



2015 ADOPTED ANNUAL BUDGET

**CITY OF BLACK HAWK
2015 ADOPTED BUDGET
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Office of the City Manager

201 Selak
P.O. Box 68
Black Hawk, CO 80422
www.cityofblackhawk.org
303-582-0292 Office
303-582-0848 Fax

Mayor

David D. Spellman

Aldermen

Linda Armbright
Paul G. Bennett
Hal Midcap
Jim Johnson
Greg Moates
Benito Torres

City Attorney

Corey Y. Hoffmann

City Manager

Jack D. Lewis

City Clerk /

Administrative Services Director

Melissa A. Greiner

Finance Director

Lance R. Hillis

Fire Chief

Donald E. Taylor

Police Chief

Stephen N. Cole

Public Works Director

Thomas Isbester

**Community Planning & Development
Administrator**

Cynthia L. Linker

**COLORADO'S SECOND OLDEST
MUNICIPAL CORPORATION**

January 1, 2015

Dear Mayor and City Council:

We are pleased to present to you the 2015 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 2015 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 2015 Budget will continue to provide the services the residents, businesses and guests of Black Hawk have come to expect: Public Safety, Public Works, Community Development and Domestic Water.

This message is intended to cover the highlights and significant changes to the 2015 Budget when compared to 2014. 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 2015 Budget document. Each Department's budget is similar to 2014 with the exception of the items listed in the following paragraphs. Due to ambitious capital projects and programs proposed and/or incurred for 2014 & 2015, 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 2015 budget includes a total revenue projection (excluding inter-fund transfers) of \$25.9 million for all funds. This is a decrease of 1.15% compared to the budgeted revenue for 2014. We project 2015 Gaming Tax revenue to be flat when compared to 2014 revenues. Device Fee revenue is budgeted to be flat since device fees will remain the same as in 2014. 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 2015. The 2015 Budget includes no increase in water rates and no increase in property tax revenue.

The 2015 budget includes total expenditures (excluding inter-fund transfers) of \$39.3 million. No new positions have been funded for 2015. The 2015 Budget also includes funding for an estimated 3% adjustment pending market comparisons and funding for a City-wide bonus of up to 3.00%. Additionally, the 2015 Budget includes continuing the increased City retirement contribution of up to 12% 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 2015. Other benefits including Dental and Vision insurance have been increased by 10% for the final six months of 2015. The 2015 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 2015 Budget include ongoing funding for the Gilpin Ambulance Authority, Council Discretionary, Holiday Decorations and the July 4 Fireworks. The General Fund is budgeted to transfer \$2,904,744 to the Debt Service Fund and \$9,300,000 to the Capital Projects Fund.

Capital Fund projects budgeted for 2015 include the following: \$6,300,000 for the Gregory Street Commercial Building and \$2,805,000 for the Gregory Street Parking Structure. New capital projects within the Preservation & Restoration Fund include the rehabilitation of two historic homes, rock wall repair/replacement and utility undergrounding. The Water Fund has budgeted \$1,050,000 for the North Clear Creek infiltration gallery and back-up generators for the Hidden Valley Plant 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 2015 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. 92-2014

TITLE: 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 2015 AND ENDING ON THE LAST DAY OF DECEMBER 2015, AND APPROPRIATING SUMS OF MONEY TO VARIOUS FUNDS AND SPENDING AGENCIES IN THE AMOUNT, AND FOR THE PURPOSES SET FORTH WITHIN THE ATTACHED 2015 BUDGET.

WHEREAS, upon due and proper notice, published or posted in accordance with the law, the proposed Budget for 2015 was open for inspection by the public at a designated place, a public hearing was held on December 10, 2014, 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 2015, on the attached budget, are hereby appropriated from the revenue of each fund, for purposes stated.


RESOLVED AND PASSED this 10 day of December 2014.



David D. Spellman, Mayor

ATTEST:

By:



Melissa Greiner, City Clerk



**STATE OF COLORADO
COUNTY OF GILPIN
CITY OF BLACK HAWK**

COUNCIL BILL: 26

ORDINANCE NUMBER: 2014-26

**TITLE: AN ORDINANCE LEVYING GENERAL PROPERTY TAXES
FOR THE YEAR 2014 TO HELP DEFRAY THE COSTS OF
GOVERNMENT FOR THE CITY OF BLACK HAWK,
COLORADO FOR THE 2015 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 10, 2014:

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$8,499; and

WHEREAS, the 2014 valuation for assessment for the City of Black Hawk, as certified by the Gilpin County Assessor, is \$217,921,025.

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 2015 budget year, there is levied a tax of .039 mills upon each dollar of the total valuation for assessment of all taxable property within the City of Black Hawk for the year 2014.

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 10th day of December, 2014.


David D. Spellman, Mayor

ATTEST:


Melissa Greiner, 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, 2013	9,349,669	1,739,207	6,197,842	55,263	2,906,577	963,890	653,765	118,459	21,875	22,006,547	22,006,547
ACTUAL REVENUES	28,520,228	3,552	3,684,702	647,106	3,815,159	2,354,716	3,001,433	500	1,325	42,028,721	37,281,198
ACTUAL EXPENDITURES	18,593,777	250,000	5,662,462	643,000	6,468,254	1,688,967	3,267,585	6,800	0	36,580,844	31,833,321
ACTUAL GAIN (LOSS)	9,926,451	(246,448)	(1,977,760)	4,106	(2,653,095)	665,749	(266,152)	(6,300)	1,325	5,447,877	5,447,877
FUND BALANCE - DEC. 31, 2013	<u>19,276,120</u>	<u>1,492,759</u>	<u>4,220,082</u>	<u>59,369</u>	<u>253,482</u>	<u>1,629,639</u>	<u>387,613</u>	<u>112,159</u>	<u>23,200</u>	<u>27,454,424</u>	<u>27,454,424</u>
FUND BALANCE - JAN. 1, 2014	19,276,120	1,492,759	4,220,082	59,369	253,482	1,629,639	387,613	112,159	23,200	27,454,424	27,454,424
ESTIMATED REVENUES	31,877,791	2,000	3,655,443	651,100	12,955,300	4,393,597	11,428,000	340	1,250	64,964,821	39,420,774
ESTIMATED EXPENDITURES	40,152,116	0	3,262,878	650,650	12,954,287	3,359,074	9,436,873	112,499	0	69,928,377	44,384,330
ESTIMATED GAIN (LOSS)	(8,274,325)	2,000	392,565	450	1,013	1,034,523	1,991,127	(112,159)	1,250	(4,963,556)	(4,963,556)
FUND BALANCE - DEC. 31, 2014	<u>11,001,795</u>	<u>1,494,759</u>	<u>4,612,647</u>	<u>59,819</u>	<u>254,495</u>	<u>2,664,162</u>	<u>2,378,740</u>	<u>0</u>	<u>24,450</u>	<u>22,490,868</u>	<u>22,490,868</u>
FUND BALANCE - JAN. 1, 2015	11,001,795	1,494,759	4,612,647	59,819	254,495	2,664,162	2,378,740	0	24,450	22,490,868	22,490,868
ADOPTED REVENUES	22,174,000	241	3,410,000	654,950	9,345,500	2,904,944	2,902,500	0	1,250	41,393,385	25,934,141
ADOPTED EXPENDITURES	27,998,186	1,495,000	7,201,025	654,500	9,490,000	2,962,677	4,933,207	0	0	54,734,595	39,275,351
ADOPTED GAIN (LOSS)	(5,824,186)	(1,494,759)	(3,791,025)	450	(144,500)	(57,733)	(2,030,707)	0	1,250	(13,341,210)	(13,341,210)
FUND BALANCE - DEC. 31, 2015	<u>5,177,609</u>	<u>0</u>	<u>821,622</u>	<u>60,269</u>	<u>109,995</u>	<u>2,606,429</u>	<u>348,033</u>	<u>0</u>	<u>25,700</u>	<u>9,149,658</u>	<u>9,149,658</u>

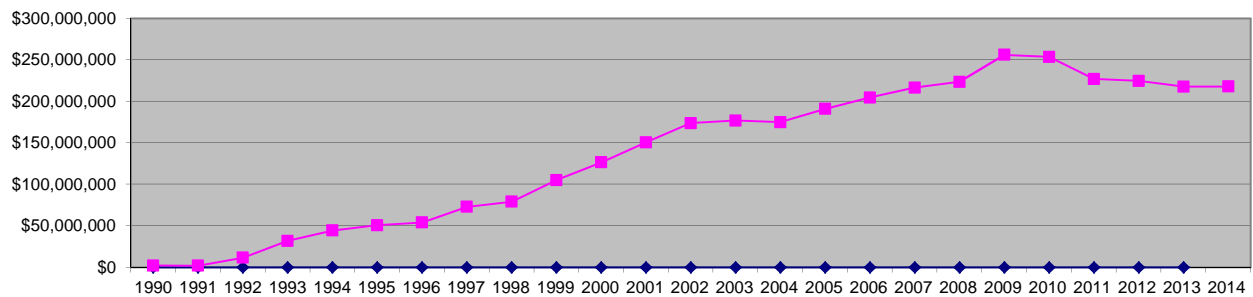
**CITY OF BLACK HAWK
2015 BUDGET
GENERAL FUND SUMMARY**

	2013 Year-End Actual	2014 Amended Budget	2014 Year-End Estimate	2015 Adopted Budget
BEGINNING FUND BALANCE	9,349,669	19,276,120	19,276,120	11,001,795
REVENUES	28,520,228	31,513,450	31,877,791	22,174,000
MAYOR & COUNCIL	2,468,876	2,245,423	2,426,095	3,135,786
MUNICIPAL COURT	59,632	64,913	56,521	62,633
CITY MANAGER	1,220,590	1,338,702	1,374,902	272,315
ADMINISTRATIVE SERVICES	223,666	222,619	312,443	777,887
INFORMATION TECHNOLOGY	406,236	436,192	438,292	403,864
FINANCE	335,104	352,336	330,720	351,830
PLANNING	602,974	643,533	652,401	701,323
POLICE	2,964,706	3,097,401	2,951,762	3,134,241
DISPATCH	474,691	506,442	509,128	522,138
FIRE	2,362,564	2,503,780	2,512,625	2,555,687
PUBLIC WORKS ADMIN	1,061,280	1,222,703	1,191,703	1,099,238
STREET	895,483	1,134,530	978,925	1,128,175
FLEET	577,394	628,391	604,391	607,942
FACILITIES	308,727	334,361	318,811	358,883
TRANSPORTATION	527,332	623,000	600,000	681,500
TRANSFERS	4,104,523	24,641,156	24,893,397	12,204,744
TOTAL EXPENDITURES	18,593,777	39,995,482	40,152,116	27,998,186
NET INCREASE (DECREASE)	9,926,451	(8,482,032)	(8,274,325)	(5,824,186)
ENDING FUND BALANCE	19,276,120	10,794,088	11,001,795	5,177,609

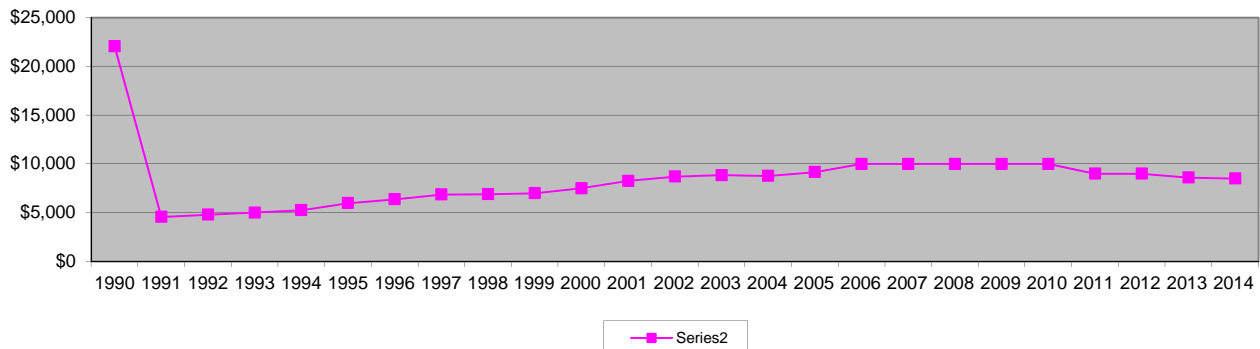
CITY OF BLACK HAWK
ASSESSED VALUATION & TAX YIELD
1990-2014

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
2014	\$217,921,025	0.0390	\$8,500

