

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.

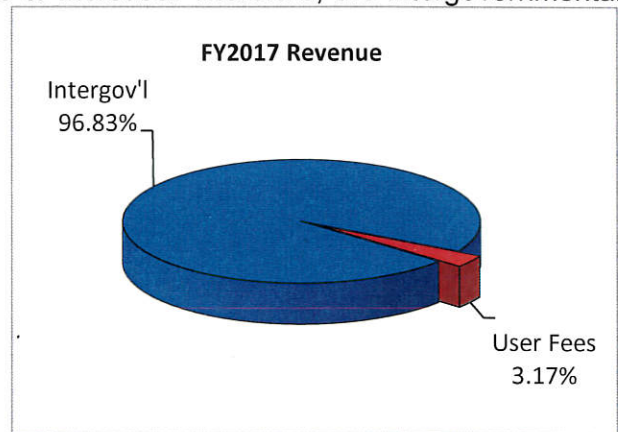
REVENUE SOURCES

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 4% or \$5,000 of the Special Revenue Fund revenue sources for FY2017 and FY2018.

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

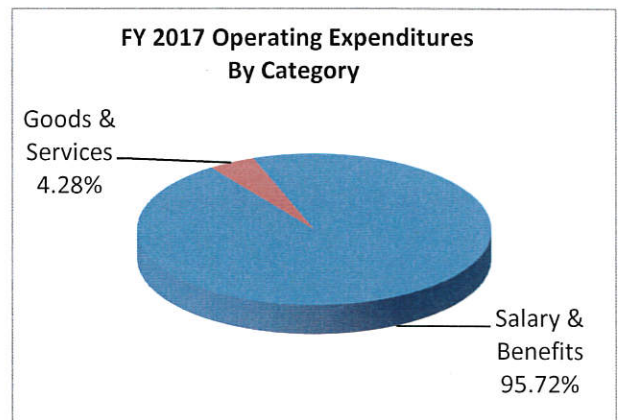
Intergovernmental revenues are the primary source of revenue allowing the Youth Court program to continue into FY2017 and FY2018. This revenue source accounts for approximately 97% or \$152,700 of the Special Revenue Fund revenue for FY2017 and FY2018 (\$52,700 from the Juvenile Justice Grant and \$100,000 from the Mat-Su Borough). 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 \$178,723 for FY2017 and \$182,223 for FY2018. Personnel costs including fringe benefits comprise the largest classification of expenditures. Personnel cost are approximately 96% or \$171,066 FY2017 and \$174,527 for FY2018. Goods and services needed for the operation of the program are projected to be \$7,657 in FY2017 and \$7,696 for FY2018. The increase and/or decrease in cost for FY2017 and FY2018 compared to FY2016 can be attributed to scheduled salary increases and a decrease in actual health care cost compared to amounts the City projected for FY2016.



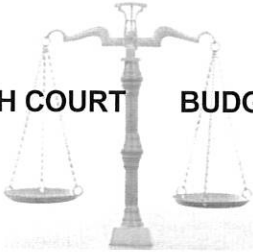
Fund Balance: In FY2017 and FY2018 it is anticipated that expenditures will be over that of revenue providing for an net change to fund balance decrease of (\$21,023) and (\$24,523), respectfully. With ending fund balances at \$79,926 and \$55,403 in FY2017 and FY2018, the Youth Court Fund should remain viable and \$13,146 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 FY2017 and FY2018: No budget changes are anticipated for FY2017 or FY2018; however as the City moves forward, administration will be monitoring the progresses of our intergovernmental fund sources and personnel benefits and make necessary adjustments if required.

