

## 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.

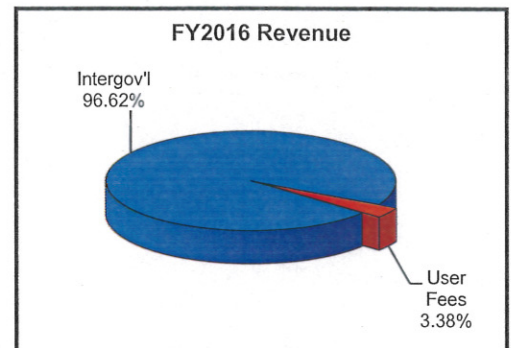
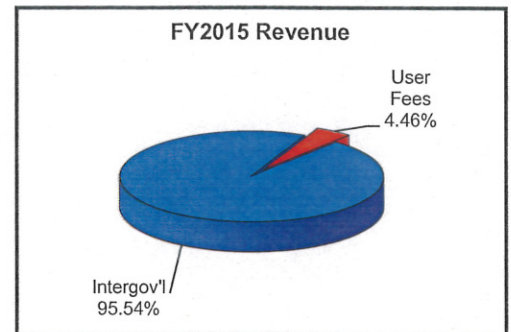
## REVENUE SOURCES

**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 5% or \$7,000 of the Special Revenue Fund revenue sources for FY2015 and 4% or \$7,000 in 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 FY2015 and FY2016. This source of revenue account for approximately 95% or \$150,000 of the Special Revenue Fund revenue sources for FY2015 and \$200,000 in 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 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 FY2012, 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. Although the City is not anticipating a transfer from the General Fund, 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 should intergovernmental revenue sources fall short of expectations.

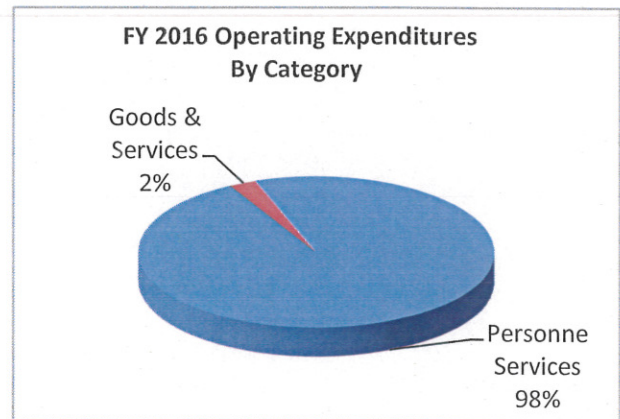
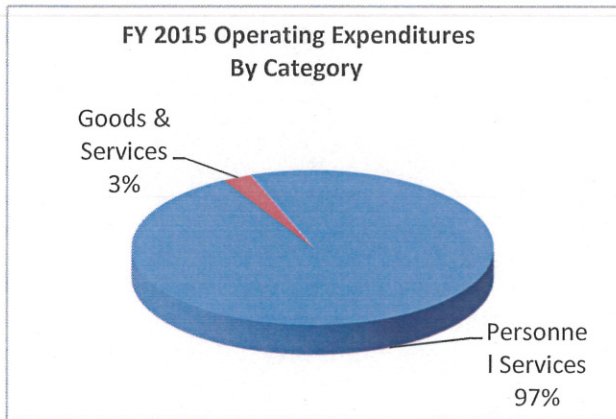


## **EXPENDITURES**

**Operating expenditures** for the Special Revenue funds are projected to be \$194,610 for FY2015 and \$207,711 for FY2016. Personnel costs including fringe benefits comprise the largest classification of expenditures. Personnel cost are approximately 97% or \$189,514 in FY2015 and 98% or \$202,561 in FY2016. Goods and services needed for the operation of the program are projected to be \$5,096 in FY2015 and \$5,150 in FY2016. The increase in operating cost for FY2015 and FY2016 can be attributed to salary increases and associated increases in related benefits, primarily in health insurance.

**Fund Balance** in FY2015 is anticipated to be consumed as expenditures surpass revenue with ending balances at \$10,049 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 requires so as not to fall into a deficit.


**Significant Budget Changes for FY2015 and FY 2016:** In FY2014 public safety grant revenue for the drug enforcement division was cancelled. Besides the grant reimbursement, the City received significant revenue from forfeited funds. As the City moves forward, administration is monitoring the progress of our forfeited funds.



