



2019 ADOPTED ANNUAL BUDGET

**CITY OF BLACK HAWK
2019 ADOPTED BUDGET
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Office of the City Manager

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Aldermen

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Jim Johnson
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City Attorney

Corey Y. Hoffmann

Acting City Manager

Stephen N. Cole

City Clerk /

Administrative Services Director

Melissa A. Greiner

Finance Director

Lance R. Hillis

Fire Chief

Donald E. Taylor

Acting Police Chief

Kenneth E. Lloyd

Public Works Director

Thomas Isbester

**Community Planning & Development
Administrator**

Cynthia L. Linker

**COLORADO'S SECOND OLDEST
MUNICIPAL CORPORATION**

January 1, 2019

Dear Mayor and Board of Aldermen:

We are pleased to present to you the 2019 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 2019 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 2019 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 2019 Budget when compared to 2018. 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 2019 Budget document. Each Department's budget is similar to 2018 with the exception of the items listed in the following paragraphs. Due to ambitious capital projects and programs proposed and/or incurred for 2018 & 2019, the General Fund, the Capital Projects Fund, the Preservation & Restoration Fund and the Water Fund are projected to have deficit spending.

The 2019 budget includes a total revenue projection (excluding inter-fund transfers) of \$30.1 million for all funds. This is an increase of 0.44% compared to the estimated revenue for 2018. We project 2019 Gaming Tax revenue to increase modestly by about 3.00% when compared to 2018 revenues. Device Fee revenue is budgeted to increase by approximately \$205,000 due to the expected increase in the number of devices available for play with the completion of a large casino expansion. City staff expects sales tax revenue to be flat for 2019. The annual Transportation Device Fee for 2019 is \$40.59, the same as was

charged in 2018. The 2019 Budget includes no increase in water rates and no increase in property tax revenue.

The 2019 budget includes total expenditures (excluding inter-fund transfers) of \$45.4 million. Ten new positions have been funded for 2019 in anticipation of the increased needs of a new 500 room hotel. The new positions include three firefighters, three police officers, one detective, one communications officer and two street maintenance workers. The 2019 Budget also includes funding for a 2.88% salary adjustment, 2.50% introductory adjustment, 1.0% longevity adjustment and funding for a City-wide bonus of up to 3.00%. Additionally, the 2019 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 2019. Other benefits including Dental & Vision insurance have been increased by 10% for the final six months of 2019. The 2019 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 many new projects for 2019, most revolving around the Gregory Street Redevelopment. New projects within the Preservation & Restoration Fund include the rehabilitation of historic structures along Gregory Street and the Maryland Mountain trail system improvements and amenities.

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 2019 Budget that maintains the high service levels the citizens and businesses of Black Hawk have come to expect.

Respectfully submitted,



Stephen N. Cole
Acting City Manager



Lance R. Hillis
Finance Director

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

Resolution No. 67-2018

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 2019 AND ENDING ON THE LAST DAY OF DECEMBER 2019, AND APPROPRIATING SUMS OF MONEY TO VARIOUS FUNDS AND SPENDING AGENCIES IN THE AMOUNT, AND FOR THE PURPOSES SET FORTH WITHIN THE ATTACHED 2019 BUDGET

WHEREAS, upon due and proper notice, published or posted in accordance with the law, the proposed Budget for 2019 was open for inspection by the public at a designated place, a public hearing was held on November 14, 2018, 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 2019, on the attached budget, are hereby appropriated from the revenue of each fund, for purposes stated.

RESOLVED AND PASSED this 14th day of November, 2018.


David D. Spellman, Mayor

ATTEST:


Melissa A. Greiner, CMC, City Clerk



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

COUNCIL BILL: CB33

ORDINANCE NUMBER: 2018-33

TITLE: AN ORDINANCE LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2018 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE CITY OF BLACK HAWK, COLORADO FOR THE 2019 BUDGET YEAR, AND REPEALING ORDINANCE NO. 2018-26

WHEREAS, the Board of Aldermen of the City of Black Hawk has adopted the annual budget in accordance with the Local Government Budget Law on November 14, 2018:

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$8,842; and

WHEREAS, the 2018 valuation for assessment for the City of Black Hawk, as certified by the Gilpin County Assessor, is \$245,599,268.

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 2019 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 2018.

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. Ordinance No. 2018-26, Series of 2018, dated November 14, 2018, is repealed.

Section 4. 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.

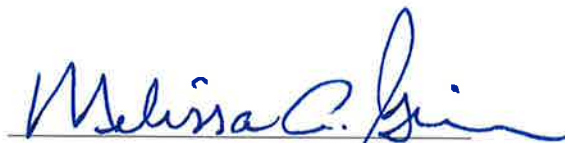
Section 5. Severability If any clause, sentence, paragraph, or part of this Ordinance or the application thereof to any person or circumstances shall for any reason be adjudged by a court of competent jurisdiction invalid, such judgment shall not affect application to other persons or circumstances.

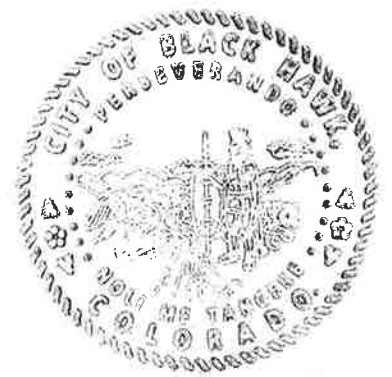
Section 6. Effective Date. The City Clerk is directed to post this Ordinance as required by City Charter. This Ordinance shall become effective upon posting by the City Clerk.

READ, PASSED AND ORDERED POSTED this 12th day of December, 2018.


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
FUND BALANCE - JAN. 1, 2017	11,936,379	1,526,657	4,604,063	143,567	12,000,751	2,615,630	3,013,298	27,097	35,867,442	35,867,442
ACTUAL REVENUES	22,786,376	6,184	3,825,433	639,617	36,021	2,730,481	5,586,473	1,361	35,611,946	32,582,005
ACTUAL EXPENDITURES	18,940,504	0	4,001,260	638,375	6,145,639	2,848,841	2,173,728	0	34,748,347	31,718,406
ACTUAL GAIN (LOSS)	3,845,872	6,184	(175,827)	1,242	(6,109,618)	(118,360)	3,412,745	1,361	863,599	863,599
FUND BALANCE - DEC. 31, 2017	15,782,251	1,532,841	4,428,236	144,809	5,891,133	2,497,270	6,426,043	28,458	36,731,041	36,731,041
FUND BALANCE - JAN. 1, 2018	15,782,251	1,532,841	4,428,236	144,809	5,891,133	2,497,270	6,426,043	28,458	36,731,041	36,731,041
ESTIMATED REVENUES	22,796,201	5,000	3,988,589	617,089	7,040,000	2,705,814	2,737,000	1,450	39,891,143	29,925,811
ESTIMATED EXPENDITURES	25,242,135	1,535,390	2,843,141	620,018	5,117,500	2,845,314	3,172,219	0	41,375,717	31,410,385
ESTIMATED GAIN (LOSS)	(2,445,934)	(1,530,390)	1,145,448	(2,929)	1,922,500	(139,500)	(435,219)	1,450	(1,484,574)	(1,484,574)
FUND BALANCE - DEC. 31, 2018	13,336,317	2,451	5,573,684	141,880	7,813,633	2,357,770	5,990,824	29,908	35,246,467	35,246,467
FUND BALANCE - JAN. 1, 2019	13,336,317	2,451	5,573,684	141,880	7,813,633	2,357,770	5,990,824	29,908	35,246,467	35,246,467
ADOPTED REVENUES	22,741,836	0	9,407,000	653,539	5,000	2,640,699	2,827,000	1,450	38,276,524	30,057,083
ADOPTED EXPENDITURES	25,579,332	0	14,924,000	644,942	5,537,000	2,849,969	4,089,438	0	53,624,681	45,405,240
ADOPTED GAIN (LOSS)	(2,837,496)	0	(5,517,000)	8,597	(5,532,000)	(209,270)	(1,262,438)	1,450	(15,348,157)	(15,348,157)
FUND BALANCE - DEC. 31, 2019	10,498,821	2,451	56,684	150,477	2,281,633	2,148,500	4,728,386	31,358	19,898,310	19,898,310

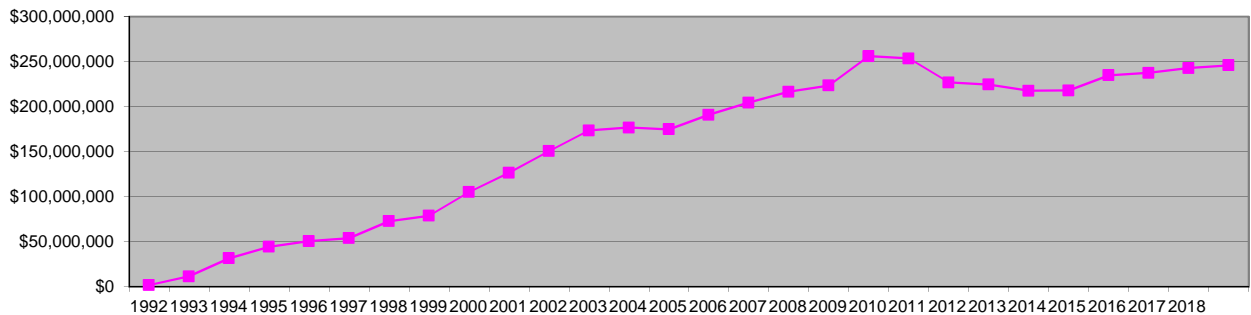
**CITY OF BLACK HAWK
2019 BUDGET
GENERAL FUND SUMMARY**

	2017 Year-End Actual	2018 Amended Budget	2018 Year-End Estimate	2019 Adopted Budget
BEGINNING FUND BALANCE	11,936,379	15,782,251	15,782,251	13,336,317
REVENUES	22,786,376	21,343,452	22,796,201	22,741,836
MAYOR & COUNCIL	2,756,740	3,382,845	2,872,007	3,538,335
MUNICIPAL COURT	54,905	83,247	80,497	71,658
CITY MANAGER	281,803	255,945	243,298	256,103
CITY CLERK/ADMINISTRATIVE SERVICES	762,142	821,423	779,581	819,833
INFORMATION TECHNOLOGY	430,831	469,569	473,220	467,277
FINANCE	365,967	390,629	390,629	407,420
PLANNING	1,635,208	671,669	562,344	583,820
POLICE	3,508,719	3,580,093	3,574,106	4,251,215
DISPATCH	623,706	618,021	617,746	732,847
FIRE	2,791,117	2,735,328	2,710,535	3,062,533
PUBLIC WORKS ADMIN	945,047	1,064,932	1,142,536	1,121,550
STREET	1,042,673	1,160,168	1,067,668	1,217,065
FLEET	649,375	687,320	675,720	710,131
FACILITIES	395,175	407,934	386,434	428,846
TRANSFERS	2,697,096	12,665,814	9,665,814	7,910,699
TOTAL EXPENDITURES	18,940,504	28,994,937	25,242,135	25,579,332
NET INCREASE (DECREASE)	3,845,872	(7,651,485)	(2,445,934)	(2,837,496)
ENDING FUND BALANCE	15,782,251	8,130,766	13,336,317	10,498,821

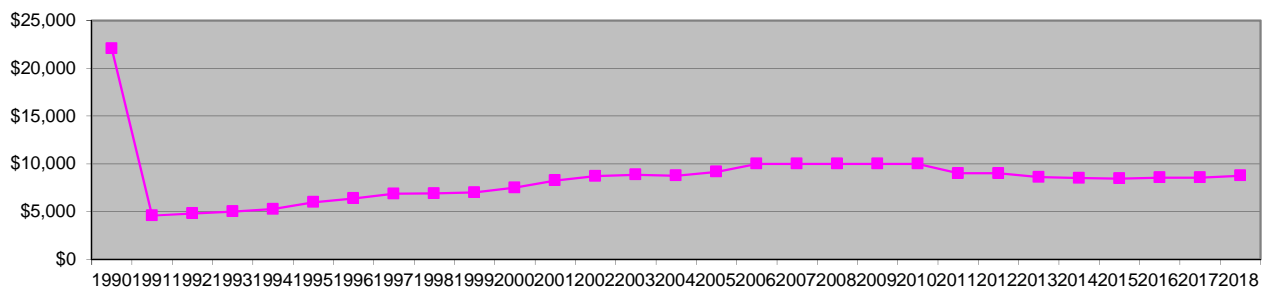
**CITY OF BLACK HAWK
ASSESSED VALUATION & TAX YIELD
1990-2018**

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	0.0352	\$8,546
2018	\$245,829,172	0.0356	\$8,752

