

Lottery Fund

FY17 & FY18 BUDGET

Lottery Fund Summary

	FY15 Actual	FY16 Budget	FY16 Estimate	FY17 Recommended	FY18 Recommended
REVENUES					
Community Betterment	1,049,490	925,000	1,000,000	1,000,000	1,000,000
Interest Income	5,997	2,972	3,000	6,242	6,100
Taxes - Form 51	339,891	350,000	360,000	360,000	360,000
Bond Proceeds	842,296	0	0	0	0
Miscellaneous	19,935	30,500	14,968	25,700	25,700
Total Revenue	2,257,609	1,308,472	1,377,968	1,391,942	1,391,800
EXPENDITURES					
Professional Services	106,451	203,161	155,192	221,231	200,493
Events Marketing	13,927	22,600	22,600	26,600	27,228
Concerts & Movie Nights	9,594	9,800	9,800	10,200	10,506
Recreation Events	3,840	10,000	10,000	9,400	9,683
Community Events	6,831	9,290	9,290	9,090	9,349
Salute to Summer	15,511	22,535	22,535	29,900	30,498
Other Contractual Services	27,937	43,520	63,520	38,655	45,237
Other Charges (Taxes)	345,078	350,000	360,000	360,000	360,000
Total Expenditures	529,169	670,906	652,937	705,076	692,994
Other Financing Sources (Uses)					
General Fund Transfer	(59,600)	(70,663)	(70,663)	(90,675)	(93,625)
Debt Service Transfer	(288,013)	(339,145)	0	0	0
Golf Fund Transfer	(125,000)	(125,000)	0	181,310	0
CIP Transfer	(827,125)	(927,191)	(296,446)	(507,000)	(278,644)
Total Other Uses of Funds	(1,299,738)	(1,461,999)	(367,109)	(416,365)	(372,269)
Total Capital	0	14,000	14,000	4,000	0
Total Expenditures & Capital	529,169	684,906	666,937	709,076	692,994
Operating Cash Annual Inc/(Dec)	428,702	(838,433)	343,922	286,281	329,494
Prior Year Cash	1,390,619	1,819,323	1,819,323	2,163,245	2,431,526
End of Year Cash Total	1,819,321	980,890	2,163,245	2,431,526	2,761,020
Cash Reserve	1,362,094	447,664	1,908,233	2,151,166	2,494,704

Lottery Fund

On May 16, 1989, the City awarded the first contract to begin the operation of a municipal keno-type lottery. Since that time the Mayor and City Council have conscientiously utilized the community betterment proceeds from the City's keno lottery gambling to improve the quality of public services and facilities in the City.

On April 5, 2016, the City's lottery operations contractor, La Vista Keno, Inc. requested that the City approve the sale and the assumption of the Lottery Operator Agreement to LVK Holdings LLC and EHPV Lottery Services LLC. The City Council approved the request with an effective date of May 1, 2016, for the remainder of the current term and the additional five-year term ending September 30, 2023.

Lottery revenue has been used to finance the construction of several public facilities including: City Hall and Community Center (1994), Public Works Building (1994), Public Library (1999), and the Police Station (2002). The FY17 and FY18 budgets recommend servicing the remaining debt on the Police Station and the Public Works Park Annex solely from Debt Service Fund revenue. Among other things, this will enable us to start making progress on the park and trail improvements identified in the Park Master Plan.

In addition, community and recreation events including the Salute to Summer Festival, Easter Egg Hunt, Arbor Day Celebration, National Night Out, Halloween Safe Night, Tree Lighting, Dinosaur Egg Hunt, Splash Bash, Urban Adventure Race have been funded from lottery income.

Concluding FY16 Financial Performance

Over the past five (5) years, the City's lottery income has averaged about \$998,820 annually. The FY16 budget is \$925,000 and the year-end estimate indicates that we are on track to receive \$1,000,000. The actual amount collected in FY15 was \$1,049,490 and accordingly, the recommended budgets for FY17 and FY18 are \$1,000,000 each year.

Revenues are estimated to total approximately \$1.38 million, which is (\$879,643) less than revenues received in FY15. The year-end estimate is an approximate 5.31% increase over the budgeted amount of \$1.3 million. Income for the City is estimated at \$1 million.

Expenditures & Capital for FY16 are projected to be nearly \$666,937, which is approximately 2.69% or (\$17,969) less than the budgeted amount of \$684,906. The decrease can primarily be attributed to the elimination \$125,000 transfer to the Golf Fund.

