BLACK HAWK®

2014 ADOPTED ANNUAL BUDGET

CITY OF BLACK HAWK
2014 ADOPTED BUDGET
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BLACK HAWK ®

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Cynthia L. Linker

Finance Director
Lance R. Hillis

Fire Chief
Donald E. Taylor

IT Director
Jeffrey L. Young

Police Chief
Stephen N. Cole

Public Works Director
Thomas Isbester

January 1, 2014

Dear Mayor and City Council:

We are pleased to present to you the 2014 Adopted Annual Operating & Capital Budget, as required by Section 2-43(4) of the Black Hawk Municipal Code. Council is required to adopt an annual budget for each fiscal year in accordance with the procedure set forth in the Local Government Budget Law of Colorado (CRS 29-1-101).

The 2014 Budget has been prepared on a basis consistent with generally accepted accounting principles (GAAP), except that budgeted expenditures include capital outlay and bond principal payments and exclude depreciation. The 2014 Budget will continue to provide the services the residents, businesses and guests of Black Hawk have come to except: Public Safety, Public Works, Community Development and Domestic Water.

This message is intended to cover the highlights and significant changes to the 2014 Budget when compared to 2013. The City's Mission Statement "The mission of the City of Black Hawk is to progressively provide cost effective programs and services of the highest quality to the community" was a guiding principle in the development of the 2014 Budget document. Each Department's budget is similar to 2013 with the exception of the items listed in the following paragraphs. Due to ambitious capital projects and programs proposed and/or incurred for 2013 & 2014, the General Fund, Impact Fee Fund, Preservation & Restoration Fund and the Water Fund are projected to have significant deficit spending, if not for the loan proceeds.

The 2014 Budget includes $12,000,000 in debt proceeds, the second issuance, that along with the $10,000,000 borrowed in late 2013, makes up the $22,000,000 financing approved by the voters in November 2013. It also includes an increase of the device fee from $750 to $945 per device, effective January 1, 2014 to cover the increased debt service requirements of the Series 2013 and Series 2014 Device Tax Revenue Bonds, as approved by the voters in November 2013.

The 2014 budget includes a total revenue projection (excluding inter-fund transfers & debt proceeds) of $26.2 million for all funds. This is an increase of 3.1% compared to the estimated revenue for 2013. We project 2014 Gaming Tax revenue to be flat when compared to 2013 revenues. Device Fee revenue is budgeted to be up due to the recent voter approval of an increase in the annual fee. The number of devices is projected to remain fairly flat at the roughly 8,500 devices currently in use. City staff expects sales tax revenue to be flat for 2014. The 2014

budget includes no increase in water rates and no increase in property tax revenue.

The 2014 budget includes total expenditures (excluding inter-fund transfers) of $32.1 million. No new positions have been funded for 2014. The 2014 Budget also includes funding for an estimated 2% adjustment pending market comparisons and funding for a City-wide bonus of up to 3.00%. Additionally, the 2014 Budget includes continuing the increased City retirement contribution to 12% from 6% with certain employee matching requirements. City staff, with assistance from our benefits consultant, has estimated an increase in medical insurance premiums of 16% for the final six months of 2014. Other benefits including Dental and Vision insurance have been increased by 10% for the final six months of 2014. The 2014 Budget also includes the continuation of the City contributing 50% of the deductible to each employee's HSA, plus an additional $1,500 per employee.

Other items of note in the 2014 Budget include maintaining the Gilpin Ambulance funding at approximately $502,500, Council Discretionary at $50,000 and maintaining the Sales Tax rebate to non-casino establishments. The General Fund is budgeted to transfer $8,500,000 to the Water Fund, $4,141,156 to the Debt Service Fund and $12,000,000 to the Capital Projects Fund.

Capital Fund projects budgeted for 2014 include the following: $7,000,000 for the Gregory Street Realignment, $1,000,000 for Maryland Mountain Improvements, $1,500,000 for a Police Parking Structure and $280,000 for two buses (Grants will cover $220,000). New capital projects within the Preservation & Restoration Fund have been suspended for one year to allow the Fund to recover from multiple large City-owned restoration projects (Council Chambers, City Manager Residence & I.T. Facility). The Water Fund has budgeted $4,500,000 for the Dory Hill Water Plant, $700,000 for the Georgetown Outlet, $1,000,000 for the Mill Street Water Line (per the Monarch SID) and $600,000 for back-up generators for Hidden Valley and the Hidden Valley pump stations.

We would like to thank Mayor Spellman and the Board of Alderman for their clear direction and strong support throughout the budget process. We would also like to thank the Department Directors and City staff for their assistance in the preparation of the 2014 Budget that maintains the high service levels the citizens and businesses of Black Hawk have come to expect.

Respectfully submitted,

Jack D. Lewis
City Manager

Lance R. Hillis
Finance Director

STATE OF COLORADO
COUNTY OF GILPIN
CITY OF BLACK HAWK

RESOLUTION NO. 50 SERIES 2013

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE CITY OF BLACK HAWK, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2014 AND ENDING ON THE LAST DAY OF DECEMBER 2014, AND APPROPRIATING SUMS OF MONEY TO VARIOUS FUNDS AND SPENDING AGENCIES IN THE AMOUNT, AND FOR THE PURPOSES SET FORTH WITHIN THE ATTACHED 2014 BUDGET.

WHEREAS, upon due and proper notice, published or posted in accordance with the law, the proposed Budget for 2014 was open for inspection by the public at a designated place, a public hearing was held on December 4, 2013, and interested taxpayers were given the opportunity to file or register any objections to said proposed Budget, and;

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues or planned to be expended from reserves and/or fund balances so that the Budget remains in balance, as required by law.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF ALDERMEN OF THE CITY OF BLACK HAWK, COLORADO, THAT:

SECTION 1. That the Budget as submitted and summarized by Fund, hereby is approved and adopted as the Budget of the City of Black Hawk for the year stated above.

SECTION 2. That the budget hereby approved and adopted shall be signed by the Mayor and made a part of the public records of the City.

SECTION 3. That the sums for 2014, on the attached budget, are hereby appropriated from the revenue of each fund, for purposes stated.

RESOLVED AND PASSED this 4 day of December 2013.

David D. Spellman, Mayor

ATTEST:

By: Jeanie M. Magno

Jeanie M. Magno, CMC, City Clerk

STATE OF COLORADO
COUNTY OF GILPIN
CITY OF BLACK HAWK

COUNCIL BILL: 57

ORDINANCE NUMBER: 2013-54

TITLE: AN ORDINANCE LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2013 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE CITY OF BLACK HAWK, COLORADO FOR THE 2014 BUDGET YEAR.

WHEREAS, the Board of Aldermen of the City of Black Hawk has adopted the annual budget in accordance with the Local Government Budget Law on December 4, 2013:

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is $8,600; and

WHEREAS, the 2013 valuation for assessment for the City of Black Hawk, as certified by the Gilpin County Assessor, is $217,657,989.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BLACK HAWK, GILPIN COUNTY THAT:

Section 1. For the purpose of meeting all general operating expenses of the City of Black Hawk during the 2014 budget year, there is levied a tax of .0394 mills upon each dollar of the total valuation for assessment of all taxable property within the City of Black Hawk for the year 2013.

Section 2. That the City Clerk is hereby authorized and directed to immediately certify to the County Commissioners of the County of Gilpin, Colorado the mill levy for the City of Black Hawk, Colorado as herein above determined and set.

Section 3. Safety Clause. The Board of Aldermen hereby finds, determines, and declares that this Ordinance is promulgated under the general police power of the City of Black Hawk, that it is promulgated for the health, safety, and welfare of the public, and that this Ordinance is necessary for the preservation of health and safety and for the protection of public convenience and welfare. The Board of Aldermen further determines that the Ordinance bears a rational relation to the proper legislative object sought to be attained.

Section 4. Severability If any clause, sentence, paragraph, or part of this Ordinance or the application thereof to any person or circumstances shall for any reason be adjudged by a court of competent jurisdiction invalid, such judgment shall not affect application to other persons or circumstances.

Section 5. Effective Date. The City Clerk is directed to post this Ordinance as required by City Charter. This Ordinance shall become effective upon posting by the City Clerk.

READ, PASSED AND ORDERED POSTED this _4_ day of December, 2013.

David D. Spellman, Mayor

ATTEST:

Jeanie M. Magno, CMC, City Clerk

CITY OF BLACK HAWK REVENUE, EXPENDITURE & FUND BALANCE ANALYSIS

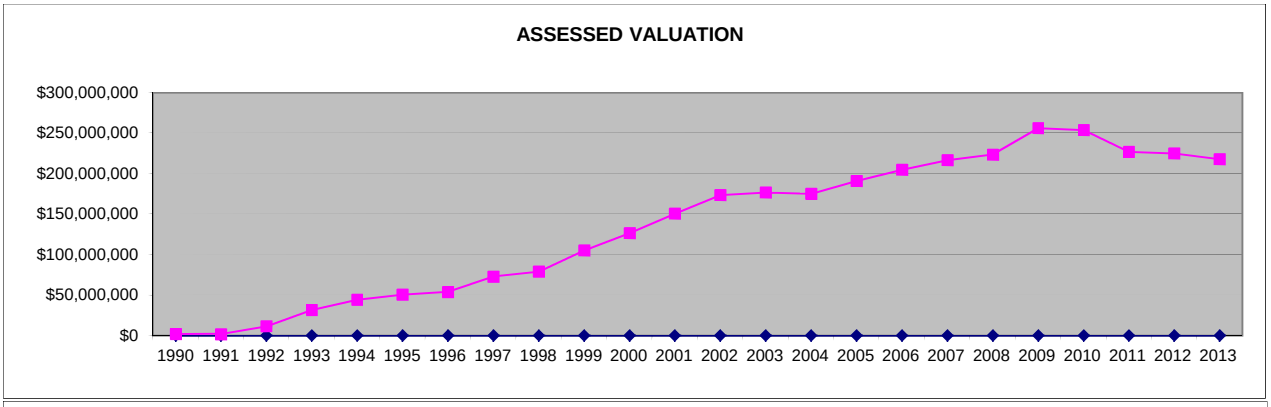
	GENERAL FUND	IMPACT FEE FUND	PRES & REST. FUND	TRANS DEVICE FUND	CAPITAL FUND	DEBT FUND	WATER FUND	CEMETERY FUND	CON TRUST FUND	TOTAL ALL FUNDS	ALL FUNDS LESS TRNFS
FUND BALANCE - JAN. 1, 2012	15,035,564	2,274,609	4,849,042	55,263	2,422,632	1,588,738	5,339,181	117,940	20,618	31,703,587	31,703,587
ACTUAL REVENUES	18,188,922	6,134	3,619,813	650,683	6,878,494	1,680,710	5,011,547	519	1,257	36,038,079	24,856,896
ACTUAL EXPENDITURES	23,874,817	541,536	2,271,013	650,683	6,394,550	2,305,558	9,696,966	0	0	45,735,123	34,553,940
ACTUAL GAIN (LOSS)	(5,685,895)	(535,402)	1,348,800	0	483,944	(624,848)	(4,685,419)	519	1,257	(9,697,044)	(9,697,044)
FUND BALANCE - DEC. 31, 2012	9,349,669	1,739,207	6,197,842	55,263	2,906,576	963,890	653,762	118,459	21,875	22,006,543	22,006,543
FUND BALANCE - JAN. 1, 2013	9,349,669	1,739,207	6,197,842	55,263	2,906,576	963,890	653,762	118,459	21,875	22,006,543	22,006,543
ESTIMATED REVENUES	28,116,241	4,000	3,686,914	643,450	2,314,500	2,341,214	3,050,868	400	1,260	40,158,847	35,424,883
ESTIMATED EXPENDITURES	18,912,143	250,000	8,924,899	643,000	5,191,821	1,694,049	3,538,066	10,000	0	39,163,978	34,430,014
ESTIMATED GAIN (LOSS)	9,204,098	(246,000)	(5,237,985)	450	(2,877,321)	647,165	(487,198)	(9,600)	1,260	994,869	994,869
FUND BALANCE - DEC. 31, 2013	18,553,767	1,493,207	959,857	55,713	29,255	1,611,055	166,564	108,859	23,135	23,001,412	23,001,412
FUND BALANCE - JAN. 1, 2014	18,553,767	1,493,207	959,857	55,713	29,255	1,611,055	166,564	108,859	23,135	23,001,412	23,001,412
ADOPTED REVENUES	31,513,450	4,000	3,549,064	651,100	12,225,000	4,141,356	11,417,700	400	1,260	63,503,330	38,211,524
ADOPTED EXPENDITURES	39,995,482	0	2,954,890	650,650	11,946,040	3,347,533	10,440,272	10,000	0	69,344,867	44,053,061
ADOPTED GAIN (LOSS)	(8,482,032)	4,000	594,174	450	278,960	793,823	977,428	(9,600)	1,260	(5,841,537)	(5,841,537)
FUND BALANCE - DEC. 31, 2014	10,071,735	1,497,207	1,554,031	56,163	308,215	2,404,878	1,143,992	99,259	24,395	17,159,875	17,159,875

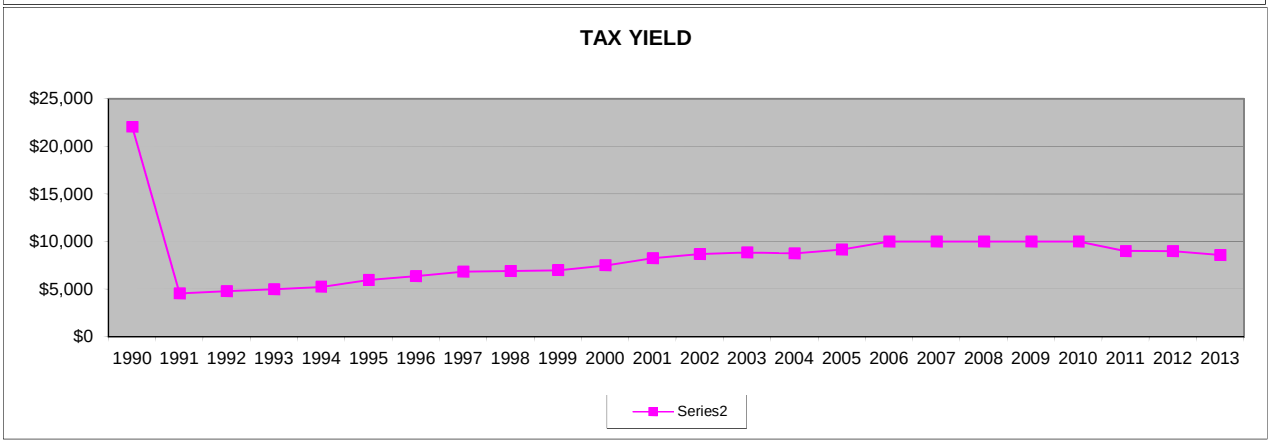
CITY OF BLACK HAWK
2014 BUDGET
GENERAL FUND SUMMARY

