

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.

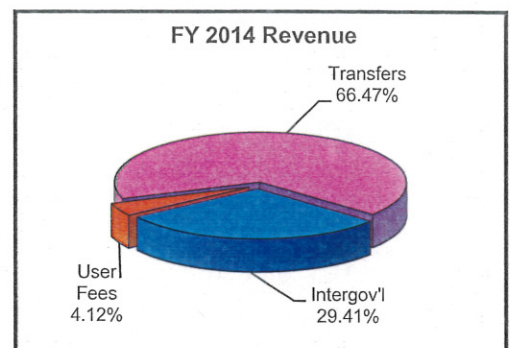
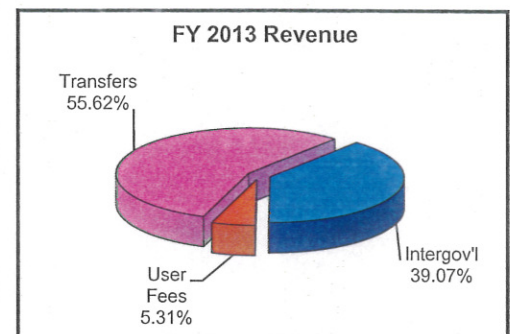
REVENUE SOURCES

Local revenue and user fee sources include class fees and local donations in the Youth Court Fund and interest earned on monies deposited in all funds. Local revenue and user fees account for approximately 6% or \$6,800 of the Special Revenue Fund revenue sources for FY 2013 and 5% or \$7,000 in FY 2014.

Intergovernmental Revenue Sources include revenue primarily from the State of Alaska and the United States Government.

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 FY2013. This source of revenue account for approximately 95% or \$125,000 of the Special Revenue Fund revenue sources for fiscal year 2013 and 45% or \$50,000 in FY 2014. Intergovernmental revenue is declining while total special revenue fund expenditures continue to increase. Therefore, the intergovernmental revenue percentage of total revenue will continue to 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. In FY 2012, the City of Wasilla transferred \$40,505 to assist with the Youth Court program, keeping the fund in balance with the possibility of acquiring future steady revenue streams. In FY 2013 \$-0- and in FY 2014 \$113,005 in General Fund transfers is anticipated to keep the fund whole. With transfers from the General Fund as its largest single source of revenue (FY2014), decisions will need to be made as to the viability of this program and whether the City will assume the burden by providing continued operating transfers. Based on the diminishing level of intergovernmental funding, the City of Wasilla's percentage of contribution to total special revenue will continue to increase if no other revenue sources are secured.

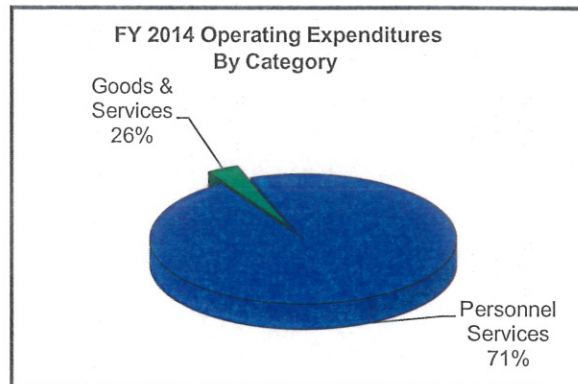
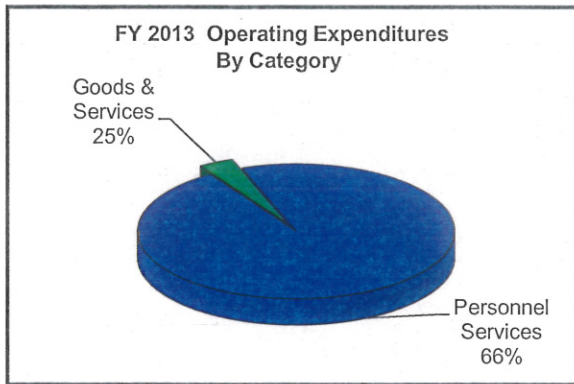


EXPENDITURES

Operating expenditures for the Special Revenue funds are projected to be \$161,649 for FY 2013 and \$170,005 for FY 2014. Personnel costs including fringe benefits comprise the largest classification of expenditures. Personnel cost are approximately 97% or \$155,967 (FY 2013) and 97% or \$164,321 (FY 2014). Goods and services needed for the operation of the program are projected to be 3% or \$5,682 (FY 2013 and FY 2014). The increase in operating cost for Fiscal Year 2013 and FY 2014 can be attributed to salary increases and associated increases in related benefits along with projected increased costs to provide health insurance.

