

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 \$3,500 of the Special Revenue Fund revenue sources for FY2018.

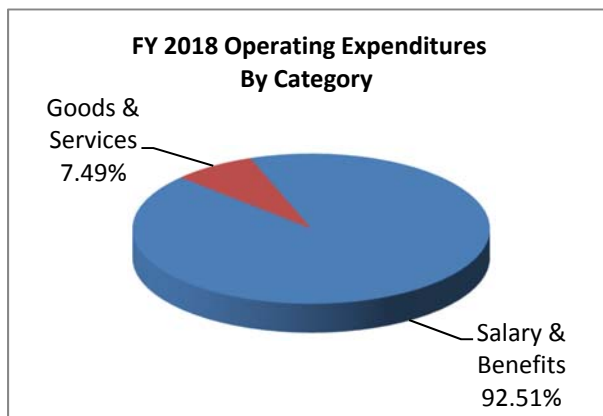
Intergovernmental Revenue Sources include revenue from the United States Government, State of Alaska and Matanuska- Susitna Borough.

Intergovernmental revenues are the primary source of revenue allowing the Youth Court program to continue into FY2018. This revenue source accounts for approximately 94% or \$52,700 of the Special Revenue Fund revenue for FY2018 (\$52,700 from the Juvenile Justice Grant). While intergovernmental revenue is becoming harder to secure, total special revenue fund expenditures continue to increase. Therefore, the City has reduced operating expenditures by reducing staff size in an effort to keep this program going.

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 \$96,813 for FY2018. Personnel costs including fringe benefits comprise the largest classification of expenditures. Personnel cost are approximately 93% or \$89,564 for FY2018. Goods and services needed for the operation of the program are projected to be \$7,249 in FY2018. The increase and/or decrease in cost for FY2018 compared to FY2017 can be attributed to scheduled salary increases and a decrease in actual health care cost compared to amounts the City projected for FY2017.

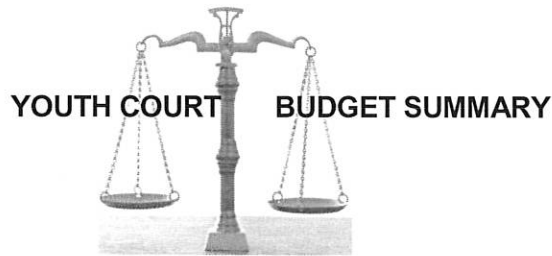


Fund Balance: In FY2018 it is anticipated that expenditures will be over that of revenue providing for a net decrease to fund balance of (\$40,613). With ending fund balance at \$28,284 in FY2018, the Youth Court Fund will continue to be monitored closely with the City making any necessary adjustments as necessary so as not to create a deficit, and \$13,146 to the Asset Forfeiture Funds.

Significant Budget Changes for FY2018: Reduction of one ¾-time Probation Officer is anticipated for FY2018; however, as the City moves forward, administration will be monitoring the progresses of our intergovernmental fund sources, operating costs and participation in the Youth Court program and make necessary adjustments if required.

**COMBINED REVENUES AND APPROPRIATIONS
SPECIAL REVENUE FUNDS**

<u>Fiscal Year 2018</u>	Youth Court	Asset Forfeiture	Total
Est. Fund balance beginning 07/01/2017	\$ 68,897	\$ 13,146	\$ 82,043
Revenues			
Intergovernmental	52,700	-	52,700
User Fees & Charges	3,500	-	3,500
Total Revenue	56,200	-	56,200
Total available funds	\$ 125,097	\$ 13,146	\$ 138,243
Expenditures			
Public Safety	\$ 96,813	\$ -	\$ 96,813
Transfers Out	-	-	-
Total uses of funds	96,813	-	96,813
Net change in fund balance	(40,613)	-	(40,613)
Fund balance ending 06/30/2018	\$ 28,284	\$ 13,146	\$ 41,430



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 FY2016	Adopted Budget FY2017	Amended Budget FY2017	Adopted Budget FY2018
Probation Officer	1.5	1.5	1.5	.75