	2012 Year-End Actual	2013 Amended Budget	2013 Year-End Estimate	2014 Adopted Budget
BEGINNING FUND BALANCE	15,035,564	9,349,669	9,349,669	18,553,767
REVENUES	18,188,922	17,913,135	28,116,241	31,513,450
MAYOR & COUNCIL	2,014,389	1,937,644	2,403,263	2,245,423
MUNICIPAL COURT	48,914	53,488	60,677	64,913
CITY MANAGER	1,049,108	1,214,839	1,207,098	1,338,702
CITY CLERK	205,470	219,590	211,791	222,619
INFORMATION TECHNOLOGY	371,656	422,625	424,909	436,192
FINANCE	369,463	406,655	339,375	352,336
PLANNING	498,587	549,386	554,057	643,533
POLICE	2,856,924	2,965,990	2,999,160	3,097,401
DISPATCH	455,294	483,649	489,305	506,442
FIRE	2,246,501	2,293,769	2,328,954	2,503,780
PUBLIC WORKS ADMIN	980,413	1,177,430	1,167,667	1,222,703
STREET	861,864	1,149,474	1,081,188	1,134,530
FLEET	558,895	669,822	611,668	628,391
FACILITIES	306,356	397,432	354,067	334,361
TRANSPORTATION	520,483	643,000	588,000	623,000
TRANSFERS	10,530,500	5,875,000	4,090,964	24,641,156
TOTAL EXPENDITURES	23,874,817	20,459,793	18,912,143	39,995,482
NET INCREASE (DECREASE)	(5,685,895)	(2,546,658)	9,204,098	(8,482,032)
ENDING FUND BALANCE	9,349,669	6,803,011	18,553,767	10,071,735

CITY OF BLACK HAWK
ASSESSED VALUATION & TAX YIELD
1990-2013

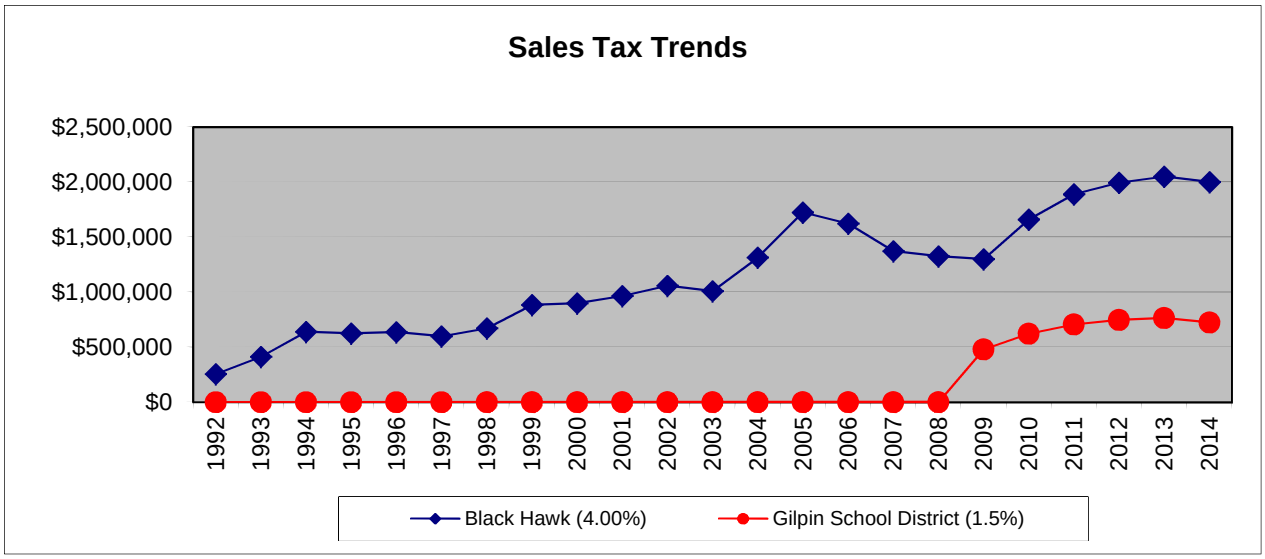
YEAR	ASSESSED VALUATION	MILL LEVY	TAX YIELD
1990	$2,095,610	10.4600	$22,070
1991	$1,827,970	2.5000	$4,570
1992	$11,596,220	0.4140	$4,800
1993	$31,730,500	0.1580	$5,000
1994	$44,419,780	0.1180	$5,250
1995	$50,665,890	0.1180	$5,980
1996	$54,006,890	0.1180	$6,370
1997	$72,922,410	0.0940	$6,855
1998	$78,993,600	0.1000	$6,900
1999	$105,123,570	0.0666	$7,000
2000	$126,445,200	0.0593	$7,500
2001	$150,651,240	0.0548	$8,250
2002	$173,635,660	0.0501	$8,699
2003	$176,712,400	0.0501	$8,853
2004	$174,912,530	0.0501	$8,763
2005	$190,933,200	0.0484	$9,165
2006	$204,515,190	0.0488	$10,000
2007	$216,585,941	0.0462	$10,000
2008	$223,438,722	0.0448	$10,000
2009	$256,051,781	0.0391	$10,000
2010	$253,557,450	0.0394	$10,000
2011	$226,862,524	0.0394	$9,000
2012	$224,643,394	0.0394	$9,001
2013	$217,657,989	0.0394	$8,600





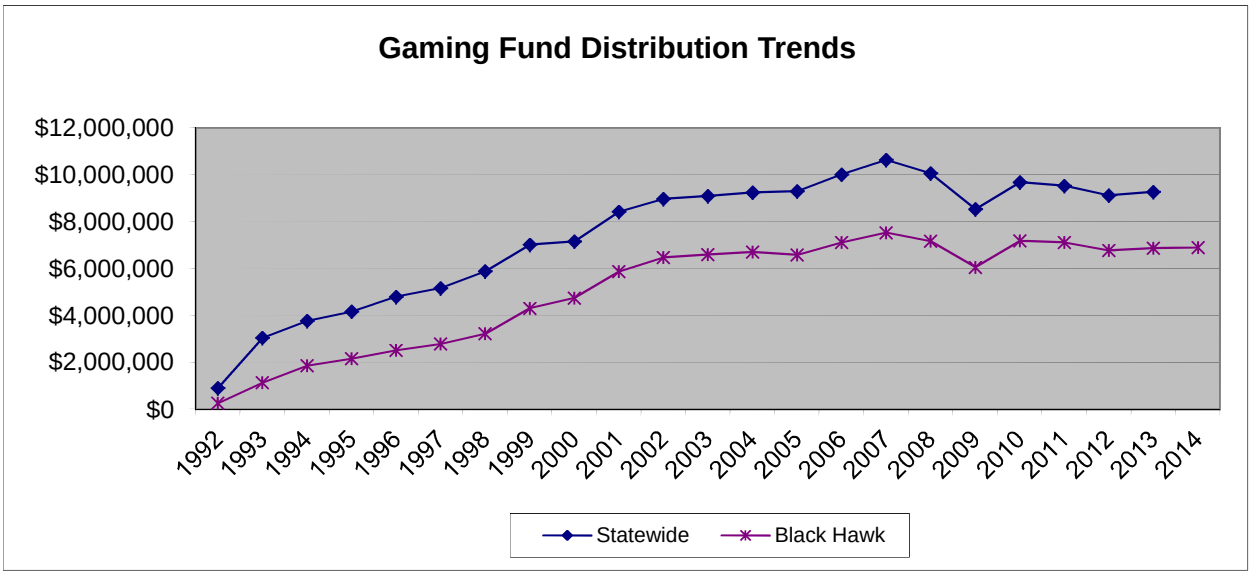
CITY OF BLACK HAWK
SALES TAX TRENDS
1992-2014

	Black Hawk (4.00%)	Gilpin School District (1.5%)
1992	$256,772	-
1993	$413,647	-
1994	$639,607	-
1995	$625,086	-
1996	$636,575	-
1997	$599,012	-
1998	$672,746	-
1999	$884,370	-
2000	$899,934	-
2001	$965,930	-
2002	$1,059,584	-
2003	$1,009,955	-
2004	$1,314,668	-
2005	$1,726,490	-
2006	$1,624,216	-
2007	$1,372,318	-
2008	$1,328,229	-
2009	$1,301,362	$481,326
2010	$1,662,283	$623,608
2011	$1,890,175	$708,677
2012	$1,996,585	$748,621
2013	$2,050,000	$765,000
2014	$2,000,000	$725,000



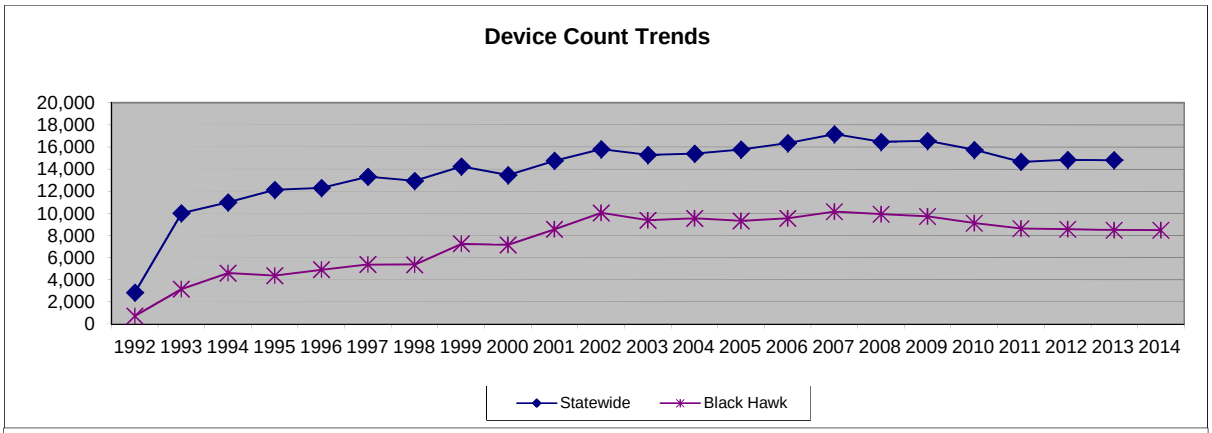
CITY OF BLACK HAWK
STATE GAMING FUND DISTRIBUTIONS
1992-2014

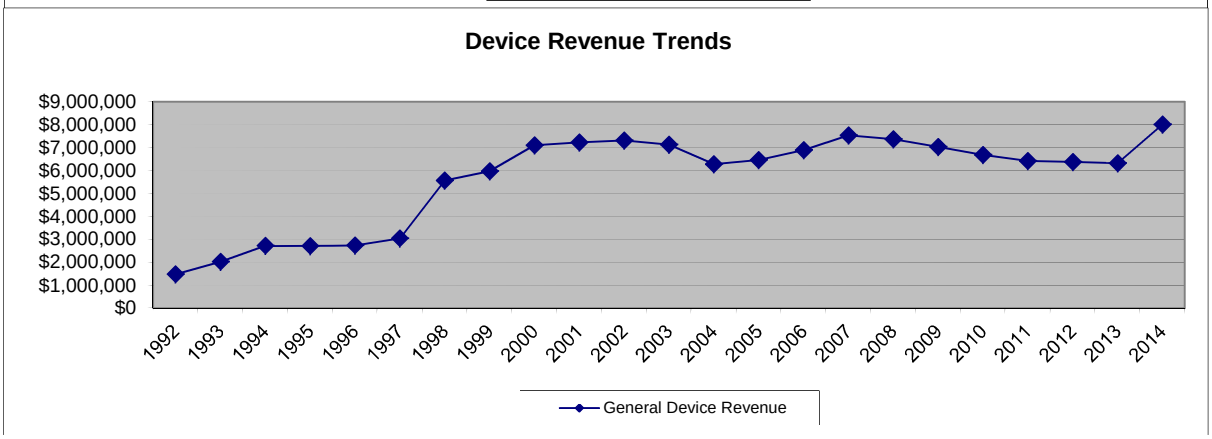
	Statewide	Black Hawk
1992	$911,473	$263,783
1993	$3,047,939	$1,138,405
1994	$3,773,830	$1,862,385
1995	$4,167,267	$2,155,457
1996	$4,800,795	$2,518,849
1997	$5,169,774	$2,788,369
1998	$5,887,967	$3,226,488
1999	$7,018,050	$4,308,662
2000	$7,159,980	$4,745,778
2001	$8,418,384	$5,871,402
2002	$8,969,622	$6,472,838
2003	$9,098,212	$6,599,843
2004	$9,240,149	$6,710,104
2005	$9,293,021	$6,587,172
2006	$10,014,747	$7,110,170
2007	$10,635,671	$7,530,055
2008	$10,059,170	$7,172,188
2009	$8,528,108	$6,056,663
2010	$9,674,240	$7,180,228
2011	$9,532,735	$7,112,194
2012	$9,119,738	$6,770,143
2013	$9,268,682	$6,864,191
2014		$6,900,000



CITY OF BLACK HAWK
DEVICE COUNT & GENERAL DEVICE REVENUES
1990-2014

	Statewide	Black Hawk	Device Fee	General Device Revenue
1992	2,867	733	$800	$1,480,740
1993	10,027	3,183	$800	$2,027,995
1994	11,020	4,624	$800	$2,727,452
1995	12,152	4,395	$750	$2,713,864
1996	12,327	4,926	$750	$2,743,826
1997	13,338	5,400	$750	$3,038,684
1998	12,959	5,370	$750	$5,562,157
1999	14,252	7,269	$750	$5,979,246
2000	13,471	7,166	$750	$7,102,867
2001	14,774	8,584	$750	$7,225,642
2002	15,818	10,068	$750	$7,306,763
2003	15,303	9,389	$750	$7,133,652
2004	15,400	9,578	$750	$6,279,049
2005	15,797	9,339	$750	$6,460,593
2006	16,375	9,558	$750	$6,899,268
2007	17,168	10,168	$750	$7,528,250
2008	16,470	9,942	$750	$7,372,750
2009	16,574	9,750	$750	$7,029,875
2010	15,758	9,125	$750	$6,689,188
2011	14,672	8,632	$750	$6,422,500
2012	14,868	8,582	$750	$6,380,188
2013	14,819	8,508	$750	$6,325,000
2014	-	8,500	$945	$8,007,000