Fund Balance — The difference in estimated revenues and expenditures, combined with the beginning fund balance, contribute to an estimated ending fund balance of \$2.16 million. This is an increase of 121% over the FY16 budget of \$447,664. The contributing factors for this include: a reduction in CIP transfers of \$630,745; elimination of the golf fund transfer of \$125,000; and elimination of the debt service transfer of \$339,143.

FY17 Budget

The FY17 budget continues to recommend funding for community and recreation events, as well as community marketing, employee activities and transfers to the CIP for facilities improvements covered by the bonds issued in FY15.

Other expenditures relate directly to goals in the Strategic Plan, including:

- *Enhance La Vista's identity and raise awareness of the City's many qualities*
 - Rebranding Strategy — \$75,000
- *Insure efficient, effective investment in technology to enhance services delivery*
 - Updating the Strategic Technology Plan — \$30,000
- *Improve and expand the City's quality of life amenities for residents and visitors*
 - Mini Park Improvements — \$60,000
- *Adopt and implement standards of excellence for the administration of city services*
 - Performance Management Program - \$10,000 *ICMA—CPM (Insights)*
 - Year-End Report to Citizens — \$10,000

FY18 Budget

Similar to FY17, the FY18 budget continues to fund community and recreation events, as well as community marketing and employee events.

Other expenditures relate directly to goals in the Strategic Plan, including:

- *Enhance La Vista's identity and raise awareness of the City's many qualities*
 - Rebranding Implementation Efforts — \$50,000
- *Insure efficient, effective investment in technology to enhance service delivery*
 - Records Management System — \$100,000

- *Improve and expand the City's quality of life amenities for residents and visitors*
 - Mini Park Improvements — \$50,000
- *Adopt and implement standards of excellence for the administration of city services*
 - Performance Management Program — \$10,000 ICMA—CPM (Insights)
 - Year-End Report to Citizens — \$10,000

A	B	C	D	E	F	G	H	
1	Grants							
2	Department	Agency	Account	Total Grant Expenditure	Total Grant Revenue	CFDA	GL Account	Source
3	08.81 - Lottery	La Vista Community Foundation	General	\$ 10,000.00	\$ 10,000.00			Local/City
4		La Vista Community Foundation	General	\$ 2,000.00	\$ 2,000.00			Local/City
5		La Vista Community Foundation	Easter Egg Hunt	\$ 1,500.00	\$ 1,500.00			Local/City
6		La Vista Community Foundation	Parade	\$ 1,700.00	\$ 1,700.00			Local/City
7		La Vista Community Foundation	Salute To Summer Cookout	\$ 1,000.00	\$ 1,000.00	5		Local/City
8	Sub-Total Lottery Fund			\$ 16,200.00	\$ 16,200.00	\$	-	
9								
10	TOTAL GRANTS			\$ 16,200.00	\$ 16,200.00	\$	-	
11	These are anticipated grants; therefore the expenditures are not authorized unless the grants are awarded.							
12								
13		Local/City		\$ 16,200.00	\$ 16,200.00			
14		NRD/County		\$ -	\$ -			
15		State		\$ -	\$ -			
16		Federal		\$ -	\$ -		Single Audit Limit : \$ 750,000	
17								
18				\$ 16,200.00	\$ 16,200.00			
19				\$ -	\$ -			
20								
21								

Travel and Training
Departmental Budgets for Travel and Training
FY 16/17 General Fund

A	B	C	E	F	G	H	I	J	K	
2						Requested	Requested	Recommended	Recommended	
3	Department	Employee	Total Number Requested	Name of Conference	Location	FY17 TI Travel Cost (01-0311)	FY17 TI Training Cost (01-0313)	FY17 TI Travel Cost (01-0311)	FY17 TI Training Cost (01-0313)	
4										
5	Lottery	Lottery Fund	Mayor	1	ICSC Annual Conference	Las Vegas, NV	1,670	550	1,670	550
6			TBD	5	ICSC Annual Conference	Las Vegas, NV	8,350	2,850	8,350	2,850
7	08.81					\$ 10,020	\$ 3,400	\$ 10,020	\$ 3,400	
8										
9						Total Lottery Fund	\$ 10,020	\$ 3,400	\$ 10,020	\$ 3,400
10										
11										
12										
13										
14										
15										

	A	B	C	D	E	G	I					
1	Capital Outlay Requests											
2												
3	Lottery Fund											
4												
5	Description		FY17 Requested	FY18 Recommended	Comments							
6												
7												
8	81	Lottery	4,000.00		Speakers							
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20												
21	Total Lottery Fund Request		4,000.00	0.00								
22												

