

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 5% or \$3,500 of the Special Revenue Fund revenue sources for FY2019 and FY2020.

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 FY2019 and beyond. This revenue source accounts for approximately 96% or \$77,700 of the Special Revenue Fund revenue for FY2019 and FY2020 (\$52,700 from the Juvenile Justice Grant) and \$25,000 from the Mat-Su Borough. 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.

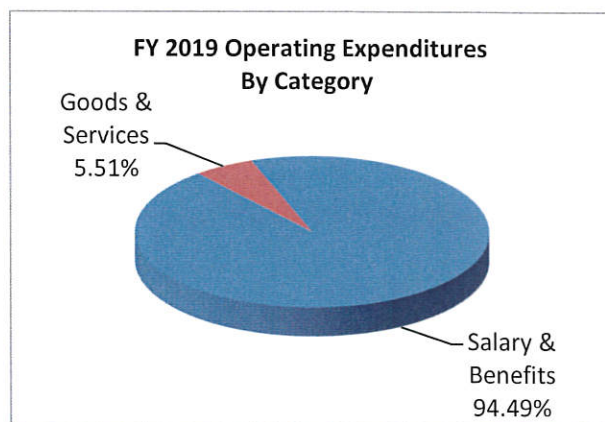
EXPENDITURES

Operating expenditures for the Special Revenue funds are projected to be \$103,505 for FY2019 and \$99,647 in FY2020. Personnel costs including fringe benefits comprise the largest classification of expenditures. Personnel cost are approximately 95% or \$97,807 for FY2019 and 95% or \$93,967. FY2019 is higher due to retirement of personnel. Goods and services needed for the operation of the program are projected to be \$5,698 in FY2019 and \$5,680 in FY2020. No real change as the program is attempting to keep operational costs flat.

Fund Balance: In FY2019 it is anticipated that expenditures will be over that of revenue providing for a net decrease to fund balance of (\$22,305). With ending fund balance at \$24,840 in FY2019. 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. The Asset Forfeiture Funds will have an anticipated \$13,146 ending fund balance in FY2019.

Significant Budget Changes for FY2019 and FY2020:

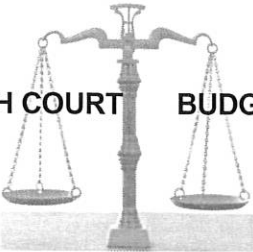
No significant budget changes anticipated for FY2019 or FY2020.



**COMBINED REVENUES AND APPROPRIATIONS
SPECIAL REVENUE FUNDS**

<u>Fiscal Year 2019</u>	Youth Court	Asset Forfeiture	Total
Est. Fund balance beginning 07/01/2018	\$ 47,145	\$ 13,146	\$ 60,291
Revenues			
Intergovernmental	77,700	-	77,700
User Fees & Charges	3,500	-	3,500
Total Revenue	81,200	-	81,200
Total available funds	\$ 128,345	\$ 13,146	\$ 141,491
Expenditures			
Public Safety	\$ 103,505	\$ -	\$ 103,505
Total uses of funds	103,505	-	103,505
Net change in fund balance	(22,305)	-	(22,305)
Fund balance ending 06/30/2019	\$ 24,840	\$ 13,146	\$ 37,986

<u>Fiscal Year 2020</u>	Youth Court	Asset Forfeiture	Total
Est. Fund balance beginning 07/01/2019	\$ 24,840	\$ 13,146	\$ 37,986
Revenues			
Intergovernmental	77,700	-	77,700
User Fees & Charges	3,500	-	3,500
Total Revenue	81,200	-	81,200
Total available funds	\$ 106,040	\$ 13,146	\$ 119,186
Expenditures			
Public Safety	\$ 99,647	\$ -	\$ 99,647
Total uses of funds	99,647	-	99,647
Net change in fund balance	(18,447)	-	(18,447)
Fund balance ending 06/30/2020	\$ 6,393	\$ 13,146	\$ 19,539



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 diversion 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 FY2017	Amended Budget FY2018	Adopted Budget FY2019	Adopted Plan FY2020
Probation Officer	1.5	.75	.75	.75