CITY OF BLACK HAWK
2014 BUDGET
GENERAL FUND

Account Number	Account Description	2012 Year-End Actual	2013 Amended Budget	2013 Year-End Estimate	2014 Adopted Budget
GENERAL FUND					
010-0000-3110100	Real Property / Property Taxes	8,836	9,000	8,800	8,600
010-0000-3110200	Real Property / Specific Ownership	423	500	400	400
010-0000-3110300	Commercial Improvements Tax	19,495	20,000	16,000	12,000
010-0000-3130100	Sales & Use Tax / Sales Tax-City	1,996,585	1,900,000	2,050,000	2,000,000
010-0000-3130101	Sales Tax-City / Sales Tax-School District	748,621	710,000	765,000	725,000
010-0000-3130200	Sales & Use Tax / Use Tax	13,194	5,000	100,000	10,000
010-0000-3140200	Occupational Tax / Businesses	16,323	20,000	17,000	17,000
010-0000-3180100	Other Taxes / Device Fees	6,380,188	6,375,000	6,325,000	8,007,000
010-0000-3180200	Other Taxes / Franchise Fees	160,027	155,000	160,000	160,000
010-0000-3180300	Other Taxes / Bid Device Fees	245,431	0	0	0
010-0000-3180400	Other Taxes / Ambulance Fee	9,140	9,100	9,200	9,200
010-0000-3180500	Other Taxes / Lodging Tax	205,690	193,000	205,000	205,000
010-0000-3210100	Business Licenses / Sales Tax	765	600	700	700
010-0000-3210200	Business Licenses / Business	1,580	1,400	1,500	1,500
010-0000-3210300	Business Licenses / Liquor	8,091	2,000	3,500	3,500
010-0000-3210500	Business Licenses / Hotel License	385	485	400	400
010-0000-3220100	Permits / Building	36,053	20,000	100,000	50,000
010-0000-3220200	Permits / Sign	700	800	1,000	1,000
010-0000-3220300	Permits / Shuttle	100	200	300	200
010-0000-3350200	State Shared Revenues / Cigarette	10,497	8,500	10,000	10,000
010-0000-3350300	State Shared Revenues / Highway Users	13,281	13,000	12,500	12,500
010-0000-3350400	County Shared Revenues / Road & Bridge	93,920	95,000	95,000	95,000
010-0000-3350500	State Shared Revenues / Gaming	6,770,143	7,100,000	6,864,191	6,900,000
010-0000-3410300	Miscellaneous Fees / Plan Review	30,169	10,000	100,000	20,000
010-0000-3410800	Miscellaneous Fees / Services Billed Out	1,061	100,000	100,000	100,000
010-0000-3510100	Court Fines / Municipal Court	29,460	24,000	30,000	30,000
010-0000-3510200	Court Fines / County Court	13,935	7,000	8,000	8,000
010-0000-3510300	Court Fines / Parking	6,420	6,000	5,000	5,000
010-0000-3510600	Court Fines / Victim Service Surcharge	9,512	8,000	8,000	8,000
010-0000-3601200	Revenue / Police Grant 2009Rkwx0185	70,019	0	0	0
010-0000-3610100	Revenue / Int Income On Investments	45,742	42,000	20,000	20,000
010-0000-3610300	Revenue / Interest/Penalties	29,408	100	100	100
010-0000-3610900	Revenue / Other	168,529	50,000	75,000	50,000
010-0000-3611100	Revenue / Copies	355	200	250	200
010-0000-3611200	Revenue / Police Dept Revenue	2,134	1,200	1,000	1,000
010-0000-3611500	Revenue / Gilpin Ambulance	54,373	35,000	35,000	35,000
010-0000-3612000	Revenue / Silver Dollar Ambulance	215,821	220,000	215,000	226,100
010-0000-3630201	Commercial Buildings / Sewer Charges	480	400	400	400
010-0000-3630202	Commercial Buildings / Other Commercial Revenue	121,353	120,000	130,000	130,000
010-0000-3951300	Transportation Device Fee Fund	650,683	650,650	643,000	650,650
010-0000-3640000	Debt Proceeds	0	0	10,000,000	12,000,000
TOTAL	**GENERAL FUND**	18,188,922	17,913,135	28,116,241	31,513,450

CITY OF BLACK HAWK
2014 BUDGET
GENERAL FUND

GENERAL FUND	2012 Year-End Actual	2013 Amended Budget	2013 Year-End Estimate	2014 Adopted Budget
STAFFING PLAN				
Mayor & Council	7.00	7.00	7.00	7.00
Municipal Court	1.25	1.25	1.25	1.25
City Manager	3.00	3.00	3.00	3.00
City Clerk	2.00	2.00	2.00	2.00
Information Technology	1.00	2.00	2.00	2.00
Finance	3.00	3.00	2.00	2.00
Planning	2.00	2.00	2.00	2.00
Police	33.75	33.75	33.75	33.75
Fire	19.00	19.00	19.00	19.00
Public Works	20.00	20.00	20.00	20.00
TOTAL STAFF	92.00	93.00	92.00	92.00
EXPENDITURES BY TYPE				
Personnel	8,321,795	8,810,091	8,793,889	9,090,801
Professional Services	1,011,265	1,185,900	1,205,378	1,396,980
General Services	1,364,261	1,858,052	1,644,629	1,758,495
Program Expenses	2,172,687	2,094,000	2,556,700	2,393,500
Supplies	474,309	636,750	620,583	714,550
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	10,530,500	5,875,000	4,090,964	24,641,156
TOTAL EXPENDITURES	23,874,817	20,459,793	18,912,143	39,995,482

CITY OF BLACK HAWK
2014 BUDGET
GENERAL FUND

MAYOR & COUNCIL	2012 Year-End Actual	2013 Amended Budget	2013 Year-End Estimate	2014 Adopted Budget
STAFFING PLAN				
Mayor	1.00	1.00	1.00	1.00
Alderman	6.00	6.00	6.00	6.00
TOTAL STAFF	7.00	7.00	7.00	7.00
EXPENDITURES BY TYPE				
Personnel	199,326	226,544	229,076	259,823
Professional Services	0	0	0	0
General Services	205	0	387	0
Program Expenses	1,813,694	1,709,000	2,171,700	1,983,500
Supplies	1,164	2,100	2,100	2,100
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
MAYOR & COUNCIL	2,014,389	1,937,644	2,403,263	2,245,423

CITY OF BLACK HAWK
2014 BUDGET
GENERAL FUND

Account Number	Account Description	2012 Year-End Actual	2013 Amended Budget	2013 Year-End Estimate	2014 Adopted Budget
MAYOR & COUNCIL					
010-1101-4111201	Regular Salaries/Wages / Full-Time	73,680	74,997	74,256	76,440
010-1101-4111202	Regular Salaries/Wages / Medical Stipend	110,906	132,184	133,140	153,300
010-1101-4112100	Council / Group Health Insurnce	117	0	147	147
010-1101-4112200	Council / Fica & Medicare Expense	12,651	15,849	15,867	16,583
010-1101-4112301	Retirement / 401A	1,716	3,183	5,334	13,006
010-1101-4112600	Council / Workers Compensation	256	331	332	347
010-1101-4115058	Other Purchased Services / Travel & Training	205	0	387	0
010-1101-4115806	Program Expenses / Council Discretionary	60,597	25,000	45,000	275,000
010-1101-4115809	Community Goodwill - Fire Engine Parades	10,370	12,000	14,000	14,000
010-1101-4115811	Program Expenses / Marketing	100,110	125,000	125,000	100,000
010-1101-4115815	Program Expenses / Employee Appreciation	4,556	0	0	0
010-1101-4115828	Program Expenses / Fireworks	72,200	72,000	75,700	80,000
010-1101-4115830	Program Expenses / Scholarship Fund	27,000	60,000	50,000	50,000
010-1101-4115831	Program Expenses / Sales Tax-School District	748,382	710,000	750,000	750,000
010-1101-4115832	Program Expenses / Ambulance	479,602	500,000	500,000	502,500
010-1101-4115833	Program Expenses / Preservation/Restoration/Acquis	71,712	0	400,000	0
010-1101-4115834	Program Expenses / Sales Tax Rebate	10,364	12,000	12,000	12,000
010-1101-4115835	Gregory St Redevelopment (Lodging Tax)	228,801	193,000	200,000	200,000
010-1101-4116206	Operating Supplies / Uniforms	1,164	2,100	2,100	2,100
TOTAL	**MAYOR & COUNCIL**	2,014,389	1,937,644	2,403,263	2,245,423

CITY OF BLACK HAWK
2014 BUDGET
GENERAL FUND

MUNICIPAL COURT	2012 Year-End Actual	2013 Amended Budget	2013 Year-End Estimate	2014 Adopted Budget
STAFFING PLAN				
Municipal Court Clerk	0.25	0.25	0.25	0.25
Municpal Judge	1.00	1.00	1.00	1.00
TOTAL STAFF	1.25	1.25	1.25	1.25
EXPENDITURES BY TYPE				
Personnel	36,858	37,788	37,899	39,013
Professional Services	11,811	8,500	15,878	19,000
General Services	245	7,200	6,900	6,900
Program Expenses	0	0	0	0
Supplies	0	0	0	0
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
MUNICIPAL COURT	48,914	53,488	60,677	64,913

CITY OF BLACK HAWK
2014 BUDGET
GENERAL FUND

Account Number	Account Description	2012 Year-End Actual	2013 Amended Budget	2013 Year-End Estimate	2014 Adopted Budget
MUNICIPAL COURT					
010-1201-4121201	Regular Salaries/Wages / Full-Time	32,435	32,598	33,366	34,363
010-1201-4121400	Judicial / Overtime	217	200	200	200
010-1201-4122100	Judicial / Group Health Insurance	755	784	780	792
010-1201-4122200	Judicial / Social Security	2,393	2,494	2,471	2,546
010-1201-4122301	Retirement / 401A	927	1,562	931	959
010-1201-4122500	Judicial / Unemployment Compensation	98	98	96	100
010-1201-4122600	Judicial / Workers Compensation	33	52	55	53
010-1201-4123109	Legal Services / Other (Translators)	11,811	7,500	15,000	18,000
010-1201-4123304	Professional Services / Software/Hardware Support	0	1,000	878	1,000
010-1201-4125058	Other Purchased Services / Travel & Training	200	500	500	500
010-1201-4125501	Dues, & Membership / Memberships	0	100	100	100
010-1201-4126401	Court Fees / Jury/Witness	45	6,600	6,300	6,300
TOTAL	**MUNICIPAL COURT**	48,914	53,488	60,677	64,913

CITY OF BLACK HAWK
2014 BUDGET
GENERAL FUND

CITY MANAGER	2012 Year-End Actual	2013 Amended Budget	2013 Year-End Estimate	2014 Adopted Budget
STAFFING PLAN				
Administrative Assistant	1.00	1.00	1.00	1.00
Asst to the CM for Administration	1.00	1.00	1.00	1.00
City Manager	1.00	1.00	1.00	1.00
TOTAL STAFF	3.00	3.00	3.00	3.00
EXPENDITURES BY TYPE				
Personnel	368,176	406,639	422,868	436,902
Professional Services	459,298	528,000	528,000	643,000
General Services	215,762	274,000	248,000	253,000
Program Expenses	0	0	0	0
Supplies	5,872	6,200	8,230	5,800
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
CITY MANAGER	1,049,108	1,214,839	1,207,098	1,338,702

CITY OF BLACK HAWK
2014 BUDGET
GENERAL FUND

Account Number	Account Description	2012 Year-End Actual	2013 Amended Budget	2013 Year-End Estimate	2014 Adopted Budget
CITY MANAGER					
010-1301-4131201	Regular Salaries/Wages / Full-Time	298,670	298,573	328,917	339,235
010-1301-4131400	Administration / Overtime	174	500	1,000	1,000
010-1301-4132100	Administration / Group Health Insurance	31,705	53,945	48,726	51,066
010-1301-4132200	Administration / Social Security	19,048	22,841	23,726	24,480
010-1301-4132301	Retirement / 401A	16,580	27,966	17,461	17,985
010-1301-4132500	Administration / Unemployment Compensation	878	839	873	899
010-1301-4132600	Administration / Workers Compensation	1,121	1,975	2,165	2,237
010-1301-4133101	Legal Services / City Attorney	329,221	325,000	325,000	350,000
010-1301-4133109	Legal Services / Other (Legal)	380	50,000	50,000	100,000
010-1301-4133316	Professional Services / Lobbying	90,000	100,000	100,000	140,000
010-1301-4133317	Professional Services / Public Relations	14,056	25,000	25,000	25,000
010-1301-4133319	Professional Services / Other (Consultants)	25,641	28,000	28,000	28,000
010-1301-4135058	Other Purchased Services / Travel & Training	9,321	15,000	15,000	15,000
010-1301-4135101	Insurance / Property & Casualty	200,536	250,000	225,000	230,000
010-1301-4135301	Communications / Telephone	809	1,000	0	0
010-1301-4135409	Advertising / Other (Advertising)	206	0	0	0
010-1301-4135501	Dues, & Membership / Memberships	4,595	7,500	7,500	7,500
010-1301-4135502	Dues, & Membership / Subscriptions	295	500	500	500
010-1301-4136101	General Supplies / Office	3,542	4,000	4,000	4,000
010-1301-4136102	General Supplies / Stationary/Forms	165	500	100	100
010-1301-4136104	General Supplies / Coffee	1,230	800	800	800
010-1301-4136110	General Supplies / Small Equipment	0	0	3,330	0
010-1301-4136206	Operating Supplies / Uniforms	935	900		900
TOTAL	**CITY MANAGER**	1,049,108	1,214,839	1,207,098	1,338,702

CITY OF BLACK HAWK
2014 BUDGET
GENERAL FUND

CITY CLERK	2012 Year-End Actual	2013 Amended Budget	2013 Year-End Estimate	2014 Adopted Budget
STAFFING PLAN				
Deputy City Clerk	1.00	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00	1.00
TOTAL STAFF	2.00	2.00	2.00	2.00
EXPENDITURES BY TYPE				
Personnel	158,733	164,728	161,894	166,602
Professional Services	0	0	0	0
General Services	36,361	43,262	40,294	46,317
Program Expenses	0	0	0	0
Supplies	10,376	11,600	9,603	9,700
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
CITY CLERK	205,470	219,590	211,791	222,619

CITY OF BLACK HAWK
2014 BUDGET
GENERAL FUND

Account Number	Account Description	2012 Year-End Actual	2013 Amended Budget	2013 Year-End Estimate	2014 Adopted Budget
CITY CLERK					
010-1302-4131201	Regular Salaries/Wages / Full-Time	136,567	133,641	136,341	140,383
010-1302-4131400	Administration / Overtime	77	200	200	200
010-1302-4132100	Administration / Group Health Insurance	3,374	6,684	6,567	6,670
010-1302-4132200	Administration / Social Security	10,255	10,224	10,185	10,491
010-1302-4132301	Retirement / 401A	7,926	13,364	7,989	8,228
010-1302-4132500	Administration / Unemployment Compensation	400	401	399	411
010-1302-4132600	Administration / Workers Compensation	134	214	213	219
010-1302-4133400	Administration / Elections Expense	1,094	2,500	1,800	2,000
010-1302-4134506	Repairs & Maintenance / Equipment Maintenance	3,462	5,000	3,500	3,500
010-1302-4135058	Other Purchased Services / Travel & Training	1,188	2,000	2,200	1,600
010-1302-4135302	Communications / Postage	7,983	8,500	8,430	8,500
010-1302-4135401	Advertising / Legal	34	150	0	75
010-1302-4135402	Advertising / Classifieds	12,893	15,000	13,500	14,000
010-1302-4135409	Advertising / Other (Advertising)	50	150	0	50
010-1302-4135501	Dues, & Membership / Memberships	371	380	355	360
010-1302-4135502	Dues, & Membership / Subscriptions	32	32	32	32
010-1302-4135809	Program Expenses / Community Good Will	4,541	5,000	4,000	10,000
010-1302-4135901	Other Purchased Services / Records Preservation	599	700	924	700
010-1302-4135902	Other Purchased Services / Codification	2,633	3,000	3,028	3,000
010-1302-4135903	Other Purchased Services / Filing Fees	1,019	600	2,000	2,000
010-1302-4135905	Other Purchased Services / Fingerprinting	462	250	525	500
010-1302-4136101	General Supplies / Office	8,523	10,000	8,500	8,500
010-1302-4136110	General Supplies / Small Equipment	1,419	1,000	503	600
010-1302-4136206	Operating Supplies / Uniforms	434	600	600	600
TOTAL	**CITY CLERK**	205,470	219,590	211,791	222,619

