



2017 ADOPTED ANNUAL BUDGET

**CITY OF BLACK HAWK
2017 ADOPTED BUDGET
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Office of the City Manager

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Aldermen

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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, 2017

Dear Mayor and City Council:

We are pleased to present to you the 2017 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 2017 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 2017 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 2017 Budget when compared to 2016. 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 2017 Budget document. Each Department's budget is similar to 2016 with the exception of the items listed in the following paragraphs. Due to ambitious capital projects and programs proposed and/or incurred for 2016 & 2017, the Capital Projects Fund, Preservation & Restoration Fund and the Water Fund are projected to have deficit spending.

The 2017 budget includes a total revenue projection (excluding inter-fund transfers) of \$27.3 million for all funds. This is a decrease of 1.68% compared to the estimated revenue for 2016. We project 2017 Gaming Tax revenue to be flat when compared to 2016 revenues. Device Fee revenue is budgeted to be flat with roughly 8,050 devices currently in use to continue into 2017. City staff expects sales tax revenue to be flat for 2017. The 2017 Budget includes no increase in water rates and no increase in property tax revenue.

The 2017 budget includes total expenditures (excluding inter-fund transfers) of \$31.5 million. Two new positions have been

funded for 2017, an administrative assistant in Fire and an Engineer in Public Works. The 2017 Budget also includes funding for a 2.20% salary adjustment, 2.50% introductory adjustment, 5.0% longevity adjustment and funding for a City-wide bonus of up to 3.00%. Additionally, the 2017 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 15% for the final six months of 2017. Other benefits including Dental insurance have been increased by 10% for the final six months of 2017, while Vision insurance is under contract to remain at the 2016 level throughout 2017. The 2017 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.

The Capital Fund only has one major new project for 2017, a parking canopy for the Robert A. Clark Emergency Operations Center, however major projects initiated in 2016 will continue into 2017, including the Gregory Street Redevelopment, St. Charles Parking Structure and Maryland Mountain improvements. New projects within the Preservation & Restoration Fund include the rehabilitation of two historic residential homes, Chase St. undergrounding and Maryland Mountain trail system improvements.

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 2017 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. 77-2016

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 2017 AND ENDING ON THE LAST DAY OF DECEMBER 2017, AND APPROPRIATING SUMS OF MONEY TO VARIOUS FUNDS AND SPENDING AGENCIES IN THE AMOUNT, AND FOR THE PURPOSES SET FORTH WITHIN THE ATTACHED 2017 BUDGET

WHEREAS, upon due and proper notice, published or posted in accordance with the law, the proposed Budget for 2017 was open for inspection by the public at a designated place, a public hearing was held on November 9, 2016, 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 CITY COUNCIL 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 2017, on the attached budget, are hereby appropriated from the revenue of each fund, for purposes stated.

RESOLVED AND PASSED this 9th day of November, 2016.


David D. Spellman, Mayor

ATTEST:


Melissa A. Greiner, City Clerk



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

COUNCIL BILL: CB30

ORDINANCE NUMBER: 2016-30

TITLE: AN ORDINANCE LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2016 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE CITY OF BLACK HAWK, COLORADO FOR THE 2017 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 November 9, 2016:

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$8,550; and

WHEREAS, the 2016 valuation for assessment for the City of Black Hawk, as certified by the Gilpin County Assessor, is \$237,577,134.

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 2017 budget year, there is levied a tax of .036 mills upon each dollar of the total valuation for assessment of all taxable property within the City of Black Hawk for the year 2016.

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

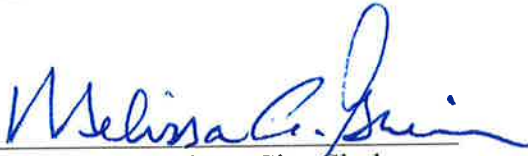
be adjudged by a court of competent jurisdiction invalid, such judgment shall not affect application to other persons or circumstances.

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 9th day of November, 2016.


David D. Spellman, Mayor

ATTEST:


Melissa A. 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, 2015	11,787,797	1,496,458	5,267,689	56,808	9,671,041	2,692,875	5,587,263	102,797	24,400	36,687,128	36,687,128
ACTUAL REVENUES	23,259,721	3,808	3,807,797	628,742	9,675,835	2,933,944	2,440,120	0	1,217	42,751,184	27,313,123
ACTUAL EXPENDITURES	26,332,748	0	5,883,946	633,317	2,653,732	2,989,375	5,281,253	102,797	0	43,877,168	28,439,107
ACTUAL GAIN (LOSS)	(3,073,027)	3,808	(2,076,149)	(4,575)	7,022,103	(55,431)	(2,841,133)	(102,797)	1,217	(1,125,984)	(1,125,984)
FUND BALANCE - DEC. 31, 2015	8,714,770	1,500,266	3,191,540	52,233	16,693,144	2,637,444	2,746,130	0	25,617	35,561,144	35,561,144
FUND BALANCE - JAN. 1, 2016	8,714,770	1,500,266	3,191,540	52,233	16,693,144	2,637,444	2,746,130	0	25,617	35,561,144	35,561,144
ESTIMATED REVENUES	20,475,237	25,390	3,860,322	620,800	70,508	2,962,000	3,046,440	0	1,270	31,061,967	27,806,250
ESTIMATED EXPENDITURES	17,794,545	1,500,000	3,443,821	624,780	13,111,026	2,981,632	3,182,218	0	26,800	42,664,822	39,409,105
ESTIMATED GAIN (LOSS)	2,680,692	(1,474,610)	416,501	(3,980)	(13,040,518)	(19,632)	(135,778)	0	(25,530)	(11,602,855)	(11,602,855)
FUND BALANCE - DEC. 31, 2016	11,395,462	25,656	3,608,041	48,253	3,652,626	2,617,812	2,610,352	0	87	23,958,289	23,958,289
FUND BALANCE - JAN. 1, 2017	11,395,462	25,656	3,608,041	48,253	3,652,626	2,617,812	2,610,352	0	87	23,958,289	23,958,289
ADOPTED REVENUES	20,316,942	50	3,812,100	641,959	10,000	2,727,096	2,808,500	0	1,200	30,317,847	27,340,139
ADOPTED EXPENDITURES	19,087,286	5,390	5,907,210	615,212	1,980,262	2,847,118	3,992,929	0	0	34,435,407	31,457,699
ADOPTED GAIN (LOSS)	1,229,656	(5,340)	(2,095,110)	26,747	(1,970,262)	(120,022)	(1,184,429)	0	1,200	(4,117,560)	(4,117,560)
FUND BALANCE - DEC. 31, 2017	12,625,118	20,316	1,512,931	75,000	1,682,364	2,497,790	1,425,923	0	1,287	19,840,729	19,840,729

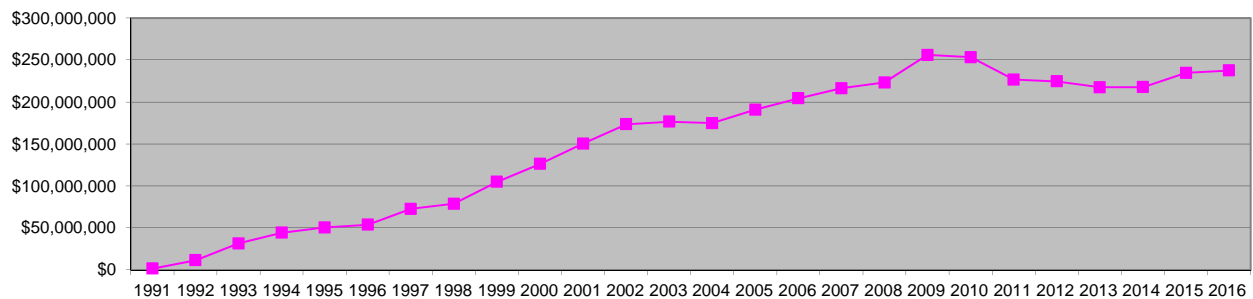
**CITY OF BLACK HAWK
2017 BUDGET
GENERAL FUND SUMMARY**

	2015 Year-End Actual	2016 Amended Budget	2016 Year-End Estimate	2017 Adopted Budget
BEGINNING FUND BALANCE	11,787,797	8,714,770	8,714,770	11,395,462
REVENUES	23,259,721	19,570,431	20,475,237	20,316,942
MAYOR & COUNCIL	2,496,655	3,147,998	2,938,281	3,263,853
MUNICIPAL COURT	52,199	57,714	52,314	82,440
CITY MANAGER	263,881	255,452	251,666	270,044
CITY CLERK/ADMINISTRATIVE SERVICES	711,154	761,187	760,830	823,958
INFORMATION TECHNOLOGY	383,447	430,642	417,248	442,031
FINANCE	343,635	365,789	375,391	388,453
PLANNING	512,442	489,488	549,555	612,824
POLICE	3,159,659	3,315,670	3,192,025	3,443,482
DISPATCH	530,776	560,095	575,714	606,500
FIRE	2,507,484	2,616,667	2,604,517	2,804,231
PUBLIC WORKS ADMIN	910,315	1,138,342	1,022,942	1,321,191
STREET	918,736	1,226,419	1,124,419	1,230,804
FLEET	556,563	639,769	625,269	661,811
FACILITIES	308,886	384,773	372,373	438,568
TRANSPORTATION	472,172	0	0	0
TRANSFERS	12,204,744	2,932,000	2,932,000	2,697,096
TOTAL EXPENDITURES	26,332,748	18,322,005	17,794,545	19,087,286
NET INCREASE (DECREASE)	(3,073,027)	1,248,426	2,680,692	1,229,656
ENDING FUND BALANCE	8,714,770	9,963,196	11,395,462	12,625,118

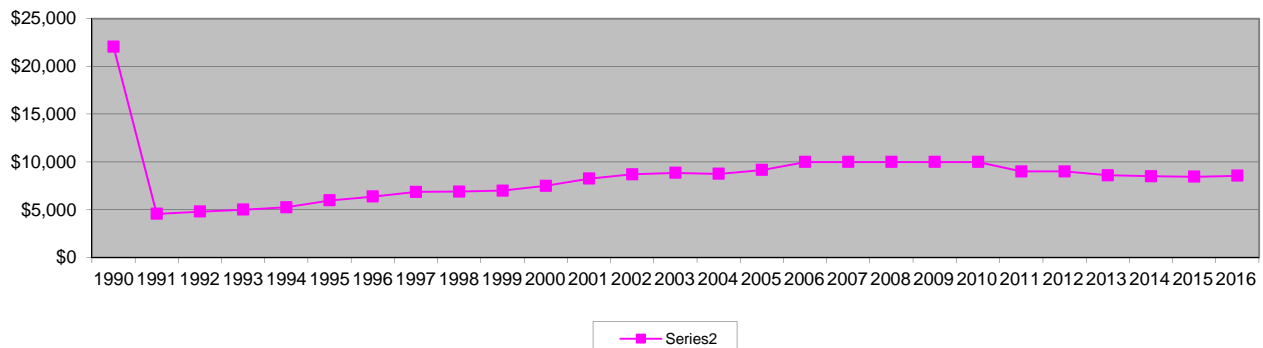
CITY OF BLACK HAWK
ASSESSED VALUATION & TAX YIELD
1990-2016

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
2015	\$234,861,739	0.0360	\$8,455
2016	\$237,567,014	0.0360	\$8,552