Department Statistics

Description	Actual FY2015	Actual FY2016	Estimated FY2017	Estimated FY2018
Cases Received – Department of Juvenile Justice	86	73	54	54
Sentencing Hearings	70	70	34	34
Community Service Hours - Offenders	988	1,500	424	424
Participating Youth Court Members	50	55	52	52
Community Service Hours – Youth Court Members	1,894	1,618	1,030	1,030

Significant Budget Changes

Long-term funding for the youth court program continues to be an issue. The primary funding partners for FY2017 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. However, in FY2018 decreased participation in the program and decreased funding from the Mat-Su Borough has caused the City to reduce its operating costs by removing one ¾-time Probation Officer. It is anticipated the ending fund balances are projected to be \$68,897 and \$28,284 in FY2017 and FY2018, respectively.

The primary source of funding for FY2018 is intergovernmental revenues; that is, \$52,700 from the Division of Juvenile Justice. The City is hopeful that other funding sources may be found so that the City can 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.

Youth Court Fund: 220

	FY2015 Actual	FY2016 Actual	FY2017 Adopted Budget	FY2017 Amended Budget	FY2018 Adopted Budget
Revenues:					
Intergovernmental	215,030	164,109	152,700	177,700	52,700
Fines and charges	4,420	3,690	5,000	5,000	3,500
Investment income	-	-	-	-	-
Other	2,946	3,469	-	-	-
Total revenues	222,396	171,268	157,700	182,700	56,200
Expenditures:					
Salaries	93,880	99,939	103,961	103,961	55,268
Employee benefits	111,021	65,656	67,105	67,105	34,296
Professional and technical services	490	370	450	630	404
Property services	1,254	713	701	701	595
Other purchased services	8,306	3,425	3,856	3,766	3,600
Supplies	2,466	1,809	2,650	2,560	2,650
Capital expenditures	-	-	-	-	-
Debt service - principal	-	-	-	-	-
Total expenditures	217,417	171,912	178,723	178,723	96,813
 Excess of revenues over (under) expenditures	 4,979	 (644)	 (21,023)	 3,977	 (40,613)
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Net other financing sources (uses)	-	-	-	-	-
 Net change in fund balance	 4,979	 (644)	 (21,023)	 3,977	 (40,613)
 Beginning fund balance	 60,585	 65,564	 100,949	 64,920	 68,897
Ending fund balance	65,564	64,920	79,926	68,897	28,284

City of Wasilla Youth Court Funding

	FY2015	FY2016 Actual	FY2017 Adopted Budget	FY2017 Amended Budget	FY2018 Adopted Budget
State Revenue Sources					
Juvenile Justice Grant	55,300	52,700	52,700	52,700	52,700
Governor's Drug Grant	-	-	-	-	-
SOA Legislative Grant	66,672	5,571	-	25,000	-
Sub-total:	121,972	58,271	52,700	77,700	52,700
Local Revenue Sources					
Matanuska-Susitna Borough	50,000	105,838	100,000	100,000	-
Matanuska-Susitna Borough SD	-	-	-	-	-
Class Fees	4,420	3,690	5,000	5,000	3,500
General Donations/Misc.	2,946	3,469	-	-	-
Transfer in from General Fund	-	-	-	-	-
Sub-total:	57,366	112,997	105,000	105,000	3,500
 Total Revenue	 179,338	 171,268	 157,700	 182,700	 56,200

