



City of Homer

www.cityofhomer-ak.gov

Office of the City Manager

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(p) 907-235-8121 x2222

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Memorandum

TO: Mayor Castner and Homer City Council
FROM: Rob Dumouchel, City Manager
DATE: February 10, 2022
SUBJECT: City Manager's Report for February 14, 2022 Council Meeting

Meeting with Senator Murkowski and Rear Admiral Moore

On January 26th Senator Murkowski and her team came to visit the City of Homer. We also had the privilege of hosting Coast Guard Rear Admiral Moore at the same time. Harbormaster Bryan Hawkins, Special Projects Coordinator Jenny Carroll, and I gave the Senator a brief tour of the harbor with a focus on the proposed site of the large vessel harbor expansion project. Afterwards we convened a meeting at the Harbormaster's Office with the Senator and staff, the Admiral and staff, City representatives that included Mayor Castner, me, Bryan Hawkins, Jenny Carroll, Chief Kirko, Chief Robl, and Public Works Director Jan Keiser. Assistant to the City Manager Christine Drais handled meeting logistics. We had a very productive conversation with the Senator and the Admiral that ranged from utility-related needs to plans for the future of Homer's harbor. My staff will continue to meet and collaborate with both Senator Murkowski's office and Rear Admiral Moore's team on issues relevant to the successful futures of Homer, the State of Alaska, and the Coast Guard's mission in Alaska and the Arctic.



Mid-Biennium Budget Adjustment Preparation

All budget adjustment request forms from the departments have been returned to the Finance Director. The two of us have been reviewing requests. Some divisions are on track with no requests or funding issues, others are seeing significant pressures from inflation, COVID impacts, and other external economic factors. We are still on track to be before Council in the month of March with proposed mid-biennium adjustments.

FY22 Second Quarter Report

As promised in my report for the January 10th Council meeting, we are on a more well-defined track for quarterly finance reports. Attached to this report is the FY22 second quarter report and a memo from the Finance Director with an overview of the data. The next quarterly report should be published in May.

Police Station Debt Service Fund Update

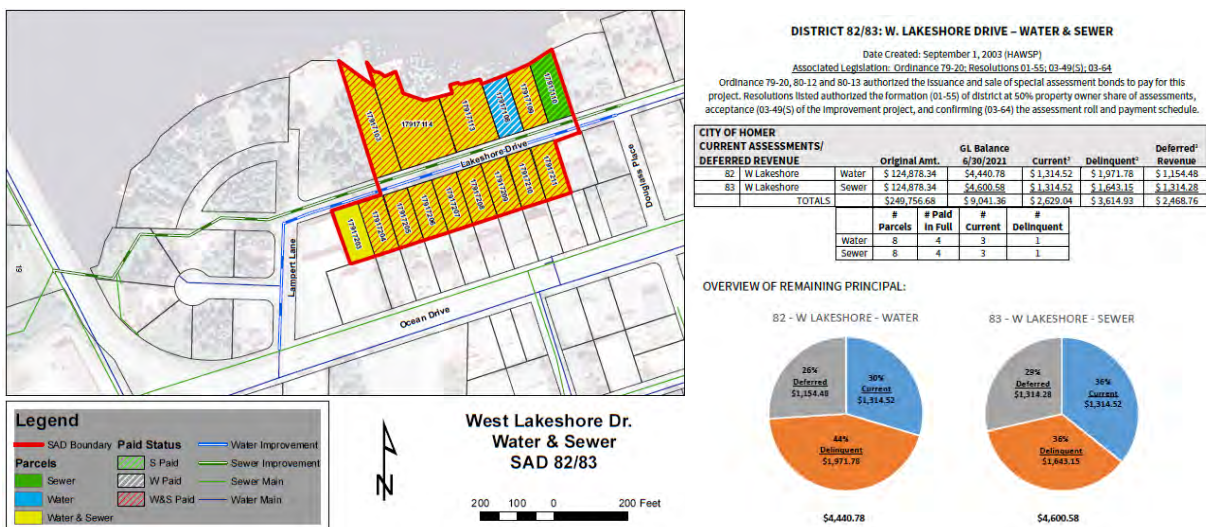
In response to some questions I have received regarding the status of the Police Station debt service fund (Fund 154), I asked the Finance Director to put together a memo providing an overview of the fund to date, and show a rough forecast for the future. We are ahead of schedule on revenue collection. While we are not able to pay the bond off until 2029 per the terms of that agreement, we may be able to revisit that portion of the sales tax much earlier. If revenues remain steady, we could have sufficient funds available at some point during calendar year 2025 to cover the remaining payments for the bond.

Food Trucks and Special Events Code Update

During the month of February, proposed updates to the City’s special events and mobile food service (food truck) codes will be reviewed by the LAB, PARCAC, EDC, and Port & Harbor commissions. I am expecting that we will be bringing ordinances to Council in March for introduction. The updates to these topics have been underway in the background for quite some time. Councilmembers Venuti and Hansen-Cavasos volunteered to help me in this project last year, and staff put a lot of effort into collaborating on improvements that are fair and reasonable for event promoters and food truck owners. We really attempted to streamline the programs to focus on what Homer cares about, and not create unnecessary obstacles that provide minimal value to the City or its residents.

2021 Water & Sewer SAD Report

Christine Drais, Assistant to the City Manager, has worked with Finance and Public Works to compile a report on individual Water and Sewer Special Assessment Districts (SADs). This is the first time this information has been presented in a district-by-district fashion with both maps and financial data. Traditionally, SADs are reported on in the aggregate in the annual audit.



I consider the file attached as a draft. We’re continuing to fine tune the format and address any issues uncovered by completing the analysis of individual SADs. While that is underway, I felt it would be valuable

to share with the Council in its current form. I would like to thank Lynda Gilliland and Jenna deLumeau from Finance for their help with the financial data and Aaron Yeaton from Public Works for his assistance with mapping.

HERC Update: Stantec to Present at Next Meeting

Stantec is working on designs for a potential building on the HERC campus. They are planning to have materials to present to Council on February 28th.

Enclosures:

1. February Employee Anniversaries
2. FY22 Second Quarter Report
3. Police Station Debt Service Fund Memo
4. 2021 Water and Sewer Special Assessment District Report (Draft)
5. Letter of support for the Center for Alaskan Coastal Studies



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Memorandum

TO: Mayor Castner and City Council
FROM: Andrea Browning
DATE: February 14, 2022
SUBJECT: February Employee Anniversaries

I would like to take the time to thank the following employees for the dedication, commitment and service they have provided the City and taxpayers of Homer over the years.

| | | | |
|----------------------|---------------------|-----------|--------------|
| Dan Miotke | Fire | 20 | Years |
| Tim Yarbrough | Fire | 20 | Years |
| Daren Hill | Public Works | 7 | Years |
| Jenny Carroll | Admin | 6 | Years |
| Morgan Tracy | Police | 5 | Years |
| Kevin Co | Library | 3 | Years |
| Tyler Jeffres | Police | 3 | Years |



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Memorandum

TO: Mayor Castner and Homer City Council
THROUGH: Rob Dumouchel, City Manager
FROM: Elizabeth Walton, Finance Director
DATE: January 2, 2022
SUBJECT: FY2022 2nd Quarter Financials

This memo is broken into two sections. The first section provides some analysis of the second quarter data from the perspective of the Finance Department. The second section provides some background information that may be helpful in interpreting the associated spreadsheet.

General Fund:

Preliminary estimates show the General Fund experiencing just shy of a \$3 million operating surplus after the first half of FY22. This surplus does not account for the administrative fee revenues approved in the FY22/23 operating budget as those will not be transferred until the end of the fiscal year.

Financial Analysis:

- Sales tax revenue was budgeted at \$5.8 million and actual revenue received fiscally to date is \$4.9 million. Remote sales tax revenue was budgeted at \$207,225 and actual revenue received fiscally to date is \$96,678. If current trends continue, we should exceed budget expectations in this category. We still have to record revenue received during the holiday months and the first “half” of the upcoming summer season.
- The investment category shows revenue/losses for long-term investments. There are periods in which we experience losses, but in the end (maturity) the City will likely experience net gains on our investment decisions.
- Most General Fund expenditure categories are keeping pace with being half way through the fiscal year. Looking at historical trends, the collective expenditure is in line with 2020 spending.

Water and Sewer Fund:

Preliminary estimates show the Water and Sewer Fund experiencing just shy of a \$485k operating surplus after the first half of FY22. This surplus does not factor in the budgeted General Fund Admin fees (\$588,359). This expense will be posted in the 4th quarter.

Financial Analysis:

- Utility total revenues are keeping pace with budget expectations and historical trends. Historically, water revenues are down slightly and sewer revenues are above trends. This can be attributed to changes in water and sewer rates over the years.
- Utility expenditures are also keeping pace with being half way through the fiscal year. The collective expenditures are down from the same time interval in 2020, but some of this can be attributed to the difficulty in acquiring items. Overall, most categories are right at or under 50% spend.

Port and Harbor Fund:

Preliminary estimates show the Port and Harbor Fund experiencing roughly a \$1.2 million operating surplus after the first half of FY22. Remember this surplus doesn't factor in the General Fund Admin fees (\$453, 392) and the budgeted transfer to Port Reserves (\$666,889). Both of these expenses will be posted in the 4th quarter.

Financial Analysis:

- Seasonality is a huge factor in the harbor operations and the timing of receiving its revenues. The largest single component of revenue for the harbor is stall revenues and it is collected in the first half of the fiscal year. The Harbor budgeted roughly \$1.538 million in reserved stall revenue and actual revenue received fiscally to date is \$1.556 million. There is a year-end accounting entry to adjust for period reporting, so this value is subject to change.
- Harbor revenues are keeping pace with historical trends and everything is on track towards meeting budget expectations.
- The majority of harbor expenditure categories are keeping pace with being half way through the fiscal year. As with other City funds, the Harbor is also experiencing increased pricing and delayed delivery on items being purchased.

Background Information:

The purpose of these reports is to provide a budget versus actual comparison for City Council and at the same time illustrating the operating revenues and expenditures each fund has experienced within a given time period.

Therefore, it is important to remember that these reports are not all inclusive and do not represent all financial activity of the City. The focus is to report on those revenues and expenditures that present themselves as operating and are included in our budget.

In prior years, operating transfers associated with admin fees have been recorded in the first month of the fiscal year. We are making a fundamental shift in this process to coincide with the timing of our new fiscal year. It is fiscally more responsible to perform these transfers at the end of the fiscal year to account for any unforeseen financial impacts on the funds being charged (Water, Sewer and Port funds). This change will also delay revenue to the General Fund until the end of the fiscal year.

Another update to this report is the inclusion of a historical fiscal analysis. The purpose of this section is to provide City Council and the public comparative data for the same date range. As time goes on, this data will allow for better trend analysis and benchmarking.

General Fund:

Revenue Breakdown:

- Property tax is collected and administered by the Kenai Peninsula Borough and remitted to the City. The majority of these payments are remitted in September, October and November. Taxpayers can either split tax installments in two (first half due on September 15 and second half due on November 15) or can pay taxes in full on October 15.
- Sales tax is collected and administered by the Kenai Peninsula Borough (KPB) and then remitted to the City. KPB remits sales tax revenue to the City on a monthly basis, but there is a two month “lag” in the revenue received. This means that the revenue that is received by the City in one month is not a reflection on sales tax actually earned in that particular month.
- Use of money represents the interest income earned (lost) on investments held.
- Intergovernmental revenues include: Prisoner Care Contract with the State of Alaska for \$440,066; Pioneer Avenue Maintenance Contract with the State of Alaska for \$34,000; Police Special Services Contract with the State of Alaska for \$36,000; and the Borough 911 Contract with the Kenai Peninsula Borough for \$52,800.
- Charges for services include revenues received from the charges the City charges for some services it provides (i.e. application fees, ambulance fees, camping fees).
- Other revenues received for this time period is primarily from ACS for \$75,000 (reference ORD 21-42).
- Airport revenues represent those revenues collected through business at the Homer airport (leases, car rental, concessions, and parking fees).
- Operating transfers represent the admin fees charged to Water, Sewer and Port funds. The budget transfer from HART-Roads and HART-Trails to contribute to road and trail maintenance is also under this category. The \$10,000 transfer is representative of the amount the Utility Fund transfers to the General Fund to contribute to Public Works maintenance costs connected with Utility facilities and equipment.

Water and Sewer Fund:

Revenue Breakdown:

- Revenues received into the water fund include: metered sales, connection fees, investment income, penalties, and hydrant transfer from the General Fund.
- Revenues received into the sewer fund include: metered sales, inspection fees and dump station fees.

Expenditure Highlights:

- General Fund Admin Fees have not been posted for the Utility Fund, as we are waiting until the end of the fiscal year to align with new processes.

- Other transfers include: transfer to health insurance fund (balancing mechanism), transfers to revolving energy fund (water fund) and \$10,000 transfer to General Fund for Public Works maintenance.

Port and Harbor Fund:

Revenue Breakdown:

- Administration revenues include: rents and leases, storage fees, investment income and any surplus revenues.
- Harbor revenues primarily represent stall revenues, but it also includes income received from energy charges, parking revenue and commercial ramp wharfage.
- Pioneer dock revenues include: Coast Guard leases, fuel wharfage, water sales and docking fees.
- Fish dock revenues include: ice sales, cold storage, crane rental, seafood wharfage and fish tax.
- Deep water dock revenues primarily represent docking and water sales at the deep water dock.

Expenditure Highlights:

- General Fund Admin Fees have not been posted for the Port Fund, as we are waiting until the end of the fiscal year to align with new processes.
- Debt Service transfer represents the Lot 42 loan with the General Fund. The Port has budgeted to pay this loan off by the end of FY23.
- Harbor transfers to reserves have not been posted for the Harbor, as we are waiting until the end of the fiscal year to align with new processes.
- Load and Launch Ramp transfers to reserves have been made, as these revenues are expected to exceed expenditures. These revenues in excess are accounted for separately from the larger harbor reserves.

Treasurer's Report:

The treasurer's report illustrates the investment positions of the City of Homer. It details the total amount held in our bank accounts and the timeline of maturity.



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Memorandum

TO: Mayor Castner and Homer City Council
THROUGH: Rob Dumouchel, City Manager
FROM: Elizabeth Walton, Finance Director
DATE: February 10, 2022
SUBJECT: Police Station Debt Service Fund

The purpose of this memorandum is to provide additional context on the police station debt service fund and to provide City Council and the public with an analysis on sales tax collected for payoff of the debt obligation.

History:

Ordinance 18-26 (A)(S)(A) put to the voters a question to bond for up to \$5 million for the construction of the new police station. A special election was held on June 26, 2018 and voters approved the \$5 million bond proposition. The total proceeds from the bond was \$4,814,618. The bond is callable at 10 years, which means 2029 is the earliest prepayments can be made.

Sales Tax Analysis:

Referencing a Memorandum that former City Manager Koester wrote in April 8, 2019:

The Homer City Council wisely chose to apply a 1.2 debt service ratio when projecting the sales tax rate needed to cover bond payments. This means Council wanted to ensure that the City is taking in 20% more than needed in order to make annual payments. If we assume a .5% growth in sales tax revenue, in 10 years we will have approximately \$1.8 million plus interest in an account dedicated to bond payments, which is roughly enough to pay off the remainder of the bond and stop collecting the tax at 10 years. At any time Council could place general fund dollars in the account to further reduce the number of years sales tax is collected (for example, if the project comes in under budget). Predicting when the .3% dedicated sales tax will terminate is difficult. Nevertheless, I believe the Council's approach appropriately manages the potential risk inherent in any borrowing situation.

The dedicated sales tax collected is directly recorded to the police station debt service fund (Fund 154) and is separately accounted for in our financial statements. To date, the City of Homer has collected \$2,046,769 in sales tax dedicated to the police station.

Debt Service Fund:

Once the City began collecting sales tax, the Finance Department established a debt service fund to appropriately record the tax collected and the annual debt payments. The purpose of this fund is to separately account for any revenues (sales tax) and expenditures (bond payment) that are attributed to the police station bond debt. No other activity occurs within this fund.

Here is a detailed snapshot of the activity that has occurred within the police station debt service fund since it was established in 2019. As of 2021, the City has paid down \$882,681 on the debt and as of 6/30/21 we still owe \$3,710,000.

| Fund 154 - Police Station DSF | | | | | | | |
|--------------------------------------|----------------|----------------|------------------|------------------|------------------|------------------|------------------|
| Reconciliation | | | | | | | |
| <i>Updated 2/6/22</i> | | | | | | | |
| | CY 19 | CY 20 | CY 21 | CY 22 | CY 23 | CY 24 | CY 25 |
| | Actual | Actual | Actual | Budget | Budget | Budget | Budget |
| Beginning Balance | - | 616,883 | 804,705 | 1,235,521 | 1,665,271 | 2,095,771 | 2,527,521 |
| Revenue | | | | | | | |
| Sales Tax | 664,701 | 560,752 | 821,316 | 820,000 | 820,000 | 820,000 | 820,000 |
| Interest Income | 54,113 | 17,320 | - | - | - | - | - |
| Total Revenue | 718,814 | 578,072 | 821,316 | 820,000 | 820,000 | 820,000 | 820,000 |
| Expenditures | | | | | | | |
| Debt Payment - Principal | - | 190,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| Debt Payment - Interest | 101,931 | 200,250 | 190,500 | 190,250 | 189,500 | 188,250 | 191,375 |
| Total Expenditures | 101,931 | 390,250 | 390,500 | 390,250 | 389,500 | 388,250 | 391,375 |
| Change in Net Assets | 616,883 | 187,822 | 430,816 | 429,750 | 430,500 | 431,750 | 428,625 |
| Ending Balance | 616,883 | 804,705 | 1,235,521 | 1,665,271 | 2,095,771 | 2,527,521 | 2,956,146 |
| Debt Balance | | | 3,710,000 | 3,500,000 | 3,280,000 | 3,050,000 | 2,805,000 |

This chart also attempts to project when sufficient sales tax will be collected to pay off the outstanding debt. If the City continues to collect \$820,000 (match 2021 sales tax), there should be sufficient funds to pay off the debt in 2025. However, the City will not be able to actually pay off the debt until 2029 (10 years after issuance).



2021
SPECIAL ASSESSMENT
DISTRICTS
REPORT

DRAFT

DRAFT

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CURRENT ASSESSMENT DISTRICTS - WATER & SEWER

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| Revenue Summary Balances..... | | | 4 |
| Revenue Summary Charts: Current Assessment Districts..... | | | 5 |
| Deferred Assessment Districts..... | | | 6 |
| <u>Special Assessment Districts Charts and Maps:</u> | | | |
| 67 | Hillside Acres | Water | 7 |
| 68 | Hillside Acres | Sewer | |
| 71 | Ocean Drive Loop | Sewer | 9 |
| 81 | Thompson Drive | Sewer | 11 |
| 82 | W. Lakeshore | Water | 13 |
| 83 | W. Lakeshore | Sewer | |
| 84 | Forest Glen | Water | 15 |
| 85 | Forest Glen | Sewer | |
| 86 | Harrington Heights | Water | 17 |
| 87 | Harrington Heights | Sewer | |
| 89 | Mariner Village | Water | 19 |
| 88 | Mariner Village | Sewer | |
| 103 | Kachemak Dr.-Phase I | Water | 21 |
| 101 | Kachemak Dr.-Phase I | Sewer | |
| 104 | Kachemak Dr.-Phase II | Water | 23 |
| 105 | Kachemak Dr.-Phase II | Sewer | |
| 108 | East End Road | Water | 25 |
| 109 | East End Road | Sewer | |
| 123 | Ocean Drive Loop-P. Addn. | Sewer | 27 |
| 126 | Fairview Ave Main Ext. | Water | 29 |
| 155 | Paradise Place | Sewer | 31 |
| 161 | Eric Lane | Sewer | 33 |
| 162 | Kachemak Dr.-Phase III | Water | 35 |
| 163 | Kachemak Dr.-Phase III | Sewer | |
| 165 | Shellfish/South Slope | Water | 37 |

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2021 Water & Sewer Special Assessment Districts Report

Special Assessment Districts (SADs), formerly known as Local Improvement Districts (LIDs), are created for the purpose of acquiring, installing, or constructing a capital improvement, (i.e. water, sewer, roads, and natural gas), that benefits property owners in the district. In a typical water and sewer SAD, 75% of construction costs are borne by property owners and the other 25% is paid by the City. SADs are governed under Homer City Code Chapter 17.02.