ASSESSED VALUATION

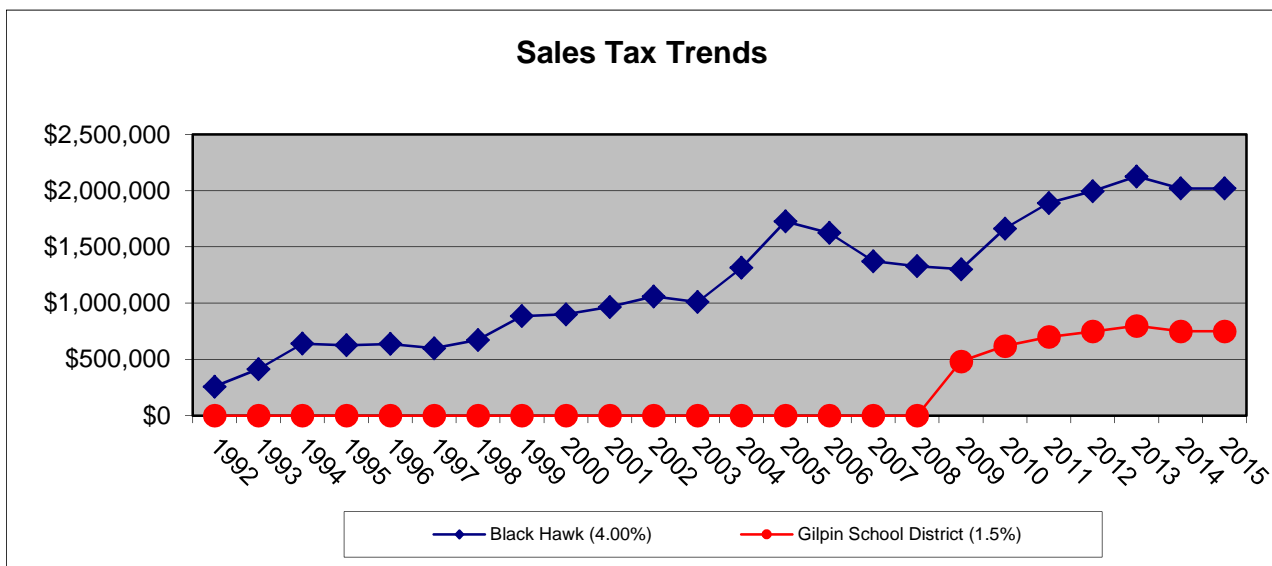


TAX YIELD



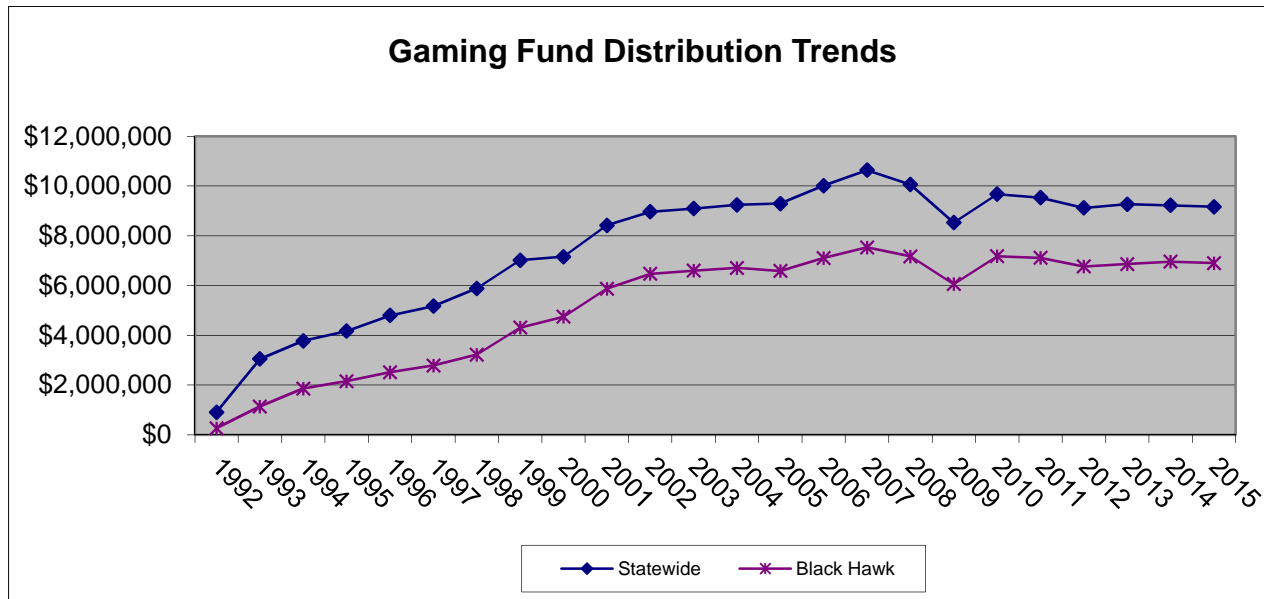
CITY OF BLACK HAWK SALES TAX TRENDS 1992-2015

	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	\$618,731
2011	\$1,890,175	\$699,969
2012	\$1,996,592	\$748,621
2013	\$2,127,300	\$798,377
2014	\$2,020,000	\$750,000
2015	\$2,020,000	\$750,000



CITY OF BLACK HAWK
STATE GAMING FUND DISTRIBUTIONS
1992-2015

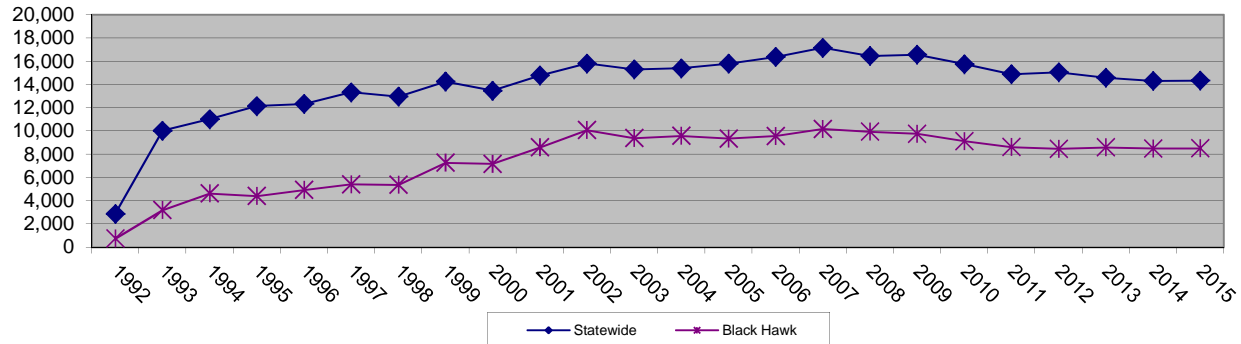
	Statewide	Black Hawk
1992	\$911,473	\$263,783
1993	\$3,047,939	\$1,138,405
1994	\$3,773,830	\$1,862,385
1995	\$4,167,267	\$2,155,457
1996	\$4,800,795	\$2,518,849
1997	\$5,169,774	\$2,788,369
1998	\$5,887,967	\$3,226,488
1999	\$7,018,050	\$4,308,662
2000	\$7,159,980	\$4,745,778
2001	\$8,418,384	\$5,871,402
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	\$9,268,680	\$6,864,191
2014	\$9,221,937	\$6,957,400
2015	\$9,164,000	\$6,900,000



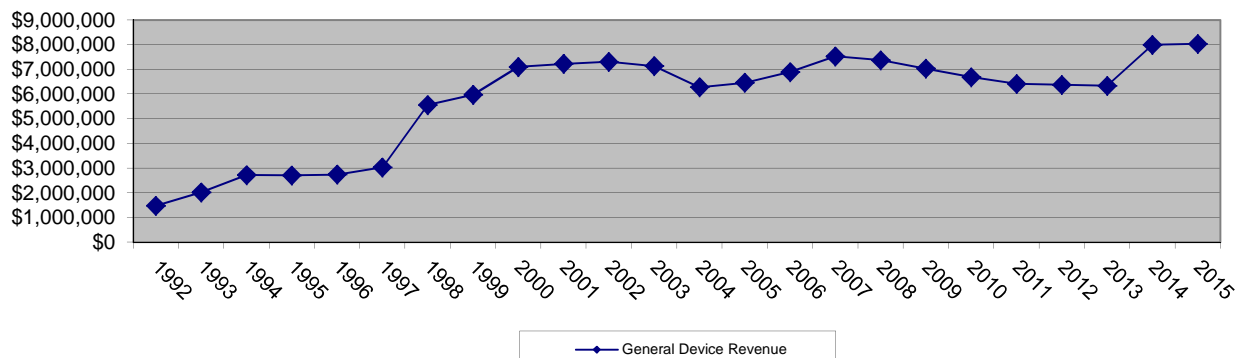
CITY OF BLACK HAWK **DEVICE COUNT & GENERAL DEVICE REVENUES** **1990-2015**

	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	14,885	8,609	\$750	\$6,412,938
2012	15,064	8,460	\$750	\$6,380,188
2013	14,595	8,589	\$750	\$6,340,500
2014	14,321	8,485	\$945	\$8,000,000
2015	14,340	8,500	\$945	\$8,032,500

Device Count Trends



Device Revenue Trends



CITY OF BLACK HAWK
2015 BUDGET
GENERAL FUND

Account Number	Account Description	2013 Year-End Actual	2014 Amended Budget	2014 Year-End Estimate	2015 Adopted Budget
GENERAL FUND					
010-0000-3110100	Real Property / Property Taxes	8,740	8,600	8,600	8,500
010-0000-3110200	Real Property / Specific Owner	273	400	300	300
010-0000-3110300	Commercial Improvements Tax	12,634	12,000	9,200	8,700
010-0000-3130100	Sales & Use Tax / Sales Tax-City	2,127,300	2,000,000	2,020,000	2,020,000
010-0000-3130101	Sales Tax-City / Sales Tax-School District	798,377	725,000	750,000	750,000
010-0000-3130200	Sales & Use Tax / Use Tax	129,893	10,000	25,000	10,000
010-0000-3140200	Occupational Tax / Businesses	17,033	17,000	17,000	17,000
010-0000-3180100	Other Taxes / Device Fees	6,340,500	8,007,000	8,000,000	8,032,500
010-0000-3180200	Other Taxes / Franchise Fees	170,728	160,000	170,000	170,000
010-0000-3180400	Other Taxes / Ambulance Fee (Non SDMD)	9,305	9,200	9,200	9,200
010-0000-3180500	Other Taxes / Lodging Tax	222,439	205,000	225,000	225,000
010-0000-3210100	Business Licenses / Sales Tax	737	700	800	800
010-0000-3210200	Business Licenses / Business	1,755	1,500	1,600	1,600
010-0000-3210300	Business Licenses / Liquor	4,195	3,500	7,500	6,000
010-0000-3210500	Business Licenses / Hotel License	55	400	400	400
010-0000-3220100	Permits / Building	109,824	50,000	135,000	50,000
010-0000-3220200	Permits / Sign	1,150	1,000	1,500	1,000
010-0000-3220300	Permits / Shuttle	300	200	300	300
010-0000-3350200	State Shared Revenues / Cigarette	10,933	10,000	10,000	10,000
010-0000-3350300	State Shared Revenues / Highway Users	12,847	12,500	12,800	12,800
010-0000-3350400	County Shared Revenues / Road & Bridge	93,117	95,000	90,000	90,000
010-0000-3350500	State Shared Revenues / Gaming	6,864,191	6,900,000	6,957,400	6,900,000
010-0000-3410300	Miscellaneous Fees / Plan Review	70,630	20,000	90,000	20,000
010-0000-3410800	Miscellaneous Fees / Services Billed Out	115,463	100,000	125,000	100,000
010-0000-3510100	Court Fines / Municipal Court	28,106	30,000	30,000	30,000
010-0000-3510200	Court Fines / County Court	6,505	8,000	8,000	8,000
010-0000-3510300	Court Fines / Parking	2,215	5,000	1,500	1,500
010-0000-3510600	Court Fines / Victim Service Surcharge	8,618	8,000	8,000	8,000
010-0000-3610100	Revenue / Int Income On Investments	20,390	20,000	60,000	20,000
010-0000-3610300	Revenue / Interest/Penalties	210	100	100	100
010-0000-3610900	Revenue / Other	299,717	50,000	100,000	50,000
010-0000-3611100	Revenue / Copies	583	200	200	200
010-0000-3611200	Revenue / Police Dept Revenue	2,079	1,000	1,625	1,500
010-0000-3611500	Revenue / Gilpin Ambulance Maintenance IGA	39,117	35,000	25,000	25,000
010-0000-3612000	Revenue / Silver Dollar Ambulance	215,821	226,100	226,116	226,100
010-0000-3630201	Commercial Buildings / Sewer Charges	192	400	0	0
010-0000-3630202	Commercial Buildings / Other Commercial Revenue	131,256	130,000	100,000	105,000
010-0000-3640000	Miscellaneous Revenues / Inception Of Debt	10,000,000	12,000,000	12,000,000	0
010-0000-3950400	Transfer In / Preservation Fund	0	0	0	2,600,000
010-0000-3951300	Transfer In / Transportation Device Fee Fund	643,000	650,650	650,650	654,500
TOTAL GENERAL FUND		28,520,228	31,513,450	31,877,791	22,174,000