Fund Balance for the Special Revenue Funds is expected to remain constant with \$3,813 attributable to Youth Court and \$13,131 attributable to the Asset Forfeiture Funds. The Youth Court Fund is balanced with a General Fund transfer to the extent it is required to prevent any negative fund balance in FY2014. As long as the City subsidizes this fund, it would be the policy of the City for this fund not to increase its fund balance.

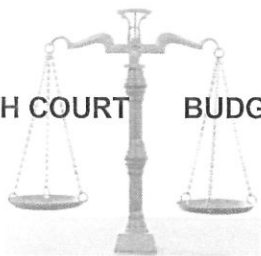
Significant Budget Changes for FY 2013 and FY 2014: On July 1, 2010, the City adopted the provisions of GASB 54. The fund details for governmental funds, including the Library Fund, Capital Reserve Fund, Technology Replacement Fund and the Land Bank Fund have been reclassified in accordance with GASB 54. As a result, the Library Fund is now reported within the General Fund. The Technology Replacement Fund is now reported in the Capital Improvement Projects Fund Section. The Capital Reserve Fund and the Land Bank Fund have been removed and the requirements to which set these funds up are now reported as part of Committed or Assigned Fund Balance within the General Fund.



**COMBINED REVENUES AND APPROPRIATIONS
SPECIAL REVENUE FUNDS**

<u>Fiscal Year 2013</u>	Youth Court	Asset Forfeiture	Total
Fund balance beginning 07/01/2012	\$ 33,662	\$ 13,131	\$ 46,793
Revenues			
Intergovernmental	125,000	-	125,000
User Fees & Charges	6,800	-	6,800
Transfer In	-	-	-
Total Revenue	131,800	-	131,800
Total available funds	\$ 165,462	\$ 13,131	\$ 178,593
Expenditures			
Public Safety	161,649	-	161,649
Total uses of funds	161,649	-	161,649
Fund balance ending 06/30/2013	\$ 3,813	\$ 13,131	\$ 16,944

<u>Fiscal Year 2014</u>	Youth Court	Asset Forfeiture	Total
Fund balance beginning 07/01/2013	\$ 3,813	\$ 13,131	\$ 16,944
Revenues			
Intergovernmental	50,000	-	50,000
User Fees & Charges	7,000	-	7,000
Transfer In	113,005	-	113,005
Total Revenue	170,005	-	170,005
Total available funds	\$ 173,818	\$ 13,131	\$ 186,949
Expenditures			
Public Safety	170,005	-	170,005
Total uses of funds	170,005	-	170,005
Fund balance ending 06/30/2014	\$ 3,813	\$ 13,131	\$ 16,944



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 record as a result of completing the MSYC program.

Personnel

Position	Actual FY2011	Estimated FY2012	Estimated FY2013	Estimated FY2014
Probation Officer	1.5	1.5	1.5	1.5

Department Statistics

Description	Actual FY2011	Estimated FY2012	Estimated FY2013	Estimated FY2014
Cases Received – Department of Juvenile Justice	113	140	140	140
Cases Received – Minor Consumption Course	37	50	50	50
Sentencing Hearings	83	120	120	120
Community Service Hours - Offenders	1,641	2,000	2,000	2,000
Participating Youth Court Members	70	76	76	76
Community Service Hours – Youth Court Members	1,831	2,500	2,500	2,500

Performance Goals, Objectives, and Measures

#	Performance Goals, Objectives & Measures	Actual FY2011	Estimated FY2012	Proposed FY2013	Estimated FY2014
	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	2	2	1	1
	# of all other donors	16	15	17	18

Youth Court –Continued

#	Performance Goals, Objectives & Measures	Actual FY2011	Estimated FY2012	Estimated FY2013	Estimated FY2014
	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.	42	45	45	45

Significant Budget Changes

Long-term funding for the youth court program continues to be an issue. The primary funding partners for FY2012 were:

- City of Wasilla
- Division of Juvenile Justice
- State of Alaska, Department of Commerce and Community Development
- Bishop's Attic II
- Matanuska Electric Charitable Foundation

With the support from these primary funding partners and a transfer from the general fund of \$40,505, the program continued to operate without reduction throughout FY 2012. Additionally, fund balance is projected to close out FY 2012 at approximately \$33,662.

The budget includes projected revenue from the Division of Juvenile Justice of \$50,000 in both FY 2013 and FY 2014 and \$75,000 from the State of Alaska in FY2013. As such, operating transfers from the general fund of \$113,005 are required for FY 2014 to maintain the programs current level of service.