**COMBINED REVENUES AND APPROPRIATIONS
SPECIAL REVENUE FUNDS**

<u>Fiscal Year 2017</u>	Youth Court	Asset Forfeiture	Total
Est. Fund balance beginning 07/01/2016	\$ 100,949	\$ 13,146	\$ 114,095
Revenues			
Intergovernmental	152,700	-	152,700
User Fees & Charges	5,000	-	5,000
Local Revenue	-	-	-
Transfer In	-	-	-
Total Revenue	157,700	-	157,700
Total available funds	\$ 258,649	\$ 13,146	\$ 271,795
Expenditures			
General Government	\$ -	\$ -	\$ -
Culture & Recreation	\$ -	\$ -	\$ -
Public Safety	\$ 178,723	\$ -	\$ 178,723
Transfers Out	-	-	-
Total uses of funds	178,723	-	178,723
Fund balance ending 06/30/2017	\$ 79,926	\$ 13,146	\$ 93,072

<u>Fiscal Year 2018</u>	Youth Court	Asset Forfeiture	Total
Est. Fund balance beginning 07/01/2017	\$ 79,926	\$ 13,146	\$ 93,072
Revenues			
Intergovernmental	152,700	-	152,700
User Fees & Charges	5,000	-	5,000
Local Revenue	-	-	-
Transfer In	-	-	-
Total Revenue	157,700	-	157,700
Total available funds	\$ 237,626	\$ 13,146	\$ 250,772
Expenditures			
General Government	\$ -	\$ -	\$ -
Culture & Recreation	\$ -	\$ -	\$ -
Public Safety	\$ 182,223	\$ -	\$ 182,223
Transfers Out	-	-	-
Total uses of funds	182,223	-	182,223
Net change in fund balance	(24,523)	-	(24,523)
Fund balance ending 06/30/2018	\$ 55,403	\$ 13,146	\$ 68,549



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 FY2015	Adopted Budget FY2016	Adopted Budget FY2017	Adopted Plan FY2018
Probation Officer	1.5	1.5	1.5	1.5

Department Statistics

Description	Actual FY2015	Estimated FY2016	Estimated FY2017	Estimated FY2018
Cases Received – Department of Juvenile Justice	86	100	95	95
Sentencing Hearings	70	90	85	85
Community Service Hours - Offenders	988	1,500	1,000	1,000
Participating Youth Court Members	50	70	50	50
Community Service Hours – Youth Court Members	1,894	1,800	1,800	1,800

Performance Goals, Objectives, and Measures

#	Performance Goals, Objectives & Measures	Actual FY2015	Estimated FY2016	Estimated FY2017	Estimated FY2018
	Goal: Seek partnerships within the community to create a long-lasting, sustainable youth court program.				
1.	Objective: Secure long term funding sources and donations.				
	Measure: # of intergovernmental grants	3	3	2	2
	# of all other donors	7	7	5	5

Youth Court –Continued

#	Performance Goals, Objectives & Measures	Actual FY2015	Estimated FY2016	Estimated FY2017	Estimated FY2018
	Goal: Reduce juvenile crime by diverting first-time offenders to the MSYC program which promotes a positive image of our community.				
2.	Objective: Maintain a re-offense rate of offenders at 10% or less				
	Measure: Re-offense rate of offenders within twelve (12) months of completing the program.	10%	10%	10%	10%
	Goal: Provide quality, justice-related education to students in our community to enable an understanding and respect for the law and its applications.				
3.	Objective: Recruit students from local schools to participate in the criminal justice training course.				
	Measure: Number of students completing criminal justice course.	33	30	30	30

Significant Budget Changes

Long-term funding for the youth court program continues to be an issue. The primary funding partners for FY2017 and FY2018 include the City of Wasilla, Division of Juvenile Justice, State of Alaska - Department of Commerce and Community Development, Bishop's Attic II, Matanuska Electric Charitable Foundation, and the Mat-Su Borough. With the support from these primary funding partners the program continued to operate without reduction throughout FY2015 and FY2016. FY2017 and FY2018 ending fund balances are projected to be \$79,926 and \$55,403, respectively.