CITY OF BLACK HAWK
2015 BUDGET
GENERAL FUND

GENERAL FUND	2013 Year-End Actual	2014 Amended Budget	2014 Year-End Estimate	2015 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	4.00	4.00	4.00	2.00
City Clerk-Admin Services	2.00	2.00	2.00	4.00
Information Technology	2.00	2.00	2.00	2.00
Finance	2.00	2.00	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	93.00	93.00	93.00	93.00
EXPENDITURES BY TYPE				
Personnel	8,693,520	9,090,801	8,944,998	9,300,062
Professional Services	1,156,196	1,402,980	1,359,500	1,403,380
General Services	1,635,898	1,956,495	1,901,064	1,907,250
Program Expenses	2,629,710	2,393,500	2,577,057	2,716,100
Supplies	358,803	445,050	414,100	420,150
Capital Outlay	15,127	65,500	62,000	46,500
Debt Service	0	0	0	0
Transfers	4,104,523	24,641,156	24,893,397	12,204,744
TOTAL EXPENDITURES	18,593,777	39,995,482	40,152,116	27,998,186

**CITY OF BLACK HAWK
2015 BUDGET
GENERAL FUND**

MAYOR & COUNCIL	2013 Year-End Actual	2014 Amended Budget	2014 Year-End Estimate	2015 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	205,950	259,823	256,938	267,586
Professional Services	0	0	0	600,000
General Services	387	0	0	0
Program Expenses	2,261,647	1,983,500	2,167,057	2,266,100
Supplies	891	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	2,468,876	2,245,423	2,426,095	3,135,786

CITY OF BLACK HAWK
2015 BUDGET
GENERAL FUND

Account Number	Account Description	2013 Year-End Actual	2014 Amended Budget	2014 Year-End Estimate	2015 Adopted Budget
MAYOR & COUNCIL					
010-1101-4111201	Regular Salaries/Wages / Full-Time	75,857	76,440	97,457	99,616
010-1101-4111202	Regular Salaries/Wages / Medical Stipend	114,482	153,300	137,045	144,615
010-1101-4112100	Council / Group Health Insurance	153	147	151	151
010-1101-4112200	Council / Fica & Medicare Expense	12,876	16,583	16,415	17,074
010-1101-4112301	Retirement / 401A	2,194	13,006	5,446	5,739
010-1101-4112600	Council / Workers Compensation	389	347	424	391
010-1101-4113101	Legal Services / City Attorney	0	0	0	350,000
010-1101-4113102	Legal Services / Other Legal	0	0	0	100,000
010-1101-4113103	Lobbying Services	0	0	0	150,000
010-1101-4115058	Other Purchased Services / Travel & Training	387	0	0	0
010-1101-4115806	Council Discretionary-Other	52,346	10,000	22,000	30,600
010-1101-4115808	Community Goodwill - Promotions	0	0	0	5,000
010-1101-4115809	Community Goodwill - Parades	14,210	14,000	3,000	3,000
010-1101-4115811	Program Expenses / Marketing	35,081	100,000	15,000	100,000
010-1101-4115812	Program Expenses / Live Entertainment	60,000	50,000	62,400	25,000
010-1101-4115813	Program Expenses / Residential Paint Program	0	0	36,855	100,000
010-1101-4115815	Program Expenses / Annual Bonus	0	215,000	215,000	215,000
010-1101-4115825	Program Expenses / Flowers	0	0	0	30,000
010-1101-4115826	Program Expenses / Flags	0	0	0	10,000
010-1101-4115827	Program Expenses / Holiday Decorations	0	0	0	130,000
010-1101-4115828	Program Expenses / Fireworks	75,700	80,000	83,052	85,000
010-1101-4115830	Program Expenses / Scholarship Fund	33,000	50,000	25,000	50,000
010-1101-4115831	Program Expenses / Sales Tax-School District	798,377	750,000	750,000	750,000
010-1101-4115832	Program Expenses / Ambulance	479,602	502,500	502,500	502,500
010-1101-4115833	Program Expenses / Preservation/Restoration/Acquis	535,601	0	6,250	0
010-1101-4115834	Program Expenses / Sales Tax Rebate	12,528	12,000	5,000	5,000
010-1101-4115835	Gregory St Redevelopment (Lodging Tax)	165,201	200,000	225,000	225,000
010-1101-4115836	Program Expenses / Device Tax Rebate	0	0	216,000	0
010-1101-4116206	Operating Supplies / Uniforms	891	2,100	2,100	2,100
TOTAL MAYOR & COUNCIL		2,468,876	2,245,423	2,426,095	3,135,786

CITY OF BLACK HAWK
2015 BUDGET
GENERAL FUND

MUNICIPAL COURT	2013 Year-End Actual	2014 Amended Budget	2014 Year-End Estimate	2015 Adopted Budget
STAFFING PLAN				
Municipal Court Clerk	0.25	0.25	0.25	0.25
Municipal Judge	1.00	1.00	1.00	1.00
TOTAL STAFF	1.25	1.25	1.25	1.25
EXPENDITURES BY TYPE				
Personnel	37,234	39,013	38,921	40,033
Professional Services	17,888	19,000	11,000	22,000
General Services	4,510	6,900	6,600	600
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	59,632	64,913	56,521	62,633

CITY OF BLACK HAWK
2015 BUDGET
GENERAL FUND

Account Number	Account Description	2013 Year-End Actual	2014 Amended Budget	2014 Year-End Estimate	2015 Adopted Budget
MUNICIPAL COURT					
010-1201-4121201	Regular Salaries/Wages / Full-Time	32,831	34,363	34,363	35,268
010-1201-4121400	Judicial / Overtime	22	200	100	200
010-1201-4122100	Judicial / Group Health Insurance	787	792	800	812
010-1201-4122200	Judicial / Social Security	2,510	2,546	2,546	2,613
010-1201-4122301	Retirement / 401A	931	959	959	983
010-1201-4122500	Judicial / Unemployment Compensation	99	100	100	102
010-1201-4122600	Judicial / Workers Compensation	55	53	53	55
010-1201-4123109	Legal Services / Other (Translators)	17,010	18,000	10,000	21,000
010-1201-4123304	Professional Services / Software/Hardware Support	878	1,000	1,000	1,000
010-1201-4125058	Other Purchased Services / Travel & Training	0	500	500	500
010-1201-4125501	Dues, & Membership / Memberships	0	100	100	100
010-1201-4126401	Court Fees / Jury/Witness	4,510	6,300	6,000	0
TOTAL MUNICIPAL COURT		59,632	64,913	56,521	62,633

CITY OF BLACK HAWK
2015 BUDGET
GENERAL FUND

CITY MANAGER	2013 Year-End Actual	2014 Amended Budget	2014 Year-End Estimate	2015 Adopted Budget
STAFFING PLAN				
Administrative Assistant	1.00	1.00	1.00	0.00
Asst to the CM for Administration	1.00	1.00	1.00	0.00
City Manager	1.00	1.00	1.00	1.00
Goodwill Ambassador	1.00	1.00	1.00	1.00
TOTAL STAFF	4.00	4.00	4.00	2.00
EXPENDITURES BY TYPE				
Personnel	417,134	436,902	435,902	231,415
Professional Services	551,385	643,000	686,000	30,000
General Services	244,164	253,000	247,600	10,100
Program Expenses	0	0	0	0
Supplies	7,907	5,800	5,400	800
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
CITY MANAGER	1,220,590	1,338,702	1,374,902	272,315

CITY OF BLACK HAWK
2015 BUDGET
GENERAL FUND

Account Number	Account Description	2013 Year-End Actual	2014 Amended Budget	2014 Year-End Estimate	2015 Adopted Budget
CITY MANAGER					
010-1301-4131201	Regular Salaries/Wages / Full-Time	347,627	339,235	339,235	192,159
010-1301-4131400	Administration / Overtime	854	1,000	0	0
010-1301-4132100	Administration / Group Health Insurance	27,740	51,066	51,066	15,746
010-1301-4132200	Administration / Social Security	20,973	24,480	24,480	11,320
010-1301-4132301	Retirement / 401A	17,471	17,985	17,985	9,645
010-1301-4132500	Administration / Unemployment Compensation	983	899	899	482
010-1301-4132600	Administration / Workers Compensation	1,486	2,237	2,237	2,063
010-1301-4133101	Legal Services / City Attorney	425,564	350,000	350,000	0
010-1301-4133109	Legal Services / Other (Legal)	0	100,000	150,000	0
010-1301-4133316	Professional Services / Lobbying	95,000	140,000	148,000	0
010-1301-4133317	Professional Services / Public Relations	7,413	25,000	13,000	25,000
010-1301-4133319	Professional Services / Other (Consultants)	23,408	28,000	25,000	5,000
010-1301-4135058	Other Purchased Services / Travel & Training	20,940	15,000	15,000	5,000
010-1301-4135101	Insurance / Property & Casualty	215,162	230,000	225,000	0
010-1301-4135409	Advertising / Other (Advertising)	300	0	0	0
010-1301-4135501	Dues, & Membership / Memberships	7,584	7,500	7,500	5,000
010-1301-4135502	Dues, & Membership / Subscriptions	179	500	100	100
010-1301-4136101	General Supplies / Office	3,359	4,000	4,000	500
010-1301-4136102	General Supplies / Stationary/Forms	55	100	0	0
010-1301-4136104	General Supplies / Coffee	571	800	500	0
010-1301-4136110	General Supplies / Small Equipment	3,330	0	0	0
010-1301-4136206	Operating Supplies / Uniforms	592	900	900	300
TOTAL CITY MANAGER		1,220,590	1,338,702	1,374,902	272,315

**CITY OF BLACK HAWK
2015 BUDGET
GENERAL FUND**

CITY CLERK-ADMIN SERVICES	2013 Year-End Actual	2014 Amended Budget	2014 Year-End Estimate	2015 Adopted Budget
STAFFING PLAN				
City Clerk/Admin. Services Director	1.00	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00	1.00
Executive Administrative Assistant	0	0.00	0.00	1.00
HR Generalist	0	0.00	0.00	1.00
TOTAL STAFF	2.00	2.00	2.00	4.00
EXPENDITURES BY TYPE				
Personnel	166,434	166,602	168,402	425,187
Professional Services	0	0	14,000	30,000
General Services	50,014	46,317	122,441	309,500
Program Expenses	0	0	0	0
Supplies	7,218	9,700	7,600	13,200
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
CITY CLERK	223,666	222,619	312,443	777,887