**City of Wasilla
Budget Detail
For Fiscal Year 2018**

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

Account	Description	FY2015 Actual	FY2016 Actual	FY2017 Adopted Budget	FY2017 Amended Budget	FY2018 Adopted Budget	Difference Between FY2018 AB FY2017 AMB	% Diff Between FY2018 AB FY2017 AMB
10 10	Regular	\$ 93,430	\$ 99,569	\$ 103,485	\$ 103,485	\$ 55,015	\$ (48,470)	-46.84%
10 30	Overtime	450	370	476	476	253	(223)	-46.85%
	Personnel Services	93,880	99,939	103,961	103,961	55,268	(48,693)	-46.84%
20 10	Group Insurance	39,327	30,261	34,942	34,942	17,301	(17,641)	-50.49%
20 20	FICA	1,187	1,259	1,507	1,507	801	(706)	-46.85%
20 30	PERS	63,711	27,045	22,871	22,871	12,159	(10,712)	-46.84%
20 40	SBS	5,755	6,126	6,372	6,372	3,388	(2,984)	-46.83%
20 50	Unemployment	499	475	794	794	398	(396)	-49.87%
20 60	Workers' Compensation	542	490	619	619	249	(370)	-59.77%
	Personnel Svcs-Benefit	111,021	65,656	67,105	67,105	34,296	(32,809)	-48.89%
30 31	Accounting & Auditing	490	370	450	450	404	(46)	-10.22%
30 34	Other	-	-	-	180	-	(180)	0.00%
	Professional Services	490	370	450	630	404	(226)	-35.87%
40 40	Rentals	1,254	713	701	701	595	(106)	-15.12%
	Purchased-Property	1,254	713	701	701	595	(106)	-15.12%
50 20	Insurance	435	406	456	366	200	(166)	-45.36%
50 30	Communications	53	69	200	200	200	-	0.00%
50 81	Travel	7,668	2,800	3,200	3,200	3,200	-	0.00%
50 82	Staff Development	150	150	-	-	-	-	0.00%
	Other Purchased Services	8,306	3,425	3,856	3,766	3,600	(166)	-4.41%
60 10	General Supplies	2,466	1,809	2,650	2,560	2,650	90	3.52%
	Supplies	2,466	1,809	2,650	2,560	2,650	90	3.52%
Division Total:		\$ 217,417	\$ 171,912	\$ 178,723	\$ 178,723	\$ 96,813	\$ (81,910)	-45.83%

Summary of expenditures:

Salaries	\$ 93,880	\$ 99,939	\$ 103,961	\$ 103,961	\$ 55,268	\$ (48,693)	-46.84%
Employee Benefits	111,021	65,656	67,105	67,105	34,296	(32,809)	-48.89%
Prof. and technical services	490	370	450	630	404	(226)	-35.87%
Repair and maintenance	1,254	713	701	701	595	(106)	-15.12%
Other purchased services	8,306	3,425	3,856	3,766	3,600	(166)	-4.41%
Supplies	2,466	1,809	2,650	2,560	2,650	90	3.52%
Division Summary Total:	\$ 217,417	\$ 171,912	\$ 178,723	\$ 178,723	\$ 96,813	\$ (81,910)	-45.83%

Summary of resources:

Intergovernmental	\$ 58,175	\$ 164,109	\$ 152,700	\$ 177,700	\$ 52,700	\$ (125,000)	-70.34%
Fines and charges	2,480	3,690	5,000	5,000	3,500	(1,500)	-30.00%
Other	11,685	3,469	-	-	-	-	0.00%
(Excess)Use of fund balance	145,077	644	21,023	(3,977)	40,613	44,590	-1121.20%
Division Summary Total:	\$ 217,417	\$ 171,912	\$ 178,723	\$ 178,723	\$ 96,813	\$ (81,910)	-45.83%

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	404
220-4270-427.30-31 Total				404
220-4270-427.40-40	Purchased-Property	Rentals	COPIER RENTAL	595
220-4270-427.40-40 Total				595
220-4270-427.50-20	Services	Insurance	GENERAL LIABILITY INSURANCE	200
220-4270-427.50-20 Total				200
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