The primary source of funding for FY2017 and FY2018 is intergovernmental revenues; that is, \$52,700 from the Division of Juvenile Justice and \$100,000 from the Mat-Su Borough in each fiscal year. The City is hopeful that the Matanuska-Susitna Borough will contribute to contribute to keep this viable program going. These intergovernmental sources are not currently committed under a grant agreement which promotes uncertainty with regard to the Youth Court funding.

Previous Year's Accomplishments

- The number of cases received in MSYC from the Department of Juvenile Justice, Mat-Su office, in FY2014 was 96 (33%) out of the 286 juvenile arrests within the Matanuska-Susitna Borough. In FY2015, there were 86 (38%) youth court cases received out of 226 total Mat-Su DJJ arrests.
- Mock hearings and/or presentations were made at Colony, Wasilla, Palmer and Career & Technical High Schools with staff and students to sign up students for the law training classes and provide information to the community about youth courts in FY2015 & FY2016.
- Fourteen students and two staff attended the Kodiak Youth Court Conference to expand their knowledge of restorative juvenile justice and learn about issues relating to teens around the state.
- Retained significant in-kind contributions from the City of Wasilla including clerical support, financial administration, IT support and facility/office-equipment use at the Wasilla Police Department. Additional in-kind contributions include courtroom use at the Palmer District Courthouse, classroom use at the Department of Corrections Training Academy in Palmer, legal counsel for instruction of the criminal law course and legal advisement at sentencing hearings. These contributions make it possible to operate a highly efficient program.

Youth Court Fund: 220

	FY2014 Actual	FY2015 Actual	FY2016 Adopted Budget	FY2016 Amended Budget	FY2017 Adopted Budget	FY2018 Adopted Plan
Revenues:						
Intergovernmental	142,155	215,030	202,700	227,700	152,700	152,700
Fines and charges	5,345	4,420	6,000	6,000	5,000	5,000
Investment income	-	-	-	-	-	-
Other	9,622	2,946	-	-	-	-
Total revenues	157,122	222,396	208,700	233,700	157,700	157,700
Expenditures:						
Salaries	90,447	93,880	102,534	102,534	103,961	105,797
Employee benefits	90,399	111,021	90,556	90,556	67,105	68,730
Professional and technical services	214	490	370	370	450	468
Property services	931	1,254	1,063	1,063	701	715
Other purchased services	7,305	8,306	1,142	1,142	3,856	3,863
Supplies	816	2,466	2,650	2,650	2,650	2,650
Capital expenditures	-	-	-	-	-	-
Debt service - principal	-	-	-	-	-	-
Total expenditures	190,112	217,417	198,315	198,315	178,723	182,223
Excess of revenues over (under) expenditures	(32,990)	4,979	10,385	35,385	(21,023)	(24,523)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Net other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	(32,990)	4,979	10,385	35,385	(21,023)	(24,523)
Beginning fund balance	93,572	60,585	65,564	65,564	100,949	79,926
Ending fund balance	60,582	65,564	75,949	100,949	79,926	55,403

**City of Wasilla
Youth Court Funding
Last 5 years + Current FY Activity**

	FY2014	FY2015	FY2016 Amended Budget	FY2016 Amended Budget	FY2017 Adopted Budget	FY2018 Adopted Plan
State Revenue Sources						
Juvenile Justice Grant	54,100	55,300	52,700	52,700	52,700	52,700
Governor's Drug Grant	-	-	-	-	-	-
SOA Legislative Grant	-	66,672	50,000	25,000	-	-
Sub-total:	54,100	121,972	102,700	77,700	52,700	52,700
Local Revenue Sources						
Matanuska-Susitna Borough	75,000	50,000	100,000	150,000	100,000	100,000
Matanuska-Susitna Borough SD	-	-	-	-	-	-
Class Fees	5,345	4,420	6,000	6,000	5,000	5,000
General Donations/Misc.	9,622	2,946	-	-	-	-
Transfer in from General Fund	-	-	-	-	-	-
Sub-total:	89,967	57,366	106,000	156,000	105,000	105,000
Total Revenue	144,067	179,338	208,700	233,700	157,700	157,700