CITY OF BLACK HAWK
2015 BUDGET
GENERAL FUND

Account Number	Account Description	2013 Year-End Actual	2014 Amended Budget	2014 Year-End Estimate	2015 Adopted Budget
CITY CLERK (ADMINISTRATIVE SERVICES)					
010-1302-4131201	Regular Salaries/Wages / Full-Time	142,512	140,383	140,383	314,387
010-1302-4131400	Administration / Overtime	136	200	2,000	1,000
010-1302-4132100	Administration / Group Health Insurance	4,298	6,670	6,670	68,379
010-1302-4132200	Administration / Social Security	10,924	10,491	10,491	22,457
010-1302-4132301	Retirement / 401A	7,984	8,228	8,228	17,613
010-1302-4132500	Administration / Unemployment Compensation	426	411	411	881
010-1302-4132600	Administration / Workers Compensation	154	219	219	470
010-1302-4133319	Professional Services / Other (Consultants)	0	0	14,000	30,000
010-1302-4133400	Administration / Elections Expense	2,723	2,000	1,849	0
010-1302-4134506	Repairs & Maintenance / Equipment Maintenance	3,435	3,500	3,000	3,000
010-1302-4135058	Other Purchased Services / Travel & Training	2,335	1,600	14,000	40,000
010-1302-4135101	Insurance / Property & Casualty	0	0	0	225,000
010-1302-4135302	Communications / Postage	7,132	8,500	7,500	7,500
010-1302-4135401	Advertising / Legal	0	75	0	0
010-1302-4135402	Advertising / Classifieds	21,490	14,000	24,000	25,000
010-1302-4135409	Advertising / Other (Advertising)	0	50	0	0
010-1302-4135501	Dues, & Membership / Memberships	355	360	360	2,500
010-1302-4135502	Dues, & Membership / Subscriptions	32	32	32	500
010-1302-4135809	Program Expenses / Community Good Will	4,370	10,000	66,000	0
010-1302-4135901	Other Purchased Services / Records Preservation	2,429	700	700	500
010-1302-4135902	Other Purchased Services / Codification	3,028	3,000	3,000	3,000
010-1302-4135903	Other Purchased Services / Filing Fees	1,953	2,000	1,500	2,000
010-1302-4135905	Other Purchased Services / Fingerprinting	732	500	500	500
010-1302-4136101	General Supplies / Office	6,140	8,500	7,000	12,000
010-1302-4136110	General Supplies / Small Equipment	503	600	0	0
010-1302-4136206	Operating Supplies / Uniforms	575	600	600	1,200
TOTAL CITY CLERK (ADMINISTRATIVE SERVICES)		223,666	222,619	312,443	777,887

CITY OF BLACK HAWK
2015 BUDGET
GENERAL FUND

INFORMATION TECHNOLOGY	2013 Year-End Actual	2014 Amended Budget	2014 Year-End Estimate	2015 Adopted Budget
STAFFING PLAN				
Information Technology Director	1.00	1.00	1.00	0.00
Information Technology Manager	0.00	0.00	0.00	1.00
Network Administrator	1.00	1.00	1.00	1.00
TOTAL STAFF	2.00	2.00	2.00	2.00
EXPENDITURES BY TYPE				
Personnel	213,625	242,492	242,592	200,164
Professional Services	2,652	5,000	1,500	5,000
General Services	140,956	147,100	156,100	157,100
Program Expenses	0	0	0	0
Supplies	49,003	41,600	38,100	41,600
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
INFORMATION TECHNOLOGY	406,236	436,192	438,292	403,864

CITY OF BLACK HAWK
2015 BUDGET
GENERAL FUND

Account Number	Account Description	2013 Year-End Actual	2014 Amended Budget	2014 Year-End Estimate	2015 Adopted Budget
INFORMATION TECHNOLOGY					
010-1303-4131201	Regular Salaries/Wages / Full-Time	172,707	182,002	182,002	139,435
010-1303-4131400	Administration / Overtime	679	0	100	100
010-1303-4132100	Administration / Group Health Insurance	16,923	34,503	34,503	40,687
010-1303-4132200	Administration / Social Security	12,355	13,174	13,174	10,110
010-1303-4132301	Retirement / 401A	9,516	10,333	10,333	7,929
010-1303-4132500	Administration / Unemployment Compensation	504	517	517	396
010-1303-4132600	Administration / Workers Compensation	940	1,963	1,963	1,507
010-1303-4133304	Professional Services / Software/Hardware Support	2,652	5,000	1,500	5,000
010-1303-4134506	Repairs & Maintenance / Equipment Maintenance	25,740	30,000	35,000	35,000
010-1303-4134701	Vehicle Maintenance	0	2,100	2,100	2,100
010-1303-4135058	Other Purchased Services / Travel & Training	2,651	2,500	8,000	7,500
010-1303-4135301	Communications / Telephone	103,812	105,000	105,000	105,000
010-1303-4135501	Dues, & Membership / Memberships	173	0	0	0
010-1303-4135502	Dues, & Membership / Subscriptions	8,580	7,500	6,000	7,500
010-1303-4136101	General Supplies / Office	568	1,000	500	1,000
010-1303-4136103	General Supplies / Software	10,328	10,000	9,000	10,000
010-1303-4136110	General Supplies / Small Equipment	37,657	30,000	28,000	30,000
010-1303-4136206	Operating Supplies / Uniforms	450	600	600	600
TOTAL INFORMATION TECHNOLOGY		406,236	436,192	438,292	403,864

**CITY OF BLACK HAWK
2015 BUDGET
GENERAL FUND**

FINANCE	2013 Year-End Actual	2014 Amended Budget	2014 Year-End Estimate	2015 Adopted Budget
STAFFING PLAN				
Finance Director	1.00	1.00	1.00	1.00
Senior Accountant	1.00	1.00	1.00	0.00
Accountant	0.00	0.00	0.00	1.00
TOTAL STAFF	2.00	2.00	2.00	2.00
EXPENDITURES BY TYPE				
Personnel	274,306	279,236	260,220	279,730
Professional Services	54,793	64,000	65,000	65,000
General Services	3,881	6,000	3,400	5,000
Program Expenses	0	0	0	0
Supplies	2,124	3,100	2,100	2,100
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
FINANCE	335,104	352,336	330,720	351,830

**CITY OF BLACK HAWK
2015 BUDGET
GENERAL FUND**

Account Number	Account Description	2013 Year-End Actual	2014 Amended Budget	2014 Year-End Estimate	2015 Adopted Budget
FINANCE					
010-1501-4151201	Regular Salaries/Wages / Full-Time	212,201	214,320	200,000	210,294
010-1501-4152100	Financial Administration / Group Health Insurance	33,915	36,444	32,000	41,480
010-1501-4152200	Financial Administration / Social Security	15,520	15,437	15,300	15,157
010-1501-4152301	Retirement / 401A	11,756	12,107	12,000	11,888
010-1501-4152500	Financial Administration / Unemployment Compensation	625	605	600	594
010-1501-4152600	Financial Administration / Workers Compensation	287	323	320	317
010-1501-4153200	Financial Administration / Accounting And Auditing	35,743	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)	1,050	4,000	5,000	5,000
010-1501-4154506	Repairs & Maintenance / Equipment Maintenance	0	500	0	500
010-1501-4155058	Other Purchased Services / Travel & Training	681	500	500	500
010-1501-4155200	Financial Administration / Printing And Binding	490	1,000	500	1,000
010-1501-4155501	Dues, & Membership / Memberships	1,616	1,000	1,000	1,000
010-1501-4155502	Dues, & Membership / Subscriptions	91	0	0	0
010-1501-4155805	Program Expenses / Training	941	3,000	1,000	2,000
010-1501-4156101	General Supplies / Office	756	2,000	1,000	1,000
010-1501-4156102	General Supplies / Stationary/Forms	824	500	500	500
010-1501-4156206	Operating Supplies / Uniforms	543	600	600	600
010-1501-4156303	Office Expenses / Bank Chgs/Int/Penalties	62	0	400	0
TOTAL FINANCE		335,104	352,336	330,720	351,830

CITY OF BLACK HAWK
2015
GENERAL FUND

PLANNING & ZONING	2013 Year-End Actual	2014 Amended Budget	2014 Year-End Estimate	2015 Adopted Budget
STAFFING PLAN				
Community Planning & Development Administrator	1.00	1.00	1.00	1.00
Permit Technician	1.00	1.00	1.00	1.00
TOTAL STAFF	2.00	2.00	2.00	2.00
EXPENDITURES BY TYPE				
Personnel	190,030	190,455	191,308	199,273
Professional Services	394,832	423,500	423,500	434,000
General Services	10,398	16,378	24,793	54,250
Program Expenses	0	0	0	0
Supplies	7,714	13,200	12,800	13,800
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
PLANNING & ZONING	602,974	643,533	652,401	701,323

CITY OF BLACK HAWK
2015 BUDGET
GENERAL FUND

Account Number	Account Description	2013 Year-End Actual	2014 Amended Budget	2014 Year-End Estimate	2015 Adopted Budget
PLANNING & ZONING					
010-1901-4191201	Regular Salaries/Wages / Full-Time	147,080	145,503	145,503	151,828
010-1901-4191400	Planning & Zoning / Overtime	9	250	746	1,000
010-1901-4192100	Planning & Zoning / Group Health Insurance	22,390	24,719	24,719	25,581
010-1901-4192200	Planning & Zoning / Social Security	11,193	10,385	10,385	10,841
010-1901-4192301	Retirement / 401A	7,913	8,145	8,145	8,503
010-1901-4192500	Planning & Zoning / Unemployment Compensation	438	407	407	425
010-1901-4192600	Planning & Zoning / Workers Compensation	1,008	1,046	1,403	1,095
010-1901-4193301	Planning & Zoning / Temporary Employee	5,762	11,040	11,040	36,000
010-1901-4193304	Software/Hardware Support	0	0	10,000	13,000
010-1901-4193319	Professional Services / Other (Consultants)	172,314	323,500	323,500	334,000
010-1901-4193321	Professional Services / Planning	91,245	0	0	0
010-1901-4193322	Professional Services / Services Billed Out	131,274	100,000	100,000	100,000
010-1901-4194701	Vehicle Operation & Maint / Vehicle Maintenance	1,445	1,500	0	0
010-1901-4194703	Vehicle Operation & Maint / Gas And Oil	362	400	400	400
010-1901-4195058	Other Purchased Services / Travel & Training	1,285	2,238	2,153	3,600
010-1901-4195301	Communications / Conference Calls	107	100	100	100
010-1901-4195501	Dues, & Membership / Memberships	1,373	900	900	950
010-1901-4195502	Dues, & Membership / Subscriptions	64	200	200	200
010-1901-4196101	General Supplies / Office	4,209	10,000	10,000	11,000
010-1901-4196102	General Supplies / Stationary/Forms	445	800	600	600
010-1901-4196107	General Supplies / Books	2,209	800	600	600
010-1901-4196110	General Supplies / Small Equipment	294	1,000	1,000	1,000
010-1901-4196206	Operating Supplies / Uniforms	557	600	600	600
TOTAL PLANNING & ZONING		602,974	643,533	652,401	701,323

**CITY OF BLACK HAWK
2015 BUDGET
GENERAL FUND**

POLICE DEPARTMENT	2013 Year-End Actual	2014 Amended Budget	2014 Year-End Estimate	2015 Adopted Budget
STAFFING PLAN				
Police Officers	14.00	15.00	15.00	15.00
Police Sergeants	6.00	6.00	6.00	6.00
Police Detectives	2.00	2.00	2.00	2.00
Police Officer- Grant	1.00	0.00	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	3,186,477	3,351,763	3,234,805	3,425,149
Professional Services	62,196	39,980	30,000	33,880
General Services	73,547	98,800	75,585	88,800
Program Expenses	0	0	0	0
Supplies	117,178	113,300	120,500	108,550
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
POLICE DEPARTMENT	3,439,397	3,603,843	3,460,890	3,656,379