ASSESSED VALUATION

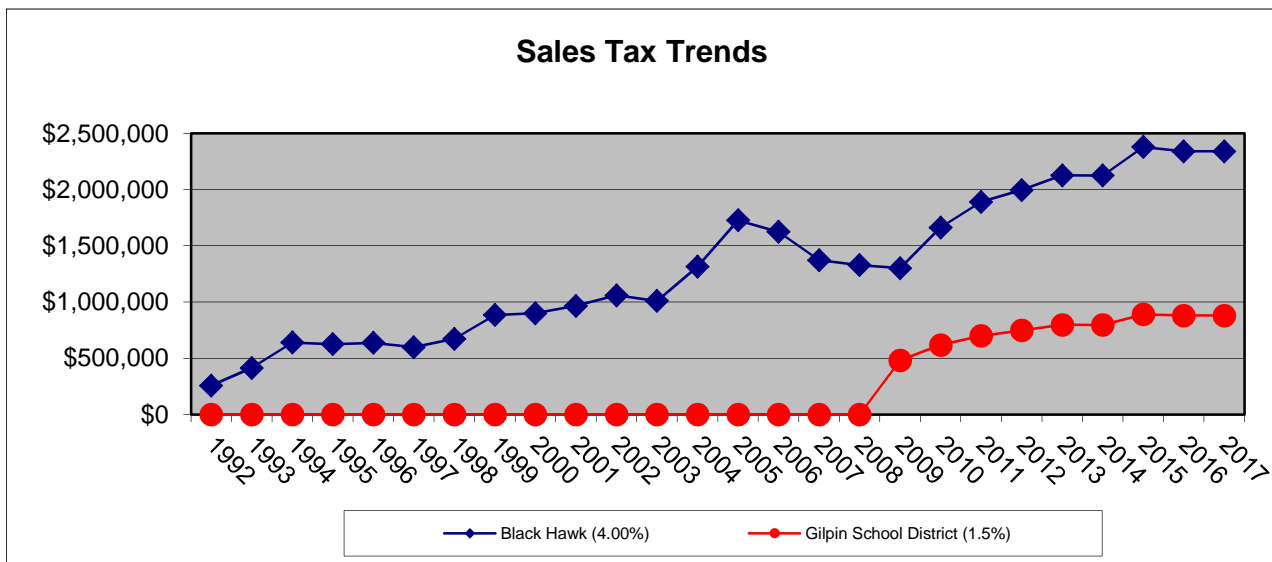


TAX YIELD



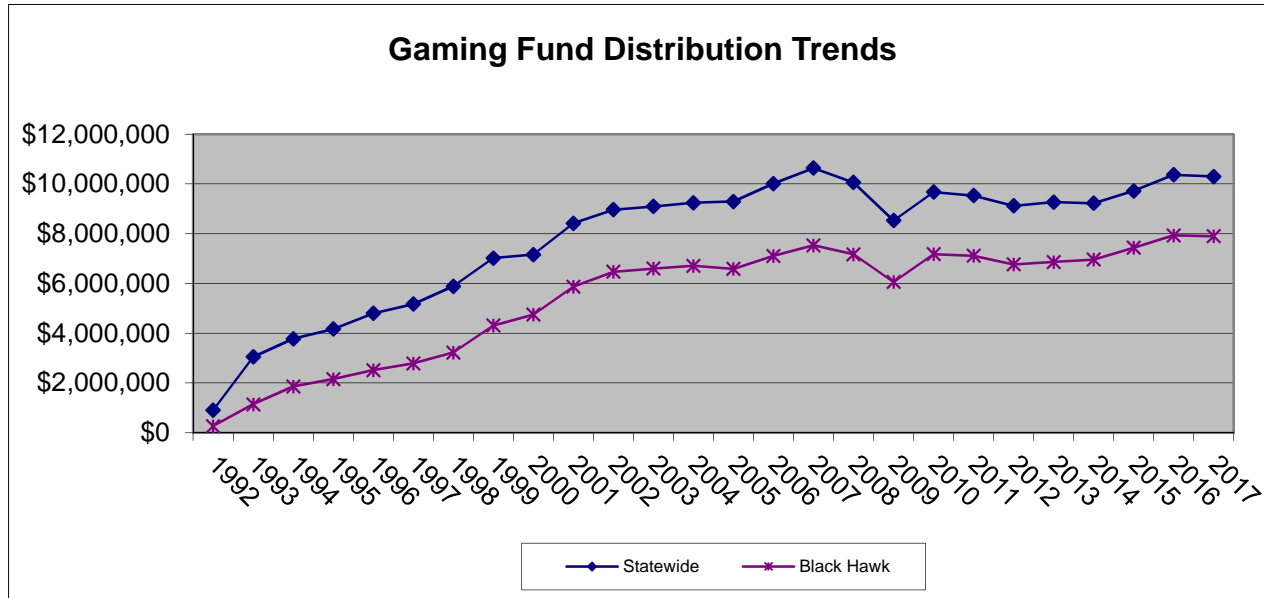
CITY OF BLACK HAWK SALES TAX TRENDS 1992-2017

	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	\$2,124,709	\$796,723
2015	\$2,378,697	\$890,615
2016	\$2,340,000	\$880,000
2017	\$2,340,000	\$880,000



CITY OF BLACK HAWK
STATE GAMING FUND DISTRIBUTIONS
1992-2017

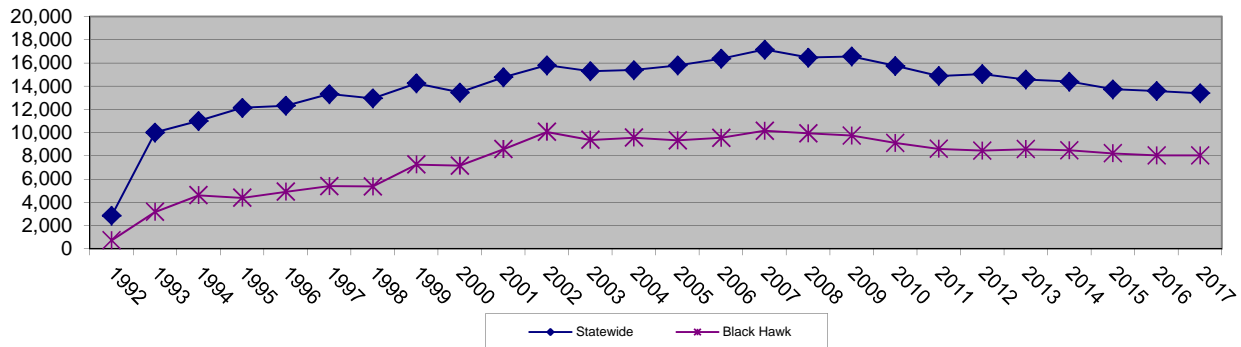
	Statewide	Black Hawk
1992	\$911,473	\$263,783
1993	\$3,047,939	\$1,138,405
1994	\$3,773,830	\$1,862,385
1995	\$4,167,267	\$2,155,457
1996	\$4,800,795	\$2,518,849
1997	\$5,169,774	\$2,788,369
1998	\$5,887,967	\$3,226,488
1999	\$7,018,050	\$4,308,662
2000	\$7,159,980	\$4,745,778
2001	\$8,418,384	\$5,871,402
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	\$9,721,833	\$7,436,400
2016	\$10,368,492	\$7,933,146
2017	\$10,300,000	\$7,900,000



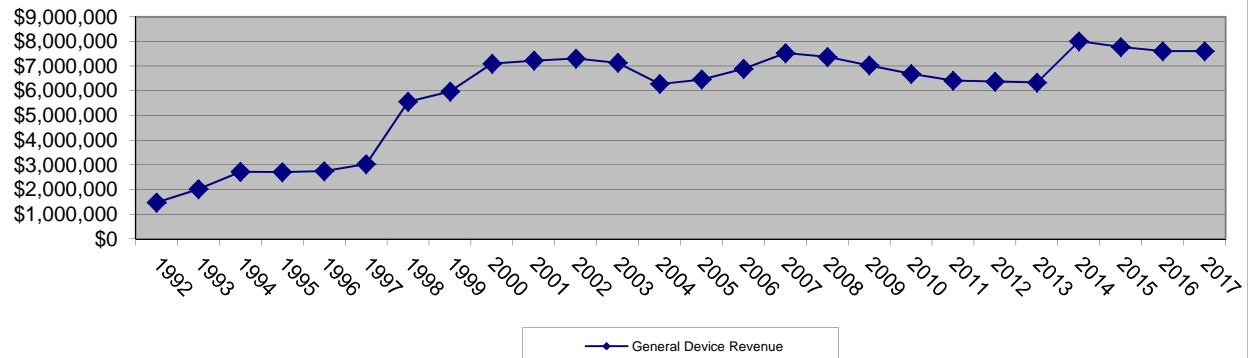
CITY OF BLACK HAWK
DEVICE COUNT & GENERAL DEVICE REVENUES
1990-2017

	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	14,405	8,485	\$945	\$8,006,355
2015	13,750	8,225	\$945	\$7,772,310
2016	13,600	8,050	\$945	\$7,607,250
2017	13,400	8,050	\$945	\$7,607,250

Device Count Trends



Device Revenue Trends



CITY OF BLACK HAWK
2017 BUDGET
GENERAL FUND

Account Number	Account Description	2015 Year-End Actual	2016 Amended Budget	2016 Year-End Estimate	2017 Adopted Budget
GENERAL FUND					
010-0000-3110100	Real Property / Property Taxes	8,284	8,455	8,455	8,550
010-0000-3110200	Real Property / Specific Owner	352	300	350	350
010-0000-3110300	Commercial Improvements Tax	8,722	8,700	8,722	8,700
010-0000-3130100	Sales & Use Tax / Sales Tax-City	2,378,697	2,150,000	2,340,000	2,340,000
010-0000-3130101	Sales Tax-City / Sales Tax-School District	890,615	825,000	880,000	880,000
010-0000-3130200	Sales & Use Tax / Use Tax	41,102	12,000	24,000	24,000
010-0000-3140100	Occupational Tax / Liquor	0	0	15,000	15,000
010-0000-3140200	Occupational Tax / Businesses	42,708	37,000	15,000	15,000
010-0000-3180100	Other Taxes / Device Fees	7,772,310	7,749,000	7,607,250	7,607,250
010-0000-3180200	Other Taxes / Franchise Fees	162,974	170,000	165,000	165,000
010-0000-3180400	Other Taxes/Ambulance Fee-Non District Assessment	9,385	9,300	9,300	9,300
010-0000-3180500	Other Taxes / Lodging Tax	262,939	240,000	265,000	265,000
010-0000-3210100	Business Licenses / Sales Tax	58	0	0	0
010-0000-3210200	Business Licenses / Business	25,283	19,000	15,000	15,000
010-0000-3210300	Business Licenses / Liquor	7,087	3,000	4,000	4,000
010-0000-3210400	Business Licenses / Contractors	0	0	6,500	6,500
010-0000-3210500	Business Licenses / Hotel License	0	0	500	500
010-0000-3220100	Permits / Building	24,200	15,000	15,000	15,000
010-0000-3220200	Permits / Sign	1,390	1,200	1,200	1,200
010-0000-3220300	Permits / Shuttle	100	0	400	400
010-0000-3220400	Permits / Special Events	2,070	1,600	3,500	3,500
010-0000-3220900	Permits / Miscellaneous	1,265	0	1,006	0
010-0000-3350200	State Shared Revenues / Cigarette	11,146	10,000	10,000	10,000
010-0000-3350300	State Shared Revenues / Highway Users	12,524	13,000	13,500	14,500
010-0000-3350400	County Shared Revenues / Road & Bridge	88,051	90,000	94,500	95,000
010-0000-3350500	State Shared Revenues / Gaming	7,436,400	7,400,000	7,933,146	7,900,000
010-0000-3410300	Miscellaneous Fees / Plan Review	18,958	15,000	10,000	10,000
010-0000-3410400	Plan Review - Fire	200	0	1,000	1,000
010-0000-3410800	Miscellaneous Fees / Services Billed Out	166,863	100,000	115,000	125,000
010-0000-3410900	Inspection Fees - Fire	6,048	0	3,000	3,000
010-0000-3510100	Court Fines / Municipal Court	26,341	22,000	22,000	22,000
010-0000-3510200	Court Fines / County Court	7,096	7,000	4,000	4,000
010-0000-3510300	Court Fines / Parking	510	150	100	0
010-0000-3510400	Court Fines / Police Dept Fees & Servs	167	200	0	0
010-0000-3510600	Court Fines / Victim Service Surcharge	7,444	7,000	5,000	5,000
010-0000-3601400	Revenue / Police Grant	1,319	0	0	0
010-0000-3601500	Revenue / Fire Grant-Fema	32,543	0	30,000	30,000
010-0000-3610100	Revenue / Int Income On Investments	20,358	20,000	22,000	20,000
010-0000-3610300	Revenue / Interest/Penalties	50	100	100	100
010-0000-3610900	Revenue / Other	164,291	50,000	100,000	50,000
010-0000-3611100	Revenue / Copies	1	0	2	0
010-0000-3611200	Revenue / Police Dept Revenue	23,733	1,500	40,000	34,000
010-0000-3611300	Fire Department Revenue	9,890	1,000	20,000	10,000
010-0000-3611500	Revenue / Gilpin Ambulance Vehicle Maintenance IGA	30,807	25,000	30,000	25,000
010-0000-3612000	Revenue / Silver Dollar Ambulance	187,893	183,489	183,489	178,980
010-0000-3630201	Commercial Buildings / Utility Charges	7,371	7,000	9,500	9,500
010-0000-3630202	Commercial Buildings / Rent Revenue	114,859	120,000	120,000	105,000
010-0000-3660100	Gain/Loss / Sale Of Fixed Assets	12,000	0	0	0
010-0000-3950400	Transfer In / Historic Preservation	2,600,000	107,437	107,437	108,000
010-0000-3951300	Transfer In / Transportation Device Fee Fund	633,317	141,000	216,280	172,612
	TOTAL GENERAL FUND	23,259,721	19,570,431	20,475,237	20,316,942

