



**2018 ADOPTED ANNUAL BUDGET**

**CITY OF BLACK HAWK  
2018 ADOPTED BUDGET  
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**INCORPORATED 1864**

**Office of the City Manager**

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**Mayor**

David D. Spellman

**Aldermen**

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

**City Attorney**

Corey Y. Hoffmann

**City Manager**

Jack D. Lewis

**City Clerk /**

**Administrative Services Director**

Melissa A. Greiner

**Finance Director**

Lance R. Hillis

**Fire Chief**

Donald E. Taylor

**Police Chief**

Stephen N. Cole

**Public Works Director**

Thomas Isbester

**Community Planning & Development  
Administrator**

Cynthia L. Linker

**COLORADO'S SECOND OLDEST  
MUNICIPAL CORPORATION**

January 1, 2018

Dear Mayor and Board of Aldermen:

We are pleased to present to you the 2018 Adopted Annual Operating & Capital Budget, as required by Section 2-43(4) of the Black Hawk Municipal Code. City 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 2018 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 2018 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 2018 Budget when compared to 2017. 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 2018 Budget document. Each Department's budget is similar to 2017 with the exception of the items listed in the following paragraphs. Due to ambitious capital projects and programs proposed and/or incurred for 2017 & 2018, the Capital Projects Fund, Impact Fee Fund, Preservation & Restoration Fund and the Water Fund are projected to have deficit spending.

The 2018 budget includes a total revenue projection (excluding inter-fund transfers) of \$28.3 million for all funds. This is a decrease of 12.36% compared to the estimated revenue for 2017. The 2017 revenue includes a large one-time building permit/system development payment that is not expected for 2018. We project 2018 Gaming Tax revenue to be flat when compared to 2017 revenues. Device Fee revenue is budgeted to increase by approximately \$650,000 due to the recent voter approval increasing the device fee on Live Table Games to four (4) times the base device fee. The number of devices in play in

the City is expected to remain at the current level of 7,250 for 2018. City staff expects sales tax revenue to be flat for 2018. The annual Transportation Device Fee for 2018 is \$40.59, a reduction from the \$51.36 charged in 2017. The 2018 Budget includes no increase in water rates and no increase in property tax revenue.

The 2018 budget includes total expenditures (excluding inter-fund transfers) of \$43.7 million. No new positions have been funded for 2018 and the Junior Engineer position in Public Works has been removed. The 2018 Budget also includes funding for a 3.60% salary adjustment, 2.50% introductory adjustment, 1.0% longevity adjustment and funding for a City-wide bonus of up to 3.00%. Additionally, the 2018 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 2018. Other benefits including Dental insurance have been increased by 10% for the final six months of 2018, while Vision insurance is under contract to remain at the 2017 level throughout 2018. The 2018 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 has two major new projects for 2018, a parking canopy for the Robert A. Clark Emergency Operations Center and the Maryland Mountain Trailhead Improvements. Additionally, major projects initiated in 2017 will continue into 2018, including the St. Charles Parking Structure. New projects within the Preservation & Restoration Fund include the rehabilitation of historic structures along Gregory Street, 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 2018 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. 68-2017

**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 2018 AND ENDING ON THE LAST DAY OF DECEMBER 2018, AND APPROPRIATING SUMS OF MONEY TO VARIOUS FUNDS AND SPENDING AGENCIES IN THE AMOUNT, AND FOR THE PURPOSES SET FORTH WITHIN THE ATTACHED 2018 BUDGET.**

WHEREAS, upon due and proper notice, published or posted in accordance with the law, the proposed Budget for 2018 was open for inspection by the public at a designated place, a public hearing was held on December 13, 2017, 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 2018, on the attached budget, are hereby appropriated from the revenue of each fund, for purposes stated.

RESOLVED AND PASSED this 13<sup>th</sup> day of December, 2017.

  
David D. Spellman, Mayor

ATTEST:

  
Melissa A. Greiner, CMC, City Clerk



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

**COUNCIL BILL: CB24**

**ORDINANCE NUMBER: 2017-24**

**TITLE: AN ORDINANCE LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2017 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE CITY OF BLACK HAWK, COLORADO FOR THE 2018 BUDGET YEAR.**

WHEREAS, the Board of Aldermen of the City of Black Hawk has adopted the annual budget in accordance with the Local Government Budget Law on December 13, 2017:

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$8,740; and

WHEREAS, the 2017 valuation for assessment for the City of Black Hawk, as certified by the Gilpin County Assessor, is \$242,790,494.

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 2018 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 2017.

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

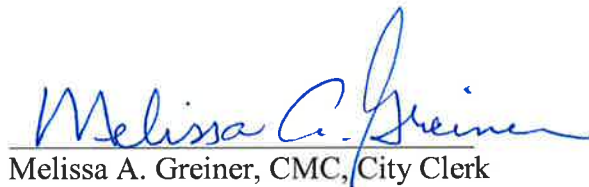
be adjudged by a court of competent jurisdiction invalid, such judgment shall not affect application to other persons or circumstances.

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 13th day of December, 2017.

  
David D. Spellman, Mayor

ATTEST:

  
Melissa A. Greiner, CMC, City Clerk



**CITY OF BLACK HAWK REVENUE, EXPENDITURE & FUND BALANCE ANALYSIS**

	GENERAL FUND	IMPACT FEE FUND	PRES & REST. FUND	TRANS DEVICE FUND	CAPITAL FUND	DEBT FUND	WATER FUND	CON TRUST FUND	TOTAL ALL FUNDS	ALL FUNDS LESS TRNFS
<b>FUND BALANCE - JAN. 1, 2016</b>	8,714,770	1,500,266	3,191,540	52,233	16,693,144	2,637,444	5,587,263	25,617	38,402,277	38,402,277
<b>ACTUAL REVENUES</b>	20,504,398	26,391	3,862,499	615,793	85,356	9,641,048	3,035,175	1,480	37,772,140	34,591,703
<b>ACTUAL EXPENDITURES</b>	17,282,789	0	2,449,976	524,459	4,777,748	9,662,862	2,768,008	0	37,465,842	34,285,405
<b>ACTUAL GAIN (LOSS)</b>	3,221,609	26,391	1,412,523	91,334	(4,692,392)	(21,814)	267,167	1,480	306,298	306,298
<b>FUND BALANCE - DEC. 31, 2016</b>	11,936,379	1,526,657	4,604,063	143,567	12,000,752	2,615,630	5,854,430	27,097	38,708,575	38,708,575
<b>FUND BALANCE - JAN. 1, 2017</b>	11,936,379	1,526,657	4,604,063	143,567	12,000,752	2,615,630	5,854,430	27,097	38,708,575	38,708,575
<b>ESTIMATED REVENUES</b>	22,450,385	5,000	3,824,513	642,459	30,000	2,727,096	5,677,141	1,310	35,357,904	32,327,963
<b>ESTIMATED EXPENDITURES</b>	19,026,312	1,525,390	5,284,564	643,345	9,209,308	2,848,841	2,520,628	0	41,058,388	38,028,447
<b>ESTIMATED GAIN (LOSS)</b>	3,424,073	(1,520,390)	(1,460,051)	(886)	(9,179,308)	(121,745)	3,156,513	1,310	(5,700,484)	(5,700,484)
<b>FUND BALANCE - DEC. 31, 2017</b>	15,360,452	6,267	3,144,012	142,681	2,821,444	2,493,885	9,010,943	28,407	33,008,091	33,008,091
<b>FUND BALANCE - JAN. 1, 2018</b>	15,360,452	6,267	3,144,012	142,681	2,821,444	2,493,885	9,010,943	28,407	33,008,091	33,008,091
<b>ADOPTED REVENUES</b>	21,343,452	0	3,815,100	613,137	10,005,000	2,695,814	2,825,000	1,300	41,298,803	28,333,471
<b>ADOPTED EXPENDITURES</b>	28,994,937	0	6,957,350	638,318	12,822,970	2,845,314	4,415,970	0	56,674,859	43,709,527
<b>ADOPTED GAIN (LOSS)</b>	(7,651,485)	0	(3,142,250)	(25,181)	(2,817,970)	(149,500)	(1,590,970)	1,300	(15,376,056)	(15,376,056)
<b>FUND BALANCE - DEC. 31, 2018</b>	7,708,967	6,267	1,762	117,500	3,474	2,344,385	7,419,973	29,707	17,632,035	17,632,035

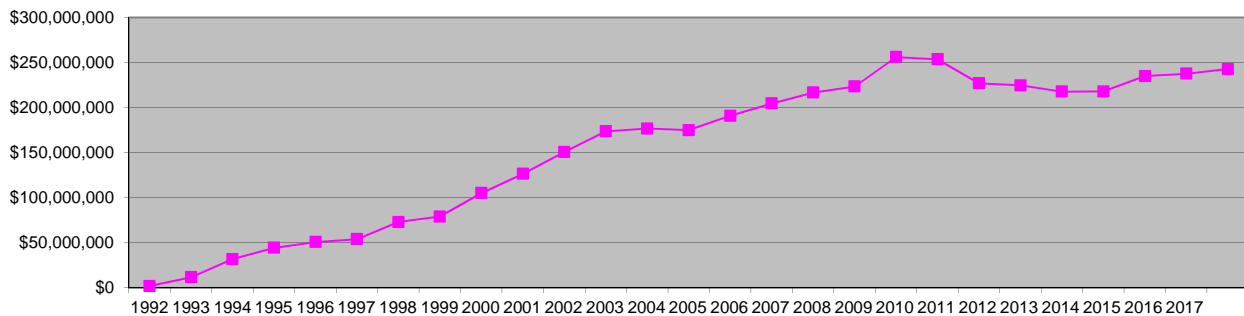
**CITY OF BLACK HAWK  
2018 BUDGET  
GENERAL FUND SUMMARY**

	2016 Year-End Actual	2017 Amended Budget	2017 Year-End Estimate	2018 Adopted Budget
<b>BEGINNING FUND BALANCE</b>	8,714,770	11,936,379	11,936,379	15,360,452
<b>REVENUES</b>	20,504,398	20,316,942	22,450,385	21,343,452
<b>MAYOR &amp; COUNCIL</b>	2,610,864	3,263,853	3,036,503	3,382,845
<b>MUNICIPAL COURT</b>	52,988	82,440	83,641	83,247
<b>CITY MANAGER</b>	299,018	270,044	271,545	255,945
<b>CITY CLERK/ADMINISTRATIVE SERVICES</b>	726,428	823,958	827,304	821,423
<b>INFORMATION TECHNOLOGY</b>	401,377	442,031	422,890	469,569
<b>FINANCE</b>	376,478	388,453	372,699	390,629
<b>PLANNING</b>	587,914	612,824	1,461,111	671,669
<b>POLICE</b>	3,211,189	3,443,482	3,434,466	3,580,093
<b>DISPATCH</b>	541,728	606,500	606,575	618,021
<b>FIRE</b>	2,692,028	2,804,231	2,718,903	2,735,328
<b>PUBLIC WORKS ADMIN</b>	898,137	1,321,191	992,400	1,064,932
<b>STREET</b>	998,049	1,230,804	1,077,304	1,160,168
<b>FLEET</b>	604,176	661,811	641,707	687,320
<b>FACILITIES</b>	350,415	438,568	382,168	407,934
<b>TRANSFERS</b>	2,932,000	2,697,096	2,697,096	12,665,814
<b>TOTAL EXPENDITURES</b>	17,282,789	19,087,286	19,026,312	28,994,937
<b>NET INCREASE (DECREASE)</b>	3,221,609	1,229,656	3,424,073	(7,651,485)
<b>ENDING FUND BALANCE</b>	11,936,379	13,166,035	15,360,452	7,708,967

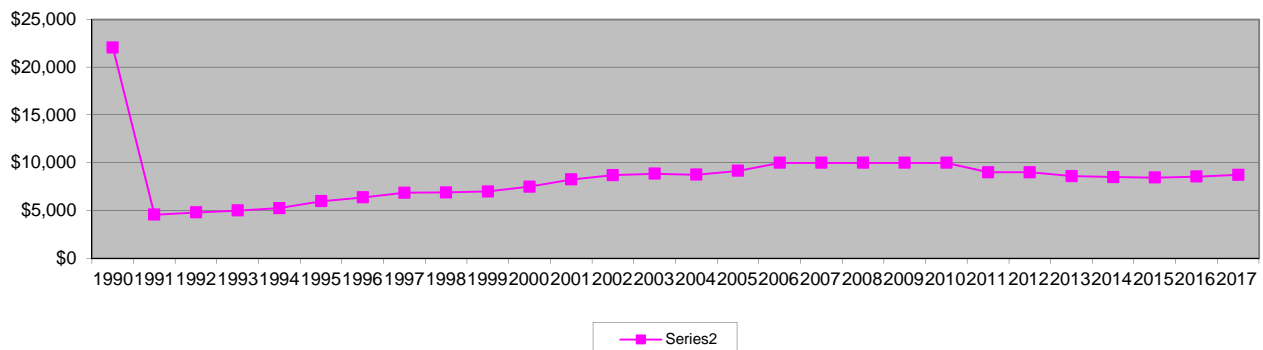
**CITY OF BLACK HAWK**  
**ASSESSED VALUATION & TAX YIELD**  
**1990-2017**

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
2017	\$242,790,494	0.0360	\$8,740