	A	B	BK	BL	BM	BO	BQ	BR	BS	BT
1	LOTTERY FUND									
2	Budget Code & Classification		FY15 Actual	FY16 Budget	FY16 YE Estimate	FY17 Recommended	FY18 Recommended	FY19 Projected	FY20 Projected	FY21 Projected
3	8-04-REVENUES									
4	LOTTERY FUND (8)									
5	Cash									
6	Investments									
7	8-01-0010 Total	1,390,619		1,819,323	1,819,323	2,163,245	2,431,526	2,761,020	3,341,254	3,771,087
8	1000 Inter-Fund Transfers									
9	51 Recreation Events	12,093	4,500	225	4,500	4,500	4,550	4,550	4,550	4,550
10	52 Salute to Summer - Carnival		10,000	4,743	5,000	5,000	5,000	5,000	5,000	5,000
11	50 Community Foundation	7,842	13,300	10,000	10,000	10,000	10,000	10,000	10,000	10,000
12	50 Foundation			2,000	2,000	2,000	2,000	2,000	2,000	2,000
13	Foundation - Easter Egg Hunt			1,500	1,500	1,500	1,500	1,500	1,500	1,500
14	53 Salute to Summer - Parade (Fdtn)		1,700		1,700	1,700	1,700	1,700	1,700	1,700
15	54 Salute to Summer - Cookout (Fdtn)		1,000		1,000	1,000	1,000	1,000	1,000	1,000
16	Sarpy County									
17	8001 Miscellaneous Revenue	19,935	30,500	14,968	25,700	25,700	25,750	25,750	25,750	25,750
18	8010 Interest Income									
19	8011 Lottery Rev/Comm. Bettermt	5,997	2,972	3,000	8,022	9,057	10,645	12,406	14,172	
20	8014 Taxes - Form 51	1,049,490	925,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
21	8060 Bond Proceeds	339,891	350,000	360,000	360,000	360,000	360,000	360,000	360,000	360,000
22	Operator bonus reserve	842,296								
23	Total Income	2,257,611	1,308,472	1,377,968	1,393,722	1,394,757	1,396,395	1,398,156	1,399,922	
24	Transfers									
25	(1,299,738)	(1,461,999)	(367,109)	(416,365)	(372,269)	(146,671)	(291,819)	(155,070)		
26	Net Revenues	957,873	(153,527)	1,010,859	977,357	1,022,488	1,249,724	1,106,337	1,244,852	
27	Total Available									
28	2,348,492	1,665,796	2,830,182	3,140,602	3,454,014	4,010,744	4,447,592	5,015,940		
29	Expenditures									
30	529,169	670,906	652,937	705,076	692,994	669,489	676,505	662,234		
31	EXP % of REVENUE	23%	51%	47%	51%	50%	48%	48%	47%	
32	Capital Expenditures	-	14,000	14,000	4,000	-	-	-	-	
33	Balance Forward	1,819,323	980,890	2,163,245	2,431,526	2,761,020	3,341,254	3,771,087	4,353,705	
34										

	A	B	BK	BL	BM	BO	BQ	BR	BS	BT
1	LOTTERY FUND									
2	Budget Code & Classification		FY15	FY16	FY16	FY17	FY18	FY19	FY20	FY21
3			Actual	Budget	YE Estimate	Recommended	Recommended	Projected	Projected	Projected
4	08.81 TRANSFERS									
45	601 Land									
46										
47										
48	75% Community Relations Coordi	59,600	57,663	60,000	60,000	61,800	63,654	65,564	67,531	
49	Salute to Summer - Overtime		13,000	13,000	18,675	19,375	20,101	20,854	21,636	
50	All Other Events - Overtime		-	-	12,000	12,450	12,916	17,401	15,903	
51	620 Transfer to General Fund	59,600	70,663	70,663	90,675	93,625	96,671	103,819	105,070	
52										
53	Police & PW Facility Bond Issue Bc	288,013	280,000							
54	Bond Interest		59,145							
55	621 Transfer to Debt Service	288,013	339,145	-	-	-	-	-	-	
56										
57	622 Transfer to Golf Fund	125,000	125,000		(181,310)					
58										
59	630 Transfer to EDF									
60										