CITY OF BLACK HAWK
2017 BUDGET
GENERAL FUND

GENERAL FUND	2015 Year-End Actual	2016 Amended Budget	2016 Year-End Estimate	2017 Adopted Budget
STAFFING PLAN				
Mayor & Council	7.00	7.00	7.00	7.00
Municipal Court	1.25	1.25	1.25	1.50
City Manager	2.00	2.00	2.00	2.00
City Clerk-Admin Services	4.00	4.00	4.00	4.00
Information Technology	2.00	2.00	2.00	2.00
Finance	2.00	2.00	2.00	2.00
Planning	2.00	3.00	3.00	3.00
Police	33.75	34.75	34.75	34.50
Fire	20.00	20.00	20.00	21.00
Public Works	20.00	20.00	20.00	21.00
TOTAL STAFF	94.00	96.00	96.00	98.00
EXPENDITURES BY TYPE				
Personnel	9,253,183	9,722,691	9,553,164	10,368,778
Professional Services	905,090	952,760	849,016	1,010,226
General Services	1,380,468	1,809,026	1,709,710	2,005,879
Program Expenses	2,212,044	2,432,253	2,324,963	2,545,032
Supplies	339,891	427,275	382,692	426,775
Capital Outlay	37,328	46,000	43,000	33,500
Debt Service	0	0	0	0
Transfers	12,204,744	2,932,000	2,932,000	2,697,096
TOTAL EXPENDITURES	26,332,748	18,322,005	17,794,545	19,087,286

**CITY OF BLACK HAWK
2017 BUDGET
GENERAL FUND**

MAYOR & COUNCIL	2015 Year-End Actual	2016 Amended Budget	2016 Year-End Estimate	2017 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	263,813	273,645	266,436	275,721
Professional Services	393,626	440,000	344,783	440,000
General Services	0	0	0	0
Program Expenses	1,838,935	2,432,253	2,324,963	2,545,032
Supplies	281	2,100	2,100	3,100
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
MAYOR & COUNCIL	2,496,655	3,147,998	2,938,281	3,263,853

CITY OF BLACK HAWK
2017 BUDGET
GENERAL FUND

Account Number	Account Description	2015 Year-End Actual	2016 Amended Budget	2016 Year-End Estimate	2017 Adopted Budget
MAYOR & COUNCIL					
010-1101-4111201	Regular Salaries/Wages / Full-Time	98,911	102,255	100,500	102,596
010-1101-4111202	Regular Salaries/Wages / Medical Stipend	142,453	147,507	142,000	149,064
010-1101-4112100	Council / Group Health Insurance	226	151	151	151
010-1101-4112200	Council / Fica & Medicare Expense	16,171	17,462	17,462	17,593
010-1101-4112301	Retirement / 401A	5,593	5,870	5,870	5,914
010-1101-4112500	Council / State Unemploy (Sui)	97	0	53	0
010-1101-4112600	Council / Workers Compensation	362	400	400	403
010-1101-4113101	Legal Services / City Attorney	300,055	350,000	254,783	350,000
010-1101-4113103	Lobbying	93,571	90,000	90,000	90,000
010-1101-4115058	Other Purchased Services / Travel & Training	0	0	0	0
010-1101-4115806	Program Expenses / Council Discretionary	28,690	30,000	20,830	15,000
010-1101-4115808	Community Goodwill-Promotion	2,479	5,000	4,915	8,000
010-1101-4115809	Community Goodwill-Parades	3,148	4,000	2,824	4,000
010-1101-4115811	Program Expenses / Marketing	67,072	50,000	51,005	50,000
010-1101-4115813	Program Expenses / Residential Paint Program	50,020	100,000	75,000	100,000
010-1101-4115815	Program Expenses / Employee Appreciation	0	253,000	253,000	290,300
010-1101-4115825	Flowers	22,460	30,000	30,387	30,000
010-1101-4115826	Flags	9,937	10,000	5,862	10,000
010-1101-4115827	Program Expenses / Holiday Decorations	117,029	140,000	139,890	140,000
010-1101-4115828	Program Expenses / Fireworks	88,849	92,000	97,536	93,000
010-1101-4115830	Program Expenses / Scholarship Fund	30,750	40,000	39,000	40,000
010-1101-4115831	Program Expenses / Sales Tax-School District	890,615	825,000	880,000	880,000
010-1101-4115832	Program Expenses / Ambulance	417,540	407,753	407,753	397,732
010-1101-4115834	Program Expenses / Sales Tax Rebate	78	500	500	500
010-1101-4115835	Gregory St Redevelopment (Lodging Tax)	110,268	240,000	111,460	265,000
010-1101-4115836	Device Tax Rebate	0	205,000	205,000	200,000
010-1101-4115837	Program Expenses / Clean-Up Day	0	0	0	6,500
010-1101-4115838	Program Expenses / Banners	0	0	0	15,000
010-1101-4116101	Operating Supplies	0	0	0	1,000
010-1101-4116206	Operating Supplies / Uniforms	281	2,100	2,100	2,100
TOTAL MAYOR & COUNCIL		2,496,655	3,147,998	2,938,281	3,263,853

**CITY OF BLACK HAWK
2017 BUDGET
GENERAL FUND**

MUNICIPAL COURT	2015 Year-End Actual	2016 Amended Budget	2016 Year-End Estimate	2017 Adopted Budget
STAFFING PLAN				
Municipal Court Clerk	0.25	0.25	0.25	0.50
Municipal Judge	1.00	1.00	1.00	1.00
TOTAL STAFF	1.25	1.25	1.25	1.50
EXPENDITURES BY TYPE				
Personnel	39,992	41,114	41,114	65,840
Professional Services	10,350	16,000	10,000	16,000
General Services	1,857	600	1,200	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	52,199	57,714	52,314	82,440

CITY OF BLACK HAWK
2017 BUDGET
GENERAL FUND

Account Number	Account Description	2015 Year-End Actual	2016 Amended Budget	2016 Year-End Estimate	2017 Adopted Budget
MUNICIPAL COURT					
010-1201-4121201	Regular Salaries/Wages / Full-Time	35,312	36,362	36,362	57,534
010-1201-4121204	Regular Salaries/Wages / Taxable Fringe Benefits	13	0	0	0
010-1201-4121400	Judicial / Overtime	248	100	100	100
010-1201-4122100	Judicial / Group Health Insurance	557	781	781	1,570
010-1201-4122200	Judicial / Social Security	2,721	2,695	2,695	4,203
010-1201-4122301	Retirement / 401A	983	1,017	1,017	2,187
010-1201-4122500	Judicial / Unemployment Compensation	107	106	106	165
010-1201-4122600	Judicial / Workers Compensation	51	53	53	81
010-1201-4123109	Legal Services / Other (Translators)	10,350	15,000	9,000	15,000
010-1201-4123304	Professional Services / Software/Hardware Support	0	1,000	1,000	1,000
010-1201-4125058	Other Purchased Services / Travel & Training	0	500	500	500
010-1201-4125501	Dues, & Membership / Memberships	90	100	100	100
010-1201-4126102	General Supplies / Stationary/Forms	40	0	0	0
010-1201-4126401	Court Fees / Jury/Witness	1,727	0	600	0
TOTAL MUNICIPAL COURT		52,199	57,714	52,314	82,440

CITY OF BLACK HAWK
2017 BUDGET
GENERAL FUND

CITY MANAGER	2015 Year-End Actual	2016 Amended Budget	2016 Year-End Estimate	2017 Adopted Budget
STAFFING PLAN				
City Manager	1.00	1.00	1.00	1.00
Goodwill Ambassador	1.00	1.00	1.00	1.00
TOTAL STAFF	2.00	2.00	2.00	2.00
EXPENDITURES BY TYPE				
Personnel	250,517	237,942	237,942	252,359
Professional Services	6,300	6,000	6,000	6,000
General Services	6,712	10,985	7,286	11,160
Program Expenses	0	0	0	0
Supplies	352	525	438	525
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
CITY MANAGER	263,881	255,452	251,666	270,044

CITY OF BLACK HAWK
2017 BUDGET
GENERAL FUND

Account Number	Account Description	2015 Year-End Actual	2016 Amended Budget	2016 Year-End Estimate	2017 Adopted Budget
CITY MANAGER					
010-1301-4131201	Regular Salaries/Wages / Full-Time	196,953	198,237	198,237	211,392
010-1301-4131204	Regular Salaries/Wages / Taxable Fringe Benefits	50	0	0	
010-1301-4132100	Administration / Group Health Insurance	31,622	15,682	15,682	15,837
010-1301-4132200	Administration / Social Security	9,792	11,468	11,468	11,670
010-1301-4132301	Retirement / 401A	9,607	9,930	9,930	10,656
010-1301-4132500	Administration / Unemployment Compensation	582	496	496	533
010-1301-4132600	Administration / Workers Compensation	1,911	2,129	2,129	2,271
010-1301-4133317	Professional Services / Public Relations	6,300	6,000	6,000	6,000
010-1301-4135058	Other Purchased Services / Travel & Training	532	5,000	1,311	5,000
010-1301-4135301	Communications / Telephone	247	0	0	0
010-1301-4135501	Dues, & Membership / Memberships	5,687	5,775	5,722	5,900
010-1301-4135502	Dues, & Membership / Subscriptions	246	210	254	260
010-1301-4136101	General Supplies / Office	66	225	138	225
010-1301-4136206	Operating Supplies / Uniforms	286	300	300	300
TOTAL CITY MANAGER		263,881	255,452	251,666	270,044

CITY OF BLACK HAWK
2017 BUDGET
GENERAL FUND

CITY CLERK	2015 Year-End Actual	2016 Amended Budget	2016 Year-End Estimate	2017 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	1.00	1.00	1.00	1.00
HR Generalist	1.00	1.00	1.00	1.00
TOTAL STAFF	4.00	4.00	4.00	4.00
EXPENDITURES BY TYPE				
Personnel	399,546	433,887	433,887	454,218
Professional Services	29,323	30,000	28,259	30,000
General Services	269,498	287,100	290,127	329,540
Program Expenses	0	0	0	0
Supplies	12,787	10,200	8,558	10,200
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
CITY CLERK	711,154	761,187	760,830	823,958

CITY OF BLACK HAWK
2017 BUDGET
GENERAL FUND

Account Number	Account Description	2015 Year-End Actual	2016 Amended Budget	2016 Year-End Estimate	2017 Adopted Budget
CITY CLERK / ADMINISTRATIVE SERVICES					
010-1302-4131201	Regular Salaries/Wages / Full-Time	325,007	321,663	321,663	339,472
010-1302-4131204	Regular Salaries/Wages / Taxable Fringe Benefits	200	0	0	0
010-1302-4131400	Administration / Overtime	721	1,000	1,000	1,000
010-1302-4132100	Administration / Group Health Insurance	31,618	69,232	69,232	69,980
010-1302-4132200	Administration / Social Security	23,157	22,645	22,645	23,337
010-1302-4132301	Retirement / 401A	17,461	18,025	18,025	19,033
010-1302-4132500	Administration / Unemployment Compensation	947	901	901	952
010-1302-4132600	Administration / Workers Compensation	435	421	421	444
010-1302-4133319	Professional Services / Other (Consultants)	29,323	30,000	28,259	30,000
010-1302-4133400	Administration / Elections Expense	0	3,000	2,521	3,000
010-1302-4134506	Repairs & Maintenance / Equipment Maintenance	2,936	3,000	3,083	3,600
010-1302-4135058	Other Purchased Services / Travel & Training	23,554	35,000	31,039	46,000
010-1302-4135101	Property & Casualty	216,257	216,000	215,805	230,000
010-1302-4135301	Communications / Telephone	501	0	0	0
010-1302-4135302	Communications / Postage	6,793	7,600	6,388	8,000
010-1302-4135402	Advertising / Classifieds	13,457	16,000	21,237	26,500
010-1302-4135501	Dues, & Membership / Memberships	2,102	2,000	1,747	2,000
010-1302-4135502	Dues, & Membership / Subscriptions	282	250	161	250
010-1302-4135901	Other Purchased Services / Records Preservation	186	250	3,347	3,750
010-1302-4135902	Other Purchased Services / Codification	1,027	1,500	4,024	4,200
010-1302-4135903	Other Purchased Services / Filing Fees	1,834	2,000	615	2,000
010-1302-4135905	Other Purchased Services / Fingerprinting	569	500	160	240
010-1302-4136101	General Supplies / Office	11,806	9,000	7,358	9,000
010-1302-4136206	Operating Supplies / Uniforms	981	1,200	1,200	1,200
TOTAL CITY CLERK / ADMINISTRATIVE SERVICES		711,154	761,187	760,830	823,958

CITY OF BLACK HAWK
2017 BUDGET
GENERAL FUND

INFORMATION TECHNOLOGY	2015 Year-End Actual	2016 Amended Budget	2016 Year-End Estimate	2017 Adopted Budget
STAFFING PLAN				
Information Technology Manager	1.00	1.00	1.00	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	199,339	225,942	225,942	237,331
Professional Services	1,350	5,000	4,900	5,000
General Services	144,858	158,100	145,909	158,100
Program Expenses	0	0	0	0
Supplies	37,900	41,600	40,497	41,600
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
INFORMATION TECHNOLOGY	383,447	430,642	417,248	442,031