CITY OF BLACK HAWK
2015 BUDGET
GENERAL FUND

Account Number	Account Description	2013 Year-End Actual	2014 Amended Budget	2014 Year-End Estimate	2015 Adopted Budget
POLICE DEPT - LAW ENFORCEMENT					
010-2101-4211201	Regular Salaries/Wages / Full-Time	2,045,408	2,114,381	2,004,700	2,144,444
010-2101-4211400	Police / Overtime	65,593	55,000	65,000	55,000
010-2101-4212100	Police / Group Health Insurance	292,472	353,715	353,715	390,905
010-2101-4212200	Police / Social Security	156,483	153,747	153,747	155,210
010-2101-4212301	Retirement / 401A	110,757	120,586	110,000	121,733
010-2101-4212500	Police / Unemployment Compensation	6,194	6,029	5,900	6,087
010-2101-4212600	Police / Workers Compensation	37,355	53,563	45,000	51,232
010-2101-4213304	Professional Services / Software/Hardware Support	13,963	23,880	14,000	23,880
010-2101-4213317	Professional Services / Public Relations	2,063	2,000	2,000	2,000
010-2101-4213322	Professional Services / Professional Services	37,208	6,000	9,000	0
010-2101-4213323	Professional Services / Investigations/Major	8,928	8,000	5,000	8,000
010-2101-4214506	Repairs & Maintenance / Equipment Maintenance	4,267	10,000	2,500	0
010-2101-4214701	Vehicle Operation & Maint / Vehicle Maintenance	9,864	20,000	10,000	10,000
010-2101-4214703	Vehicle Operation & Maint / Gas And Oil	28,903	32,000	32,000	32,000
010-2101-4215058	Other Purchased Services / Travel & Training	19,357	18,000	15,000	18,000
010-2101-4215301	Communications / Telephone	741	4,700	1,400	4,700
010-2101-4215501	Dues, & Membership / Memberships	4,023	3,600	3,600	3,600
010-2101-4215502	Dues, & Membership / Subscriptions	832	1,000	800	1,000
010-2101-4215805	Program Expenses / Training	0	0	0	0
010-2101-4216101	General Supplies / Office	15,834	18,000	14,000	16,000
010-2101-4216102	General Supplies / Stationary/Forms	4,855	3,000	1,000	3,000
010-2101-4216105	General Supplies / Victim Service Supplies	11,250	15,000	15,000	15,000
010-2101-4216107	General Supplies / Books	2,280	2,700	3,400	2,700
010-2101-4216110	General Supplies / Small Equipment	51,714	34,500	44,000	34,500
010-2101-4217402	Machinery And Equipment / Vehicles	1,320	0	0	0
010-2101-4231201	Grant 2009Rkwx0185 / Regular Salaries/Wages	4,265	0	0	0
010-2101-4232100	Grant 2009Rkwx0185 / Group Health Insurance	526	0	0	0
010-2101-4232200	Grant 2009Rkwx0185 / Social Security	325	0	0	0
010-2101-4232301	Grant 2009Rkwx0185 / 401A	115	0	0	0
010-2101-4232500	Grant 2009Rkwx0185 / Unemployment Compensation	13	0	0	0
010-2101-4232600	Grant 2009Rkwx0185 / Workers Compensation	76	0	0	0
010-2102-4215829	Program Expenses / Firing Range Program	9,545	12,000	13,000	13,000
010-2102-4216206	Operating Supplies / Uniforms	13,617	17,000	17,000	17,000
010-2102-4216207	Operating Supplies / Body Armor	4,561	9,000	11,000	5,250
TOTAL POLICE DEPT - LAW ENFORCEMENT		2,964,706	3,097,401	2,951,762	3,134,241

CITY OF BLACK HAWK
2015 BUDGET
GENERAL FUND

Account Number	Account Description	2013 Year-End Actual	2014 Amended Budget	2014 Year-End Estimate	2015 Adopted Budget
POLICE DEPT - DISPATCH					
010-2105-4211201	Regular Salaries/Wages / Full-Time	333,135	348,977	348,977	353,534
010-2105-4211400	Police / Overtime	16,492	20,000	22,000	20,000
010-2105-4212100	Police / Group Health Insurance	71,451	78,508	78,508	79,265
010-2105-4212200	Police / Social Security	26,118	25,621	25,621	25,883
010-2105-4212301	Retirement / 401A	18,260	20,095	20,095	20,300
010-2105-4212500	Police / Unemployment Compensation	1,023	1,005	1,006	1,015
010-2105-4212600	Police / Workers Compensation	416	536	536	541
010-2105-4213322	Professional Services / Professional Services	34	100	0	0
010-2105-4214506	Repairs & Maintenance / Equipment Maintenance	4,557	6,000	6,000	16,000
010-2105-4215501	Dues, & Membership / Memberships	685	1,000	785	1,000
010-2105-4215805	Program Expenses / Training	318	2,500	3,500	2,500
010-2105-4216206	Operating Supplies / Uniforms	2,202	2,100	2,100	2,100
TOTAL POLICE DEPT - DISPATCH		474,691	506,442	509,128	522,138

**CITY OF BLACK HAWK
2015 BUDGET
GENERAL FUND**

FIRE DEPARTMENT	2013 Year-End Actual	2014 Amended Budget	2014 Year-End Estimate	2015 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	2,180,543	2,207,530	2,207,530	2,307,187
Professional Services	8,139	7,500	7,500	17,500
General Services	101,299	124,000	143,595	92,000
Program Expenses	0	0	0	0
Supplies	57,455	99,250	92,000	92,500
Capital Outlay	15,127	65,500	62,000	46,500
Debt Service	0	0	0	0
Transfers	0	0	0	0
FIRE DEPARTMENT	2,362,564	2,503,780	2,512,625	2,555,687

CITY OF BLACK HAWK
2015 BUDGET
GENERAL FUND

Account Number	Account Description	2013 Year-End Actual	2014 Amended Budget	2014 Year-End Estimate	2015 Adopted Budget
FIRE DEPARTMENT					
010-2201-4221201	Regular Salaries/Wages / Full-Time	1,596,849	1,595,103	1,595,103	1,678,643
010-2201-4221400	Fire / Overtime	89,996	90,000	90,000	90,000
010-2201-4222100	Fire / Group Health Insurance	296,671	301,840	301,840	306,320
010-2201-4222200	Fire / Social Security	24,027	22,961	22,961	24,173
010-2201-4222302	Retirement / Fppa	122,644	126,683	126,683	133,366
010-2201-4222500	Fire / Unemployment Compensation	4,962	4,751	4,751	5,001
010-2201-4222600	Fire / Workers Compensation	45,395	66,192	66,192	69,684
010-2201-4223319	Professional Services / Other (Consultants)	8,139	7,500	7,500	17,500
010-2201-4224506	Repairs & Maintenance / Station Equipment Mainten	1,067	2,000	1,000	2,000
010-2201-4224601	Buildings / Station Maintenance	1,778	24,000	36,000	5,000
010-2201-4224602	Buildings / Station Repairs	2,311	4,000	1,000	3,000
010-2201-4224603	Buildings / Station Supplies	2,496	1,500	1,500	1,500
010-2201-4224604	Buildings / Station Tools	399	500	300	500
010-2201-4224606	Buildings / Fire Station Equipment	3,731	8,000	20,000	3,000
010-2201-4224701	Vehicle Operation & Maint / Truck Maintenance	24,007	15,000	21,000	15,000
010-2201-4224703	Vehicle Operation & Maint / Truck Gas/Oil	13,692	10,000	8,000	8,000
010-2201-4224706	Vehicle Operation & Maint / Truck Tools	2,293	5,000	4,995	5,000
010-2201-4225058	Other Purchased Services / Travel & Training	20,142	20,000	19,000	25,000
010-2201-4225059	Other Purchased Services	831	1,500	1,500	1,500
010-2201-4225060	Health & Fitness Program	21,338	22,000	21,000	15,000
010-2201-4225301	Communications / Telephone	1,171	1,500	1,500	1,500
010-2201-4225501	Dues, & Membership / Memberships	767	3,000	1,800	2,000
010-2201-4225502	Dues, & Membership / Subscriptions	3,963	3,000	2,000	2,000
010-2201-4225810	Program Expenses / Fire Prevention Week	1,312	3,000	3,000	2,000
010-2201-4226101	General Supplies / Office	3,654	4,000	3,500	4,000
010-2201-4226102	General Supplies / Stationary/Forms	346	400	800	700
010-2201-4226107	General Supplies / Books	1,088	1,500	1,000	1,000
010-2201-4226110	General Supplies / Equipment	226	14,000	14,000	14,000
010-2201-4226206	Operating Supplies / Uniforms	13,317	12,000	12,000	12,000
010-2201-4226215	Operating Supplies / Medical Supplies	0	15,500	10,000	7,500
010-2201-4226216	Operating Supplies / Safety Gear	23,006	21,000	20,000	20,000
010-2201-4226217	Operating Supplies / Hazmat Materials	628	1,000	1,000	1,000
010-2201-4226218	Operating Supplies / Fire Extinguishers	0	100	0	100
010-2201-4226219	Operating Supplies / Personal Protective Equipment	12,792	17,000	17,000	20,000
010-2201-4226220	Operating Supplies / Linen	0	200	200	200
010-2201-4226221	Operating Supplies / Other Fire Supplies	2,398	8,550	8,500	8,000
010-2201-4226223	Emergency Management	0	50,000	50,000	35,000
010-2201-4226224	Operating Supplies / Hoses And Nozzles	7,515	8,000	5,000	5,000
010-2201-4226225	Honor Guard	0	4,000	4,000	4,000
010-2201-4227405	Machinery And Equipment / Radios/Radio Equipment	7,612	7,500	7,000	6,500
TOTAL FIRE DEPARTMENT		2,362,564	2,503,780	2,512,625	2,555,687

CITY OF BLACK HAWK
2015 BUDGET
GENERAL FUND

PUBLIC WORKS DEPARTMENT	2013 Year-End Actual	2014 Amended Budget	2014 Year-End Estimate	2015 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	1,821,786	1,916,985	1,908,380	1,924,338
Professional Services	64,311	201,000	121,000	166,000
General Services	1,006,742	1,258,000	1,120,950	1,189,900
Program Expenses	368,063	410,000	410,000	450,000
Supplies	109,314	157,000	133,500	145,500
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
PUBLIC WORKS DEPARTMENT	3,370,215	3,942,985	3,693,830	3,875,738

CITY OF BLACK HAWK
2015 BUDGET
GENERAL FUND

Account Number	Account Description	2013 Year-End Actual	2014 Amended Budget	2014 Year-End Estimate	2015 Adopted Budget
PUBLIC WORKS - ADMINISTRATION					
010-3101-4311201	Regular Salaries/Wages / Full-Time	340,875	353,387	353,387	366,940
010-3101-4312100	Public Works / Group Health Insurance	51,966	52,123	52,123	53,640
010-3101-4312200	Public Works / Social Security	23,603	25,952	25,952	26,958
010-3101-4312301	Retirement / 401A	19,138	20,354	20,354	21,144
010-3101-4312500	Public Works / Unemployment Compensation	1,003	1,018	1,018	1,057
010-3101-4312600	Public Works / Workers Compensation	2,379	3,369	3,369	3,499
010-3101-4313304	Professional Services / Software/Hardware Support	(4,400)	20,000	5,000	10,000
010-3101-4313307	Professional Services / Surveys	3,009	25,000	10,000	15,000
010-3101-4313308	Professional Services / Engineering	4,522	40,000	10,000	40,000
010-3101-4313315	Professional Services / Signal Maint & Repair	18,653	55,000	55,000	40,000
010-3101-4313319	Professional Services / Other (Consultants)	17,649	20,000	10,000	10,000
010-3101-4313320	Professional Services / Environmental	75	0	0	10,000
010-3101-4314101	Utilities / Gas & Electric	341,174	286,000	350,000	375,000
010-3101-4314102	Utilities / Sewer	20,453	28,000	30,000	30,000
010-3101-4314103	Utilities / Trash Removal	38,538	45,000	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	814	4,000	4,000	4,000
010-3101-4315200	Public Works / Printing And Binding	200	1,000	500	1,000
010-3101-4315403	Advertising / Publications	428	1,000	500	1,000
010-3101-4315501	Dues, & Membership / Memberships	1,262	4,500	2,000	2,000
010-3101-4315502	Dues, & Membership / Subscriptions	288	2,000	500	1,000
010-3101-4315826	Program Expenses / Banners	0	14,000	14,000	14,000
010-3101-4315830	Program Expenses / Christmas Decoration	138,928	145,000	145,000	0
010-3101-4315831	Program Expenses / Summer Flowers	20,071	45,000	30,000	0
010-3101-4316101	General Supplies / Office	6,759	7,000	10,000	9,000
010-3101-4316107	General Supplies / Books	0	1,000	1,000	1,000
010-3101-4316206	Operating Supplies / Uniforms	13,894	15,000	15,000	15,000
010-3101-4317403	Machinery And Equipment / Furniture And Fixtures	0	5,000	0	0
TOTAL PUBLIC WORKS - ADMINISTRATION		1,061,280	1,222,703	1,191,703	1,099,238