This report is the first time Administration has presented (SAD) information in a district-by-district fashion with both maps and financial data. Traditionally, SADs are reported on in aggregate in the annual audit. Administration intends to fine-tune this report and turn it into an annual exercise, so both Council and the public understand how our individual SADs are performing.

To read the following reports, here are some key terms and concepts to understand:

- **Current:** Amount to be paid in current year and is on-time.
- **Delinquent Amount:** Total amount due from prior billing periods.
- **Deferred Revenue:** An accounting term for the amount of future principal (not yet been received) from customers currently connected to services and on a payment plan.
- **True Deferred (SAD):** These occur when water and sewer has been installed in an area that benefits all property owners and it is agreed at the time of SAD formation that certain parcels are not expected to make payment until the land is developed, the property is sold, or upon connection to the water and/or sewer system.
- **Liens:** Assessments are liens. Therefore liens are placed on properties at the time of assessment. Upon sale or transfer of property, payment of the lien is to be paid in full before any other creditors; or if the account is current, the new owner may assume assessment payments.
- **Payment Deferment:** Hardship or senior citizen deferrals are available under Homer City Code 17.02.190 for those who reside on the property and meet income requirements, which are most commonly utilized in natural gas assessment districts.

| Original Amount | GL Balance 6/30/2021 | Current | Delinquent | Deferred Revenue | True Deferred |
|--|---------------------------------|---------------------------------------|--|--|--|
| Project assessment billed (excludes interest and fees) | Remaining balance due | Total on-time payments due this year | Total late payment amount due from prior years | Future revenue yet to be received from customers on payment plan | Total amount of assessment not yet on payment plan |
| # Parcels | # Paid in Full | # Current | # Delinquent | # True Deferred | |
| Original # of parcels in district | # Assessed parcels paid in full | # Parcels with current payment status | # Parcels late on payments | # Parcels not connected to service or on a payment plan | |

| CITY OF HOMER | | | | GL Balance | 2021 | | Deferred* | Deferred | # Parcels |
|--|---------------------------------|-------|-----------------|---------------|--------------|--------------|---------------|---------------|-----------|
| CURRENT ASSESSMENTS - DEFERRED REVENUE | | | Original Amt. | 6/30/2021 | Current | Delinquent | Revenue | Receivables | Def. Rec. |
| 58 | Deferred East Hill | Sewer | | | | | | \$ 25,300.00 | 7 |
| 67 | Hillside Acres | Water | \$ 612,610.40 | \$ 102,964.81 | \$ 13,848.84 | \$ 34,755.79 | \$ 54,360.18 | | 2 |
| 68 | Hillside Acres | Sewer | \$ 441,997.95 | \$ 78,002.12 | \$ 10,856.00 | \$ 24,518.32 | \$ 42,627.80 | | 2 |
| 71 | Ocean Dr Loop | Sewer | \$ 691,509.00 | \$ 119,725.51 | \$ 16,563.85 | \$ 33,017.92 | \$ 70,143.74 | | |
| 81 | Thompson Drive | Sewer | \$ 68,207.85 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 82 | W Lakeshore | Water | \$ 124,878.34 | \$ 4,440.78 | \$ 1,314.52 | \$ 1,971.78 | \$ 1,154.48 | | |
| 83 | W Lakeshore | Sewer | \$ 124,878.34 | \$ 4,600.58 | \$ 1,314.52 | \$ 1,971.78 | \$ 1,314.28 | | |
| 84 | Forest Glen | Water | \$ 305,688.75 | \$ 4,977.45 | \$ 343.67 | \$ - | \$ 4,633.78 | \$ 1,074.02 | 1 |
| 85 | Forest Glen | Sewer | \$ 305,688.75 | \$ 5,499.42 | \$ 343.67 | \$ - | \$ 5,155.75 | \$ 1,265.47 | 2 |
| 86 | Harrington Heights | Water | \$ 180,413.88 | \$ 6,134.74 | \$ 2,993.85 | \$ 392.20 | \$ 2,748.69 | | |
| 87 | Harrington Heights | Sewer | \$ 180,413.88 | \$ 6,672.38 | \$ 3,164.60 | \$ 196.10 | \$ 3,311.68 | | |
| 88 | Mariner Village | Water | \$ 76,499.94 | \$ 4,271.28 | \$ 695.46 | \$ 296.00 | \$ 3,279.82 | | |
| 89 | Mariner Village | Sewer | \$ 132,136.26 | \$ 5,335.49 | \$ 695.46 | \$ 296.00 | \$ 4,344.03 | | |
| 90 | Sabrina Drive | Water | | | | | | \$ 7,500.00 | 5 |
| 91 | Sabrina Drive | Sewer | | | | | | \$ 2,500.00 | 2 |
| 92 | Danview | Water | | | | | | \$ 1,160.00 | 1 |
| 93 | Danview | Sewer | | | | | | \$ 1,160.00 | 1 |
| 94 | Deferred Water | Water | | | | | | \$ 44,726.80 | 41 |
| 95 | Deferred Sewer | Sewer | | | | | | \$ 58,653.05 | 43 |
| 101 | Kachemak Drive | Sewer | \$ 132,136.26 | \$ 49,024.29 | \$ 17,317.80 | \$ 58,014.63 | \$ 104,938.40 | \$ 18,566.79 | 1 |
| 103 | Kachemak Drive | Water | \$ 259,935.00 | \$ 180,270.83 | \$ 7,426.72 | \$ 1,856.68 | \$ 39,740.89 | \$ 17,317.71 | 1 |
| 104 | Kachemak Drive - Phase II | Water | \$ 1,913,834.00 | \$ 776,147.02 | \$ - | \$ 56,888.68 | \$ 719,258.34 | | |
| 105 | Kachemak Drive - Phase II | Sewer | \$ 2,046,498.00 | \$ 716,781.15 | \$ - | \$ 54,214.42 | \$ 662,566.73 | | |
| 108 | East End Road | Water | \$ 190,805.22 | \$ 24,510.01 | \$ 3,180.06 | \$ 8,609.17 | \$ 12,720.78 | | |
| 109 | East End Road | Sewer | \$ 200,861.04 | \$ 26,701.28 | \$ 5,021.52 | \$ 1,673.84 | \$ 20,005.92 | | |
| 120 | Deferred East Hill Rd/Hillside | Water | | | | | | \$ 253,676.52 | 49 |
| 121 | Deferred East Hill Rd/Hillside | Sewer | | | | | | \$ 10,275.68 | 4 |
| 123 | Ocean Dr Loop-Peterson Addition | Sewer | \$ 144,514.47 | \$ 17,119.48 | \$ 3,186.53 | | \$ 13,932.95 | | |

| | | | | | | | | | |
|-----|--------------------------------|-------|-----------------|---------------|-------------|-------------|---------------|---------------|-----|
| 126 | Fairview Avenue Main Extension | Water | \$ 8,453.81 | \$ 66,221.52 | \$ 704.48 | | \$ 65,517.04 | \$ 59,176.67 | 6 |
| 155 | Paradise Place | Sewer | \$ 10,151.00 | \$ 8,120.80 | \$ 1,015.10 | \$ 1,015.10 | \$ 6,090.60 | | |
| 161 | Eric Lane | Sewer | \$ 585,700.00 | \$ 97,283.50 | \$ - | \$ - | \$ 97,283.50 | | |
| 162 | Kachemak Drive - Phase III | Water | \$ 210,861.00 | \$ 130,537.74 | \$ - | \$ 5,876.82 | \$ 124,660.92 | | |
| 163 | Kachemak Drive - Phase III | Sewer | \$ 362,464.00 | \$ 228,718.93 | \$ - | \$ 9,450.00 | \$ 219,268.93 | | |
| 165 | Shellfish/South Slope | Water | \$ 238,974.00 | \$ 39,259.51 | \$ 2,258.40 | | \$ 37,001.11 | \$ 45,168.00 | 27 |
| | | | \$ 9,550,111.14 | | | | | \$ 547,520.71 | 195 |

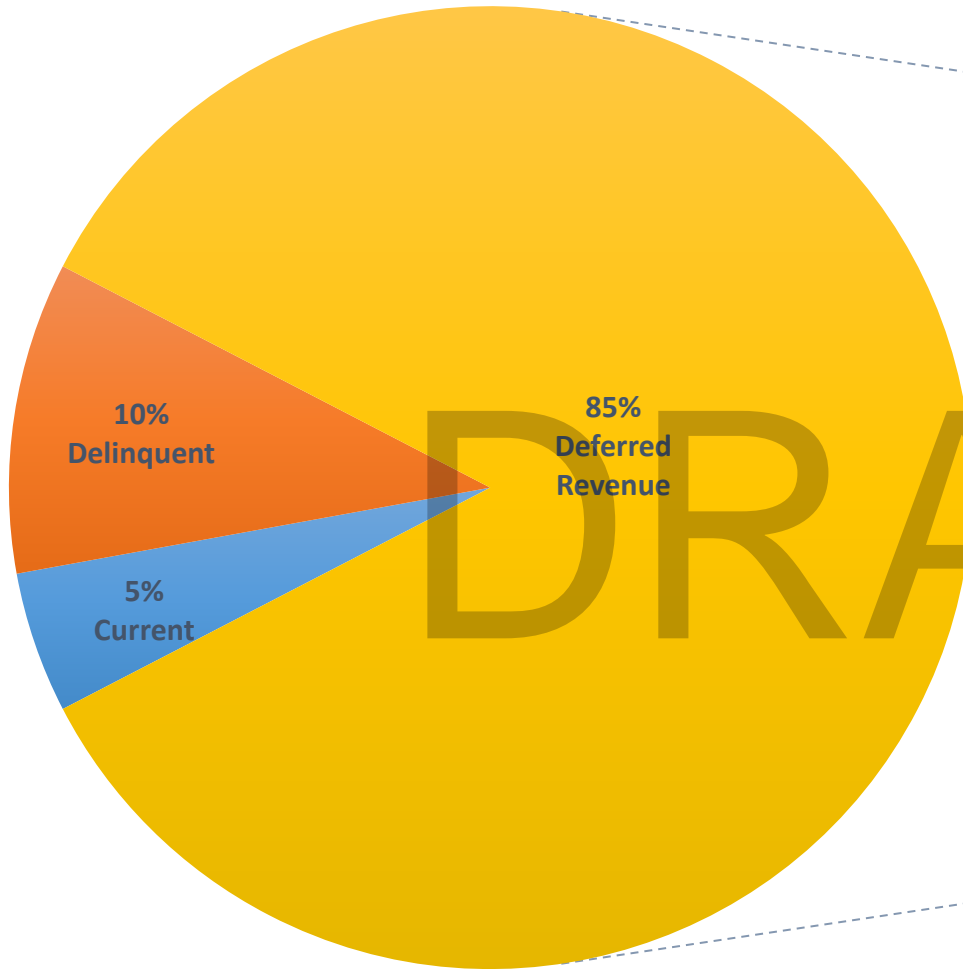
| | | GL Balance 6/30/2021 | | Current | Delinquent | Deferred* |
|--------|--|-------------------------|---------------|---------------|-----------------|-----------|
| TOTALS | | | | | | |
| WATER | | \$ 1,208,489.15 | \$ 73,165.91 | \$ 108,446.58 | \$ 1,120,798.79 | |
| SEWER | | \$ 1,494,831.47 | \$ 59,479.05 | \$ 184,368.11 | \$ 1,250,984.31 | |
| | | \$ 2,703,320.62 | \$ 132,644.96 | \$ 292,814.69 | \$ 2,371,783.10 | |

*'Deferred' is an accounting term that means future revenue due from customers on payment plans.

**'True Deferred' are parcels in districts where payment is deferred until development.

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2021 ASSESSMENTS CURRENTLY BEING BILLED



GL BALANCE
6/30/2021
\$2,703,320.62

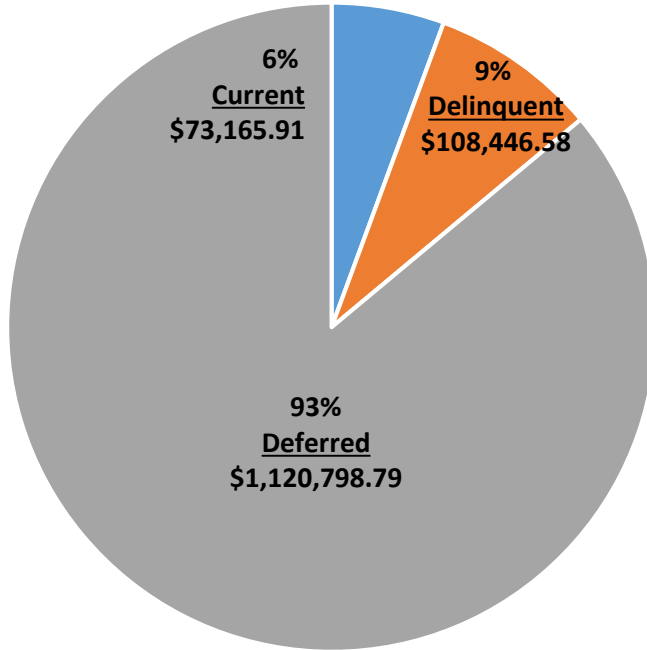
5% Current
\$132,644.96

10% Delinquent
\$292,814.69

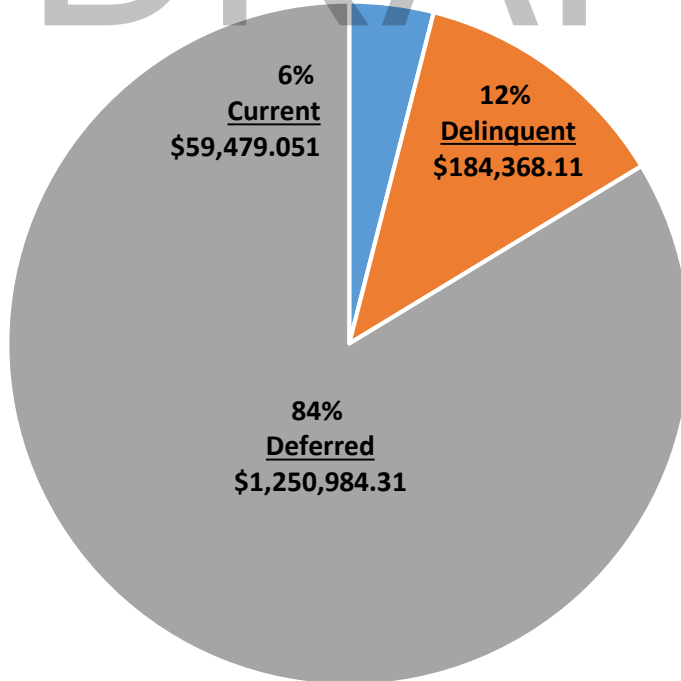
85% Deferred
2,371,783.10

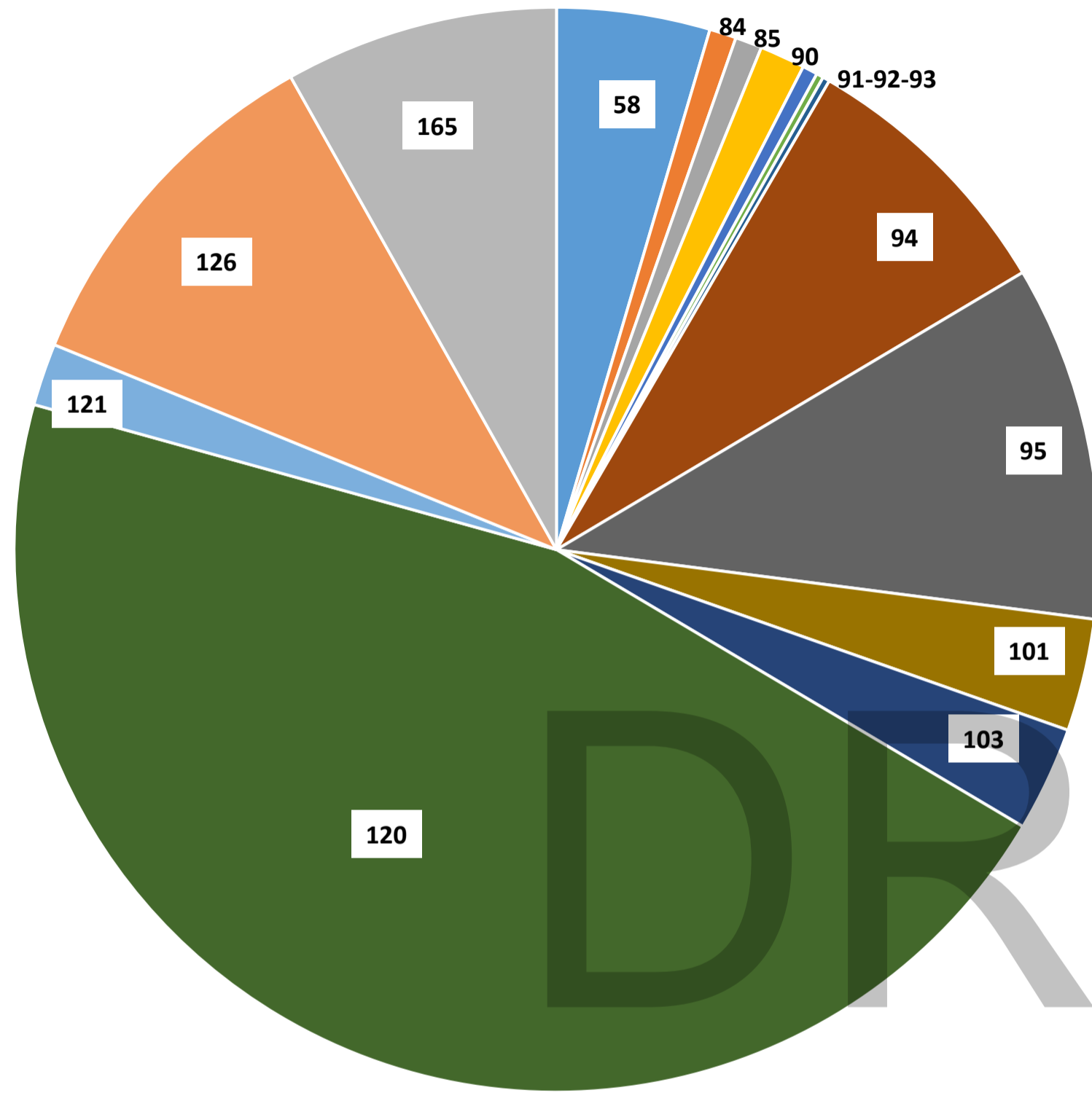
Original Project Costs
\$10,024,094.88
Percentage Complete
70%

GL BALANCE - 6/30/2021 - WATER
\$1,208,489.15



GL BALANCE - 6/30/2021 - SEWER
\$1,494,831.47





TRUE DEFERRED ASSESSMENTS RECEIVABLES

| District # | District Name | Deferred Receivables | #Properties | |
|--------------|--|----------------------|-------------|---------|
| 58 | Deferred East Hill - Sewer | \$25,300.00 | 7 | |
| 84 | *Forest Glen Drive - Water | \$4,429.68 | 2 | |
| 85 | *Forest Glen Drive - Sewer | \$4,429.68 | 2 | |
| 90 | Sabrina Drive - Water | \$7,500.00 | 5 | |
| 91 | Sabrina Drive - Sewer | \$2,500.00 | 2 | |
| 92 | Danview - Water | \$1,160.00 | 1 | |
| 93 | Danview - Sewer | \$1,160.00 | 1 | |
| 94 | Deferred Water | \$44,726.80 | 41 | |
| 95 | Deferred Sewer | \$58,653.05 | 43 | |
| 101 | *Kachemak Drive - Sewer | \$18,566.79 | 1 | Moose |
| 103 | *Kachemak Drive - Water | \$17,317.71 | 1 | Habitat |
| 120 | Deferred East Hill Rd/Hillside - Water | \$253,676.52 | 49 | |
| 121 | Deferred East Hill Rd/Hillside - Sewer | \$10,275.68 | 4 | |
| 126 | *Fairview Avenue Water Main Extension | \$59,176.67 | 6 | |
| 165 | *Shellfish/South Slope - Water | \$45,168.00 | 18 | |
| TOTAL | | \$554,040.58 | | |

*Districts that also have Current Assessments being billed.