Previous Year's Accomplishments

- The number of cases received from the Department of Juvenile Justice in FY 2011 was approximately 33%, or 113 out of the 342 juvenile arrests within the Matanuska-Susitna Borough.
- Mock hearings were presented at the Career & Technical High School, Palmer District Courthouse and the State Youth Court Conference in Sitka for the education of our community and for the promotion of the Youth Court program.
- Ten students were accompanied to the Sitka Youth Court Conference to expand their knowledge of juvenile justice, restorative justice and law enforcement. They also networked with other youth court members from 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 advisement at sentencing hearings. These contributions make it possible to operate a highly efficient program.

Youth Court Fund: 220

	FY2011 Actual	FY2012 Adopted Budget	FY2012 Amended Budget	FY2013 Proposed Budget	FY2014 Proposed Plan
Revenues:					
Intergovernmental	82,619	76,000	100,000	125,000	50,000
Fines and charges	7,155	8,500	8,500	6,800	7,000
Investment income	192	-	-	-	-
Other	5,608	2,300	8,300	-	-
Total revenues	95,574	86,800	116,800	131,800	57,000
Expenditures:					
Salaries	87,917	87,524	87,524	91,261	94,916
Employee benefits	56,009	59,652	59,652	64,706	69,405
Professional and technical services	270	340	340	212	214
Property services	1,080	1,620	1,620	1,620	1,620
Other purchased services	2,603	700	7,000	1,100	1,100
Supplies	663	2,750	2,450	2,750	2,750
Capital expenditures	-	-	-	-	-
Debt service - principal	-	-	-	-	-
Total expenditures	148,542	152,586	158,586	161,649	170,005
Excess of revenues over (under) expenditures	(52,968)	(65,786)	(41,786)	(29,849)	(113,005)
Other financing sources (uses):					
Transfers in	-	40,505	40,505	-	113,005
Transfers out	-	-	-	-	-
Net other financing sources (uses)	-	40,505	40,505	-	113,005
Net change in fund balance	(52,968)	(25,281)	(1,281)	(29,849)	-
Beginning fund balance	87,911	25,281	34,943	33,662	3,813
Ending fund balance	34,943	-	33,662	3,813	3,813

City of Wasilla
Budget Detail
For Fiscal Year 2013 and 2014

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

Account	Description	FY2011 Actual	FY2012 Adopted Budget	FY2012 Amended Budget	FY2013 Adopted Budget	Difference Between FY2013 & FY2012	% Diff Between FY2013 & FY2012	FY2014 Adopted Plan	Difference Between FY2014 & FY2013	% Diff Between FY2014 & FY2013
10 10	Regular	\$ 81,297	\$ 87,524	\$ 87,524	\$ 90,430	2,906	3.32%	\$ 94,052	\$ 3,622	4.01%
10 30	Overtime	-	-	-	831	831	0.00%	864	33	3.97%
	Personnel Services	81,297	87,524	87,524	91,261	3,737	4.27%	94,916	3,655	4.00%
20 10	Group Insurance	28,435	29,924	32,424	35,961	3,537	10.91%	39,558	3,597	10.00%
20 15	Med. Reimb Hlth Expense	2,679	2,500	-	-	-	0.00%	-	-	0.00%
20 20	FICA	1,034	1,269	1,269	1,324	55	4.33%	1,376	52	3.93%
20 30	PERS	24,302	19,256	19,256	20,077	821	4.26%	20,881	804	4.00%
20 40	SBS	4,983	5,365	5,365	5,658	293	5.46%	5,885	227	4.01%
20 50	Unemployment	651	810	810	1,196	386	47.65%	1,196	-	0.00%
20 60	Workers' Compensation	545	528	528	490	(38)	-7.20%	509	19	3.88%
	Personnel Svcs-Benefit	62,629	59,652	59,652	64,706	5,054	8.47%	69,405	4,699	7.26%
30 31	Accounting & Auditing	270	340	340	212	(128)	-37.65%	214	2	0.94%
	Professional Services	270	340	340	212	(128)	-37.65%	214	2	0.94%
40 40	Rentals	1,080	1,620	1,620	1,620	-	0.00%	1,620	-	0.00%
	Purchased-Property	1,080	1,620	1,620	1,620	-	0.00%	1,620	-	0.00%
50 30	Communications	85	200	200	250	50	25.00%	250	-	0.00%
50 81	Travel	1,943	-	6,300	350	(5,950)	-94.44%	350	-	0.00%
50 82	Staff Development	75	-	-	-	-	0.00%	-	-	0.00%
50 85	Dues & Subscriptions	500	500	500	500	-	0.00%	500	-	0.00%
	Other Purchased Services	2,603	700	7,000	1,100	(5,900)	-84.29%	1,100	-	0.00%
60 10	General Supplies	663	2,750	2,450	2,750	300	12.24%	2,750	-	0.00%
	Supplies	663	2,750	2,450	2,750	300	12.24%	2,750	-	0.00%
	Division Total:	\$ 148,542	\$ 152,586	\$ 158,586	\$ 161,649	3,063	1.93%	\$ 170,005	\$ 8,356	5.17%