CITY OF BLACK HAWK
2017 BUDGET
GENERAL FUND

Account Number	Account Description	2015 Year-End Actual	2016 Amended Budget	2016 Year-End Estimate	2017 Adopted Budget
INFORMATION TECHNOLOGY					
010-1303-4131201	Regular Salaries/Wages / Full-Time	145,775	161,736	161,736	171,270
010-1303-4131204	Taxable Fringe Benefits	50	0	0	0
010-1303-4131400	Administration / Overtime	20	100	100	100
010-1303-4132100	Administration / Group Health Insurance	32,582	41,311	41,311	41,809
010-1303-4132200	Administration / Social Security	10,767	11,556	11,556	12,244
010-1303-4132301	Retirement / 401A	8,280	9,064	9,064	9,603
010-1303-4132500	Administration / Unemployment Compensation	469	453	453	480
010-1303-4132600	Administration / Workers Compensation	1,396	1,722	1,722	1,825
010-1303-4133304	Professional Services / Software/Hardware Support	1,350	5,000	4,900	5,000
010-1303-4134506	Repairs & Maintenance / Equipment Maintenance	31,945	35,000	29,265	35,000
010-1303-4134701	Vehicle Maintenance	0	2,100	700	2,100
010-1303-4135058	Other Purchased Services / Travel & Training	1,960	7,500	7,000	7,500
010-1303-4135301	Communications / Telephone	105,189	105,000	100,838	105,000
010-1303-4135502	Dues, & Membership / Subscriptions	5,764	8,500	8,106	8,500
010-1303-4136101	General Supplies / Office	1,391	1,000	1,000	1,000
010-1303-4136103	General Supplies / Software	5,326	10,000	9,634	10,000
010-1303-4136110	General Supplies / Small Equipment	30,631	30,000	29,263	30,000
010-1303-4136206	Operating Supplies / Uniforms	552	600	600	600
TOTAL INFORMATION TECHNOLOGY		383,447	430,642	417,248	442,031

CITY OF BLACK HAWK
2017 BUDGET
GENERAL FUND

FINANCE	2015 Year-End Actual	2016 Amended Budget	2016 Year-End Estimate	2017 Adopted Budget
STAFFING PLAN				
Finance Director	1.00	1.00	1.00	1.00
Accountant	1.00	1.00	1.00	1.00
TOTAL STAFF	2.00	2.00	2.00	2.00
EXPENDITURES BY TYPE				
Personnel	284,180	282,389	282,389	292,853
Professional Services	56,465	77,000	88,900	90,000
General Services	1,306	4,300	2,002	3,500
Program Expenses	0	0	0	0
Supplies	1,684	2,100	2,100	2,100
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
FINANCE	343,635	365,789	375,391	388,453

CITY OF BLACK HAWK
2017 BUDGET
GENERAL FUND

Account Number	Account Description	2015 Year-End Actual	2016 Amended Budget	2016 Year-End Estimate	2017 Adopted Budget
FINANCE					
010-1501-4151201	Regular Salaries/Wages / Full-Time	226,779	218,439	218,439	232,032
010-1501-4152100	Financial Administration / Group Health Insurance	29,737	36,182	36,182	31,960
010-1501-4152200	Financial Administration / Social Security	14,785	14,554	14,554	14,821
010-1501-4152301	Retirement / 401A	11,917	12,311	12,311	13,081
010-1501-4152500	Financial Administration / Unemployment Compensation	668	616	616	654
010-1501-4152600	Financial Administration / Workers Compensation	294	287	287	305
010-1501-4153200	Financial Administration / Accounting And Auditing	36,965	52,000	65,000	65,000
010-1501-4153304	Professional Services / Software/Hardware Support	18,000	20,000	18,900	20,000
010-1501-4153319	Professional Services / Other (Consultants)	1,500	5,000	5,000	5,000
010-1501-4154506	Repairs & Maintenance / Equipment Maintenance	0	500	0	0
010-1501-4155058	Other Purchased Services / Travel & Training	55	500	500	500
010-1501-4155501	Dues, & Membership / Memberships	633	1,000	1,000	1,000
010-1501-4155502	Dues, & Membership / Subscriptions	74	0	0	0
010-1501-4155805	Program Expenses / Training	199	2,000	500	2,000
010-1501-4156101	General Supplies / Office	737	1,000	1,000	1,000
010-1501-4156102	General Supplies / Stationary/Forms	360	500	500	500
010-1501-4156206	Operating Supplies / Uniforms	587	600	600	600
010-1501-4156303	Office Expenses / Bank Chgs/Int/Penalties	345	300	2	0
	TOTAL FINANCE	343,635	365,789	375,391	388,453

CITY OF BLACK HAWK
2017 BUDGET
GENERAL FUND

PLANNING & ZONING	2015 Year-End Actual	2016 Amended Budget	2016 Year-End Estimate	2017 Adopted Budget
STAFFING PLAN				
Community Planning & Development Administrator	1.00	1.00	1.00	1.00
Administrative Assistant CPD	1.00	1.00	1.00	1.00
Permit Technician	0.00	1.00	1.00	1.00
TOTAL STAFF	2.00	3.00	3.00	3.00
EXPENDITURES BY TYPE				
Personnel	185,863	275,688	262,870	275,854
Professional Services	309,081	187,880	270,000	315,000
General Services	2,943	7,920	3,985	8,070
Program Expenses	0	0	0	0
Supplies	14,555	18,000	12,700	13,900
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
PLANNING & ZONING	512,442	489,488	549,555	612,824

CITY OF BLACK HAWK
2017 BUDGET
GENERAL FUND

Account Number	Account Description	2015 Year-End Actual	2016 Amended Budget	2016 Year-End Estimate	2017 Adopted Budget
PLANNING & DEVELOPMENT					
010-1901-4191201	Regular Salaries/Wages / Full-Time	149,172	205,759	205,759	216,090
010-1901-4191204	Regular Salaries/Wages / Taxable Fringe Benefits	50	0	0	0
010-1901-4191400	Planning & Zoning / Overtime	230	1,000	1,000	1,000
010-1901-4192100	Planning & Zoning / Group Health Insurance	15,458	39,818	27,000	28,179
010-1901-4192200	Planning & Zoning / Social Security	11,414	14,758	14,758	15,505
010-1901-4192301	Retirement / 401A	8,078	11,575	11,575	12,161
010-1901-4192500	Planning & Zoning / Unemployment Compensation	446	579	579	608
010-1901-4192600	Planning & Zoning / Workers Compensation	1,015	2,199	2,199	2,311
010-1901-4193301	Planning & Zoning / Temporary Employee	36,000	0	0	0
010-1901-4193304	Software/Hardware Support	12,259	15,000	10,000	15,000
010-1901-4193319	Professional Services / Other (Consultants)	93,959	72,880	145,000	175,000
010-1901-4193322	Professional Services / Services Billed Out	166,863	100,000	115,000	125,000
010-1901-4194701	Vehicle Operation & Maint / Vehicle Maintenance	435	500	400	500
010-1901-4194703	Vehicle Operation & Maint / Gas And Oil	386	400	250	400
010-1901-4195058	Other Purchased Services / Travel & Training	885	5,500	2,000	5,500
010-1901-4195301	Communications / Telephone	99	50	85	100
010-1901-4195501	Dues, & Membership / Memberships	889	1,370	1,100	1,370
010-1901-4195502	Dues, & Membership / Subscriptions	249	100	150	200
010-1901-4196101	General Supplies / Office	7,518	10,100	10,100	6,000
010-1901-4196107	General Supplies / Books	2,413	2,000	200	2,000
010-1901-4196110	General Supplies / Small Equipment	4,199	5,000	1,500	5,000
010-1901-4196206	Operating Supplies / Uniforms	425	900	900	900
TOTAL PLANNING & DEVELOPMENT		512,442	489,488	549,555	612,824

CITY OF BLACK HAWK
2017 BUDGET
GENERAL FUND

POLICE DEPARTMENT	2015 Year-End Actual	2016 Amended Budget	2016 Year-End Estimate	2017 Adopted Budget
STAFFING PLAN				
Police Officers	15.00	15.00	15.00	15.00
Police Sergeants	4.00	4.00	4.00	4.00
Police Detectives	2.00	2.00	2.00	2.00
Police Lieutenants	2.00	2.00	2.00	2.00
Admin Asst/ Property Evidence Tech	1.00	1.00	1.00	1.00
Records Specialist	0.75	0.75	0.75	0.50
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
Evidence Tech	0.00	1.00	1.00	1.00
TOTAL STAFF	33.75	34.75	34.75	34.50
EXPENDITURES BY TYPE				
Personnel	3,414,905	3,600,864	3,445,864	3,737,397
Professional Services	30,767	40,880	37,075	34,726
General Services	119,285	125,821	174,600	165,659
Program Expenses	0	0	0	0
Supplies	125,478	108,200	110,200	112,200
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
POLICE DEPARTMENT	3,690,435	3,875,765	3,767,739	4,049,982

CITY OF BLACK HAWK
2017 BUDGET
GENERAL FUND

Account Number	Account Description	2015 Year-End Actual	2016 Amended Budget	2016 Year-End Estimate	2017 Adopted Budget
POLICE DEPT - LAW ENFORCEMENT					
010-2101-4211201	Regular Salaries/Wages / Full-Time	2,170,788	2,275,356	2,125,356	2,363,024
010-2101-4211204	Regular Salaries/Wages / Taxable Fringe Benefits	638	0	0	0
010-2101-4211400	Police / Overtime	93,705	80,000	80,000	80,000
010-2101-4212100	Police / Group Health Insurance	321,003	392,961	392,961	415,173
010-2101-4212200	Police / Social Security	167,435	160,236	160,236	168,760
010-2101-4212301	Retirement / 401A	115,227	126,791	126,791	134,026
010-2101-4212500	Police / Unemployment Compensation	6,667	6,340	6,340	6,701
010-2101-4212600	Police / Workers Compensation	47,465	54,066	54,066	57,472
010-2101-4213304	Professional Services / Software/Hardware Support	18,890	30,880	25,000	23,226
010-2101-4213317	Professional Services / Public Relations	2,428	2,000	1,500	1,500
010-2101-4213322	Professional Services / Professional Services	896	0	575	0
010-2101-4213323	Professional Services / Investigations/Major	8,488	8,000	10,000	10,000
010-2101-4214506	Repairs & Maintenance / Equipment Maintenance	0	0	0	0
010-2101-4214701	Vehicle Operation & Maint / Vehicle Maintenance	14,816	10,000	30,000	19,000
010-2101-4214703	Vehicle Operation & Maint / Gas And Oil	18,517	32,000	17,000	20,000
010-2101-4215058	Other Purchased Services / Travel & Training	15,103	18,000	27,000	20,000
010-2101-4215301	Communications / Data	30,430	8,640	22,600	10,000
010-2101-4215501	Dues, & Membership / Memberships	3,592	3,300	3,500	3,500
010-2101-4215502	Dues, & Membership / Subscriptions	74	1,000	1,000	1,000
010-2101-4215805	Program Expenses / Training	201	0	0	0
010-2101-4216101	General Supplies / Office	14,833	16,000	16,000	16,000
010-2101-4216102	General Supplies / Stationary/Forms	3,923	3,000	3,000	3,000
010-2101-4216103	General Supplies / Software	641	0	0	0
010-2101-4216105	General Supplies / Victim Service Supplies	15,000	15,000	15,000	15,000
010-2101-4216107	General Supplies / Books	1,420	0	0	0
010-2101-4216110	General Supplies / Small Equipment	51,179	34,500	34,500	34,500
010-2102-4215829	Program Expenses / Firing Range Program	11,872	14,600	14,600	14,600
010-2102-4216206	Operating Supplies / Uniforms	16,523	17,000	17,000	17,000
010-2102-4216207	Operating Supplies / Body Armor	7,905	6,000	8,000	10,000
TOTAL POLICE DEPT - LAW ENFORCEMENT		3,159,659	3,315,670	3,192,025	3,443,482

CITY OF BLACK HAWK
2017 BUDGET
GENERAL FUND

Account Number	Account Description	2015 Year-End Actual	2016 Amended Budget	2016 Year-End Estimate	2017 Adopted Budget
POLICE DEPT - DISPATCH					
010-2105-4211201	Regular Salaries/Wages / Full-Time	369,256	372,837	372,837	378,770
010-2105-4211204	Taxable Fringe Benefits	300	0	0	0
010-2105-4211400	Police / Overtime	13,995	20,000	15,000	15,000
010-2105-4212100	Police / Group Health Insurance	57,856	62,609	62,609	67,329
010-2105-4212200	Police / Social Security	28,893	26,967	26,967	27,767
010-2105-4212301	Retirement / 401A	20,045	21,151	21,151	21,778
010-2105-4212500	Police / Unemployment Compensation	1,131	1,057	1,057	1,089
010-2105-4212600	Police / Workers Compensation	501	493	493	508
010-2105-4213322	Professional Services / Professional Services	65	0	0	0
010-2105-4214506	Repairs & Maintenance / Equipment Maintenance	33,481	49,381	70,000	89,559
010-2105-4215501	Dues, & Membership / Memberships	199	1,000	1,000	100
010-2105-4215805	Program Expenses / Training	2,872	2,500	2,500	2,500
010-2105-4216206	Operating Supplies / Uniforms	2,182	2,100	2,100	2,100
TOTAL POLICE DEPT - DISPATCH		530,776	560,095	575,714	606,500