Understanding the Data - EXAMPLE

| District Number | District Name | Service | Original Amt. | GL Balance 6/30/2021 | Current | Delinquent | Deferred Revenue | True Deferred |
|-----------------|---------------|---------|----------------------|----------------------|------------------|----------------|--------------------|--------------------|
| 84 | FOREST GLEN | Water | \$ 305,688.75 | \$ 4,977.45 | \$ 343.37 | \$ 0.00 | \$ 4,633.78 | \$ 4,429.68 |
| 85 | FOREST GLEN | Sewer | \$ 305,688.75 | \$ 5,499.42 | \$ 343.37 | \$ 0.00 | \$ 5,155.75 | \$ 4,429.68 |
| TOTALS | | | \$ 611,377.50 | \$ 10,476.87 | \$ 686.74 | \$ 0.00 | \$ 9,789.53 | \$ 8,859.36 |

| Service | # Parcels | #Paid in Full | # Current | # Delinquent | # True Deferred |
|---------|-----------|---------------|-----------|--------------|-----------------|
| WATER | 55 | 51 | 2 | 0 | 2 |
| SEWER | 55 | 51 | 2 | 0 | 2 |

Original cost of Assessment billed to customers

GL Balance = Current + Delinquent + Deferred Revenue

Amount due from prior billing periods

Principal amount left to be paid on payment plan

Amount due from parcels not yet connected

Original # parcels on District Assessment Roll

2 parcels are on a payment plan and are in 'Current' payment status

2 parcels are in the True Deferred status (not yet connected)

DISTRICT 67/68: HILLSIDE ACRES – WATER & SEWER

Date Created: 1999 (HAWSP)

Associated Legislation: Resolution 99-52; 99-69; 01-50; 02-55(S); 06-65

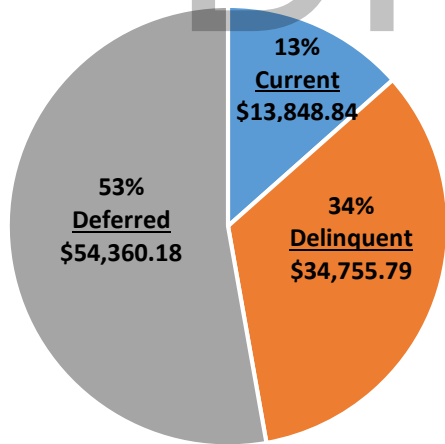
Homer City Council created a local improvement/assessment district pursuant to HC 17.04.030(b) for sewer and one for water for Hillside Acres Option 2 as defined by Public Works, those lots adjacent to and/or fronting West Hill.

| CITY OF HOMER | | | | | | | |
|--|----------------|-------|--------------------------|---------------------------------|---------------------|---------------------|-----------------------------|
| CURRENT ASSESSMENTS/ DEFERRED REVENUE | | | Original Amt. | GL Balance 6-30-2021 | Current | Delinquent | Deferred Revenue |
| 67 | Hillside Acres | Water | \$ 612,610.40 | \$ 102,964.81 | \$ 13,848.84 | \$ 34,755.79 | \$ 54,360.18 |
| 68 | Hillside Acres | Sewer | <u>\$ 441,997.95</u> | <u>\$ 78,002.12</u> | <u>\$ 10,856.00</u> | <u>\$ 24,518.32</u> | <u>\$ 42,627.80</u> |
| TOTALS | | | \$1,054,608.30 | \$180,966.93 | \$ 24,704.84 | \$ 59,274.11 | \$ 96,987.98 |

| | # Parcels Billed | # Paid In Full | # Current | # Delinquent |
|-------|---------------------------------|---------------------------|----------------------|-------------------------|
| Water | 41 | 20 | 13 | 8 |
| Sewer | 42 | 19 | 15 | 8 |

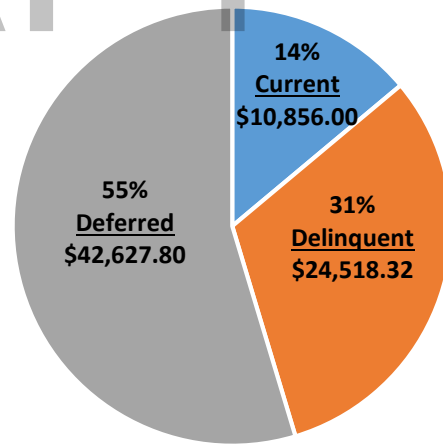
OVERVIEW OF REMAINING PRINCIPAL:

67 - HILLSIDE ACRES - WATER

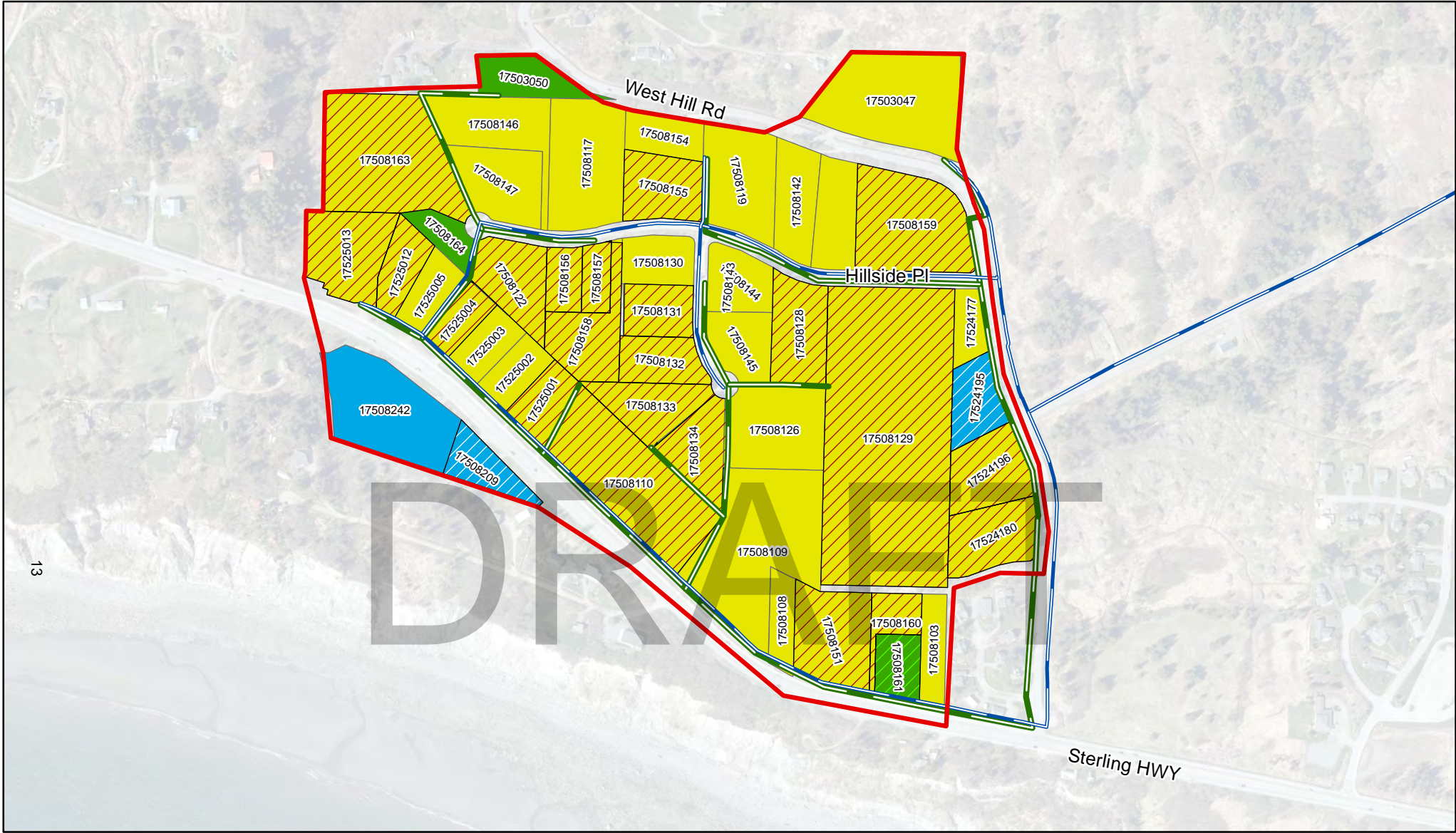


\$102,964.81

68 - HILLSIDE ACRES - SEWER



\$78,002.12



13

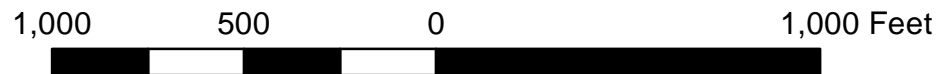
DRAFT

Legend

- | | | |
|----------------|--------------------|-------------------|
| SAD Boundary | Paid Status | Water Improvement |
| Parcels | S Paid | Sewer Improvement |
| Sewer | W Paid | |
| Water | W&S Paid | |
| Water & Sewer | | |



**HILLSIDE ACRES
WATER & SEWER
SAD 67/68**



DISTRICT 71: OCEAN DRIVE LOOP - SEWER

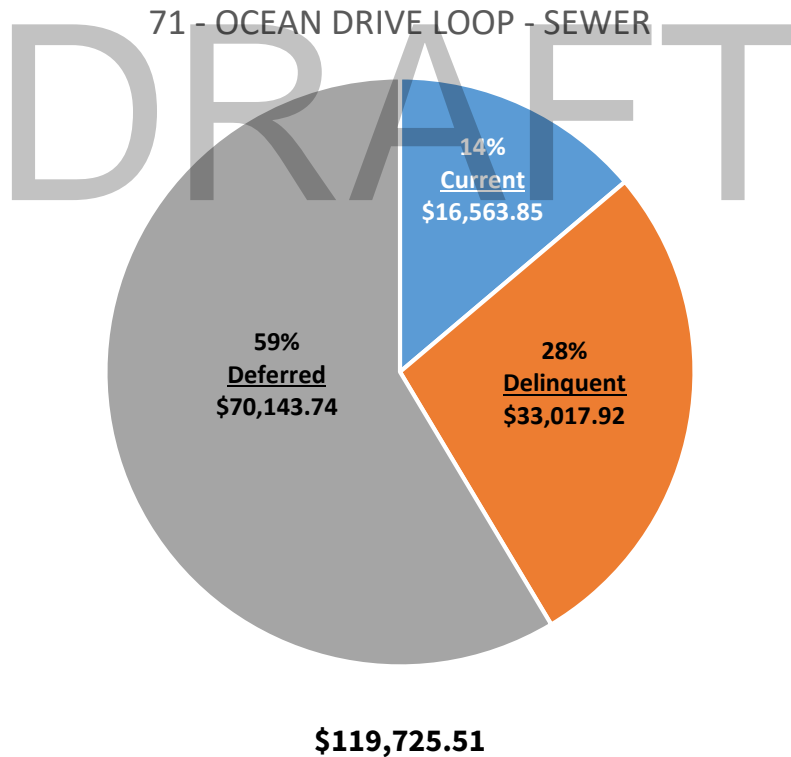
Date Created: September 1, 2004

Associated Legislation: Resolutions 01-22; 03-94; 03-67; 03-137(S)(A); 03-143 (S)(A)

Resolution 01-22 was adopted to form the District (aka Ocean Drive Bluff Erosion Control Improvement Project); and completed and accepted by the Public Works Department 03-143(S)(A) for final assessment roll process.

| CITY OF HOMER CURRENT ASSESSMENTS/ DEFERRED REVENUE | | | Original Amt. | GL Balance 6/30/2021 | Current | Delinquent | Deferred Revenue |
|---|------------------|-------|----------------------|---------------------------|----------------------|-------------------------|---------------------|
| 71 | Ocean Drive Loop | Sewer | \$ 691,509.00 | \$119,725.51 | \$16,563.85 | \$33,017.92 | \$70,143.74 |
| TOTALS | | | \$ 691,509.00 | \$119,725.51 | \$16,563.85 | \$33,017.92 | \$70,143.74 |
| | | | # Parcels | # Paid In Full | # Current | # Delinquent | |
| Sewer | | | 39 | 12 | 17 | 10 | |

OVERVIEW OF REMAINING PRINCIPAL:



DISTRICT 81: THOMPSON DRIVE - SEWER

Date Created: October 1, 2006 (HAWSP)

Associated Legislation: Resolution 06-65

The Thompson Drive Sewer Assessment/Improvement District was formed and construction authorized via Resolution 02-22 adopted on March 26, 2002.

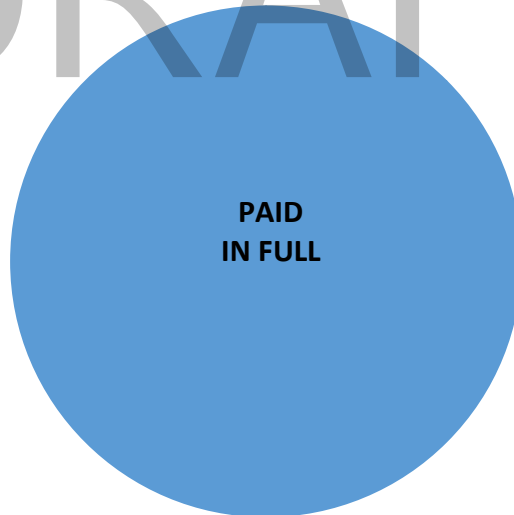
| CITY OF HOMER | | | | | | | |
|--|----------------|-------|---------------|-------------------------|---------|------------|---------------------|
| CURRENT ASSESSMENTS/ DEFERRED REVENUE | | | Original Amt. | GL Balance 6/30/2021 | Current | Delinquent | Deferred Revenue |
| 81 | Thompson Drive | Sewer | \$ 68,207.85 | \$ 0.00 | | | |
| TOTALS | | | \$ 68,207.85 | \$ 0.00 | | | |

| | # Parcels | # Paid In Full | # Current | # Delinquent |
|-------|--------------|-------------------|--------------|-----------------|
| Sewer | 8 | 8 | 0 | 0 |
| | | ALL PAID | | |

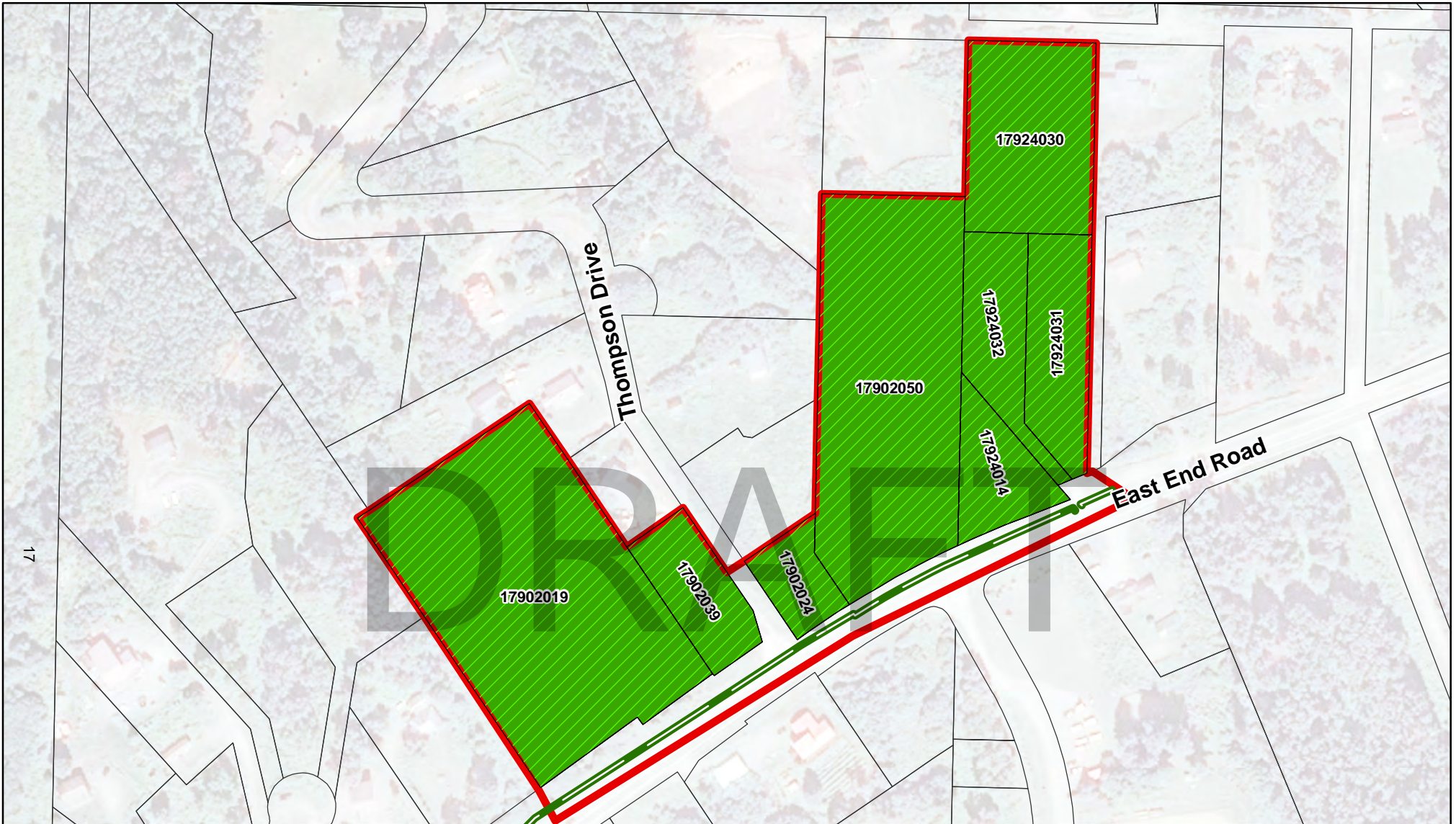
OVERVIEW OF REMAINING PRINCIPAL:

DRAFT





81 - THOMPSON DRIVE - SEWER



Date of report 18 Jan 2022/cyd



Legend

-  SAD Boundary
-  Sewer Parcels
-  Sewer Paid
-  Sewer Improvement



Thompson Drive Sewer Extension SAD 81



DISTRICT 82/83: W. LAKESHORE DRIVE – WATER & SEWER

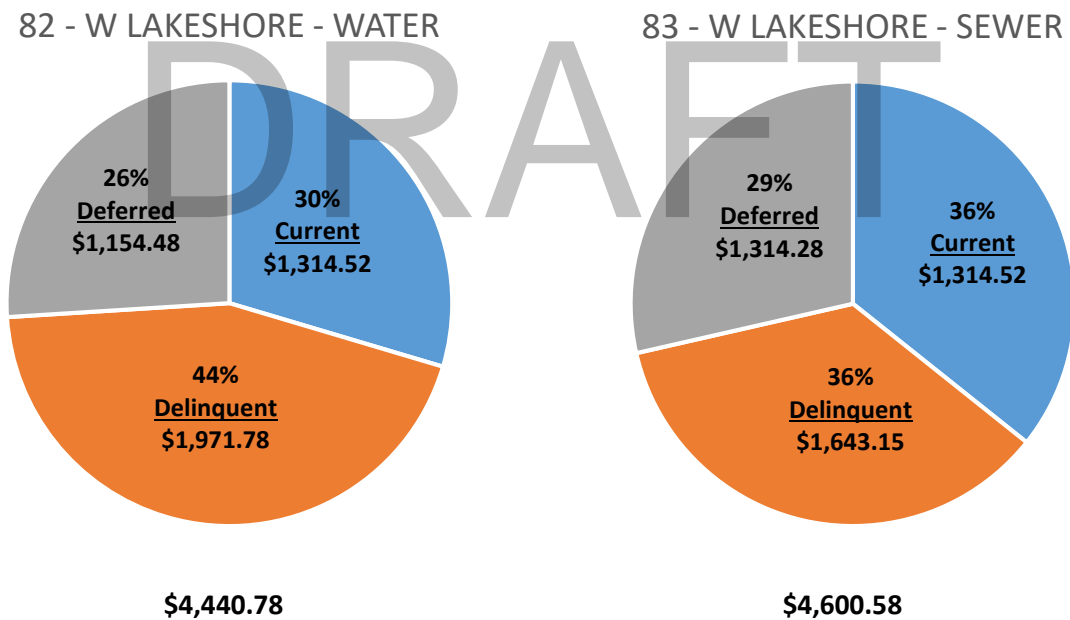
Date Created: September 1, 2003 (HAWSP)