CITY OF BLACK HAWK
2014 BUDGET
GENERAL FUND

INFORMATION TECHNOLOGY	2012 Year-End Actual	2013 Amended Budget	2013 Year-End Estimate	2014 Adopted Budget
STAFFING PLAN				
Information Technology Director	1.00	1.00	1.00	1.00
Information Technology Support Tech	0.00	1.00	1.00	1.00
TOTAL STAFF	1.00	2.00	2.00	2.00
EXPENDITURES BY TYPE				
Personnel	145,407	233,025	234,809	242,492
Professional Services	3,679	6,000	6,000	5,000
General Services	171,899	133,000	133,000	147,100
Program Expenses	0	0	0	0
Supplies	50,671	50,600	51,100	41,600
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
INFORMATION TECHNOLOGY	371,656	422,625	424,909	436,192

CITY OF BLACK HAWK
2014 BUDGET
GENERAL FUND

Account Number	Account Description	2012 Year-End Actual	2013 Amended Budget	2013 Year-End Estimate	2014 Adopted Budget
INFORMATION TECHNOLOGY					
010-1303-4131201	Regular Salaries/Wages / Full-Time	115,296	168,334	176,748	182,002
010-1303-4132100	Administration / Group Health Insurance	13,628	32,674	32,830	34,503
010-1303-4132200	Administration / Social Security	8,522	12,878	12,791	13,174
010-1303-4132301	Retirement / 401A	6,838	16,833	10,032	10,333
010-1303-4132500	Administration / Unemployment Compensation	349	505	502	517
010-1303-4132600	Administration / Workers Compensation	774	1,801	1,906	1,963
010-1303-4133304	Professional Services / Software/Hardware Support	3,679	6,000	6,000	5,000
010-1303-4134506	Repairs & Maintenance / Equipment Maintenance	25,984	33,000	33,000	30,000
010-1303-4135058	Other Purchased Services / Travel & Training	2,847	2,500	2,500	2,500
010-1303-4135301	Communications / Telephone	128,485	90,000	90,000	105,000
010-1303-4135501	Dues, & Membership / Memberships	0	0	0	0
010-1303-4135502	Dues, & Membership / Subscriptions	14,583	7,500	7,500	7,500
010-1303-4136101	General Supplies / Office	1,004	0	500	1,000
010-1303-4136103	General Supplies / Software	1,439	20,000	20,000	10,000
010-1303-4136110	General Supplies / Small Equipment	48,121	30,000	30,000	30,000
010-1303-4136206	Operating Supplies / Uniforms	107	600	600	600
010-1303-4134701	Vehicle Operation	0	0	0	2,100
TOTAL	**INFORMATION TECHNOLOGY**	371,656	422,625	424,909	436,192

CITY OF BLACK HAWK
2014 BUDGET
GENERAL FUND

FINANCE	2012 Year-End Actual	2013 Amended Budget	2013 Year-End Estimate	2014 Adopted Budget
STAFFING PLAN				
Senior Acountant	1.00	1.00	1.00	1.00
Finance Assistant	1.00	1.00	0.00	0.00
Finance Director	1.00	1.00	1.00	1.00
TOTAL STAFF	3.00	3.00	2.00	2.00
EXPENDITURES BY TYPE				
Personnel	306,321	332,005	270,525	279,236
Professional Services	58,392	64,000	62,500	64,000
General Services	3,354	6,750	3,500	6,000
Program Expenses	0	0	0	0
Supplies	1,396	3,900	2,850	3,100
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
FINANCE	369,463	406,655	339,375	352,336

CITY OF BLACK HAWK
2014 BUDGET
GENERAL FUND

Account Number	Account Description	2012 Year-End Actual	2013 Amended Budget	2013 Year-End Estimate	2014 Adopted Budget
FINANCE					
010-1501-4151201	Regular Salaries/Wages / Full-Time	238,228	248,416	208,124	214,320
010-1501-4151400	Financial Administration / Overtime	0	500	0	0
010-1501-4152100	Financial Administration / Group Health Insurance	35,278	38,101	34,758	36,444
010-1501-4152200	Financial Administration / Social Security	17,782	19,004	14,987	15,437
010-1501-4152301	Retirement / 401A	14,051	24,842	11,755	12,107
010-1501-4152500	Financial Administration / Unemployment Comp.	732	745	588	605
010-1501-4152600	Financial Administration / Workers Compensation	250	397	313	323
010-1501-4153200	Financial Administration / Accounting And Auditing	39,092	40,000	40,000	40,000
010-1501-4153304	Professional Services / Software/Hardware Support	18,000	20,000	20,000	20,000
010-1501-4153319	Professional Services / Other (Consultants)	1,300	4,000	2,500	4,000
010-1501-4154506	Repairs & Maintenance / Equipment Maintenance	0	1,000	0	500
010-1501-4155058	Other Purchased Services / Travel & Training	1,014	500	500	500
010-1501-4155200	Financial Administration / Printing And Binding	569	1,000	1,000	1,000
010-1501-4155501	Dues, & Membership / Memberships	854	1,000	1,000	1,000
010-1501-4155502	Dues, & Membership / Subscriptions	38	250	0	0
010-1501-4155805	Program Expenses / Training	879	3,000	1,000	3,000
010-1501-4156101	General Supplies / Office	435	2,000	1,500	2,000
010-1501-4156102	General Supplies / Stationary/Forms	380	500	750	500
010-1501-4156206	Operating Supplies / Uniforms	516	900	600	600
010-1501-4156303	Office Expenses / Bank Chgs/Int/Penalties	65	500	0	0
TOTAL	**FINANCE**	369,463	406,655	339,375	352,336

CITY OF BLACK HAWK
2014 BUDGET
GENERAL FUND

PLANNING & ZONING	2012 Year-End Actual	2013 Amended Budget	2013 Year-End Estimate	2014 Adopted Budget
STAFFING PLAN				
Community Planning & Development Administrator	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
TOTAL STAFF	2.00	2.00	2.00	2.00
EXPENDITURES BY TYPE				
Personnel	167,353	172,546	184,467	190,455
Professional Services	321,191	357,500	350,000	423,500
General Services	4,955	12,240	11,990	16,378
Program Expenses	0	0	0	0
Supplies	5,088	7,100	7,600	13,200
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
PLANNING & ZONING	498,587	549,386	554,057	643,533

CITY OF BLACK HAWK
2014 BUDGET
GENERAL FUND

Account Number	Account Description	2012 Year-End Actual	2013 Amended Budget	2013 Year-End Estimate	2014 Adopted Budget
PLANNING & ZONING					
010-1901-4191201	Regular Salaries/Wages / Full-Time	127,304	125,473	141,312	145,503
010-1901-4191400	Planning & Zoning / Overtime	717	500	50	250
010-1901-4192100	Planning & Zoning / Group Health Insurance	21,636	22,708	23,704	24,719
010-1901-4192200	Planning & Zoning / Social Security	9,733	9,599	10,082	10,385
010-1901-4192301	Retirement / 401A	7,435	12,547	7,908	8,145
010-1901-4192500	Planning & Zoning / Unemployment Compensation	402	376	395	407
010-1901-4192600	Planning & Zoning / Workers Compensation	126	1,343	1,016	1,046
010-1901-4193301	Planning & Zoning / Temporary Employee	0	5,040	5,040	11,040
010-1901-4193319	Professional Services / Other (Consultants)	166,881	107,500	250,000	323,500
010-1901-4193321	Professional Services / Planning	153,560	150,000	0	0
010-1901-4193322	Professional Services / Services Billed Out	750	100,000	100,000	100,000
010-1901-4194701	Vehicle Operation & Maint / Vehicle Maintenance	958	4,000	4,000	1,500
010-1901-4194703	Vehicle Operation & Maint / Gas And Oil	293	400	400	400
010-1901-4195058	Other Purchased Services / Travel & Training	1,611	2,000	1,500	2,238
010-1901-4195200	Planning & Zoning / Printing And Binding	322	0	0	0
010-1901-4195301	Communications / Telephone	299	0	100	100
010-1901-4195501	Dues, & Membership / Memberships	1,168	800	850	900
010-1901-4195502	Dues, & Membership / Subscriptions	304	0	100	200
010-1901-4196101	General Supplies / Office	3,229	2,500	2,500	10,000
010-1901-4196102	General Supplies / Stationary/Forms	810	0	500	800
010-1901-4196107	General Supplies / Books	200	2,500	2,500	800
010-1901-4196110	General Supplies / Small Equipment	297	1,500	1,500	1,000
010-1901-4196206	Operating Supplies / Uniforms	552	600	600	600
TOTAL	**PLANNING & ZONING**	498,587	549,386	554,057	643,533

CITY OF BLACK HAWK
2014 BUDGET
GENERAL FUND

POLICE DEPARTMENT	2012 Year-End Actual	2013 Amended Budget	2013 Year-End Estimate	2014 Adopted Budget
STAFFING PLAN				
Police Officers	14.00	14.00	15.00	15.00
Police Lieutenants	2.00	2.00	2.00	2.00
Police Sergeants	4.00	4.00	4.00	4.00
Police Detectives	2.00	2.00	2.00	2.00
Police Officer- Grant	1.00	1.00	0.00	0.00
Admin Asst/ Property Evidence Tech	1.00	1.00	1.00	1.00
Records Specialist	0.75	0.75	0.75	0.75
Records Supervisor	1.00	1.00	1.00	1.00
Communications Officer	7.00	7.00	7.00	7.00
Police Chief	1.00	1.00	1.00	1.00
TOTAL STAFF	33.75	33.75	33.75	33.75
EXPENDITURES BY TYPE				
Personnel	3,078,093	3,246,439	3,253,407	3,351,763
Professional Services	30,703	26,900	40,500	39,980
General Services	92,854	91,300	93,758	98,800
Program Expenses	0	0	0	0
Supplies	110,568	85,000	100,800	113,300
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
POLICE DEPARTMENT	3,312,218	3,449,639	3,488,465	3,603,843

CITY OF BLACK HAWK
2014 BUDGET
GENERAL FUND

Account Number	Account Description	2012 Year-End Actual	2013 Amended Budget	2013 Year-End Estimate	2014 Adopted Budget
POLICE DEPT - LAW ENFORCEMENT					
010-2101-4211201	Regular Salaries/Wages / Full-Time	1,934,304	1,930,339	2,053,394	2,114,381
010-2101-4211400	Police / Overtime	48,257	45,000	55,000	55,000
010-2101-4212100	Police / Group Health Insurance	275,215	313,509	337,588	353,715
010-2101-4212200	Police / Social Security	147,790	147,671	149,269	153,747
010-2101-4212301	Retirement / 401A	109,367	193,034	117,074	120,586
010-2101-4212500	Police / Unemployment Compensation	6,071	5,791	5,854	6,029
010-2101-4212600	Police / Workers Compensation	28,180	44,651	52,003	53,563
010-2101-4213304	Professional Services / Software/Hardware Support	15,683	20,000	20,000	23,880
010-2101-4213317	Professional Services / Public Relations	2,182	1,500	1,500	2,000
010-2101-4213322	Professional Services / Professional Services	3,570	2,300	11,000	6,000
010-2101-4213323	Professional Services / Investigations/Major	9,268	3,000	8,000	8,000
010-2101-4214506	Repairs & Maintenance / Equipment Maintenance	17,434	18,000	10,000	10,000
010-2101-4214701	Vehicle Operation & Maint / Vehicle Maintenance	10,116	20,000	20,000	20,000
010-2101-4214703	Vehicle Operation & Maint / Gas And Oil	32,126	25,000	32,000	32,000
010-2101-4215058	Other Purchased Services / Travel & Training	14,807	15,000	18,000	18,000
010-2101-4215301	Communications / Telephone	1,229	0	0	4,700
010-2101-4215501	Dues, & Membership / Memberships	3,282	3,000	3,658	3,600
010-2101-4215502	Dues, & Membership / Subscriptions	289	1,000	800	1,000
010-2101-4215805	Program Expenses / Training	54	0	0	0
010-2101-4216101	General Supplies / Office	17,888	13,900	18,000	18,000
010-2101-4216102	General Supplies / Stationary/Forms	3,252	3,000	4,000	3,000
010-2101-4216105	General Supplies / Victim Service Supplies	16,500	15,000	15,000	15,000
010-2101-4216107	General Supplies / Books	2,688	1,000	2,700	2,700
010-2101-4216110	General Supplies / Small Equipment	32,004	20,000	22,000	34,500
010-2101-4231201	Grant 2009Rkwx0185 / Regular Salaries/Wages	64,387	68,082	4,265	0
010-2101-4231400	Grant 2009Rkwx0185 / Overtime	1,922	2,000	0	0
010-2101-4232100	Grant 2009Rkwx0185 / Group Health Insurance	13,206	10,277	526	0
010-2101-4232200	Grant 2009Rkwx0185 / Social Security	4,968	5,208	325	0
010-2101-4232301	Grant 2009Rkwxo185 / 401A	3,631	6,808	115	0
010-2101-4232500	Grant 2009Rkwx0185 / Unemployment Compensation	205	204	13	0
010-2101-4232600	Grant 2009Rkwx0185 / Workers Compensation	1,022	1,716	76	0
010-2102-4215829	Program Expenses / Firing Range Program	8,255	9,000	12,000	12,000
010-2102-4216206	Operating Supplies / Uniforms	16,972	15,000	17,000	17,000
010-2102-4216207	Operating Supplies / Body Armor	9,667	6,000	8,000	9,000
010-2102-4216213	Operating Supplies / Protective Equipment	1,133	0	0	0
TOTAL	**POLICE DEPT - LAW ENFORCEMENT**	2,856,924	2,965,990	2,999,160	3,097,401

CITY OF BLACK HAWK
2014 BUDGET
GENERAL FUND

Account Number	Account Description	2012 Year-End Actual	2013 Amended Budget	2013 Year-End Estimate	2014 Adopted Budget
POLICE DEPT - DISPATCH					
010-2105-4211201	Regular Salaries/Wages / Full-Time	314,592	319,625	338,913	348,977
010-2105-4211400	Police / Overtime	19,040	25,000	18,000	20,000
010-2105-4212100	Police / Group Health Insurance	62,059	69,640	75,114	78,508
010-2105-4212200	Police / Social Security	24,858	24,451	24,874	25,621
010-2105-4212301	Retirement / 401A	17,655	31,963	19,509	20,095
010-2105-4212500	Police / Unemployment Compensation	1,036	959	975	1,005
010-2105-4212600	Police / Workers Compensation	328	511	520	536
010-2105-4213322	Professional Services / Professional Services	0	100	0	100
010-2105-4214506	Repairs & Maintenance / Equipment Maintenance	9,550	6,000	6,000	6,000
010-2105-4215501	Dues, & Membership / Memberships	998	800	800	1,000
010-2105-4215805	Program Expenses / Training	2,969	2,500	2,500	2,500
010-2105-4216206	Operating Supplies / Uniforms	2,209	2,100	2,100	2,100
TOTAL	**POLICE DEPT - DISPATCH**	455,294	483,649	489,305	506,442