City of Wasilla
Budget Detail
For Fiscal Year 2017 and 2018

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

Account	Description	FY2014 Actual	FY2015 Actual	FY2016 Adopted Budget	FY2016 Amended Budget	FY2017 Adopted Budget	FY2018 Adopted Plan	Difference	% Diff	Difference	% Diff
								Between FY2017 AB FY2016 AB	Between FY2017 AB FY2016 AB	Between FY2018 AP FY2017 AB	Between FY2018 AP FY2017 AB
10 10	Regular	\$ 90,447	\$ 93,430	\$ 102,065	\$ 102,065	\$ 103,485	\$ 105,313	\$ 1,420	1.39%	\$ 1,828	1.77%
10 30	Overtime	-	450	469	469	476	484	7	1.49%	8	1.68%
	Personnel Services	90,447	93,880	102,534	102,534	103,961	105,797	1,427	1.39%	1,836	1.77%
20 10	Group Insurance	49,821	39,327	58,700	58,700	34,942	35,981	(23,758)	-40.47%	1,039	2.97%
20 20	FICA	1,104	1,187	1,487	1,487	1,507	1,534	20	1.34%	27	1.79%
20 30	PERS	32,873	63,711	22,557	22,557	22,871	23,276	314	1.39%	405	1.77%
20 40	SBS	5,545	5,755	6,286	6,286	6,372	6,486	86	1.37%	114	1.79%
20 50	Unemployment	629	499	774	774	794	794	20	2.58%	-	0.00%
20 60	Workers' Compensation	427	542	752	752	619	659	(133)	-17.69%	40	6.46%
	Personnel Svcs-Benefit	90,399	111,021	90,556	90,556	67,105	68,730	(23,451)	-25.90%	1,625	2.42%
30 31	Accounting & Auditing	214	490	370	370	450	468	80	21.62%	18	4.00%
	Professional Services	214	490	370	370	450	468	80	21.62%	18	4.00%
40 40	Rentals	931	1,254	1,063	1,063	701	715	(362)	-34.05%	14	2.00%
	Purchased-Property	931	1,254	1,063	1,063	701	715	(362)	-34.05%	14	2.00%
50 20	Insurance	999	435	542	542	456	463	(86)	-15.87%	7	1.54%
50 30	Communications	50	53	200	200	200	200	-	0.00%	-	0.00%
50 81	Travel	6,256	7,668	400	400	3,200	3,200	2,800	700.00%	-	0.00%
50 82	Staff Development	-	150	-	-	-	-	-	0.00%	-	0.00%
	Other Purchased Services	7,305	8,306	1,142	1,142	3,856	3,863	2,714	237.65%	7	0.18%
60 10	General Supplies	816	2,466	2,650	2,650	2,650	2,650	-	0.00%	-	0.00%
	Supplies	816	2,466	2,650	2,650	2,650	2,650	-	0.00%	-	0.00%
Division Total:		\$ 190,112	\$ 217,417	\$ 198,315	\$ 198,315	\$ 178,723	\$ 182,223	\$ (19,592)	-9.88%	\$ 3,500	1.96%

Summary of expenditures:

Salaries	\$ 90,447	\$ 93,880	\$ 102,534	\$ 102,534	\$ 103,961	\$ 105,797	\$ 8,395	9.25%	\$ 3,393	3.42%
Employee Benefits	90,399	111,021	90,556	90,556	67,105	68,730	9,224	11.37%	486	0.54%
Prof. and technical services	214	490	370	370	450	468	276	128.97%	(120)	-24.49%
Repair and maintenance	931	1,254	1,063	1,063	701	715	(288)	-27.32%	(281)	-20.91%
Other purchased services	7,305	8,306	1,142	1,142	3,856	3,863	(6,365)	-84.25%	(12,138)	-91.40%
Supplies	816	2,466	2,650	2,650	2,650	2,650	-	0.00%	(2,174)	-45.07%
Division Summary Total:	\$ 190,112	\$ 217,417	\$ 198,315	\$ 198,315	\$ 178,723	\$ 182,223	\$ 11,242	6.13%	\$ (10,834)	-5.18%