**ASSESSED VALUATION**



**TAX YIELD**

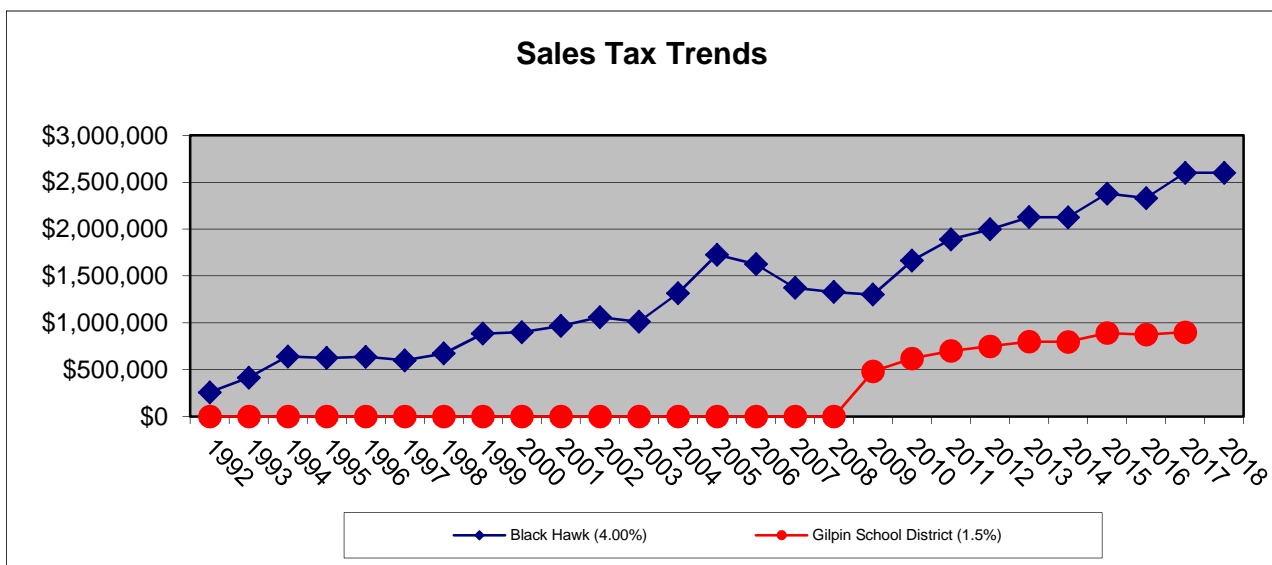


# CITY OF BLACK HAWK

## SALES TAX TRENDS

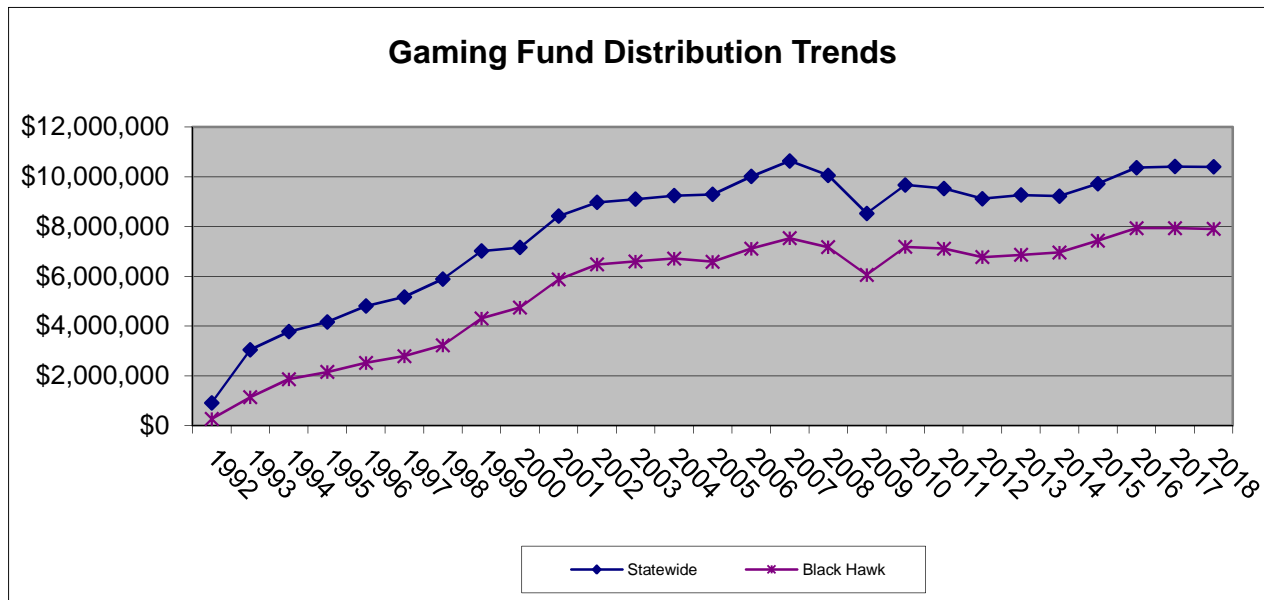
### 1992-2018

	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	\$2,330,246	\$873,842
2017	\$2,600,000	\$900,000
2018	\$2,600,000	\$900,000



**CITY OF BLACK HAWK**  
**STATE GAMING FUND DISTRIBUTIONS**  
**1992-2018**

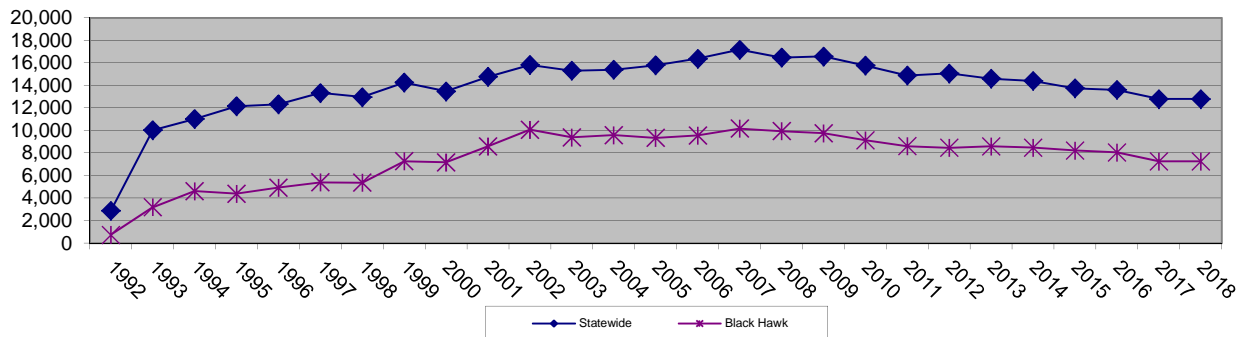
	Statewide	Black Hawk
1992	\$911,473	\$263,783
1993	\$3,047,939	\$1,138,405
1994	\$3,773,830	\$1,862,385
1995	\$4,167,267	\$2,155,457
1996	\$4,800,795	\$2,518,849
1997	\$5,169,774	\$2,788,369
1998	\$5,887,967	\$3,226,488
1999	\$7,018,050	\$4,308,662
2000	\$7,159,980	\$4,745,778
2001	\$8,418,384	\$5,871,402
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	\$10,408,224	\$7,937,140
2018	\$10,400,000	\$7,900,000



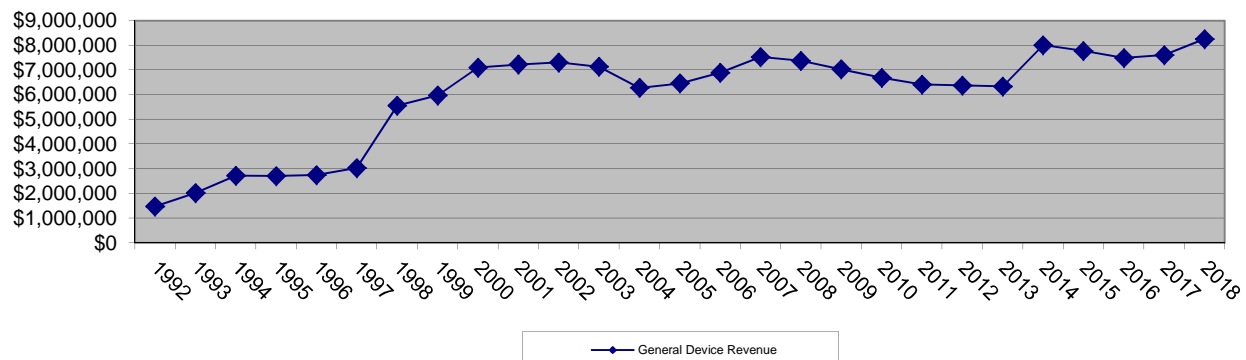
**CITY OF BLACK HAWK**  
**DEVICE COUNT & GENERAL DEVICE REVENUES**  
**1990-2018**

	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	\$7,490,541
2017	12,800	7,250	\$1,050	\$7,607,250
2018	12,800	7,250	\$1050 (\$4,200)	\$8,256,150

**Device Count Trends**



**Device Revenue Trends**



**CITY OF BLACK HAWK**  
**2018 BUDGET**  
**GENERAL FUND**

Account Number	Account Description	2016 Year-End Actual	2017 Amended Budget	2017 Year-End Estimate	2018 Adopted Budget
<b>GENERAL FUND REVENUE</b>					
010-0000-3110100	Real Property / Property Taxes	8,666	8,550	8,550	8,740
010-0000-3110200	Real Property / Specific Owner	222	350	250	250
010-0000-3110300	Commercial Improvements Tax	8,722	8,700	8,720	8,720
010-0000-3130100	Sales & Use Tax / Sales Tax-City	2,330,246	2,340,000	2,600,000	2,600,000
010-0000-3130101	Sales Tax-City / Sales Tax-School District	873,842	880,000	900,000	900,000
010-0000-3130200	Sales & Use Tax / Use Tax	58,628	24,000	40,000	24,000
010-0000-3140100	Occupational Tax / Liquor	19,200	15,000	10,000	10,000
010-0000-3140200	Occupational Tax / Businesses	14,145	15,000	8,000	8,000
010-0000-3180100	Other Taxes / Device Fees	7,490,541	7,607,250	7,607,250	8,256,150
010-0000-3180200	Other Taxes / Franchise Fees	164,524	165,000	165,000	165,000
010-0000-3180400	Other Taxes/Ambulance Fee-Non District Assessment	9,410	9,300	9,300	9,300
010-0000-3180500	Other Taxes / Lodging Tax	272,726	265,000	280,000	280,000
010-0000-3210200	Business Licenses / Business	21,315	15,000	20,000	20,000
010-0000-3210300	Business Licenses / Liquor	5,299	4,000	7,000	7,000
010-0000-3210400	Business Licenses / Contractors	12,500	6,500	6,500	6,500
010-0000-3210500	Business Licenses / Hotel License	800	500	500	500
010-0000-3220100	Permits / Building	53,628	15,000	1,180,000	36,000
010-0000-3220200	Permits / Sign	1,729	1,200	1,200	1,200
010-0000-3220300	Permits / Shuttle	400	400	0	0
010-0000-3220400	Permits / Special Events	3,530	3,500	1,500	1,500
010-0000-3220900	Permits / Miscellaneous	1,006	0	0	0
010-0000-3350200	State Shared Revenues / Cigarette	9,341	10,000	9,500	9,500
010-0000-3350300	State Shared Revenues / Highway Users	13,986	14,500	14,000	14,000
010-0000-3350400	County Shared Revenues / Road & Bridge	97,394	95,000	98,000	98,000
010-0000-3350500	State Shared Revenues / Gaming	7,933,146	7,900,000	7,937,140	7,900,000
010-0000-3410300	Miscellaneous Fees / Plan Review	29,961	10,000	460,000	20,000
010-0000-3410400	Plan Review - Fire	4,041	1,000	36,000	2,000
010-0000-3410800	Miscellaneous Fees / Services Billed Out	161,955	125,000	135,000	135,000
010-0000-3410900	Inspection Fees - Fire	4,125	3,000	10,000	10,000
010-0000-3510100	Court Fines / Municipal Court	15,836	22,000	12,000	12,000
010-0000-3510200	Court Fines / County Court	5,003	4,000	4,000	4,000
010-0000-3510300	Court Fines / Parking	160	0	200	200
010-0000-3510400	Court Fines / Police Dept Fees & Servs	0	0	1,000	1,000
010-0000-3510600	Court Fines / Victim Service Surcharge	4,092	5,000	2,000	2,000
010-0000-3601500	Revenue / Fire Grant-Fema	30,000	30,000	30,000	30,000
010-0000-3610100	Revenue / Int Income On Investments	28,960	20,000	40,000	40,000
010-0000-3610300	Revenue / Interest/Penalties	17	100	0	0
010-0000-3610900	Revenue / Other	129,458	50,000	120,000	60,000
010-0000-3611100	Revenue / Copies	2	0	0	0
010-0000-3611200	Revenue / Police Dept Revenue	36,484	34,000	1,000	1,000
010-0000-3611300	Fire Department Revenue	41,125	10,000	18,000	12,000
010-0000-3611500	Revenue / Gilpin Ambulance Vehicle Maintenance IGA	39,513	25,000	24,000	24,000
010-0000-3612000	Revenue / Silver Dollar Ambulance	183,459	178,980	150,930	200,374
010-0000-3630200	Rents / Commercial Buildings	0	0	0	0
010-0000-3630201	Commercial Buildings / Utility Charges	7,626	9,500	6,000	6,000
010-0000-3630202	Commercial Buildings / Rent Revenue	129,198	105,000	155,000	120,000
010-0000-3950400	Transfer In / Historic Preservation	107,437	108,000	108,000	110,000
010-0000-3951300	Transfer In / Transportation Device Fee Fund	141,000	172,612	224,845	189,518
<b>TOTAL GENERAL FUND REVENUE</b>		<b>20,504,398</b>	<b>20,316,942</b>	<b>22,450,385</b>	<b>21,343,452</b>