**COMBINED REVENUES AND APPROPRIATIONS  
SPECIAL REVENUE FUNDS**

<u>Fiscal Year 2015</u>	Youth Court	Asset Forfeiture	Total
Est. Fund balance beginning 07/01/2014	\$ 47,659	\$ 13,146	\$ 60,805
<b>Revenues</b>			
Intergovernmental	150,000	-	150,000
User Fees & Charges	7,000	-	7,000
Transfer In	-	-	-
Total Revenue	<u>157,000</u>	<u>-</u>	<u>157,000</u>
<b>Total available funds</b>	<u>\$ 204,659</u>	<u>\$ 13,146</u>	<u>\$ 217,805</u>
<b>Expenditures</b>			
Public Safety	194,610	-	194,610
<b>Total uses of funds</b>	<u>194,610</u>	<u>-</u>	<u>194,610</u>
<b>Fund balance ending 06/30/2015</b>	<u>\$ 10,049</u>	<u>\$ 13,146</u>	<u>\$ 23,195</u>

<u>Fiscal Year 2016</u>	Youth Court	Asset Forfeiture	Total
Fund balance beginning 07/01/2015	\$ 10,049	\$ 13,146	\$ 23,195
<b>Revenues</b>			
Intergovernmental	200,000	-	200,000
User Fees & Charges	7,000	-	7,000
Transfer In	-	-	-
Total Revenue	<u>207,000</u>	<u>-</u>	<u>207,000</u>
<b>Total available funds</b>	<u>\$ 217,049</u>	<u>\$ 13,146</u>	<u>\$ 230,195</u>
<b>Expenditures</b>			
Public Safety	207,711	-	207,711
<b>Total uses of funds</b>	<u>207,711</u>	<u>-</u>	<u>207,711</u>
<b>Fund balance ending 06/30/2016</b>	<u>\$ 9,338</u>	<u>\$ 13,146</u>	<u>\$ 22,484</u>



# 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	Adopted Budget FY2014	Proposed Budget FY2015	Proposed Plan FY2016
Probation Officer	1.5	1.5	1.5	1.5

## Department Statistics

Description	Actual FY2013	Estimated FY2014	Estimated FY2015	Estimated FY2016
Cases Received – Department of Juvenile Justice	97	100	110	110
Sentencing Hearings	86	90	95	95
Community Service Hours - Offenders	1,249	1,500	1,500	1,500
Participating Youth Court Members	62	70	70	70
Community Service Hours – Youth Court Members	1,550	1800	1800	1800

## Performance Goals, Objectives, and Measures

#	Performance Goals, Objectives & Measures	Actual FY2013	Estimated FY2014	Estimated FY2015	Estimated FY2016
	Goal: Seek partnerships within the community to create a long-lasting, sustainable youth court program.				
1.	<b>Objective:</b> Secure long term funding sources and donations.				
	<b>Measure:</b> # of intergovernmental grants	3	3	2	2
	# of all other donors	7	7	7	7

## Youth Court –Continued

#	Performance Goals, Objectives & Measures	Actual FY2013	Estimated FY2014	Estimated FY2015	Estimated FY2016
	<b>Goal:</b> Reduce juvenile crime by diverting first-time offenders to the MSYC program which promotes a positive image of our community.				
2.	<b>Objective:</b> Maintain a re-offense rate of offenders at 10% or less				
	<b>Measure:</b> Re-offense rate of offenders within twelve (12) months of completing the program.	10%	10%	10%	10%
	<b>Goal:</b> Provide quality, justice-related education to students in our community to enable an understanding and respect for the law and its applications.				
3.	<b>Objective:</b> Recruit students from local schools to participate in the criminal justice training course.				
	<b>Measure:</b> Number of students completing criminal justice course.	14	30	30	30

### Significant Budget Changes

Long-term funding for the youth court program continues to be an issue. The primary funding partners for FY2013 and FY2014 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 FY2013 and FY2014. FY2015 and FY2016 project fund balances of 10,049 and 9,338, respectively.

The primary source of funding for FY2015 and FY2016 is intergovernmental revenues; that is, \$50,000 from the Division of Juvenile Justice and \$100,000 from the State of Alaska in each fiscal year. The City is hopeful that the Matanuska-Susitna Borough will contribute \$50,000 in FY2016 to keep the 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 FY 2012 was 136 (24%) out of the 573 juvenile arrests within the Matanuska-Susitna Borough. In FY2013, there were 97 (41%) youth court cases received out of 238 total Mat-Su DJJ referrals.
- Mock hearings were presented at the Career & Technical High School and Palmer District Courthouse for the education of our community and for the promotion of the Youth Court program. Presentations were made at Colony, Wasilla, and Palmer High Schools with staff and students to sign up students for the law training class in October 2013.
- Thirteen students were accompanied to the Homer 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