CITY OF BLACK HAWK
2015 BUDGET
GENERAL FUND

Account Number	Account Description	2013 Year-End Actual	2014 Amended Budget	2014 Year-End Estimate	2015 Adopted Budget
PUBLIC WORKS - STREETS					
010-3102-4311201	Regular Salaries/Wages / Full-Time	425,378	438,088	458,483	458,483
010-3102-4311203	Regular Salaries/Wages / Part Time Salaries	0	24,000	0	0
010-3102-4311400	Public Works / Overtime	23,452	25,000	25,000	25,000
010-3102-4312100	Public Works / Group Health Insurance	95,666	116,200	116,200	109,918
010-3102-4312200	Public Works / Social Security	33,496	33,763	33,763	33,555
010-3102-4312301	Retirement / 401A	23,037	26,481	26,481	26,318
010-3102-4312500	Public Works / Unemployment Compensation	1,310	1,324	1,324	1,316
010-3102-4312600	Public Works / Workers Compensation	10,910	14,174	14,174	14,085
010-3102-4314202	Cleaning Services / Snow Plowing	9,433	12,000	16,000	16,000
010-3102-4314304	Rental And Leases / Equipment & Tools	15,998	45,000	20,000	45,000
010-3102-4314402	Rentals / Equipment Rental	46	0	9,000	10,000
010-3102-4314511	Repairs & Maintenance / Streets	66,163	100,000	50,000	130,000
010-3102-4314513	Repairs & Maintenance / Stairs	3,200	2,000	500	500
010-3102-4314515	Repairs & Maintenance / Sweeping	1,515	14,000	3,000	3,000
010-3102-4314516	Repairs & Maintenance / Striping	21,152	25,000	3,000	20,000
010-3102-4314517	Repairs & Maintenance / Storm Drainage	125	10,000	2,000	8,000
010-3102-4314520	Repairs & Maintenance / Stroehle Square	1,899	12,000	3,000	4,000
010-3102-4314701	Vehicle Operation & Maint / Parts & Accessories	28,612	40,000	40,000	54,000
010-3102-4314703	Vehicle Operation & Maint / Gas And Oil	46,228	60,000	46,000	46,000
010-3102-4314710	Vehicle Operation & Maint / Shop Supplies	8,398	8,000	9,000	9,000
010-3102-4315058	Other Purchased Services / Travel & Training	394	7,000	7,000	7,000
010-3102-4315832	Weed Management	2,321	10,000	5,000	5,000
010-3102-4316201	Operating Supplies / Small Tools	3,143	4,500	3,000	3,000
010-3102-4316229	Operating Supplies / Sand	40,151	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	6,167	12,000	12,000	12,000
010-3102-4316243	Operating Supplies / Paving Materials	7,073	12,000	8,000	10,000
010-3102-4316250	Operating Supplies / Landscaping	11,530	15,000	10,000	10,000
010-3102-4316251	Open Space	15	10,000	5,000	10,000
010-3102-4317420	Machinery And Equipment / Equipment	8,670	10,000	5,000	10,000
TOTAL PUBLIC WORKS - STREETS		895,483	1,134,530	978,925	1,128,175

CITY OF BLACK HAWK
2015 BUDGET
GENERAL FUND

Account Number	Account Description	2013 Year-End Actual	2014 Amended Budget	2014 Year-End Estimate	2015 Adopted Budget
PUBLIC WORKS - FLEET					
010-3103-4311201	Regular Salaries/Wages / Full-Time	389,485	391,336	391,336	403,139
010-3103-4311400	Public Works / Overtime	7,785	7,500	2,500	2,500
010-3103-4312100	Public Works / Group Health Insurance	67,201	75,766	75,766	65,683
010-3103-4312200	Public Works / Social Security	29,643	28,611	28,611	29,480
010-3103-4312301	Retirement / 401A	21,384	22,440	22,440	23,122
010-3103-4312500	Public Works / Unemployment Compensation	1,175	1,122	1,122	1,156
010-3103-4312600	Public Works / Workers Compensation	5,862	8,116	8,116	8,362
010-3103-4313304	Software/Hardware Support	5,084	6,000	6,000	6,000
010-3103-4313316	Wash Bay Maintenance	6,771	7,000	7,000	7,000
010-3103-4314507	Repairs & Maintenance / Maintain Fuel System	369	6,000	4,000	4,000
010-3103-4314508	Repairs & Maintenance / Maintain Tools	795	6,000	6,000	6,000
010-3103-4314701	Vehicle Operation & Maint / Parts & Accessories	4,402	7,000	7,000	7,000
010-3103-4314709	Vehicle Operation & Maint / Mechanic Shop Supplies	8,374	12,000	12,000	12,000
010-3103-4314712	Vehicle Operation & Maint / Gilpin Ambulance Repai	16,716	30,000	15,000	15,000
010-3103-4315058	Other Purchased Services / Travel & Training	2,583	6,000	6,000	6,000
010-3103-4316101	General Supplies / Office	4,012	3,500	3,500	3,500
010-3103-4316110	General Supplies / Small Tools & Equipment	5,752	10,000	8,000	8,000
TOTAL PUBLIC WORKS - FLEET		577,394	628,391	604,391	607,942

CITY OF BLACK HAWK
2015 BUDGET
GENERAL FUND

Account Number	Account Description	2013 Year-End Actual	2014 Amended Budget	2014 Year-End Estimate	2015 Adopted Budget
PUBLIC WORKS - FACILITIES					
010-3104-4311201	Regular Salaries/Wages / Full-Time	185,999	185,435	185,435	187,109
010-3104-4311400	Public Works / Overtime	608	2,000	2,000	2,000
010-3104-4312100	Public Works / Group Health Insurance	31,196	29,195	29,195	29,420
010-3104-4312200	Public Works / Social Security	14,262	13,276	13,276	13,374
010-3104-4312301	Retirement / 401A	10,009	10,412	10,412	10,490
010-3104-4312500	Public Works / Unemployment Compensation	558	521	521	524
010-3104-4312600	Public Works / Workers Compensation	4,405	6,022	6,022	6,066
010-3104-4314201	Cleaning Services / Custodial	17,078	20,000	19,000	25,000
010-3104-4314220	Cleaning Services / Commercial Bldg	350	5,000	0	5,000
010-3104-4314503	Repairs & Maintenance / Tools	20,986	15,000	2,500	7,500
010-3104-4314506	Repairs & Maintenance / Equipment Maintenance	0	3,000	1,000	3,000
010-3104-4314608	Sand/Salt Storage Shed	88	2,500	750	2,500
010-3104-4314609	Crooks Palace	989	0	3,700	3,700
010-3104-4314611	Buildings / Fire Department Bldg	5,432	5,000	5,500	6,000
010-3104-4314616	Buildings / Bus Barn	4,692	10,000	8,000	14,000
010-3104-4314617	Buildings /1020 Dory Hill	2,156	0	2,000	2,000
010-3104-4314618	Buildings / PW Facility	0	1,000	8,000	12,000
010-3104-4314619	Buildings / Post Office	637	4,000	2,000	3,000
010-3104-4314620	Buildings / Commercial Bldg	4,911	12,000	9,500	14,200
010-3104-4314701	Vehicle Operation & Maint / Parts & Accessories	2,222	5,000	4,000	5,000
010-3104-4314710	Shop Supplies	2,029	2,000	3,000	4,000
010-3104-4315058	Other Purchased Services / Travel & Training	0	3,000	3,000	3,000
010-3104-4316201	Operating Supplies / Small Tools	119	0	0	0
TOTAL PUBLIC WORKS - FACILITIES		308,727	334,361	318,811	358,883

CITY OF BLACK HAWK
2015 BUDGET
GENERAL FUND

Account Number	Account Description	2013 Year-End Actual	2014 Amended Budget	2014 Year-End Estimate	2015 Adopted Budget
PUBLIC WORKS - TRANSPORTATION					
010-3105-4313319	Other (Consultants)	19,719	35,000	25,000	35,000
010-3105-4314101	Gas & Electric	16,752	25,000	25,000	47,500
010-3105-4314506	Equipment Maintenance	42,914	30,000	20,000	45,000
010-3105-4314518	Bus Stop Maintenance	750	15,000	15,000	18,000
010-3105-4314703	Gas And Oil	49,292	50,000	50,000	55,000
010-3105-4315403	Publications-Marketing	777	15,000	15,000	15,000
010-3105-4315501	Memberships	3,596	8,000	5,000	6,000
010-3105-4315810	Contracted Bus Service	368,063	410,000	410,000	450,000
010-3105-4315812	Next Bus Stop Contract	25,469	35,000	35,000	10,000
TOTAL PUBLIC WORKS - TRANSPORTATION		527,332	623,000	600,000	681,500

CITY OF BLACK HAWK
2015 BUDGET
GENERAL FUND

Account Number	Account Description	2013 Year-End Actual	2014 Amended Budget	2014 Year-End Estimate	2015 Adopted Budget
INTERGOVERNMENTAL TRANSFERS					
010-9500-4919504	Transfers Out / Water Fund	0	8,500,000	8,500,000	0
010-9500-4919505	Transfers Out / Debt Service Fund	2,354,523	4,141,156	4,393,397	2,904,744
010-9500-4919507	Transfers Out / Capital Projects-General	1,750,000	12,000,000	12,000,000	9,300,000
TOTAL INTERGOVERNMENTAL TRANSFERS		4,104,523	24,641,156	24,893,397	12,204,744

CITY OF BLACK HAWK
2015 BUDGET
IMPACT FEES FUND SUMMARY

	2013 Year-End Actual	2014 Amended Budget	2014 Year-End Estimate	2015 Adopted Budget
BEGINNING FUND BALANCE	1,739,207	1,492,759	1,492,759	1,494,759
REVENUES	3,552	4,000	2,000	241
EXPENDITURES	250,000	0	0	1,495,000
NET INCREASE (DECREASE)	(246,448)	4,000	2,000	(1,494,759)
ENDING FUND BALANCE	1,492,759	1,496,759	1,494,759	0

CITY OF BLACK HAWK
2015 BUDGET
IMPACT FEE FUND

Account Number	Account Description	2013 Year-End Actual	2014 Amended Budget	2014 Year-End Estimate	2015 Adopted Budget
IMPACT FEE FUND					
201-0000-3610100	Revenue / Int Income On Investments	3,552	4,000	2,000	241
TOTAL IMPACT FEE FUND		3,552	4,000	2,000	241

CITY OF BLACK HAWK
2015 BUDGET
IMPACT FEE FUND

Account Number	Account Description	2013 Year-End Actual	2014 Amended Budget	2014 Year-End Estimate	2015 Adopted Budget
IMPACT FEE FUND					
201-0000-5017702	Reimbursement / Parking Impact Fee	250,000	0	0	1,495,000
TOTAL IMPACT FEE FUND		250,000	0	0	1,495,000

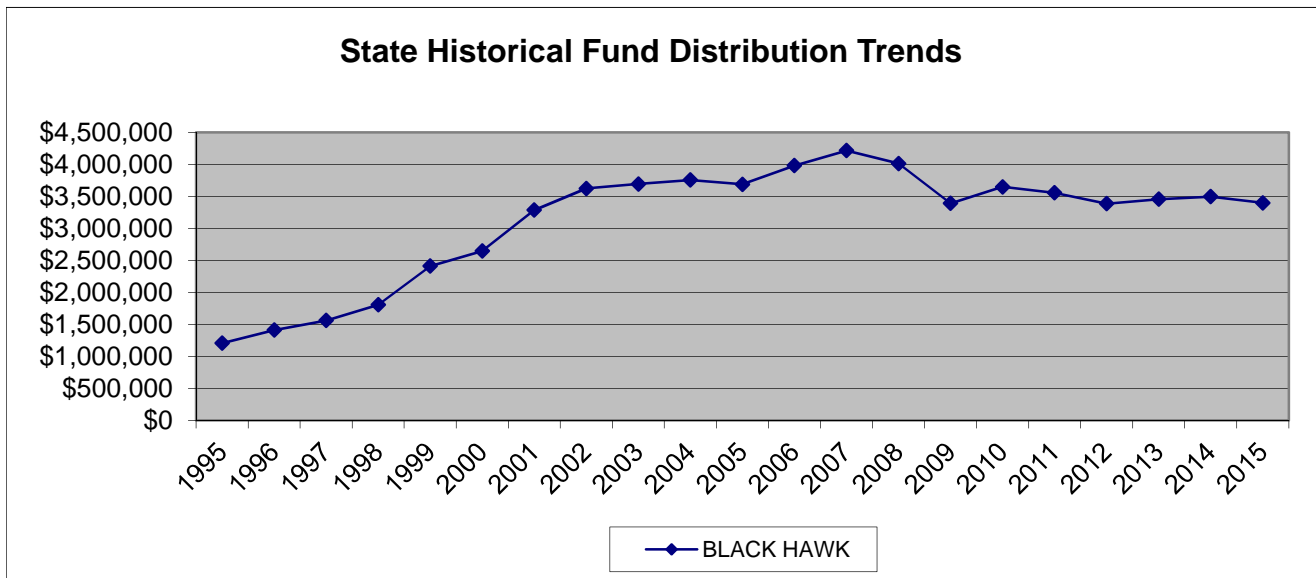
CITY OF BLACK HAWK
2015 BUDGET
PRESERVATION & RESTORATION FUND SUMMARY

	2013 Year-End Actual	2014 Amended Budget	2014 Year-End Estimate	2015 Adopted Budget
BEGINNING FUND BALANCE	6,197,842	4,220,082	4,220,082	4,612,647
REVENUES	3,684,702	3,549,064	3,655,443	3,410,000
EXPENDITURES	5,662,462	2,954,890	3,262,878	7,201,025
NET INCREASE (DECREASE)	(1,977,760)	594,174	392,565	(3,791,025)
ENDING FUND BALANCE	4,220,082	4,814,256	4,612,647	821,622