CITY OF BLACK HAWK
2014 BUDGET
GENERAL FUND

FIRE DEPARTMENT	2012 Year-End Actual	2013 Amended Budget	2013 Year-End Estimate	2014 Adopted Budget
STAFFING PLAN				
Fire Fighters	12.00	12.00	12.00	12.00
Fire Lieutenant	3.00	3.00	3.00	3.00
Fire Captain	3.00	3.00	3.00	3.00
Fire Chief	1.00	1.00	1.00	1.00
TOTAL STAFF	19.00	19.00	19.00	19.00
EXPENDITURES BY TYPE				
Personnel	2,105,680	2,094,319	2,140,854	2,207,530
Professional Services	9,192	10,000	7,500	7,500
General Services	69,262	98,300	90,300	124,000
Program Expenses	0	0	0	0
Supplies	62,367	91,150	90,300	164,750
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
FIRE DEPARTMENT	2,246,501	2,293,769	2,328,954	2,503,780

CITY OF BLACK HAWK
2014 BUDGET
GENERAL FUND

Account Number	Account Description	2012 Year-End Actual	2013 Amended Budget	2013 Year-End Estimate	2014 Adopted Budget
FIRE DEPARTMENT					
010-2201-4221201	Regular Salaries/Wages / Full-Time	1,544,124	1,516,237	1,548,980	1,595,103
010-2201-4221400	Fire / Overtime	92,085	90,000	90,000	90,000
010-2201-4222100	Fire / Group Health Insurance	274,287	279,296	287,713	301,840
010-2201-4222200	Fire / Social Security	23,330	21,985	22,292	22,961
010-2201-4222302	Retirement / Fppa	128,790	121,299	122,993	126,683
010-2201-4222500	Fire / Unemployment Compensation	5,055	4,549	4,612	4,751
010-2201-4222600	Fire / Workers Compensation	38,009	60,953	64,264	66,192
010-2201-4223319	Professional Services / Other (Consultants)	9,192	10,000	7,500	7,500
010-2201-4224506	Repairs & Maintenance / Station Equipment Mainten	453	2,000	1,500	2,000
010-2201-4224601	Buildings / Station Maintenance	3,047	4,000	3,000	24,000
010-2201-4224602	Buildings / Station Repairs	10,102	8,500	4,000	4,000
010-2201-4224603	Buildings / Station Supplies	1,288	1,500	1,500	1,500
010-2201-4224604	Buildings / Station Tools	763	500	500	500
010-2201-4224606	Buildings / Fire Station Equipment	6,018	4,000	4,000	8,000
010-2201-4224701	Vehicle Operation & Maint / Truck Maintenance	12,357	15,000	18,000	15,000
010-2201-4224703	Vehicle Operation & Maint / Truck Gas/Oil	11,987	9,000	9,000	10,000
010-2201-4224706	Vehicle Operation & Maint / Truck Tools	44	2,200	2,000	5,000
010-2201-4225058	Other Purchased Services / Travel & Training	16,906	20,000	15,000	20,000
010-2201-4225059	Other Purchased Services	0	1,500	1,000	1,500
010-2201-4225060	Health & Fitness Program	0	21,000	21,000	22,000
010-2201-4225301	Communications / Telephone	1,059	1,100	1,300	1,500
010-2201-4225501	Dues, & Membership / Memberships	2,639	4,000	2,500	3,000
010-2201-4225502	Dues, & Membership / Subscriptions	1,681	2,000	4,000	3,000
010-2201-4225810	Program Expenses / Fire Prevention Week	918	2,000	2,000	3,000
010-2201-4226101	General Supplies / Office	3,804	4,000	3,500	4,000
010-2201-4226102	General Supplies / Stationary/Forms	70	400	400	400
010-2201-4226107	General Supplies / Books	1,385	1,500	1,500	1,500
010-2201-4226110	General Supplies / Equipment	12,788	8,000	7,000	14,000
010-2201-4226206	Operating Supplies / Uniforms	10,438	12,000	13,500	12,000
010-2201-4226215	Operating Supplies / Medical Supplies	275	500	500	15,500
010-2201-4226216	Operating Supplies / Safety Gear	14,370	25,000	25,000	21,000
010-2201-4226217	Operating Supplies / Hazmat Materials	59	1,000	1,000	1,000
010-2201-4226218	Operating Supplies / Fire Extinguishers	103	100	0	100
010-2201-4226219	Operating Supplies / Personal Protective Equipment	0	12,500	15,000	17,000
010-2201-4226220	Operating Supplies / Linen	0	250	200	200
010-2201-4226221	Operating Supplies / Other Fire Supplies	1,933	4,000	4,000	8,550
010-2201-4226223	Operating Supplies / Emergency Mangagement	0	0	0	50,000
010-2201-4226224	Operating Supplies / Hoses And Nozzles	5,339	13,200	10,000	8,000
010-2201-4226225	Operating Supplies / Honor Guard	0	0	0	4,000
010-2201-4227405	Machinery And Equipment/Radios/Radio Equipment	11,803	8,700	8,700	7,500
TOTAL	**FIRE DEPARTMENT**	2,246,501	2,293,769	2,328,954	2,503,780

CITY OF BLACK HAWK
2014 BUDGET
GENERAL FUND

PUBLIC WORKS DEPARTMENT	2012 Year-End Actual	2013 Amended Budget	2013 Year-End Estimate	2014 Adopted Budget
STAFFING PLAN				
Administrative Assistant	1.00	1.00	1.00	1.00
Project Manager	1.00	1.00	1.00	1.00
Engineer Assoc / GIS Tech	1.00	1.00	1.00	1.00
Street Maintenance I	3.00	3.00	3.00	3.00
Street Maintenance II	3.00	3.00	3.00	3.00
Street Superintendent	1.00	1.00	1.00	1.00
Fleet Technician Aide	1.00	1.00	1.00	1.00
Fleet Inventory & Purchasing Assist	1.00	1.00	1.00	1.00
Fleet Technician I	2.00	2.00	2.00	2.00
Fleet Technician II	1.00	1.00	1.00	1.00
Fleet Superintendent	1.00	1.00	1.00	1.00
Facilities Maintenance Worker	2.00	2.00	2.00	2.00
Facilities Maintenance Superintendent	1.00	1.00	1.00	1.00
Public Works Director	1.00	1.00	1.00	1.00
TOTAL STAFF	20.00	20.00	20.00	20.00
EXPENDITURES BY TYPE				
Personnel	1,755,848	1,896,058	1,858,090	1,916,985
Professional Services	116,999	185,000	195,000	195,000
General Services	769,364	1,192,000	1,016,500	1,060,000
Program Expenses	358,993	385,000	385,000	410,000
Supplies	226,807	379,100	348,000	361,000
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
PUBLIC WORKS DEPARTMENT	3,228,011	4,037,158	3,802,590	3,942,985

CITY OF BLACK HAWK
2014 BUDGET
GENERAL FUND

Account Number	Account Description	2012 Year-End Actual	2013 Amended Budget	2013 Year-End Estimate	2014 Adopted Budget
PW - ADMINISTRATION					
010-3101-4311201	Regular Salaries/Wages / Full-Time	329,203	329,200	343,170	353,387
010-3101-4312100	Public Works / Group Health Insurance	57,653	50,442	49,780	52,123
010-3101-4312200	Public Works / Social Security	23,295	25,184	25,196	25,952
010-3101-4312301	Retirement / 401A	19,371	32,920	19,762	20,354
010-3101-4312500	Public Works / Unemployment Compensation	1,020	988	988	1,018
010-3101-4312600	Public Works / Workers Compensation	2,240	3,096	3,271	3,369
010-3101-4313304	Professional Services / Software/Hardware Support	5,912	30,000	20,000	20,000
010-3101-4313306	Professional Services / Legal-Title Work	250	0	0	0
010-3101-4313307	Professional Services / Surveys	15,385	25,000	25,000	25,000
010-3101-4313308	Professional Services / Engineering	44,006	40,000	40,000	40,000
010-3101-4313315	Professional Services / Signal Maint & Repair	23,750	55,000	55,000	55,000
010-3101-4313319	Professional Services / Other (Consultants)	0	0	20,000	20,000
010-3101-4313320	Professional Services / Environmental	75	0	0	0
010-3101-4314101	Utilities / Gas & Electric	231,106	260,000	260,000	286,000
010-3101-4314102	Utilities / Sewer	14,629	28,000	28,000	28,000
010-3101-4314103	Utilities / Trash Removal	37,177	40,000	40,000	45,000
010-3101-4314506	Repairs & Maintenance / Equipment Maintenance	0	3,000	3,000	3,000
010-3101-4315058	Other Purchased Services / Travel & Training	1,147	4,000	4,000	4,000
010-3101-4315200	Public Works / Printing And Binding	0	1,000	1,000	1,000
010-3101-4315301	Communications / Telephone	2,385	6,000	0	0
010-3101-4315403	Advertising / Publications	154	1,000	1,000	1,000
010-3101-4315501	Dues, & Membership / Memberships	909	4,500	4,500	4,500
010-3101-4315502	Dues, & Membership / Subscriptions	75	2,000	2,000	2,000
010-3101-4315826	Program Expenses / Banners	11,602	14,000	0	14,000
010-3101-4315830	Program Expenses / Christmas Decoration	127,257	145,000	145,000	145,000
010-3101-4315831	Program Expenses / Summer Flowers	16,870	45,000	45,000	45,000
010-3101-4316101	General Supplies / Office	4,727	7,000	7,000	7,000
010-3101-4316107	General Supplies / Books	0	1,000	1,000	1,000
010-3101-4316206	Operating Supplies / Uniforms	10,215	13,100	13,000	15,000
010-3101-4317403	Machinery And Equipment / Furniture And Fixtures	0	11,000	11,000	5,000
TOTAL	**PW - ADMINISTRATION**	980,413	1,177,430	1,167,667	1,222,703

CITY OF BLACK HAWK
2014 BUDGET
GENERAL FUND

Account Number	Account Description	2012 Year-End Actual	2013 Amended Budget	2013 Year-End Estimate	2014 Adopted Budget
PW - STREETS					
010-3102-4311201	Regular Salaries/Wages / Full-Time	419,648	423,563	424,739	438,088
010-3102-4311203	Regular Salaries/Wages / Part Time Salaries	0	23,968	24,000	24,000
010-3102-4311400	Public Works / Overtime	18,799	25,000	25,000	25,000
010-3102-4312100	Public Works / Group Health Insurance	96,298	117,104	110,413	116,200
010-3102-4312200	Public Works / Social Security	32,803	34,236	32,780	33,763
010-3102-4312301	Retirement / 401A	22,936	42,468	25,710	26,481
010-3102-4312500	Public Works / Unemployment Compensation	1,357	1,343	1,285	1,324
010-3102-4312600	Public Works / Workers Compensation	16,003	14,292	13,761	14,174
010-3102-4314202	Cleaning Services / Snow Plowing	5,821	12,000	12,000	12,000
010-3102-4314304	Rental And Leases / Equipment & Tools	28	45,000	15,000	45,000
010-3102-4314402	Rentals / Equipment Rental	26,346	0	0	0
010-3102-4314511	Repairs & Maintenance / Streets	57,981	100,000	100,000	100,000
010-3102-4314513	Repairs & Maintenance / Stairs	430	2,000	2,000	2,000
010-3102-4314515	Repairs & Maintenance / Sweeping	10,512	16,000	12,000	14,000
010-3102-4314516	Repairs & Maintenance / Striping	26,547	25,000	35,000	25,000
010-3102-4314517	Repairs & Maintenance / Storm Drainage	327	10,000	10,000	10,000
010-3102-4314520	Repairs & Maintenance / Stroehle Square	5,954	12,000	12,000	12,000
010-3102-4314701	Vehicle Operation & Maint / Parts & Accessories	35,736	50,000	40,000	40,000
010-3102-4314703	Vehicle Operation & Maint / Gas And Oil	39,498	50,000	50,000	60,000
010-3102-4314710	Vehicle Operation & Maint / Shop Supplies	5,037	8,000	8,000	8,000
010-3102-4315058	Other Purchased Services / Travel & Training	778	7,000	7,000	7,000
010-3102-4315832	Weed Management	4,744	10,000	10,000	10,000
010-3102-4316201	Operating Supplies / Small Tools	2,470	4,500	4,500	4,500
010-3102-4316229	Operating Supplies / Sand	16,416	45,000	45,000	45,000
010-3102-4316230	Operating Supplies / Base	0	2,000	2,000	2,000
010-3102-4316232	Operating Supplies / Signs	7,323	12,000	12,000	12,000
010-3102-4316243	Operating Supplies / Paving Materials	2,793	12,000	12,000	12,000
010-3102-4316250	Operating Supplies / Landscaping	5,279	15,000	15,000	15,000
010-3102-4316251	Open Space	0	20,000	10,000	10,000
010-3102-4317420	Machinery And Equipment / Equipment	0	10,000	10,000	10,000
TOTAL	**PW - STREETS**	861,864	1,149,474	1,081,188	1,134,530

CITY OF BLACK HAWK
2014 BUDGET
GENERAL FUND

Account Number	Account Description	2012 Year-End Actual	2013 Amended Budget	2013 Year-End Estimate	2014 Adopted Budget
PW - FLEET					
010-3103-4311201	Regular Salaries/Wages / Full-Time	351,091	371,467	380,019	391,336
010-3103-4311400	Public Works / Overtime	6,792	7,500	7,500	7,500
010-3103-4312100	Public Works / Group Health Insurance	64,096	79,248	72,615	75,766
010-3103-4312200	Public Works / Social Security	27,006	28,417	27,778	28,611
010-3103-4312301	Retirement / 401A	19,887	37,147	21,787	22,440
010-3103-4312500	Public Works / Unemployment Compensation	1,123	1,114	1,089	1,122
010-3103-4312600	Public Works / Workers Compensation	6,401	7,429	7,880	8,116
010-3103-4313304	Software/Hardware Support	5,084	6,000	6,000	6,000
010-3103-4313316	Wash Bay Maintenance	5,727	6,500	6,500	7,000
010-3103-4314507	Repairs & Maintenance / Maintain Fuel System	1,100	50,000	6,000	6,000
010-3103-4314508	Repairs & Maintenance / Maintain Tools	1,963	6,000	6,000	6,000
010-3103-4314701	Vehicle Operation & Maint / Parts & Accessories	2,822	7,500	7,000	7,000
010-3103-4314708	Vehicle Operation & Maint / Parts And Accessories	1,022	0	0	0
010-3103-4314709	Vehicle Operation & Maint/Mechanic Shop Supplies	9,450	12,000	12,000	12,000
010-3103-4314712	Vehicle Operation & Maint / Gilpin Ambulance Repai	33,158	30,000	30,000	30,000
010-3103-4315058	Other Purchased Services / Travel & Training	1,213	6,000	6,000	6,000
010-3103-4316101	General Supplies / Office	3,016	3,500	3,500	3,500
010-3103-4316110	General Supplies / Small Tools & Equipment	17,944	10,000	10,000	10,000
TOTAL	**PW - FLEET**	558,895	669,822	611,668	628,391