ASSESSED VALUATION



TAX YIELD

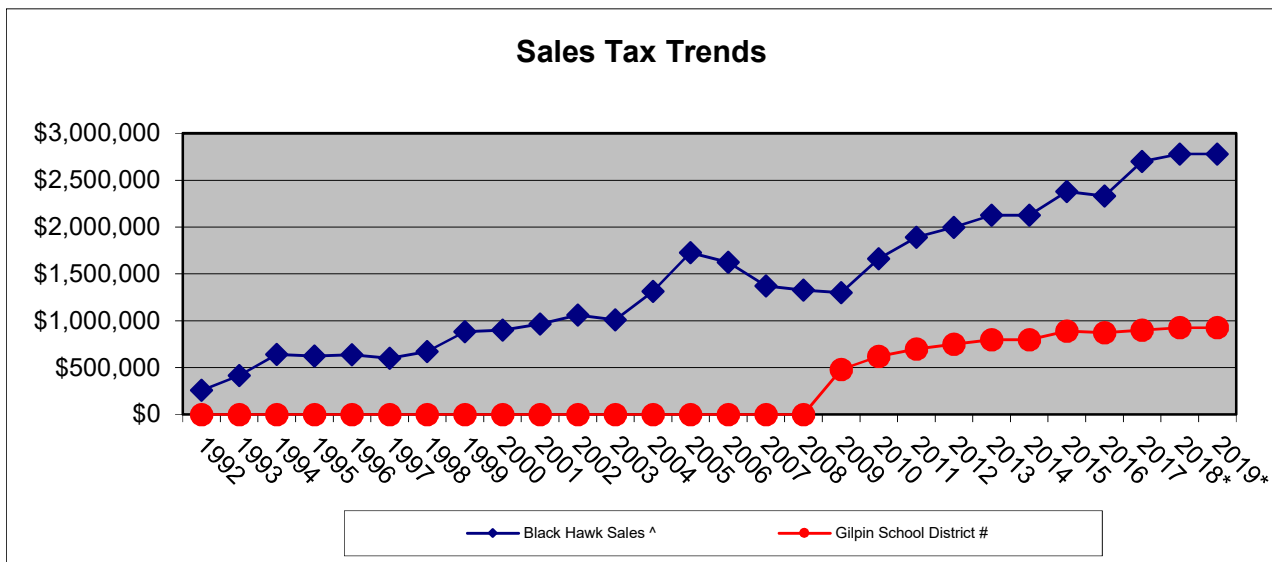


CITY OF BLACK HAWK

SALES TAX TRENDS

1992-2019

	Black Hawk Sales ^	Gilpin School District #
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	\$2,699,106	\$899,702
2018*	\$2,780,000	\$926,000
2019*	\$2,780,000	\$926,000



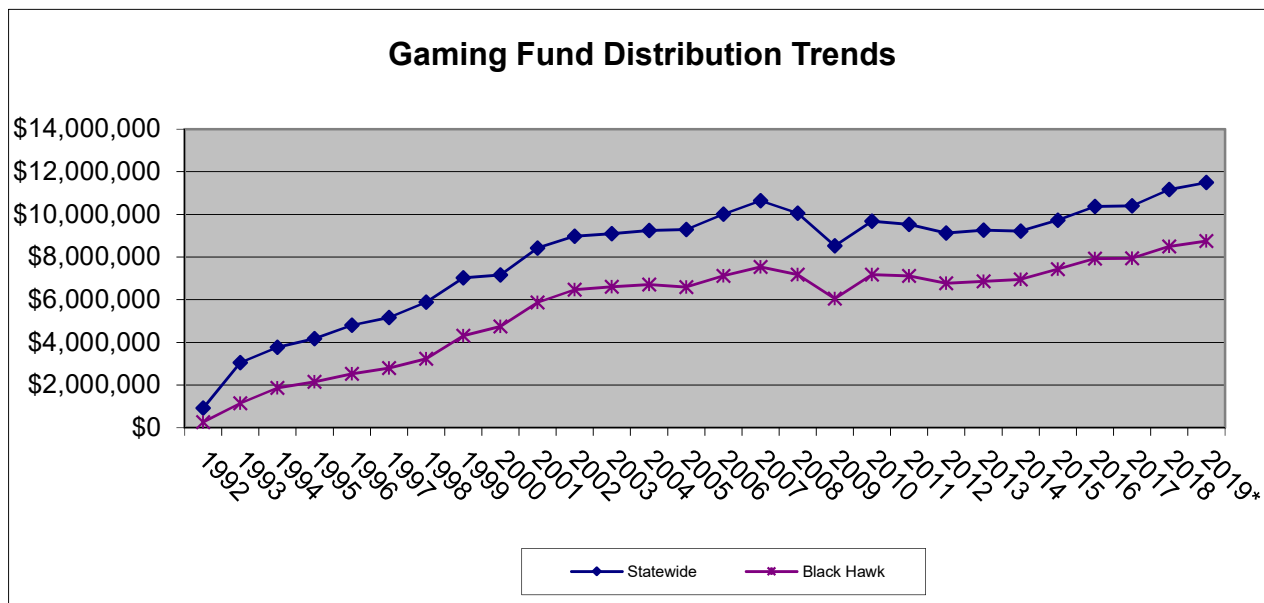
^Effective Jan. 1, 2017 the Sales Tax Rate increased from 4.00% to 4.50%

Educational Enhancement Tax Rate is 1.50% effective Jan.1 , 2009

* Estimated

CITY OF BLACK HAWK
STATE GAMING FUND DISTRIBUTIONS
1992-2019

	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	\$11,161,767	\$8,497,859
2019*	\$11,492,950	\$8,750,000

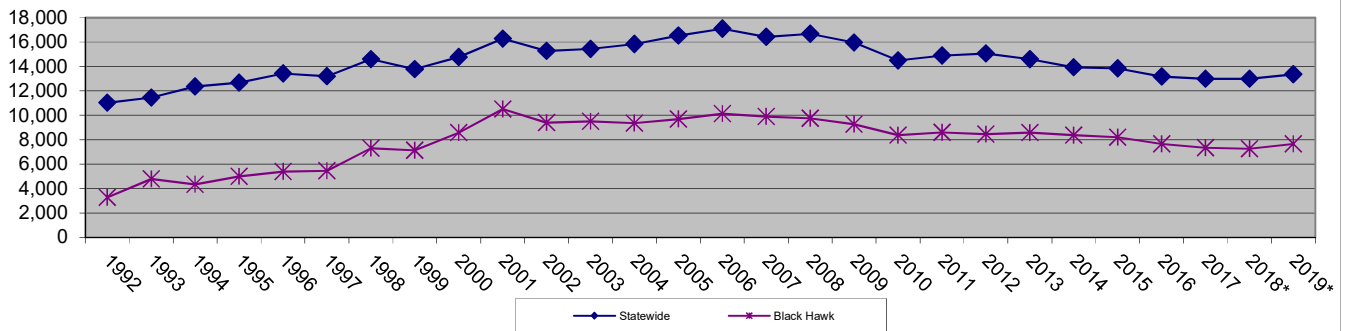


* Estimated

CITY OF BLACK HAWK
DEVICE COUNT & GENERAL DEVICE REVENUES
1990-2019

	Statewide Total Devices	Black Hawk Slots	Black Hawk Tables	Black Hawk Total	Black Hawk Device Fee	General Device Revenue
1992	11,030	3,193	83	3,276	\$800	\$1,480,740
1993	11,445	4,659	120	4,779	\$800	\$2,027,995
1994	12,359	4,231	103	4,334	\$800	\$2,727,452
1995	12,670	4,877	113	4,990	\$750	\$2,713,864
1996	13,434	5,276	111	5,387	\$750	\$2,743,826
1997	13,204	5,340	106	5,446	\$750	\$3,038,684
1998	14,603	7,181	125	7,306	\$750	\$5,562,157
1999	13,792	7,010	117	7,127	\$750	\$5,979,246
2000	14,764	8,456	123	8,579	\$750	\$7,102,867
2001	16,286	10,379	137	10,516	\$750	\$7,225,642
2002	15,281	9,299	105	9,404	\$750	\$7,306,763
2003	15,445	9,408	105	9,513	\$750	\$7,133,652
2004	15,834	9,246	118	9,364	\$750	\$6,279,049
2005	16,533	9,557	145	9,702	\$750	\$6,460,593
2006	17,098	9,994	136	10,130	\$750	\$6,899,268
2007	16,418	9,758	146	9,904	\$750	\$7,528,250
2008	16,673	9,606	145	9,751	\$750	\$7,372,750
2009	15,973	9,069	207	9,276	\$750	\$7,029,875
2010	14,492	8,188	185	8,373	\$750	\$6,689,188
2011	14,885	8,414	195	8,609	\$750	\$6,412,938
2012	15,064	8,258	202	8,460	\$750	\$6,380,188
2013	14,595	8,393	196	8,589	\$750	\$6,340,500
2014	13,934	8,176	202	8,378	\$945	\$8,006,355
2015	13,846	7,986	212	8,198	\$945	\$7,772,310
2016	13,173	7,456	209	7,665	\$945	\$7,490,541
2017	12,986	7,141	208	7,349	\$1,050	\$7,601,543
2018*	12,990	7,067	201	7,268	\$1,050 (\$4,200)#	\$8,324,400
2019*	13,372	7,400	250	7,650	\$1,050 (\$4,200)#	\$8,531,250