Associated Legislation: Ordinance 79-20; Resolutions 01-55; 03-49(S); 03-64

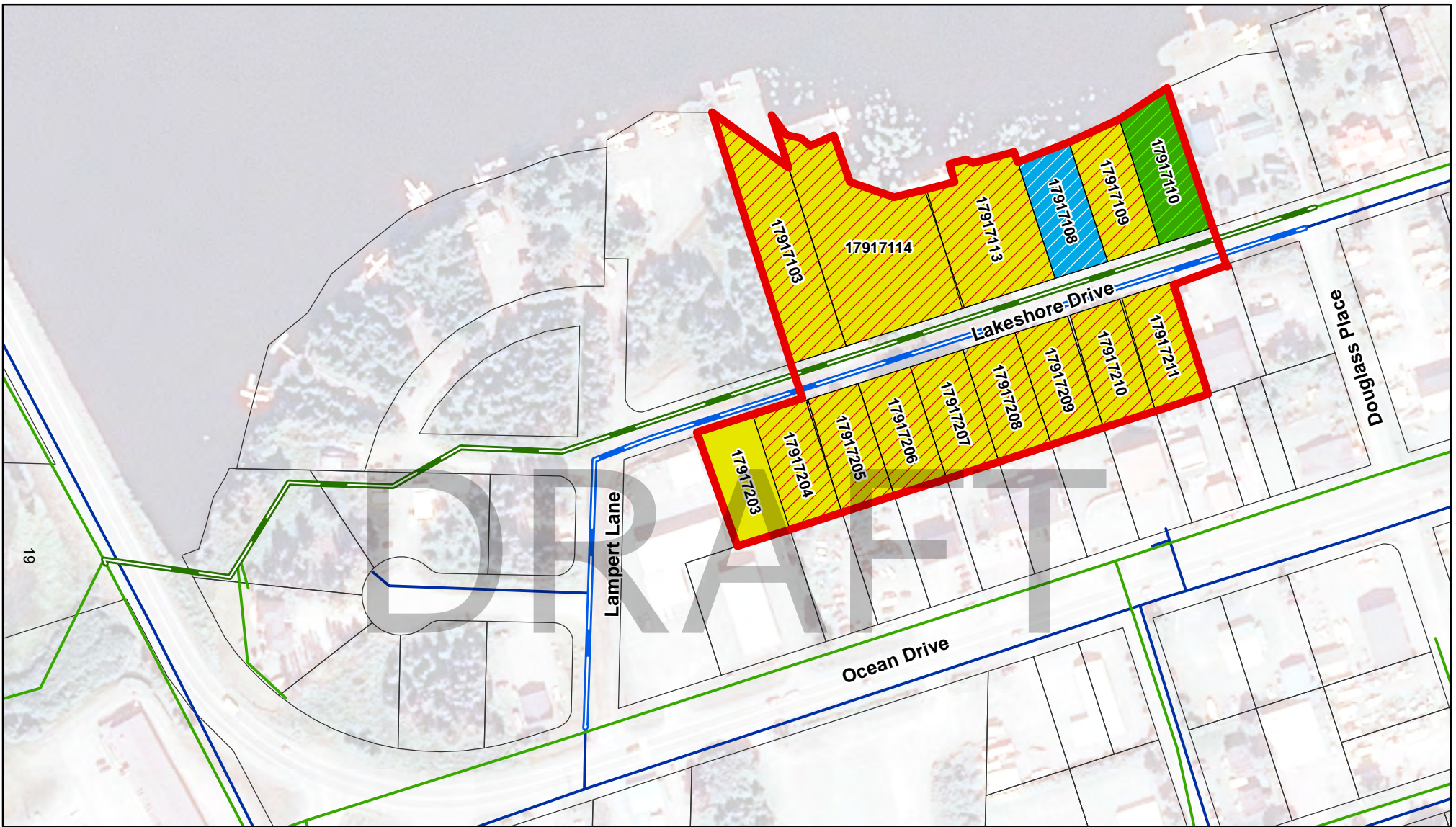
Ordinance 79-20, 80-12 and 80-13 authorized the issuance and sale of special assessment bonds to pay for this project. Resolutions listed authorized the formation (01-55) of district at 50% property owner share of assessments, acceptance (03-49(S) of the improvement project, and confirming (03-64) the assessment roll and payment schedule.

| CITY OF HOMER | | | | | | | |
|--|-------------|-------|----------------------|---------------------------------|----------------------------|-------------------------------|---|
| CURRENT ASSESSMENTS/ DEFERRED REVENUE | | | Original Amt. | GL Balance 6/30/2021 | Current³ | Delinquent² | Deferred¹ Revenue |
| 82 | W Lakeshore | Water | \$ 124,878.34 | \$4,440.78 | \$ 1,314.52 | \$ 1,971.78 | \$ 1,154.48 |
| 83 | W Lakeshore | Sewer | \$ 124,878.34 | <u>\$4,600.58</u> | <u>\$ 1,314.52</u> | <u>\$ 1,643.15</u> | <u>\$ 1,314.28</u> |
| TOTALS | | | \$249,756.68 | \$ 9,041.36 | \$ 2,629.04 | \$ 3,614.93 | \$ 2,468.76 |
| | | | # Parcels | # Paid in Full | # Current | # Delinquent | |
| | Water | | 8 | 4 | 3 | 1 | |
| | Sewer | | 8 | 4 | 3 | 1 | |












OVERVIEW OF REMAINING PRINCIPAL:



Date of report 18 Jan 2022/cyd



Legend

| | | |
|--|--|---|
|  SAD Boundary | Paid Status |  Water Improvement |
| Parcels |  S Paid |  Sewer Improvement |
|  Sewer |  W Paid |  Sewer Main |
|  Water |  W&S Paid |  Water Main |
|  Water & Sewer | | |



West Lakeshore Dr. Water & Sewer SAD 82/83



DISTRICT 84/85: FOREST GLEN – WATER & SEWER

Date Created: October 15, 2003 (HAWSP)

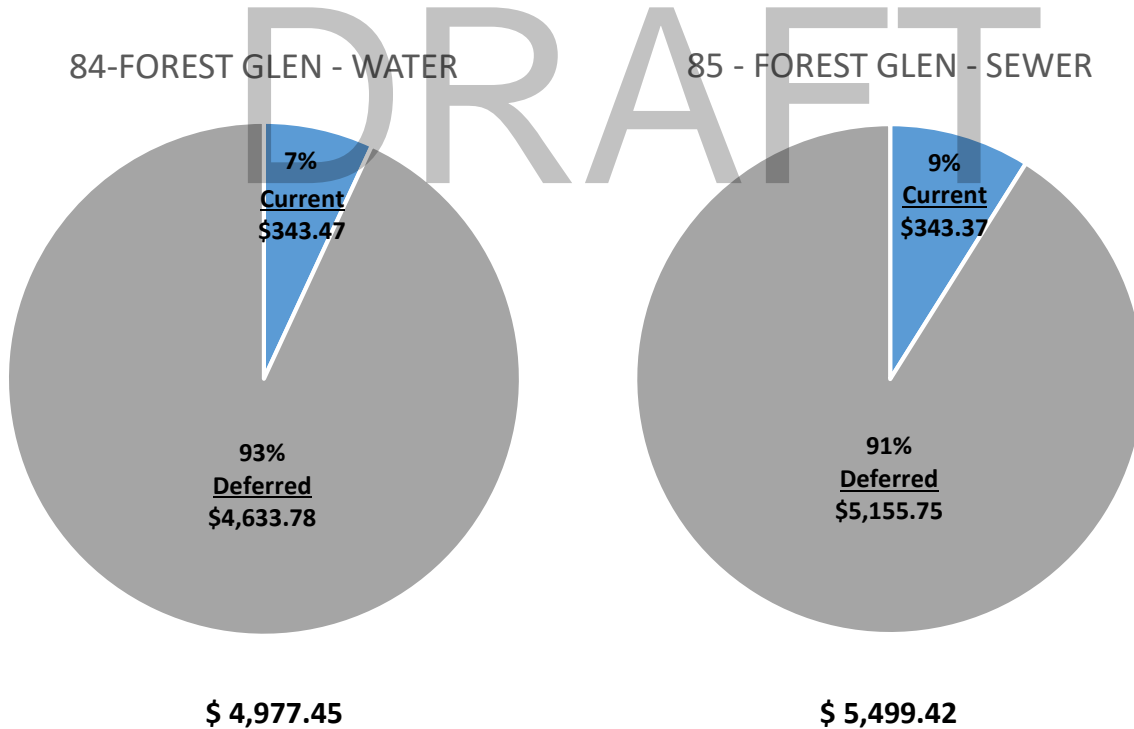
Associated Legislation: Resolutions 97-27, 01-48, 02-38(S), 03-48(S)(A), 03-108(A)

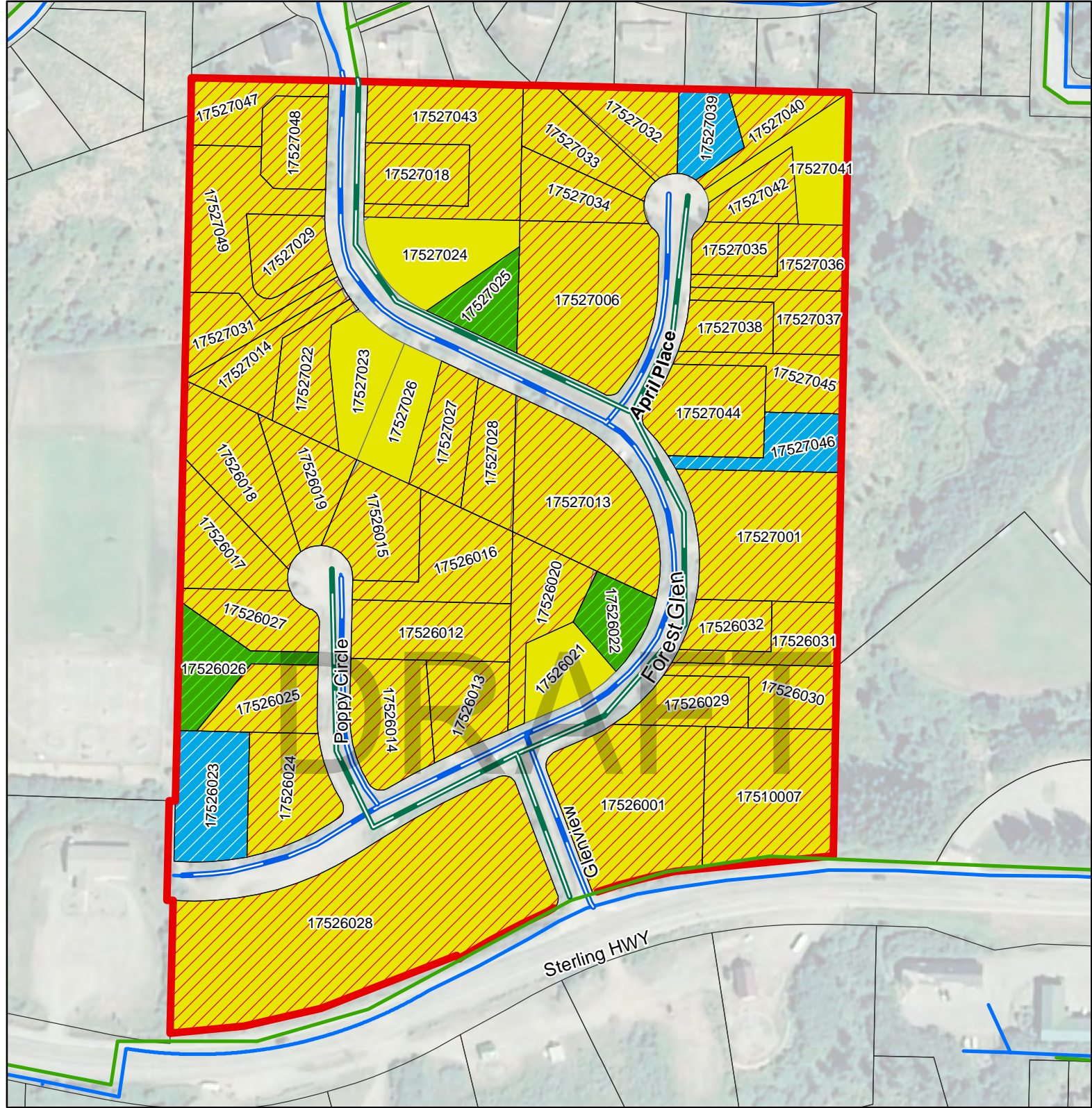
The Forest Glen Water and Sewer Improvement Project Assessment District was created via Resolution 97-27; formed and adopted via Resolution 01-48 with assessment roll and payment process established via Resolution 03-108(A).

| CITY OF HOMER | | | | | | | |
|--|-------------|-------|----------------------|---------------------------------|------------------|-------------------|-----------------------------|
| CURRENT ASSESSMENTS/ DEFERRED REVENUE | | | Original Amt. | GL Balance 6/30/2021 | Current | Delinquent | Deferred Revenue |
| 84 | Forest Glen | Water | \$ 305,688.75 | \$ 4,977.45 | \$ 343.37 | \$ 0.00 | \$ 4,633.78 |
| 85 | Forest Glen | Sewer | <u>\$ 305,688.75</u> | <u>\$ 5,499.42</u> | <u>\$ 343.67</u> | <u>\$ 0.00</u> | <u>\$ 5,155.75</u> |
| TOTALS | | | \$611,377.50 | \$10,476.87 | \$ 686.74 | \$ 0.00 | \$ 9,789.53 |

| | # Parcels | # Paid In Full | # Current | # Delinquent | # True Deferred |
|-------|--------------|-------------------|--------------|-----------------|-----------------------|
| Water | 23 | 19 | 2 | 0 | 2 |
| Sewer | 22 | 18 | 2 | 0 | 2 |

OVERVIEW OF REMAINING PRINCIPAL:

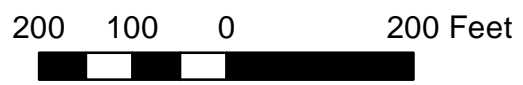




Legend

- SAD Boundary
- Water Improvement
- Sewer Improvement
- ▨ Sewer
- ▨ Water
- ▨ Water & Sewer
- ▨ Existing Sewer Main
- ▨ Existing Water Main
- ▨ S Paid
- ▨ W Paid
- ▨ W&S Paid

FOREST GLEN WATER & SEWER SAD 84/85



DISTRICT 86/87: HARRINGTON HEIGHTS - WATER & SEWER

Date Created: November 2003

Associated Legislation: Resolutions 94-7; 94-44; 96-33; 01-49; 03-83; 03-123 Final Assessment Roll

In compliance with HCC Chapter 17, City Council created the Harrington Heights Water and Sewer Improvement district January 24, 1994, Resolution 01-21 reassessed this district at 50% property owner share with public hearing on May 29, 2001; Resolution 01-49 was adopted August 13, 2001 to form the district; 03-123 Project completed, assessment roll presented November 1, 2003 for payments due with a 20 year payment plan offered.

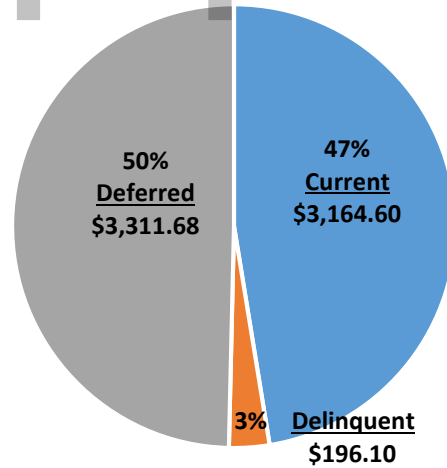
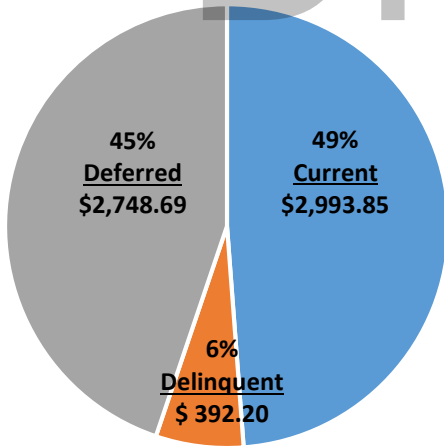
| CITY OF HOMER CURRENT ASSESSMENTS/ DEFERRED REVENUE | | | Original Amt. | GL Balance 6/30/2021 | Current | Delinquent | Deferred Revenue |
|---|--------------------|-------|----------------------|-------------------------|--------------------|------------------|---------------------|
| 86 | Harrington Heights | Water | \$ 180,413.88 | \$ 6,134.74 | \$ 2,993.85 | \$ 392.20 | \$ 2,748.69 |
| 87 | Harrington Heights | Sewer | <u>\$ 180,413.88</u> | <u>\$ 6,672.38</u> | <u>\$ 3,164.60</u> | <u>\$ 196.10</u> | <u>\$ 3,311.68</u> |
| TOTALS | | | \$360,827.76 | \$12,807.12 | \$ 6,158.45 | \$ 588.30 | \$ 6,060.37 |

| | # Parcels | # Paid In Full | # Current | # Delinquent |
|-------|--------------|-------------------|--------------|-----------------|
| Water | 27 | 5 | 15 | 7 |
| Sewer | 29 | 6 | 17 | 6 |