Department Statistics

Description	Actual FY2017	Estimated FY2018	Estimated FY2019	Estimated FY2020
Cases Received – Department of Juvenile Justice	46	48	60	60
Sentencing Hearings	39	40	45	45
Community Service Hours - Offenders	605	620	700	700
Participating Youth Court Members	35	35	40	40
Community Service Hours – Youth Court Members	1082	1200	1400	1400

Performance Goals, Objectives, and Measures

#	Performance Goals, Objectives & Measures	Actual FY2017	Estimated FY2018	Estimated FY2019	Estimated FY2020
	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	2	2	2
	# of all other donors	7	5	5	5

Youth Court –Continued

#	Performance Goals, Objectives & Measures	Actual FY2017	Estimated FY2018	Estimated FY2019	Estimated FY2020
	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%	15%	15%	15%
	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 law course.	33	12	15	15

Significant Budget Changes

Long-term funding for the youth court program continues to be an issue. The primary funding partners for FY2019 and FY2020 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. FY2019 and FY2020 ending fund balances are projected to be \$24,866 and \$6,419, respectively.

The primary source of funding for FY2019 and FY2020 is intergovernmental revenues; that is, \$52,700 from the Division of Juvenile Justice and \$25,000 from the Mat-Su Borough in each fiscal year. The City is hopeful that the Matanuska-Susitna Borough will continue 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 Years Accomplishments

- The number of cases received in MSYC from the Department of Juvenile Justice, Mat-Su office, in FY2016 was 73 (29%) out of the 252 juvenile arrests within the Matanuska-Susitna Borough. In FY2017, there were 46 (24%) youth court cases received out of 192 total Mat-Su DJJ arrests.
- Presentations were made at Colony, Wasilla, Palmer and Career & Technical High Schools with staff and students to sign up new students for the law training class and provide information to the community about youth courts in FY2017 & FY2018.
- Twelve students and two staff attended the Fairbanks Youth Court Conference in FY2017 to expand their knowledge of restorative juvenile justice and learn about issues relating to teens around the state. In FY2016, thirteen students and two staff attended the Anchorage YC conference.
- Retained significant in-kind contributions from the City of Wasilla including clerical support, financial administration, IT support and facility use at the Wasilla Police Department. In FY2018 specifically, MSYC received a new computer for the office as part of the City of Wasilla in-kind support.
- Additional in-kind contributions include use of courtrooms and other rooms at the Palmer District Courthouse and legal counsel for instruction of the criminal law course and legal advisement at MSYC hearings. These contributions make it possible to operate a highly efficient program.

Youth Court Fund: 220

	FY2016 Actual	FY2017 Actual	FY2018 Adopted Budget	FY2018 Amended Budget	FY2019 Adopted Budget	FY2020 Adopted Plan
Revenues:						
Intergovernmental	164,109	177,549	52,700	58,821	77,700	77,700
Fines and charges	3,690	2,220	3,500	3,500	3,500	3,500
Other	3,469	3,228	-	-	-	-
Total revenues	171,268	182,997	56,200	62,321	81,200	81,200
Expenditures:						
Salaries	99,939	117,233	55,268	55,268	63,988	58,907
Employee benefits	65,656	66,483	34,296	34,296	33,819	35,060
Professional and technical services	370	720	404	404	525	521
Property services	713	744	595	595	580	580
Other purchased services	3,425	4,212	3,600	3,666	1,959	1,945
Supplies	1,809	1,888	2,650	2,584	2,634	2,634
Capital expenditures	-	-	-	-	-	-
Debt service - principal	-	-	-	-	-	-
Total expenditures	171,912	191,280	96,813	96,813	103,505	99,647
 Excess of revenues over (under) expenditures	 (644)	 (8,283)	 (40,613)	 (34,492)	 (22,305)	 (18,447)
Other financing sources (uses):						
Transfers in	-	-	-	25,000	-	-
Transfers out	-	-	-	-	-	-
Net other financing sources (uses)	-	-	-	25,000	-	-
 Net change in fund balance	 (644)	 (8,283)	 (40,613)	 (9,492)	 (22,305)	 (18,447)
Beginning fund balance	65,564	64,920	68,897	56,637	47,145	24,840
Ending fund balance	64,920	56,637	28,284	47,145	24,840	6,393