Device Count Trends



Device Revenue Trends

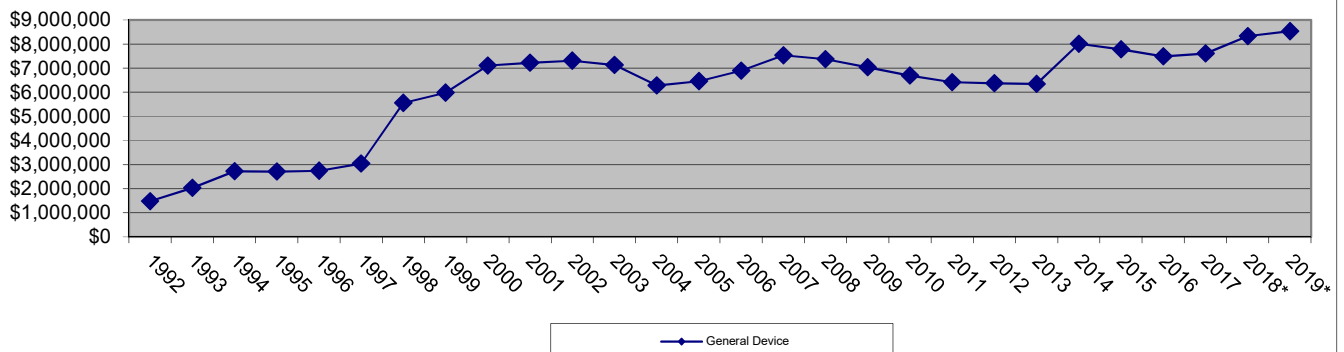


Table Game Device Fee is 4 times the General Device Fee

* Estimated

CITY OF BLACK HAWK
2019 BUDGET
GENERAL FUND

Account Number	Account Description	2017 Year-End Actual	2018 Amended Budget	2018 Year-End Estimate	2019 Adopted Budget
GENERAL FUND REVENUE					
010-0000-3110100	Real Property / Property Taxes	8,375	8,740	8,750	8,750
010-0000-3110200	Real Property / Specific Owner	302	250	200	200
010-0000-3110300	Commercial Improvements Tax	8,722	8,720	8,720	8,720
010-0000-3130100	Sales & Use Tax / Sales Tax-City	2,699,106	2,600,000	2,780,000	2,780,000
010-0000-3130101	Sales Tax-City / Sales Tax-School District	899,702	900,000	926,000	926,000
010-0000-3130200	Sales & Use Tax / Use Tax	31,264	24,000	10,000	10,000
010-0000-3140100	Occupational Tax / Liquor	3,100	10,000	0	0
010-0000-3140200	Occupational Tax / Businesses	5,830	8,000	5,000	5,000
010-0000-3180100	Other Taxes / Device Fees	7,601,543	8,256,150	8,324,400	8,531,250
010-0000-3180200	Other Taxes / Franchise Fees	162,966	165,000	165,000	165,000
010-0000-3180400	Other Taxes/Ambulance Fee-Non District Assessment	9,363	9,300	9,300	9,300
010-0000-3180500	Other Taxes / Lodging Tax	283,917	280,000	295,000	295,000
010-0000-3210200	Business Licenses / Business	42,940	20,000	43,000	43,000
010-0000-3210300	Business Licenses / Liquor	8,882	7,000	8,000	8,000
010-0000-3210400	Business Licenses / Contractors	5,100	6,500	3,000	3,000
010-0000-3210500	Business Licenses / Hotel License	110	500	0	0
010-0000-3220100	Permits / Building	1,206,678	36,000	400,000	50,000
010-0000-3220200	Permits / Sign	2,070	1,200	1,200	1,200
010-0000-3220400	Permits / Special Events	1,384	1,500	500	500
010-0000-3220900	Permits / Miscellaneous	2,945	0	2,000	2,000
010-0000-3350200	State Shared Revenues / Cigarette	9,261	9,500	8,500	8,500
010-0000-3350300	State Shared Revenues / Highway Users	14,171	14,000	13,580	13,500
010-0000-3350400	County Shared Revenues / Road & Bridge	98,451	98,000	101,000	101,000
010-0000-3350500	State Shared Revenues / Gaming	7,937,140	7,900,000	8,497,859	8,750,000
010-0000-3410300	Miscellaneous Fees / Plan Review	471,374	20,000	40,000	40,000
010-0000-3410400	Plan Review - Fire	37,972	2,000	35,000	3,000
010-0000-3410800	Miscellaneous Fees / Services Billed Out	212,993	135,000	125,000	125,000
010-0000-3410900	Inspection Fees - Fire	10,320	10,000	5,000	5,000
010-0000-3510100	Court Fines / Municipal Court	14,989	12,000	13,500	13,500
010-0000-3510200	Court Fines / County Court	3,502	4,000	1,000	1,000
010-0000-3510300	Court Fines / Parking	130	200	300	300
010-0000-3510400	Court Fines / Police Dept Fees & Servs	580	1,000	0	0
010-0000-3510600	Court Fines / Victim Service Surcharge	3,093	2,000	3,000	3,000
010-0000-3601500	Revenue / Fire Grant-Fema	32,500	30,000	30,000	0
010-0000-3610100	Revenue / Int Income On Investments	62,012	40,000	90,000	70,000
010-0000-3610900	Revenue / Other	166,151	60,000	120,000	60,000
010-0000-3611100	Revenue / Copies	275	0	0	0
010-0000-3611200	Revenue / Police Dept Revenue	21,248	1,000	50,000	20,000
010-0000-3611300	Fire Department Revenue	27,859	12,000	2,000	2,000
010-0000-3611500	Revenue / Gilpin Ambulance Vehicle Maintenance IGA	32,293	24,000	20,000	20,000
010-0000-3612000	Revenue / Silver Dollar Ambulance	150,930	200,374	200,374	200,374
010-0000-3630201	Commercial Buildings / Utility Charges	6,457	6,000	5,500	5,000
010-0000-3630202	Commercial Buildings / Rent Revenue	155,531	120,000	145,000	145,000
010-0000-3950400	Transfer In / Historic Preservation	108,000	110,000	110,000	110,000
010-0000-3950800	Transfer In / Capital Projects Fund	0	0	0	0
010-0000-3951300	Transfer In / Transportation Device Fee Fund	224,845	189,518	189,518	198,742
TOTAL GENERAL FUND REVENUE		22,786,376	21,343,452	22,796,201	22,741,836

CITY OF BLACK HAWK
2019 BUDGET
GENERAL FUND

GENERAL FUND	2017 Year-End Actual	2018 Amended Budget	2018 Year-End Estimate	2019 Adopted Budget
STAFFING PLAN				
Mayor & Council	7.00	7.00	7.00	7.00
Municipal Court	1.50	1.50	1.50	1.50
City Manager	2.00	1.00	1.00	1.00
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	34.50	34.50	34.50	39.50
Fire	21.00	21.00	21.00	24.00
Public Works	20.00	20.00	20.00	22.00
TOTAL STAFF	97.00	96.00	96.00	106.00
EXPENDITURES BY TYPE				
Personnel	10,325,173	10,417,752	10,405,577	11,691,020
Professional Services	1,919,764	1,075,600	767,307	1,059,164
General Services	1,478,651	1,682,225	1,590,599	1,614,466
Program Expenses	2,124,283	2,633,345	2,336,392	2,745,542
Supplies	395,537	520,201	476,446	558,441
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	2,697,096	12,665,814	9,665,814	7,910,699
TOTAL EXPENDITURES	18,940,504	28,994,937	25,242,135	25,579,332

CITY OF BLACK HAWK
2019 BUDGET
GENERAL FUND

MAYOR & COUNCIL	2017 Year-End Actual	2018 Amended Budget	2018 Year-End Estimate	2019 Adopted Budget
STAFFING PLAN				
Mayor	1.00	1.00	1.00	1.00
Alderman	6.00	6.00	6.00	6.00
TOTAL STAFF	7.00	7.00	7.00	7.00
EXPENDITURES BY TYPE				
Personnel	276,678	291,400	291,500	299,693
Professional Services	342,904	440,000	216,515	465,000
General Services	41	0	0	0
Program Expenses	2,124,283	2,633,345	2,336,392	2,745,542
Supplies	12,834	18,100	27,600	28,100
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
MAYOR & COUNCIL	2,756,740	3,382,845	2,872,007	3,538,335

CITY OF BLACK HAWK
2019 BUDGET
GENERAL FUND

Account Number	Account Description	2017 Year-End Actual	2018 Amended Budget	2018 Year-End Estimate	2019 Adopted Budget
MAYOR & COUNCIL					
010-1101-4111201	Regular Salaries/Wages / Full-Time	106,370	106,898	106,898	110,105
010-1101-4111202	Regular Salaries/Wages / Medical Stipend	146,491	159,202	159,202	163,481
010-1101-4112100	Council / Group Health Insurance	139	151	151	151
010-1101-4112200	Council / Fica & Medicare Expense	17,347	18,603	18,603	19,126
010-1101-4112301	Retirement / 401A	5,864	6,253	6,253	6,429
010-1101-4112500	Council / State Unemploy (Sui)	111	0	100	100
010-1101-4112600	Council / Workers Compensation	356	293	293	301
010-1101-4113101	Legal Services / City Attorney	252,904	350,000	149,015	375,000
010-1101-4113103	Lobbying	90,000	90,000	67,500	90,000
010-1101-4115058	Other Purchased Services / Travel & Training	41	0	0	0
010-1101-4115806	Program Expenses / Council Discretionary	11,617	15,000	7,349	15,000
010-1101-4115808	Community Goodwill-Promotion	4,302	8,000	4,053	8,000
010-1101-4115809	Community Goodwill - Parades	3,069	4,000	2,000	2,000
010-1101-4115811	Program Expenses / Marketing	6,655	50,000	75,000	75,000
010-1101-4115813	Program Expenses / Residential Paint Program	58,197	100,000	35,000	100,000
010-1101-4115815	Program Expenses / Employee Appreciation	8,651	293,070	293,070	309,317
010-1101-4115825	Program Expenses / Annual Outdoor Flowers	31,135	45,000	45,000	45,000
010-1101-4115826	Program Expenses / Flags	200	6,000	3,989	6,000
010-1101-4115827	Program Expenses / Holiday Decorations	135,000	160,000	160,000	160,000
010-1101-4115828	Program Expenses / Fireworks	89,160	95,000	95,629	103,000
010-1101-4115830	Program Expenses / Scholarship Fund	28,125	40,000	30,000	40,000
010-1101-4115831	Program Expenses / Sales Tax-School District	899,702	900,000	926,000	926,000
010-1101-4115832	Program Expenses / Ambulance	335,400	445,275	445,275	448,015
010-1101-4115834	Program Expenses / Sales Tax Rebate	971	500	500	500
010-1101-4115835	Gregory St Redevelopment (Lodging Tax)	301,867	280,000	7,904	295,000
010-1101-4115836	Device Tax Rebate	204,675	185,000	199,100	200,000
010-1101-4115837	Clean-Up Day	5,557	6,500	6,523	12,710
010-1101-4115838	Banners	11,187	15,000	25,000	25,000
010-1101-4116101	General Supplies / Office Supplies	781	1,000	500	1,000
010-1101-4116206	Operating Supplies / Uniforms	866	2,100	2,100	2,100
TOTAL MAYOR & COUNCIL		2,756,740	3,382,845	2,872,007	3,538,335

CITY OF BLACK HAWK
2019 BUDGET
GENERAL FUND

MUNICIPAL COURT	2017 Year-End Actual	2018 Amended Budget	2018 Year-End Estimate	2019 Adopted Budget
STAFFING PLAN				
Municipal Court Clerk	0.50	0.50	0.50	0.50
Municipal Judge	1.00	1.00	1.00	1.00
TOTAL STAFF	1.50	1.50	1.50	1.50
EXPENDITURES BY TYPE				
Personnel	41,762	65,147	65,147	55,558
Professional Services	11,396	16,000	14,000	14,000
General Services	1,747	2,100	1,350	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
MUNICIPAL COURT	54,905	83,247	80,497	71,658

CITY OF BLACK HAWK

2019 BUDGET

GENERAL FUND

Account Number	Account Description	2017 Year-End Actual	2018 Amended Budget	2018 Year-End Estimate	2019 Adopted Budget
MUNICIPAL COURT					
010-1201-4121201	Regular Salaries/Wages / Full-Time	37,250	56,905	56,905	46,390
010-1201-4121400	Judicial / Overtime	43	100	100	100
010-1201-4122100	Judicial / Group Health Insurance	404	1,694	1,694	3,994
010-1201-4122200	Judicial / Social Security	2,853	4,160	4,160	3,412
010-1201-4122301	Retirement / 401A	1,029	2,122	2,122	1,536
010-1201-4122500	Judicial / Unemployment Compensation	112	106	106	77
010-1201-4122600	Judicial / Workers Compensation	71	60	60	49
010-1201-4123109	Legal Services / Other (Translators)	11,396	15,000	13,000	13,000
010-1201-4123304	Professional Services / Software/Hardware Support	0	1,000	1,000	1,000
010-1201-4125058	Other Purchased Services / Travel & Training	0	500	500	500
010-1201-4125501	Dues, & Membership / Memberships	0	100	100	100
010-1201-4126401	Court Fees / Jury/Witness	1,743	1,500	750	1,500
010-1201-4126402	Court Fees / Robe Cleaning	4	0	0	0
TOTAL MUNICIPAL COURT		54,905	83,247	80,497	71,658

CITY OF BLACK HAWK
2019 BUDGET
GENERAL FUND

CITY MANAGER	2017 Year-End Actual	2018 Amended Budget	2018 Year-End Estimate	2019 Adopted Budget
STAFFING PLAN				
City Manager	1.00	1.00	1.00	1.00
Goodwill Ambassador	1.00	0.00	0.00	0.00
TOTAL STAFF	2.00	1.00	1.00	1.00
EXPENDITURES BY TYPE				
Personnel	264,118	236,770	236,770	242,928
Professional Services	6,000	6,000	0	0
General Services	10,865	12,650	6,103	12,650
Program Expenses	0	0	0	0
Supplies	820	525	425	525
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
CITY MANAGER	281,803	255,945	243,298	256,103

CITY OF BLACK HAWK
2019 BUDGET
GENERAL FUND

Account Number	Account Description	2017 Year-End Actual	2018 Amended Budget	2018 Year-End Estimate	2019 Adopted Budget
CITY MANAGER					
010-1301-4131201	Regular Salaries/Wages / Full-Time	222,957	195,550	195,550	201,119
010-1301-4132100	Administration / Group Health Insurance	16,350	17,342	17,342	17,460
010-1301-4132200	Administration / Social Security	11,368	10,094	10,094	10,170
010-1301-4132301	Retirement / 401A	10,787	10,983	10,983	11,298
010-1301-4132500	Administration / Unemployment Compensation	647	549	549	565
010-1301-4132600	Administration / Workers Compensation	2,009	2,252	2,252	2,316
010-1301-4133317	Professional Services / Public Relations	6,000	6,000	0	0
010-1301-4135058	Other Purchased Services / Travel & Training	6,100	6,000	783	6,000
010-1301-4135501	Dues, & Membership / Memberships	4,490	6,500	5,170	6,500
010-1301-4135502	Dues, & Membership / Subscriptions	275	150	150	150
010-1301-4136101	General Supplies / Office	460	225	165	225
010-1301-4136206	Operating Supplies / Uniforms	360	300	260	300
TOTAL CITY MANAGER		281,803	255,945	243,298	256,103

CITY OF BLACK HAWK
2019 BUDGET
GENERAL FUND

CITY CLERK	2017 Year-End Actual	2018 Amended Budget	2018 Year-End Estimate	2019 Adopted Budget
STAFFING PLAN				
City Clerk/Admin. Services Director	1.00	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
HR Generalist	1.00	1.00	1.00	1.00
TOTAL STAFF	4.00	4.00	4.00	4.00
EXPENDITURES BY TYPE				
Personnel	415,475	454,173	453,398	471,233
Professional Services	46,646	30,000	25,000	30,500
General Services	293,386	328,850	292,783	309,700
Program Expenses	0	0	0	0
Supplies	6,635	8,400	8,400	8,400
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
CITY CLERK	762,142	821,423	779,581	819,833