**CITY OF BLACK HAWK  
2018 BUDGET  
GENERAL FUND**

<b>GENERAL FUND</b>	<b>2016 Year-End Actual</b>	<b>2017 Amended Budget</b>	<b>2017 Year-End Estimate</b>	<b>2018 Adopted Budget</b>
<b>STAFFING PLAN</b>				
Mayor & Council	7.00	7.00	7.00	7.00
Municipal Court	1.25	1.50	1.50	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	3.00	3.00	3.00	3.00
Police	34.75	34.50	34.50	34.50
Fire	20.00	21.00	21.00	21.00
Public Works	20.00	21.00	20.00	20.00
<b>TOTAL STAFF</b>	96.00	98.00	97.00	97.00
<b>EXPENDITURES BY TYPE</b>				
Personnel	9,651,240	10,368,778	10,104,777	10,417,752
Professional Services	832,277	1,004,226	1,783,077	1,069,600
General Services	1,457,942	2,011,879	1,604,169	1,688,225
Program Expenses	2,019,181	2,545,032	2,427,122	2,648,345
Supplies	338,781	431,275	384,571	483,201
Capital Outlay	51,368	29,000	25,500	22,000
Debt Service	0	0	0	0
Transfers	2,932,000	2,697,096	2,697,096	12,665,814
<b>TOTAL EXPENDITURES</b>	17,282,789	19,087,286	19,026,312	28,994,937

**CITY OF BLACK HAWK  
2018 BUDGET  
GENERAL FUND**

<b>MAYOR &amp; COUNCIL</b>	<b>2016 Year-End Actual</b>	<b>2017 Amended Budget</b>	<b>2017 Year-End Estimate</b>	<b>2018 Adopted Budget</b>
<b>STAFFING PLAN</b>				
Mayor	1.00	1.00	1.00	1.00
Alderman	6.00	6.00	6.00	6.00
<b>TOTAL STAFF</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>
<b>EXPENDITURES BY TYPE</b>				
Personnel	267,626	275,721	275,721	291,400
Professional Services	320,879	440,000	331,030	440,000
General Services	2,126	0	0	0
Program Expenses	2,019,181	2,545,032	2,427,122	2,648,345
Supplies	1,052	3,100	2,630	3,100
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
<b>MAYOR &amp; COUNCIL</b>	<b>2,610,864</b>	<b>3,263,853</b>	<b>3,036,503</b>	<b>3,382,845</b>

**CITY OF BLACK HAWK**  
**2018 BUDGET**  
**GENERAL FUND**

Account Number	Account Description	2016 Year-End Actual	2017 Amended Budget	2017 Year-End Estimate	2018 Adopted Budget
<b>MAYOR &amp; COUNCIL</b>					
010-1101-4111201	Regular Salaries/Wages / Full-Time	103,459	102,596	102,596	106,898
010-1101-4111202	Regular Salaries/Wages / Medical Stipend	141,147	149,064	149,064	159,202
010-1101-4112100	Council / Group Health Insurance	144	151	151	151
010-1101-4112200	Council / Fica & Medicare Expense	16,726	17,593	17,593	18,603
010-1101-4112301	Retirement / 401A	5,669	5,914	5,914	6,253
010-1101-4112500	Council / State Unemploy (Sui)	107	0	0	0
010-1101-4112600	Council / Workers Compensation	374	403	403	293
010-1101-4113101	Legal Services / City Attorney	230,879	350,000	241,030	350,000
010-1101-4113103	Lobbying	90,000	90,000	90,000	90,000
010-1101-4115058	Other Purchased Services / Travel & Training	2,126	0	0	0
010-1101-4115806	Program Expenses / Council Discretionary	18,011	15,000	15,000	15,000
010-1101-4115808	Community Goodwill-Promotion	2,075	8,000	8,000	8,000
010-1101-4115809	Community Goodwill - Parades	2,654	4,000	4,000	4,000
010-1101-4115811	Program Expenses / Marketing	51,017	50,000	50,000	50,000
010-1101-4115813	Program Expenses / Residential Paint Program	62,595	100,000	100,000	100,000
010-1101-4115815	Program Expenses / Employee Appreciation	0	290,300	290,300	293,070
010-1101-4115825	Program Expenses / Annual Outdoor Flowers	30,660	30,000	40,000	45,000
010-1101-4115826	Program Expenses / Flags & Arrangements	2,805	10,000	3,000	6,000
010-1101-4115827	Program Expenses / Holiday Decorations	139,890	140,000	140,000	160,000
010-1101-4115828	Program Expenses / Fireworks	97,536	93,000	89,190	95,000
010-1101-4115830	Program Expenses / Scholarship Fund	37,500	40,000	26,500	40,000
010-1101-4115831	Program Expenses / Sales Tax-School District	873,842	880,000	900,000	900,000
010-1101-4115832	Program Expenses / Ambulance	407,688	397,732	335,400	445,275
010-1101-4115834	Program Expenses / Sales Tax Rebate	71	500	500	500
010-1101-4115835	Gregory St Redevelopment (Lodging Tax)	88,212	265,000	200,000	280,000
010-1101-4115836	Device Tax Rebate	204,625	200,000	204,675	185,000
010-1101-4115837	Clean-Up Day	0	6,500	5,557	6,500
010-1101-4115838	Banners	0	15,000	15,000	15,000
010-1101-4116101	General Supplies / Office Supplies	0	1,000	530	1,000
010-1101-4116206	Operating Supplies / Uniforms	1,052	2,100	2,100	2,100
<b>TOTAL MAYOR &amp; COUNCIL</b>		<b>2,610,864</b>	<b>3,263,853</b>	<b>3,036,503</b>	<b>3,382,845</b>

**CITY OF BLACK HAWK  
2018 BUDGET  
GENERAL FUND**

<b>MUNICIPAL COURT</b>	<b>2016 Year-End Actual</b>	<b>2017 Amended Budget</b>	<b>2017 Year-End Estimate</b>	<b>2018 Adopted Budget</b>
<b>STAFFING PLAN</b>				
Municipal Court Clerk	0.25	0.50	0.50	0.50
Municipal Judge	1.00	1.00	1.00	1.00
<b>TOTAL STAFF</b>	1.25	1.50	1.50	1.50
<b>EXPENDITURES BY TYPE</b>				
Personnel	40,942	65,840	65,841	65,147
Professional Services	10,743	16,000	16,000	16,000
General Services	1,303	600	1,800	2,100
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
<b>MUNICIPAL COURT</b>	52,988	82,440	83,641	83,247

**CITY OF BLACK HAWK**  
**2018 BUDGET**  
**GENERAL FUND**

Account Number	Account Description	2016 Year-End Actual	2017 Amended Budget	2017 Year-End Estimate	2018 Adopted Budget
<b>MUNICIPAL COURT</b>					
010-1201-4121201	Regular Salaries/Wages / Full-Time	35,997	57,534	57,535	56,905
010-1201-4121400	Judicial / Overtime	575	100	100	100
010-1201-4122100	Judicial / Group Health Insurance	398	1,570	1,570	1,694
010-1201-4122200	Judicial / Social Security	2,798	4,203	4,203	4,160
010-1201-4122301	Retirement / 401A	1,014	2,187	2,187	2,122
010-1201-4122500	Judicial / Unemployment Compensation	110	165	165	106
010-1201-4122600	Judicial / Workers Compensation	50	81	81	60
010-1201-4123109	Legal Services / Other (Translators)	9,679	15,000	15,000	15,000
010-1201-4123304	Professional Services / Software/Hardware Support	1,064	1,000	1,000	1,000
010-1201-4125058	Other Purchased Services / Travel & Training	0	500	200	500
010-1201-4125501	Dues, & Membership / Memberships	0	100	100	100
010-1201-4126401	Court Fees / Jury/Witness	1,303	0	1,500	1,500
010-1201-4126402	Court Fees / Robe Cleaning	0	0	0	0
<b>TOTAL MUNICIPAL COURT</b>		<b>52,988</b>	<b>82,440</b>	<b>83,641</b>	<b>83,247</b>

**CITY OF BLACK HAWK  
2018 BUDGET  
GENERAL FUND**

<b>CITY MANAGER</b>	<b>2016 Year-End Actual</b>	<b>2017 Amended Budget</b>	<b>2017 Year-End Estimate</b>	<b>2018 Adopted Budget</b>
<b>STAFFING PLAN</b>				
City Manager	1.00	1.00	1.00	1.00
Goodwill Ambassador	1.00	1.00	1.00	1.00
<b>TOTAL STAFF</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
<b>EXPENDITURES BY TYPE</b>				
Personnel	266,727	252,359	252,359	236,770
Professional Services	17,199	0	0	0
General Services	14,615	17,160	18,461	18,650
Program Expenses	0	0	0	0
Supplies	477	525	725	525
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
<b>CITY MANAGER</b>	<b>299,018</b>	<b>270,044</b>	<b>271,545</b>	<b>255,945</b>

**CITY OF BLACK HAWK**  
**2018 BUDGET**  
**GENERAL FUND**

Account Number	Account Description	2016 Year-End Actual	2017 Amended Budget	2017 Year-End Estimate	2018 Adopted Budget
<b>CITY MANAGER</b>					
010-1301-4131201	Regular Salaries/Wages / Full-Time	212,177	211,392	211,392	195,550
010-1301-4132100	Administration / Group Health Insurance	31,815	15,837	15,837	17,342
010-1301-4132200	Administration / Social Security	10,210	11,670	11,670	10,094
010-1301-4132301	Retirement / 401A	9,904	10,656	10,656	10,983
010-1301-4132500	Administration / Unemployment Compensation	627	533	533	549
010-1301-4132600	Administration / Workers Compensation	1,994	2,271	2,271	2,252
010-1301-4133101	Legal Services / City Attorney	17,199	0	0	0
010-1301-4133317	Professional Services / Public Relations	6,000	6,000	6,000	6,000
010-1301-4134506	Repairs & Maintenance / Equipment Maintenance	175	0	0	0
010-1301-4135058	Other Purchased Services / Travel & Training	2,484	5,000	6,000	6,000
010-1301-4135501	Dues, & Membership / Memberships	5,851	5,900	6,311	6,500
010-1301-4135502	Dues, & Membership / Subscriptions	105	260	150	150
010-1301-4136101	General Supplies / Office	122	225	425	225
010-1301-4136206	Operating Supplies / Uniforms	355	300	300	300
<b>TOTAL CITY MANAGER</b>		299,018	270,044	271,545	255,945

**CITY OF BLACK HAWK  
2018 BUDGET  
GENERAL FUND**

<b>CITY CLERK</b>	<b>2016 Year-End Actual</b>	<b>2017 Amended Budget</b>	<b>2017 Year-End Estimate</b>	<b>2018 Adopted Budget</b>
<b>STAFFING PLAN</b>				
City Clerk/Admin. Services Director	1.00	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
HR Generalist	1.00	1.00	1.00	1.00
<b>TOTAL STAFF</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>
<b>EXPENDITURES BY TYPE</b>				
Personnel	410,064	454,218	453,718	454,173
Professional Services	29,614	30,000	38,316	30,000
General Services	279,941	329,540	328,070	328,850
Program Expenses	0	0	0	0
Supplies	6,809	10,200	7,200	8,400
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
<b>CITY CLERK</b>	<b>726,428</b>	<b>823,958</b>	<b>827,304</b>	<b>821,423</b>

**CITY OF BLACK HAWK**  
**2018 BUDGET**  
**GENERAL FUND**

Account Number	Account Description	2016 Year-End Actual	2017 Amended Budget	2017 Year-End Estimate	2018 Adopted Budget
<b>CITY CLERK / ADMINISTRATIVE SERVICES</b>					
010-1302-4131201	Regular Salaries/Wages / Full-Time	332,432	339,472	339,472	338,693
010-1302-4131400	Administration / Overtime	1,300	1,000	500	1,000
010-1302-4132100	Administration / Group Health Insurance	33,118	69,980	69,980	71,280
010-1302-4132200	Administration / Social Security	23,846	23,337	23,337	22,914
010-1302-4132301	Retirement / 401A	18,001	19,033	19,033	18,989
010-1302-4132500	Administration / Unemployment Compensation	973	952	952	949
010-1302-4132600	Administration / Workers Compensation	394	444	444	348
010-1302-4133301	Temporary Employees	0	0	8,316	0
010-1302-4133319	Professional Services / Other (Consultants)	29,614	30,000	30,000	30,000
010-1302-4133400	Administration / Elections Expense	1,209	3,000	3,000	3,000
010-1302-4134506	Repairs & Maintenance / Equipment Maintenance	2,202	3,600	3,600	3,600
010-1302-4135058	Other Purchased Services / Travel & Training	31,143	46,000	46,000	46,000
010-1302-4135101	Property & Casualty	208,223	230,000	230,000	225,000
010-1302-4135302	Communications / Postage	6,767	8,000	8,000	8,000
010-1302-4135402	Advertising / Classifieds	20,811	26,500	26,500	30,000
010-1302-4135501	Dues, & Membership / Memberships	1,864	2,000	2,074	2,250
010-1302-4135502	Dues, & Membership / Subscriptions	211	250	250	250
010-1302-4135901	Other Purchased Services / Records Preservation	3,347	3,750	4,188	4,500
010-1302-4135902	Other Purchased Services / Codification	4,024	4,200	2,218	4,000
010-1302-4135903	Other Purchased Services / Filing Fees	24	2,000	2,000	2,000
010-1302-4135905	Other Purchased Services / Fingerprinting	116	240	240	250
010-1302-4136101	General Supplies / Office	5,632	9,000	6,000	7,200
010-1302-4136206	Operating Supplies / Uniforms	1,177	1,200	1,200	1,200
<b>TOTAL CITY CLERK / ADMINISTRATIVE SERVICES</b>		<b>726,428</b>	<b>823,958</b>	<b>827,304</b>	<b>821,423</b>

