



# KENAI PENINSULA BOROUGH

## Finance Department

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**MIKE NAVARRE**  
**BOROUGH MAYOR**

### MEMORANDUM

**TO:** Blaine Gilman, Assembly President  
Members, Kenai Peninsula Borough Assembly

**THRU:** Mike Navarre, Borough Mayor *MN*

**FROM:** Craig Chapman, Finance Director *C Chapman*

**DATE:** September 29, 2016

**SUBJECT:** Ordinance 2016-19-10, Authorizing the Redirection of Deferred Administrative Fees of \$15,911.70 and the Appropriation of \$11,202.37 to Refund Payments to Qualifying Former Property Owners in the Pollard Loop, Scooters Landing, Char Subdivision and Tustumena Terrace Utility Special Assessment Districts (Mayor)

In reviewing the finance department's processing of refunds for various utility special assessment districts ("USADs"), it was discovered that refunds from the reserve and refund accounts were not returned in the manner set out in each individual USAD appropriating ordinance. In lieu of processing the refund from the reserve and refund account at the end of each fiscal year, the refunds were processed after all USAD payments were received. The result is that some individuals who were entitled to a refund payment from the reserve and refund account did not receive a payment due to a change in ownership. The amount not properly disbursed totals \$27,114.07. The impact by USAD is as follows: Pollard Loop \$7,007.19, Scooters Landing \$5,271.29, Char Subdivision \$2,789.93 and Tustumena Terrace \$12,045.66. Funding from redirection of deferred administration fees of \$15,911.70 is available to support the processing of these payments. An additional \$11,202.37 is needed and is being requested as part of this ordinance.

FINANCE DEPARTMENT  
FUNDS/ACCOUNT VERIFIED

Acct. No: 100.27910 Amount: \$11,202.37

Acct. No: 830-899.20815 Amount: \$15,911.70

By: *pp* Date: 9/26/16