CITY OF BLACK HAWK
2019 BUDGET
GENERAL FUND

Account Number	Account Description	2017 Year-End Actual	2018 Amended Budget	2018 Year-End Estimate	2019 Adopted Budget
CITY CLERK / ADMINISTRATIVE SERVICES					
010-1302-4131201	Regular Salaries/Wages / Full-Time	326,615	338,693	338,693	361,049
010-1302-4131400	Administration / Overtime	297	1,000	225	1,000
010-1302-4132100	Administration / Group Health Insurance	46,005	71,280	71,280	63,726
010-1302-4132200	Administration / Social Security	23,488	22,914	22,914	23,780
010-1302-4132301	Retirement / 401A	17,721	18,989	18,989	20,291
010-1302-4132500	Administration / Unemployment Compensation	956	949	949	1,015
010-1302-4132600	Administration / Workers Compensation	393	348	348	372
010-1302-4133301	Temporary Employees	8,316	0	0	0
010-1302-4133319	Professional Services / Other (Consultants)	38,330	30,000	25,000	30,500
010-1302-4133400	Administration / Elections Expense	3,431	3,000	1,500	3,000
010-1302-4134506	Repairs & Maintenance / Equipment Maintenance	4,196	3,600	4,200	5,200
010-1302-4135058	Other Purchased Services / Travel & Training	26,863	46,000	20,000	20,000
010-1302-4135101	Property & Casualty	214,941	225,000	225,000	235,000
010-1302-4135302	Communications / Postage	5,477	8,000	6,500	7,000
010-1302-4135402	Advertising / Classifieds	32,491	30,000	24,000	26,500
010-1302-4135501	Dues, & Membership / Memberships	1,731	2,250	1,464	2,000
010-1302-4135502	Dues, & Membership / Subscriptions	35	250	150	250
010-1302-4135809	Program Expenses / Community Good Will	0	0	0	0
010-1302-4135901	Other Purchased Services / Records Preservation	688	4,500	4,500	4,500
010-1302-4135902	Other Purchased Services / Codification	2,218	4,000	3,634	4,000
010-1302-4135903	Other Purchased Services / Filing Fees	1,000	2,000	1,735	2,000
010-1302-4135905	Other Purchased Services / Fingerprinting	315	250	100	250
010-1302-4136101	General Supplies / Office	5,239	7,200	7,200	7,200
010-1302-4136110	General Supplies / Small Equipment	229	0	0	0
010-1302-4136206	Operating Supplies / Uniforms	1,167	1,200	1,200	1,200
TOTAL CITY CLERK / ADMINISTRATIVE SERVICES		762,142	821,423	779,581	819,833

CITY OF BLACK HAWK
2019 BUDGET
GENERAL FUND

INFORMATION TECHNOLOGY	2017 Year-End Actual	2018 Amended Budget	2018 Year-End Estimate	2019 Adopted Budget
STAFFING PLAN				
Information Technology Manager	1.00	1.00	1.00	1.00
IT Systems Analyst	0.00	1.00	1.00	1.00
IT Support Technician	1.00	0.00	0.00	0.00
TOTAL STAFF	2.00	2.00	2.00	2.00
EXPENDITURES BY TYPE				
Personnel	236,008	267,643	267,643	277,577
Professional Services	13,366	5,000	13,354	5,000
General Services	141,098	148,100	143,663	143,100
Program Expenses	0	0	0	0
Supplies	40,359	48,826	48,560	41,600
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
INFORMATION TECHNOLOGY	430,831	469,569	473,220	467,277

CITY OF BLACK HAWK
2019 BUDGET
GENERAL FUND

Account Number	Account Description	2017 Year-End Actual	2018 Amended Budget	2018 Year-End Estimate	2019 Adopted Budget
INFORMATION TECHNOLOGY					
010-1303-4131201	Regular Salaries/Wages / Full-Time	171,919	194,969	194,969	201,653
010-1303-4131400	Administration / Overtime	85	0	0	0
010-1303-4132100	Administration / Group Health Insurance	39,869	44,984	44,984	47,277
010-1303-4132200	Administration / Social Security	12,699	13,954	13,954	14,437
010-1303-4132301	Retirement / 401A	9,324	10,945	10,945	11,323
010-1303-4132500	Administration / Unemployment Compensation	498	547	547	566
010-1303-4132600	Administration / Workers Compensation	1,614	2,244	2,244	2,321
010-1303-4133304	Professional Services / Software/Hardware Support	13,354	5,000	13,354	5,000
010-1303-4133319	Professional Services / Other (Consultants)	12	0	0	0
010-1303-4134506	Repairs & Maintenance / Equipment Maintenance	33,425	35,000	25,916	30,000
010-1303-4134701	Vehicle Maintenance	0	2,100	700	2,100
010-1303-4135058	Other Purchased Services / Travel & Training	1,249	7,500	7,000	7,500
010-1303-4135301	Communications / Telephone	98,093	95,000	95,649	95,000
010-1303-4135502	Dues, & Membership / Subscriptions	8,331	8,500	14,398	8,500
010-1303-4136101	General Supplies / Office	369	1,000	1,000	1,000
010-1303-4136103	General Supplies / Software	7,745	17,226	17,205	10,000
010-1303-4136110	General Supplies / Small Equipment	32,245	30,000	29,755	30,000
010-1303-4136206	Operating Supplies / Uniforms	0	600	600	600
TOTAL INFORMATION TECHNOLOGY		430,831	469,569	473,220	467,277

CITY OF BLACK HAWK
2019 BUDGET
GENERAL FUND

FINANCE	2017 Year-End Actual	2018 Amended Budget	2018 Year-End Estimate	2019 Adopted Budget
STAFFING PLAN				
Finance Director	1.00	1.00	1.00	1.00
Accountant	1.00	1.00	1.00	1.00
TOTAL STAFF	2.00	2.00	2.00	2.00
EXPENDITURES BY TYPE				
Personnel	275,169	294,029	294,029	309,820
Professional Services	86,328	91,000	92,000	92,000
General Services	2,271	3,500	2,500	3,500
Program Expenses	0	0	0	0
Supplies	2,199	2,100	2,100	2,100
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
FINANCE	365,967	390,629	390,629	407,420

CITY OF BLACK HAWK

2019 BUDGET

GENERAL FUND

Account Number	Account Description	2017 Year-End Actual	2018 Amended Budget	2018 Year-End Estimate	2019 Adopted Budget
FINANCE					
010-1501-4151201	Regular Salaries/Wages / Full-Time	220,452	231,446	231,446	239,754
010-1501-4152100	Financial Administration / Group Health Insurance	27,630	34,181	34,181	40,935
010-1501-4152200	Financial Administration / Social Security	14,462	14,382	14,382	14,605
010-1501-4152301	Retirement / 401A	11,706	13,079	13,079	13,551
010-1501-4152500	Financial Administration / Unemployment Compensation	649	654	654	678
010-1501-4152600	Financial Administration / Workers Compensation	270	287	287	297
010-1501-4153200	Financial Administration / Accounting And Auditing	54,153	65,000	65,000	65,000
010-1501-4153301	Temporary Employee Finance	10,980	0	0	0
010-1501-4153304	Professional Services / Software/Hardware Support	19,845	21,000	20,000	22,000
010-1501-4153319	Professional Services / Other (Consultants)	1,350	5,000	7,000	5,000
010-1501-4155058	Other Purchased Services / Travel & Training	575	500	500	500
010-1501-4155501	Dues, & Membership / Memberships	917	1,000	1,000	1,000
010-1501-4155805	Program Expenses / Training	779	2,000	1,000	2,000
010-1501-4156101	General Supplies / Office	1,220	1,500	1,500	1,500
010-1501-4156102	General Supplies / Stationary/Forms	310	0	0	0
010-1501-4156206	Operating Supplies / Uniforms	420	600	600	600
010-1501-4156303	Office Expenses / Bank Chgs/Int/Penalties	249	0	0	0
TOTAL FINANCE		365,967	390,629	390,629	407,420

CITY OF BLACK HAWK
2019 BUDGET
GENERAL FUND

PLANNING & ZONING	2017 Year-End Actual	2018 Amended Budget	2018 Year-End Estimate	2019 Adopted Budget
STAFFING PLAN				
Community Planning & Development Administrator	1.00	1.00	1.00	1.00
Administrative Assistant CPD	1.00	1.00	1.00	1.00
Permit Technician	1.00	1.00	1.00	1.00
TOTAL STAFF	3.00	3.00	3.00	3.00
EXPENDITURES BY TYPE				
Personnel	285,384	288,419	288,419	298,295
Professional Services	1,335,027	355,500	261,425	263,425
General Services	4,680	8,350	6,100	8,700
Program Expenses	0	0	0	0
Supplies	10,117	19,400	6,400	13,400
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
PLANNING & ZONING	1,635,208	671,669	562,344	583,820

CITY OF BLACK HAWK
2019 BUDGET
GENERAL FUND

Account Number	Account Description	2017 Year-End Actual	2018 Amended Budget	2018 Year-End Estimate	2019 Adopted Budget
PLANNING & DEVELOPMENT					
010-1901-4191201	Regular Salaries/Wages / Full-Time	223,739	225,144	225,144	231,832
010-1901-4191400	Planning & Zoning / Overtime	1,185	1,500	1,500	1,000
010-1901-4192100	Planning & Zoning / Group Health Insurance	28,361	29,751	29,751	32,361
010-1901-4192200	Planning & Zoning / Social Security	17,150	16,161	16,161	16,705
010-1901-4192301	Retirement / 401A	12,235	12,675	12,675	13,102
010-1901-4192500	Planning & Zoning / Unemployment Compensation	670	634	634	655
010-1901-4192600	Planning & Zoning / Workers Compensation	2,044	2,554	2,554	2,640
010-1901-4193304	Software/Hardware Support	10,000	15,500	11,425	13,425
010-1901-4193319	Professional Services / Other (Consultants)	1,076,728	215,000	125,000	125,000
010-1901-4193322	Professional Services / Services Billed Out	248,299	125,000	125,000	125,000
010-1901-4194701	Vehicle Operation & Maint / Vehicle Maintenance	1,648	500	500	500
010-1901-4194703	Vehicle Operation & Maint / Gas And Oil	459	500	500	500
010-1901-4195058	Other Purchased Services / Travel & Training	1,366	5,500	3,000	5,500
010-1901-4195301	Communications / Telephone	52	100	100	100
010-1901-4195501	Dues, & Membership / Memberships	881	1,400	1,400	1,400
010-1901-4195502	Dues, & Membership / Subscriptions	274	350	600	700
010-1901-4196101	General Supplies / Office	5,539	6,000	2,500	5,000
010-1901-4196107	General Supplies / Books	220	2,500	500	2,500
010-1901-4196110	General Supplies / Small Equipment	3,456	10,000	2,500	5,000
010-1901-4196206	Operating Supplies / Uniforms	902	900	900	900
TOTAL PLANNING & DEVELOPMENT		1,635,208	671,669	562,344	583,820

CITY OF BLACK HAWK
2019 BUDGET
GENERAL FUND

POLICE DEPARTMENT	2017 Year-End Actual	2018 Amended Budget	2018 Year-End Estimate	2019 Adopted Budget
STAFFING PLAN				
Police Officers	15.00	15.00	15.00	18.00
Police Sergeants	4.00	4.00	4.00	4.00
Police Detectives	2.00	2.00	2.00	3.00
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	0.50	0.50	0.50	0.50
Records Supervisor	1.00	1.00	1.00	1.00
Communications Officer	7.00	7.00	7.00	8.00
Police Chief	1.00	1.00	1.00	1.00
Evidence Tech	1.00	1.00	1.00	1.00
TOTAL STAFF	34.50	34.50	34.50	39.50
EXPENDITURES BY TYPE				
Personnel	3,882,069	3,880,739	3,870,739	4,591,191
Professional Services	36,960	47,000	47,013	60,239
General Services	102,376	154,675	154,400	169,216
Program Expenses	0	0	0	0
Supplies	111,020	115,700	119,700	163,416
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
POLICE DEPARTMENT	4,132,425	4,198,114	4,191,852	4,984,062

CITY OF BLACK HAWK
2019 BUDGET
GENERAL FUND

Account Number	Account Description	2017 Year-End Actual	2018 Amended Budget	2018 Year-End Estimate	2019 Adopted Budget
POLICE DEPT - LAW ENFORCEMENT					
010-2101-4211201	Regular Salaries/Wages / Full-Time	2,473,825	2,464,644	2,464,644	2,880,124
010-2101-4211400	Police / Overtime	79,560	80,000	70,000	80,000
010-2101-4212100	Police / Group Health Insurance	371,393	430,147	430,147	542,959
010-2101-4212200	Police / Social Security	189,570	175,916	175,916	204,768
010-2101-4212301	Retirement / 401A	133,190	139,968	139,968	162,902
010-2101-4212500	Police / Unemployment Compensation	7,538	6,998	6,998	8,145
010-2101-4212600	Police / Workers Compensation	50,842	51,820	51,820	61,362
010-2101-4213304	Professional Services / Software/Hardware Support	24,047	34,000	34,000	47,239
010-2101-4213317	Professional Services / Public Relations	264	0	13	0
010-2101-4213322	Professional Services / Professional Services	573	0	0	0
010-2101-4213323	Professional Services / Investigations/Major	11,998	13,000	13,000	13,000
010-2101-4214701	Vehicle Operation & Maint / Vehicle Maintenance	14,418	19,000	19,000	24,700
010-2101-4214703	Vehicle Operation & Maint / Gas And Oil	17,835	20,000	20,000	26,000
010-2101-4215058	Other Purchased Services / Travel & Training	14,333	20,000	20,000	28,000
010-2101-4215301	Communications / Telephone	7,620	8,000	8,000	8,000
010-2101-4215501	Dues, & Membership / Memberships	2,157	2,000	2,000	2,000
010-2101-4215502	Dues, & Membership / Subscriptions	0	1,000	1,000	1,000
010-2101-4216101	General Supplies / Office	21,298	17,000	17,000	17,000
010-2101-4216102	General Supplies / Stationary/Forms	2,125	2,000	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	1,531	0	0	0
010-2101-4216110	General Supplies / Small Equipment	32,371	38,000	38,000	69,016
010-2102-4215829	Program Expenses / Firing Range Program	11,099	14,600	14,600	17,000
010-2102-4216206	Operating Supplies / Uniforms	18,804	17,000	21,000	27,000
010-2102-4216207	Operating Supplies / Body Armor	7,328	10,000	10,000	14,000
	TOTAL POLICE DEPT - LAW ENFORCEMENT	3,508,719	3,580,093	3,574,106	4,251,215