CITY OF BLACK HAWK
2017 BUDGET
GENERAL FUND

FIRE DEPARTMENT	2015 Year-End Actual	2016 Amended Budget	2016 Year-End Estimate	2017 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
Inspector	1.00	1.00	1.00	1.00
Administrative Assistant	0.00	0.00	0.00	1.00
TOTAL STAFF	20.00	20.00	20.00	21.00
EXPENDITURES BY TYPE				
Personnel	2,354,902	2,388,617	2,388,617	2,590,181
Professional Services	7,852	17,500	8,000	15,000
General Services	65,829	101,000	93,100	97,000
Program Expenses	0	0	0	0
Supplies	41,573	63,550	71,800	68,550
Capital Outlay	37,328	46,000	43,000	33,500
Debt Service	0	0	0	0
Transfers	0	0	0	0
FIRE DEPARTMENT	2,507,484	2,616,667	2,604,517	2,804,231

CITY OF BLACK HAWK
2017 BUDGET
GENERAL FUND

Account Number	Account Description	2015 Year-End Actual	2016 Amended Budget	2016 Year-End Estimate	2017 Adopted Budget
FIRE					
010-2201-4221201	Regular Salaries/Wages / Full-Time	1,736,926	1,733,791	1,733,791	1,884,928
010-2201-4221204	Regular Salaries/Wages / Taxable Fringe Benefits	750	0	0	0
010-2201-4221400	Fire / Overtime	93,797	90,000	90,000	90,000
010-2201-4222100	Fire / Group Health Insurance	297,373	321,977	321,977	351,641
010-2201-4222200	Fire / Social Security	27,705	28,829	28,829	34,419
010-2201-4222301	Retirement / 401A	1,463	3,758	3,758	7,102
010-2201-4222302	Retirement / Fppa	126,663	132,630	132,630	139,934
010-2201-4222500	Fire / Unemployment Compensation	5,393	5,132	5,132	5,603
010-2201-4222600	Fire / Workers Compensation	64,832	72,500	72,500	76,554
010-2201-4223319	Professional Services / Other (Consultants)	7,852	17,500	8,000	15,000
010-2201-4224506	Repairs & Maintenance / Station Equipment Mainten	1,163	2,000	1,500	1,500
010-2201-4224601	Buildings / Station Maintenance	3,006	8,000	4,000	4,000
010-2201-4224602	Buildings / Station Repairs	3,160	3,000	3,000	3,000
010-2201-4224603	Buildings / Station Supplies	2,193	1,500	1,500	1,500
010-2201-4224604	Buildings / Station Tools	54	500	500	500
010-2201-4224606	Buildings / Fire Station Equipment	1,290	2,500	2,500	6,500
010-2201-4224701	Vehicle Operation & Maint / Truck Maintenance	14,739	15,000	15,000	15,000
010-2201-4224703	Vehicle Operation & Maint / Truck Gas/Oil	6,750	8,000	7,000	7,000
010-2201-4224706	Vehicle Operation & Maint / Truck Tools	282	15,000	15,000	5,000
010-2201-4225058	Other Purchased Services / Travel & Training	17,013	25,000	22,500	25,000
010-2201-4225059	Other Purchased Services	1,992	1,500	1,000	1,500
010-2201-4225060	Health & Fitness Program	9,723	14,000	14,000	20,000
010-2201-4225301	Communications / Telephone	1,651	1,500	2,200	2,500
010-2201-4225501	Dues, & Membership / Memberships	2,520	3,000	1,700	2,000
010-2201-4225502	Dues, & Membership / Subscriptions	293	500	1,700	2,000
010-2201-4225810	Program Expenses / Fire Prevention Week	945	2,000	2,000	2,000
010-2201-4226101	General Supplies / Office	4,367	4,000	4,000	4,500
010-2201-4226102	General Supplies / Stationary/Forms	385	250	250	250
010-2201-4226107	General Supplies / Books	1,397	1,000	1,500	1,500
010-2201-4226110	General Supplies / Equipment	11,219	5,000	5,000	5,000
010-2201-4226206	Operating Supplies / Uniforms	10,629	12,000	14,000	17,000
010-2201-4226215	Operating Supplies / Medical Supplies	233	1,000	15,000	1,000
010-2201-4226216	Operating Supplies / Safety Gear	7,971	20,000	15,000	20,000
010-2201-4226217	Operating Supplies / Hazmat Materials	(269)	1,000	750	1,000
010-2201-4226218	Operating Supplies / Fire Extinguishers	0	100	100	100
010-2201-4226219	Operating Supplies / Personal Protective Equipment	13,159	20,000	20,000	12,500
010-2201-4226220	Operating Supplies / Linen	0	200	200	200
010-2201-4226221	Operating Supplies / Other Fire Supplies	0	8,000	7,000	8,000
010-2201-4226223	Emergency Management	15,645	20,000	20,000	18,000
010-2201-4226224	Operating Supplies / Hoses And Nozzles	357	5,000	3,000	5,000
010-2201-4226225	Honor Guard	4,339	4,000	4,000	3,000
010-2201-4227405	Machinery And Equipment / Radios/Radio Equipment	8,524	6,000	3,000	3,000
	TOTAL FIRE	2,507,484	2,616,667	2,604,517	2,804,231

CITY OF BLACK HAWK
2017 BUDGET
GENERAL FUND

PUBLIC WORKS DEPARTMENT	2015 Year-End Actual	2016 Amended Budget	2016 Year-End Estimate	2017 Adopted Budget
STAFFING PLAN				
Administrative Assistant	1.00	1.00	1.00	1.00
Project Manager	1.00	1.00	1.00	2.00
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	21.00
EXPENDITURES BY TYPE				
Personnel	1,860,126	1,962,603	1,968,103	2,187,024
Professional Services	59,976	132,500	51,100	58,500
General Services	768,180	1,113,200	991,500	1,232,250
Program Expenses	373,109	0	0	0
Supplies	105,281	181,000	134,300	174,600
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
PUBLIC WORKS DEPARTMENT	3,166,672	3,389,303	3,145,003	3,652,374

CITY OF BLACK HAWK
2017 BUDGET
GENERAL FUND

Account Number	Account Description	2015 Year-End Actual	2016 Amended Budget	2016 Year-End Estimate	2017 Adopted Budget
PUBLIC WORKS - ADMINISTRATION					
010-3101-4311201	Regular Salaries/Wages / Full-Time	390,017	375,569	375,569	484,493
010-3101-4311204	Regular Salaries/Wages / Taxable Fringe Benefits	200	0	0	0
010-3101-4312100	Public Works / Group Health Insurance	50,634	53,778	53,778	75,339
010-3101-4312200	Public Works / Social Security	26,642	25,704	25,704	33,238
010-3101-4312301	Retirement / 401A	20,965	21,641	21,641	28,085
010-3101-4312500	Public Works / Unemployment Compensation	1,149	1,082	1,082	1,404
010-3101-4312600	Public Works / Workers Compensation	3,242	3,568	3,568	4,782
010-3101-4313304	Professional Services / Software/Hardware Support	(3,335)	7,000	2,500	7,000
010-3101-4313306	Professional Services / Legal-Title Work	0	3,000	1,000	1,000
010-3101-4313307	Professional Services / Surveys	3,690	15,000	6,100	6,000
010-3101-4313308	Professional Services / Engineering	0	40,000	5,000	5,000
010-3101-4313315	Professional Services / Signal Maint & Repair	23,209	45,000	25,000	25,000
010-3101-4313319	Professional Services / Other (Consultants)	500	5,000	1,000	1,000
010-3101-4313320	Professional Services / Environmental	75	10,000	3,000	3,000
010-3101-4314101	Utilities / Gas & Electric	323,050	385,000	385,000	500,000
010-3101-4314102	Utilities / Sewer	17,669	35,000	35,000	40,250
010-3101-4314103	Utilities / Trash Removal	34,117	45,000	45,000	55,000
010-3101-4314506	Repairs & Maintenance / Equipment Maintenance	0	3,000	0	3,000
010-3101-4315058	Other Purchased Services / Travel & Training	0	4,000	0	0
010-3101-4315200	Public Works / Printing And Binding	149	1,000	1,000	1,000
010-3101-4315403	Advertising / Publications	0	1,000	0	0
010-3101-4315501	Dues, & Membership / Memberships	1,442	2,000	2,000	5,000
010-3101-4315502	Dues, & Membership / Subscriptions	666	1,000	1,000	1,000
010-3101-4315826	Program Expenses / Banners	0	15,000	1,000	0
010-3101-4316101	General Supplies / Office	5,626	9,000	7,000	9,000
010-3101-4316107	General Supplies / Books	18	1,000	1,000	1,000
010-3101-4316206	Operating Supplies / Uniforms	10,345	15,000	15,000	15,600
010-3101-4317403	Machinery And Equipment / Furniture And Fixtures	245	15,000	5,000	15,000
TOTAL PUBLIC WORKS - ADMINISTRATION		910,315	1,138,342	1,022,942	1,321,191

CITY OF BLACK HAWK
2017 BUDGET
GENERAL FUND

Account Number	Account Description	2015 Year-End Actual	2016 Amended Budget	2016 Year-End Estimate	2017 Adopted Request
PUBLIC WORKS - STREETS					
010-3102-4311201	Regular Salaries/Wages / Full-Time	428,116	435,639	435,639	463,450
010-3102-4311204	Regular Salaries/Wages / Taxable Fringe Benefits	250	0	0	0
010-3102-4311400	Public Works / Overtime	13,622	25,000	25,000	25,000
010-3102-4312100	Public Works / Group Health Insurance	102,408	121,377	121,377	127,365
010-3102-4312200	Public Works / Social Security	32,716	31,682	31,682	32,598
010-3102-4312301	Retirement / 401A	22,584	24,175	24,175	24,893
010-3102-4312500	Public Works / Unemployment Compensation	1,280	1,242	1,242	1,278
010-3102-4312600	Public Works / Workers Compensation	13,049	14,304	14,304	14,720
010-3102-4314202	Snow Plow Parts & Equipment	13,417	20,000	20,000	20,000
010-3102-4314304	Rental And Leases / Equipment & Tools	32,574	40,000	15,000	15,000
010-3102-4314402	Rentals / Equipment Rental	4,823	10,000	5,000	10,000
010-3102-4314511	Repairs & Maintenance / Streets	93,695	215,000	215,000	250,000
010-3102-4314513	Repairs & Maintenance / Stairs	198	1,000	1,000	1,000
010-3102-4314515	Repairs & Maintenance / Sweeping	1,196	3,000	3,000	9,000
010-3102-4314516	Repairs & Maintenance / Striping	9,901	25,000	15,000	20,000
010-3102-4314517	Repairs & Maintenance / Storm Drainage	1,775	12,000	12,000	12,000
010-3102-4314520	Repairs & Maintenance / Stroehle Square	142	15,000	5,000	5,000
010-3102-4314701	Vehicle Operation & Maint / Parts & Accessories	33,930	45,000	45,000	45,000
010-3102-4314703	Vehicle Operation & Maint / Gas And Oil	22,418	45,000	25,000	30,000
010-3102-4314710	Vehicle Operation & Maint / Shop Supplies	5,590	8,500	8,500	8,500
010-3102-4315058	Other Purchased Services / Travel & Training	3,561	7,000	7,000	7,000
010-3102-4315832	Weed Management	4,922	5,000	5,000	5,000
010-3102-4316201	Operating Supplies / Small Tools	2,269	3,000	3,000	3,000
010-3102-4316229	Operating Supplies / Sand	45,578	49,500	50,000	55,000
010-3102-4316230	Operating Supplies / Base	405	2,000	2,000	2,000
010-3102-4316232	Operating Supplies / Signs	4,317	12,000	8,500	12,000
010-3102-4316243	Operating Supplies / Paving Materials	7,842	10,000	8,000	10,000
010-3102-4316250	Operating Supplies / Landscaping	7,904	10,000	8,000	12,000
010-3102-4316251	Open Space	0	25,000	0	0
010-3102-4317420	Machinery And Equipment / Equipment	8,254	10,000	10,000	10,000
TOTAL PUBLIC WORKS - STREETS		918,736	1,226,419	1,124,419	1,230,804