Summary of resources:

Intergovernmental	\$ 142,155	\$ 58,175	\$ 202,700	\$ 227,700	\$ 152,700	\$ 152,700	\$ 22,300	17.46%	\$ (2,600)	-1.27%
Fines and charges	5,345	2,480	6,000	6,000	5,000	5,000	-	0.00%	(1,000)	-14.29%
Other	9,622	11,685	-	-	-	-	(2,000)	0.00%	(9,239)	0.00%
(Excess)Use of fund balance	32,990	145,077	(10,385)	(35,385)	21,023	24,523	(8,303)	-18.08%	2,005	-16.18%
Division Summary Total:	\$ 190,112	\$ 217,417	\$ 198,315	\$ 198,315	\$ 178,723	\$ 182,223	\$ 11,997	6.57%	\$ (10,834)	-5.18%

**CITY OF WASILLA
FY2017 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	450
220-4270-427.30-31 Total				450
220-4270-427.40-40	Purchased-Property	Rentals	COPIER RENTAL	701
220-4270-427.40-40 Total				701
220-4270-427.50-20	Services	Insurance	GENERAL LIABILITY INSURANCE	456
220-4270-427.50-20 Total				456
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	500
			JUVENILE JUSTICE GRANT TRAVEL	2,700
220-4270-427.50-81 Total				3,200
220-4270-427.60-10	Supplies	General Supplies	COURT/GRADUATIN/CLASS EXPENSES/OFFICE SUPPLIES	2,650
220-4270-427.60-10 Total				2,650

**CITY OF WASILLA
FY2018 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	468
220-4270-427.30-31 Total				468
220-4270-427.40-40	Purchased-Property	Rentals	COPIER RENTAL	715
220-4270-427.40-40 Total				715
220-4270-427.50-20	Services	Insurance	GENERAL LIABILITY INSURANCE	463
220-4270-427.50-20 Total				463
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	500
			JUVENILE JUSTICE GRANT TRAVEL	2,700
220-4270-427.50-81 Total				3,200
220-4270-427.60-10	Supplies	General Supplies	COURT/GRADUATION/CLASS EXPENSES/OFFICE SUPPLIES	2,650
220-4270-427.60-10 Total				2,650