Summary of expenditures:

Salaries	\$ 81,297	\$ 87,524	\$ 87,524	\$ 91,261	3,737	4.27%	\$ 94,916	\$ 3,655	4.00%
Employee Benefits	62,629	59,652	59,652	64,706	5,054	8.47%	69,405	4,699	7.26%
Prof. and technical services	270	340	340	212	(128)	-37.65%	214	2	0.94%
Repair and maintenance	1,080	1,620	1,620	1,620	-	0.00%	1,620	-	0.00%
Other purchased services	2,603	700	7,000	1,100	(5,900)	-84.29%	1,100	-	0.00%
Supplies	663	2,750	2,450	2,750	300	12.24%	2,750	-	0.00%
Division Summary Total:	\$ 148,542	\$ 152,586	\$ 158,586	\$ 161,649	3,063	1.93%	\$ 170,005	\$ 8,356	5.17%

Summary of resources:

Intergovernmental	\$ 82,619	\$ 76,000	\$ 100,000	\$ 50,000	(50,000)	-50.00%	\$ 50,000	\$ -	0.00%
Fines and charges	7,155	8,500	8,500	6,800	(1,700)	-20.00%	7,000	200	2.94%
Investment income	192	-	-	-	-	0.00%	-	-	0.00%
Other	5,608	2,300	8,300	-	(8,300)	-100.00%	-	-	0.00%
Transfers in - General Fund	-	40,505	40,505	71,187	30,682	75.75%	113,005	41,818	58.74%
Use of fund balance	52,968	25,281	1,281	33,662	32,381	2527.79%	-	(33,662)	-100.00%
Division Summary Total:	\$ 148,542	\$ 152,586	\$ 158,586	\$ 161,649	3,063	1.93%	\$ 170,005	\$ 8,356	5.17%

CITY OF WASILLA
FY2013 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	KPMG ANNUAL AUDIT	212
220-4270-427.30-31 Total				212
220-4270-427.40-40	Purchased-Property	Rentals	VALLEY BUSINESS MACHINES COPIER AGREEMENT	1,620
220-4270-427.40-40 Total				1,620
220-4270-427.50-30	Other Purchased Services	Communications	GCI LONG DISTANCE	250
220-4270-427.50-30 Total				250
220-4270-427.50-81	Other Purchased Services	Travel	LOCAL TRAVEL REMIMBURSEMENT	350
220-4270-427.50-81 Total				350
220-4270-427.50-85	Other Purchased Services	Dues & Subscriptions	UNITED YOUTH COURTS OF ALASKA ANNUAL DUES	500
220-4270-427.50-85 Total				500
220-4270-427.60-10	Supplies	General Supplies	SNACKS FOR COURT AND OFFICE SUPPLIES	2,750
220-4270-427.60-10 Total				2,750

CITY OF WASILLA
FY2014 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	KPMG ANNUAL AUDIT	214
220-4270-427.30-31 Total				214
220-4270-427.40-40	Purchased-Property	Rentals	VALLEY BUSINESS MACHINES COPIER AGREEMENT	1,620
220-4270-427.40-40 Total				1,620
220-4270-427.50-30	Other Purchased Services	Communications	GCI LONG DISTANCE	250
220-4270-427.50-30 Total				250
220-4270-427.50-81	Other Purchased Services	Travel	LOCAL TRAVEL REIMBURSEMENT	350
220-4270-427.50-81 Total				350
220-4270-427.50-85	Other Purchased Services	Dues & Subscriptions	UNITED YOUTH COURTS OF ALASKA ANNUAL DUES	500
220-4270-427.50-85 Total				500
220-4270-427.60-10	Supplies	General Supplies	SNACKS FOR COURT AND OFFICE SUPPLIES	2,750
220-4270-427.60-10 Total				2,750