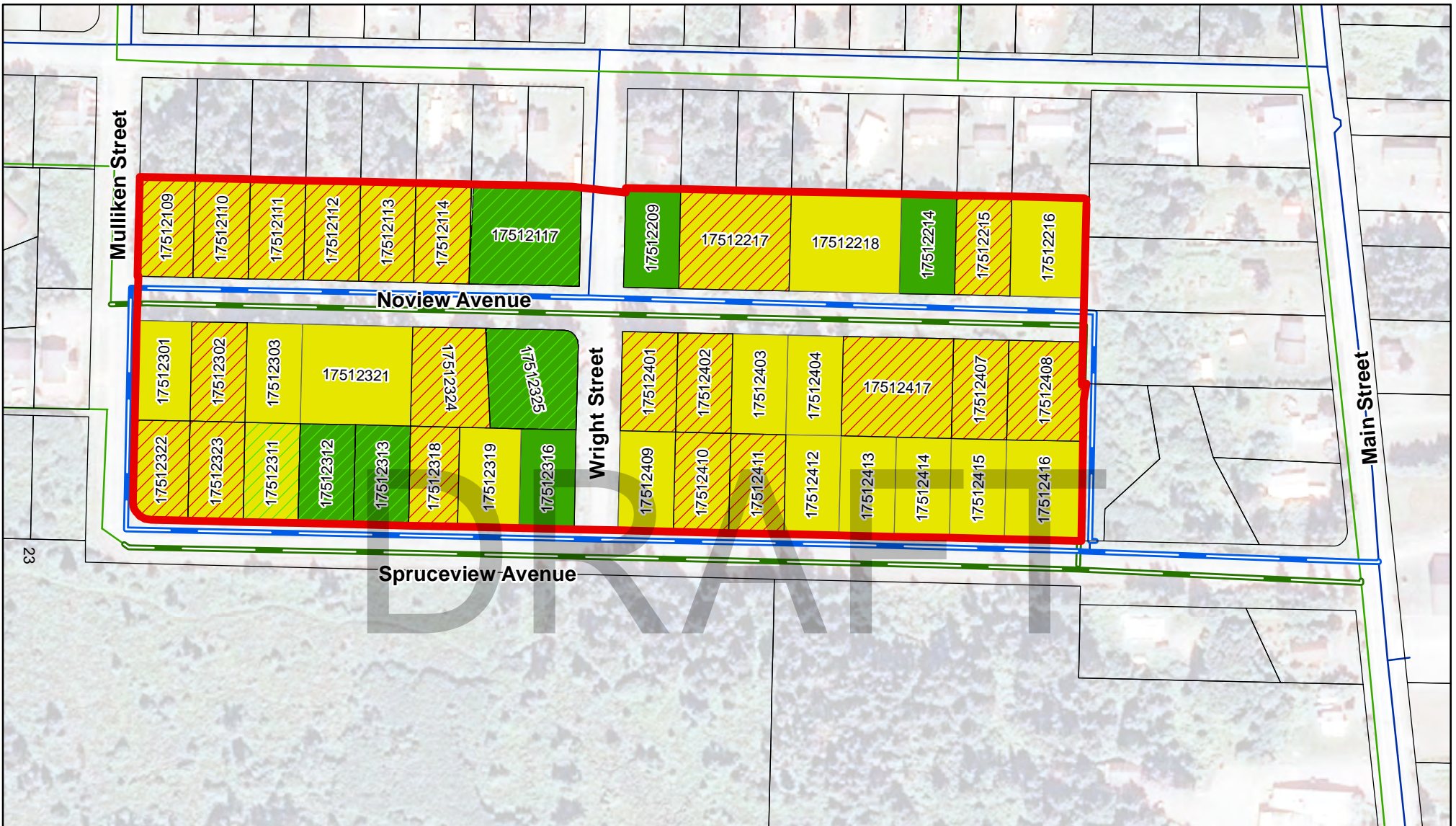
OVERVIEW OF REMAINING PRINCIPAL:

86 - HARRINGTON HEIGHTS - WATER

87 - HARRINGTON HEIGHTS - SEWER



Date of report 18 Jan 2022/cyd



23

Legend

| | | | | |
|----------------|---------------|--------------------|----------|-------------------|
| | SAD Boundary | Paid Status | | Water Improvement |
| Parcels | | S Paid | | Sewer Improvement |
| | Sewer | | W Paid | Sewer Main |
| | Water | | W&S Paid | Water Main |
| | Water & Sewer | | | |



Harrington Heights Water & Sewer SAD86/87



DISTRICT 88/89: MARINER VILLAGE - WATER & SEWER

Date Created: June 1, 2004

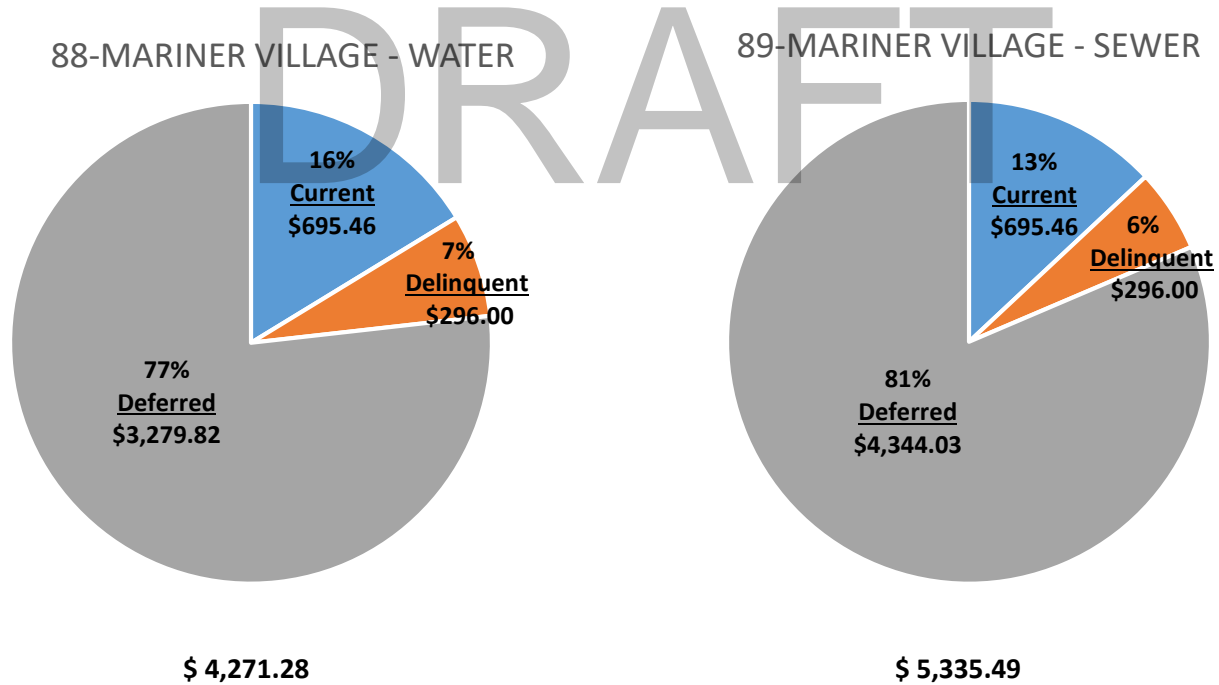
Associated Legislation: Ordinances 97-2 and 01-46

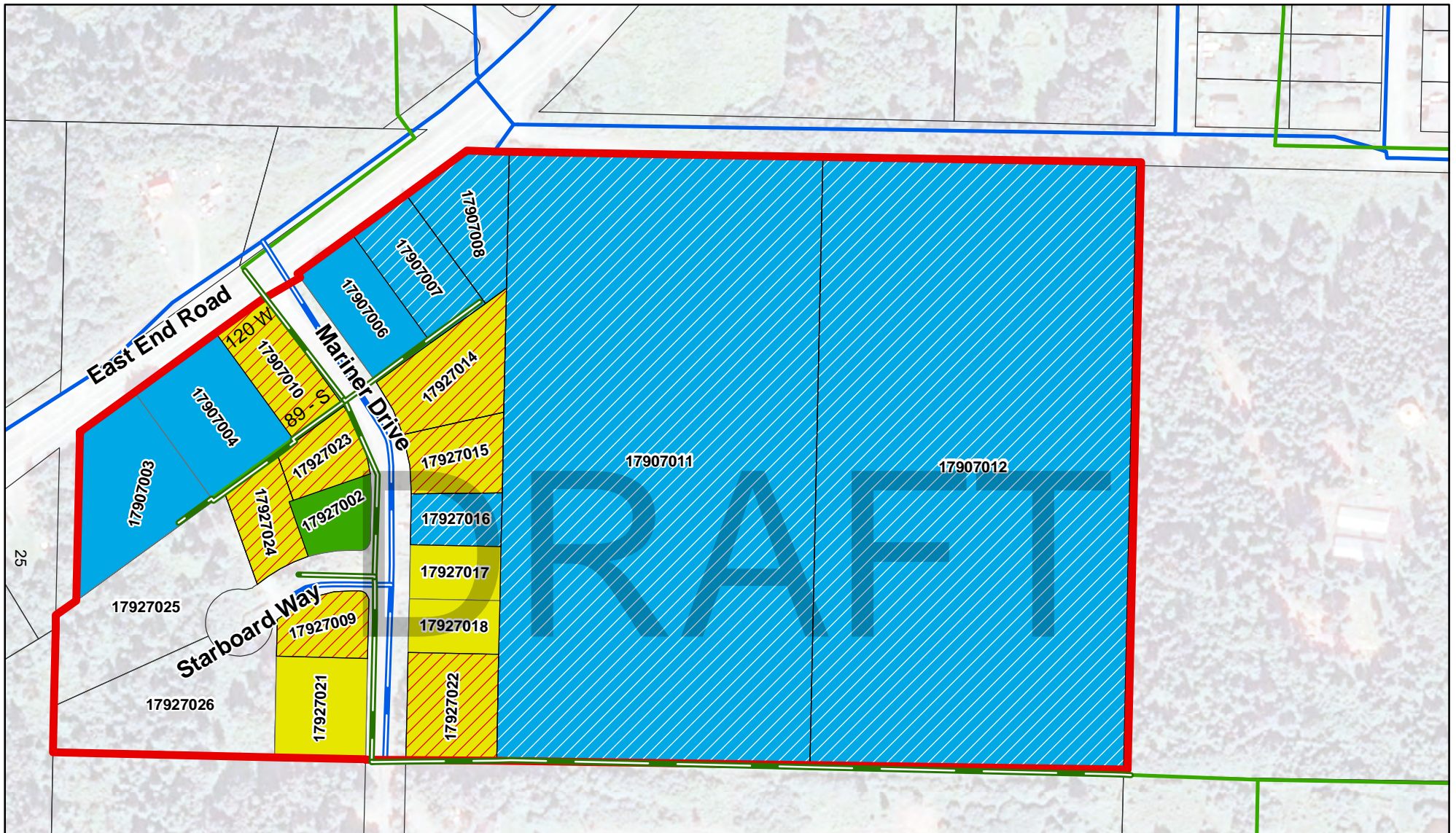
Ordinance 97-2 amends HCC Section 17.04.140, time limitations for improvement districts and extended period by five years for completion; Ordinance 01-46 created the LID.

| CITY OF HOMER | | | | | | | |
|--|-----------------|-------|----------------------|---------------------------------|----------------------|-------------------------|-----------------------------|
| CURRENT ASSESSMENTS/ DEFERRED REVENUE | | | Original Amt. | GL Balance 6/30/2021 | Current | Delinquent | Deferred Revenue |
| 88 | Mariner Village | Water | \$ 76,499.94 | \$ 4,271.28 | \$ 695.46 | \$ 296.00 | \$ 3,279.82 |
| 89 | Mariner Village | Sewer | <u>\$ 132,136.26</u> | <u>\$ 5,335.49</u> | <u>\$ 695.46</u> | <u>\$ 296.00</u> | <u>\$ 4,344.03</u> |
| TOTALS | | | \$208,636.20 | \$9,606.77 | \$ 1,390.92 | \$ 592.00 | \$ 7,623.85 |
| | | | # Parcels | # Paid in Full | # Current | # Delinquent | |
| | | | Water | 8 | 12 | 0 | 2 |
| | | | Sewer | 16 | 7 | 0 | 4 |









**Same 2 parcels are listed in current and delinquent status.*

OVERVIEW OF REMAINING PRINCIPAL:



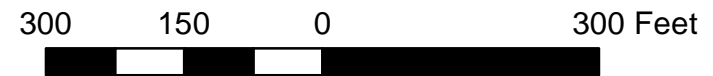


Legend

| | | |
|---|--|---|
|  SAD Boundary | Paid Status |  Sewer Improvement |
| |  S Paid |  Water Improvement |
| |  W Paid |  Sewer Main |
| |  W&S Paid |  Water Main |



**Mariner Villiage
Water & Sewer
SAD 88/89**



DISTRICT 101/103: KACHEMAK DRIVE PHASE I - WATER & SEWER

Date Created: November 26, 2007 (HAWSP)

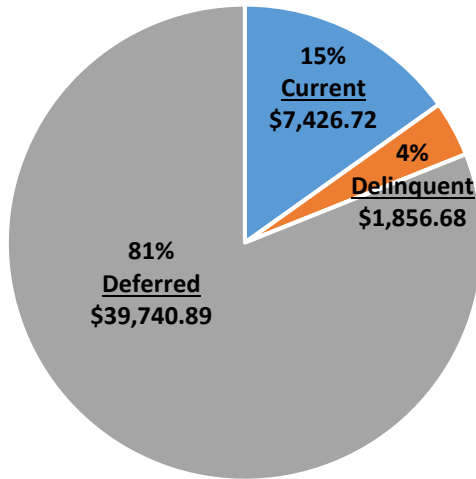
Associated Legislation: Resolution 04-11; 05-42; 05-50; 05-80; 05-93; 06-74; 06-139; 07-111; Phase I Assessment roll and payment schedule were confirmed and adopted via Resolution 07-111. Several Resolutions were adopted due to the scope of the projects, the complexity of the types of parcels (e.g., government, moose habitat, split parcels).

| CITY OF HOMER | | | | | | | | |
|--|--------------------|-------|----------------------|---------------------------------|---------------------|---------------------|-----------------------------|--|
| CURRENT ASSESSMENTS/ DEFERRED REVENUE | | | Original Amt. | GL Balance 6/30/2021 | Current | Delinquent | Deferred Revenue | |
| 101 | Kachemak Dr - Ph I | Water | \$ 259,935.00 | \$ 49,024.29 | \$ 7,426.72 | \$ 1,856.68 | \$ 39,740.89 | |
| 103 | Kachemak Dr - Ph I | Sewer | <u>\$ 606,120.00</u> | <u>\$ 180,270.83</u> | <u>\$ 17,317.80</u> | <u>\$ 58,014.63</u> | <u>\$ 104,938.40</u> | |
| TOTALS | | | \$ 866,055.00 | \$ 229,295.12 | \$ 24,744.52 | \$ 59,871.31 | \$ 144,679.29 | |

| | # Parcels | # Paid in Full | # Current | # Delinquent | # True Deferred |
|-------|--------------|-------------------|--------------|-----------------|-----------------------|
| Water | 34 | 18 | 7 | 1 | |
| Sewer | 31 | 11 | 13 | 6 | 1 *DOT |

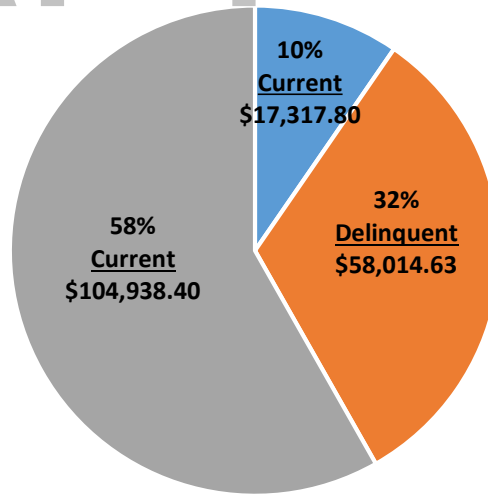
OVERVIEW OF REMAINING PRINCIPAL:

101-KACHEMAK DRIVE PHASE I -
WATER

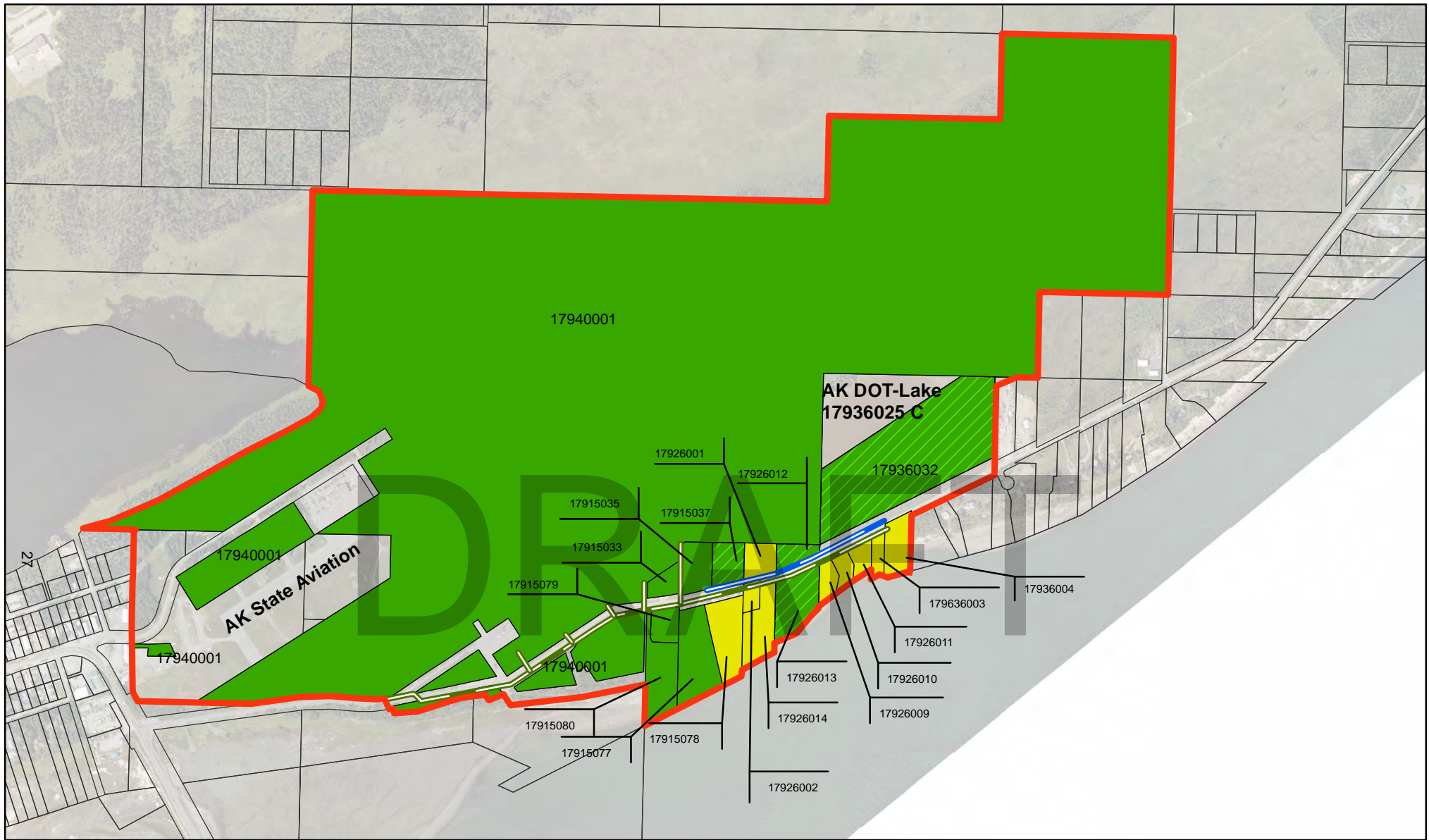


\$ 49,024.29










103-KACHEMAK DRIVE PHASE I -
SEWER



\$ 180,270.83



Legend

| | | |
|--|--|---|
|  SAD Boundary | Paid Status |  Water Improvement |
| Parcels |  S Paid |  Sewer Improvement |
|  Sewer |  W Paid | |
|  Water |  W&S Paid | |
|  Water & Sewer | | |

KACHEMAK DRIVE PHASE I WATER & SEWER SAD 101/103



DISTRICT 104/105: KACHEMAK DRIVE PHASE II - WATER & SEWER

Date Created: February 1, 2013 (HAWSP)

Associated Legislation: Resolutions 05-93; 06-74; 13-088

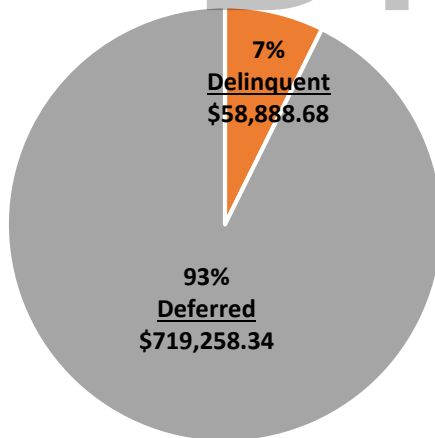
Resolution 05-93 addresses lots split as result of construction of Kachemak Drive and that are in the Kachemak Drive Phase I, II and III Water and/or Sewer Improvement/Assessment District; 06-74 clarifies the intent of 05-93; 13-088 Confirms Assessment Roll and Payment dates for Phase II. Kachemak Moose Habitat is in this district and is exempt.