**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

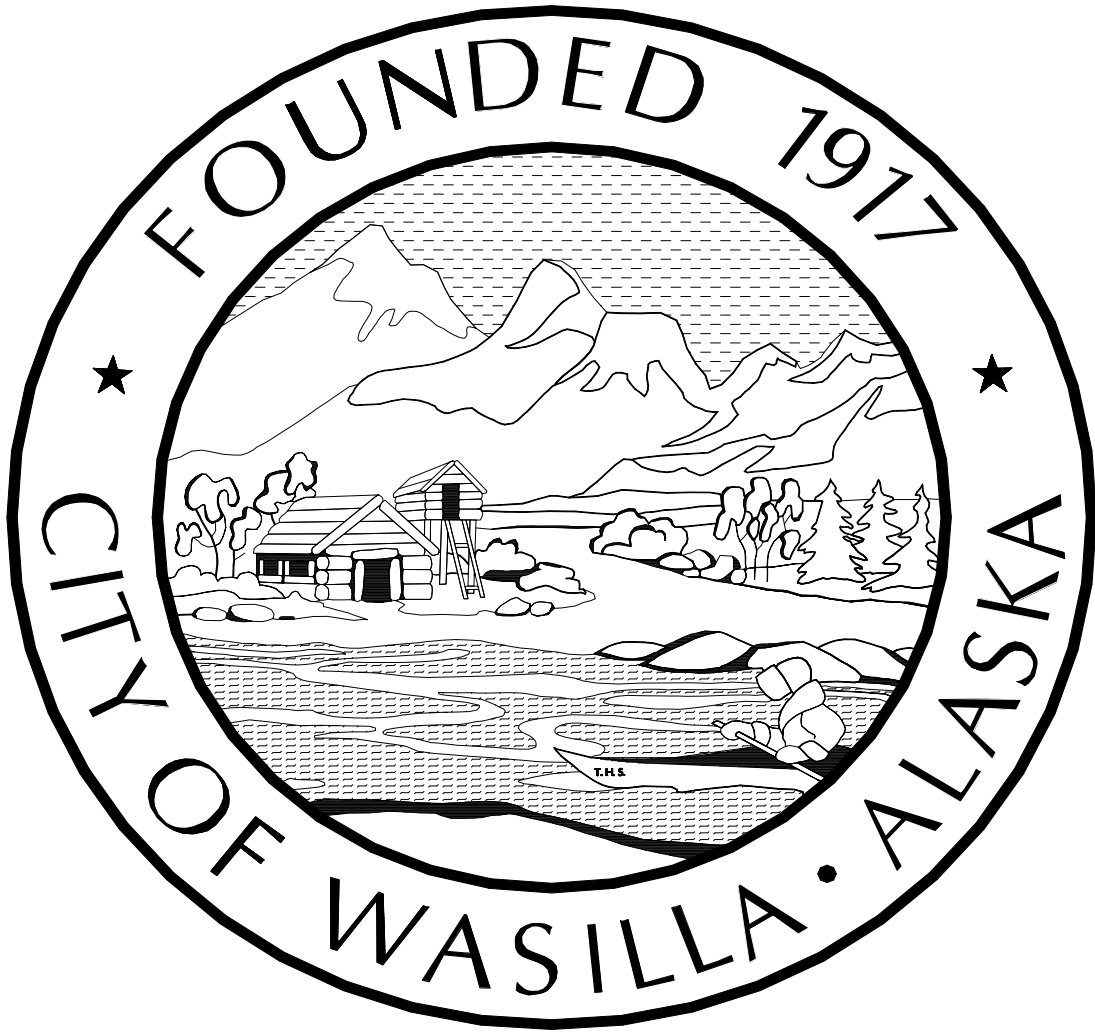
In FY2016, asset forfeiture funds are planned to be used to purchase a Watch Guard Network Server for the uploading and storage of police in-car videos.

Federal Asset Forfeiture Fund: 230

	FY2014 Actual	FY2015 Actual	FY2016 Adopted Budget	FY2016 Amended Budget	FY2017 Adopted Budget	FY2018 Adopted Plan
Revenues:						
Intergovernmental	1,650	-	-	43,308	-	-
Investment income	-	-	-	-	-	-
Total revenues	1,650	-	-	43,308	-	-
Expenditures:						
Other purchased services	1,650	-	-	-	-	-
Supplies	-	-	-	-	-	-
Capital expenditures	-	-	-	43,308	-	-
Total expenditures	1,650	-	-	43,308	-	-
 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	 2,868
Ending fund balance	2,868	2,868	2,868	2,868	2,868	2,868

State Asset Forfeiture Fund: 270

	FY2014 Actual	FY2015 Actual	FY2016 Adopted Budget	FY2016 Amended Budget	FY2017 Adopted Budget	FY2018 Adopted Plan
Revenues:						
Intergovernmental	-	12,930	-	-	-	-
Total revenues	-	12,930	-	-	-	-
Expenditures:						
Capital expenditures	-	12,930	-	-	-	-
Total expenditures	-	12,930	-	-	-	-
Excess of revenues over (under) expenditures	-	-	-	-	-	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-	-
Net other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	-	-	-	-	-	-
Beginning fund balance	10,278	10,278	10,278	10,278	10,278	10,278
Ending fund balance	10,278	10,278	10,278	10,278	10,278	10,278



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