credits.
- (3) includes various council approvals for exemptions including smart growth and the Bradley agreement from 2000 that states the City will agree to waive all water and wastewater CRFs and impact fees for all single family residential development project on the Original Edwards' Easement land and all non retail commercial development buildings containing less than 50,000 square ft of gross floor area. Any other development on the land including the development of a hotel and/or the Golf Course will be subject to all fees.
- (4) Circle C Land Development Corp DBA Stratus Properties....\$15,000,000. 1000+ acres development in SW Austin but up to \$1.5 million per year can be used for both CRF and tap fees in DDZ.
- (5) Stratus properties that are exempt from tap fees and CRFs for Smart Housing
- (6) This was a Master Meter exemption for Rivercrest that is feeding into a multi-family unit, a convenience store and other properties in the area.

In July 2003 KB Homes used \$174,900 in Stratus Credits to adjust their Smart Housing goals rather than pay CRFs for previously exempted properties.