| CITY OF HOMER | | | | | | | |
|--|---------------------|-------|------------------------|-------------------------|-------------|---------------------|----------------------|
| CURRENT ASSESSMENTS/ DEFERRED REVENUE | | | Original Amt. | GL Balance 6/30/2021 | Current | Delinquent | Deferred Revenue |
| 104 | Kachemak Dr - Ph II | Water | \$ 1,913,834.00 | \$ 776,147.42 | \$ 0 | \$ 56,889.08 | \$ 719,258.34 |
| 105 | Kachemak Dr - Ph II | Sewer | <u>\$ 2,046,498.00</u> | <u>\$ 716,781.15</u> | <u>\$ 0</u> | <u>\$ 54,214.42</u> | <u>\$ 662,566.73</u> |
| TOTALS | | | \$ 3,960,332.00 | \$1,492,928.10 | \$ 0 | \$ 111,103.10 | \$1,381,825.00 |

| | # Parcels | #Paid in Full | # Current | # Delinquent | # Deferred |
|-------|--------------|------------------|--------------|-----------------|---------------|
| Water | 87 | 23 | 0 | 14 | 50 |
| Sewer | 87 | 24 | 0 | 15 | 48 |

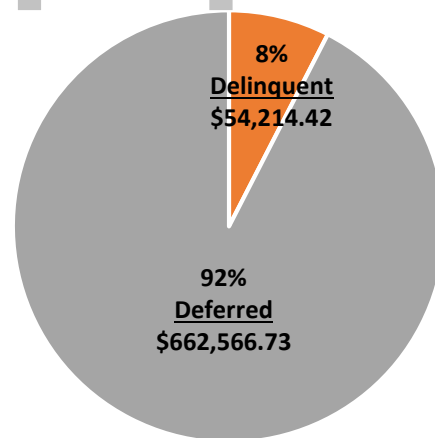
OVERVIEW OF REMAINING PRINCIPAL:

104-KACHEMAK DRIVE - PHASE II
WATER

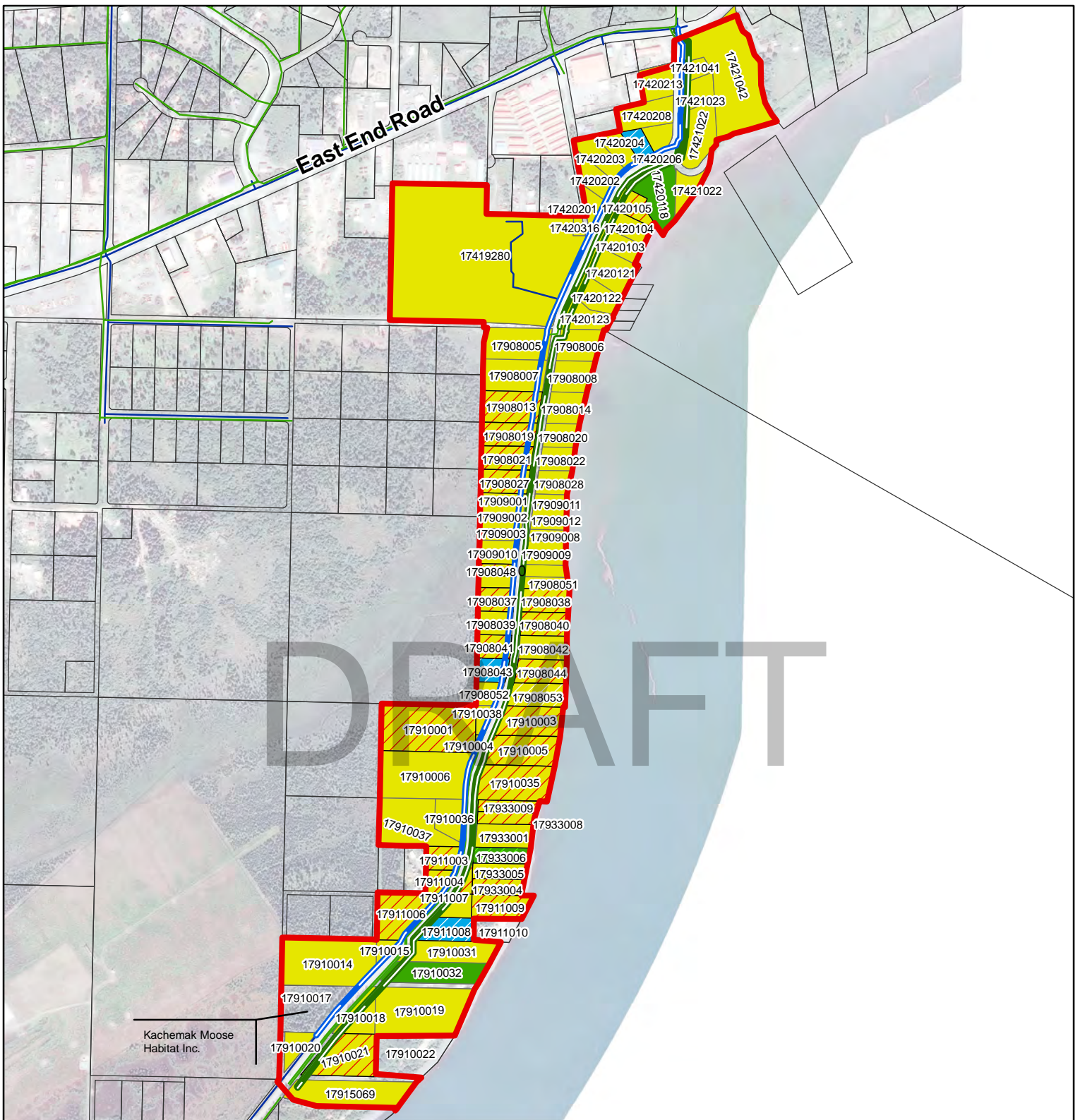


\$776,147.02

105-KACHEMAK DRIVE - PHASE II
SEWER



\$716,781.15

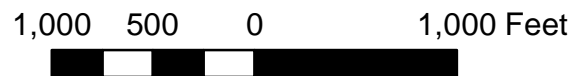


DRAFT

Legend

- SAD Boundary
- Water Improvement
- Sewer Improvement
- Sewer
- Water Main
- Water
- Sewer Main
- Water & Sewer
- S Paid
- W Paid
- W&S Paid

Kachemak Drive Water & Sewer Phase II SAD 104/105



DISTRICT 108/109: EAST END ROAD - WATER & SEWER

Date Created: October 1, 2006

Associated Legislation: Resolutions 04-85; 05-07; 06-104(A)

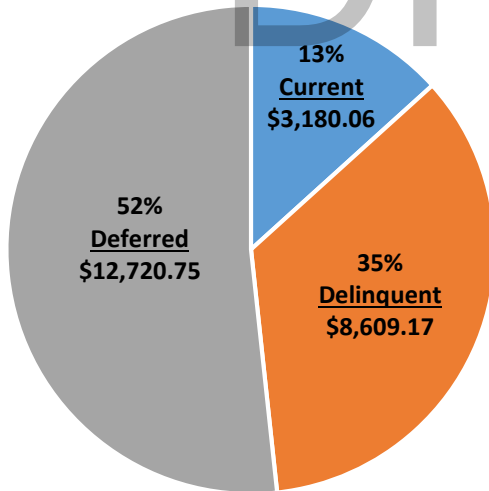
East End Road Water and Sewer Assessment District boundary includes the Commerce Park, Puffin Acres HK Davis, Rumley-Collie Subdivisions as described in assessment rolls. Resolution 06-104(A) confirms assessment roll and establishes payment dates for the district.

| 55 | | | GL Balance | | Deferred | | |
|--|---------------|-------|----------------------|---------------------|--------------------|--------------------|---------------------|
| CURRENT ASSESSMENTS/ DEFERRED REVENUE | | | Original Amt. | 6/30/2021 | Current | Delinquent | Revenue |
| 108 | East End Road | Water | \$ 190,805.22 | \$ 24,510.01 | \$ 3,180.06 | \$ 8,609.17 | \$ 12,720.75 |
| 109 | East End Road | Sewer | <u>\$ 200,861.04</u> | <u>\$ 26,701.28</u> | <u>\$ 5,021.52</u> | <u>\$ 1,673.84</u> | <u>\$ 20,005.92</u> |
| TOTALS | | | \$391,666.26 | \$51,211.29 | \$ 8,201.58 | \$10,283.01 | \$ 32,726.67 |

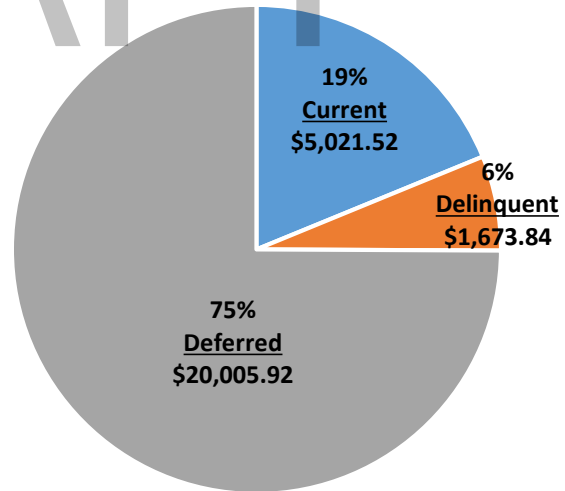
| | # Parcels | # Paid in Full | # Current | # Delinquent |
|-------|--------------|-------------------|--------------|-----------------|
| Water | 15 | 8 | 2 | 5 |
| Sewer | 11 | 5 | 4 | 2 |

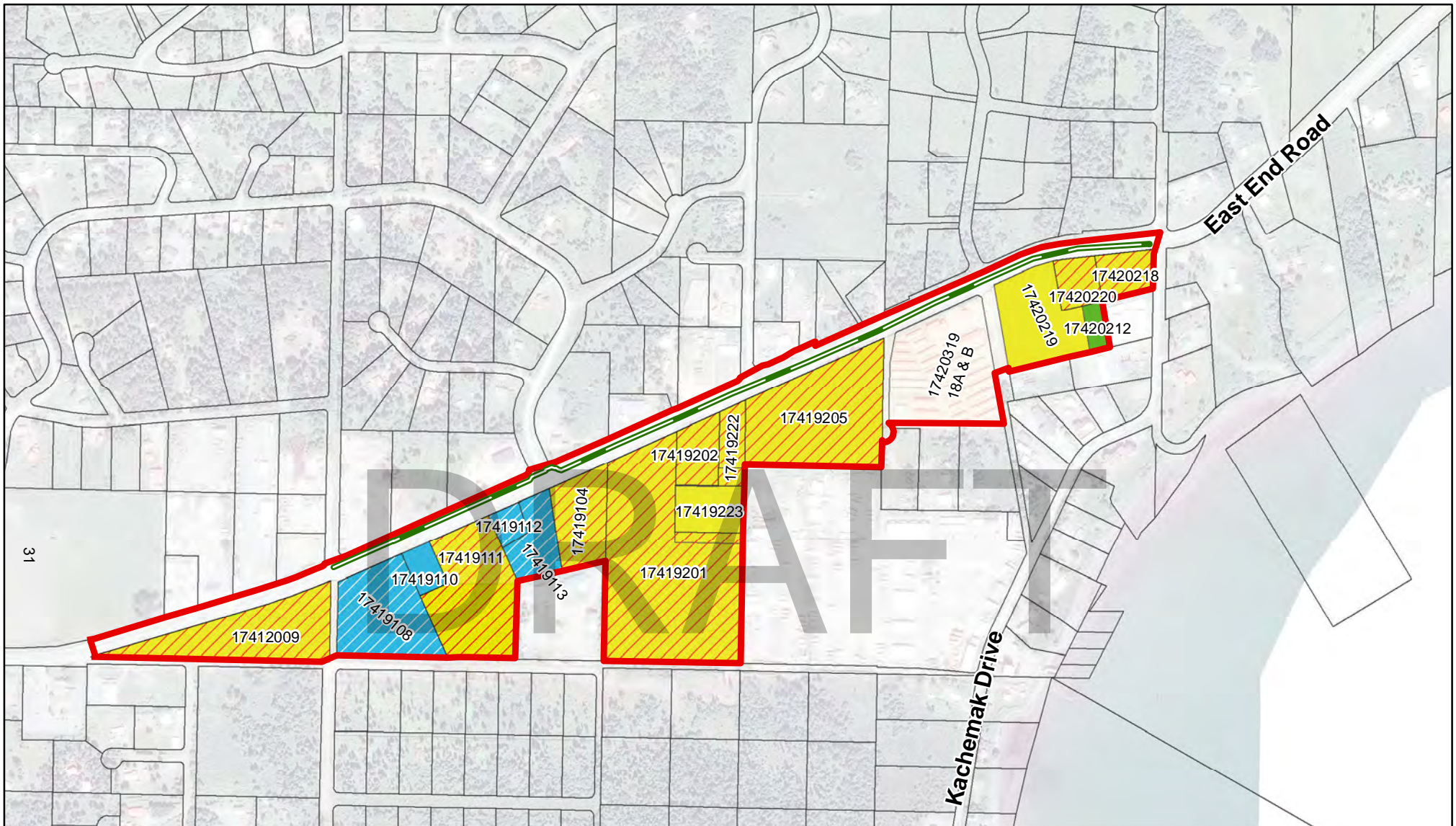
OVERVIEW OF REMAINING PRINCIPAL:

108 - EAST END ROAD - WATER











109 - EAST END ROAD - SEWER

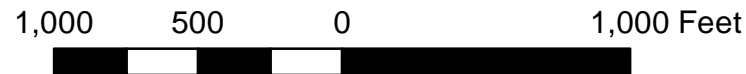




Legend

| | | |
|--|--|---|
|  SAD Boundary | Paid Status |  Sewer Improvement |
| Parcels |  S Paid | |
|  Sewer |  W Paid | |
|  Water |  W&S Paid | |
|  Water & Sewer | | |

East End Road Water & Sewer SAD 108/109



DISTRICT 123: OCEAN DRIVE LOOP – PETERSON ADDITION – SEWER

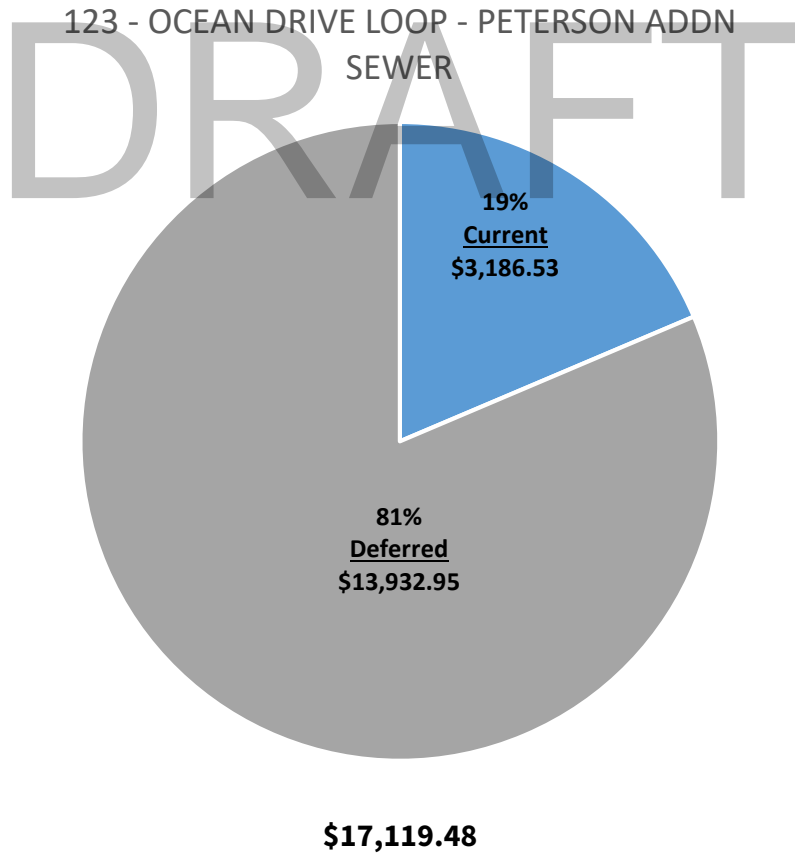
Date Created: September 1, 2006 (HAWSP)

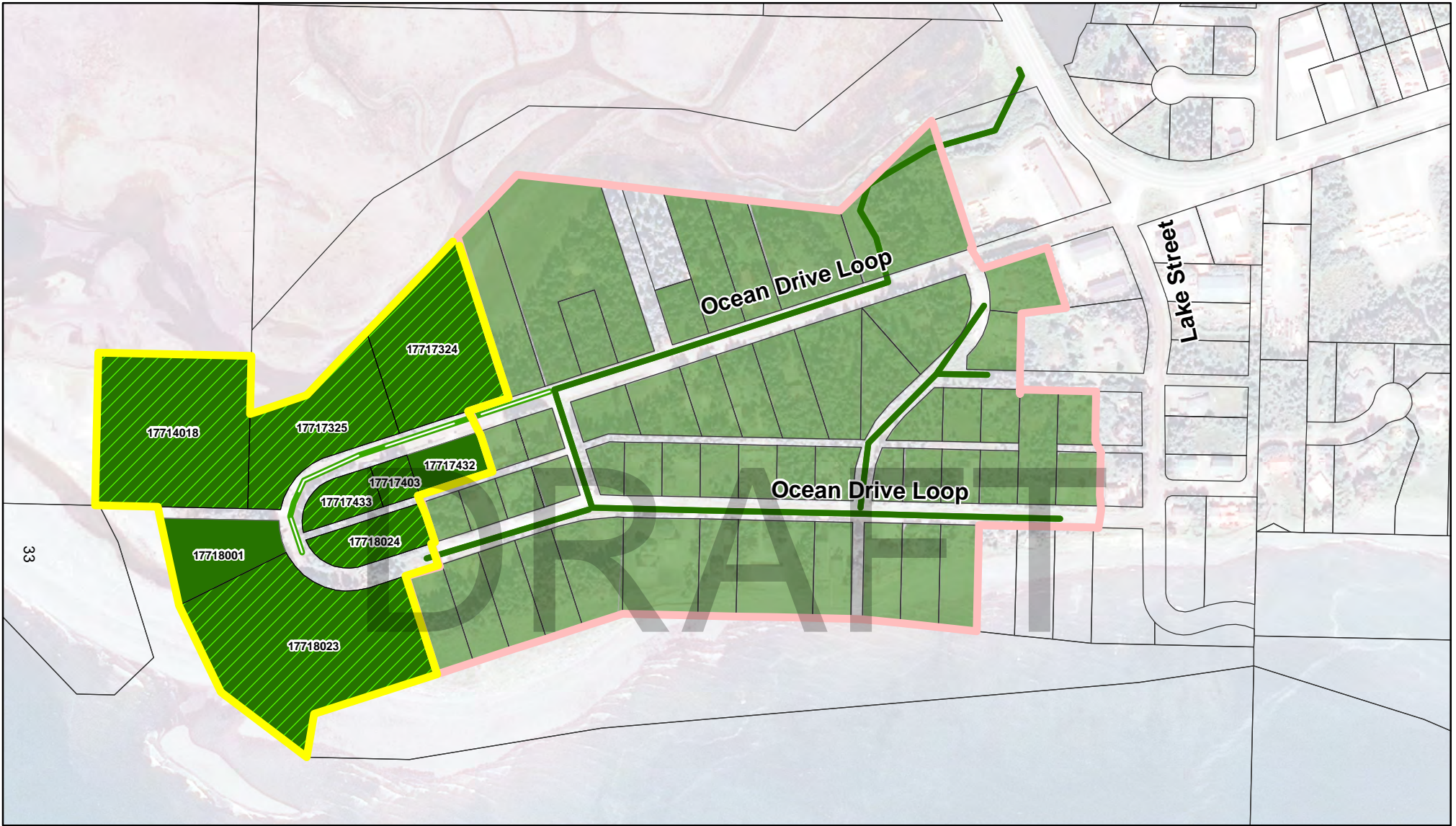
Associated Legislation: Resolution 06-133