	A	B	BK	BL	BM	BO	BQ	BR	BS	BT
1	LOTTERY FUND									
2	Budget Code & Classification		FY15 Actual	FY16 Budget	FY16 YE Estimate	FY17 Recommended	FY18 Recommended	FY19 Projected	FY20 Projected	FY21 Projected
3										
61	ADM-15-002	City Hall Remodel	827,125	25,000	1,199	20,000	85,000	-	-	-
62	CD-15-001	Fac Imprmt - Former Police Station		85,000	1,289	85,000				
63	GCM-15-001	Interior Ceiling Golf Mtce Bldng		-	-	-	-			
64	IT-11-001	Business Continuity		-	-	-	-			
65	IT-12-001	Records/Agenda Mgmt System		-	-	-	100,000			
66	IT-12-002	Financial Software	380,000	114,530	180,000	-				
67	IT-12-003	Radio Replacement		-	-	-				
68	IT-14-003	Council Chamber Tech Upgrade		-	84,805	-				
69	IT-15-001	Library Security		-	-	-				
70	IT-17-001	IT Strategic Plan Update		-	30,000	-				
71	PWG-15-001	PW Facility Improvements	54,746	19,000	35,000	-				
72	PWP-15-001	Parks Facility Improvement	25,727	21,361	5,000	-				
73	PWP-17-001	Mini Park Improvements		-	60,000	50,000	50,000	50,000	50,000	50,000
74	PWP-17-002	Thompson Creek Landscaping		-	30,000	-				
75	PWSC-11-002	Sports Complex Lighting Rehab Field #1		-	-	-			85,000	
76	PWSC-FC-011	Sports Complex Sidewalks		-	-	-			53,000	
77	PWSE-15-003	Storm Sewer Head Wall Repair	12,000	4,262	12,000	-				
78	PWST-15-004	City Hall/Community Ctr Asphalt		-	-	-				
79	PWST-15-007	Fuel Island	50,000	50,000	50,000	43,644	-			
80	PWST-15-008	Salt Shed		-	-	-				
81	Other - Lottery Bond Carryover		294,718	-	-	-	-			
82										
83	631	Transfer To CIP	827,125	927,191	296,446	507,000	278,644	50,000	188,000	50,000
84	CIP Worksheet			927,191	296,446	507,000	278,644	50,000	188,000	50,000
85	Difference									
86										
87	Total Transfers		1,299,738	1,461,999	367,109	416,365	372,269	146,671	291,819	155,070
88										

	A	B	BK	BL	BM	BO	BQ	BR	BS	BT
1	LOTTERY FUND									
2	Budget Code & Classification		FY15 Actual	FY16 Budget	FY16 YE Estimate	FY17 Recommended	FY18 Recommended	FY19 Projected	FY20 Projected	FY21 Projected
3	8-81-LOTTERY FUND									
4	CONTRACTUAL SERVICES									
89	200 Inter-Fund Transfers									
90										
91										
92	303.21	Taste of La Vista		6,500	6,500	7,700	7,931	8,169	8,414	8,666
93		Other	104,461							
94	10	LV50 Cookbook	894							
95	22	Citizen Survey		15,066	15,066	-	-	16,000	-	-
96	23	City Wide Marketing/Rebranding		50,000	10,000	75,000	50,000	20,000	20,000	20,000
97	24	Holiday Lights		50,000	50,000	50,000	50,000	50,000	50,000	50,000
98	25	Music License		1,000	1,031	1,031	1,062	1,094	1,127	1,161
99	26	Economic Development Consulting		25,000	25,000	25,000	25,000	25,000	25,000	25,000
100	27	Other Consulting		25,000	25,000	25,000	25,000	25,000	25,000	25,000
101	28	Performance Measurement Program		5,595	5,595	10,000	10,000	10,000	10,000	10,000
102	29	Year End Report to Residents		8,000	-	10,000	10,000	10,000	10,000	10,000
103	30	ICSC		12,000	12,000	12,000	12,000	-	-	-
104	31	Banners		3,500	3,500	3,500	7,500	7,500	2,000	2,000
105	13	Employee Activities	1,096	1,500	1,500	1,000	1,000	1,000	1,000	1,000
106	13	Employee Recognition		-	-	1,000	1,000	1,000	1,000	1,000
107	303.00	Professional Services-Other	106,451.24	203,161.00	155,192.00	221,231.00	200,493.00	174,762.93	153,541.00	153,827.42
108	11	Events Marketing	13,927	5,600	5,600	9,600	9,888	10,184	25,490	17,804
109	32	Salute to Summer Marketing		17,000	17,000	17,000	17,340	17,686	18,040	18,401
110	303.11	Events Marketing	13,927	22,600	22,600	26,600	27,228	27,870	43,530	36,205
111	<th data-kind="ghost"></th>									
112	303.03	Concert & Movie Nights	9,594	9,800	9,800	10,200	10,506	10,821	11,146	11,480
113	<th data-kind="ghost"></th>									
114	18	Splash Bash	704	1,450	1,450	1,350	1,391			
115	17	Urban Race	3,136	5,550	5,550	5,150	5,305	5,464	5,628	5,797
116	19	New Event		3,000	3,000	2,900	2,987	3,077	3,169	3,264
117	303.17	Recreation Events 303.18 303.19	3,840	10,000	10,000	9,400	9,683	8,541	8,797	9,061
118	<th data-kind="ghost"></th>									
119	33	Easter Egg Hunt		800	800	2,900	2,987	3,077	3,169	3,264
120	34	Arbor Day		500	500	500	515	530	546	562
121	35	Dinosaur Egg Hunt		200	200	200	206	212	218	225
122	36	National Night Out		1,300	1,300					
123	37	New Events		500	500	500	515	530	546	562
124	38	Halloween Safe Night		1,390	1,390	1,390	1,418	1,446	1,475	1,505
125	39	Tree Lighting/Chili Feed	40	2,600	2,600	2,600	2,678	2,758	2,841	2,926
126		60th Anniversary						25,000	25,000	25,000
127	20	Miscellaneous	6,791	2,000	2,000	1,000	1,030	1,061	1,093	1,126
128	303.20	Community Events	6,831	9,290	9,290	9,090	9,349	34,614	34,888	35,170
129	<th data-kind="ghost"></th>									