CITY OF BLACK HAWK
2019 BUDGET
GENERAL FUND

Account Number	Account Description	2017 Year-End Actual	2018 Amended Budget	2018 Year-End Estimate	2019 Adopted Budget
POLICE DEPT - DISPATCH					
010-2105-4211201	Regular Salaries/Wages / Full-Time	420,367	392,103	387,103	458,388
010-2105-4211400	Police / Overtime	28,161	15,000	20,000	20,000
010-2105-4212100	Police / Group Health Insurance	69,461	71,470	71,470	111,241
010-2105-4212200	Police / Social Security	33,955	28,659	28,659	33,354
010-2105-4212301	Retirement / 401A	22,429	22,478	22,478	26,160
010-2105-4212500	Police / Unemployment Compensation	1,328	1,124	1,124	1,308
010-2105-4212600	Police / Workers Compensation	450	412	412	480
010-2105-4213322	Professional Services / Professional Services	78	0	0	0
010-2105-4214506	Repairs & Maintenance / Equipment Maintenance	42,816	81,500	81,000	76,016
010-2105-4215501	Dues, & Membership / Memberships	984	675	900	1,000
010-2105-4215805	Program Expenses / Training	2,213	2,500	2,500	2,500
010-2105-4216206	Operating Supplies / Uniforms	1,464	2,100	2,100	2,400
TOTAL POLICE DEPT - DISPATCH		623,706	618,021	617,746	732,847

CITY OF BLACK HAWK
2019 BUDGET
GENERAL FUND

FIRE DEPARTMENT	2017 Year-End Actual	2018 Amended Budget	2018 Year-End Estimate	2019 Adopted Budget
STAFFING PLAN				
Fire Fighters	12.00	12.00	12.00	15.00
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	1.00	1.00	1.00	1.00
TOTAL STAFF	21.00	21.00	21.00	24.00
EXPENDITURES BY TYPE				
Personnel	2,607,822	2,525,778	2,525,778	2,845,533
Professional Services	15,422	16,000	16,000	19,000
General Services	81,273	100,500	94,200	94,000
Program Expenses	0	0	0	0
Supplies	86,600	93,050	74,557	104,000
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
FIRE DEPARTMENT	2,791,117	2,735,328	2,710,535	3,062,533

CITY OF BLACK HAWK
2019 BUDGET
GENERAL FUND

Account Number	Account Description	2017 Year-End Actual	2018 Amended Budget	2018 Year-End Estimate	2019 Adopted Budget
FIRE					
010-2201-4221201	Regular Salaries/Wages / Full-Time	1,901,289	1,812,973	1,802,973	2,018,055
010-2201-4221400	Fire / Overtime	111,063	90,000	100,000	100,000
010-2201-4222100	Fire / Group Health Insurance	346,917	392,682	392,682	471,466
010-2201-4222200	Fire / Social Security	36,659	33,801	33,801	37,157
010-2201-4222301	Retirement / 401A	7,238	7,519	7,519	7,914
010-2201-4222302	Retirement / Fppa	131,008	133,596	133,596	149,332
010-2201-4222500	Fire / Unemployment Compensation	5,926	5,386	5,386	5,996
010-2201-4222600	Fire / Workers Compensation	67,722	49,821	49,821	55,613
010-2201-4223319	Professional Services and Consultants	15,422	16,000	16,000	19,000
010-2201-4224506	Repairs & Maintenance / Station Equipment Mainten	1,248	1,500	0	1,000
010-2201-4224601	Buildings / Station Maintenance	4,584	7,000	4,000	0
010-2201-4224602	Buildings / Station Repairs	2,315	0	0	0
010-2201-4224603	Station Supplies	1,672	2,000	2,000	2,000
010-2201-4224604	Buildings / Station Tools	248	0	0	0
010-2201-4224606	Station/Office Equipment & Furniture	4,097	9,500	10,500	11,000
010-2201-4224701	Vehicle Operation & Maint / Truck Maintenance	11,338	15,000	20,000	20,000
010-2201-4224703	Vehicle Operation & Maint / Truck Gas/Oil	6,597	7,000	7,000	8,000
010-2201-4224706	Vehicle Operation & Maint / Truck Tools	1,169	2,000	0	0
010-2201-4225058	Training and Certifications	25,118	25,000	25,000	26,000
010-2201-4225059	Miscellaneous Expenses	328	1,500	1,000	1,000
010-2201-4225060	Health & Fitness Program	17,994	25,000	21,500	21,000
010-2201-4225301	Communications / Telephone	3,121	3,000	1,600	2,000
010-2201-4225501	Memberships & Subscriptions	1,384	2,000	1,600	2,000
010-2201-4225502	Dues, & Membership / Subscriptions	60	0	0	0
010-2201-4225810	Fire Prevention Supplies	1,520	2,000	1,600	2,000
010-2201-4226101	Office Supplies and Stationary	4,083	4,750	4,500	4,500
010-2201-4226102	General Supplies / Stationary/Forms	381	0	0	0
010-2201-4226107	Technical Manuals and Publications	1,746	3,000	1,000	1,000
010-2201-4226110	General Supplies / Equipment	2,718	5,000	1,400	0
010-2201-4226206	Uniforms	16,359	17,000	15,000	17,000
010-2201-4226215	EMS Supplies and Equipment	497	500	1,500	1,500
010-2201-4226216	Safety Supplies and Equipment	9,579	15,000	15,000	3,000
010-2201-4226217	Hazardous Materials Supplies and Equipment	63	500	500	1,000
010-2201-4226218	Operating Supplies / Fire Extinguishers	0	100	0	0
010-2201-4226219	Personal Protective Equipment	16,943	16,000	18,000	30,000
010-2201-4226220	Operating Supplies / Linen	0	200	100	0
010-2201-4226221	Small Tools and Equipment	4,662	7,000	7,000	11,000
010-2201-4226223	Emergency Management	11,927	12,000	1,000	10,000
010-2201-4226224	Hoses And Water Handling EquipmentNozzles	12,492	5,000	5,000	5,000
010-2201-4226225	Honor Guard	2,174	3,000	1,957	2,000
010-2201-4226226	Wildland Supplies	0	0	0	7,000
010-2201-4226227	Technical Rescue Supplies & Equipment	0	0	0	7,000
010-2201-4227405	Radio Equipment	1,456	2,000	1,000	2,000
TOTAL FIRE		2,791,117	2,735,328	2,710,535	3,062,533

CITY OF BLACK HAWK
2019 BUDGET
GENERAL FUND

PUBLIC WORKS DEPARTMENT	2017 Year-End Actual	2018 Amended Budget	2018 Year-End Estimate	2019 Adopted Budget
STAFFING PLAN				
Administrative Assistant	1.00	1.00	1.00	1.00
Project Manager	1.00	1.00	1.00	1.00
Engineer Assoc / GIS Tech	1.00	1.00	1.00	1.00
Street Maintenance I	3.00	3.00	3.00	5.00
Street Maintenance II	3.00	3.00	3.00	3.00
Street Superintendent	1.00	1.00	1.00	1.00
Fleet Technician Aide	1.00	1.00	1.00	1.00
Fleet Inventory & Purchasing Assist	1.00	1.00	1.00	1.00
Fleet Technician I	2.00	2.00	2.00	2.00
Fleet Technician II	1.00	1.00	1.00	1.00
Fleet Superintendent	1.00	1.00	1.00	1.00
Facilities Maintenance Worker	2.00	2.00	2.00	2.00
Facilities Maintenance Superintendent	1.00	1.00	1.00	1.00
Public Works Director	1.00	1.00	1.00	1.00
TOTAL STAFF	20.00	20.00	20.00	22.00
EXPENDITURES BY TYPE				
Personnel	2,040,688	2,113,654	2,112,154	2,299,192
Professional Services	25,715	69,100	82,000	110,000
General Services	840,914	923,500	889,500	871,500
Program Expenses	0	0	0	0
Supplies	124,953	214,100	188,704	196,900
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
PUBLIC WORKS DEPARTMENT	3,032,270	3,320,354	3,272,358	3,477,592

CITY OF BLACK HAWK
2019 BUDGET
GENERAL FUND

Account Number	Account Description	2017 Year-End Actual	2018 Amended Budget	2018 Year-End Estimate	2019 Adopted Budget
PUBLIC WORKS - ADMINISTRATION					
010-3101-4311201	Regular Salaries/Wages / Full-Time	422,614	419,761	419,761	433,467
010-3101-4312100	Public Works / Group Health Insurance	53,638	58,362	58,362	60,581
010-3101-4312200	Public Works / Social Security	29,006	27,995	27,995	28,715
010-3101-4312301	Retirement / 401A	23,305	24,214	24,214	25,010
010-3101-4312500	Public Works / Unemployment Compensation	1,244	1,211	1,211	1,251
010-3101-4312600	Public Works / Workers Compensation	4,230	4,289	4,289	4,426
010-3101-4313304	Professional Services / Software/Hardware Support	-4,400	1,000	3,000	20,000
010-3101-4313306	Professional Services / Legal-Title Work	0	2,000	1,000	1,000
010-3101-4313307	Professional Services / Surveys	0	6,000	2,000	2,000
010-3101-4313308	Professional Services / Engineering	600	5,000	5,000	0
010-3101-4313315	Professional Services / Signal Maint & Repair	18,036	40,000	65,000	65,000
010-3101-4313320	Professional Services / Environmental	75	5,000	1,000	2,000
010-3101-4314101	Utilities / Gas & Electric	313,553	365,000	430,000	365,000
010-3101-4314102	Utilities / Sewer	15,000	15,000	16,000	16,000
010-3101-4314103	Utilities / Trash Removal	48,944	50,000	50,000	55,000
010-3101-4314506	Repairs & Maintenance / Equipment Maintenance	1,412	3,000	3,000	3,000
010-3101-4315058	Other Purchased Services / Travel & Training	286	6,000	2,000	6,000
010-3101-4315200	Public Works / Printing And Binding	0	1,000	1,000	1,000
010-3101-4315403	Advertising / Publications	0	1,000	1,000	1,000
010-3101-4315501	Dues, & Membership / Memberships	1,611	3,000	3,000	3,000
010-3101-4315502	Dues, & Membership / Subscriptions	11	1,000	1,000	1,000
010-3101-4316101	General Supplies / Office	6,290	9,000	6,000	9,000
010-3101-4316107	General Supplies / Books	476	1,000	1,000	1,000
010-3101-4316206	Operating Supplies / Uniforms	9,116	15,100	15,100	16,100
010-3101-4317403	Machinery And Equipment / Furniture And Fixtures	0	0	604	1,000
TOTAL PUBLIC WORKS - ADMINISTRATION		945,047	1,064,932	1,142,536	1,121,550