**CITY OF BLACK HAWK**  
**2018 BUDGET**  
**GENERAL FUND**

<b>INFORMATION TECHNOLOGY</b>	<b>2016 Year-End Actual</b>	<b>2017 Amended Budget</b>	<b>2017 Year-End Estimate</b>	<b>2018 Adopted Budget</b>
<b>STAFFING PLAN</b>				
Information Technology Manager	1.00	1.00	1.00	1.00
IT Systems Analyst	0.00	0.00	0.00	1.00
IT Support Technician	1.00	1.00	1.00	0.00
<b>TOTAL STAFF</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
<b>EXPENDITURES BY TYPE</b>				
Personnel	228,925	237,331	237,331	267,643
Professional Services	1,400	5,000	13,354	5,000
General Services	134,695	158,100	134,356	148,100
Program Expenses	0	0	0	0
Supplies	36,357	41,600	37,849	48,826
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
<b>INFORMATION TECHNOLOGY</b>	<b>401,377</b>	<b>442,031</b>	<b>422,890</b>	<b>469,569</b>

**CITY OF BLACK HAWK**  
**2018 BUDGET**  
**GENERAL FUND**

Account Number	Account Description	2016 Year-End Actual	2017 Amended Budget	2017 Year-End Estimate	2018 Adopted Budget
<b>INFORMATION TECHNOLOGY</b>					
010-1303-4131201	Regular Salaries/Wages / Full-Time	167,117	171,270	171,270	194,969
010-1303-4131400	Administration / Overtime	0	100	100	0
010-1303-4132100	Administration / Group Health Insurance	38,324	41,809	41,809	44,984
010-1303-4132200	Administration / Social Security	12,336	12,244	12,244	13,954
010-1303-4132301	Retirement / 401A	9,053	9,603	9,603	10,945
010-1303-4132500	Administration / Unemployment Compensation	483	480	480	547
010-1303-4132600	Administration / Workers Compensation	1,612	1,825	1,825	2,244
010-1303-4133304	Professional Services / Software/Hardware Support	1,400	5,000	13,354	5,000
010-1303-4133319	Professional Services / Other (Consultants)	0	0	0	0
010-1303-4134506	Repairs & Maintenance / Equipment Maintenance	28,723	35,000	28,493	35,000
010-1303-4134701	Vehicle Maintenance	342	2,100	700	2,100
010-1303-4135058	Other Purchased Services / Travel & Training	6,287	7,500	7,000	7,500
010-1303-4135301	Communications / Telephone	94,386	105,000	90,455	95,000
010-1303-4135502	Dues, & Membership / Subscriptions	4,957	8,500	7,708	8,500
010-1303-4136101	General Supplies / Office	752	1,000	1,000	1,000
010-1303-4136103	General Supplies / Software	6,445	10,000	8,706	17,226
010-1303-4136110	General Supplies / Small Equipment	28,741	30,000	27,543	30,000
010-1303-4136206	Operating Supplies / Uniforms	419	600	600	600
<b>TOTAL INFORMATION TECHNOLOGY</b>		<b>401,377</b>	<b>442,031</b>	<b>422,890</b>	<b>469,569</b>

**CITY OF BLACK HAWK  
2018 BUDGET  
GENERAL FUND**

<b>FINANCE</b>	<b>2016 Year-End Actual</b>	<b>2017 Amended Budget</b>	<b>2017 Year-End Estimate</b>	<b>2018 Adopted Budget</b>
<b>STAFFING PLAN</b>				
Finance Director	1.00	1.00	1.00	1.00
Accountant	1.00	1.00	1.00	1.00
<b>TOTAL STAFF</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
<b>EXPENDITURES BY TYPE</b>				
Personnel	286,856	292,853	268,624	294,029
Professional Services	86,551	90,000	99,625	91,000
General Services	870	3,500	2,650	3,500
Program Expenses	0	0	0	0
Supplies	2,201	2,100	1,800	2,100
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
<b>FINANCE</b>	<b>376,478</b>	<b>388,453</b>	<b>372,699</b>	<b>390,629</b>

# CITY OF BLACK HAWK

## 2018 BUDGET

### GENERAL FUND

Account Number	Account Description	2016 Year-End Actual	2017 Amended Budget	2017 Year-End Estimate	2018 Adopted Budget
<b>FINANCE</b>					
010-1501-4151201	Regular Salaries/Wages / Full-Time	228,290	232,032	210,000	231,446
010-1501-4152100	Financial Administration / Group Health Insurance	30,333	31,960	29,000	34,181
010-1501-4152200	Financial Administration / Social Security	14,999	14,821	16,065	14,382
010-1501-4152301	Retirement / 401A	12,293	13,081	12,600	13,079
010-1501-4152500	Financial Administration / Unemployment Compensati	672	654	654	654
010-1501-4152600	Financial Administration / Workers Compensation	269	305	305	287
010-1501-4153200	Financial Administration / Accounting And Auditing	65,688	65,000	65,000	65,000
010-1501-4153301	Temporary Employee Finance	0	0	10,980	0
010-1501-4153304	Professional Services / Software/Hardware Support	18,900	20,000	19,845	21,000
010-1501-4153319	Professional Services / Other (Consultants)	1,963	5,000	3,800	5,000
010-1501-4155058	Other Purchased Services / Travel & Training	15	500	500	500
010-1501-4155501	Dues, & Membership / Memberships	557	1,000	800	1,000
010-1501-4155805	Program Expenses / Training	242	2,000	1,300	2,000
010-1501-4156101	General Supplies / Office	1,709	1,000	1,200	1,500
010-1501-4156102	General Supplies / Stationary/Forms	0	500	0	0
010-1501-4156206	Operating Supplies / Uniforms	492	600	600	600
010-1501-4156303	Office Expenses / Bank Chgs/Int/Penalties	56	0	50	0
<b>TOTAL FINANCE</b>		<b>376,478</b>	<b>388,453</b>	<b>372,699</b>	<b>390,629</b>

**CITY OF BLACK HAWK**  
**2018 BUDGET**  
**GENERAL FUND**

<b>PLANNING &amp; ZONING</b>	<b>2016 Year-End Actual</b>	<b>2017 Amended Budget</b>	<b>2017 Year-End Estimate</b>	<b>2018 Adopted Budget</b>
<b>STAFFING PLAN</b>				
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	1.00	1.00	1.00	1.00
<b>TOTAL STAFF</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
<b>EXPENDITURES BY TYPE</b>				
Personnel	267,124	275,854	276,354	288,419
Professional Services	305,216	315,000	1,164,759	355,500
General Services	3,661	8,070	8,098	8,350
Program Expenses	0	0	0	0
Supplies	11,913	13,900	11,900	19,400
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
<b>PLANNING &amp; ZONING</b>	<b>587,914</b>	<b>612,824</b>	<b>1,461,111</b>	<b>671,669</b>

# CITY OF BLACK HAWK

## 2018 BUDGET

### GENERAL FUND

Account Number	Account Description	2016 Year-End Actual	2017 Amended Budget	June 30, 2017 Year To Date Actual	2018 Adopted Budget
<b>PLANNING &amp; DEVELOPMENT</b>					
010-1901-4191201	Regular Salaries/Wages / Full-Time	210,592	216,090	107,810	225,144
010-1901-4191400	Planning & Zoning / Overtime	812	1,000	1,029	1,500
010-1901-4192100	Planning & Zoning / Group Health Insurance	25,468	28,179	13,554	29,751
010-1901-4192200	Planning & Zoning / Social Security	16,120	15,505	8,293	16,161
010-1901-4192301	Retirement / 401A	11,443	12,161	6,089	12,675
010-1901-4192500	Planning & Zoning / Unemployment Compensation	630	608	324	634
010-1901-4192600	Planning & Zoning / Workers Compensation	2,059	2,311	135	2,554
010-1901-4193301	Planning & Zoning / Temporary Employee	3,480	0	0	0
010-1901-4193304	Software/Hardware Support	10,000	15,000	0	15,500
010-1901-4193319	Professional Services / Other (Consultants)	128,056	175,000	1,002,759	215,000
010-1901-4193322	Professional Services / Services Billed Out	163,680	125,000	110,129	125,000
010-1901-4194701	Vehicle Operation & Maint / Vehicle Maintenance	231	500	1	500
010-1901-4194703	Vehicle Operation & Maint / Gas And Oil	224	400	327	500
010-1901-4195058	Other Purchased Services / Travel & Training	2,270	5,500	515	5,500
010-1901-4195301	Communications / Telephone	84	100	22	100
010-1901-4195501	Dues, & Membership / Memberships	673	1,370	390	1,400
010-1901-4195502	Dues, & Membership / Subscriptions	179	200	228	350
010-1901-4196101	General Supplies / Office	9,111	6,000	2,930	6,000
010-1901-4196107	General Supplies / Books	229	2,000	202	2,500
010-1901-4196110	General Supplies / Small Equipment	1,477	5,000	0	10,000
010-1901-4196206	Operating Supplies / Uniforms	1,096	900	0	900
<b>TOTAL PLANNING &amp; DEVELOPMENT</b>		<b>587,914</b>	<b>612,824</b>	<b>1,254,737</b>	<b>671,669</b>

**CITY OF BLACK HAWK**  
**2018 BUDGET**  
**GENERAL FUND**

<b>POLICE DEPARTMENT</b>	<b>2016 Year-End Actual</b>	<b>2017 Amended Budget</b>	<b>2017 Year-End Estimate</b>	<b>2018 Adopted Budget</b>
<b>STAFFING PLAN</b>				
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	0.50	0.50	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	1.00	1.00	1.00	1.00
<b>TOTAL STAFF</b>	<b>34.75</b>	<b>34.50</b>	<b>34.50</b>	<b>34.50</b>
<b>EXPENDITURES BY TYPE</b>				
Personnel	3,437,622	3,737,397	3,737,397	3,880,739
Professional Services	39,449	34,726	37,993	47,000
General Services	168,123	165,659	154,234	154,675
Program Expenses	0	0	0	0
Supplies	107,723	112,200	111,417	115,700
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
<b>POLICE DEPARTMENT</b>	<b>3,752,917</b>	<b>4,049,982</b>	<b>4,041,041</b>	<b>4,198,114</b>

**CITY OF BLACK HAWK**  
**2018 BUDGET**  
**GENERAL FUND**

Account Number	Account Description	2016 Year-End Actual	2017 Amended Budget	2017 Year-End Estimate	2018 Adopted Budget
<b>POLICE DEPT - LAW ENFORCEMENT</b>					
010-2101-4211201	Regular Salaries/Wages / Full-Time	2,215,959	2,363,024	2,363,024	2,464,644
010-2101-4211400	Police / Overtime	67,343	80,000	80,000	80,000
010-2101-4212100	Police / Group Health Insurance	328,484	415,173	415,173	430,147
010-2101-4212200	Police / Social Security	168,802	168,760	168,760	175,916
010-2101-4212301	Retirement / 401A	119,563	134,026	134,026	139,968
010-2101-4212500	Police / Unemployment Compensation	6,736	6,701	6,701	6,998
010-2101-4212600	Police / Workers Compensation	50,618	57,472	57,472	51,820
010-2101-4213304	Professional Services / Software/Hardware Support	23,460	23,226	24,400	34,000
010-2101-4213317	Professional Services / Public Relations	1,964	1,500	219	0
010-2101-4213322	Professional Services / Professional Services	1,779	0	374	0
010-2101-4213323	Professional Services / Investigations/Major	11,370	10,000	13,000	13,000
010-2101-4214506	Repairs & Maintenance / Equipment Maintenance	761	0	0	0
010-2101-4214701	Vehicle Operation & Maint / Vehicle Maintenance	30,554	19,000	19,000	19,000
010-2101-4214703	Vehicle Operation & Maint / Gas And Oil	13,860	20,000	20,000	20,000
010-2101-4215058	Other Purchased Services / Travel & Training	30,010	20,000	12,000	20,000
010-2101-4215301	Communications / Telephone	31,497	10,000	8,000	8,000
010-2101-4215501	Dues, & Membership / Memberships	1,735	3,500	2,000	2,000
010-2101-4215502	Dues, & Membership / Subscriptions	287	1,000	1,000	1,000
010-2101-4215805	Program Expenses / Training	136	0	0	0
010-2101-4216101	General Supplies / Office	15,294	16,000	17,000	17,000
010-2101-4216102	General Supplies / Stationary/Forms	2,637	3,000	2,000	2,000
010-2101-4216105	General Supplies / Victim Service Supplies	15,000	15,000	15,000	15,000
010-2101-4216107	General Supplies / Books	1,222	0	317	
010-2101-4216110	General Supplies / Small Equipment	38,367	34,500	38,000	38,000
010-2102-4215829	Program Expenses / Firing Range Program	13,854	14,600	10,000	14,600
010-2102-4216206	Operating Supplies / Uniforms	14,027	17,000	17,000	17,000
010-2102-4216207	Operating Supplies / Body Armor	5,870	10,000	10,000	10,000
<b>TOTAL POLICE DEPT - LAW ENFORCEMENT</b>		<b>3,211,189</b>	<b>3,443,482</b>	<b>3,434,466</b>	<b>3,580,093</b>