Property owners requested waiver of notice and right to public hearing because 100 percent participated. This improvement project tagged onto the Ocean Drive Loop Sewer Improvement Project.







| CITY OF HOMER | | | | | | | |
|--|---------------------|-------|----------------------|---------------------------------|----------------------|-------------------------|-----------------------------|
| CURRENT ASSESSMENTS/ DEFERRED REVENUE | | | Original Amt. | GL Balance 6/30/2021 | Current | Delinquent | Deferred Revenue |
| 123 | Ocean Dr Lp – Addn. | Sewer | \$ 144,514.47 | \$ 17,119.48 | \$ 3,186.53 | \$ 0.00 | \$ 13,932.95 |
| TOTALS | | | \$ 144,514.47 | \$ 17,119.48 | \$ 3,186.53 | \$ 0.00 | \$ 13,932.95 |
| | | | # Parcels | # Paid In Full | # Current | # Delinquent | |
| Sewer | | | 9 | 5 | 4 | 0 | |

OVERVIEW OF REMAINING PRINCIPAL:





Legend

| | |
|---|--|
|  Peterson Addition Boundary |  S Paid |
|  Ocean Dr SAD Boundary |  Peterson Sewer Parcels |
|  Sewer Improvement Peterson | |
|  Sewer Improvement Ocean Dr | |



**Ocean Drive Loop
Peterson Addition
Sewer SAD 123**



DISTRICT 126: FAIRVIEW AVENUE MAIN EXTENSION - WATER

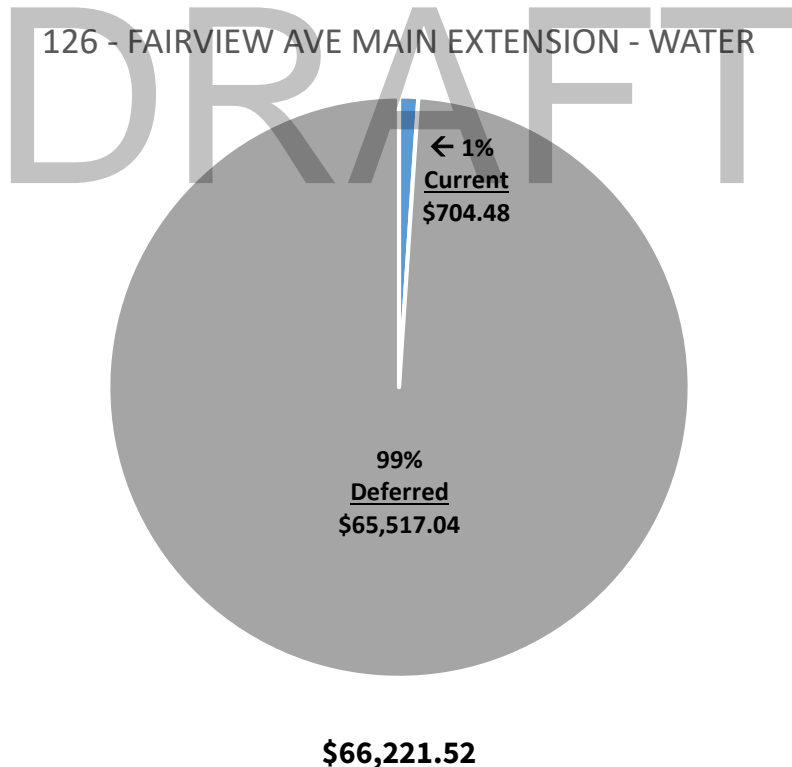
Date Created: March 1, 2007 (HAWSP)
 Associated Legislation: Ordinance 07-06

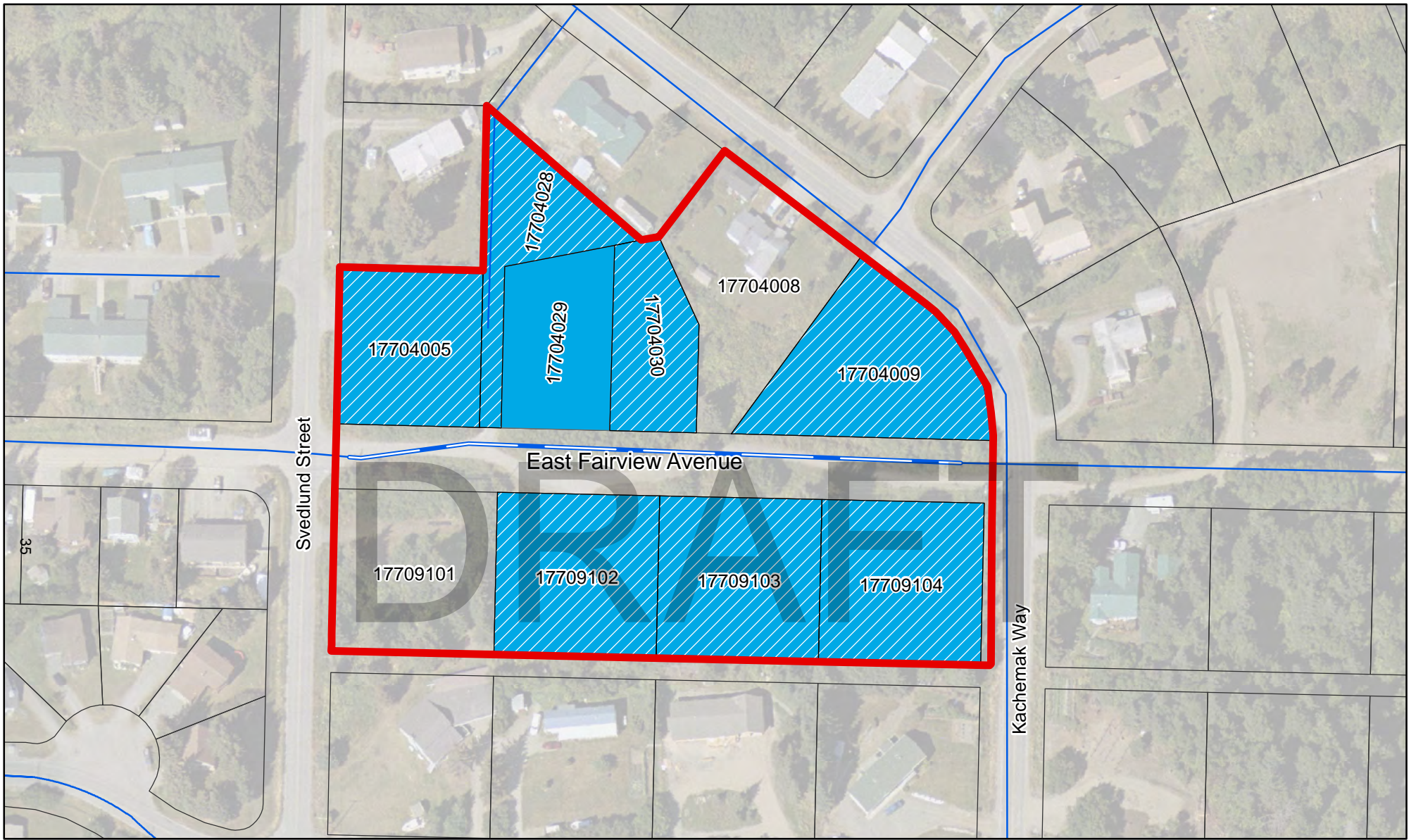
Due to drinking water quality issues and the importance of looping the water system, Public Works recommended the main extend the entire block from Kachemak Way to Heath Street.

| CITY OF HOMER | | | | | | | |
|--|-------------------|-------|---------------|-------------------------|----------|------------|---------------------|
| CURRENT ASSESSMENTS/ DEFERRED REVENUE | | | Original Amt. | GL Balance 6/30/2021 | Current | Delinquent | Deferred Revenue |
| 126 | Fairview Ave Main | Water | \$ 8,453.81 | \$ 66,221.52 | \$704.48 | \$ 0.00 | \$ 65,517.04 |
| TOTALS | | | \$ 8,453.81 | \$ 66,221.52 | \$704.48 | \$ 0.00 | \$ 65,517.04 |










| | # Parcels | # Paid in Full | # Current ² | # Delinquent | # True Deferred |
|-------|-----------|-------------------|---------------------------|-----------------|-----------------------|
| Water | 8 | 1 | 1 | 0 | 6 |

OVERVIEW OF REMAINING PRINCIPAL:



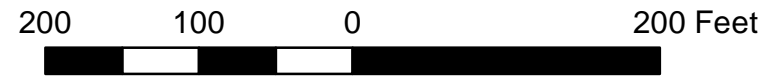


Legend

| | | |
|--|--|---|
|  SAD Boundary | Paid Status |  Water Improvement |
| Parcels |  S Paid |  Existing Water Main |
|  Sewer |  W Paid | |
|  Water |  W&S Paid | |
|  Water & Sewer | | |



E. FAIRVIEW AVENUE WATER MAIN EXTENSION SAD 126



DISTRICT 155: PARADISE PLACE - SEWER

Date Created: December 2013 (HAWSP)

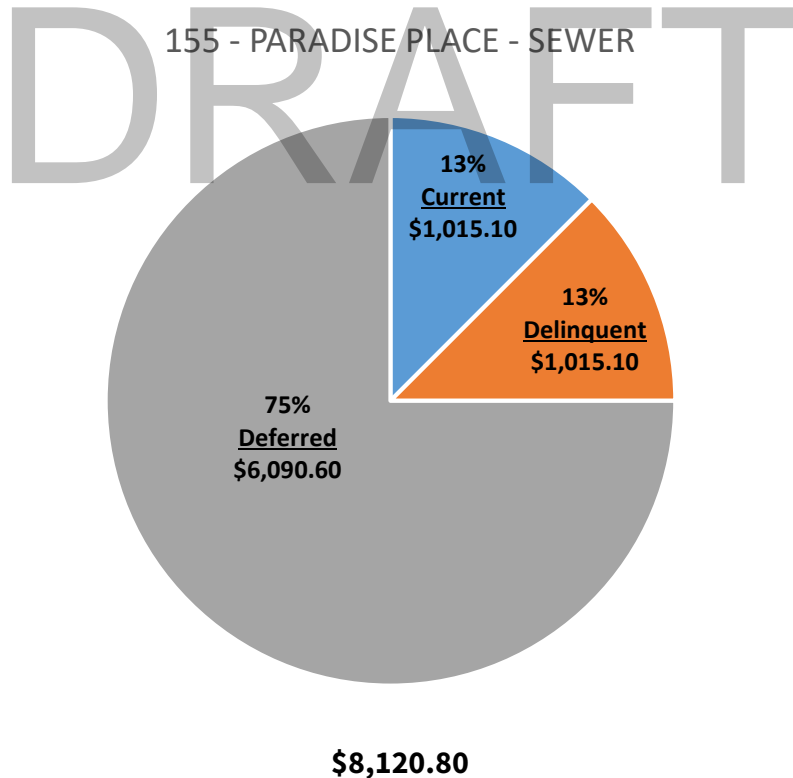
Associated Legislation: Ordinance 13-43

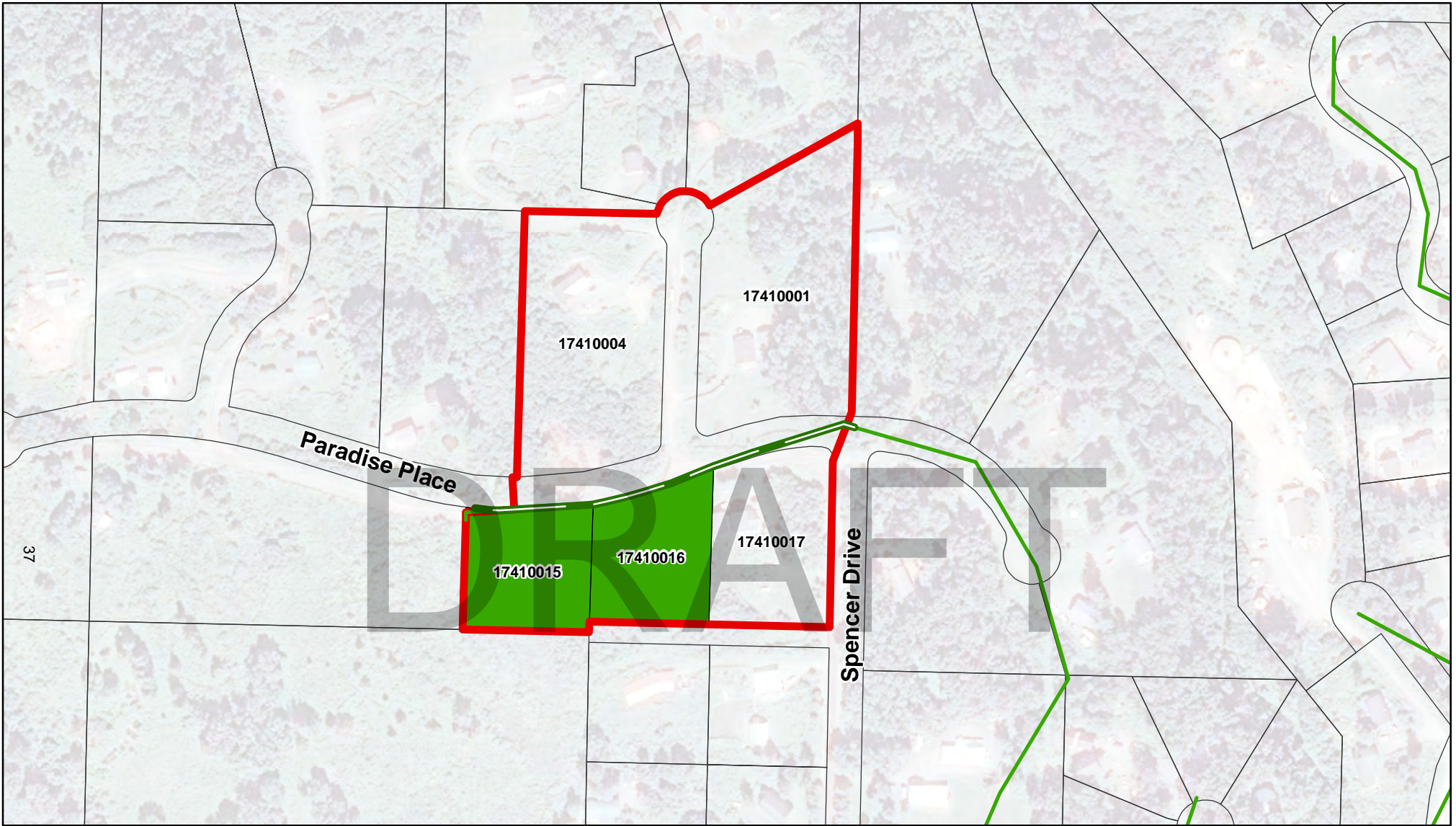
This was a developer/owner paid extension. Both properties were deferred until connection to sewer. The Ordinance lists 5 properties. The owner paid for his lot and Ord. says the City will pay for the other 2 lots.

| CITY OF HOMER | | | | | | | |
|--|----------------|-------|----------------------|---------------------------------|----------------|-------------------|-----------------------------|
| CURRENT ASSESSMENTS/ DEFERRED REVENUE | | | Original Amt. | GL Balance 6/30/2021 | Current | Delinquent | Deferred Revenue |
| 155 | Paradise Place | Sewer | \$ 10,151.00 | \$ 8,120.80 | \$ 1,015.10 | \$ 1,015.10 | \$ 6,090.60 |
| TOTALS | | | \$ 10,151.00 | \$ 8,120.80 | \$ 1,015.10 | \$ 1,015.10 | \$ 6,090.60 |





| | # Parcels | # Paid in Full | # Current | # Delinquent |
|-------|----------------------|---------------------------|----------------------|-------------------------|
| Sewer | 1 | 0 | 0 | 1 |

OVERVIEW OF REMAINING PRINCIPAL:

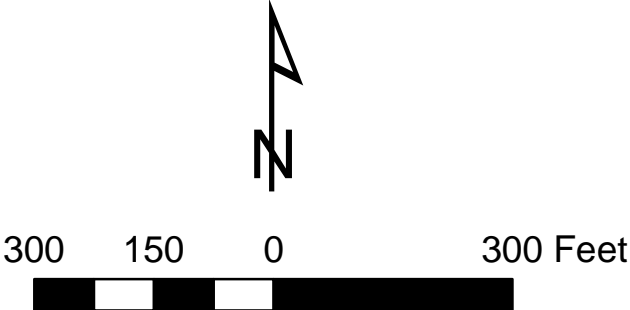




Legend

-  SAD Boundary
-  Sewer Parcels
-  Sewer Improvement
-  Sewer Main

**Paradise Place
Sewer Extention
SAD 155**



DISTRICT 161: ERIC LANE - SEWER

Date Created: March 1, 2018

Associated Legislation: Resolution 16-047; 17-088

Eric Lane (Lillian Walli Subdivision) was created March 1, 2018 when final assessment roll was approved. Road and Sewer were established together. Development in this area is active.