	A	B	BK	BL	BM	BO	BQ	BR	BS	BT
1	LOTTERY FUND									
2	Budget Code & Classification		FY15 Actual	FY16 Budget	FY16 YE Estimate	FY17 Recommended	FY18 Recommended	FY19 Projected	FY20 Projected	FY21 Projected
3	40 Pool Party			400	400	500	510			
4	41 Hot Wheels Races			300	300	400	408	416	424	433
130	42 Glow Ball			600	600					
131	43 Car Show			1,600	1,600	1,900	1,938	1,976	2,016	2,056
132	14 Float	549		500	500	500	510	520	531	541
133	44 New Events			2,500	2,500	2,700	2,754	2,809	2,865	2,923
134	45 Carnival & Vendors			4,535	4,535	6,400	6,528	6,659	6,792	6,928
135	46 Parade			1,700	1,700	2,400	2,448	2,497	2,547	2,698
136	01 Other	14,963								
137	47 Community Cookout			7,000	7,000	9,100	9,282	9,468	9,657	9,850
138	Marketing (see Mktg 303.11)									
139	48 Mayor's Lunch			2,000	2,000	2,700	2,754	2,809	2,865	2,923
140	49 Insurance			1,200	1,200	1,500	1,530	1,561	1,592	1,624
141	01 Plotter Ink for C.D.			200	200					
142	new 50 Hometown Heroes Event					1,800	1,836	1,872	1,910	1,948
143	Overtime (in GF, see GF trf)									
144	303.01 Salute to Summer		15,511	22,535	22,535	29,900	30,498	30,586	31,199	31,923
145										
146	308 Legal Advertising									
147	311 Travel			10,020	10,020	10,020	10,500			
148	313 Training			3,400	3,400	3,400	3,500			
149										
150	152 Keno License			100	100	100	100	100	100	100
151	314 Other Contractual Services	-	100	100	100	100	100	100	100	100
152										
153	320 Professional Services-Auditing	23,000	20,000	20,000	20,135	21,137	22,194	23,304	24,469	
154	321 Professional Services-Legal	4,937	10,000	30,000	5,000	10,000	10,000	20,000	20,000	10,000
155	8-02-0990 Operator Bonus									
156										
157										
158										
159	Total Contractual Services	77,640	117,745	137,745	123,845	132,501	144,726	172,964	158,407	
160										
161	OTHER CHARGES									
162	505 State Taxes	345,078	350,000	360,000	360,000	360,000	350,000	350,000	350,000	
163	514 Financial/Lending/Bond Fees									
164	Other Fund Balance Activity									
165	Total Other Charges	345,078	350,000	360,000	360,000	360,000	350,000	350,000	350,000	
166										
167	610 Office Equipment		14,000	14,000	4,000		-	-	-	
168	Total Capital Items	-	14,000	14,000	4,000	-	-	-	-	
169										
170	Total Expenditures	529,169	684,906	666,937	709,076	692,994	669,489	676,505	662,234	