CITY OF BLACK HAWK
2014 BUDGET
GENERAL FUND

Account Number	Account Description	2012 Year-End Actual	2013 Amended Budget	2013 Year-End Estimate	2014 Adopted Budget
PW - FACILITIES					
010-3104-4311201	Regular Salaries/Wages / Full-Time	174,799	170,586	180,077	185,435
010-3104-4311400	Public Works / Overtime	482	2,000	2,000	2,000
010-3104-4312100	Public Works / Group Health Insurance	33,957	32,051	28,141	29,195
010-3104-4312200	Public Works / Social Security	13,232	13,050	12,889	13,276
010-3104-4312301	Retirement / 401A	10,045	17,059	10,109	10,412
010-3104-4312500	Public Works / Unemployment Compensation	550	512	505	521
010-3104-4312600	Public Works / Workers Compensation	5,761	4,674	5,846	6,022
010-3104-4314201	Cleaning Services / Custodial	15,329	20,000	18,000	20,000
010-3104-4314220	Cleaning Services / Commercial Bldg	1,436	4,000	4,000	5,000
010-3104-4314503	Repairs & Maintenance / Tools	692	20,000	20,000	15,000
010-3104-4314506	Repairs & Maintenance / Equipment Maintenance	941	5,000	3,000	3,000
010-3104-4314608	Sand/Salt Storage Shed	0	2,500	2,500	2,500
010-3104-4314609	Crooks Palace	4,130	15,000	0	0
010-3104-4314611	Buildings / Fire Department Bldg	24,356	35,000	35,000	5,000
010-3104-4314616	Buildings / Mechanics Shop	6,337	10,000	10,000	10,000
010-3104-4314617	Buildings / Street Shop/Dory Hill Plt	1,202	10,000	2,000	0
010-3104-4314618	Buildings / Buildings Shop	180	4,000	1,000	1,000
010-3104-4314619	Buildings / Post Office	3,720	4,000	4,000	4,000
010-3104-4314620	Buildings / Commercial Bldg	6,360	9,000	8,000	12,000
010-3104-4314621	Lilly Belle's Building	82	4,000	0	0
010-3104-4314701	Vehicle Operation & Maint / Parts & Accessories	1,870	6,000	5,000	5,000
010-3104-4314710	Shop Supplies	895	6,000	2,000	2,000
010-3104-4315058	Other Purchased Services / Travel & Training	0	3,000	0	3,000
TOTAL	**PW - FACILITIES**	306,356	397,432	354,067	334,361

CITY OF BLACK HAWK
2014 BUDGET
GENERAL FUND

Account Number	Account Description	2012 Year-End Actual	2013 Amended Budget	2013 Year-End Estimate	2014 Adopted Budget
PW - TRANSPORTATION					
010-3105-4313319	Other (Consultants)	27,621	35,000	35,000	35,000
010-3105-4314101	Gas & Electric	13,270	20,000	20,000	25,000
010-3105-4314506	Equipment Maintenance	38,164	65,000	45,000	30,000
010-3105-4314518	Bus Stop Maintenance	0	15,000	0	15,000
010-3105-4314703	Gas And Oil	51,636	65,000	45,000	50,000
010-3105-4315403	Publications-Marketing	1,827	15,000	15,000	15,000
010-3105-4315501	Memberships	3,503	8,000	8,000	8,000
010-3105-4315810	Contracted Bus Service	358,993	385,000	385,000	410,000
010-3105-4315812	Next Bus Stop Contract	25,469	35,000	35,000	35,000
TOTAL	**PW - TRANSPORTATION**	520,483	643,000	588,000	623,000

CITY OF BLACK HAWK
2014 BUDGET
GENERAL FUND

Account Number	Account Description	2012 Year-End Actual	2013 Amended Budget	2013 Year-End Estimate	2014 Adopted Budget
INTERGOV'T TRANSFERS					
010-9500-4919504	Transfers Out / Water Fund	2,000,000	3,500,000	0	8,500,000
010-9500-4919505	Transfers Out / Debt Service Fund	1,680,500	1,375,000	2,340,964	4,141,156
010-9500-4919507	Transfers Out / Capital Projects-General	6,850,000	1,000,000	1,750,000	12,000,000
TOTAL	**INTERGOV'T TRANSFERS**	10,530,500	5,875,000	4,090,964	24,641,156

CITY OF BLACK HAWK
2014 BUDGET
IMPACT FEES FUND SUMMARY

	2012 Year-End Actual	2013 Amended Budget	2013 Year-End Estimate	2014 Adopted Budget
BEGINNING FUND BALANCE	2,274,609	1,739,207	1,739,207	1,493,207
REVENUES	6,134	6,500	4,000	4,000
EXPENDITURES	541,536	0	250,000	0
NET INCREASE (DECREASE)	(535,402)	6,500	(246,000)	4,000
ENDING FUND BALANCE	1,739,207	1,745,707	1,493,207	1,497,207

CITY OF BLACK HAWK
2014 BUDGET
IMPACT FEE FUND

Account Number	Account Description	2012 Year-End Actual	2013 Amended Budget	2013 Year-End Estimate	2014 Adopted Budget
IMPACT FEE FUND					
201-0000-3610100	Revenue / Int Income On Investments	6,134	6,500	4,000	4,000
TOTAL	**IMPACT FEE FUND**	6,134	6,500	4,000	4,000

CITY OF BLACK HAWK
2014 BUDGET
IMPACT FEES FUND

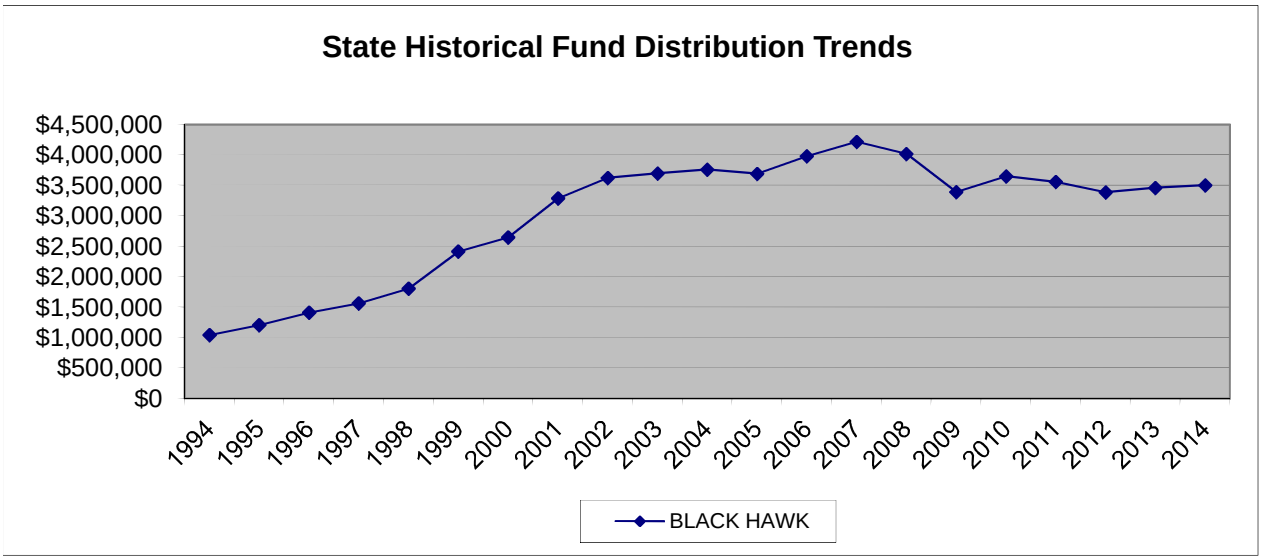
Account Number	Account Description	2012 Year-End Actual	2013 Amended Budget	2013 Year-End Estimate	2014 Adopted Budget
IMPACT FEE FUND					
201-0000-5017702	Reimbursement / Parking Impact Fee	541,536	0	250,000	0
TOTAL	**IMPACT FEE FUND**	541,536	0	250,000	0

CITY OF BLACK HAWK
2014 BUDGET
PRESERVATION & RESTORATION FUND SUMMARY

	2012 Year-End Actual	2013 Amended Budget	2013 Year-End Estimate	2014 Adopted Budget
BEGINNING FUND BALANCE	4,849,042	6,197,842	6,197,842	959,857
REVENUES	3,619,813	3,787,971	3,686,914	3,549,064
EXPENDITURES	2,271,013	6,361,590	8,924,899	2,954,890
NET INCREASE (DECREASE)	1,348,800	(2,573,619)	(5,237,985)	594,174
ENDING FUND BALANCE	6,197,842	3,624,223	959,857	1,554,031

CITY OF BLACK HAWK
COLORADO HISTORICAL SOCIETY FUND DISTRIBUTION
1993-2014

	BLACK HAWK
1993	$637,507
1994	$1,042,936
1995	$1,206,974
1996	$1,410,627
1997	$1,561,487
1998	$1,806,833
1999	$2,412,851
2000	$2,646,328
2001	$3,287,985
2002	$3,624,789
2003	$3,695,913
2004	$3,757,658
2005	$3,689,180
2006	$3,981,695
2007	$4,216,831
2008	$4,016,425
2009	$3,391,731
2010	$3,649,036
2011	$3,557,150
2012	$3,387,232
2013	$3,457,536
2014	$3,500,000



CITY OF BLACK HAWK
2014 BUDGET
PRESERVATION & RESTORATION FUND

Account Number	Account Description	2012 Year-End Actual	2013 Amended Budget	2013 Year-End Estimate	2014 Adopted Budget
PRESERVATION & RESTORATION FUND					
203-0000-3350800	State Shared Revenues / Preservation	3,387,232	3,556,593	3,457,536	3,500,000
203-0000-3610100	Revenue / Int Income On Investments	16,164	15,000	13,000	13,000
203-0000-3610900	Other	40	0	0	0
203-0000-3611800	Revenue / Lace House Reloc Reimb	216,377	216,378	216,378	36,064
TOTAL	**PRESERVATION & RESTORATION FUND**	3,619,813	3,787,971	3,686,914	3,549,064

CITY OF BLACK HAWK
2014 BUDGET
PRESERVATION & RESTORATION FUND

	2012 Year-End Actual	2013 Amended Budget	2013 Year-End Estimate	2014 Adopted Budget
STAFFING PLAN				
Engineer Associate	1.00	0.00	0.00	0.00
TOTAL STAFF	1.00	0.00	0.00	0.00
EXPENDITURES BY TYPE				
Personnel	14,329	0	0	0
Professional Services	0	0	0	0
General Services	889	5,040	5,040	11,040
Program Expenses	723,645	3,122,930	3,026,241	2,546,850
Supplies	4,826	0	500	0
Capital Outlay	1,527,324	3,233,620	5,893,118	47,000
Debt Service	0	0	0	0
Transfers	0	0	0	0
PRESERVATION & RESTORATION FUND	2,271,013	6,361,590	8,924,899	2,604,890

CITY OF BLACK HAWK
2014 BUDGET
PRESERVATION & RESTORATION FUND

Account Number	Account Description	2012 Year-End Actual	2013 Amended Budget	2013 Year-End Estimate	2014 Adopted Budget
PRESERVATION & RESTORATION					
203-0000-5021201	Regular Salaries/Wages / Full-Time	11,994	0	0	0
203-0000-5022100	Preservation / Group Health Insurance	399	0	0	0
203-0000-5022200	Preservation / Social Security	939	0	0	0
203-0000-5022301	Retirement / 401A	457	0	0	0
203-0000-5022500	Preservation / Unemployment Compensation	540	0	0	0
203-0000-5022600	Preservation / Workers Compensation	0	0	0	0
203-0000-5023301	Preservation/Temporary Employee	0	5,040	5,040	11,040
203-0000-5025058	Travel & Training	715	0	0	0
203-0000-5025301	Telephone	110	0	0	0
203-0000-5025502	Subscriptions	64	0	0	0
203-0000-5025802	Program Expenses / Horn Street Stairs	0	0	0	350,000
203-0000-5025821	Program Expenses / Street Lights	38,570	81,430	85,000	120,000
203-0000-5025824	Program Expenses / Rock Walls	90,004	500,000	200,000	850,000
203-0000-5025835	Program Expenses / Capital/Grant Projects	334,948	405,000	901,283	302,000
203-0000-5025836	Program Expenses / Historic Pres CPI Meeting	474	6,000	6,000	9,500
203-0000-5025838	Program Expenses / Underground Utilities	8,706	400,000	50,000	750,000
203-0000-5025840	Program Expenses / Police Building	6,879	365,000	10,000	10,000
203-0000-5025841	Program Expenses / City Hall Annex	1,753	5,000	5,000	10,000
203-0000-5025842	Program Expenses / City Hall Building	8,213	40,000	10,000	30,000
203-0000-5025843	Program Expenses / Mountain City	2,499	82,500	82,500	100,000
203-0000-5025845	Program Expenses / Chase Street	0	10,000	0	0
203-0000-5025846	Program Expenses / 221 Gregory-Lucky Star	0	1,000	1,000	6,000
203-0000-5025851	Program Expenses / Crooks Palace	0	0	2,000	2,000
203-0000-5025859	Program Expenses / Blm Acqusition	0	300,000	100,000	300,000
203-0000-5025861	Program Expenses / Refundable Tax Sb232 Grnt	217,221	919,000	1,539,003	39,150
203-0000-5025867	Program Expenses / Committee Mtg/Training	14,378	8,000	34,455	18,200
203-0000-5026101	Office	1,041	0	500	0
203-0000-5026107	Books	140	0	0	0
203-0000-5026110	Small Equipment	3,640	0	0	0
203-0000-5026206	Uniforms	5	0	0	0
203-0000-5026867	Program Expenses / Preservation Easement	1,527,324	3,233,620	5,893,118	47,000
TOTAL	**PRESERVATION & RESTORATION**	2,271,013	6,361,590	8,924,899	2,954,890

CITY OF BLACK HAWK
2014 BUDGET
TRANSPORTATION DEVICE FEE TRUST FUND SUMMARY

	2012 Year-End Actual	2013 Amended Budget	2013 Year-End Estimate	2014 Adopted Budget
BEGINNING FUND BALANCE	55,263	55,263	55,263	55,713
REVENUES	650,683	650,650	643,450	651,100
EXPENDITURES	650,683	650,650	643,000	650,650
NET INCREASE (DECREASE)	0	0	450	450
ENDING FUND BALANCE	55,263	55,263	55,713	56,163

CITY OF BLACK HAWK
2014 BUDGET
TRANSPORTATION DEVICE FEE FUND

Account Number	Account Description	2012 Year-End Actual	2013 Amended Budget	2013 Year-End Estimate	2014 Adopted Budget
TRANSPORTATION DEVICE FEE FUND					
204-0000-3180100	Other Taxes / Device Fees	650,683	650,650	643,000	650,650
204-0000-3610100	Revenue / Int Income On Investments	0	0	450	450
TOTAL	**TRANSPORTATION DEVICE FEE FUND**	650,683	650,650	643,450	651,100

CITY OF BLACK HAWK
2014 BUDGET
TRANSPORTATION DEVICE FEE FUND

Account Number	Account Description	2012 Year-End Actual	2013 Amended Budget	2013 Year-End Estimate	2014 Adopted Budget
TRANSPORTATION DEVICE FEE FUND					
204-9500-4919500	Operating Trans Out / Transfers Out	650,683	650,650	643,000	650,650
TOTAL	**TRANSPORTATION DEVICE FEE FUND**	650,683	650,650	643,000	650,650

CITY OF BLACK HAWK
2014 BUDGET
CAPITAL PROJECTS FUND SUMMARY

	2012 Year-End Actual	2013 Amended Budget	2013 Year-End Estimate	2014 Adopted Budget
BEGINNING FUND BALANCE	2,422,632	2,906,576	2,906,576	29,255
REVENUES	6,878,494	1,493,000	2,314,500	12,225,000
EXPENDITURES	6,394,550	4,125,000	5,191,821	11,946,040
NET INCREASE (DECREASE)	483,944	(2,632,000)	(2,877,321)	278,960
ENDING FUND BALANCE	2,906,576	274,576	29,255	308,215