**CITY OF BLACK HAWK
COLORADO HISTORICAL SOCIETY FUND DISTRIBUTION
1993-2015**

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	\$3,496,881
2015	\$3,400,000



CITY OF BLACK HAWK
2015 BUDGET
PRESERVATION & RESTORATION FUND

Account Number	Account Description	2013 Year-End Actual	2014 Amended Budget	2014 Year-End Estimate	2015 Adopted Budget
PRESERVATION & RESTORATION FUND					
203-0000-3350800	State Shared Revenues / Preservation	3,457,536	3,500,000	3,496,881	3,400,000
203-0000-3610100	Revenue / Int Income On Investments	10,789	13,000	10,000	10,000
203-0000-3611800	Revenue / Lace House Reloc Reimb	216,377	36,064	36,063	0
203-0000-3950300	Transfer In / Dory Hill Cemetery	0	0	112,499	0
TOTAL PRESERVATION & RESTORATION FUND		3,684,702	3,549,064	3,655,443	3,410,000

CITY OF BLACK HAWK
2015 BUDGET
PRESERVATION & RESTORATION FUND

Account Number	Account Description	2013 Year-End Actual	2014 Amended Budget	2014 Year-End Estimate	2015 Adopted Budget
PRESERVATION & RESTORATION FUND					
203-0000-5023301	Preservation/Temporary Employee	0	11,040	11,040	36,000
203-0000-5025800	Preservation/Program Expense (Consultants)	0	0	345,000	370,000
203-0000-5025801	Program Expense/Dory Hill Cemetery	0	0	0	10,000
203-0000-5025802	Program Expenses / Horn Street Stairs	0	350,000	20,000	0
203-0000-5025821	Program Expenses / Street Lights	82,071	120,000	60,000	156,000
203-0000-5025824	Program Expenses / Rock Walls	154,629	850,000	100,000	850,000
203-0000-5025835	Program Expenses / Capital/Grant Projects	1,076,867	302,000	320,000	0
203-0000-5025836	Program Expenses / Colorado Preservation, Inc Conf.	6,173	9,500	9,500	12,500
203-0000-5025838	Program Expenses / Underground Utilities	0	750,000	20,000	700,000
203-0000-5025840	Program Expenses / Police Building	131,067	10,000	420,000	100,000
203-0000-5025841	Program Expenses / City Hall Annex	1,926	10,000	5,000	0
203-0000-5025842	Program Expenses / City Hall Building	2,363	30,000	1,000	30,000
203-0000-5025843	Program Expenses / Mountain City	69,151	100,000	100,000	22,000
203-0000-5025846	Program Expenses / 221 Gregory-Lucky Star	0	6,000	2,000	2,000
203-0000-5025851	Program Expenses / Crooks Palace Rehab	489	2,000	0	0
203-0000-5025859	Program Expenses / Blm Acquisition	0	300,000	60,000	250,000
203-0000-5025861	Program Expenses / Refundable Tax Sb232 Grnt	802,867	39,150	722,238	582,525
203-0000-5025867	Program Expenses / Historic Pres Commission	17,233	18,200	18,200	23,000
203-0000-5026101	Office	651	0	0	0
203-0000-5026867	Program Expenses / Preservation Easement	3,316,976	47,000	1,048,900	1,457,000
203-0000-5029501	Transfers / General Fund	0	0	0	2,600,000
TOTAL PRESERVATION & RESTORATION FUND		5,662,462	2,954,890	3,262,878	7,201,025

CITY OF BLACK HAWK
2015 BUDGET
TRANSPORTATION DEVICE FEE TRUST FUND SUMMARY

	2013 Year-End Actual	2014 Amended Budget	2014 Year-End Estimate	2015 Adopted Budget
BEGINNING FUND BALANCE	55,263	59,369	59,369	59,819
REVENUES	647,106	651,100	651,100	654,950
EXPENDITURES	643,000	650,650	650,650	654,500
NET INCREASE (DECREASE)	4,106	450	450	450
ENDING FUND BALANCE	59,369	59,819	59,819	60,269

CITY OF BLACK HAWK
2015 BUDGET
TRANSPORTATION DEVICE FEE FUND

Account Number	Account Description	2013 Year-End Actual	2014 Amended Budget	2014 Year-End Estimate	2015 Adopted Budget
TRANSPORTATION DEVICE FEE FUND					
204-0000-3180100	Other Taxes / Device Fees	646,520	650,650	650,650	654,500
204-0000-3610100	Revenue / Int Income On Investments	586	450	450	450
TOTAL TRANSPORTATION DEVICE FEE FUND		647,106	651,100	651,100	654,950

CITY OF BLACK HAWK
2015 BUDGET
TRANSPORTATION DEVICE FEE FUND

Account Number	Account Description	2013 Year-End Actual	2014 Amended Budget	2014 Year-End Estimate	2015 Adopted Budget
TRANSPORTATION DEVICE FEE FUND					
204-9500-4919500	Operating Trans Out / Transfers Out	643,000	650,650	650,650	654,500
TOTAL TRANSPORTATION DEVICE FEE FUND		643,000	650,650	650,650	654,500

CITY OF BLACK HAWK
2015 BUDGET
CAPITAL PROJECTS FUND SUMMARY

	2013 Year-End Actual	2014 Amended Budget	2014 Year-End Estimate	2015 Adopted Budget
BEGINNING FUND BALANCE	2,906,577	253,482	253,482	254,495
REVENUES	3,815,159	12,225,000	12,955,300	9,345,500
EXPENDITURES	6,468,254	11,946,040	12,954,287	9,490,000
NET INCREASE (DECREASE)	(2,653,095)	278,960	1,013	(144,500)
ENDING FUND BALANCE	253,482	532,442	254,495	109,995

CITY OF BLACK HAWK
2015 BUDGET
CAPITAL PROJECTS FUND

Account Number	Account Description	2013 Year-End Actual	2014 Amended Budget	2014 Year-End Estimate	2015 Adopted Budget
CAPITAL PROJECTS FUND					
305-0000-3610100	Revenue / Int Income On Investments	3,928	5,000	800	500
305-0000-3610400	Revenue / Grants	1,229,231	220,000	220,000	45,000
305-0000-3610900	Revenue / Other	832,000	0	734,500	0
305-0000-3950100	Transfer In / General Fund	1,750,000	12,000,000	12,000,000	9,300,000
TOTAL CAPITAL PROJECTS FUND		3,815,159	12,225,000	12,955,300	9,345,500

CITY OF BLACK HAWK
2015 BUDGET
CAPITAL PROJECTS FUND

Account Number	Account Description	2013 Year-End Actual	2014 Amended Budget	2014 Year-End Estimate	2015 Adopted Budget
CAPITAL PROJECTS FUND					
305-3101-4317102	Land / Purchase	1,839,839	1,000,000	2,252,021	0
305-3101-4317505	Construction In Progress / Maintenance Facility	2,475,961	0	95,000	100,000
305-3101-4317506	Police Parking Structure	0	1,500,000	1,500,000	0
305-3101-4317512	Construction In Progress/Gregory Comm. Building	0	0	0	6,300,000
305-3101-4317513	Construction In Progress/Gregory St Parking Structure	0	0	0	2,805,000
305-3101-4317514	Construction In Progress/Gregory St Redevelopment	76,002	7,000,000	8,400,000	0
305-3101-4317515	Maryland Mountain Improvements	0	1,000,000	30,000	0
305-3101-4317518	Construction In Progress /Variable Message Board	17,055	18,000	18,000	0
305-3101-4317522	Construction In Progress / IT Building	1,540	175,000	0	0
305-3101-4317523	Construction In Progress / Crooks	4,788	0	0	0
305-3101-4317533	Construction In Progress / Gregory St Parking Garage	18,265	0	0	0
305-3101-4317541	Patrol Vehicles	72,468	0	0	0
305-3101-4317542	Radio Tower Grant Match	757,238	0	0	0
305-3101-4317543	Fire Command Vehicle	42,838	0	0	0
305-3101-4317544	Fire Truck	105,455	150,000	0	0
305-3101-4317545	Main Street Resurfacing	100,000	0	0	0
305-3101-4317546	Street Overlay Project	200,000	250,000	0	175,000
305-3101-4317547	Bridge Maintenance	51,334	100,000	0	50,000
305-3101-4317548	Street Sweeper	0	265,000	220,000	0
305-3101-4317549	Work Truck - Facilities	69,821	30,000	26,268	0
305-3101-4317549	Plow Truck - Streets	0	70,000	70,000	0
305-3101-4317550	Live Fingerprint Scanner	0	19,000	19,000	0
305-3101-4317550	MDT Tablets for PD Vehicles	0	15,000	15,000	0
305-3101-4317550	Dictation Software	0	13,040	12,246	0
305-3101-4317550	Mobile Computer Dispatching	0	26,000	25,015	0
305-3101-4317550	Paperless Records (PD)	0	35,000	31,710	0
305-3101-4317552	Bus	635,650	280,000	240,027	0
305-1501-4157404	Document Management System	0	0	0	60,000
TOTAL CAPITAL PROJECTS FUND		6,468,254	11,946,040	12,954,287	9,490,000

**CITY OF BLACK HAWK
2015 BUDGET
DEBT SERVICE FUND SUMMARY**

	2013 Year-End Actual	2014 Amended Budget	2014 Year-End Estimate	2015 Adopted Budget
BEGINNING FUND BALANCE	963,890	1,629,639	1,629,639	2,664,162
REVENUES	2,354,716	4,141,356	4,393,597	2,904,944
EXPENDITURES	1,688,967	3,347,533	3,359,074	2,962,677
NET INCREASE (DECREASE)	665,749	793,823	1,034,523	(57,733)
ENDING FUND BALANCE	1,629,639	2,423,462	2,664,162	2,606,429

	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%	\$394,273	\$824,273	\$420,000	4.230%	\$399,312	\$819,312					\$2,962,335
2019					\$1,140,000	5.000%	\$179,500	\$1,319,500	\$445,000	4.170%	\$376,343	\$821,343	\$445,000	4.230%	\$381,546	\$826,546					\$2,967,389
2020					\$1,195,000	5.000%	\$122,500	\$1,317,500	\$465,000	4.170%	\$357,786	\$822,786	\$460,000	4.230%	\$362,723	\$822,723					\$2,963,009
2021					\$1,255,000	5.000%	\$62,750	\$1,317,750	\$485,000	4.170%	\$338,395	\$823,395	\$480,000	4.230%	\$343,265	\$823,265					\$2,964,410
2022									\$505,000	4.170%	\$318,171	\$823,171	\$500,000	4.230%	\$322,961	\$822,961					\$1,646,132
2023-33									\$7,125,000	4.170%	\$1,903,397	\$9,028,397	\$7,135,000	4.230%	\$1,936,282	\$9,071,282					\$18,099,679
	\$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
2015 BUDGET
DEBT SERVICE FUND

Account Number	Account Description	2013 Year-End Actual	2014 Amended Budget	2014 Year-End Estimate	2015 Adopted Budget
DEBT SERVICE FUND					
401-0000-3610100	Revenue / Int Income On Investments	193	200	200	200
401-0000-3950100	Transfer In / General Fund	2,354,523	4,141,156	4,393,397	2,904,744
TOTAL DEBT SERVICE FUND		2,354,716	4,141,356	4,393,597	2,904,944