Mission

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

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

N/A

Previous Year's Accomplishments

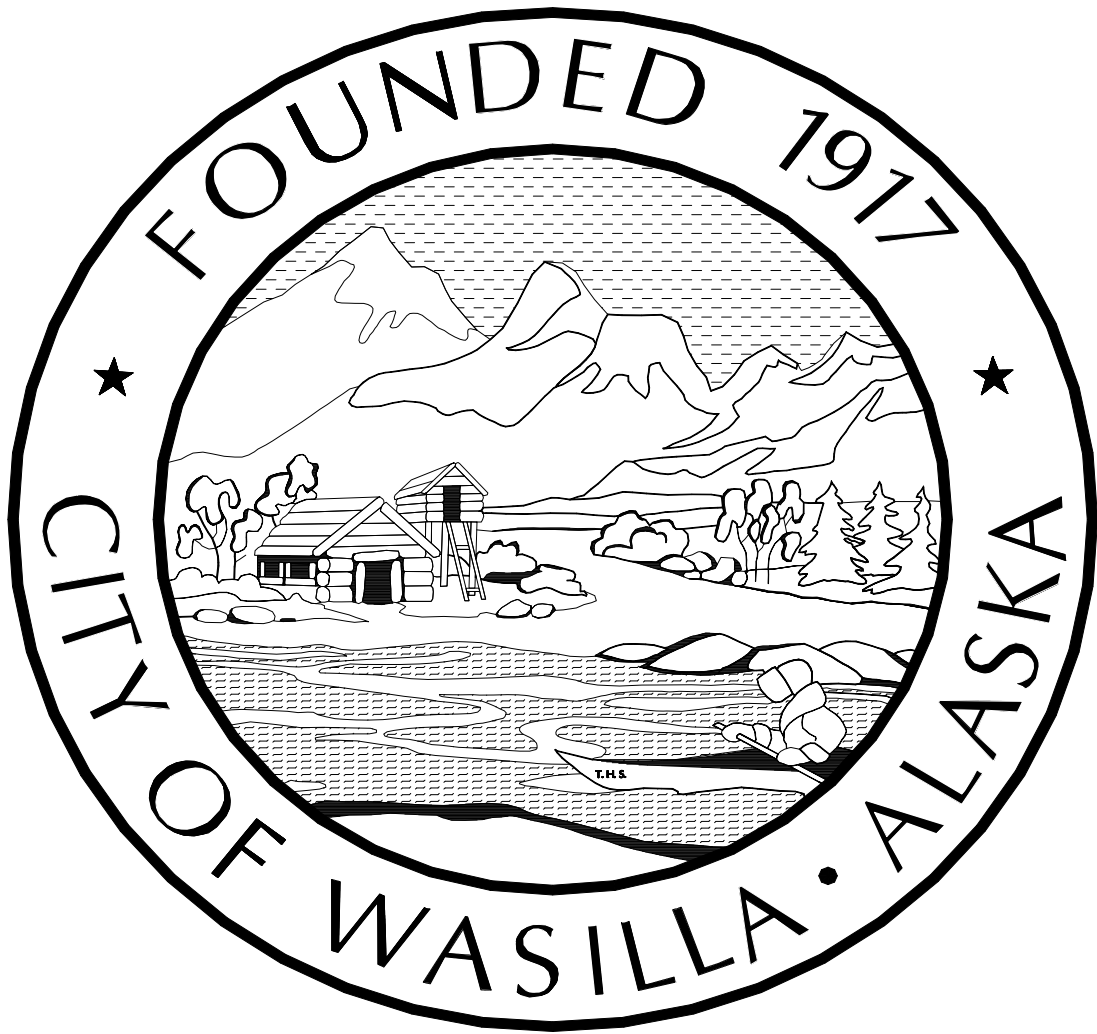
None

Federal Asset Forfeiture Fund: 230

	FY2011 Actual	FY2012 Adopted Budget	FY2012 Amended Budget	FY2013 Adopted Budget	FY2014 Adopted Plan
Revenues:					
Intergovernmental	22,033	-	-	-	-
Investment income	62	-	-	-	-
Total revenues	22,095	-	-	-	-
Expenditures:					
Supplies	-	-	-	-	-
Capital expenditures	22,033	-	-	-	-
Total expenditures	22,033	-	-	-	-
Excess of revenues over (under) expenditures	62	-	-	-	-
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Net other financing sources (uses)	-	-	-	-	-
Net change in fund balance	62	-	-	-	-
Beginning fund balance	2,791	2,791	2,853	2,853	2,853
Ending fund balance	2,853	2,791	2,853	2,853	2,853

State Asset Forfeiture Fund: 270

	FY2011 Actual	FY2012 Adopted Budget	FY2012 Amended Budget	FY2013 Adopted Budget	FY2014 Adopted Plan
Revenues:					
Intergovernmental	-	-	-	-	-
Total revenues	-	-	-	-	-
Expenditures:					
Supplies	-	-	-	-	-
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
Ending fund balance	10,278	10,278	10,278	10,278	10,278



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