City of Wasilla Youth Court Funding

	FY2016 Actual	FY2017 Actual	FY2018 Adopted Budget	FY2018 Amended Budget	FY2019 Adopted Budget	FY2020 Adopted Plan
State Revenue Sources						
Juvenile Justice Grant	52,700	54,050	52,700	52,700	52,700	52,700
SOA Legislative Grant & PERS	5,571	23,499	-	-	-	-
Sub-total:	58,271	77,549	52,700	52,700	52,700	52,700
Local Revenue Sources						
Matanuska-Susitna Borough	105,838	100,000	-	25,000	25,000	25,000
Class Fees	3,690	2,220	3,500	3,500	3,500	3,500
General Donations/Misc.	3,469	3,228	-	-	-	-
Sub-total:	112,997	105,448	3,500	28,500	28,500	28,500
 Total Revenue	 171,268	 182,997	 56,200	 81,200	 81,200	 81,200

City of Wasilla
Budget Detail
For Fiscal Year 2019 and 2020

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

Account	Description	FY2016 Actual	FY2017 Actual	FY2018 Adopted Budget	FY2018 Amended Budget	FY2019 Adopted Budget	FY2020 Adopted Plan	Difference	% Diff	Difference	% Diff
								Between FY2019 AB FY2018 AMB	Between FY2019 AB FY2018 AMB	Between FY2020 AP FY2019 AB	Between FY2020 AP FY2019 AB
10 10	Regular	\$ 99,569	\$ 116,625	\$ 55,015	\$ 55,015	\$ 63,728	\$ 58,638	\$ 8,713	15.84%	\$ (5,090)	-7.99%
10 30	Overtime	370	608	253	253	260	269	7	2.77%	9	3.46%
	Personnel Services	99,939	117,233	55,268	55,268	63,988	58,907	8,720	15.78%	(5,081)	-7.94%
20 10	Group Insurance	30,261	30,093	17,301	17,301	15,721	16,966	(1,580)	-9.13%	1,245	7.92%
20 20	FICA	1,259	1,534	801	801	928	854	127	15.86%	(74)	-7.97%
20 30	PERS	27,045	26,744	12,159	12,159	12,520	12,960	361	2.97%	440	3.51%
20 40	SBS	6,126	7,186	3,388	3,388	3,922	3,611	534	15.76%	(311)	-7.93%
20 50	Unemployment	475	513	398	398	466	395	68	17.09%	(71)	-15.24%
20 60	Workers' Compensation	490	413	249	249	262	274	13	5.22%	12	4.58%
	Personnel Svcs-Benefit	65,656	66,483	34,296	34,296	33,819	35,060	(477)	-1.39%	1,241	3.67%
30 31	Accounting & Auditing	370	450	404	404	525	521	121	29.95%	(4)	-0.76%
30 34	Other	-	270	-	-	-	-	-	0.00%	-	0.00%
	Professional Services	370	720	404	404	525	521	121	29.95%	(4)	-0.76%
40 40	Rentals	713	744	595	595	580	580	(15)	-2.52%	-	0.00%
	Purchased-Property	713	744	595	595	580	580	(15)	-2.52%	-	0.00%
50 20	Insurance	406	335	200	216	259	245	43	19.91%	(14)	-5.41%
50 30	Communications	69	46	200	200	200	200	-	0.00%	-	0.00%
50 81	Travel	2,800	2,811	3,200	3,200	1,500	1,500	(1,700)	-53.13%	-	0.00%
50 82	Staff Development	150	1,020	-	50	-	-	(50)	0.00%	-	0.00%
	Other Purchased Services	3,425	4,212	3,600	3,666	1,959	1,945	(1,707)	-46.56%	(14)	-0.71%
60 10	General Supplies	1,809	1,888	2,650	2,584	2,634	2,634	50	1.93%	-	0.00%
	Supplies	1,809	1,888	2,650	2,584	2,634	2,634	50	1.93%	-	0.00%
Division Total:		\$ 171,912	\$ 191,280	\$ 96,813	\$ 96,813	\$ 103,505	\$ 99,647	\$ 6,692	6.91%	\$ (3,858)	-3.73%