CITY OF BLACK HAWK
2014 BUDGET
CAPITAL PROJECTS FUND

Account Number	Account Description	2012 Year-End Actual	2013 Amended Budget	2013 Year-End Estimate	2014 Adopted Budget
CAPITAL PROJECTS FUND					
305-0000-3610100	Revenue / Int Income On Investments	3,294	1,000	6,000	5,000
305-0000-3610400	Revenue / Grants	25,200	492,000	492,000	220,000
305-0000-3610900	Revenue / Other	0	0	66,500	0
305-0000-3950100	Transfer In / General Fund	6,850,000	1,000,000	1,750,000	12,000,000
TOTAL	**CAPITAL PROJECTS FUND**	6,878,494	1,493,000	2,314,500	12,225,000

CITY OF BLACK HAWK
2014 BUDGET
CAPITAL PROJECTS FUND

Account Number	Account Description	2012 Year-End Actual	2013 Amended Budget	2013 Year-End Estimate	2014 Adopted Budget
CAPITAL PROJECTS FUND					
305-3101-4317102	Land / Purchase	2,902,246	0	1,065,000	1,000,000
305-3101-4317505	Construction In Progress / Maintenance Facility	2,425,754	2,575,000	2,575,000	0
305-3101-4317518	Construction In Progress / Variable Message Board	0	17,000	17,000	18,000
305-3101-4317522	Construction In Progress / IT Building	0	0	0	175,000
305-3101-4317533	Construction In Progress / Storz Hydrants	34,789	20,000	20,000	0
305-3101-4317541	Patrol Vehicles	135,044	70,000	70,000	0
305-3101-4317542	Radio Tower Grant Match	51,084	130,000	30,000	0
305-3101-4317543	Fire Command Vehicle	0	50,000	50,000	0
305-3101-4317544	Fire Truck - Mini Pumper	490,212	110,000	110,000	150,000
305-3101-4317545	Main Street Resurfacing	0	100,000	300,000	0
305-3101-4317546	Street Overlay Project	0	250,000	0	250,000
305-3101-4317547	Bridge Maintenance	13,346	100,000	100,000	100,000
305-3101-4317548	Street Sweeper	228,413	0	0	265,000
305-3101-4317549	Plow Truck - Streets	76,294	68,000	69,821	70,000
305-3101-4317552	Bus	0	635,000	635,000	280,000
305-3101-4317553	Flag Pole - 70 Foot	37,368	0	0	0
305-3101-4317514	Gregory Street Demos	0	0	150,000	0
305-3101-4317506	Police Parking Structure	0	0	0	1,500,000
305-3101-4317549	Work Truck - Facilities	0	0	0	30,000
305-3101-4317550	Paperless Improvements for Records (PD)	0	0	0	35,000
305-3101-4317550	Mobile Computer Dispatching	0	0	0	26,000
305-3101-4317550	Dictation Software	0	0	0	13,040
305-3101-4317550	MDT Tablets for PD Vehicles	0	0	0	15,000
305-3101-4317550	Live Fingerprint Scanner	0	0	0	19,000
305-3101-4317514	Gregory Street Realignment	0	0	0	7,000,000
305-3101-4317515	Maryland Mtn Improvements	0	0	0	1,000,000
TOTAL	**CAPITAL PROJECTS FUND**	6,394,550	4,125,000	5,191,821	11,946,040

CITY OF BLACK HAWK
2014 BUDGET
DEBT SERVICE FUND SUMMARY

	2012 Year-End Actual	2013 Amended Budget	2013 Year-End Estimate	2014 Adopted Budget
BEGINNING FUND BALANCE	1,588,738	963,890	963,890	1,611,055
REVENUES	1,680,710	1,375,200	2,341,214	4,141,356
EXPENDITURES	2,305,558	1,470,413	1,694,049	3,347,533
NET INCREASE (DECREASE)	(624,848)	(95,213)	647,165	793,823
ENDING FUND BALANCE	963,890	868,677	1,611,055	2,404,878

	2004 Device Tax Revenue Refunding Bonds ('94-$1,500,000 Fire Station) ('94-$500,000 Phase 2 Water Eval)				2006 Device Tax Revenue Refunding Bonds - Series A ('97-$3,445,000 Bobtail St) ('98-$13,200,000 Hidden Valley)				2013 Device Tax Revenue Dory Hill Plant & Water Rights Gregory Street Realignment				2014A Device Tax Revenue Dory Hill Plant & Water Rights Gregory Street Realignment				2014B Device Tax Revenue Dory Hill Plant & Water Rights Gregory Street Realignment				
Year	**Principal**	**Rate**	**Interest**	**Total**	**Principal**	**Rate**	**Interest**	**Total**	**Principal**	**Rate**	**Interest**	**Total**	**Principal**	**Rate**	**Interest**	**Total**	**Principal**	**Rate**	**Interest**	**Total**	**TOTAL**
2013	$145,000	4.450%	$12,663	$157,663	$845,000	5.000%	$467,750	$1,312,750													$1,470,413
2014	$135,000	4.600%	$6,210	$141,210	$885,000	5.000%	$425,500	$1,310,500	$0	4.170%	$397,308	$397,308	$0	4.230%	$378,350	$378,350	$750,000	6.650%	$118,961	$868,961	$3,096,329
2015					$935,000	5.000%	$381,250	$1,316,250	$0	4.170%	$417,000	$417,000	$0	4.230%	$423,000	$423,000	$750,000	6.650%	$56,427	$806,427	$2,962,677
2016					$980,000	5.000%	$334,500	$1,314,500	$135,000	4.170%	$417,000	$552,000	$150,000	4.230%	$423,000	$573,000	$500,000	6.650%	$21,600	$521,600	$2,961,100
2017					$1,035,000	5.000%	$285,500	$1,320,500	$410,000	4.170%	$411,371	$821,371	$410,000	4.230%	$416,655	$826,655					$2,968,526
2018					$1,085,000	5.000%	$233,750	$1,318,750	$430,000	4.170%	$376,343	$806,343	$420,000	4.230%	$399,312	$819,312					$2,944,405
2019					$1,140,000	5.000%	$179,500	$1,319,500	$445,000	4.170%	$357,786	$802,786	$445,000	4.230%	$381,546	$826,546					$2,948,832
2020					$1,195,000	5.000%	$122,500	$1,317,500	$465,000	4.170%	$338,396	$803,396	$460,000	4.230%	$362,723	$822,723					$2,943,618
2021					$1,255,000	5.000%	$62,750	$1,317,750	$485,000	4.170%	$318,171	$803,171	$480,000	4.230%	$343,265	$823,265					$2,944,186
2022									$505,000	4.170%	$297,113	$802,113	$500,000	4.230%	$322,961	$822,961					$1,625,073
2023-33									$7,125,000	4.170%	$2,000,558	$9,125,558	$7,135,000	4.230%	$1,936,282	$9,071,282					$18,196,840
	$280,000		$18,873	$298,873	$9,355,000		$2,493,000	$11,848,000	$10,000,000		$5,331,044	$15,331,044	$10,000,000		$5,387,093	$15,387,093	$2,000,000		$196,988	$2,196,988	$45,061,998

CITY OF BLACK HAWK
2014 BUDGET
DEBT SERVICE FUND

Account Number	Account Description	2012 Year-End Actual	2013 Amended Budget	2013 Year-End Estimate	2014 Adopted Budget
DEBT SERVICE FUND					
401-0000-3610100	Revenue / Int Income On Investments	210	200	250	200
401-0000-3950100	Transfer In / General Fund	1,680,500	1,375,000	2,340,964	4,141,156
TOTAL	**DEBT SERVICE FUND**	1,680,710	1,375,200	2,341,214	4,141,356

CITY OF BLACK HAWK
2014 BUDGET
DEBT SERVICE FUND

Account Number	Account Description	2012 Year-End Actual	2013 Amended Budget	2013 Year-End Estimate	2014 Adopted Budget
DEBT SERVICE FUND					
401-0000-4718108	Bond Principal / 2004 Bond Principal	140,000	145,000	145,000	135,000
401-0000-4718109	Bond Principal / 2006A Bond Principal	1,115,000	845,000	845,000	885,000
401-0000-4718111	Bond Principal / 2008 Bond Principal	490,000	0	0	0
401-0000-4718112	Bond Principal / 2013-2014 Bond Principal	0	0	0	770,000
401-0000-4718208	Bond Interest / 2004 Bond Interest	18,683	12,663	12,663	6,210
401-0000-4718209	Bond Interest / 2006A Bond Interest	523,500	467,750	467,750	425,500
401-0000-4718211	Bond Interest / 2008 Bond Interest	18,375	0	0	0
401-0000-4718212	Bond Interest / 2013-2014 Bond Interest	0	0	0	857,460
401-0000-4718301	Bond Issue Costs	0	0	223,636	268,363
TOTAL	**DEBT SERVICE FUND**	2,305,558	1,470,413	1,694,049	3,347,533

2014 Adopted Debt Service costs for the Series 2013/2014 issues are estimates.

CITY OF BLACK HAWK
2014 BUDGET
WATER FUND SUMMARY

	2012 Year-End Actual	2013 Amended Budget	2013 Year-End Estimate	2014 Adopted Budget
BEGINNING WORKING CAPITAL	5,339,181	653,762	653,762	166,564
REVENUES	5,011,547	6,507,700	3,050,868	11,417,700
ADMINISTRATION	1,357,671	1,634,350	1,657,676	1,969,707
OPERATIONS	8,339,295	5,268,930	1,880,390	8,470,565
EXPENDITURES	9,696,966	6,903,280	3,538,066	10,440,272
NET INCREASE (DECREASE)	(4,685,419)	(395,580)	(487,198)	977,428
ENDING WORKING CAPITAL	653,762	258,182	166,564	1,143,992

CITY OF BLACK HAWK
2014 BUDGET
WATER FUND

Account Number	Account Description	2012 Year-End Actual	2013 Amended Budget	2013 Year-End Estimate	2014 Adopted Budget
WATER FUND					
501-0000-3410500	Miscellaneous Fees / System Development Fees	0	0	133,168	0
501-0000-3430100	User Fees / Water Billed	2,982,867	3,000,000	2,900,000	2,900,000
501-0000-3430200	User Fees / Bulk Water Sales	122	200	200	200
501-0000-3610100	Revenue / Int Income On Investments	10,658	5,000	2,000	2,000
501-0000-3610300	Revenue / Interest/Penalties	17,900	2,500	3,000	3,000
501-0000-3630300	Rents / Water Leases	0	0	12,500	12,500
501-0000-3950100	Transfer In / General Fund	2,000,000	3,500,000	0	8,500,000
TOTAL	**WATER FUND**	5,011,547	6,507,700	3,050,868	11,417,700

CITY OF BLACK HAWK
2014 BUDGET
WATER FUND

WATER FUND	2012 Year-End Actual	2013 Amended Budget	2013 Year-End Estimate	2014 Adopted Budget
STAFFING PLAN				
Water System Coordinator	1.00	1.00	1.00	1.00
Utility Operator I	3.00	3.00	3.00	3.00
Utility Operator II	3.00	3.00	3.00	3.00
Utility Operator III	1.00	1.00	1.00	1.00
Utility Operator IV	1.00	1.00	1.00	1.00
Water Superintendent	1.00	1.00	1.00	1.00
TOTAL STAFF	10.00	10.00	10.00	10.00
EXPENDITURES BY TYPE				
Personnel	776,188	838,080	826,566	852,072
Professional Services	930,719	1,005,000	1,078,000	1,300,000
General Services	520,506	919,900	886,000	1,001,500
Program Expenses	0	0	0	0
Supplies	43,540	87,300	70,500	83,700
Capital Outlay	7,426,013	4,053,000	677,000	7,203,000
Debt Service	0	0	0	0
Transfers	0	0	0	0
WATER FUND	9,696,966	6,903,280	3,538,066	10,440,272

CITY OF BLACK HAWK
2014 BUDGET
WATER FUND

Account Number	Account Description	2012 Year-End Actual	2013 Amended Budget	2013 Year-End Estimate	2014 Adopted Budget
WATER ADMINISTRATION					
501-3150-4601201	Regular Salaries/Wages / Full-Time	105,370	101,905	108,344	111,562
501-3150-4602100	Water / Group Health Insurance	21,685	14,362	14,260	14,915
501-3150-4602200	Water / Social Security	8,021	7,796	7,742	7,974
501-3150-4602301	Retirement / 401A	5,934	10,191	6,072	6,255
501-3150-4602500	Water / Unemployment Compensation	310	306	304	313
501-3150-4602600	Water / Workers Compensation	653	1,090	1,154	1,188
501-3150-4603304	Professional Services / Software/Hardware Support	34,567	35,000	35,000	40,000
501-3150-4603308	Professional Services / Engineering	372	25,000	25,000	75,000
501-3150-4603310	Professional Services / Water Testing	12,539	35,000	18,000	35,000
501-3150-4603311	Professional Services / Water Rights/Legal	369,789	350,000	400,000	475,000
501-3150-4603321	Professional Services/Water Right-Engineering/Acct	513,452	560,000	600,000	675,000
501-3150-4604101	Utilities / Gas & Electric	183,278	250,000	210,000	250,000
501-3150-4604102	Utilities / Sewer	384	5,000	5,000	15,000
501-3150-4604103	Utilities / Wtr Leases Coors/Consolid	27,534	60,000	50,000	65,000
501-3150-4604104	Utilities / Monitoring/Usgs	21,340	25,000	25,000	30,000
501-3150-4604506	Repairs & Maintenance / Equipment Maintenance	25,302	50,000	50,000	50,000
501-3150-4604515	Repairs & Maintenance / Security System Maint	2,714	40,000	40,000	40,000
501-3150-4605058	Other Purchased Services / Travel & Training	4,266	10,000	10,000	10,000
501-3150-4605101	Insurance / Liability	0	0	15,000	20,000
501-3150-4605200	Water / Printing And Binding	612	1,900	1,000	1,500
501-3150-4605301	Communications / Telephone	2,311	7,000	1,000	1,000
501-3150-4605501	Dues, & Membership / Memberships	8,215	16,000	10,000	16,000
501-3150-4605502	Dues, & Membership / Subscriptions	317	500	500	500
501-3150-4606101	General Supplies / Office	4,946	7,000	7,000	7,000
501-3150-4606107	General Supplies / Books	960	800	800	1,000
501-3150-4606110	General Supplies / Small Equipment	0	2,500	2,500	2,500
501-3150-4607401	System Improvements / Machinery & Equipment	0	6,000	6,000	6,000
501-3150-4607403	System Improvements / Furniture And Fixtures	0	2,000	2,000	2,000
501-3150-4607404	System Improvements / Computers And Software	2,800	10,000	6,000	10,000
501-3150-4609200	Water / Depreciation Expense	0	0	0	0
TOTAL	**WATER ADMINISTRATION**	1,357,671	1,634,350	1,657,676	1,969,707