**CITY OF BLACK HAWK**  
**2018 BUDGET**  
**GENERAL FUND**

Account Number	Account Description	2016 Year-End Actual	2017 Amended Budget	2017 Year-End Estimate	2018 Adopted Budget
<b>POLICE DEPT - DISPATCH</b>					
010-2105-4211201	Regular Salaries/Wages / Full-Time	359,574	378,770	368,770	392,103
010-2105-4211400	Police / Overtime	12,737	15,000	25,000	15,000
010-2105-4212100	Police / Group Health Insurance	58,409	67,329	67,329	71,470
010-2105-4212200	Police / Social Security	28,210	27,767	27,767	28,659
010-2105-4212301	Retirement / 401A	19,622	21,778	21,778	22,478
010-2105-4212500	Police / Unemployment Compensation	1,103	1,089	1,089	1,124
010-2105-4212600	Police / Workers Compensation	462	508	508	412
010-2105-4213322	Professional Services / Professional Services	115	0	0	0
010-2105-4214506	Repairs & Maintenance / Equipment Maintenance	57,485	89,559	89,559	81,500
010-2105-4215501	Dues, & Membership / Memberships	685	100	675	675
010-2105-4215805	Program Expenses / Training	1,874	2,500	2,000	2,500
010-2105-4216206	Operating Supplies / Uniforms	1,452	2,100	2,100	2,100
<b>TOTAL POLICE DEPT - DISPATCH</b>		<b>541,728</b>	<b>606,500</b>	<b>606,575</b>	<b>618,021</b>

**CITY OF BLACK HAWK**  
**2018 BUDGET**  
**GENERAL FUND**

<b>FIRE DEPARTMENT</b>	<b>2016 Year-End Actual</b>	<b>2017 Amended Budget</b>	<b>2017 Year-End Estimate</b>	<b>2018 Adopted Budget</b>
<b>STAFFING PLAN</b>				
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	1.00	1.00	1.00
<b>TOTAL STAFF</b>	<b>20.00</b>	<b>21.00</b>	<b>21.00</b>	<b>21.00</b>
<b>EXPENDITURES BY TYPE</b>				
Personnel	2,477,983	2,590,181	2,505,253	2,525,778
Professional Services	6,708	15,000	19,000	16,000
General Services	82,672	97,000	95,200	100,500
Program Expenses	0	0	0	0
Supplies	73,297	73,050	73,950	71,050
Capital Outlay	51,368	29,000	25,500	22,000
Debt Service	0	0	0	0
Transfers	0	0	0	0
<b>FIRE DEPARTMENT</b>	<b>2,692,028</b>	<b>2,804,231</b>	<b>2,718,903</b>	<b>2,735,328</b>

**CITY OF BLACK HAWK**  
**2018 BUDGET**  
**GENERAL FUND**

Account Number	Account Description	2016 Year-End Actual	2017 Amended Budget	2017 Year-End Estimate	2018 Adopted Budget
<b>FIRE</b>					
010-2201-4221201	Regular Salaries/Wages / Full-Time	1,812,623	1,884,928	1,800,000	1,812,973
010-2201-4221400	Fire / Overtime	120,256	90,000	90,000	90,000
010-2201-4222100	Fire / Group Health Insurance	307,078	351,641	351,641	392,682
010-2201-4222200	Fire / Social Security	31,183	34,419	34,419	33,801
010-2201-4222301	Retirement / 401A	3,297	7,102	7,102	7,519
010-2201-4222302	Retirement / Fppa	129,969	139,934	139,934	133,596
010-2201-4222500	Fire / Unemployment Compensation	5,701	5,603	5,603	5,386
010-2201-4222600	Fire / Workers Compensation	67,876	76,554	76,554	49,821
010-2201-4223319	Professional Services / Other (Consultants)	6,708	15,000	19,000	16,000
010-2201-4224506	Repairs & Maintenance / Station Equipment Mainten	687	1,500	1,500	1,500
010-2201-4224601	Buildings / Station Maintenance	4,751	4,000	4,000	7,000
010-2201-4224602	Buildings / Station Repairs	1,724	3,000	3,000	0
010-2201-4224603	Buildings / Station Supplies	1,987	1,500	1,500	2,000
010-2201-4224604	Buildings / Station Tools	265	500	500	0
010-2201-4224606	Buildings / Fire Station Equipment	4,409	6,500	6,500	9,500
010-2201-4224701	Vehicle Operation & Maint / Truck Maintenance	10,305	15,000	15,000	15,000
010-2201-4224703	Vehicle Operation & Maint / Truck Gas/Oil	5,958	7,000	7,000	7,000
010-2201-4224706	Vehicle Operation & Maint / Truck Tools	11,292	5,000	1,000	2,000
010-2201-4225058	Other Purchased Services / Travel & Training	22,648	25,000	25,000	25,000
010-2201-4225059	Other Purchased Services	0	1,500	500	1,500
010-2201-4225060	Health & Fitness Program	13,177	20,000	25,000	25,000
010-2201-4225301	Communications / Telephone	2,503	2,500	3,000	3,000
010-2201-4225501	Dues, & Membership / Memberships	1,415	2,000	1,500	2,000
010-2201-4225502	Dues, & Membership / Subscriptions	1,551	2,000	200	0
010-2201-4225810	Program Expenses / Fire Prevention Week	208	2,000	2,000	2,000
010-2201-4226101	General Supplies / Office	4,643	4,500	4,500	4,750
010-2201-4226102	General Supplies / Stationary/Forms	308	250	400	0
010-2201-4226107	General Supplies / Books	1,256	1,500	1,750	3,000
010-2201-4226110	General Supplies / Equipment	2,779	5,000	4,000	5,000
010-2201-4226206	Operating Supplies / Uniforms	16,474	17,000	18,500	17,000
010-2201-4226215	Operating Supplies / Medical Supplies	17,677	1,000	500	500
010-2201-4226216	Operating Supplies / Safety Gear	9,451	20,000	13,000	15,000
010-2201-4226217	Operating Supplies / Hazmat Materials	542	1,000	500	500
010-2201-4226218	Operating Supplies / Fire Extinguishers	0	100	100	100
010-2201-4226219	Operating Supplies / Personal Protective Equipment	17,176	12,500	21,500	16,000
010-2201-4226220	Operating Supplies / Linen	39	200	200	200
010-2201-4226221	Operating Supplies / Other Fire Supplies	2,744	8,000	7,000	7,000
010-2201-4226223	Emergency Management	41,281	18,000	15,500	12,000
010-2201-4226224	Operating Supplies / Hoses And Nozzles	4,611	5,000	5,500	5,000
010-2201-4226225	Honor Guard	5,476	3,000	3,000	3,000
010-2201-4227405	Machinery And Equipment / Radios/Radio Equipment	0	3,000	1,500	2,000
<b>TOTAL FIRE</b>		<b>2,692,028</b>	<b>2,804,231</b>	<b>2,718,903</b>	<b>2,735,328</b>

**CITY OF BLACK HAWK**  
**2018 BUDGET**  
**GENERAL FUND**

<b>PUBLIC WORKS DEPARTMENT</b>	<b>2016 Year-End Actual</b>	<b>2017 Amended Budget</b>	<b>2017 Year-End Estimate</b>	<b>2018 Adopted Budget</b>
<b>STAFFING PLAN</b>				
Administrative Assistant	1.00	1.00	1.00	1.00
Project Manager	1.00	2.00	1.00	1.00
Engineer Assoc / GIS Tech	1.00	1.00	1.00	1.00
Street Maintenance I	3.00	3.00	3.00	3.00
Street Maintenance II	3.00	3.00	3.00	3.00
Street Superintendent	1.00	1.00	1.00	1.00
Fleet Technician Aide	1.00	1.00	1.00	1.00
Fleet Inventory & Purchasing Assist	1.00	1.00	1.00	1.00
Fleet Technician I	2.00	2.00	2.00	2.00
Fleet Technician II	1.00	1.00	1.00	1.00
Fleet Superintendent	1.00	1.00	1.00	1.00
Facilities Maintenance Worker	2.00	2.00	2.00	2.00
Facilities Maintenance Superintendent	1.00	1.00	1.00	1.00
Public Works Director	1.00	1.00	1.00	1.00
<b>TOTAL STAFF</b>	20.00	21.00	20.00	20.00
<b>EXPENDITURES BY TYPE</b>				
Personnel	1,967,371	2,187,024	2,032,179	2,113,654
Professional Services	14,518	58,500	63,000	69,100
General Services	769,936	1,232,250	861,300	923,500
Program Expenses	0	0	0	0
Supplies	98,952	174,600	137,100	214,100
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
<b>PUBLIC WORKS DEPARTMENT</b>	2,850,777	3,652,374	3,093,579	3,320,354

**CITY OF BLACK HAWK**  
**2018 BUDGET**  
**GENERAL FUND**

Account Number	Account Description	2016 Year-End Actual	2017 Amended Budget	2017 Year-End Estimate	2018 Adopted Budget
<b>PUBLIC WORKS - ADMINISTRATION</b>					
010-3101-4311201	Regular Salaries/Wages / Full-Time	388,513	484,493	400,868	419,761
010-3101-4312100	Public Works / Group Health Insurance	51,788	75,339	54,421	58,362
010-3101-4312200	Public Works / Social Security	26,336	33,238	26,902	27,995
010-3101-4312301	Retirement / 401A	21,606	28,085	23,115	24,214
010-3101-4312500	Public Works / Unemployment Compensation	1,143	1,404	1,156	1,211
010-3101-4312600	Public Works / Workers Compensation	3,341	4,782	3,838	4,289
010-3101-4313304	Professional Services / Software/Hardware Support	-4,400	7,000	1,000	1,000
010-3101-4313306	Professional Services / Legal-Title Work	250	1,000	2,000	2,000
010-3101-4313307	Professional Services / Surveys	6,062	6,000	6,000	6,000
010-3101-4313308	Professional Services / Engineering	0	5,000	2,000	5,000
010-3101-4313315	Professional Services / Signal Maint & Repair	510	25,000	25,000	40,000
010-3101-4313319	Professional Services / Other (Consultants)	0	1,000	0	0
010-3101-4313320	Professional Services / Environmental	4,625	3,000	2,000	5,000
010-3101-4314101	Utilities / Gas & Electric	326,983	500,000	350,000	365,000
010-3101-4314102	Utilities / Sewer	14,820	40,250	15,000	15,000
010-3101-4314103	Utilities / Trash Removal	38,818	55,000	45,000	50,000
010-3101-4314506	Repairs & Maintenance / Equipment Maintenance	0	3,000	3,000	3,000
010-3101-4315058	Other Purchased Services / Travel & Training	12	0	0	6,000
010-3101-4315200	Public Works / Printing And Binding	0	1,000	1,000	1,000
010-3101-4315403	Advertising / Publications	594	0	1,000	1,000
010-3101-4315501	Dues, & Membership / Memberships	890	5,000	3,000	3,000
010-3101-4315502	Dues, & Membership / Subscriptions	222	1,000	1,000	1,000
010-3101-4315826	Program Expenses / Banners	349	0	0	0
010-3101-4316101	General Supplies / Office	6,115	9,000	9,000	9,000
010-3101-4316107	General Supplies / Books	111	1,000	1,000	1,000
010-3101-4316206	Operating Supplies / Uniforms	9,449	15,600	15,100	15,100
010-3101-4317403	Machinery And Equipment / Furniture And Fixtures	0	15,000	0	0
<b>TOTAL PUBLIC WORKS - ADMINISTRATION</b>		898,137	1,321,191	992,400	1,064,932

**CITY OF BLACK HAWK**  
**2018 BUDGET**  
**GENERAL FUND**

Account Number	Account Description	2016 Year-End Actual	2017 Amended Budget	2017 Year-End Estimate	2018 Adopted Budget
<b>PUBLIC WORKS - STREETS</b>					
010-3102-4311201	Regular Salaries/Wages / Full-Time	446,236	463,450	463,450	462,250
010-3102-4311400	Public Works / Overtime	11,932	25,000	20,000	25,000
010-3102-4312100	Public Works / Group Health Insurance	109,879	127,365	127,365	137,927
010-3102-4312200	Public Works / Social Security	33,963	32,598	32,598	33,440
010-3102-4312301	Retirement / 401A	22,773	24,893	24,893	25,553
010-3102-4312500	Public Works / Unemployment Compensation	1,329	1,278	1,278	1,311
010-3102-4312600	Public Works / Workers Compensation	13,392	14,720	14,720	14,687
010-3102-4314202	Cleaning Services / Snow Plowing	17,982	20,000	20,000	20,000
010-3102-4314304	Rental And Leases / Equipment & Tools	2,112	15,000	5,000	5,000
010-3102-4314402	Rentals / Equipment Rental	632	10,000	8,000	10,000
010-3102-4314511	Repairs & Maintenance / Streets	183,800	250,000	155,000	100,000
010-3102-4314513	Repairs & Maintenance / Stairs	308	1,000	1,000	1,000
010-3102-4314515	Repairs & Maintenance / Sweeping	1,359	9,000	3,000	12,000
010-3102-4314516	Repairs & Maintenance / Striping	18,546	20,000	15,000	22,000
010-3102-4314517	Repairs & Maintenance / Storm Drainage	1,106	12,000	12,000	12,000
010-3102-4314520	Repairs & Maintenance / Stroehle Square	3,328	5,000	0	25,000
010-3102-4314701	Vehicle Operation & Maint / Parts & Accessories	25,877	45,000	45,000	45,000
010-3102-4314703	Vehicle Operation & Maint / Gas And Oil	16,250	30,000	20,000	20,000
010-3102-4314710	Vehicle Operation & Maint / Shop Supplies	8,738	8,500	8,500	8,500
010-3102-4315058	Other Purchased Services / Travel & Training	3,027	7,000	5,500	10,500
010-3102-4315832	Weed Management	486	5,000	1,000	2,000
010-3102-4316201	Operating Supplies / Small Tools	2,415	3,000	3,000	3,000
010-3102-4316229	Operating Supplies / Sand	49,418	55,000	55,000	58,000
010-3102-4316230	Operating Supplies / Base	0	2,000	2,000	2,000
010-3102-4316232	Operating Supplies / Signs	7,952	12,000	12,000	12,000
010-3102-4316243	Operating Supplies / Paving Materials	6,678	10,000	10,000	10,000
010-3102-4316250	Operating Supplies / Landscaping	8,531	12,000	12,000	54,000
010-3102-4317420	Machinery And Equipment / Equipment	0	10,000	0	28,000
<b>TOTAL PUBLIC WORKS - STREETS</b>		<b>998,049</b>	<b>1,230,804</b>	<b>1,077,304</b>	<b>1,160,168</b>

