

SPECIAL REVENUE FUNDS

YOUTH COURT

This fund accounts for the operation of the Youth Court Program. Youth Court is an early-intervention program for the entire Matanuska-Susitna Valley.

ASSET FORFEITURE

This fund was setup to account for funds received from the United States Department of Justice for the police department's share of federally forfeited property and for the expenditure of those funds received.

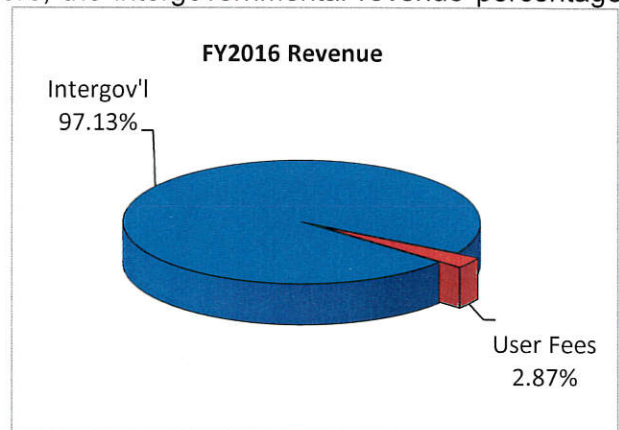
REVENUE SOURCES

Local revenue and user fee sources include class fees and local donations in the Youth Court Fund. Local revenue and user fees account for approximately 2% or \$6,000 of the Special Revenue Fund revenue sources for FY2016.

Intergovernmental Revenue Sources include revenue from the United States Government, State of Alaska and Matanuska- Susitna Borough.

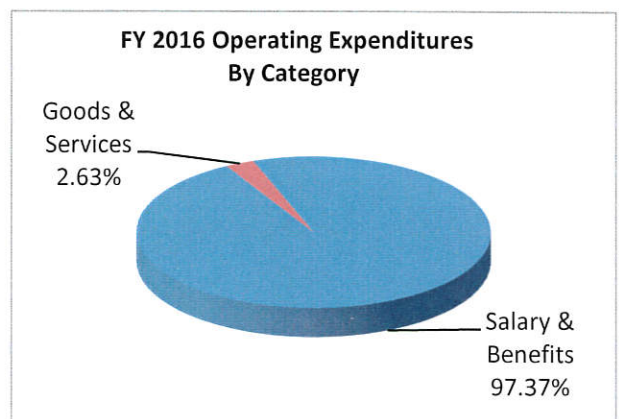
Through successful lobbying efforts by the City administration and Council members to the State of Alaska, Intergovernmental revenues will be able to support the Youth Court operations for FY2016. This source of revenue account for approximately 97% or \$202,700 of the Special Revenue Fund revenue sources for FY2016. While intergovernmental revenue is becoming harder to secure, total special revenue fund expenditures continue to increase. Therefore, the intergovernmental revenue percentage of total revenue may decrease unless the City is successful in lobbying for more grants to cover the increasing expenditures.

Fund Transfers consists of operating transfers from the General Fund to the Youth Court Fund. The City is not anticipating a transfer from the General Fund, however future decisions may need to be made as to the viability of this program and whether the City will assume the burden by providing continued operating transfers should intergovernmental revenue sources fall short of expectations.



EXPENDITURES

Operating expenditures for the Special Revenue funds are projected to be \$198,315 for FY2016. Personnel costs including fringe benefits comprise the largest classification of expenditures. Personnel cost are approximately 97% or \$193,090 FY2016. Goods and services needed for the operation of the program are projected to be \$5,225 in FY2016. An increase in cost for FY2016 compared to FY2015 can be attributed to scheduled salary increases and associated increases in related benefits.



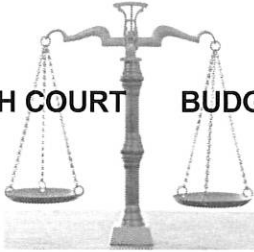
Fund Balance: In FY2016 it is anticipated that expenditures will be under that of revenue providing for

an net change to fund balance increase of \$10,385 with an ending fund balances at \$83,387 to Youth Court and \$13,146 attributable to the Asset Forfeiture Funds. As specified earlier, the City will need to monitor the Youth Courts fund balance closely and make any necessary adjustments required so as not to fall into a deficit.

Significant Budget Changes for FY2016: No budget changes are anticipated for FY2016; however as the City moves forward, administration will be monitoring the progresses of our intergovernmental fund sources and make necessary adjustments if required.