CITY OF BLACK HAWK
2017 BUDGET
GENERAL FUND

Account Number	Account Description	2015 Year-End Actual	2016 Amended Budget	2016 Year-End Estimate	2017 Adopted Request
PUBLIC WORKS - FLEET					
010-3103-4311201	Regular Salaries/Wages / Full-Time	385,164	417,021	417,021	433,604
010-3103-4311204	Regular Salaries/Wages / Taxable Fringe Benefits	150	0	0	0
010-3103-4311400	Public Works / Overtime	1,283	5,000	2,500	2,500
010-3103-4312100	Public Works / Group Health Insurance	57,391	77,763	77,763	70,356
010-3103-4312200	Public Works / Social Security	28,522	29,909	29,909	31,033
010-3103-4312301	Retirement / 401A	20,576	23,458	23,458	24,339
010-3103-4312500	Public Works / Unemployment Compensation	1,146	1,173	1,173	1,217
010-3103-4312600	Public Works / Workers Compensation	7,747	8,445	8,445	8,762
010-3103-4313301	Temporary Employee/Fleet	11,454	0	0	0
010-3103-4313304	Software/Hardware Support	2,596	7,500	7,500	10,500
010-3103-4313316	Wash Bay Maintenance	3,878	7,000	5,000	7,500
010-3103-4314507	Repairs & Maintenance / Maintain Fuel System	1,484	4,000	4,000	5,000
010-3103-4314508	Repairs & Maintenance / Maintain Tools	1,511	3,000	7,000	7,000
010-3103-4314701	Vehicle Operation & Maint / Parts & Accessories	3,031	7,000	3,000	5,000
010-3103-4314709	Vehicle Operation & Maint / Mechanic Shop Supplies	6,485	12,000	10,000	12,000
010-3103-4314712	Vehicle Operation & Maint / Gilpin Ambulance Repai	14,109	15,000	15,000	15,000
010-3103-4315058	Other Purchased Services / Travel & Training	60	6,000	2,000	6,000
010-3103-4316101	General Supplies / Office	2,309	3,500	3,500	10,000
010-3103-4316110	General Supplies / Small Tools & Equipment	7,667	12,000	8,000	12,000
TOTAL PUBLIC WORKS - FLEET		556,563	639,769	625,269	661,811

CITY OF BLACK HAWK
2017 BUDGET
GENERAL FUND

Account Number	Account Description	2015 Year-End Actual	2016 Amended Budget	2016 Year-End Estimate	2017 Adopted Request
PUBLIC WORKS - FACILITIES					
010-3104-4311201	Regular Salaries/Wages / Full-Time	184,547	193,176	193,176	204,643
010-3104-4311400	Public Works / Overtime	1,274	2,000	10,000	10,000
010-3104-4312100	Public Works / Group Health Insurance	35,720	39,505	39,505	51,945
010-3104-4312200	Public Works / Social Security	14,033	13,370	13,370	14,068
010-3104-4312301	Retirement / 401A	9,530	10,486	10,486	11,034
010-3104-4312500	Public Works / Unemployment Compensation	549	524	524	552
010-3104-4312600	Public Works / Workers Compensation	5,620	6,012	6,012	6,326
010-3104-4314201	Cleaning Services / Custodial Supplies	20,850	30,000	25,000	30,000
010-3104-4314503	Repairs & Maintenance / Tools	1,455	7,500	4,500	7,500
010-3104-4314506	Repairs & Maintenance / Equipment Maintenance	0	3,000	2,000	3,000
010-3104-4314608	Sand/Salt Storage Shed	27	2,500	2,500	2,500
010-3104-4314609	Crooks Palace	585	3,700	3,500	5,000
010-3104-4314611	Buildings / Fire Department Bldg	9,810	15,000	15,000	15,000
010-3104-4314616	Buildings / Bus Barn	9,701	14,000	10,000	14,000
010-3104-4314617	Buildings / Street Shop/Dory Hill Plt	362	0	0	0
010-3104-4314618	Buildings / PW Facility	4,789	10,000	15,000	15,000
010-3104-4314619	Buildings / Post Office	1,091	6,000	1,500	6,000
010-3104-4314620	Buildings / Commercial Bldg	5,119	18,000	10,000	18,000
010-3104-4314621	Buildings / EOC	0	0	0	10,000
010-3104-4314701	Vehicle Operation & Maint / Parts & Accessories	1,322	3,000	2,000	3,000
010-3104-4314710	Shop Supplies	2,485	4,000	2,800	5,000
010-3104-4315058	Other Purchased Services / Travel & Training	0	3,000	3,000	3,000
010-3104-4316201	Operating Supplies / Small Tools	17	0	2,500	3,000
TOTAL PUBLIC WORKS - FACILITIES		308,886	384,773	372,373	438,568

CITY OF BLACK HAWK
2017 BUDGET
GENERAL FUND

Account Number	Account Description	2015 Year-End Actual	2016 Amended Budget	2016 Year-End Estimate	2017 Adopted Request
PUBLIC WORKS - TRANSPORTATION					
010-3105-4313319	Other (Consultants)	12,053	0	0	0
010-3105-4314101	Gas & Electric	12,742	0	0	0
010-3105-4314506	Equipment Maintenance	13,386	0	0	0
010-3105-4314518	Bus Stop Maintenance	7,187	0	0	0
010-3105-4314703	Gas And Oil	29,967	0	0	0
010-3105-4315403	Publications-Marketing	65	0	0	0
010-3105-4315501	Memberships	1,876	0	0	0
010-3105-4315810	Contracted Bus Service	373,109	0	0	0
010-3105-4315812	Next Bus Stop Contract	21,787	0	0	0
TOTAL PUBLIC WORKS - TRANSPORTATION		472,172	0	0	0

**CITY OF BLACK HAWK
2017 BUDGET
GENERAL FUND**

Account Number	Account Description	2015 Year-End Actual	2016 Amended Budget	2016 Year-End Estimate	2017 Adopted Budget
INTERGOVERNMENTAL TRANSFERS					
010-9500-4919505	Transfers Out / Debt Service Fund	2,904,744	2,932,000	2,932,000	2,697,096
010-9500-4919507	Transfers Out / Capital Projects-General	9,300,000	0	0	0
TOTAL INTERGOVERNMENTAL TRANSFERS		12,204,744	2,932,000	2,932,000	2,697,096

CITY OF BLACK HAWK
2017 BUDGET
IMPACT FEES FUND SUMMARY

	2015 Year-End Actual	2016 Amended Budget	2016 Year-End Estimate	2017 Adopted Budget
BEGINNING FUND BALANCE	1,496,458	1,500,266	1,500,266	25,656
REVENUES	3,808	500	25,390	50
EXPENDITURES	0	1,500,000	1,500,000	5,390
NET INCREASE (DECREASE)	3,808	(1,499,500)	(1,474,610)	(5,340)
ENDING FUND BALANCE	1,500,266	766	25,656	20,316

CITY OF BLACK HAWK
2017 BUDGET
IMPACT FEE FUND

Account Number	Account Description	2015 Year-End Actual	2016 Amended Budget	2016 Year-End Estimate	2017 Adopted Budget
IMPACT FEE FUND					
201-0000-3610100	Revenue / Int Income On Investments	3,808	500	4,000	50
201-0000-3420100	Impact Fees / Parking	0	0	16,000	0
201-0000-3420200	Impact Fees / Police	0	0	3,180	0
201-0000-3420300	Impact Fees / Fire	0	0	2,210	0
TOTAL IMPACT FEE FUND		3,808	500	25,390	50

CITY OF BLACK HAWK
2017 BUDGET
IMPACT FEE FUND

Account Number	Account Description	2015 Year-End Actual	2016 Amended Budget	2016 Year-End Estimate	2017 Adopted Budget
IMPACT FEE FUND					
201-0000-5017702	Parking Impact Fee Expenditures	0	1,500,000	1,500,000	0
201-0000-5017704	Fire Impact Fee Expenditures	0	0	0	2,210
201-0000-5017705	Police Impact Fee Expenditures	0	0	0	3,180
TOTAL IMPACT FEE FUND		0	1,500,000	1,500,000	5,390

CITY OF BLACK HAWK
2017 BUDGET
PRESERVATION & RESTORATION FUND SUMMARY

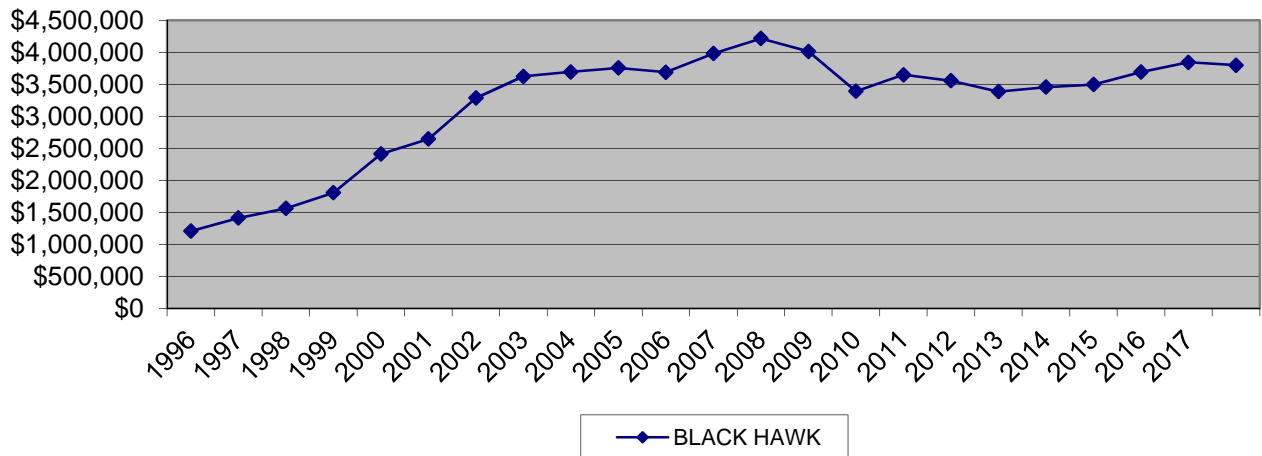
	2015 Year-End Actual	2016 Amended Budget	2016 Year-End Estimate	2017 Adopted Budget
BEGINNING FUND BALANCE	5,267,689	3,191,540	3,191,540	3,608,041
REVENUES	3,807,797	3,702,200	3,860,322	3,812,100
EXPENDITURES	5,883,946	4,420,727	3,443,821	5,907,210
NET INCREASE (DECREASE)	(2,076,149)	(718,527)	416,501	(2,095,110)
ENDING FUND BALANCE	3,191,540	2,473,013	3,608,041	1,512,931

**CITY OF BLACK HAWK
COLORADO HISTORICAL SOCIETY FUND DISTRIBUTION
1993-2017**

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	\$3,691,877
2016	\$3,844,192
2017	\$3,800,000

State Historical Fund Distribution Trends



CITY OF BLACK HAWK
2017 BUDGET
PRESERVATION & RESTORATION FUND

Account Number	Account Description	2015 Year-End Actual	2016 Amended Budget	2016 Year-End Estimate	2017 Adopted Budget
PRESERVATION & RESTORATION					
203-0000-3350800	State Shared Revenues / Preservation	3,691,877	3,690,000	3,844,192	3,800,000
203-0000-3610100	Revenue / Int Income On Investments	12,973	12,000	12,000	12,000
203-0000-3610900	Other	0	0	4,080	0
203-0000-3611000	Sale Of Plots	150	200	50	100
203-0000-3950300	Dory Hill	102,797	0	0	0
TOTAL PRESERVATION & RESTORATION		3,807,797	3,702,200	3,860,322	3,812,100

CITY OF BLACK HAWK
2017 BUDGET
PRESERVATION & RESTORATION FUND

Account Number	Account Description	2015 Year-End Actual	2016 Amended Budget	2016 Year-End Estimate	2017 Adopted Budget
PRESERVATION & RESTORATION FUND					
203-0000-5021201	Regular Salaries/Wages / Full-Time	25,790	10,000	10,000	10,000
203-0000-5022200	Preservation / Social Security	1,973	765	765	765
203-0000-5022500	Preservation / Unemployment Compensation	77	50	50	50
203-0000-5023301	Preservation/Temporary Employee	20,760	0	1,160	0
203-0000-5025800	Preservation / Program Expenses	363,178	659,000	659,000	750,000
203-0000-5025801	Dory Hill Cemetery	200	10,000	10,000	0
203-0000-5025821	Program Expenses / Street Lights	1,294	120,000	20,000	70,000
203-0000-5025824	Program Expenses / Rock Walls	12,787	150,000	0	300,000
203-0000-5025836	Program Expenses / Kiosk Historic Presentat	5,413	13,500	12,500	20,000
203-0000-5025838	Program Expenses / Underground Utilities	20,992	700,000	700,000	700,000
203-0000-5025840	Program Expenses / Police Building	3,628	150,000	4,000	150,000
203-0000-5025841	Program Expenses / City Hall Annex	2,605	5,000	3,000	6,000
203-0000-5025842	Program Expenses / City Hall Building	5,199	30,000	30,000	400,000
203-0000-5025843	Program Expenses / Mountain City	11,118	33,000	10,000	10,000
203-0000-5025846	Program Expenses / 221 Gregory-Lucky Star	553	3,000	20,000	60,000
203-0000-5025817	Program Expenses / Maryland Mtn	0	0	0	600,000
203-0000-5025851	Program Expenses / Crooks Palace	2,067	0	2,500	2,500
203-0000-5025818	Program Expenses / Bobtail Mine	0	0	0	50,000
203-0000-5025859	Program Expenses / Blm Acquistion	0	250,000	50,000	250,000
203-0000-5025861	Program Expenses / Refundable Tax Sb232 Grnt	228,980	818,775	550,501	839,895
203-0000-5025867	Program Expenses / Committee Mtg/Training	11,813	10,200	10,200	15,000
203-0000-5026867	Program Expenses / Preservation Easement	871,710	1,150,000	942,708	1,415,000
203-0000-5027102	Land / Land Purchase	1,693,809	200,000	300,000	150,000
203-0000-5029501	Transfers / General Fund	2,600,000	107,437	107,437	108,000
TOTAL PRESERVATION & RESTORATION FUND		5,883,946	4,420,727	3,443,821	5,907,210