**CITY OF BLACK HAWK**  
**2018 BUDGET**  
**GENERAL FUND**

Account Number	Account Description	2016 Year-End Actual	2017 Amended Budget	2017 Year-End Estimate	2018 Adopted Budget
<b>PUBLIC WORKS - FLEET</b>					
010-3103-4311201	Regular Salaries/Wages / Full-Time	417,118	433,604	410,000	430,694
010-3103-4311400	Public Works / Overtime	1,387	2,500	3,000	3,000
010-3103-4312100	Public Works / Group Health Insurance	63,550	70,356	70,356	91,842
010-3103-4312200	Public Works / Social Security	31,069	31,033	31,033	31,382
010-3103-4312301	Retirement / 401A	22,502	24,339	24,339	24,613
010-3103-4312500	Public Works / Unemployment Compensation	1,242	1,217	1,217	1,231
010-3103-4312600	Public Works / Workers Compensation	7,906	8,762	8,762	7,958
010-3103-4313301	Temporary Employee	0	0	20,000	0
010-3103-4313304	Software/Hardware Support	7,471	10,500	5,000	10,100
010-3103-4313316	Wash Bay Maintenance	3,392	7,500	11,000	14,000
010-3103-4314507	Repairs & Maintenance / Maintain Fuel System	3,379	5,000	5,000	5,000
010-3103-4314508	Repairs & Maintenance / Maintain Tools	8,335	7,000	7,000	7,000
010-3103-4314701	Vehicle Operation & Maint / Parts & Accessories	4,067	5,000	6,000	15,000
010-3103-4314709	Vehicle Operation & Maint / Mechanic Shop Supplies	7,075	12,000	10,000	10,000
010-3103-4314712	Vehicle Operation & Maint / Gilpin Ambulance Repair	17,849	15,000	15,000	15,000
010-3103-4315058	Other Purchased Services / Travel & Training	1,350	6,000	1,000	7,500
010-3103-4316101	General Supplies / Office	1,904	10,000	5,000	5,000
010-3103-4316110	General Supplies / Small Tools & Equipment	4,580	12,000	8,000	8,000
<b>TOTAL PUBLIC WORKS - FLEET</b>		604,176	661,811	641,707	687,320

**CITY OF BLACK HAWK**  
**2018 BUDGET**  
**GENERAL FUND**

Account Number	Account Description	2016 Year-End Actual	2017 Amended Budget	2017 Year-End Estimate	2018 Adopted Budget
<b>PUBLIC WORKS - FACILITIES</b>					
010-3104-4311201	Regular Salaries/Wages / Full-Time	213,556	204,643	204,643	199,606
010-3104-4311400	Public Works / Overtime	4,491	10,000	300	5,000
010-3104-4312100	Public Works / Group Health Insurance	40,421	51,945	51,945	49,760
010-3104-4312200	Public Works / Social Security	16,458	14,068	14,068	14,510
010-3104-4312301	Retirement / 401A	9,167	11,034	11,034	11,381
010-3104-4312500	Public Works / Unemployment Compensation	644	552	552	569
010-3104-4312600	Public Works / Workers Compensation	5,629	6,326	6,326	6,108
010-3104-4314201	Cleaning Services / Custodial	23,542	30,000	27,000	33,000
010-3104-4314503	Repairs & Maintenance / Tools	1,603	7,500	3,000	7,500
010-3104-4314506	Repairs & Maintenance / Equipment Maintenance	0	3,000	1,500	3,000
010-3104-4314608	Sand/Salt Storage Shed	0	2,500	1,500	2,500
010-3104-4314609	Crooks Palace	578	5,000	300	1,000
010-3104-4314611	Buildings / Fire Department Bldg	7,783	15,000	23,000	20,000
010-3104-4314616	Buildings / Mechanics Shop	3,806	14,000	2,000	10,000
010-3104-4314617	Buildings / Street Shop/Dory Hill Plt	413	0	1,000	1,000
010-3104-4314618	Buildings / PW Facility	8,815	15,000	10,000	10,000
010-3104-4314619	Buildings / Post Office	945	6,000	3,000	3,000
010-3104-4314620	Buildings / Commercial Bldg	9,503	18,000	10,000	10,000
010-3104-4314621	Emergency Operations Center	0	10,000	3,000	5,000
010-3104-4314701	Vehicle Operation & Maint / Parts & Accessories	1,262	3,000	3,000	3,000
010-3104-4314710	Shop Supplies	1,799	5,000	2,000	5,000
010-3104-4315058	Other Purchased Services / Travel & Training	0	3,000	0	3,000
010-3104-4316201	Operating Supplies / Small Tools	0	3,000	3,000	4,000
<b>TOTAL PUBLIC WORKS - FACILITIES</b>		350,415	438,568	382,168	407,934

**CITY OF BLACK HAWK**  
**2018 BUDGET**  
**GENERAL FUND**

Account Number	Account Description	2016 Year-End Actual	2017 Amended Budget	2017 Year-End Estimate	2018 Adopted Budget
<b>INTERGOVERNMENTAL TRANSFERS</b>					
010-9500-4919505	Transfers Out / Debt Service Fund	2,932,000	2,697,096	2,697,096	2,665,814
010-9500-4919507	Transfers Out / Capital Projects Fund	0	0	0	10,000,000
<b>TOTAL INTERGOVERNMENTAL TRANSFERS</b>		<b>2,932,000</b>	<b>2,697,096</b>	<b>2,697,096</b>	<b>12,665,814</b>

**CITY OF BLACK HAWK**  
**2018 BUDGET**  
**IMPACT FEES FUND SUMMARY**

	2016 Year-End Actual	2017 Amended Budget	2017 Year-End Estimate	2018 Adopted Budget
<b>BEGINNING FUND BALANCE</b>	1,500,266	1,526,657	1,526,657	6,267
<b>REVENUES</b>	26,391	50	5,000	0
<b>EXPENDITURES</b>	0	7,600	1,525,390	0
<b>NET INCREASE (DECREASE)</b>	26,391	(7,550)	(1,520,390)	0
<b>ENDING FUND BALANCE</b>	1,526,657	1,519,107	6,267	6,267

**CITY OF BLACK HAWK**  
**2018 BUDGET**  
**IMPACT FEE FUND**

Account Number	Account Description	2016 Year-End Actual	2017 Amended Budget	2017 Year-End Estimate	2018 Adopted Budget
<b>IMPACT FEE FUND</b>					
201-0000-3420100	Impact Fees / Parking	16,000	0	0	0
201-0000-3420200	Impact Fees / Police	3,180	0	0	0
201-0000-3420300	Impact Fees / Fire	2,210	0	0	0
201-0000-3610100	Revenue / Int Income On Investments	5,001	50	5,000	0
<b>TOTAL IMPACT FEE FUND</b>		26,391	50	5,000	0

**CITY OF BLACK HAWK**  
**2018 BUDGET**  
**IMPACT FEE FUND**

Account Number	Account Description	2016 Year-End Actual	2017 Amended Budget	2017 Year-End Estimate	2018 Adopted Budget
<b>IMPACT FEE FUND</b>					
201-0000-5017702	Parking Impact Fee Expenditures	0	2,210	1,520,000	0
201-0000-5017704	Fire Impact Fee Expenditures	0	2,210	2,210	0
201-0000-5017705	Police Impact Fee Expenditures	0	3,180	3,180	0
<b>TOTAL IMPACT FEE FUND</b>		0	7,600	1,525,390	0

**CITY OF BLACK HAWK**  
**2018 BUDGET**  
**PRESERVATION & RESTORATION FUND SUMMARY**

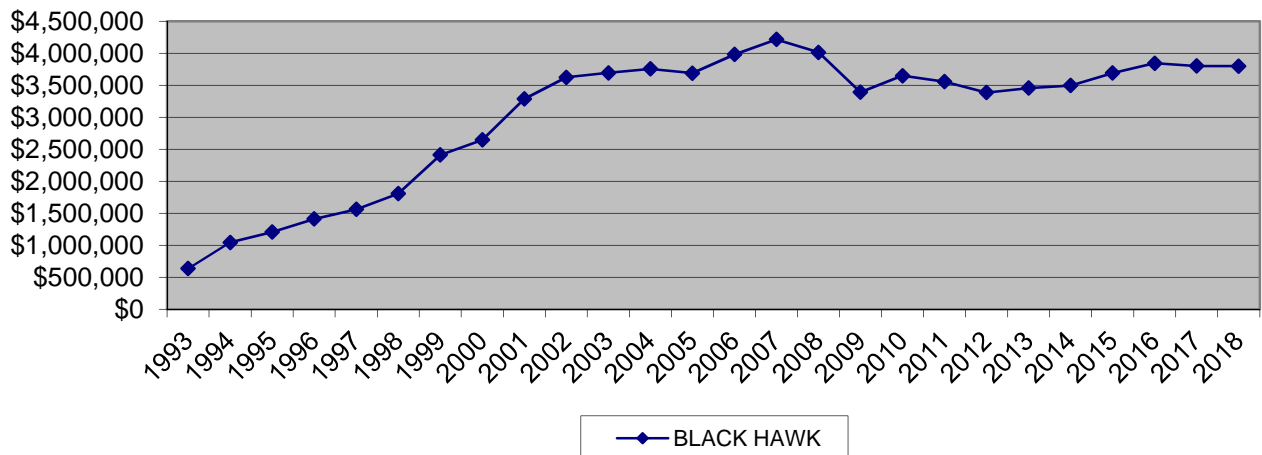
	2016 Year-End Actual	2017 Amended Budget	2017 Year-End Estimate	2018 Adopted Budget
<b>BEGINNING FUND BALANCE</b>	3,191,540	4,604,063	4,604,063	3,144,012
<b>REVENUES</b>	3,862,499	3,812,100	3,824,513	3,815,100
<b>EXPENDITURES</b>	2,449,976	5,907,210	5,284,564	6,957,350
<b>NET INCREASE (DECREASE)</b>	1,412,523	(2,095,110)	(1,460,051)	(3,142,250)
<b>ENDING FUND BALANCE</b>	4,604,063	2,508,953	3,144,012	1,762

**CITY OF BLACK HAWK  
COLORADO HISTORICAL SOCIETY FUND DISTRIBUTION  
1993-2018**

**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	\$3,803,758
2018	\$3,800,000

**State Historical Fund Distribution Trends**



**CITY OF BLACK HAWK**  
**2018 BUDGET**  
**PRESERVATION & RESTORATION FUND**

Account Number	Account Description	2016 Year-End Actual	2017 Amended Budget	2017 Year-End Estimate	2018 Adopted Budget
<b>PRESERVATION &amp; RESTORATION FUND</b>					
203-0000-3350800	State Shared Revenues / Preservation	3,844,192	3,800,000	3,803,758	3,800,000
203-0000-3610100	Revenue / Int Income On Investments	14,227	12,000	20,000	15,000
203-0000-3610900	Other	4,080	0	655	0
203-0000-3611000	Sale Of Plots	0	100	100	100
<b>TOTAL PRESERVATION &amp; RESTORATION FUND</b>		<b>3,862,499</b>	<b>3,812,100</b>	<b>3,824,513</b>	<b>3,815,100</b>

**CITY OF BLACK HAWK**  
**2018 BUDGET**  
**PRESERVATION & RESTORATION FUND**

Account Number	Account Description	2016 Year-End Actual	2017 Amended Budget	2017 Year-End Estimate	2018 Adopted Budget
<b>PRESERVATION &amp; RESTORATION</b>					
203-0000-5021201	Regular Salaries/Wages / Full-Time	8,364	10,000	1,277	0
203-0000-5022200	Preservation / Social Security	640	765	98	0
203-0000-5022500	Preservation / Unemployment Compensation	25	50	4	0
203-0000-5023301	Preservation/Temporary Employee	1,160	0	0	0
203-0000-5025800	Preservation / Program Expenses	335,707	750,000	554,256	4,836,000
203-0000-5025801	Dory Hill Cemetery	1,480	0	0	75,000
203-0000-5025817	Program Expenses / Maryland Mountain Improvements	18,319	600,000	25,000	300,000
203-0000-5025818	Program Expense - Bobtail Mine	0	50,000	0	0
203-0000-5025821	Program Expenses / Street Lights	4,226	70,000	60,000	60,000
203-0000-5025824	Program Expenses / Rock Walls	0	300,000	0	0
203-0000-5025836	Program Expenses / Kiosk Historic Presentat	13,093	20,000	13,038	10,000
203-0000-5025838	Program Expenses / Underground Utilities	397,211	700,000	1,280,000	400,000
203-0000-5025840	Program Expenses / Police Building	1,448	150,000	10,000	700,000
203-0000-5025841	Program Expenses / City Hall Annex	7,564	6,000	2,000	6,000
203-0000-5025842	Program Expenses / City Hall Building	6,706	400,000	50,000	185,000
203-0000-5025843	Program Expenses / Mountain City	2,105	10,000	2,000	13,000
203-0000-5025846	Program Expenses / 221 Gregory-Lucky Star	0	60,000	0	10,000
203-0000-5025851	Program Expenses / Crooks Palace	2,304	2,500	2,000	5,000
203-0000-5025857	Program Expenses / Water System Improvements	55	0	0	0
203-0000-5025859	Program Expenses / Blm Acquisition	0	250,000	18,000	200,000
203-0000-5025861	Program Expenses / Refundable Tax Sb232 Grnt	649,752	839,895	670,140	28,350
203-0000-5025867	Program Expenses / Committee Mtg/Training	10,399	15,000	10,000	19,000
203-0000-5026867	Program Expenses / Preservation Easement	818,685	1,415,000	2,200,751	0
203-0000-5027102	Land / Land Purchase	63,296	150,000	278,000	0
203-0000-5029501	Transfers/Admin Overhead Allocation	107,437	108,000	108,000	110,000
203-0000-502XXXX	Program Expenses / 261-351 Gregory	0	0	0	0
<b>TOTAL PRESERVATION &amp; RESTORATION</b>		<b>2,449,976</b>	<b>5,907,210</b>	<b>5,284,564</b>	<b>6,957,350</b>