**COMBINED REVENUES AND APPROPRIATIONS
SPECIAL REVENUE FUNDS**

<u>Fiscal Year 2016</u>	Youth Court	Asset Forfeiture	Total
Est. Fund balance beginning 07/01/2015	\$ 72,972	\$ 13,146	\$ 86,118
Revenues			
Intergovernmental	202,700	-	202,700
User Fees & Charges	6,000	-	6,000
Transfer In	-	-	-
Total Revenue	208,700	-	208,700
Total available funds	\$ 281,672	\$ 13,146	\$ 294,818
Expenditures			
Public Safety	198,315	-	198,315
Total uses of funds	198,315	-	198,315
Net change in fund balance	10,385	-	10,385
Fund balance ending 06/30/2016	\$ 83,357	\$ 13,146	\$ 96,503



YOUTH COURT BUDGET SUMMARY

Mission

The Mission of the Mat-Su Youth Court (MSYC) is to provide a diversion program for juvenile offenders, which promotes accountability, restorative justice, and education through early intervention.

Program

The Mat-Su Youth Court is a diversion program acting on authority from the State of Alaska, Division of Juvenile Justice. Mat-Su Youth Court provides intervention services to assist the state in resolving criminal cases of juveniles who are typically first-time, minor offenders living in the Matanuska Susitna Borough area. MSYC also offers criminal law training to middle and high school students in the Mat-Su Borough, allowing them to defend, prosecute, and judge their peers who have committed first-time, minor offenses. Student members are offered high school credit for their active participation in the program. Juvenile offenders do not receive a criminal conviction as a result of completing the MSYC program.

Personnel

Position	Actual FY2013	Actual FY2014	Amended Budget FY2015	Adopted Budget FY2016
Probation Officer	1.5	1.5	1.5	1.5

Youth Court Fund: 220

	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget
Revenues:					
Intergovernmental	214,379	142,155	150,000	205,300	202,700
Fines and charges	4,450	5,345	7,000	7,000	6,000
Investment income	-	-	-	-	-
Other	5,135	9,622	-	9,239	-
Total revenues	223,964	157,122	157,000	221,539	208,700
Expenditures:					
Salaries	86,661	90,447	99,141	99,141	102,534
Employee benefits	80,712	90,399	90,373	90,373	90,556
Professional and technical services	212	214	490	490	370
Property services	1,066	931	766	985	1,063
Other purchased services	3,469	7,305	1,190	13,336	1,142
Supplies	1,309	816	2,650	4,824	2,650
Capital expenditures	-	-	-	-	-
Debt service - principal	-	-	-	-	-
Total expenditures	173,429	190,112	194,610	209,149	198,315
Excess of revenues over (under) expenditures	50,535	(32,990)	(37,610)	12,390	10,385
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Net other financing sources (uses)	-	-	-	-	-
Net change in fund balance	50,535	(32,990)	(37,610)	12,390	10,385
Beginning fund balance	43,037	93,572	46,904	60,582	72,972
Ending fund balance	93,572	60,582	9,294	72,972	83,357

**City of Wasilla
Budget Detail
For Fiscal Year 2016**

Fund: Youth Court Fund (220)
Department: Public Safety (42)
Division: Youth Court (70)

Account	Description	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget	Difference Between FY2016 AB FY2015 AMB	% Diff Between FY2016 AB FY2015 AMB
10 10	Regular	\$ 86,661	\$ 90,447	\$ 98,687	\$ 98,687	\$ 102,065	\$ 3,378	3.42%
10 30	Overtime	-	-	454	454	469	15	3.30%
	Personnel Services	86,661	90,447	99,141	99,141	102,534	3,393	3.42%
20 10	Group Insurance	41,468	49,821	59,355	59,355	58,700	(655)	-1.10%
20 20	FICA	1,084	1,104	1,438	1,438	1,487	49	3.41%
20 30	PERS	31,715	32,873	21,811	21,811	22,557	746	3.42%
20 40	SBS	5,312	5,545	6,077	6,077	6,286	209	3.44%
20 50	Unemployment	694	629	846	846	774	(72)	-8.51%
20 60	Workers' Compensation	439	427	846	846	752	(94)	-11.11%
	Personnel Svcs-Benefit	80,712	90,399	90,373	90,373	90,556	183	0.20%
30 31	Accounting & Auditing	212	214	490	490	370	(120)	-24.49%
	Professional Services	212	214	490	490	370	(120)	-24.49%
40 40	Rentals	1,066	931	766	985	1,063	78	7.92%
	Purchased-Property	1,066	931	766	985	1,063	78	7.92%
50 20	Insurance	987	999	590	436	542	106	24.31%
50 30	Communications	48	50	200	200	200	-	0.00%
50 81	Travel	2,378	6,256	400	12,700	400	(12,300)	-96.85%
50 82	Staff Development	56	-	-	-	-	-	0.00%
	Other Purchased Services	3,469	7,305	1,190	13,336	1,142	(12,194)	-91.44%
60 10	General Supplies	1,309	816	2,650	4,824	2,650	(2,174)	-45.07%
	Supplies	1,309	816	2,650	4,824	2,650	(2,174)	-45.07%
Division Total:		\$ 173,429	\$ 190,112	\$ 194,610	\$ 209,149	\$ 198,315	\$ (10,834)	-5.18%

Summary of expenditures:

Salaries	\$ 86,661	\$ 90,447	\$ 99,141	\$ 99,141	\$ 102,534	\$ 3,393	3.42%
Employee Benefits	80,712	90,399	90,373	90,373	90,556	183	0.20%
Prof. and technical services	212	214	490	490	370	(120)	-24.49%
Repair and maintenance	1,066	931	766	985	1,063	78	7.92%
Other purchased services	3,469	7,305	1,190	13,336	1,142	(12,194)	-91.44%
Supplies	1,309	816	2,650	4,824	2,650	(2,174)	-45.07%
Division Summary Total:	\$ 173,429	\$ 190,112	\$ 194,610	\$ 209,149	\$ 198,315	\$ (10,834)	-5.18%

Summary of resources:

Intergovernmental	\$ 214,379	\$ 142,155	\$ 150,000	\$ 205,300	\$ 202,700	\$ (2,600)	-1.27%
Fines and charges	4,450	5,345	7,000	7,000	6,000	(1,000)	-14.29%
Other	5,135	9,622	-	9,239	-	(9,239)	0.00%
(Excess)Use of fund balance	(50,535)	32,990	37,610	(12,390)	(10,385)	2,005	-16.18%
Division Summary Total:	\$ 173,429	\$ 190,112	\$ 194,610	\$ 209,149	\$ 198,315	\$ (10,834)	-5.18%

CITY OF WASILLA
FY2016 BUDGET LINE ITEM EXPLANATIONS

Fund#-Department: 220-4270: Public Safety - Youth Court

Sum of Budget Amt				
Account Number	Account Group	Account Description	Line Item Explanations	Total
220-4270-427.30-31	Professional Services	Accounting & Auditing	ANNUAL AUDIT SERVICES	370
220-4270-427.30-31 Total				370
220-4270-427.40-40	Purchased-Property	Rentals	COPIER RENTAL	1,063
220-4270-427.40-40 Total				1,063
220-4270-427.50-20	Services	Insurance	GENERAL LIABILITY INSURANCE	542
220-4270-427.50-20 Total				542
220-4270-427.50-30	Services	Communications	GCI LONG DISTANCE	200
220-4270-427.50-30 Total				200
220-4270-427.50-81	Services	Travel	LOCAL MILEAGE REIMBURSEMENT	400
220-4270-427.50-81 Total				400
220-4270-427.60-10	Supplies	General Supplies	COURT/GRADUATION/CLASS EXPENSES/OFFICE SUPPLIES	2,650
220-4270-427.60-10 Total				2,650

ASSET FORFEITURE FUND



BUDGET SUMMARY

Mission

To utilize the funds generated from this program to support community-policing, training and activities determined to enhance future investigations and operations that may result in further seizures and forfeitures of profits and proceeds of illegal activities.

Program

This fund was setup to account for funds received from the United States Department of Justice for the police department's share of federally forfeited property. The primary purpose of the Justice Departments' Forfeiture program is Law Enforcement: to deter crime by depriving criminals of the profits and proceeds of their illegal activities and to weaken criminal enterprises by removing the instrumentalities of crime. An ancillary purpose of the program is to enhance cooperation among federal, state, and local law enforcement agencies through the equitable sharing of federal forfeiture proceeds. The funds from the forfeiture program can be used to support community-policing activities, training and law enforcement operations calculated to result in further seizures and forfeitures.

Performance Goals, Objective and Measures

N/A

Significant Budget Changes

There were no significant budget changes.

Previous Year's Accomplishments

In FY2015, state asset forfeiture funds are planned to be used to purchase a Watch Guard Network Server for the uploading and storage of police in-car videos.

Federal Asset Forfeiture Fund: 230

	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget
Revenues:					
Intergovernmental	58,762	1,650	-	-	-
Investment income	-	-	-	-	-
Total revenues	58,762	1,650	-	-	-
Expenditures:					
Other purchased services	-	1,650	-	-	-
Supplies	-	-	-	-	-
Capital expenditures	58,762	-	-	-	-
Total expenditures	58,762	1,650	-	-	-
Excess of revenues over (under) expenditures	-	-	-	-	-
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Net other financing sources (uses)	-	-	-	-	-
Net change in fund balance	-	-	-	-	-
Beginning fund balance	2,868	2,868	2,868	2,868	2,868
Ending fund balance	2,868	2,868	2,868	2,868	2,868

State Asset Forfeiture Fund: 270

	FY2013 Actual	FY2014 Actual	FY2015 Adopted Budget	FY2015 Amended Budget	FY2016 Adopted Budget
Revenues:					
Intergovernmental	8,584	-	-	-	-
Total revenues	<u>8,584</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:					
Capital expenditures	8,584	-	-	-	-
Total expenditures	<u>8,584</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	-	-	-	-	-
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-
Net other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Beginning fund balance	10,278	10,278	10,278	10,278	10,278
Ending fund balance	<u>10,278</u>	<u>10,278</u>	<u>10,278</u>	<u>10,278</u>	<u>10,278</u>