CITY OF BLACK HAWK
2017 BUDGET
TRANSPORTATION DEVICE FEE TRUST FUND SUMMARY

	2015 Year-End Actual	2016 Amended Budget	2016 Year-End Estimate	2017 Adopted Budget
BEGINNING FUND BALANCE	56,808	52,233	52,233	48,253
REVENUES	628,742	627,400	620,800	641,959
EXPENDITURES	633,317	683,500	624,780	615,212
NET INCREASE (DECREASE)	(4,575)	(56,100)	(3,980)	26,747
ENDING FUND BALANCE	52,233	(3,867)	48,253	75,000
RESERVED FOR CAPITAL REPLACEMENT	0	0	(37,500)	(75,000)
UNASSIGNED FUND BALANCE	52,233	(3,867)	10,753	0

CITY OF BLACK HAWK
2017 BUDGET
TRANSPORTATION DEVICE FEE FUND

Account Number	Account Description	2015 Year-End Actual	2016 Amended Budget	2016 Year-End Estimate	2017 Adopted Budget
TRANSPORTATION DEVICE FEE					
204-0000-3180100	Other Taxes / Device Fees	628,742	360,800	354,200	372,023
204-0000-3610100	Revenue / Int Income On Investments	0	0	0	0
204-0000-3610800	Central City	0	266,600	266,600	269,936
204-0000-3610900	Other	0	0	0	0
TOTAL TRANSPORTATION DEVICE FEE		628,742	627,400	620,800	641,959

CITY OF BLACK HAWK
2017 BUDGET
TRANSPORTATION DEVICE FEE FUND

Account Number	Account Description	2015 Year-End Actual	2016 Amended Budget	2016 Year-End Estimate	2017 Adopted Budget
TRANSPORTATION SERVICES					
204-4801-4813319	Consultants	0	25,000	18,000	25,000
204-4801-4814101	Utilities	0	25,000	14,000	16,100
204-4801-4814518	Bus Stop Maintenance-Black Hawk Only	0	30,000	7,500	7,500
204-4801-4814701	Bus Parts	0	45,000	35,000	45,000
204-4801-4814703	Fuel & Oil	0	40,000	30,000	35,000
204-4801-4815403	Publications-Marketing	0	8,000	2,000	2,000
204-4801-4815501	Memberships	0	5,000	2,000	2,000
204-4801-4815810	Contract Bus Service	0	327,000	300,000	310,000
204-4801-4817401	Capital Replacement (37,500 Annually)	0	37,500	0	0
204-9500-4919500	City Overhead - Transfers Out	633,317	21,000	21,000	21,000
204-9500-4919502	Fleet Labor - Transfers Out	0	120,000	143,047	151,612
204-9500-4919500	Transfer to General Fund	0	0	52,233	0
TOTAL TRANSPORTATION SERVICES		633,317	683,500	624,780	615,212

**CITY OF BLACK HAWK
2017 BUDGET
TRANSPORTATION DEVICE FEE FUND
FUND RECONCILIATION**

	PER BUDGET	BLACK HAWK	CENTRAL CITY	TOTAL
Beginning Fund Balance 12-31-15	52,233	52,233	0	52,233
Black Hawk Contributions-2016	354,200	354,200	0	354,200
Central City Contributions-2016	266,600	0	266,600	266,600
Total Revenues-2016	620,800	354,200	266,600	620,800
IGA Eligible Expenses-2016 (1)	565,047	322,077	242,970	565,047
BH Bus Stops-2016 (2)	7,500	7,500	0	7,500
Transfer to General Fund-2016 (3)	52,233	52,233	0	52,233
Total Expenses-2016	624,780	381,810	242,970	624,780
Ending Fund Balance 12-31-16	48,253	24,623	23,630	48,253
Less Capital Replacement Reserve 12-31-16	(37,500)	(21,375)	(16,125)	(37,500)
Unrestricted Fund Balance 12-31-16	10,753	3,248	7,505	10,753
Black Hawk Contributions-2017	372,023	372,023	0	372,023
Central City Contributions-2017	269,936	0	269,936	269,936
Total Revenues-2017	641,959	372,023	269,936	641,959
IGA Eligible Expenses-2017 (1)	607,712	346,396	261,316	607,712
BH Bus Stops-2017 (2)	7,500	7,500	0	7,500
Total Expenses-2017	615,212	353,896	261,316	615,212
Ending Fund Balance 12-31-17	75,000	42,750	32,250	75,000
Less Capital Replacement Reserve 12-31-17	(75,000)	(42,750)	(32,250)	(75,000)
Unrestricted Fund Balance 12-31-17	0	0	(0)	0

1. Black Hawk Responsible for 57% and Central City 43% per IGA
2. Not Included in IGA (Black Hawk Only)
3. December 2015 Device Fees Collected in 2016

**CITY OF BLACK HAWK
2017 BUDGET
CAPITAL PROJECTS FUND SUMMARY**

	2015 Year-End Actual	2016 Amended Budget	2016 Year-End Estimate	2017 Adopted Budget
BEGINNING FUND BALANCE	9,671,041	16,693,144	16,693,144	3,652,626
REVENUES	9,675,835	2,000	70,508	10,000
EXPENDITURES	2,653,732	12,839,272	13,111,026	1,980,262
NET INCREASE (DECREASE)	7,022,103	(12,837,272)	(13,040,518)	(1,970,262)
ENDING FUND BALANCE	16,693,144	3,855,872	3,652,626	1,682,364

CITY OF BLACK HAWK
2017 BUDGET
CAPITAL PROJECTS FUND

Account Number	Account Description	2015 Year-End Actual	2016 Amended Budget	2016 Year-End Estimate	2017 Adopted Budget
CAPITAL PROJECTS FUND					
305-0000-3610100	Revenue / Int Income On Investments	34,480	2,000	40,000	10,000
305-0000-3610400	Revenue / Grants	341,355	0	30,508	0
305-0000-3950100	Transfer In / General Fund	9,300,000	0	0	0
TOTAL CAPITAL PROJECTS FUND		9,675,835	2,000	70,508	10,000

CITY OF BLACK HAWK
2017 BUDGET
CAPITAL PROJECTS FUND

Account Number	Account Description	2015 Year-End Actual	2016 Amended Budget	2016 Year-End Estimate	2017 Adopted Budget
CAPITAL PROJECTS FUND					
305-1501-4157404	Machinery And Equipment / Computers And Software	40,502	0	0	0
305-3101-4317102	Land / Purchase	500,000	0	0	0
305-3101-4317505	Construction In Progress / Maintenance Facility	85,653	0	0	0
305-3101-4317506	Emergency Operations Center	98,131	1,200,000	1,716,050	10,000
305-3101-4317513	Gregory St. Parking Structure	110,869	2,000,000	1,441,785	0
305-3101-4317514	Construction In Progress/Gregory St Redevelopment	1,394,446	7,300,000	6,951,691	0
305-3101-4317515	Maryland Mountain Improvements	50,755	1,700,000	2,307,228	0
305-3101-4317520	Construction In Progress / Clear Creek St Improvme	0	100,000	150,000	0
305-3101-4317523	Construction In Progress / Commercial Buildings	192	0	55,000	0
305-3101-4317541	Patrol Vehicles	0	59,000	59,000	55,000
305-3101-4317542	Radio Tower Grant Match	13,981	0	0	
305-3101-4317543	Fire Command Vehicle	283,578	15,000	15,000	
305-3101-4317547	Bridge Maintenance	0	50,000	0	50,000
305-3101-4317550	Equipment - Police & Dispatch-Body Cameras	0	25,272	25,272	0
305-3101-4317557	Mini Wheel Loader	75,625	0	0	
305-3101-4317558	Fire House Improvements	0	80,000	80,000	
305-3101-4317559	Fire Dept Equipment	0	310,000	310,000	
305-3101-4317560	Fire Proof File Cabinets-Clerks Office	0	0	0	22,500
305-3101-4317549	PW Vehicle Sr. Engineer SUV	0	0	0	40,000
305-3101-4317550	Bi-Directional Amplifier for EOC	0	0	0	37,762
305-3101-4317559	Fire Radio Replacement	0	0	0	55,000
305-3101-4317559	Dry/Ice Rescue Suits	0	0	0	15,000
305-3101-4317558	Fire Station Fire Alarm Upgrade	0	0	0	25,000
305-3101-4317559	UTV with Skid Unit/Trailer etc	0	0	0	35,000
305-3101-4317549	Tandem Dump Truck	0	0	0	135,000
305-3101-4317507	EOC Parking Canapy	0	0	0	1,500,000
TOTAL CAPITAL PROJECTS FUND		2,653,732	12,839,272	13,111,026	1,980,262

CITY OF BLACK HAWK
2017 BUDGET
DEBT SERVICE FUND SUMMARY

	2015 Year-End Actual	2016 Amended Budget	2016 Year-End Estimate	2017 Adopted Budget
BEGINNING FUND BALANCE	2,692,875	2,637,444	2,637,444	2,617,812
REVENUES	2,933,944	2,952,000	2,962,000	2,727,096
EXPENDITURES	2,989,375	2,972,750	2,981,632	2,847,118
NET INCREASE (DECREASE)	(55,431)	(20,750)	(19,632)	(120,022)
ENDING FUND BALANCE	2,637,444	2,616,694	2,617,812	2,497,790

CITY OF BLACK HAWK
2017 BUDGET
DEBT SERVICE FUND

Account Number	Account Description	2015 Year-End Actual	2016 Amended Budget	2016 Year-End Estimate	2017 Adopted Budget
DEBT SERVICE FUND					
401-0000-3610100	Revenue / Int Income On Investments	29,200	20,000	30,000	30,000
401-0000-3950100	Transfer In / General Fund	2,904,744	2,932,000	2,932,000	2,697,096
TOTAL DEBT SERVICE FUND		2,933,944	2,952,000	2,962,000	2,727,096

CITY OF BLACK HAWK
2017 BUDGET
DEBT SERVICE FUND

Account Number	Account Description	2015 Year-End Actual	2016 Amended Budget	2016 Year-End Estimate	2017 Adopted Budget
DEBT SERVICE FUND					
401-0000-4718109	Bond Principal / 2006A Bond Principal	935,000	980,000	10,000	0
401-0000-4718112	2013 Bond Principal	0	135,000	135,000	410,000
401-0000-4718113	2014A Bond Principal	0	150,000	150,000	410,000
401-0000-4718114	2014B Bond Principal	750,000	500,000	500,000	0
401-0000-4718115	2016 Bond Principal	0	0	1,065,000	1,075,000
401-0000-4718209	Bond Interest / 2006A Bond Interest	381,250	334,500	37,167	0
401-0000-4718212	2013 Bond Interest	417,000	417,000	417,000	411,371
401-0000-4718213	2014A Bond Interest	423,000	423,000	423,000	416,655
401-0000-4718214	2014B Bond Interest	83,125	33,250	33,250	0
401-0000-4718215	2016 Bond Interest	0	0	132,045	124,092
401-0000-4718301	Other Bond Costs / Cost Of Issuance	0	0	79,170	0
TOTAL DEBT SERVICE FUND		2,989,375	2,972,750	2,981,632	2,847,118

City of Black Hawk, Colorado

Debt Map

As of December 31, 2016

Year	Series 2016 Tax Exempt Refunding Refund 2006				Series 2013 Tax Exempt				Series 2014A Tax Exempt				Total Annual Debt Service
	Principal	Rate	Interest	Total	Principal	Rate	Interest	Total	Principal	Rate	Interest	Total	
2017	1,075,000	2.210%	124,092	1,199,092	410,000	4.170%	411,371	821,371	410,000	4.230%	416,655	826,655	2,847,117
2018	1,100,000	2.210%	100,334	1,200,334	430,000	4.170%	394,274	824,274	420,000	4.230%	399,312	819,312	2,843,920
2019	1,125,000	2.210%	76,024	1,201,024	445,000	4.170%	376,343	821,343	445,000	4.230%	381,546	826,546	2,848,913
2020	1,145,000	2.210%	51,162	1,196,162	465,000	4.170%	357,786	822,786	460,000	4.230%	362,722	822,722	2,841,670
2021	1,170,000	2.210%	25,857	1,195,857	485,000	4.170%	338,396	823,396	480,000	4.230%	343,265	823,265	2,842,518
2022					505,000	4.170%	318,171	823,171	500,000	4.230%	322,960	822,960	1,646,131
2023					525,000	4.170%	297,113	822,113	520,000	4.230%	301,811	821,811	1,643,924
2024					545,000	4.170%	275,220	820,220	545,000	4.230%	279,814	824,814	1,645,034
2025					570,000	4.170%	252,494	822,494	565,000	4.230%	256,761	821,761	1,644,255
2026					590,000	4.170%	228,725	818,725	595,000	4.230%	232,862	827,862	1,646,587
2027					615,000	4.170%	204,122	819,122	620,000	4.230%	207,693	827,693	1,646,815
2028					645,000	4.170%	178,476	823,476	640,000	4.230%	181,467	821,467	1,644,943
2029					670,000	4.170%	151,580	821,580	670,000	4.230%	154,395	824,395	1,645,975
2030					695,000	4.170%	123,641	818,641	700,000	4.230%	126,054	826,054	1,644,695
2031					725,000	4.170%	94,659	819,659	730,000	4.230%	96,444	826,444	1,646,103
2032					755,000	4.170%	64,427	819,427	760,000	4.230%	65,565	825,565	1,644,992
2033					790,000	4.170%	32,943	822,943	790,000	4.230%	33,417	823,417	1,646,360
TOTAL	5,615,000		377,468	5,992,468	9,865,000		4,099,736	13,964,736	9,850,000		4,162,743	14,012,743	33,969,947
Reserve Fund = Smallest of 125% Average Annual Debt Service (AADS), Maximum Annual Debt Service (MADS) or 10% of Outstanding Principal													
												AADS	1,998,232
												125% of AADS	2,497,790
												MADS	2,848,913
												10% Principal	2,533,000
Debt Service Reserve Fund Requirement													2,497,790