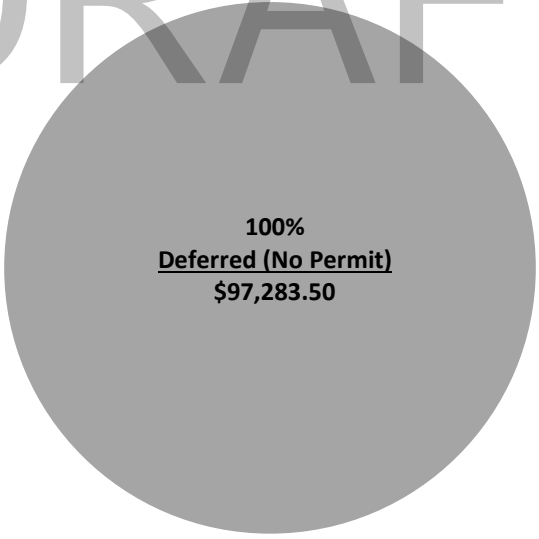
| CITY OF HOMER | | | | | | | |
|--|-----------|-------|---------------|-------------------------|---------|------------|---------------------|
| CURRENT ASSESSMENTS/ DEFERRED REVENUE | | | Original Amt. | GL Balance 6/30/2021 | Current | Delinquent | Deferred Revenue |
| 161 | Eric Lane | Sewer | \$585,700.00 | \$97,283.50 | \$ 0 | \$0 | \$97,283.50 |
| TOTALS | | | \$585,700.00 | \$97,283.50 | \$ 0 | \$ 0 | \$97,283.50 |

| | # Parcels | # Paid in Full | # Current | # Delinquent | # True Deferred |
|-------|--------------|-------------------|--------------|-----------------|-----------------------|
| Sewer | 18 | 3 | 0 | 0 | 15 |

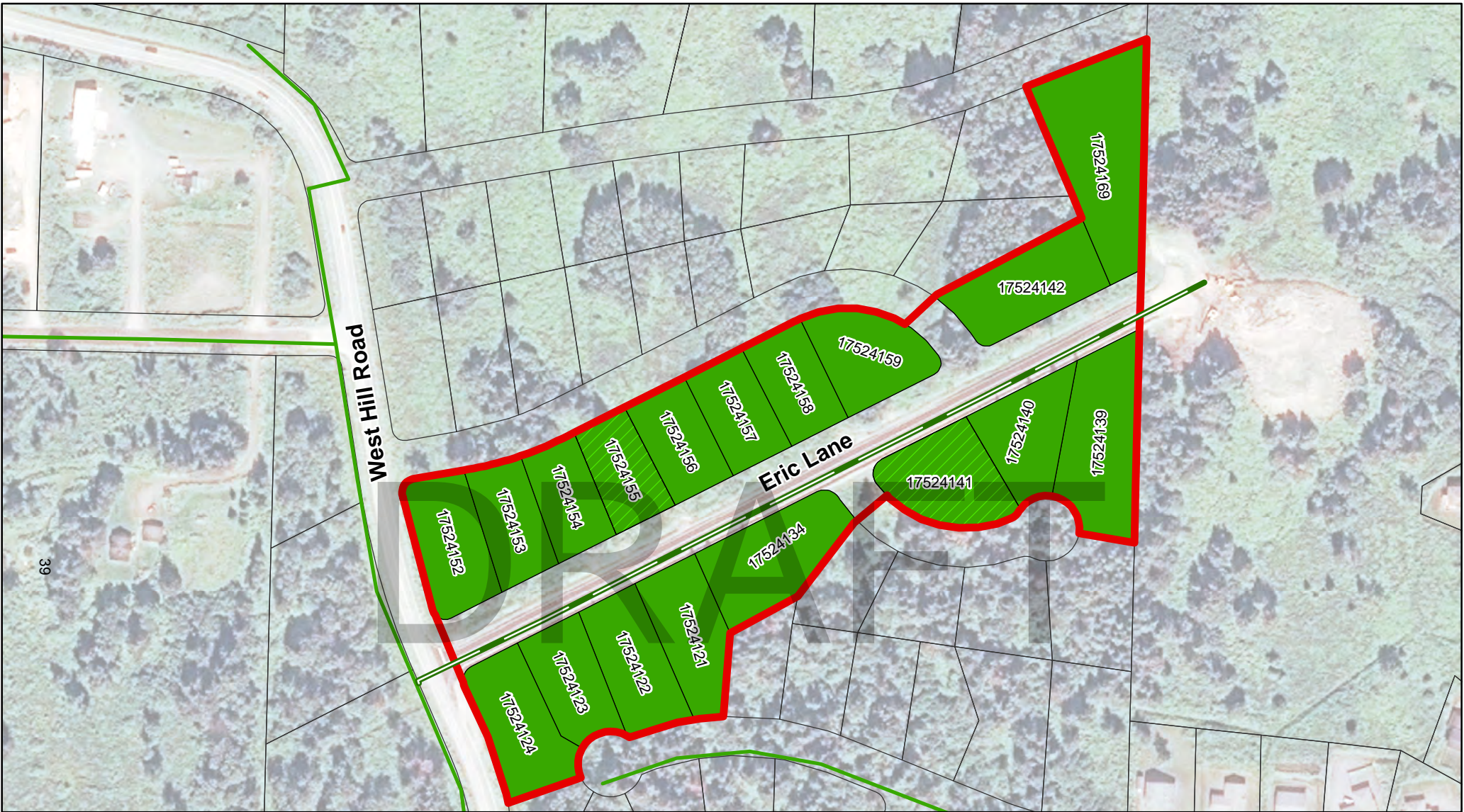
OVERVIEW OF REMAINING PRINCIPAL:

DRAFT










161- ERIC LANE - SEWER



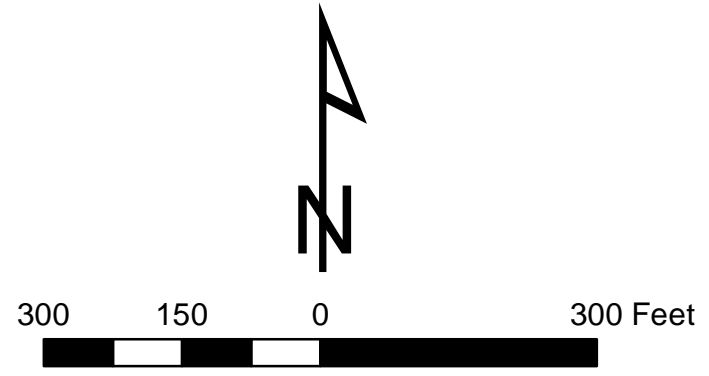
\$97,283.50



Legend

| | | |
|--|---|--|
|  | SAD Boundary | Paid Status |
|  | Sewer |  S Paid |
|  | Water |  W Paid |
|  | Water & Sewer |  W&S Paid |
| |  | Sewer Improvement |
| |  | Sewer Main |

Eric Lane Sewer SAD 161



DISTRICT 162/163: KACHEMAK DRIVE PHASE III - WATER & SEWER

Date Created: March 1, 2018

Associated Legislation: Resolutions 16-042; 17-089

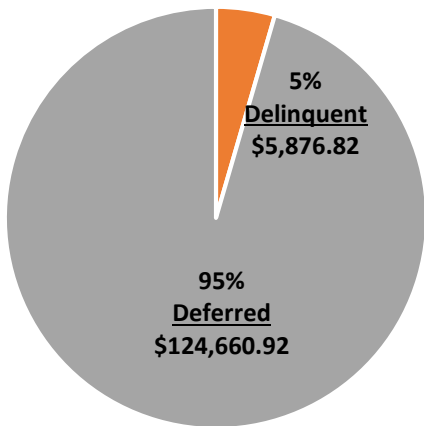
District includes real property fronting, predominately, Kachemak Drive, located within Mailea Bay, Checkmate Shores, Scenic Bay, Lampert Lake, Miriams Ares, De Garmo, Grewingk View, Rankin and R Cronin Subdivisions within the City of Homer. District includes Kachemak Moose Habitat preserved land.

| CITY OF HOMER CURRENT ASSESSMENTS/ DEFERRED REVENUE | | | Original Amt. | GL Balance 6/30/2021 | Current | Delinquent | Deferred Revenue |
|---|----------------------|-------|---------------|-------------------------|---------|--------------|---------------------|
| 162 | Kachemak Dr - Ph III | Water | \$ 210,861.00 | \$ 130,537.74 | \$ 0 | \$ 5,876.82 | \$ 124,660.92 |
| 163 | Kachemak Dr - Ph III | Sewer | \$ 362,464.00 | \$ 228,718.93 | \$ 0 | \$ 9,450.00 | \$ 219,268.93 |
| TOTALS | | | \$ 573,325.00 | \$ 359,256.67 | \$0 | \$ 15,326.82 | \$ 343,929.85 |

| | # Parcels | # Paid In Full | # Current | # Delinquent | # True Deferred |
|-------|--------------|-------------------|--------------|-----------------|-----------------------|
| Water | 29 | 5 | 0 | 8 | 16 |
| Sewer | 29 | 4 | 0 | 9 | 16 |

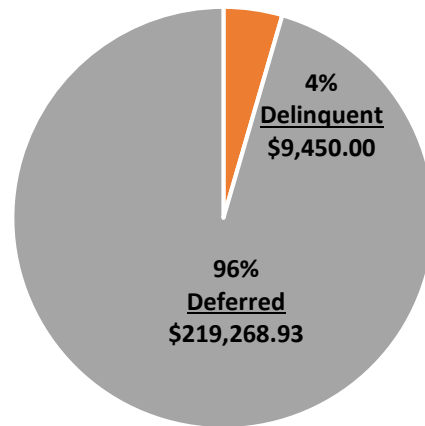
OVERVIEW OF REMAINING PRINCIPAL:

162-KACHEMAK DRIVE - PHASE III
WATER



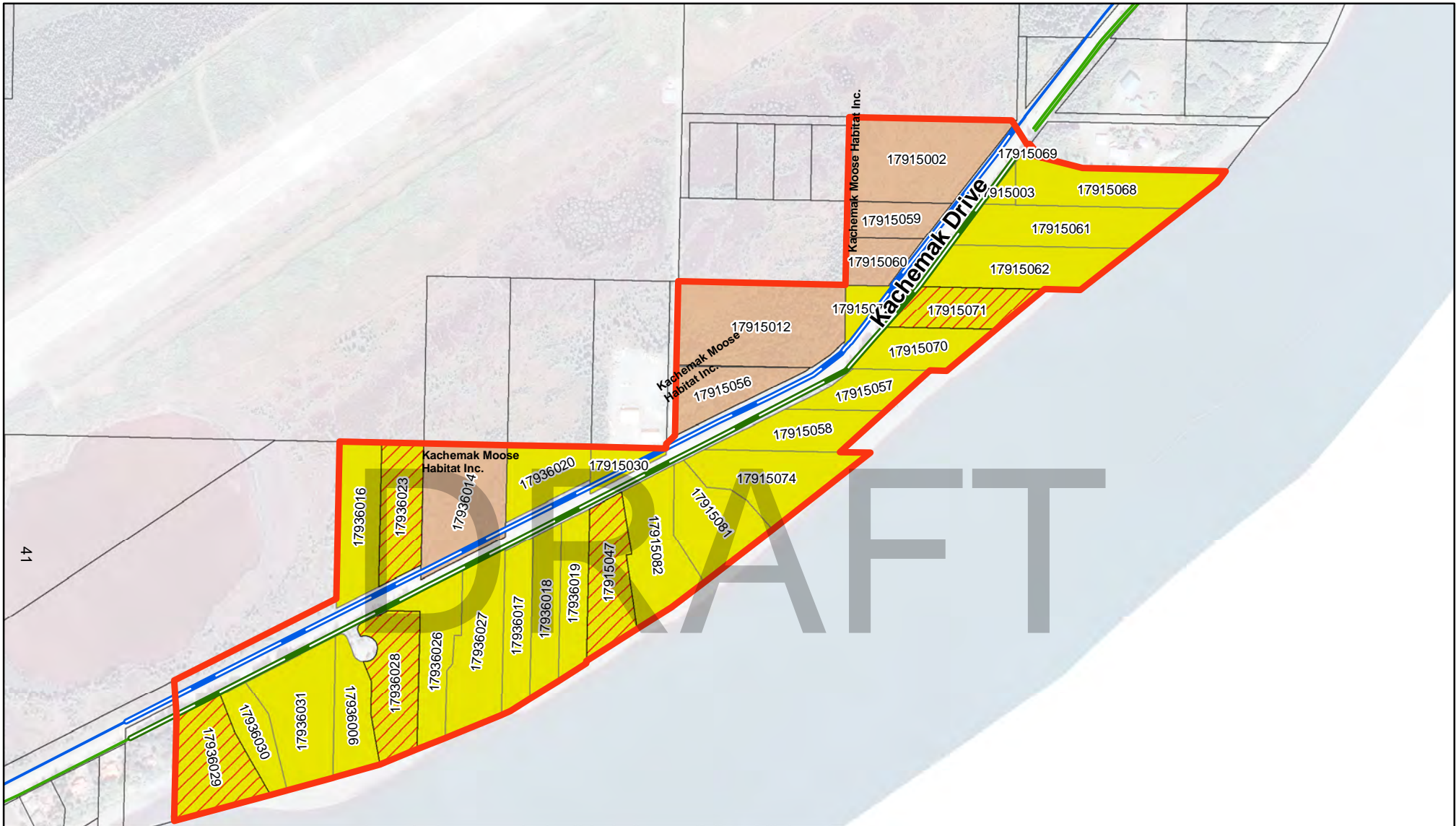
\$130,537.74

162-KACHEMAK DRIVE - PHASE III
SEWER












\$228,718.93

MOOSE HABITAT: Six Parcels marked in orange on map.



41

Legend

- | | | |
|--|--|---|
|  SAD | Paid Status |  Water Improvement |
| Parcels |  S Paid |  Sewer Improvement |
|  Sewer |  W Paid | |
|  Water |  W&S Paid | |
|  Water & Sewer | | |



Kachemak Drive Phase III Water & Sewer SAD 162/163



DISTRICT 165: SHELLFISH SLOPE - WATER

Date Created:

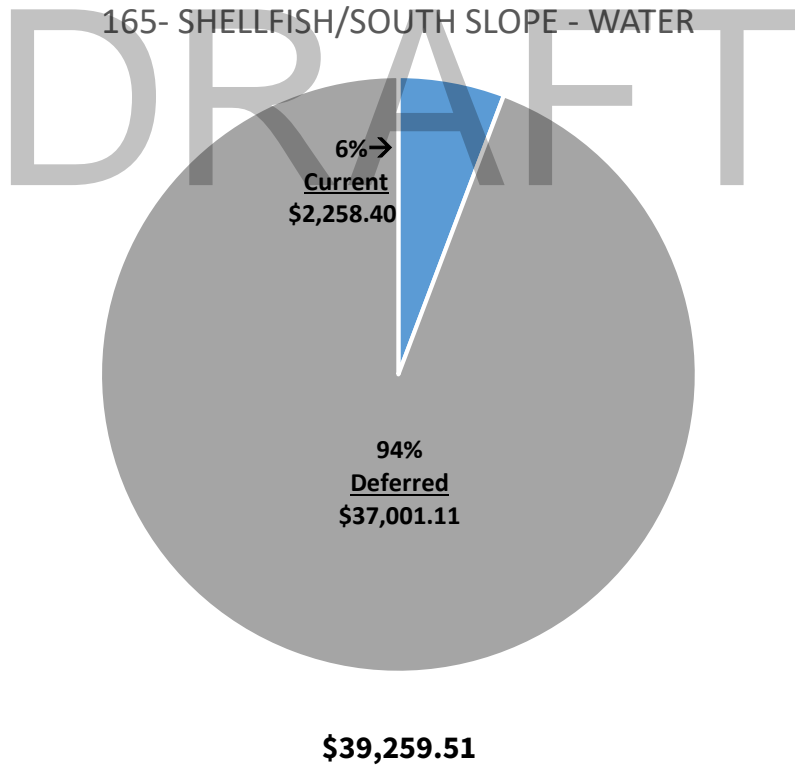
Associated Legislation: Resolution 16-0078(S) and Memorandum 16-130

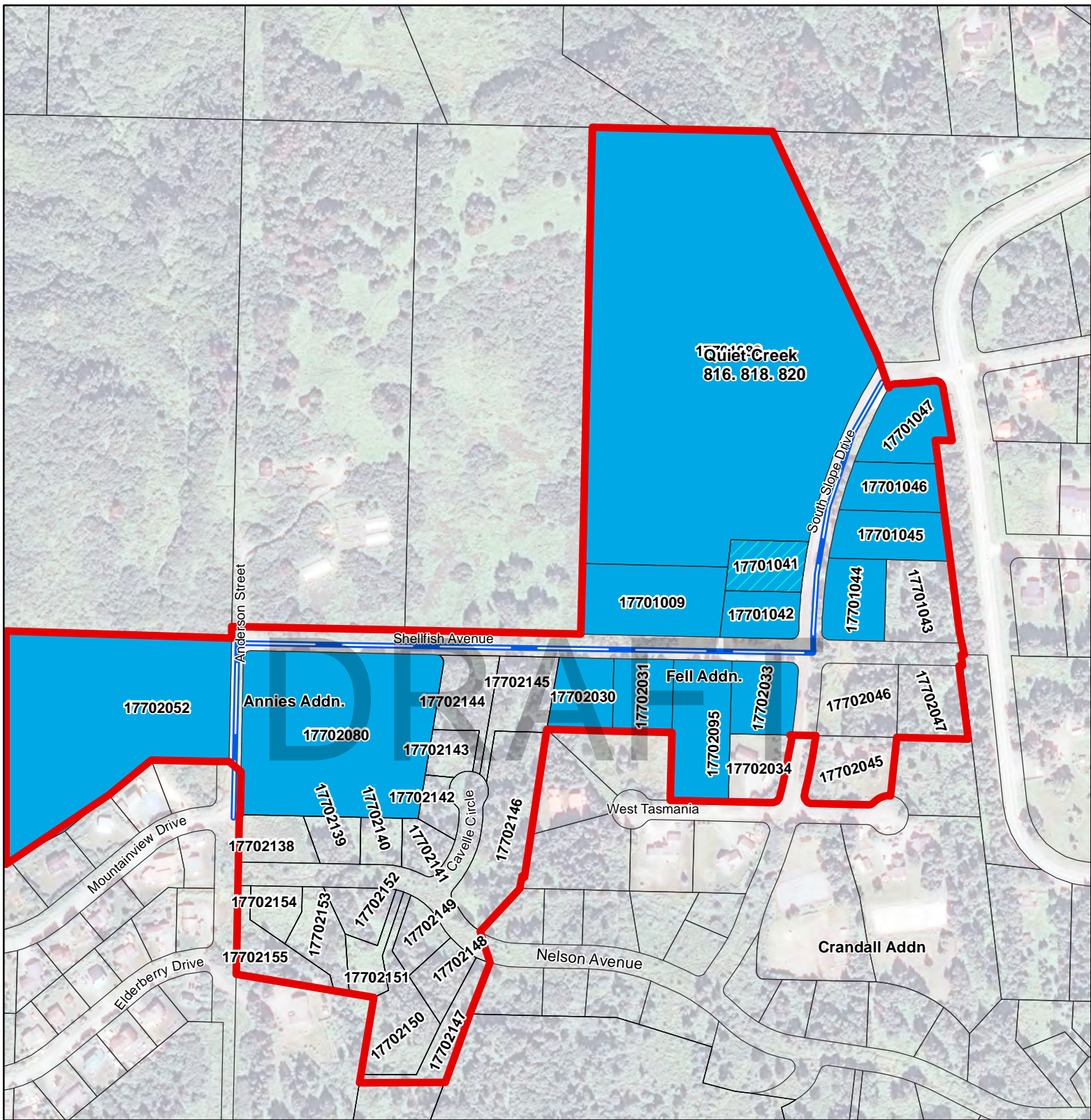
Not an official “district,” legislature approved establishment of connection of this property to the Shellfish Avenue/South Slope Drive Water Main Project.

| CITY OF HOMER CURRENT ASSESSMENTS/ DEFERRED REVENUE | | | Original Amt. | GL Balance 6/30/2021 | Current | Delinquent | Deferred Revenue |
|---|-----------------|-------|---------------|-------------------------|-------------|------------|---------------------|
| 165 | Shellfish Slope | Water | \$ 238,974.00 | \$ 39,259.51 | \$ 2,258.40 | \$ 0.00 | \$ 37,001.11 |
| TOTALS | | | \$ 238,974.00 | \$ 39,259.51 | \$ 2,258.40 | \$ 0.00 | \$ 37,001.11 |





| | # Parcels | # Paid In Full | # Current | #True Deferred |
|-------|--------------|-------------------|--------------|-------------------|
| Water | 5 | 1 | 4 | 10* |

OVERVIEW OF REMAINING PRINCIPAL:

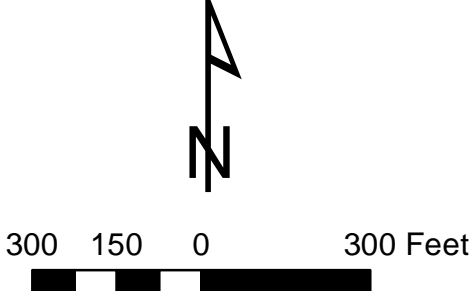




Legend

-  SAD Boundary
-  Water Parcels Paid
-  Water Parcels
-  Water Improvement

SHELLFISH SOUTHSLOPE WATER IMPROVEMENT SAD 165





City of Homer

www.cityofhomer-ak.gov

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citymanager@cityofhomer-ak.gov

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(f) 907-235-3148

The City of Homer supports the Center for Alaskan Coastal Studies' proposal titled "Bio-based Packaging Alternatives and Community Commercial Composting to Prevent Marine Plastic Pollution." As a coastal community, the City of Homer is very concerned with marine debris. As a city that benefits greatly from fishing and tourism, maintaining clean waters into the future is critical to our success.

The City of Homer has always been forward thinking when it comes to climate and environmental issues in Alaska. Homer developed the first climate action plan in Alaska which was published in 2007; voters approved a prohibition on single-use plastic carryout bags in 2019' and in 2021 we updated regulations related to dumpsters in the port & harbor area with an interest in reducing illegal dumping near coastal waters.

We are excited for the prospect of seeing the Center for Alaskan Coastal Studies' proposal implemented. We expect that the project will have a positive impact on the City of Homer, residents, visitors, and the fishing industry.

Sincerely,

Rob Dumouchel
City Manager