**CITY OF BLACK HAWK**  
**2018 BUDGET**  
**TRANSPORTATION DEVICE FEE TRUST FUND SUMMARY**

	2016 Year-End Actual	2017 Amended Budget	2017 Year-End Estimate	2018 Adopted Budget
<b>BEGINNING FUND BALANCE</b>	52,233	143,567	143,567	142,681
<b>REVENUES</b>	615,793	641,959	642,459	613,137
<b>EXPENDITURES</b>	524,459	615,212	643,345	638,318
<b>NET INCREASE (DECREASE)</b>	91,334	26,747	(886)	(25,181)
<b>ENDING FUND BALANCE</b>	143,567	170,314	142,681	117,500
<b>RESERVED FOR CAPITAL REPLACEMENT</b>	(37,500)	(75,000)	(75,000)	(112,500)
<b>UNASSIGNED FUND BALANCE</b>	106,067	95,314	67,681	5,000

**CITY OF BLACK HAWK**  
**2018 BUDGET**  
**TRANSPORTATION DEVICE FEE FUND**

Account Number	Account Description	2016 Year-End Actual	2017 Amended Budget	2017 Year-End Estimate	2018 Adopted Budget
<b>TRANSPORTATION DEVICE FEE FUND</b>					
204-0000-3180100	Other Taxes / Device Fees	349,083	372,023	372,023	294,298
204-0000-3610100	Revenue / Int Income On Investments	110	0	500	500
204-0000-3610400	Grant Revenue	0	0	0	110,140
204-0000-3610800	Central City	266,600	269,936	269,936	208,199
<b>TOTAL TRANSPORTATION DEVICE FEE FUND</b>		<b>615,793</b>	<b>641,959</b>	<b>642,459</b>	<b>613,137</b>

**CITY OF BLACK HAWK**  
**2018 BUDGET**  
**TRANSPORTATION DEVICE FEE FUND**

Account Number	Account Description	2016 Year-End Actual	2017 Amended Budget	2017 Year-End Estimate	2018 Adopted Budget
<b>TRANSPORTATION DEVICE FEE</b>					
204-4801-4813319	Consultants	11,865	25,000	18,000	25,000
204-4801-4814101	Utilities	10,225	16,100	12,000	13,800
204-4801-4814518	Bus Stop Maintenance-Black Hawk Only	5,807	7,500	7,500	15,000
204-4801-4814701	Bus Parts	30,324	45,000	45,000	45,000
204-4801-4814703	Fuel & Oil	27,240	35,000	33,000	38,000
204-4801-4815403	Publications-Marketing	500	2,000	1,000	1,000
204-4801-4815501	Memberships	812	2,000	1,000	1,000
204-4801-4815810	Contract Bus Service	296,686	310,000	301,000	310,000
204-9500-4919500	City Overhead - Transfers Out	21,000	21,000	21,000	21,000
204-9500-4919502	Fleet Labor - Transfers Out	120,000	151,612	151,612	168,518
204-9500-4919500	Transfer to General Fund	0	0	52,233	0
<b>TOTAL TRANSPORTATION DEVICE FEE</b>		<b>524,459</b>	<b>615,212</b>	<b>643,345</b>	<b>638,318</b>

**CITY OF BLACK HAWK  
2018 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	349,194	0	349,194
Central City Contributions-2016	266,600	0	266,600	266,600
Total Revenues-2016	620,800	349,194	266,600	615,794
IGA Eligible Expenses-2016 (1)	616,000	295,632	223,021	518,653
BH Bus Stops-2016 (2)	30,000	5,807	0	5,807
Transfer to General Fund-2016 (3)	0	0	0	0
Total Expenses-2016	646,000	301,439	223,021	524,460
Ending Fund Balance 12-31-16	27,033	99,988	43,579	143,567
Less Capital Replacement Reserve 12-31-16	(37,500)	(21,375)	(16,125)	(37,500)
Unrestricted Fund Balance 12-31-16	106,067	78,613	27,454	106,067
Black Hawk Contributions-2017	372,023	372,023	0	372,023
Central City Contributions-2017	269,936	0	269,936	269,936
Interest Income-2017	500	285	215	500
Total Revenues-2017	642,459	372,308	270,151	642,459
IGA Eligible Expenses-2017 (1)	583,612	332,659	250,953	583,612
BH Bus Stops-2017 (2)	7,500	7,500	0	7,500
Transfer to General Fund-2017 (3)	52,233	52,233	0	52,233
Total Expenses-2017	643,345	392,392	250,953	643,345
Ending Fund Balance 12-31-17	26,147	79,904	62,777	142,681
Less Capital Replacement Reserve 12-31-17	(75,000)	(42,750)	(32,250)	(75,000)
Unrestricted Fund Balance 12-31-17	(48,853)	37,154	30,527	67,681
Black Hawk Contributions-2018	294,298	294,298	0	294,298
Central City Contributions-2018	208,199	0	208,199	208,199
Interest Income-2018	500	285	215	500
FTA Grant Proceeds-2018	110,140	62,780	47,360	110,140
Total Revenues-2018	613,137	357,363	255,774	613,137
IGA Eligible Expenses-2018 (1)	623,318	355,291	268,027	623,318
BH Bus Stops-2018 (2)	15,000	15,000	0	15,000
Total Expenses-2018	638,318	370,291	268,027	638,318
Ending Fund Balance 12-31-18	966	66,975	50,525	117,500
Less Capital Replacement Reserve 12-31-18	(112,500)	(64,125)	(48,375)	(112,500)
Unrestricted Fund Balance 12-31-18	(111,534)	2,850	2,150	5,000

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**  
**2018 BUDGET**  
**CAPITAL PROJECTS FUND SUMMARY**

	2016 Year-End Actual	2017 Amended Budget	2017 Year-End Estimate	2018 Adopted Budget
<b>BEGINNING FUND BALANCE</b>	16,693,144	12,000,752	12,000,752	2,821,444
<b>REVENUES</b>	85,356	10,000	30,000	10,005,000
<b>EXPENDITURES</b>	4,777,748	1,980,262	9,209,308	12,822,970
<b>NET INCREASE (DECREASE)</b>	(4,692,392)	(1,970,262)	(9,179,308)	(2,817,970)
<b>ENDING FUND BALANCE</b>	12,000,752	10,030,490	2,821,444	3,474

**CITY OF BLACK HAWK**  
**2018 BUDGET**  
**CAPITAL PROJECTS FUND**

Account Number	Account Description	2016 Year-End Actual	2017 Amended Budget	2017 Year-End Estimate	2018 Adopted Budget
<b>CAPITAL PROJECTS FUND</b>					
305-0000-3610100	Revenue / Int Income On Investments	52,248	10,000	30,000	5,000
305-0000-3610400	Revenue / Grants	33,108	0	0	0
305-0000-3950100	Transfer In / General Fund	0	0	0	10,000,000
<b>TOTAL CAPITAL PROJECTS FUND</b>		<b>85,356</b>	<b>10,000</b>	<b>30,000</b>	<b>10,005,000</b>

**CITY OF BLACK HAWK**  
**2018 BUDGET**  
**CAPITAL PROJECTS FUND**

Account Number	Account Description	2016 Year-End Actual	2017 Amended Budget	2017 Year-End Estimate	2018 Adopted Budget
<b>CAPITAL PROJECTS</b>					
305-3101-4317506	Emergency Operations Center	1,716,360	10,000	119,503	0
305-3101-4317507	EOC Parking Canopy	0	1,500,000	0	2,000,000
305-3101-4317513	Gregory St. Parking Structure	37,950	0	4,161,040	0
305-3101-4317514	Construction In Progress/Gregory St Redevelopment	2,406,869	0	4,422,421	0
305-3101-4317515	Maryland Mountain Improvements-Trail Head	146,736	0	100,000	2,561,470
305-3101-4317520	Construction In Progress / Clear Creek St Improvme	1,321	0	0	0
305-3101-4317523	Construction In Progress / Commercial Buildings	54,846	0	0	0
305-3101-4317541	Patrol Vehicles	45,919	55,000	55,000	60,000
305-3101-4317543	Fire Command Vehicle	12,633	0	0	0
305-3101-4317547	Bridge Maintenance	0	50,000	0	50,000
305-3101-4317549	Tandem Dump Truck - Public Works	0	135,000	128,563	0
305-3101-4317550	Equipment - Police & Dispatch-Amplifier	0	37,762	15,540	0
305-3101-4317558	Fire House Improvements-Alarm Upgrade	79,620	25,000	25,000	0
305-3101-4317559	Fire Dept Equipment-Rescue Suits	275,494	15,000	15,000	0
305-3101-4317560	Fire Proof File Cabinets	0	22,500	0	0
305-3101-4317559	Fire Dept Equipment-UTV	0	35,000	35,000	0
305-3101-4317559	Mobile Radio Replacement	0	55,000	71,000	0
305-3101-4317549	Public Works Engineer SUV	0	40,000	35,137	0
305-3101-4317550	Police Equipment Body Cameras	0	0	26,104	0
305-3101-4317559	Fire Extrication Gear	0	0	0	65,000
305-3101-4317558	Fire Restroom Expansion	0	0	0	500,000
305-3101-4317559	Fire Extinguisher Trainer	0	0	0	9,500
305-3101-4317559	Fire 800 Mhz Portable Radios (4)	0	0	0	16,000
305-3101-4317548	Tool Cat + Skid for Flowers	0	0	0	85,000
305-3101-4317548	Skid Steer	0	0	0	70,000
305-3101-4317548	Utility Box Truck	0	0	0	55,000
305-3101-4317548	Asphalt Roller	0	0	0	35,000
305-3101-4317548	V-Box Spreader	0	0	0	12,000
305-3101-4317520	Clear Creek Parking Lot	0	0	0	250,000
305-3101-4317534	Sculpt & Stain Shotcrete on Bobtail & Gregory	0	0	0	1,560,000
305-3101-4317534	Retaining Wall adjacent to Bobtail Mine	0	0	0	5,000,000
305-1901-4196000	Drainage Master Plan Update	0	0	0	250,000
305-3101-4317546	Miners Mesa Guardrail	0	0	0	50,000
305-3101-4317546	Main Street Curb & Guttter	0	0	0	30,000
305-3101-4317546	Lake Gulch	0	0	0	20,000
305-3101-4317546	Main St & Richman Sealcoat	0	0	0	80,000
305-3101-4317546	Lighted Street Signs	0	0	0	64,000
<b>TOTAL CAPITAL PROJECTS</b>		<b>4,777,748</b>	<b>1,980,262</b>	<b>9,209,308</b>	<b>12,822,970</b>

**CITY OF BLACK HAWK  
2018 BUDGET  
DEBT SERVICE FUND SUMMARY**

	2016 Year-End Actual	2017 Amended Budget	2017 Year-End Estimate	2018 Adopted Budget
<b>BEGINNING FUND BALANCE</b>	2,637,444	2,615,630	2,615,630	2,493,885
<b>REVENUES</b>	9,641,048	2,727,096	2,727,096	2,695,814
<b>EXPENDITURES</b>	9,662,862	2,847,118	2,848,841	2,845,314
<b>NET INCREASE (DECREASE)</b>	(21,814)	(120,022)	(121,745)	(149,500)
<b>ENDING FUND BALANCE</b>	2,615,630	2,495,608	2,493,885	2,344,385

**CITY OF BLACK HAWK**  
**2018 BUDGET**  
**DEBT SERVICE FUND**

Account Number	Account Description	2016 Year-End Actual	2017 Amended Budget	2017 Year-End Estimate	2018 Adopted Budget
<b>DEBT SERVICE FUND</b>					
401-0000-3610100	Revenue / Int Income On Investments	29,048	30,000	30,000	30,000
401-0000-3930400	Proceeds Of Gen L/T Liabs / Bond Refunding 1994 De	6,680,000	0	0	0
401-0000-3950100	Transfer In / General Fund	2,932,000	2,697,096	2,697,096	2,665,814
<b>TOTAL DEBT SERVICE FUND</b>		<b>9,641,048</b>	<b>2,727,096</b>	<b>2,727,096</b>	<b>2,695,814</b>

**CITY OF BLACK HAWK**  
**2018 BUDGET**  
**DEBT SERVICE FUND**

Account Number	Account Description	2016 Year-End Actual	2017 Amended Budget	2017 Year-End Estimate	2018 Adopted Budget
<b>DEBT SERVICE</b>					
401-0000-4718112	2013 Bond Principal	135,000	410,000	410,000	430,000
401-0000-4718113	2014A Bond Principal	150,000	410,000	410,000	420,000
401-0000-4718114	2014B Bond Principal	500,000	0	0	0
401-0000-4718115	2016 Bond Principal	1,065,000	1,075,000	1,075,000	1,100,000
401-0000-4718209	Bond Interest / 2006A Bond Interest	0	0	0	0
401-0000-4718212	2013 Bond Interest	417,000	411,371	411,370	394,274
401-0000-4718213	2014A Bond Interest	423,000	416,655	416,656	399,312
401-0000-4718214	2014B Bond Interest	33,250	0	0	0
401-0000-4718215	2016 Bond Interest	133,275	124,092	125,815	101,728
401-0000-4718301	Other Bond Costs / Cost Of Issuance	79,170	0	0	0
401-0000-4718302	Other Bond Costs / Trustee Fees & Services	6,727,167	0	0	0
<b>TOTAL DEBT SERVICE</b>		9,662,862	2,847,118	2,848,841	2,845,314