CITY OF BLACK HAWK
2015 BUDGET
DEBT SERVICE FUND

Account Number	Account Description	2013 Year-End Actual	2014 Amended Budget	2014 Year-End Estimate	2015 Adopted Budget
DEBT SERVICE FUND					
401-0000-4718108	Bond Principal / 2004 Bond Principal	145,000	135,000	135,000	0
401-0000-4718109	Bond Principal / 2006A Bond Principal	845,000	885,000	885,000	935,000
401-0000-4718112	2013 Bond Principal	0	770,000	0	0
401-0000-4718113	2014A Bond Principal	0	0	0	0
401-0000-4718114	2014B Bond Principal	0	0	750,000	750,000
401-0000-4718208	Bond Interest / 2004 Bond Interest	12,663	6,210	6,210	0
401-0000-4718209	Bond Interest / 2006A Bond Interest	467,750	425,500	425,500	381,250
401-0000-4718212	2013 Bond Interest	0	857,460	397,308	417,000
401-0000-4718213	2014A Bond Interest	0	0	378,350	423,000
401-0000-4718214	2014B Bond Interest	0	0	118,961	56,427
401-0000-4718301	Other Bond Costs / Cost Of Issuance	218,554	268,363	262,745	0
TOTAL DEBT SERVICE FUND		1,688,967	3,347,533	3,359,074	2,962,677

**CITY OF BLACK HAWK
2015 BUDGET
WATER FUND SUMMARY**

	2013 Year-End Actual	2014 Amended Budget	2014 Year-End Estimate	2015 Adopted Budget
BEGINNING WORKING CAPITAL	653,765	387,613	387,613	2,378,740
REVENUES	3,001,433	11,417,700	11,428,000	2,902,500
ADMINISTRATION	1,590,816	1,969,707	1,740,707	1,870,625
OPERATIONS	1,676,769	8,470,565	7,696,166	3,062,582
EXPENDITURES	3,267,585	10,440,272	9,436,873	4,933,207
NET INCREASE (DECREASE)	(266,152)	977,428	1,991,127	(2,030,707)
ENDING WORKING CAPITAL	387,613	1,365,041	2,378,740	348,033

CITY OF BLACK HAWK
2015 BUDGET
WATER FUND

Account Number	Account Description	2013 Year-End Actual	2014 Amended Budget	2014 Year-End Estimate	2015 Adopted Budget
WATER FUND					
501-0000-3410500	Miscellaneous Fees / System Development Fees	133,168	0	0	0
501-0000-3430100	User Fees / Water Billed	2,850,244	2,900,000	2,850,000	2,900,000
501-0000-3430200	User Fees / Bulk Water Sales	954	200	1,000	500
501-0000-3610100	Revenue / Int Income On Investments	1,448	2,000	1,000	1,000
501-0000-3610300	Revenue / Interest/Penalties	3,200	3,000	1,000	1,000
501-0000-3630300	Rents / Water Leases	12,419	12,500	0	0
501-0000-3660100	Gain/Loss / Sale Of Fixed Assets	0	0	75,000	0
501-0000-3950100	Transfer In / General Fund	0	8,500,000	8,500,000	0
TOTAL WATER FUND		3,001,433	11,417,700	11,428,000	2,902,500

CITY OF BLACK HAWK
2015 BUDGET
WATER FUND

WATER FUND	2013 Year-End Actual	2014 Amended Budget	2014 Year-End Estimate	2015 Adopted Budget
STAFFING PLAN				
Water System Coordinator	1.00	1.00	1.00	1.00
Utility Operator I	3.00	2.00	2.00	2.00
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	9.00	9.00	9.00
EXPENDITURES BY TYPE				
Personnel	772,611	852,072	764,673	814,207
Professional Services	1,145,828	1,300,000	1,235,000	1,255,000
General Services	558,060	1,001,500	676,000	909,500
Program Expenses	0	0	0	0
Supplies	51,113	83,700	53,200	76,500
Capital Outlay	739,972	7,203,000	6,708,000	1,878,000
Debt Service	0	0	0	0
Transfers	0	0	0	0
WATER FUND	3,267,585	10,440,272	9,436,873	4,933,207

CITY OF BLACK HAWK
2015 BUDGET
WATER FUND

Account Number	Account Description	2013 Year-End Actual	2014 Amended Budget	2014 Year-End Estimate	2015 Adopted Budget
WATER - ADMINISTRATION					
501-3150-4601201	Regular Salaries/Wages / Full-Time	107,369	111,562	111,562	117,562
501-3150-4602100	Water / Group Health Insurance	31,984	14,915	14,915	15,478
501-3150-4602200	Water / Social Security	8,091	7,974	7,974	8,408
501-3150-4602301	Retirement / 401A	6,072	6,255	6,255	6,594
501-3150-4602500	Water / Unemployment Compensation	345	313	313	330
501-3150-4602600	Water / Workers Compensation	829	1,188	1,188	1,253
501-3150-4603304	Professional Services / Software/Hardware Support	18,751	40,000	50,000	50,000
501-3150-4603308	Professional Services / Engineering	795	75,000	10,000	20,000
501-3150-4603310	Professional Services / Water Testing	13,848	35,000	25,000	35,000
501-3150-4603311	Professional Services / Water Rights/Legal	447,762	475,000	475,000	475,000
501-3150-4603321	Professional Services/Water Right-Engineering/Acct	664,672	675,000	675,000	675,000
501-3150-4604101	Utilities / Gas & Electric	179,485	250,000	200,000	220,000
501-3150-4604102	Utilities / Sewer	384	15,000	1,000	10,000
501-3150-4604103	Utilities / W/tr Leases Coors/Consolid	29,615	65,000	45,000	65,000
501-3150-4604104	Utilities / Monitoring/Usgrs	10,480	30,000	20,000	30,000
501-3150-4604506	Repairs & Maintenance / Equipment Maintenance	34,998	50,000	35,000	40,000
501-3150-4604515	Repairs & Maintenance / Security System Maint	3,477	40,000	5,000	40,000
501-3150-4605058	Other Purchased Services / Travel & Training	2,029	10,000	9,000	10,000
501-3150-4605101	Insurance / Liability	8,987	20,000	10,000	10,000
501-3150-4605200	Water / Printing And Binding	670	1,500	800	1,000
501-3150-4605301	Communications / Telephone	1,185	1,000	1,200	1,500
501-3150-4605501	Dues, & Membership / Memberships	6,393	16,000	10,000	10,000
501-3150-4605502	Dues, & Membership / Subscriptions	174	500	500	500
501-3150-4606101	General Supplies / Office	9,458	7,000	5,000	7,000
501-3150-4606107	General Supplies / Books	121	1,000	500	500
501-3150-4606110	General Supplies / Small Equipment	288	2,500	2,500	2,500
501-3150-4607401	System Improvements / Machinery & Equipment	1,755	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	800	10,000	10,000	10,000
TOTAL WATER - ADMINISTRATION		1,590,816	1,969,707	1,740,707	1,870,625

CITY OF BLACK HAWK
2015 BUDGET
WATER FUND

Account Number	Account Description	2013 Year-End Actual	2014 Amended Budget	2014 Year-End Estimate	2015 Adopted Budget
WATER - OPERATIONS					
501-3151-4601201	Regular Salaries/Wages / Full-Time	448,026	490,040	445,875	474,538
501-3151-4601400	Water / Overtime	35,969	32,000	15,000	15,000
501-3151-4602100	Water / Group Health Insurance	62,809	109,621	90,275	99,480
501-3151-4602200	Water / Social Security	36,675	35,781	32,629	34,573
501-3151-4602301	Retirement / 401A	24,392	28,064	25,592	27,116
501-3151-4602500	Water / Unemployment Compensation	1,446	1,403	1,280	1,356
501-3151-4602600	Water / Workers Compensation	8,605	12,956	11,815	12,519
501-3151-4604501	Repairs & Maintenance / Spring Line	0	30,000	5,000	5,000
501-3151-4604502	Repairs & Maintenance / Pump Station	38,966	50,000	30,000	50,000
501-3151-4604503	Repairs & Maintenance / Tools	1,090	5,000	5,000	12,000
501-3151-4604504	Repairs & Maintenance / Plant	170,507	200,000	150,000	200,000
501-3151-4604505	Repairs & Maintenance / Distribution	37,494	150,000	100,000	150,000
501-3151-4604701	Vehicle Operation & Maint / Vehicle Maintenance	5,241	18,000	5,000	8,000
501-3151-4604703	Vehicle Operation & Maint / Gas And Oil	10,322	18,000	12,000	15,000
501-3151-4604705	Vehicle Operation & Maint / Small Equip Rental	381	1,500	1,500	1,500
501-3151-4604800	Water / Green Lake Operations	9,933	15,000	15,000	15,000
501-3151-4604900	Water / Georgetown Lake Operation	6,249	15,000	15,000	15,000
501-3151-4606206	Operating Supplies / Uniforms	4,604	5,200	5,200	6,500
501-3151-4606239	Operating Supplies / Chemicals	36,643	58,000	30,000	50,000
501-3151-4606246	Operating Supplies / Sludge Disposal	0	10,000	10,000	10,000
501-3151-4607102	System Improvements / Land Acquisition	0	0	0	50,000
501-3151-4607402	System Improvements / Vehicles	45,624	15,000	5,000	0
501-3151-4607411	System Improvements / Water Tank	0	70,000	0	80,000
501-3151-4607413	System Improvements / Dory Hill Plant	368,401	0	15,000	50,000
501-3151-4607415	System Improvements / Georgetown Outlet	91,335	700,000	400,000	250,000
501-3151-4607417	System Improvements / HV Infiltration	12,519	0	0	0
501-3151-4607418	System Improvements / EIS & EA	118,624	200,000	90,000	200,000
501-3151-4607422	System Improvements / Water Capital Projects	5,057	1,600,000	1,200,000	1,050,000
501-3151-4607427	System Improvements / System Expansion	48,077	4,500,000	4,900,000	0
501-3151-4607429	Green Lake Pipeline	47,780	100,000	80,000	180,000
TOTAL WATER - OPERATIONS		1,676,769	8,470,565	7,696,166	3,062,582

CITY OF BLACK HAWK
2015 BUDGET
DORY HILL CEMETERY FUND SUMMARY

	2013 Year-End Actual	2014 Amended Budget	2014 Year-End Estimate	2015 Adopted Budget
BEGINNING FUND BALANCE	118,459	112,159	112,159	0
REVENUES	500	400	340	0
EXPENDITURES	6,800	10,000	112,499	0
NET INCREASE (DECREASE)	(6,300)	(9,600)	(112,159)	0
ENDING FUND BALANCE	112,159	102,559	0	0

CITY OF BLACK HAWK
2015 BUDGET
CEMETERY FUND

Account Number	Account Description	2013 Year-End Actual	2014 Amended Budget	2014 Year-End Estimate	2015 Adopted Budget
CEMETERY FUND					
702-0000-3610100	Revenue / Int Income On Investments	250	300	240	0
702-0000-3611000	Revenue / Sale Of Plots	250	100	100	0
TOTAL CEMETERY FUND		500	400	340	0

CITY OF BLACK HAWK
2015 BUDGET
DORY HILL CEMETERY

Account Number	Account Description	2013 Year-End Actual	2014 Amended Budget	2014 Year-End Estimate	2015 Adopted Budget
DORY HILL CEMETERY					
702-0000-5037400	Cemetery / Plot Maintenance	6,800	10,000	0	0
702-0000-4919508	Transfer to Preservation / Rest. Fund	0	0	112,499	0
TOTAL DORY HILL CEMETERY		6,800	10,000	112,499	0

**CITY OF BLACK HAWK
2015 BUDGET
CONSERVATION TRUST FUND SUMMARY**

	2013 Year-End Actual	2014 Amended Budget	2014 Year-End Estimate	2015 Adopted Budget
BEGINNING FUND BALANCE	21,875	23,200	23,200	24,450
REVENUES	1,325	1,260	1,250	1,250
EXPENDITURES	0	0	0	0
NET INCREASE (DECREASE)	1,325	1,260	1,250	1,250
ENDING FUND BALANCE	23,200	24,460	24,450	25,700

**CITY OF BLACK HAWK
2015 BUDGET
CONSERVATION TRUST FUND**

Account Number	Account Description	2013 Year-End Actual	2014 Amended Budget	2014 Year-End Estimate	2015 Adopted Budget
CONSERVATION TRUST FUND					
703-0000-3350700	State Shared Revenues / Lottery Proceeds	1,276	1,200	1,200	1,200
703-0000-3610100	Revenue / Int Income On Investments	49	60	50	50
TOTAL CONSERVATION TRUST FUND		1,325	1,260	1,250	1,250

CITY OF BLACK HAWK
2015 BUDGET
CONSERVATION TRUST FUND

Account Number	Account Description	2013 Year-End Actual	2014 Amended Budget	2014 Year-End Estimate	2015 Adopted Budget
CONSERVATION TRUST FUND					
703-0000-4500100	Park Improvements	0	0	0	0
TOTAL CONSERVATION TRUST FUND		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 statute 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.