CITY OF BLACK HAWK
2019 BUDGET
GENERAL FUND

Account Number	Account Description	2017 Year-End Actual	2018 Amended Budget	2018 Year-End Estimate	2019 Adopted Budget
PUBLIC WORKS - STREETS					
010-3102-4311201	Regular Salaries/Wages / Full-Time	442,524	462,250	462,250	557,429
010-3102-4311400	Public Works / Overtime	11,226	25,000	25,000	25,000
010-3102-4312100	Public Works / Group Health Insurance	112,686	137,927	137,927	178,621
010-3102-4312200	Public Works / Social Security	33,610	33,440	33,440	40,091
010-3102-4312301	Retirement / 401A	23,169	25,553	25,553	31,444
010-3102-4312500	Public Works / Unemployment Compensation	1,315	1,311	1,311	1,572
010-3102-4312600	Public Works / Workers Compensation	13,022	14,687	14,687	17,608
010-3102-4314202	Cleaning Services / Snow Plowing	1,568	20,000	20,000	20,000
010-3102-4314304	Rental And Leases / Equipment & Tools	2,622	5,000	5,000	5,000
010-3102-4314402	Rentals / Equipment Rental	1,609	10,000	3,000	3,000
010-3102-4314511	Repairs & Maintenance / Streets	178,726	100,000	20,000	30,000
010-3102-4314513	Repairs & Maintenance / Stairs	54	1,000	1,000	1,000
010-3102-4314515	Repairs & Maintenance / Sweeping	792	12,000	8,000	10,000
010-3102-4314516	Repairs & Maintenance / Striping	4,452	22,000	30,000	22,000
010-3102-4314517	Repairs & Maintenance / Storm Drainage	26,450	12,000	12,000	12,000
010-3102-4314520	Repairs & Maintenance / Stroehle Square	28	25,000	30,000	10,000
010-3102-4314701	Vehicle Operation & Maint / Parts & Accessories	72,888	45,000	45,000	45,000
010-3102-4314703	Vehicle Operation & Maint / Gas And Oil	19,740	20,000	30,000	30,000
010-3102-4314710	Vehicle Operation & Maint / Shop Supplies	7,916	8,500	10,000	10,000
010-3102-4315058	Other Purchased Services / Travel & Training	584	10,500	10,500	13,500
010-3102-4315832	Weed Management	419	2,000	2,000	2,000
010-3102-4316201	Operating Supplies / Small Tools	1,349	3,000	3,000	3,000
010-3102-4316229	Operating Supplies / Sand	50,191	58,000	58,000	63,800
010-3102-4316230	Operating Supplies / Base	1,197	2,000	2,000	3,000
010-3102-4316232	Operating Supplies / Signs	6,802	12,000	35,000	12,000
010-3102-4316243	Operating Supplies / Paving Materials	6,299	10,000	10,000	10,000
010-3102-4316250	Operating Supplies / Landscaping	9,187	54,000	30,000	30,000
010-3102-4317420	Machinery And Equipment / Equipment	12,248	28,000	3,000	30,000
TOTAL PUBLIC WORKS - STREETS		1,042,673	1,160,168	1,067,668	1,217,065

CITY OF BLACK HAWK
2019 BUDGET
GENERAL FUND

Account Number	Account Description	2017 Year-End Actual	2018 Amended Budget	2018 Year-End Estimate	2019 Adopted Budget
PUBLIC WORKS - FLEET					
010-3103-4311201	Regular Salaries/Wages / Full-Time	431,265	430,694	430,694	438,441
010-3103-4311400	Public Works / Overtime	1,481	3,000	3,000	3,000
010-3103-4312100	Public Works / Group Health Insurance	71,362	91,842	91,842	90,075
010-3103-4312200	Public Works / Social Security	32,311	31,382	31,382	32,071
010-3103-4312301	Retirement / 401A	23,213	24,613	24,613	25,153
010-3103-4312500	Public Works / Unemployment Compensation	1,281	1,231	1,231	1,258
010-3103-4312600	Public Works / Workers Compensation	7,751	7,958	7,958	8,133
010-3103-4313301	Temporary Employee/Fleet	8,745	0	0	0
010-3103-4313304	Software/Hardware Support	2,659	10,100	5,000	20,000
010-3103-4313316	Wash Bay Maintenance	16,179	14,000	14,000	25,000
010-3103-4314507	Repairs & Maintenance / Maintain Fuel System	1,592	5,000	4,000	5,000
010-3103-4314508	Repairs & Maintenance / Maintain Tools	963	7,000	7,000	7,000
010-3103-4314701	Vehicle Operation & Maint / Parts & Accessories	7,239	15,000	10,000	10,000
010-3103-4314709	Vehicle Operation & Maint / Mechanic Shop Supplies	7,004	10,000	10,000	10,000
010-3103-4314712	Vehicle Operation & Maint / Gilpin Ambulance Repai	16,967	15,000	15,000	20,000
010-3103-4315058	Other Purchased Services / Travel & Training	369	7,500	0	5,000
010-3103-4316101	General Supplies / Office	4,068	5,000	12,000	2,000
010-3103-4316110	General Supplies / Small Tools & Equipment	14,926	8,000	8,000	8,000
TOTAL PUBLIC WORKS - FLEET		649,375	687,320	675,720	710,131

CITY OF BLACK HAWK
2019 BUDGET
GENERAL FUND

Account Number	Account Description	2017 Year-End Actual	2018 Amended Budget	2018 Year-End Estimate	2019 Adopted Budget
PUBLIC WORKS - FACILITIES					
010-3104-4311201	Regular Salaries/Wages / Full-Time	212,158	199,606	199,606	205,265
010-3104-4311400	Public Works / Overtime	1,383	5,000	3,500	5,000
010-3104-4312100	Public Works / Group Health Insurance	53,330	49,760	49,760	52,079
010-3104-4312200	Public Works / Social Security	16,160	14,510	14,510	14,927
010-3104-4312301	Retirement / 401A	11,176	11,381	11,381	11,707
010-3104-4312500	Public Works / Unemployment Compensation	632	569	569	585
010-3104-4312600	Public Works / Workers Compensation	5,596	6,108	6,108	6,283
010-3104-4314201	Cleaning Services / Custodial	28,232	33,000	33,000	35,000
010-3104-4314503	Repairs & Maintenance / Tools	3,273	7,500	3,000	5,000
010-3104-4314506	Repairs & Maintenance / Equipment Maintenance	0	3,000	1,000	1,000
010-3104-4314608	Sand/Salt Storage Shed	543	2,500	1,000	5,000
010-3104-4314609	Crooks Palace	0	1,000	0	0
010-3104-4314611	Buildings / Fire Department Bldg	23,671	20,000	10,000	27,000
010-3104-4314614	Buildings / City Hall Annex 2	94	0	0	0
010-3104-4314616	Buildings / Mechanics Shop	2,151	10,000	8,000	12,000
010-3104-4314617	Buildings / Street Shop/Dory Hill Plt	444	1,000	1,000	1,000
010-3104-4314618	Buildings / PW Facility	8,874	10,000	10,000	10,000
010-3104-4314619	Buildings / Post Office	835	3,000	3,000	3,000
010-3104-4314620	Buildings / Commercial Bldg	8,304	10,000	15,000	15,000
010-3104-4314621	Emergency Operations Center	13,809	5,000	5,000	5,000
010-3104-4314701	Vehicle Operation & Maint / Parts & Accessories	1,706	3,000	3,000	3,000
010-3104-4314710	Shop Supplies	2,804	5,000	3,000	5,000
010-3104-4315058	Other Purchased Services / Travel & Training	0	3,000	3,000	3,000
010-3104-4316201	Operating Supplies / Small Tools	0	4,000	2,000	3,000
TOTAL PUBLIC WORKS - FACILITIES		395,175	407,934	386,434	428,846

CITY OF BLACK HAWK
2019 BUDGET
GENERAL FUND

Account Number	Account Description	2017 Year-End Actual	2018 Amended Budget	2018 Year-End Estimate	2019 Adopted Budget
INTERGOVERNMENTAL TRANSFERS					
010-9500-4919505	Transfers Out / Debt Service Fund	2,697,096	2,665,814	2,665,814	2,610,699
010-9500-4919507	Transfers Out / Capital Projects-General	0	10,000,000	7,000,000	0
010-9500-4919508	Transfers Out / Preservation Fund	0	0	0	5,300,000
TOTAL INTERGOVERNMENTAL TRANSFERS		2,697,096	12,665,814	9,665,814	7,910,699

**CITY OF BLACK HAWK
2019 BUDGET
IMPACT FEES FUND SUMMARY**

	2017 Year-End Actual	2018 Amended Budget	2018 Year-End Estimate	2019 Adopted Budget
BEGINNING FUND BALANCE	1,526,657	1,532,841	1,532,841	2,451
REVENUES	6,184	0	5,000	0
EXPENDITURES	0	0	1,535,390	0
NET INCREASE (DECREASE)	6,184	0	(1,530,390)	0
ENDING FUND BALANCE	1,532,841	1,532,841	2,451	2,451

CITY OF BLACK HAWK
2019 BUDGET
IMPACT FEE FUND

Account Number	Account Description	2017 Year-End Actual	2018 Amended Budget	2018 Year-End Estimate	2019 Adopted Budget
IMPACT FEE REVENUE					
201-0000-3420100	Impact Fees / Parking	0	0	0	0
201-0000-3420200	Impact Fees / Police	0	0	0	0
201-0000-3420300	Impact Fees / Fire	0	0	0	0
201-0000-3610100	Revenue / Int Income On Investments	6,184	0	5,000	0
TOTAL IMPACT FEE REVENUE		6,184	0	5,000	0

CITY OF BLACK HAWK
2019 BUDGET
IMPACT FEE FUND

Account Number	Account Description	2017 Year-End Actual	2018 Amended Budget	2018 Year-End Estimate	2019 Adopted Budget
IMPACT FEE					
201-0000-5017702	Parking Impact Fee Expenditures	0	0	1,530,000	0
201-0000-5017704	Fire Impact Fee Expenditures	0	0	2,210	0
201-0000-5017705	Police Impact Fee Expenditures	0	0	3,180	0
TOTAL IMPACT FEE		0	0	1,535,390	0

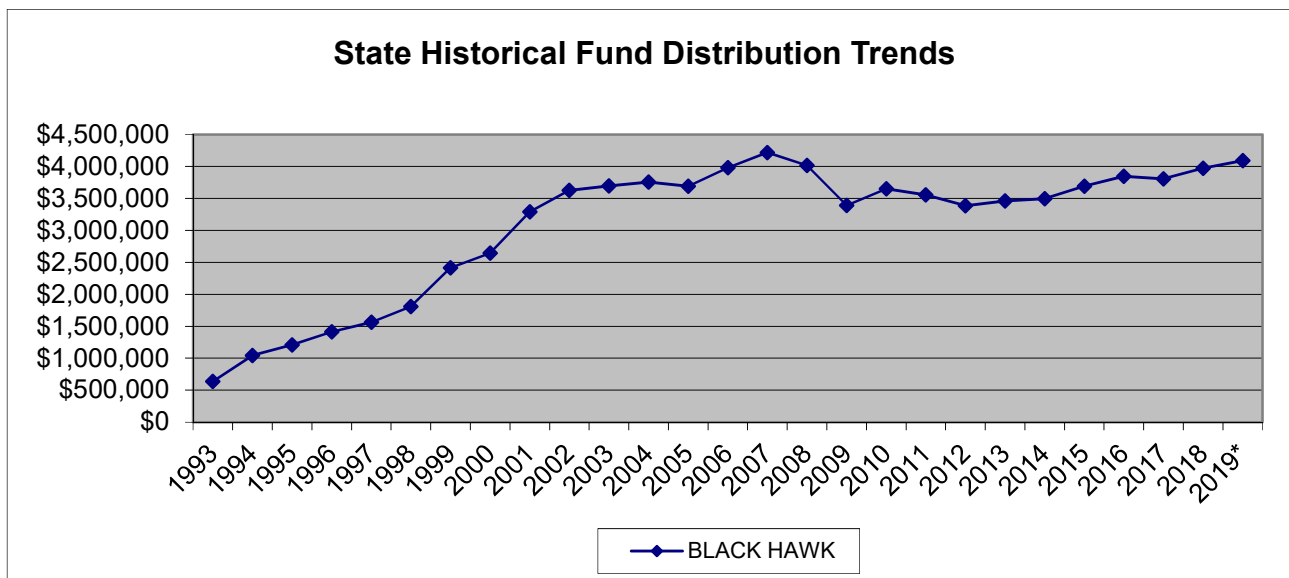
CITY OF BLACK HAWK
2019 BUDGET
PRESERVATION & RESTORATION FUND SUMMARY

	2017 Year-End Actual	2018 Amended Budget	2018 Year-End Estimate	2019 Adopted Budget
BEGINNING FUND BALANCE	4,604,063	4,428,236	4,428,236	5,573,684
REVENUES	3,825,433	3,815,100	3,988,589	9,407,000
EXPENDITURES	4,001,260	6,957,350	2,843,141	14,924,000
NET INCREASE (DECREASE)	(175,827)	(3,142,250)	1,145,448	(5,517,000)
ENDING FUND BALANCE	4,428,236	1,285,986	5,573,684	56,684

CITY OF BLACK HAWK
COLORADO HISTORICAL SOCIETY FUND DISTRIBUTION
1993-2019

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	\$3,970,589
2019*	\$4,089,000



*Estimated

CITY OF BLACK HAWK
2019 BUDGET
PRESERVATION & RESTORATION FUND

Account Number	Account Description	2017 Year-End Actual	2018 Amended Budget	2018 Year-End Estimate	2019 Adopted Budget
PRESERVATION & RESTORATION REVENUE					
203-0000-3350800	State Shared Revenues / Preservation	3,803,758	3,800,000	3,970,589	4,089,000
203-0000-3610100	Revenue / Int Income On Investments	20,970	15,000	18,000	18,000
203-0000-3610900	Other	655	0	0	0
203-0000-3611000	Sale Of Plots	50	100	0	0
203-0000-3950100	Transfer In General Fund	0	0	0	5,300,000
TOTAL PRESERVATION & RESTORATION REVENUE		3,825,433	3,815,100	3,988,589	9,407,000