	FY2012 Actual	FY2013 Actual	FY2014 Adopted Budget	FY2014 Amended Budget	FY2015 Adopted Budget	FY2016 Adopted Plan
<b>Revenues:</b>						
Intergovernmental	109,869	214,379	125,000	125,000	150,000	200,000
Fines and charges	10,162	4,450	7,000	7,000	7,000	7,000
Investment income	38	-	-	-	-	-
Other	9,452	5,135	-	-	-	-
<b>Total revenues</b>	<b>129,521</b>	<b>223,964</b>	<b>132,000</b>	<b>132,000</b>	<b>157,000</b>	<b>207,000</b>
<b>Expenditures:</b>						
Salaries	85,618	86,661	94,735	94,735	99,141	104,452
Employee benefits	70,221	80,712	76,908	76,908	90,373	98,109
Professional and technical services	340	212	214	214	490	494
Property services	1,566	1,066	1,054	1,054	766	786
Other purchased services	3,261	3,469	2,352	2,352	1,190	1,220
Supplies	926	1,309	2,650	2,650	2,650	2,650
Capital expenditures	-	-	-	-	-	-
Debt service - principal	-	-	-	-	-	-
<b>Total expenditures</b>	<b>161,932</b>	<b>173,429</b>	<b>177,913</b>	<b>177,913</b>	<b>194,610</b>	<b>207,711</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(32,411)</b>	<b>50,535</b>	<b>(45,913)</b>	<b>(45,913)</b>	<b>(37,610)</b>	<b>(711)</b>
<b>Other financing sources (uses):</b>						
Transfers in	40,505	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Net other financing sources (uses)</b>	<b>40,505</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>8,094</b>	<b>50,535</b>	<b>(45,913)</b>	<b>(45,913)</b>	<b>(37,610)</b>	<b>(711)</b>
Beginning fund balance	34,943	43,037	82,408	93,572	47,659	10,049
Ending fund balance	43,037	93,572	36,495	47,659	10,049	9,338

City of Wasilla  
Budget Detail  
For Fiscal Year 2015 and 2016

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

Account	Description	FY2012 Actual	FY2013 Actual	FY2014 Adopted Budget	FY2014 Amended Budget	FY2015 Adopted Budget	FY2016 Adopted Plan	Difference	% Diff	Difference	% Diff
								Between FY2015 AB FY2014 AB	Between FY2015 AB FY2014 AB	Between FY2016 AP FY2015 AB	Between FY2016 AP FY2015 AB
10 10	Regular	\$ 85,618	\$ 86,661	\$ 93,872	\$ 93,872	\$ 98,687	\$ 103,974	\$ 4,815	5.13%	\$ 5,287	5.36%
10 30	Overtime	-	-	863	863	454	478	(409)	-47.39%	24	5.29%
	Personnel Services	85,618	86,661	94,735	94,735	99,141	104,452	4,406	4.65%	5,311	5.36%
20 10	Group Insurance	34,205	41,468	46,856	46,856	59,355	65,253	12,499	26.68%	5,898	9.94%
20 20	FICA	1,096	1,084	1,373	1,373	1,438	1,515	65	4.73%	77	5.35%
20 30	PERS	28,596	31,715	20,842	20,842	21,811	22,979	969	4.65%	1,168	5.36%
20 40	SBS	5,248	5,312	5,807	5,807	6,077	6,403	270	4.65%	326	5.36%
20 50	Unemployment	625	694	1,336	1,336	846	846	(490)	-36.68%	-	0.00%
20 60	Workers' Compensation	451	439	694	694	846	1,113	152	21.90%	267	31.56%
	Personnel Svcs-Benefit	70,221	80,712	76,908	76,908	90,373	98,109	13,465	17.51%	7,736	8.56%
30 31	Accounting & Auditing	340	212	214	214	490	494	276	128.97%	4	0.82%
	Professional Services	340	212	214	214	490	494	276	128.97%	4	0.82%
40 40	Rentals	1,566	1,066	1,054	1,054	766	786	(288)	-27.32%	20	2.61%
	Purchased-Property	1,566	1,066	1,054	1,054	766	786	(288)	-27.32%	20	2.61%
50 20	Insurance	-	987	1,252	1,252	590	620	(662)	-52.88%	30	5.08%
50 30	Communications	67	48	250	250	200	200	(50)	-20.00%	-	0.00%
50 81	Travel	3,194	2,378	350	350	400	400	50	14.29%	-	0.00%
50 82	Staff Development	-	56	-	-	-	-	-	0.00%	-	0.00%
50 85	Dues & Subscriptions	-	-	500	500	-	-	(500)	0.00%	-	0.00%
	Other Purchased Services	3,261	3,469	2,352	2,352	1,190	1,220	(1,162)	-49.40%	30	2.52%
60 10	General Supplies	926	1,309	2,650	2,650	2,650	2,650	-	0.00%	-	0.00%
	Supplies	926	1,309	2,650	2,650	2,650	2,650	-	0.00%	-	0.00%
	Division Total:	\$ 161,932	\$ 173,429	\$ 177,913	\$ 177,913	\$ 194,610	\$ 207,711	\$ 16,697	9.38%	\$ 13,101	6.73%