Summary of expenditures:

Salaries	\$ 99,939	\$ 117,233	\$ 55,268	\$ 55,268	\$ 63,988	\$ 58,907	\$ 8,720	15.78%	\$ (5,081)	-7.94%
Employee Benefits	65,656	66,483	34,296	34,296	33,819	35,060	(477)	-1.39%	1,241	3.67%
Prof. and technical services	370	720	404	404	525	521	121	29.95%	(4)	-0.76%
Repair and maintenance	713	744	595	595	580	580	(15)	-2.52%	-	0.00%
Other purchased services	3,425	4,212	3,600	3,666	1,959	1,945	(1,707)	-46.56%	(14)	-0.71%
Supplies	1,809	1,888	2,650	2,584	2,634	2,634	50	1.93%	-	0.00%
Division Summary Total:	\$ 171,912	\$ 191,280	\$ 96,813	\$ 96,813	\$ 103,505	\$ 99,647	\$ 6,692	6.91%	\$ (3,858)	-3.73%

Summary of resources:

Intergovernmental	\$ 164,109	\$ 76,350	\$ 52,700	\$ 52,700	\$ 77,700	\$ 77,700	\$ 25,000	47.44%	\$ -	0.00%
Fines and charges	3,690	1,110	3,500	3,500	3,500	3,500	-	0.00%	-	0.00%
Other	3,469	1,781	-	-	-	-	-	0.00%	-	0.00%
(Excess)Use of fund balance	644	112,039	40,613	40,613	22,305	18,447	(18,308)	-45.08%	(3,858)	-17.30%
Division Summary Total:	\$ 171,912	\$ 191,280	\$ 96,813	\$ 96,813	\$ 103,505	\$ 99,647	\$ 6,692	6.91%	\$ (3,858)	-3.73%

CITY OF WASILLA
FY2019 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	525
220-4270-427.30-31 Total				525
220-4270-427.40-40	Purchased-Property	Rentals	COPIER RENTAL	580
220-4270-427.40-40 Total				580
220-4270-427.50-20	Services	Insurance	GENERAL LIABILITY INSURANCE	259
220-4270-427.50-20 Total				259
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	1,500
220-4270-427.50-81 Total				1,500
220-4270-427.60-10	Supplies	General Supplies	COURT/GRADUATION/CLASS EXPENSES/OFFICE SUPPLIES	2,634
220-4270-427.60-10 Total				2,634

CITY OF WASILLA
FY2020 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	521
220-4270-427.30-31 Total				521
220-4270-427.40-40	Purchased-Property	Rentals	COPIER RENTAL	580
220-4270-427.40-40 Total				580
220-4270-427.50-20	Services	Insurance	GENERAL LIABILITY INSURANCE	245
220-4270-427.50-20 Total				245
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	1,500
220-4270-427.50-81 Total				1,500
220-4270-427.60-10	Supplies	General Supplies	COURT/GRADUATION/CLASS EXPENSES/OFFICE SUPPLIES	2,634
220-4270-427.60-10 Total				2,634

**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 FY2018, asset forfeiture funds were used to purchase a drug incinerator.

Federal Asset Forfeiture Fund: 230

	FY2016 Actual	FY2017 Actual	FY2018 Adopted Budget	FY2018 Amended Budget	FY2019 Adopted Budget	FY2020 Adopted Plan
Revenues:						
Intergovernmental	55,948	-	-	6,235	-	-
Investment income	-	-	-	-	-	-
Total revenues	55,948	-	-	6,235	-	-
Expenditures:						
Other purchased services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Capital expenditures	55,948	-	-	6,235	-	-
Total expenditures	55,948	-	-	6,235	-	-
 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

	FY2016 Actual	FY2017 Actual	FY2018 Adopted Budget	FY2018 Amended Budget	FY2019 Adopted Budget	FY2020 Adopted Plan
Revenues:						
Intergovernmental	-	-	-	-	-	-
Total revenues	-	-	-	-	-	-
Expenditures:						
Capital expenditures	-	-	-	-	-	-
Total expenditures	-	-	-	-	-	-
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