CITY OF BLACK HAWK
2014 BUDGET
WATER FUND

Account Number	Account Description	2012 Year-End Actual	2013 Amended Budget	2013 Year-End Estimate	2014 Adopted Budget
WATER OPERATIONS					
501-3151-4601201	Regular Salaries/Wages / Full-Time	458,868	465,879	475,913	490,040
501-3151-4601400	Water / Overtime	28,688	32,000	32,000	32,000
501-3151-4602100	Water / Group Health Insurance	74,191	107,974	104,851	109,621
501-3151-4602200	Water / Social Security	36,754	35,640	34,739	35,781
501-3151-4602301	Retirement / 401A	25,868	46,588	27,246	28,064
501-3151-4602500	Water / Unemployment Compensation	1,531	1,398	1,362	1,403
501-3151-4602600	Water / Workers Compensation	8,315	12,951	12,579	12,956
501-3151-4604501	Repairs & Maintenance / Spring Line	0	30,000	30,000	30,000
501-3151-4604502	Repairs & Maintenance / Pump Station	46,040	50,000	50,000	50,000
501-3151-4604503	Repairs & Maintenance / Tools	3,170	5,000	5,000	5,000
501-3151-4604504	Repairs & Maintenance / Plant	132,229	150,000	180,000	200,000
501-3151-4604505	Repairs & Maintenance / Distribution	46,332	150,000	150,000	150,000
501-3151-4604701	Vehicle Operation & Maint / Vehicle Maintenance	5,022	20,000	20,000	18,000
501-3151-4604703	Vehicle Operation & Maint / Gas And Oil	10,697	18,000	12,000	18,000
501-3151-4604705	Vehicle Operation & Maint / Small Equip Rental	0	1,500	1,500	1,500
501-3151-4604800	Water / Green Lake Operations	(736)	15,000	10,000	15,000
501-3151-4604900	Water / Georgetown Lake Operation	1,479	15,000	10,000	15,000
501-3151-4606206	Operating Supplies / Uniforms	4,519	7,000	5,200	5,200
501-3151-4606239	Operating Supplies / Chemicals	19,295	58,000	45,000	58,000
501-3151-4606246	Operating Supplies / Sludge Disposal	13,820	12,000	10,000	10,000
501-3151-4607102	Land / Purchase/Property Tax	800,000	600,000	0	0
501-3151-4607402	System Improvements / Vehicles	0	65,000	65,000	15,000
501-3151-4607411	System Improvements / Water Tank	0	70,000	20,000	70,000
501-3151-4607413	System Improvements / Dory Hill Plant	43,173	300,000	175,000	0
501-3151-4607415	System Improvements / Georgetown Outlet	19,839	2,000,000	100,000	700,000
501-3151-4607417	System Improvements / HV Infiltration	883,084	0	15,000	0
501-3151-4607418	System Improvements / EIS & EA	81,290	300,000	100,000	200,000
501-3151-4607422	System Improvements / Water Capital Projects	577	600,000	85,000	1,600,000
501-3151-4607427	System Improvements / System Expansion	5,531,457	0	3,000	4,500,000
501-3151-4607429	Green Lake Pipeline	63,793	100,000	100,000	100,000
TOTAL	**WATER OPERATIONS**	8,339,295	5,268,930	1,880,390	8,470,565

CITY OF BLACK HAWK
2014 BUDGET
DORY HILL CEMETERY FUND SUMMARY

	2012 Year-End Actual	2013 Amended Budget	2013 Year-End Estimate	2014 Adopted Budget
BEGINNING FUND BALANCE	117,940	118,459	118,459	108,859
REVENUES	519	400	400	400
EXPENDITURES	0	10,000	10,000	10,000
NET INCREASE (DECREASE)	519	(9,600)	(9,600)	(9,600)
ENDING FUND BALANCE	118,459	108,859	108,859	99,259

CITY OF BLACK HAWK
2014 BUDGET
DORY HILL CEMETERY FUND

Account Number	Account Description	2012 Year-End Actual	2013 Amended Budget	2013 Year-End Estimate	2014 Adopted Budget
DORY HILL CEMETERY FUND					
702-0000-3610100	Revenue / Int Income On Investments	369	300	300	300
702-0000-3611000	Revenue / Sale Of Plots	150	100	100	100
TOTAL	**DORY HILL CEMETERY FUND**	519	400	400	400

CITY OF BLACK HAWK
2014 BUDGET
DORY HILL CEMETERY FUND

Account Number	Account Description	2012 Year-End Actual	2013 Amended Budget	2013 Year-End Estimate	2014 Adopted Budget
DORY HILL CEMETERY					
702-0000-5037400	Cemetary / Plot Maintenance	0	10,000	10,000	10,000
TOTAL	**DORY HILL CEMETERY**	0	10,000	10,000	10,000

CITY OF BLACK HAWK
2014 BUDGET
CONSERVATION TRUST FUND SUMMARY

	2012 Year-End Actual	2013 Amended Budget	2013 Year-End Estimate	2014 Adopted Budget
BEGINNING FUND BALANCE	20,618	21,875	21,875	23,135
REVENUES	1,257	1,170	1,260	1,260
EXPENDITURES	0	0	0	0
NET INCREASE (DECREASE)	1,257	1,170	1,260	1,260
ENDING FUND BALANCE	21,875	23,045	23,135	24,395

CITY OF BLACK HAWK
2014 BUDGET
CONSERVATION TRUST FUND

Account Number	Account Description	2012 Year-End Actual	2013 Amended Budget	2013 Year-End Estimate	2014 Adopted Budget
CONSERVATION TRUST FUND					
703-0000-3350700	State Shared Revenues / Lottery Proceeds	1,191	1,100	1,200	1,200
703-0000-3610100	Revenue / Int Income On Investments	66	70	60	60
TOTAL	**CONSERVATION TRUST FUND**	1,257	1,170	1,260	1,260

CITY OF BLACK HAWK
2014 BUDGET
CONSERVATION TRUST FUND

Account Number	Account Description	2012 Year-End Actual	2013 Amended Budget	2013 Year-End Estimate	2014 Adopted Budget
CONSERVATION TRUST					
703-0000-4500100	Park Improvements	0	0	0	0
TOTAL	**CONSERVATION TRUST**	0	0	0	0

Accounting Period - A period for which financial statements are prepared.

Accounting Procedures - All processes which discover, record, classify, and summarize financial information to produce financial reports and to provide internal control.

Accounting System - The total structure of records and procedures which discover, record, classify, summarize and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.

Accounts Payable - A liability account reflecting amounts on open account owing to private persons or organizations for goods and services received by a government.

Accounts Receivable - An asset account reflecting amounts owing on open account from private persons or organizations for goods and services furnished by a government. Taxes and special assessments receivable are recorded and reported separately. Amounts due from other funds or from other governments are also reported separately.

Accrual Basis - The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

Accrued Expenses - Expenses incurred but not due until a later date.

Accumulated Depreciation - A valuation account to record the accumulation of periodic credits made to record the expiration of the estimated service life of fixed assets.

Advance Refunding Bonds - Bonds issued to refund an outstanding bond issue prior to the date on which the outstanding bonds become due or callable. Proceeds of the advance refunding bonds are deposited in escrow with a fiduciary, invested in U.S. Treasury Bonds or other authorized securities, and used to redeem the underlying bonds at maturity or call date and to pay interest on the bonds being refunded or the advance refunding bonds.

Annual Budget - A budget applicable to a single fiscal year.

Appropriation - A legal authorization granted by City Council for the funds of the city permitting expenditures and obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

Assess - To value property officially for the purpose of taxation.

Assessed Valuation - A valuation set upon real estate or other property by a government as a basis for levying taxes.

Assets - Resources owned or held by a government, which have monetary value.

Audit - A methodical examination of utilization of resources. It concludes in a written report of its findings. An audit is a test of management's accounting system to determine the extent to which internal accounting controls are both available and being used.

Audit Report - The report prepared by an auditor covering the investigation made.

Auditor's Opinion - A statement signed by an auditor in which he/she states that he/she has examined the financial statements in accordance with generally accepted auditing standards (with exceptions, if any) and in which he/she expresses an opinion on the financial position and results of operations.

Balance Sheet - The basic financial statement which discloses the assets,

liabilities, and equities (fund balance) of an entity at a specified date.

Balanced Budget – Prohibits expenditures from exceeding available revenues plus beginning fund balance.

Bond - A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or date. The difference between a note and a bond is the latter runs for a longer period of time and requires greater legal formality.

Bond Issue - A form of borrowing money for major capital projects. The City obligates itself to repay the principal at a stated rate of interest over a stated period of time.

Bonded Debt - The portion of indebtedness represented by outstanding bonds.

Budget - A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

Budget Document - The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body including revenues, expenditures and fund balance.

Budgetary Control - The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

CAFR - Comprehensive Annual Financial Report.

CRS – Colorado Revised Statutes.

Capital Budget - A plan of proposed capital outlays and the means of financing them.

Capital Outlays - Expenditures which result in the acquisition of or addition to fixed assets.

Capital Projects Fund - A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities.

Cash - An asset account reflecting currency, coin, checks, express money orders, and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits. All cash must be accounted for as a part of the fund to which it belongs. Any restrictions or limitations as to its availability must be indicated in the records and statements. It is not necessary, however, to have a separate bank account for each fund unless required by law.

Cash Balance - The total cash within a specific fund.

Cash Basis - A basis of accounting under which transactions are recognized only when cash changes hands.

Contingency - Appropriation of funds to cover unforeseen events that may occur during the budget year.

Cost Accounting - That method of accounting which provides for assembling and recording all the elements of costs incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work or a specific job.

Current Assets - Those assets which are available or can be made readily available to finance current operations or to pay current liabilities. Some examples are cash, temporary investments, and taxes receivable which will be collected within one year.

Debt - An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, leases and notes.

Debt Limit - The maximum amount of gross or net debt which is legally permitted.

Deficit - (1) The excess of the liabilities of a fund over its assets; (2) the excess of expenditures over revenues during an accounting period; or, in the case of proprietary funds, the excess of expense over income during an accounting period.

Depreciation - Financial mechanism to allocate the cost of a capital item over its service life. Also, the decrease in value of assets because of wear and tear, action of physical elements, inadequacy or obsolescence.

Due From Other Fund - An asset account used to indicate amounts owed to a particular fund by another fund in the same government for goods sold or services rendered. This account includes only short-term obligations on open account and not non-current portions of long-term loans.

Due To Other Fund - A liability account reflecting amounts owed by a particular fund to another fund in the same government for goods sold or services rendered. These amounts include only short-term obligations on open account and not non-current portions of long-term loans.

Debt Service Fund - A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

EIS – Environmental Impact Statement.

EPA – Environmental Protection Agency.

Encumbrances - An amount of money committed and reserved but not yet expended for the purchase of a specific good or service.

Enterprise Fund - A fund established to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Expenditures - Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

Expenses - Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

Fees - A general term used for any charge levied by government associated with providing a service, permitting and activity, or imposing a fine or penalty. Major types of fees include water and sewer fees, liquor licenses, user charges, and building permits.

Fiscal Policy - The City Government's policies with respect to taxes, spending, and debt management as these relate to government services, programs, and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year - A 12-month period of which the annual operating budget applies and at

the end of which a government determines its financial position and the results of its operations.

Fixed Assets - Assets of long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery, and equipment.

Franchise - A special privilege granted by a government permitting the continuing use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

FTE - Full-time equivalent.

Fund – An accounting entity with a self-balancing set of accounts, which is segregated from other funds, to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance - The fund equity of Governmental Funds.

GASB – Governmental Accounting Standard Board.

GOCO – Greater Outdoors Colorado, funded through lottery proceeds.

General Fund - Public safety, parks and recreation, public works, and administrative activities of the City, financed mainly by sales tax, property tax and transfers from other funds.

Generally Accepted Accounting Principles (GAAP) Uniform minimum standards of and guidelines to financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations.

General Obligation Bonds - Bonds for the payment of which the full faith and credit of the issuing government are pledged.

Grants - Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity, or facility.

Improvements - Buildings, other structures, and other attachments or annexations to land which are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains, and sewers.

Intergovernmental Revenues – Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

Internal Service Fund - A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

Investments - Cash and securities held for the production of revenues in the form of interest or dividends.

Lease-Purchase Agreement - Financial arrangement which permits the City to pay for the use of equipment or machinery over a period of time through a lease and to purchase it at the end of that time.

Levy - (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments, or service charges imposed by a government.

Liabilities - Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Long-term Debt - Debt with a maturity of more than one year after the date of issuance.

Machinery & Equipment - Tangible property of a more or less permanent nature, other than land or buildings and improvements thereon. Examples are machinery, tools, trucks, cars, furniture, and furnishings.

Mill Levy - Rate by which assessed valuation is multiplied to determine property tax. A mill is 1/10 of one cent.

Net Income - Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers-in over operating expenses, non-operating expenses, and operating transfers-out.

Non-operating Revenues - Proprietary fund revenues which are incidental to, or by-products of, the fund's primary service activities.

Operating Expenses - Proprietary fund expenses which are directly related to the fund's primary service activities.

Operating Income - The excess of proprietary fund operating revenues over operating expenses.

Operating Revenues - Proprietary fund revenues which are directly related to the fund's primary service activities. They consist primarily of user charges for services.

Ordinance - A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statue or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions which must be by ordinance and those which may be by resolution. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, usually require ordinances.

Other Financing Uses - Governmental fund operating transfers-out. Such amounts are classified separately from expenditures.

Property Tax - Annual charge to owners of real property, based on assessed valuation and the mill levy.

Purchase Order - A document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

Refunding Bonds - Bonds issued to retire bonds already outstanding. The refunding bonds may be sold for cash and outstanding bonds redeemed in cash, or the refunding bonds may be exchanged with holders of outstanding bonds.

Reserve - (1) An account used to earmark a portion of fund balance to indicate that it is not appropriate for expenditure; and (2) an account used to earmark a portion of fund equity as legally segregated for a specific future use.

Reserve For Debt Service - An account used to segregate a portion of fund balance for Debt Service Fund resources legally restricted to the payment of general long-term debt principal and interest amounts maturing in future years.

Resolution - An order of a legislative body requiring less legal formality than an ordinance or statute.

Restricted Assets - Monies or other resources, the use of which is restricted by legal, policy, or contractual requirements. In governmental accounting, special treatments are applied to restricted assets arising out of revenue bond indentures in Enterprise Funds. These are sometimes also called restricted "funds" but such terminology is not preferred.

Retained Earnings - An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

Revenue Bonds - Bonds whose principal and interest are payable exclusively from a specific revenue source.

Revenues - (1) Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers. General long-term debt proceeds and operating transfers-in are classified as "other financing sources" rather than revenues. (2) Increases in proprietary fund type net total assets from other than expense refunds, capital contributions, and residual equity transfers.

Sinking Fund - Financial system to set aside sums of money on a regular basis to meet a future financial obligation.

Special Assessment - A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Supplemental Appropriation - An appropriation by the City Council when there is a need to transfer budgeted and appropriated moneys from one fund to another fund, or if, during the fiscal year, the governing body or any spending agency of such local government received unanticipated revenue or revenues not assured at the time of the adoption of the budget.

TABOR – Taxpayer Bill of Rights – An amendment to the State Constitution providing tax and spending limitations on local government.

Tax Levy Ordinance - An ordinance by means of which taxes are levied.

Taxes - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

User Fees - Charge to the benefiting party for the direct receipt of a public service.

Working Capital - The amount of current assets that exceeds current liabilities.