**Summary of expenditures:**

Salaries	\$ 85,618	\$ 86,661	\$ 94,735	\$ 94,735	\$ 99,141	\$ 104,452	\$ 4,406	4.65%	\$ 5,311	5.36%
Employee Benefits	70,221	80,712	76,908	76,908	90,373	98,109	13,465	17.51%	7,736	8.56%
Prof. and technical services	340	212	214	214	490	494	276	128.97%	4	0.82%
Repair and maintenance	1,566	1,066	1,054	1,054	766	786	(288)	-27.32%	20	2.61%
Other purchased services	3,261	3,469	2,352	2,352	1,190	1,220	(1,162)	-49.40%	30	2.52%
Supplies	926	1,309	2,650	2,650	2,650	2,650	-	0.00%	-	0.00%
Division Summary Total:	\$ 161,932	\$ 173,429	\$ 177,913	\$ 177,913	\$ 194,610	\$ 207,711	\$ 16,697	9.38%	\$ 13,101	6.73%

**Summary of resources:**

Intergovernmental	\$ 109,869	\$ 214,379	\$ 125,000	\$ 125,000	\$ 150,000	\$ 200,000	\$ 25,000	20.00%	\$ 50,000	33.33%
Fines and charges	10,162	4,450	7,000	7,000	7,000	7,000	-	0.00%	-	0.00%
Investment income	38	-	-	-	-	-	-	0.00%	-	0.00%
Other	9,452	5,135	-	-	-	-	-	0.00%	-	0.00%
Transfers in - General Fund	40,505	-	-	-	-	-	-	0.00%	-	0.00%
Use of fund balance	(8,094)	(50,535)	45,913	45,913	37,610	711	(8,303)	-18.08%	(36,899)	-98.11%
Division Summary Total:	\$ 161,932	\$ 173,429	\$ 177,913	\$ 177,913	\$ 194,610	\$ 207,711	\$ 16,697	9.38%	\$ 13,101	6.73%

CITY OF WASILLA  
FY2015 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	490
220-4270-427.30-31 Total				490
220-4270-427.40-40	Purchased-Property	Rentals	COPIER RENTAL	766
220-4270-427.40-40 Total				766
220-4270-427.50-20	Services	Insurance	GENERAL LIABILITY INSURANCE	590
220-4270-427.50-20 Total				590
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

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	494
220-4270-427.30-31 Total				494
220-4270-427.40-40	Purchased-Property	Rentals	COPIER RENTAL	786
220-4270-427.40-40 Total				786
220-4270-427.50-20	Services	Insurance	GENERAL LIABILITY INSURANCE	620
220-4270-427.50-20 Total				620
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



**Federal Asset Forfeiture Fund: 230**

	FY2012 Actual	FY2013 Actual	FY2014 Adopted Budget	FY2014 Amended Budget	FY2015 Adopted Budget	FY2016 Adopted Plan
<b>Revenues:</b>						
Intergovernmental	-	58,762	-	-	-	-
Investment income	13	-	-	-	-	-
<b>Total revenues</b>	<b>13</b>	<b>58,762</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures:</b>						
Supplies	-	-	-	-	-	-
Capital expenditures	-	58,762	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>58,762</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
 Excess of revenues over (under) expenditures	 13	 -	 -	 -	 -	 -
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Net other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
 <b>Net change in fund balance</b>	 <b>13</b>	 <b>-</b>	 <b>-</b>	 <b>-</b>	 <b>-</b>	 <b>-</b>
 Beginning fund balance	 2,855	 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**

	FY2012 Actual	FY2013 Actual	FY2014 Adopted Budget	FY2014 Amended Budget	FY2015 Adopted Budget	FY2016 Adopted Plan
<b>Revenues:</b>						
Intergovernmental	-	8,584	-	-	-	-
Total revenues	-	8,584	-	-	-	-
<b>Expenditures:</b>						
Capital expenditures	-	8,584	-	-	-	-
Total expenditures	-	8,584	-	-	-	-
Excess of revenues over (under) expenditures	-	-	-	-	-	-
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-	-
Net other financing sources (uses)	-	-	-	-	-	-
<b>Net change in fund balance</b>	-	-	-	-	-	-
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