CITY OF BLACK HAWK
2019 BUDGET
PRESERVATION & RESTORATION FUND

Account Number	Account Description	2017 Year-End Actual	2018 Amended Budget	2018 Year-End Estimate	2019 Adopted Budget
PRESERVATION & RESTORATION					
203-0000-5021201	Regular Salaries/Wages / Full-Time	1,194	0	0	0
203-0000-5022200	Preservation / Social Security	91	0	0	0
203-0000-5022500	Preservation / Unemployment Compensation	4	0	0	0
203-0000-5025800	Preservation / Program Expenses	347,153	4,836,000	200,000	112,000
203-0000-5025801	Dory Hill Cemetery	400	75,000	10,000	75,000
203-0000-5025810	Black Hawk History Project	0	0	0	30,000
203-0000-5025811	Gregory St Houses	0	0	0	1,000,000
203-0000-5025812	Bobtail Mine Improvements	0	0	0	250,000
203-0000-5025813	Gregory St. Grand Staircase & Lift	0	0	0	1,000,000
203-0000-5025814	Gregory St Plaza (Including flume, retaining wall)	0	0	0	3,000,000
203-0000-5025815	Bobtail Mine Retaining Wall	0	0	0	5,000,000
203-0000-5025816	Maryland Mtn Parking & Bridge	0	0	0	3,000,000
203-0000-5025817	Program Expenses / Maryland Mountain Improvements	24,495	300,000	20,000	1,000,000
203-0000-5025821	Program Expenses / Street Lights	42,073	60,000	60,000	60,000
203-0000-5025836	Program Expenses / Kiosk Historic Presentat	13,038	10,000	10,000	0
203-0000-5025838	Program Expenses / Underground Utilities	1,379,033	400,000	550,000	0
203-0000-5025840	Program Expenses / Police Building	9,323	700,000	25,000	0
203-0000-5025841	Program Expenses / City Hall Annex	2,181	6,000	3,500	6,000
203-0000-5025842	Program Expenses / City Hall Building	45,789	185,000	700,000	95,000
203-0000-5025843	Program Expenses / Mountain City	1,421	13,000	11,000	35,000
203-0000-5025846	Program Expenses / 221 Gregory-Lucky Star	725	10,000	5,000	60,000
203-0000-5025851	Program Expenses / Crooks Palace Rehab	3,798	5,000	5,000	80,000
203-0000-5025859	Program Expenses / Blm Acquisition	39,752	200,000	50,000	0
203-0000-5025861	Program Expenses / Refundable Tax Sb232 Grnt	170,601	28,350	320,883	0
203-0000-5025867	Program Expenses / Committee Mtg/Training	6,778	19,000	11,000	11,000
203-0000-5026867	Program Expenses / Preservation Easement	1,496,350	0	751,758	0
203-0000-5027102	Land / Land Purchase	309,061	0	0	0
203-0000-5029501	Transfers/Admin Overhead Allocation	108,000	110,000	110,000	110,000
TOTAL PRESERVATION & RESTORATION		4,001,260	6,957,350	2,843,141	14,924,000

CITY OF BLACK HAWK
2019 BUDGET
TRANSPORTATION DEVICE FEE TRUST FUND SUMMARY

	2017 Year-End Actual	2018 Amended Budget	2018 Year-End Estimate	2019 Adopted Budget
BEGINNING FUND BALANCE	143,567	144,809	144,809	141,880
REVENUES	639,617	613,137	617,089	653,539
EXPENDITURES	638,375	638,318	620,018	644,942
NET INCREASE (DECREASE)	1,242	(25,181)	(2,929)	8,597
ENDING FUND BALANCE	144,809	119,628	141,880	150,477
RESERVED FOR CAPITAL REPLACEMENT	(75,000)	(112,500)	(112,500)	(150,000)
UNASSIGNED FUND BALANCE	69,809	7,128	29,380	477

CITY OF BLACK HAWK
2019 BUDGET
TRANSPORTATION DEVICE FEE FUND

Account Number	Account Description	2017 Year-End Actual	2018 Amended Budget	2018 Year-End Estimate	2019 Adopted Budget
TRANSPORTATION DEVICE FEE REVENUE					
204-0000-3180100	Other Taxes / Device Fees	371,647	294,298	298,000	306,000
204-0000-3610100	Revenue / Int Income On Investments	571	500	750	1,200
204-0000-3610400	Grants	0	110,140	110,140	110,140
204-0000-3610800	Central City	266,600	208,199	208,199	236,199
204-0000-3610900	Other	799	0	0	0
TOTAL TRANSPORTATION DEVICE FEE REVENUE		639,617	613,137	617,089	653,539

CITY OF BLACK HAWK
2019 BUDGET
TRANSPORTATION DEVICE FEE FUND

Account Number	Account Description	2017 Year-End Actual	2018 Amended Budget	2018 Year-End Estimate	2019 Adopted Budget
TRANSPORTATION DEVICE FEE FUND					
204-4801-4813319	Consultants	15,287	25,000	20,000	25,000
204-4801-4814101	Utilities	9,643	13,800	10,500	12,000
204-4801-4814518	Bus Stop Maintenance-Black Hawk Only	6,854	15,000	8,000	8,000
204-4801-4814701	Bus Parts	42,880	45,000	40,000	45,000
204-4801-4814703	Fuel & Oil	34,565	38,000	40,000	43,700
204-4801-4815403	Publications-Marketing	445	1,000	1,000	1,000
204-4801-4815501	Memberships	989	1,000	1,000	1,500
204-4801-4815810	Contract Bus Service	302,867	310,000	310,000	310,000
204-9500-4919500	City Overhead - Transfers Out	73,233	21,000	21,000	21,000
204-9500-4919502	Fleet Labor - Transfers Out	151,612	168,518	168,518	177,742
TOTAL TRANSPORTATION DEVICE FEE FUND		638,375	638,318	620,018	644,942

CITY OF BLACK HAWK
2019 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	371,647	0	371,647
Central City Contributions-2017	269,936	0	266,600	266,600
Interest Income-2017	500	781	589	1,370
Total Revenues-2017	642,459	372,428	267,189	639,617
IGA Eligible Expenses-2017 (1)	583,612	330,194	249,094	579,288
BH Bus Stops-2017 (2)	7,500	6,854	0	6,854
Transfer to General Fund-2017 (3)	52,233	52,233	0	52,233
Total Expenses-2017	643,345	389,281	249,094	638,375
Ending Fund Balance 12-31-17	26,147	83,135	61,674	144,809
Less Capital Replacement Reserve 12-31-17	(75,000)	(42,750)	(32,250)	(75,000)
Unrestricted Fund Balance 12-31-17	(48,853)	40,385	29,424	69,809
Black Hawk Contributions-2018	294,298	298,000	0	298,000
Central City Contributions-2018	208,199	0	208,199	208,199
Interest Income-2018	500	428	323	750
FTA Grant Proceeds-2018	110,140	62,780	47,360	110,140
Total Revenues-2018	613,137	361,207	255,882	617,089
IGA Eligible Expenses-2018 (1)	623,318	348,850	263,168	612,018
BH Bus Stops-2018 (2)	15,000	8,000	0	8,000
Total Expenses-2018	638,318	356,850	263,168	620,018
Ending Fund Balance 12-31-18	119,628	87,492	54,388	141,880
Less Capital Replacement Reserve 12-31-18	(112,500)	(64,125)	(48,375)	(112,500)
Unrestricted Fund Balance 12-31-18	7,128	23,367	6,013	29,380
Black Hawk Contributions-2019	306,000	306,000	0	306,000
Central City Contributions-2019	236,199	0	236,199	236,199
Interest Income-2019	1,200	684	516	1,200
FTA Grant Proceeds-2019	110,140	62,780	47,360	110,140
Total Revenues-2019	653,539	369,464	284,075	653,539
IGA Eligible Expenses-2019 (1)	636,942	363,057	273,885	636,942
BH Bus Stops-2019 (2)	8,000	8,000	0	8,000
Total Expenses-2019	644,942	371,057	273,885	644,942
Ending Fund Balance 12-31-19	150,477	85,898	64,579	150,477
Less Capital Replacement Reserve 12-31-19	(150,000)	(85,500)	(64,500)	(150,000)
Unrestricted Fund Balance 12-31-19	477	398	79	477

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
2019 BUDGET
CAPITAL PROJECTS FUND SUMMARY

	2017 Year-End Actual	2018 Amended Budget	2018 Year-End Estimate	2019 Adopted Budget
BEGINNING FUND BALANCE	12,000,751	5,891,133	5,891,133	7,813,633
REVENUES	36,021	10,005,000	7,040,000	5,000
EXPENDITURES	6,145,639	12,822,970	5,117,500	5,537,000
NET INCREASE (DECREASE)	(6,109,618)	(2,817,970)	1,922,500	(5,532,000)
ENDING FUND BALANCE	5,891,133	3,073,163	7,813,633	2,281,633

CITY OF BLACK HAWK
2019 BUDGET
CAPITAL PROJECTS FUND

Account Number	Account Description	2017 Year-End Actual	2018 Amended Budget	2018 Year-End Estimate	2019 Adopted Budget
CAPITAL PROJECTS REVENUE					
305-0000-3610100	Revenue / Int Income On Investments	36,021	5,000	40,000	5,000
305-0000-3950100	Transfer In / General Fund	0	10,000,000	7,000,000	0
TOTAL CAPITAL PROJECTS REVENUE		36,021	10,005,000	7,040,000	5,000

CITY OF BLACK HAWK
2019 BUDGET
CAPITAL PROJECTS FUND

Account Number	Account Description	2017 Year-End Actual	2018 Amended Budget	2018 Year-End Estimate	2019 Adopted Budget
CAPITAL PROJECTS					
305-1901-4196000	Planning & Zoning / Projects-Other	0	250,000	0	0
305-3101-4317506	Police Parking Structure	121,616	0	0	0
305-3101-4317507	EOC Parking Canopy	0	2,000,000	0	0
305-3101-4317513	Gregory St. Parking Structure	2,141,903	0	3,800,000	0
305-3101-4317514	Construction In Progress/Gregory St Redevelopment	3,307,986	0	275,000	50,000
305-3101-4317515	Maryland Mountain Improvements	164,727	2,561,470	10,000	0
305-3101-4317520	Construction In Progress / Clear Creek St Improvme	0	250,000	0	250,000
305-3101-4317534	Construction In Progress / Bobtail St Improvements	0	6,560,000	0	0
305-3101-4317541	Patrol Vehicles	59,192	60,000	60,000	100,000
305-3101-4317546	Street Overlay Project	0	244,000	100,000	515,000
305-3101-4317547	Bridge Maintenance	0	50,000	0	0
305-3101-4317548	Public Works Capital Equipment	0	257,000	257,000	270,000
305-3101-4317549	Work Truck - Public Works	163,737	0	0	0
305-3101-4317550	Equipment - Police & Dispatch	41,644	0	0	0
305-3101-4317558	Fire House Improvements	20,488	500,000	525,000	0
305-3101-4317559	Fire Dept Equipment	103,491	90,500	90,500	240,000
305-3101-4317560	Fire Proof File Cabinets/Storage Conexs	20,855	0	0	0
305-3101-4317561	Sculpt & Stain Shotcrete Bobtail & Gregory	0	0	0	1,500,000
305-3101-4317562	Bobtail Rail & Slab	0	0	0	1,000,000
305-3101-4317563	Fire 800 MHz Radios	0	0	0	44,000
305-3101-4317564	Police 800 MHz Radios	0	0	0	92,000
305-3101-4317565	Public Works 800 MHz Radios	0	0	0	76,000
305-3101-4317566	Millsite 5-9 Sewerline Design	0	0	0	300,000
305-3101-4317567	Facilities Needs Study	0	0	0	100,000
305-3101-4317568	Livery Lot Cut	0	0	0	1,000,000
TOTAL CAPITAL PROJECTS		6,145,639	12,822,970	5,117,500	5,537,000

CITY OF BLACK HAWK
2019 BUDGET
DEBT SERVICE FUND SUMMARY

	2017 Year-End Actual	2018 Amended Budget	2018 Year-End Estimate	2019 Adopted Budget
BEGINNING FUND BALANCE	2,615,630	2,497,270	2,497,270	2,357,770
REVENUES	2,730,481	2,695,814	2,705,814	2,640,699
EXPENDITURES	2,848,841	2,845,314	2,845,314	2,849,969
NET INCREASE (DECREASE)	(118,360)	(149,500)	(139,500)	(209,270)
ENDING FUND BALANCE	2,497,270	2,347,770	2,357,770	2,148,500