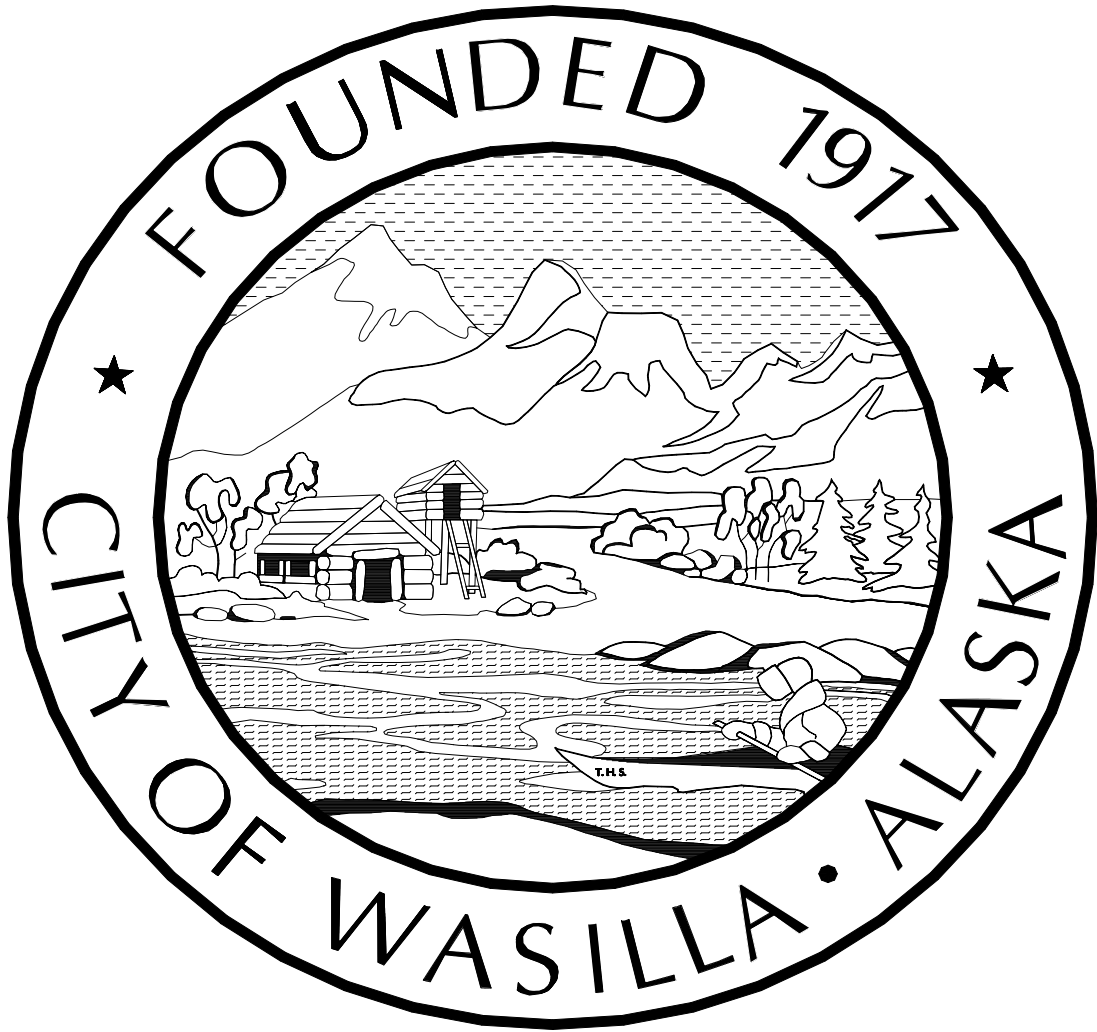
There were no significant budget changes.

Federal Asset Forfeiture Fund: 230

	FY2015 Actual	FY2016 Actual	FY2017 Adopted Budget	FY2017 Amended Budget	FY2018 Adopted Budget
Revenues:					
Intergovernmental	-	55,948	-	-	-
Investment income	-	-	-	-	-
Total revenues	-	55,948	-	-	-
Expenditures:					
Other purchased services	-	-	-	-	-
Supplies	-	-	-	-	-
Capital expenditures	-	55,948	-	-	-
Total expenditures	-	55,948	-	-	-
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

	FY2015 Actual	FY2016 Actual	FY2017 Adopted Budget	FY2017 Amended Budget	FY2018 Adopted Budget
Revenues:					
Intergovernmental	12,930	-	-	-	-
Total revenues	<u>12,930</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:					
Capital expenditures	12,930	-	-	-	-
Total expenditures	<u>12,930</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>



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