City of Black Hawk, Colorado													
Debt Map													
As of December 31, 2017													
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	
2018	1,100,000	2.210%	101,728	1,201,728	430,000	4.170%	394,274	824,274	420,000	4.230%	399,312	819,312	2,845,313
2019	1,125,000	2.210%	77,080	1,202,080	445,000	4.170%	376,343	821,343	445,000	4.230%	381,546	826,546	2,849,968
2020	1,145,000	2.210%	51,872	1,196,872	465,000	4.170%	357,786	822,786	460,000	4.230%	362,722	822,722	2,842,380
2021	1,170,000	2.210%	26,216	1,196,216	485,000	4.170%	338,396	823,396	480,000	4.230%	343,265	823,265	2,842,877
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	4,540,000		256,896	4,796,896	9,455,000		3,688,365	13,143,365	9,440,000		3,746,088	13,186,088	31,126,349
Reserve Fund = Smallest of 125% Average Annual Debt Service (AADS), Maximum Annual Debt Service (MADS) or 10% of Outstanding Principal													
												AADS	1,945,397
												125% of AADS	2,431,746
												MADS	2,849,968
												10% Principal	2,343,500
Debt Service Reserve Fund Requirement													2,343,500

**CITY OF BLACK HAWK  
2018 BUDGET  
WATER FUND SUMMARY**

	2016 Year-End Actual	2017 Amended Budget	2017 Year-End Estimate	2018 Adopted Budget
<b>BEGINNING WORKING CAPITAL</b>	5,587,263	5,854,430	5,854,430	9,010,943
<b>REVENUES</b>	3,035,175	2,808,500	5,677,141	2,825,000
<b>ADMINISTRATION OPERATIONS</b>	1,481,973 1,286,035	1,840,995 2,151,934	1,253,944 1,266,684	1,438,570 2,977,400
<b>EXPENDITURES</b>	2,768,008	3,992,929	2,520,628	4,415,970
<b>NET INCREASE (DECREASE)</b>	267,167	(1,184,429)	3,156,513	(1,590,970)
<b>ENDING WORKING CAPITAL</b>	5,854,430	4,670,001	9,010,943	7,419,973

**CITY OF BLACK HAWK**  
**2018 BUDGET**  
**WATER FUND**

Account Number	Account Description	2016 Year-End Actual	2017 Amended Budget	2017 Year-End Estimate	2018 Adopted Budget
<b>WATER FUND</b>					
501-0000-3410500	Miscellaneous Fees / System Development Fees	135,592	0	2,198,768	0
501-0000-3410700	Miscellaneous Fees / Water Tap Fee	96,848	0	643,373	0
501-0000-3430100	User Fees / Water Billed	2,786,399	2,800,000	2,800,000	2,800,000
501-0000-3430200	User Fees / Bulk Water Sales	7,312	500	15,000	5,000
501-0000-3610100	Revenue / Int Income On Investments	9,024	8,000	20,000	20,000
<b>TOTAL WATER FUND</b>		<b>3,035,175</b>	<b>2,808,500</b>	<b>5,677,141</b>	<b>2,825,000</b>

**CITY OF BLACK HAWK**  
**2018 BUDGET**  
**WATER FUND**

<b>WATER FUND</b>	<b>2016 Year-End Actual</b>	<b>2017 Amended Budget</b>	<b>2017 Year-End Estimate</b>	<b>2018 Adopted Budget</b>
<b>STAFFING PLAN</b>				
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
<b>TOTAL STAFF</b>	9.00	9.00	9.00	9.00
<b>EXPENDITURES BY TYPE</b>				
Personnel	856,112	891,229	891,229	894,020
Professional Services	1,026,100	1,095,000	630,000	858,500
General Services	377,289	966,500	637,399	1,419,500
Program Expenses	0	0	0	0
Supplies	48,065	87,200	75,000	90,950
Capital Outlay	460,442	953,000	287,000	1,153,000
Debt Service	0	0	0	0
Transfers	0	0	0	0
<b>WATER FUND</b>	2,768,008	3,992,929	2,520,628	4,415,970

**CITY OF BLACK HAWK**  
**2018 BUDGET**  
**WATER FUND**

Account Number	Account Description	2016 Year-End Actual	2017 Amended Budget	2017 Year-End Estimate	2018 Adopted Budget
<b>WATER - ADMINISTRATION</b>					
501-3150-4601201	Regular Salaries/Wages / Full-Time	122,894	130,425	130,425	126,012
501-3150-4602100	Water / Group Health Insurance	14,921	15,655	15,655	16,665
501-3150-4602200	Water / Social Security	8,941	9,336	9,336	9,017
501-3150-4602301	Retirement / 401A	6,744	7,322	7,322	7,072
501-3150-4602500	Water / Unemployment Compensation	368	366	366	354
501-3150-4602600	Water / Workers Compensation	1,194	1,391	1,391	1,450
501-3150-4603304	Professional Services / Software/Hardware Support	35,200	60,000	45,000	60,000
501-3150-4603308	Professional Services / Engineering	180	100,000	15,000	100,000
501-3150-4603310	Professional Services / Water Testing	19,531	35,000	25,000	38,500
501-3150-4603311	Professional Services / Water Rights/Legal	383,170	400,000	220,000	240,000
501-3150-4603319	Professional Services/Other Consultants	0	0	0	60,000
501-3150-4603321	Professional Services/Water Right-Engineering/Acct	588,019	500,000	325,000	360,000
501-3150-4604101	Utilities / Gas & Electric	160,916	220,000	170,000	220,000
501-3150-4604102	Utilities / Sewer	1,060	10,000	3,500	10,000
501-3150-4604103	Utilities / Wtr Leases Coors/Consolid	36,070	40,000	40,000	45,000
501-3150-4604104	Utilities / Monitoring/Usqs	20,839	35,000	35,000	38,000
501-3150-4604506	Repairs & Maintenance / Equipment Maintenance	13,149	40,000	25,000	40,000
501-3150-4604515	Repairs & Maintenance / Security System Maint	42,414	50,000	8,500	10,000
501-3150-4605058	Other Purchased Services / Travel & Training	2,004	10,000	9,000	9,000
501-3150-4605101	Insurance / Liability	8,549	10,000	8,549	11,000
501-3150-4605200	Water / Printing And Binding	476	1,000	550	1,000
501-3150-4605301	Communications / Telephone	1,322	2,000	1,300	2,000
501-3150-4605501	Dues, & Membership / Memberships	7,618	10,000	9,000	10,000
501-3150-4605502	Dues, & Membership / Subscriptions	251	500	250	500
501-3150-4606101	General Supplies / Office	3,642	7,000	5,000	7,000
501-3150-4606107	General Supplies / Books	255	500	300	500
501-3150-4606110	General Supplies / Small Equipment	292	2,500	2,500	2,500
501-3150-4607401	System Improvements / Machinery & Equipment	0	130,000	130,000	0
501-3150-4607403	System Improvements / Furniture And Fixtures	0	3,000	3,000	3,000
501-3150-4607404	System Improvements / Computers And Software	1,954	10,000	8,000	10,000
<b>TOTAL WATER - ADMINISTRATION</b>		<b>1,481,973</b>	<b>1,840,995</b>	<b>1,253,944</b>	<b>1,438,570</b>

**CITY OF BLACK HAWK**  
**2018 BUDGET**  
**WATER FUND**

Account Number	Account Description	2016 Year-End Actual	2017 Amended Budget	2017 Year-End Estimate	2018 Adopted Budget
<b>WATER - OPERATIONS</b>					
501-3151-4601201	Regular Salaries/Wages / Full-Time	528,879	541,087	541,087	539,090
501-3151-4601400	Water / Overtime	5,759	10,000	10,000	10,000
501-3151-4602100	Water / Group Health Insurance	86,936	95,242	95,242	100,878
501-3151-4602200	Water / Social Security	40,576	38,016	38,016	39,036
501-3151-4602301	Retirement / 401A	27,769	29,816	29,816	30,617
501-3151-4602500	Water / Unemployment Compensation	1,573	1,491	1,491	1,531
501-3151-4602600	Water / Workers Compensation	9,558	11,082	11,082	12,298
501-3151-4604501	Repairs & Maintenance / Spring Line	2,861	50,000	0	50,000
501-3151-4604502	Repairs & Maintenance / Pump Station	6,501	65,000	30,000	225,000
501-3151-4604503	Repairs & Maintenance / Tools	214	5,000	250	5,000
501-3151-4604504	Repairs & Maintenance / Plant	44,147	200,000	235,000	200,000
501-3151-4604505	Repairs & Maintenance / Distribution	17,100	150,000	38,000	150,000
501-3151-4604506	Equipment Maintenance/HV Pipeline	0	25,000	2,000	150,000
501-3151-4604701	Vehicle Operation & Maint / Vehicle Maintenance	5,028	8,000	8,000	8,000
501-3151-4604703	Vehicle Operation & Maint / Gas And Oil	5,579	7,500	7,500	7,500
501-3151-4604705	Vehicle Operation & Maint / Small Equip Rental	0	2,500	0	2,500
501-3151-4604800	Water / Green Lake Operations	12	15,000	3,000	15,000
501-3151-4604900	Water / Georgetown Lake Operation	1,179	10,000	3,000	210,000
501-3151-4606206	Operating Supplies / Uniforms	4,270	7,200	7,200	7,200
501-3151-4606239	Operating Supplies / Chemicals	28,413	55,000	45,000	55,000
501-3151-4606246	Operating Supplies / Sludge Disposal	11,193	15,000	15,000	18,750
501-3151-4607411	System Improvements / Water Tank	76,834	150,000	25,000	150,000
501-3151-4607415	System Improvements / Georgetown Lake	772	10,000	10,000	500,000
501-3151-4607418	System Improvements / EIS & EA	72,840	200,000	75,000	150,000
501-3151-4607422	System Improvements / Water Capital Projects	0	250,000		100,000
501-3151-4607427	System Improvements / System Expansion	177,675	0	1,000	0
501-3151-4607428	System Improvements / Green Lake Seepage Flume	0	100,000		100,000
501-3151-4607429	Green Lake Pipeline	130,367	100,000	35,000	40,000
501-3151-4607430	Church Ditch Aug Station				100,000
<b>TOTAL WATER - OPERATIONS</b>		<b>1,286,035</b>	<b>2,151,934</b>	<b>1,266,684</b>	<b>2,977,400</b>

**CITY OF BLACK HAWK**  
**2018 BUDGET**  
**CONSERVATION TRUST FUND SUMMARY**

	2016 Year-End Actual	2017 Amended Budget	2017 Year-End Estimate	2018 Adopted Budget
<b>BEGINNING FUND BALANCE</b>	25,617	27,097	27,097	28,407
<b>REVENUES</b>	1,480	1,200	1,310	1,300
<b>EXPENDITURES</b>	0	0	0	0
<b>NET INCREASE (DECREASE)</b>	1,480	1,200	1,310	1,300
<b>ENDING FUND BALANCE</b>	27,097	28,297	28,407	29,707

**CITY OF BLACK HAWK  
2018 BUDGET  
CONSERVATION TRUST FUND**

Account Number	Account Description	2017 Adopted Budget	2017 Amended Budget	2017 Year-End Estimate	2018 Adopted Budget
<b>CONSERVATION TRUST FUND</b>					
703-0000-3350700	State Shared Revenues / Lottery Proceeds	1,200	1,200	1,200	1,200
703-0000-3610100	Revenue / Int Income On Investments	0	0	110	100
<b>TOTAL CONSERVATION TRUST FUND</b>		1,200	1,200	1,310	1,300

**CITY OF BLACK HAWK**  
**2018 BUDGET**  
**CONSERVATION TRUST FUND**

Account Number	Account Description	2016 Year-End Actual	2017 Amended Budget	2017 Year-End Estimate	2018 Adopted Budget
<b>CONSERVATION TRUST FUND</b>					
703-0000-4500100	Parks & Recreation / Improvements	0	0	0	0
<b>TOTAL CONSERVATION TRUST FUND</b>		0	0	0	0

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

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

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

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

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

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

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

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

**Advance Refunding Bonds** - Bonds issued to refund an outstanding bond issue prior to the date on which the outstanding bonds become due or callable. Proceeds of

the advance refunding bonds are deposited in escrow with a fiduciary, invested in U.S. Treasury Bonds or other authorized securities, and used to redeem the underlying bonds at maturity or call date and to pay interest on the bonds being refunded or the advance refunding bonds.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**CAFR** - Comprehensive Annual Financial Report.

**CRS** – Colorado Revised Statutes.

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

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

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

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

**Cash Balance** - The total cash within a specific fund.

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

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

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

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

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

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

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

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

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

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

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

**EIS** – Environmental Impact Statement.

**EPA** – Environmental Protection Agency.

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

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

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

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

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

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

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

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

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

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

**FTE** - Full-time equivalent.

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

**Fund Balance** - The fund equity of Governmental Funds.

**GASB** - Governmental Accounting Standard Board.

**GOCO** - Greater Outdoors Colorado, funded through lottery proceeds.

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

**Generally Accepted Accounting Principles (GAAP)** Uniform minimum standards of and guidelines to financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not

only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Ordinance** - A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law,

such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions which must be by ordinance and those which may be by resolution. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, usually require ordinances.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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