CITY OF BLACK HAWK
2017 BUDGET
WATER FUND SUMMARY

	2015 Year-End Actual	2016 Amended Budget	2016 Year-End Estimate	2017 Adopted Budget
BEGINNING WORKING CAPITAL	5,587,263	2,746,130	2,746,130	2,610,352
REVENUES	2,440,120	2,810,500	3,046,440	2,808,500
ADMINISTRATION	1,429,200	1,610,472	1,605,472	1,840,995
OPERATIONS	3,852,053	2,596,246	1,576,746	2,151,934
EXPENDITURES	5,281,253	4,206,718	3,182,218	3,992,929
NET INCREASE (DECREASE)	(2,841,133)	(1,396,218)	(135,778)	(1,184,429)
ENDING WORKING CAPITAL	2,746,130	1,349,912	2,610,352	1,425,923

CITY OF BLACK HAWK
2017 BUDGET
WATER FUND

Account Number	Account Description	2015 Year-End Actual	2016 Amended Budget	2016 Year-End Estimate	2017 Adopted Budget
WATER FUND					
501-0000-3430100	User Fees / Water Billed	2,754,683	2,800,000	2,800,000	2,800,000
501-0000-3430200	User Fees / Bulk Water Sales	256	500	6,000	500
501-0000-3610100	Revenue / Int Income On Investments	8,923	10,000	8,000	8,000
501-0000-3660100	Gain/Loss / Sale Of Fixed Assets	-323,742	0	0	0
501-0000-3410500	System Development Fees	0	0	135,592	0
501-0000-3410700	Water Tap Fees	0	0	96,848	0
TOTAL WATER FUND		2,440,120	2,810,500	3,046,440	2,808,500

CITY OF BLACK HAWK
2017 BUDGET
WATER FUND

WATER FUND	2015 Year-End Actual	2016 Amended Budget	2016 Year-End Estimate	2017 Adopted Budget
STAFFING PLAN				
Water System Coordinator	1.00	1.00	1.00	1.00
Utility Operator I	2.00	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	9.00	9.00	9.00	9.00
EXPENDITURES BY TYPE				
Personnel	811,009	824,218	819,218	891,229
Professional Services	1,000,547	1,005,000	1,077,000	1,095,000
General Services	435,555	943,000	673,500	966,500
Program Expenses	0	0	0	0
Supplies	52,805	78,500	71,500	87,200
Capital Outlay	2,981,337	1,356,000	541,000	953,000
Debt Service	0	0	0	0
Transfers	0	0	0	0
WATER FUND	5,281,253	4,206,718	3,182,218	3,992,929

CITY OF BLACK HAWK
2017 BUDGET
WATER FUND

Account Number	Account Description	2015 Year-End Actual	2016 Amended Budget	2016 Year-End Estimate	2017 Adopted Budget
WATER - ADMINISTRATION					
501-3150-4601201	Regular Salaries/Wages / Full-Time	117,319	119,623	119,623	130,425
501-3150-4602100	Water / Group Health Insurance	14,597	15,471	15,471	15,655
501-3150-4602200	Water / Social Security	8,629	8,556	8,556	9,336
501-3150-4602301	Retirement / 401A	6,509	6,711	6,711	7,322
501-3150-4602500	Water / Unemployment Compensation	355	336	336	366
501-3150-4602600	Water / Workers Compensation	1,161	1,275	1,275	1,391
501-3150-4603304	Professional Services / Software/Hardware Support	79,243	50,000	50,000	60,000
501-3150-4603308	Professional Services / Engineering	(176)	20,000	5,000	100,000
501-3150-4603310	Professional Services / Water Testing	9,173	35,000	22,000	35,000
501-3150-4603311	Professional Services / Water Rights/Legal	356,040	400,000	400,000	400,000
501-3150-4603321	Professional Services/Water Right-Engineering/Acct	556,267	500,000	600,000	500,000
501-3150-4604101	Utilities / Gas & Electric	165,624	220,000	172,000	220,000
501-3150-4604102	Utilities / Sewer	809	10,000	5,000	10,000
501-3150-4604103	Utilities / Wtr Leases Coors/Consolid	33,904	35,000	35,000	40,000
501-3150-4604104	Utilities / Monitoring/Usqs	10,790	37,000	37,000	35,000
501-3150-4604506	Repairs & Maintenance / Equipment Maintenance	11,562	40,000	25,000	40,000
501-3150-4604515	Repairs & Maintenance / Security System Maint	3,146	50,000	50,000	50,000
501-3150-4605058	Other Purchased Services / Travel & Training	2,056	10,000	5,000	10,000
501-3150-4605101	Insurance / Liability	8,704	10,000	10,000	10,000
501-3150-4605200	Water / Printing And Binding	539	1,000	1,000	1,000
501-3150-4605301	Communications / Telephone	1,636	2,000	2,000	2,000
501-3150-4605501	Dues, & Membership / Memberships	8,268	10,000	10,000	10,000
501-3150-4605502	Dues, & Membership / Subscriptions	0	500	500	500
501-3150-4606101	General Supplies / Office	4,465	7,000	5,000	7,000
501-3150-4606107	General Supplies / Books	202	500	500	500
501-3150-4606110	General Supplies / Small Equipment	0	2,500	2,500	2,500
501-3150-4607401	System Improvements / Machinery & Equipment	10,328	6,000	6,000	130,000
501-3150-4607403	System Improvements / Furniture And Fixtures	7,250	2,000	2,000	3,000
501-3150-4607404	System Improvements / Computers And Software	10,800	10,000	8,000	10,000
501-3150-4609200	Water / Depreciation Expense	0	0	0	0
TOTAL WATER - ADMINISTRATION		1,429,200	1,610,472	1,605,472	1,840,995

CITY OF BLACK HAWK
2017 BUDGET
WATER FUND

Account Number	Account Description	2015 Year-End Actual	2016 Amended Budget	2016 Year-End Estimate	2017 Adopted Budget
WATER - OPERATIONS					
501-3151-4601201	Regular Salaries/Wages / Full-Time	491,091	489,517	489,517	541,087
501-3151-4601204	Regular Salaries/Wages / Taxable Fringe Benefits	300	0	0	0
501-3151-4601400	Water / Overtime	9,679	15,000	10,000	10,000
501-3151-4602100	Water / Group Health Insurance	83,955	93,658	93,658	95,242
501-3151-4602200	Water / Social Security	37,953	35,021	35,021	38,016
501-3151-4602301	Retirement / 401A	26,356	27,468	27,468	29,816
501-3151-4602500	Water / Unemployment Compensation	1,506	1,373	1,373	1,491
501-3151-4602600	Water / Workers Compensation	11,599	10,209	10,209	11,082
501-3151-4604501	Repairs & Maintenance / Spring Line	884	5,000	5,000	50,000
501-3151-4604502	Repairs & Maintenance / Pump Station	8,838	65,000	25,000	65,000
501-3151-4604503	Repairs & Maintenance / Tools	1,396	12,000	1,000	5,000
501-3151-4604504	Repairs & Maintenance / Plant	118,904	200,000	200,000	200,000
501-3151-4604505	Repairs & Maintenance / Distribution	45,855	150,000	60,000	150,000
501-3151-4604506	Equipment Maintenance/HV Pipeline	0	25,000	0	25,000
501-3151-4604701	Vehicle Operation & Maint / Vehicle Maintenance	9,424	8,000	8,000	8,000
501-3151-4604703	Vehicle Operation & Maint / Gas And Oil	6,538	15,000	7,000	7,500
501-3151-4604705	Vehicle Operation & Maint / Small Equip Rental	0	2,500	0	2,500
501-3151-4604800	Water / Green Lake Operations	(6,363)	20,000	10,000	15,000
501-3151-4604900	Water / Georgetown Lake Operation	3,041	15,000	5,000	10,000
501-3151-4606206	Operating Supplies / Uniforms	3,972	6,500	6,500	7,200
501-3151-4606239	Operating Supplies / Chemicals	38,542	50,000	45,000	55,000
501-3151-4606246	Operating Supplies / Sludge Disposal	5,624	12,000	12,000	15,000
501-3151-4607102	Land / Purchase/Property Tax	68,763	55,000	0	0
501-3151-4607411	System Improvements / Water Tank	0	50,000	80,000	150,000
501-3151-4607413	System Improvements / Dory Hill Plant	0	5,000	0	0
501-3151-4607415	System Improvements / Georgetown Outlet	243,685	15,000	10,000	10,000
501-3151-4607418	System Improvements / EIS & EA	289,852	200,000	80,000	200,000
501-3151-4607422	System Improvements / Water Capital Projects	540,822	713,000	0	250,000
501-3151-4607427	System Improvements / System Expansion	1,695,377	0	150,000	0
501-3151-4607428	System Improvements / Green Lake Seepage Flume	0	100,000	5,000	100,000
501-3151-4607429	Green Lake Pipeline	114,460	200,000	200,000	100,000
	TOTAL WATER - OPERATIONS	3,852,053	2,596,246	1,576,746	2,151,934

CITY OF BLACK HAWK
2017 BUDGET
DORY HILL CEMETERY FUND SUMMARY

	2015 Year-End Actual	2016 Amended Budget	2016 Year-End Estimate	2017 Adopted Budget
BEGINNING FUND BALANCE	102,797	0	0	0
REVENUES	0	0	0	0
EXPENDITURES	102,797	0	0	0
NET INCREASE (DECREASE)	(102,797)	0	0	0
ENDING FUND BALANCE	0	0	0	0

CITY OF BLACK HAWK
2017 BUDGET
CEMETERY FUND

Account Number	Account Description	2015 Year-End Actual	2016 Amended Budget	2016 Year-End Estimate	2017 Adopted Budget
CEMETERY FUND					
702-0000-3610100	Revenue / Int Income On Investments	0	0	0	0
702-0000-3611000	Revenue / Sale of Plots	0	0	0	0
TOTAL CEMETERY FUND		0	0	0	0

**CITY OF BLACK HAWK
2017 BUDGET
CEMETERY FUND**

Account Number	Account Description	2015 Year-End Actual	2016 Amended Budget	2016 Year-End Estimate	2017 Adopted Budget
DORY HILL CEMETERY					
702-0000-4919508	Preservation/Restor. Fund	102,797	0	0	0
TOTAL DORY HILL CEMETERY		102,797	0	0	0

CITY OF BLACK HAWK
2017 BUDGET
CONSERVATION TRUST FUND SUMMARY

	2015 Year-End Actual	2016 Amended Budget	2016 Year-End Estimate	2017 Adopted Budget
BEGINNING FUND BALANCE	24,400	25,617	25,617	87
REVENUES	1,217	1,260	1,270	1,200
EXPENDITURES	0	26,800	26,800	0
NET INCREASE (DECREASE)	1,217	(25,540)	(25,530)	1,200
ENDING FUND BALANCE	25,617	77	87	1,287

CITY OF BLACK HAWK
2017 BUDGET
CONSERVATION TRUST FUND

Account Number	Account Description	2015 Year-End Actual	2016 Amended Budget	2016 Year-End Estimate	2017 Adopted Budget
CONSERVATION TRUST FUND					
703-0000-3350700	State Shared Revenues / Lottery Proceeds	1,154	1,200	1,200	1,200
703-0000-3610100	Revenue / Int Income On Investments	63	60	70	0
TOTAL CONSERVATION TRUST FUND		1,217	1,260	1,270	1,200

CITY OF BLACK HAWK
2017 BUDGET
CONSERVATION TRUST FUND

Account Number	Account Description	2015 Year-End Actual	2016 Amended Budget	2016 Year-End Estimate	2017 Adopted Budget
CONSERVATION TRUST FUND					
703-0000-4500100	Parks & Recreation / Improvements	0	26,800	26,800	0
TOTAL CONSERVATION TRUST FUND		0	26,800	26,800	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.