CITY OF BLACK HAWK
2019 BUDGET
DEBT SERVICE FUND

Account Number	Account Description	2017 Year-End Actual	2018 Amended Budget	2018 Year-End Estimate	2019 Adopted Budget
DEBT SERVICE REVENUE					
401-0000-3610100	Revenue / Int Income On Investments	33,385	30,000	40,000	30,000
401-0000-3950100	Transfer In / General Fund	2,697,096	2,665,814	2,665,814	2,610,699
TOTAL DEBT SERVICE REVENUE		2,730,481	2,695,814	2,705,814	2,640,699

CITY OF BLACK HAWK
2019 BUDGET
DEBT SERVICE FUND

Account Number	Account Description	2017 Year-End Actual	2018 Amended Budget	2018 Year-End Estimate	2019 Adopted Budget
DEBT SERVICE					
401-0000-4718112	2013 Bond Principal	410,000	430,000	430,000	445,000
401-0000-4718113	2014A Bond Principal	410,000	420,000	420,000	445,000
401-0000-4718115	2016 Bond Principal	1,075,000	1,100,000	1,100,000	1,125,000
401-0000-4718212	2013 Bond Interest	411,371	394,274	394,274	376,343
401-0000-4718213	2014A Bond Interest	416,655	399,312	399,312	381,546
401-0000-4718215	2016 Bond Interest	125,815	101,728	101,728	77,080
TOTAL DEBT SERVICE		2,848,841	2,845,314	2,845,314	2,849,969

City of Black Hawk, Colorado													
Debt Map													
As of December 31, 2018													
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	
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	3,440,000		155,168	3,595,168	9,025,000		3,294,092	12,319,092	9,020,000		3,346,776	12,366,776	28,281,036
Reserve Fund = Smallest of 125% Average Annual Debt Service (AADS), Maximum Annual Debt Service (MADS) or 10% of Outstanding Principal													
												AADS	1,885,402
												125% of AADS	2,356,753
												MADS	2,849,968
												10% Principal	2,148,500
Debt Service Reserve Fund Requirement													2,148,500

**CITY OF BLACK HAWK
2019 BUDGET
WATER FUND SUMMARY**

	2017 Year-End Actual	2018 Amended Budget	2018 Year-End Estimate	2019 Adopted Budget
BEGINNING WORKING CAPITAL	3,013,298	6,426,043	6,426,043	5,990,824
REVENUES	5,586,473	2,825,000	2,737,000	2,827,000
ADMINISTRATION OPERATIONS	850,792 1,322,936	1,438,570 2,977,400	904,069 2,268,150	1,380,623 2,708,815
EXPENDITURES	2,173,728	4,415,970	3,172,219	4,089,438
NET INCREASE (DECREASE)	3,412,745	(1,590,970)	(435,219)	(1,262,438)
ENDING WORKING CAPITAL	6,426,043	4,835,073	5,990,824	4,728,386

CITY OF BLACK HAWK
2019 BUDGET
WATER FUND

Account Number	Account Description	2017 Year-End Actual	2018 Amended Budget	2018 Year-End Estimate	2019 Adopted Budget
WATER REVENUE					
501-0000-3410500	Miscellaneous Fees / System Development Fees	2,198,768	0	0	0
501-0000-3410700	Miscellaneous Fees / Water Tap Fee	643,373	0	0	0
501-0000-3430100	User Fees / Water Billed	2,708,456	2,800,000	2,700,000	2,800,000
501-0000-3430200	User Fees / Bulk Water Sales	12,855	5,000	2,000	2,000
501-0000-3610100	Revenue / Int Income On Investments	23,021	20,000	35,000	25,000
TOTAL WATER REVENUE		5,586,473	2,825,000	2,737,000	2,827,000

CITY OF BLACK HAWK
2019 BUDGET
WATER FUND

WATER FUND	2017 Year-End Actual	2018 Amended Budget	2018 Year-End Estimate	2019 Adopted Budget
STAFFING PLAN				
Water System Coordinator	1.00	1.00	1.00	1.00
Utility Operator I	2.00	2.00	2.00	2.00
Utility Operator II	3.00	3.00	3.00	3.00
Utility Operator III	1.00	1.00	1.00	1.00
Utility Operator IV	1.00	1.00	1.00	1.00
Water Superintendent	1.00	1.00	1.00	1.00
TOTAL STAFF	9.00	9.00	9.00	9.00
EXPENDITURES BY TYPE				
Personnel	919,224	894,020	894,020	927,488
Professional Services	342,800	858,500	427,000	738,500
General Services	500,591	1,419,500	735,849	1,166,500
Program Expenses	0	0	0	0
Supplies	64,366	90,950	89,350	90,950
Capital Outlay	346,747	1,153,000	1,026,000	1,166,000
Debt Service	0	0	0	0
Transfers	0	0	0	0
WATER FUND	2,173,728	4,415,970	3,172,219	4,089,438

CITY OF BLACK HAWK
2019 BUDGET
WATER FUND

Account Number	Account Description	2017 Year-End Actual	2018 Amended Budget	2018 Year-End Estimate	2019 Adopted Budget
WATER - ADMINISTRATION					
501-3150-4601201	Regular Salaries/Wages / Full-Time	130,375	126,012	126,012	127,175
501-3150-4602100	Water / Group Health Insurance	15,404	16,665	16,665	17,389
501-3150-4602200	Water / Social Security	9,958	9,017	9,017	9,101
501-3150-4602301	Retirement / 401A	7,186	7,072	7,072	7,138
501-3150-4602500	Water / Unemployment Compensation	388	354	354	357
501-3150-4602600	Water / Workers Compensation	1,876	1,450	1,450	1,463
501-3150-4603304	Professional Services / Software/Hardware Support	34,144	60,000	47,000	60,000
501-3150-4603308	Professional Services / Engineering	9,525	100,000	100,000	100,000
501-3150-4603310	Professional Services / Water Testing	26,452	38,500	20,000	38,500
501-3150-4603311	Professional Services / Water Rights/Legal	126,747	240,000	80,000	240,000
501-3150-4603319	Professional Services / Other (Consultants)	0	60,000	30,000	0
501-3150-4603321	Professional Services/Water Right-Engineering/Acct	145,932	360,000	150,000	300,000
501-3150-4604101	Utilities / Gas & Electric	158,496	220,000	175,000	220,000
501-3150-4604102	Utilities / Sewer	360	10,000	1,000	1,000
501-3150-4604103	Utilities / Wtr Leases Coors/Consolid	36,207	45,000	35,000	45,000
501-3150-4604104	Utilities / Monitoring/Usgs	18,952	38,000	20,000	20,000
501-3150-4604506	Repairs & Maintenance / Equipment Maintenance	9,875	40,000	24,000	40,000
501-3150-4604515	Repairs & Maintenance / Security System Maint	4,691	10,000	8,000	10,000
501-3150-4605058	Other Purchased Services / Travel & Training	1,495	9,000	2,000	5,000
501-3150-4605101	Insurance / Liability	8,549	11,000	8,549	9,000
501-3150-4605200	Water / Printing And Binding	506	1,000	600	1,000
501-3150-4605301	Communications / Telephone	1,127	2,000	1,500	2,000
501-3150-4605501	Dues, & Membership / Memberships	8,070	10,000	8,500	10,000
501-3150-4605502	Dues, & Membership / Subscriptions	67	500	200	500
501-3150-4606101	General Supplies / Office	3,978	7,000	13,400	7,000
501-3150-4606107	General Supplies / Books	0	500	250	500
501-3150-4606110	General Supplies / Small Equipment	0	2,500	2,500	2,500
501-3150-4607401	System Improvements / Machinery & Equipment	86,337	0	8,000	90,000
501-3150-4607403	System Improvements / Furniture And Fixtures	0	3,000	2,000	6,000
501-3150-4607404	System Improvements / Computers And Software	4,095	10,000	6,000	10,000
TOTAL WATER - ADMINISTRATION		850,792	1,438,570	904,069	1,380,623

CITY OF BLACK HAWK
2019 BUDGET
WATER FUND

Account Number	Account Description	2017 Year-End Actual	2018 Amended Budget	2018 Year-End Estimate	2019 Adopted Budget
WATER - OPERATIONS					
501-3151-4601201	Regular Salaries/Wages / Full-Time	572,888	539,090	539,090	562,449
501-3151-4601400	Water / Overtime	7,188	10,000	10,000	10,000
501-3151-4602100	Water / Group Health Insurance	89,936	100,878	100,878	105,282
501-3151-4602200	Water / Social Security	43,237	39,036	39,036	40,744
501-3151-4602301	Retirement / 401A	29,939	30,617	30,617	31,956
501-3151-4602500	Water / Unemployment Compensation	1,691	1,531	1,531	1,598
501-3151-4602600	Water / Workers Compensation	9,158	12,298	12,298	12,836
501-3151-4604501	Repairs & Maintenance / Spring Line	0	50,000	50,000	100,000
501-3151-4604502	Repairs & Maintenance / Pump Station	33,708	225,000	155,000	115,000
501-3151-4604503	Repairs & Maintenance / Tools	268	5,000	5,000	5,000
501-3151-4604504	Repairs & Maintenance / Plant	144,304	200,000	150,000	280,000
501-3151-4604505	Repairs & Maintenance / Distribution	60,837	150,000	70,000	150,000
501-3151-4604506	Equipment Maintenance/HV Pipeline	1,832	150,000	0	0
501-3151-4604701	Vehicle Operation & Maint / Vehicle Maintenance	6,655	8,000	5,000	6,500
501-3151-4604703	Vehicle Operation & Maint / Gas And Oil	6,132	7,500	7,000	7,500
501-3151-4604705	Vehicle Operation & Maint / Small Equip Rental	0	2,500	1,000	2,500
501-3151-4604800	Water / Green Lake Operations	-2,630	15,000	7,500	135,000
501-3151-4604900	Water / Georgetown Lake Operation	1,090	210,000	1,000	1,500
501-3151-4606206	Operating Supplies / Uniforms	4,312	7,200	7,200	7,200
501-3151-4606239	Operating Supplies / Chemicals	41,754	55,000	50,000	55,000
501-3151-4606246	Operating Supplies / Sludge Disposal	14,322	18,750	16,000	18,750
501-3151-4607102	Land / Purchase/Property Tax	185	0	0	0
501-3151-4607411	System Improvements / Water Tank	0	150,000	50,000	100,000
501-3151-4607415	System Improvements / Georgetown Outlet/Dredge	11,924	500,000	700,000	0
501-3151-4607418	System Improvements / EIS & EA	58,375	150,000	35,000	100,000
501-3151-4607422	System Improvements / Water Capital Projects	166,486	100,000	75,000	500,000
501-3151-4607427	System Improvements / System Expansion	90	0	0	0
501-3151-4607428	System Improvements / Green Lake Seepage Flume	0	100,000	40,000	100,000
501-3151-4607429	Green Lake Pipeline/headworks	19,255	40,000	100,000	250,000
501-3151-4607430	Church Ditch Aug Station	0	100,000	10,000	10,000
TOTAL WATER - OPERATIONS		1,322,936	2,977,400	2,268,150	2,708,815

CITY OF BLACK HAWK
2019 BUDGET
CONSERVATION TRUST FUND SUMMARY

	2017 Year-End Actual	2018 Amended Budget	2018 Year-End Estimate	2019 Adopted Budget
BEGINNING FUND BALANCE	27,097	28,458	28,458	29,908
REVENUES	1,361	1,300	1,450	1,450
EXPENDITURES	0	0	0	0
NET INCREASE (DECREASE)	1,361	1,300	1,450	1,450
ENDING FUND BALANCE	28,458	29,758	29,908	31,358

CITY OF BLACK HAWK
2019 BUDGET
CONSERVATION TRUST FUND

Account Number	Account Description	2017 Year-End Actual	2018 Amended Budget	2018 Year-End Estimate	2019 Adopted Budget
CONSERVATION TRUST REVENUE					
703-0000-3350700	State Shared Revenues / Lottery Proceeds	1,249	1,200	1,300	1,300
703-0000-3610100	Revenue / Int Income On Investments	112	100	150	150
TOTAL CONSERVATION TRUST REVENUE		1,361	1,300	1,450	1,450

CITY OF BLACK HAWK
2019 BUDGET
CONSERVATION TRUST FUND

Account Number	Account Description	2017 Year-End Actual	2018 Amended Budget	2018 Year-End Estimate	2019 Adopted Budget
CONSERVATION TRUST					
703-0000-4500100	Parks & Recreation / Improvements	0	0	0	0
TOTAL CONSERVATION TRUST		0	0	0	0

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CAFR - Comprehensive Annual Financial Report.

CRS – Colorado Revised Statutes.

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

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

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

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

Cash Balance - The total cash within a specific fund.

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

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

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

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

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

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

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

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

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

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

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

EIS – Environmental Impact Statement.

EPA – Environmental Protection Agency.

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

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

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

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

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

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

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

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

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

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

FTE - Full-time equivalent.

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

Fund Balance - The fund equity of Governmental Funds.

GASB - Governmental Accounting Standard Board.

GOCO - Greater Outdoors Colorado, funded through lottery proceeds.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

such as a state 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.