



2020 ADOPTED ANNUAL BUDGET

**CITY OF BLACK HAWK
2020 ADOPTED BUDGET
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BLACK HAWK ®



INCORPORATED 1864

Finance Department

211 Church Street
P.O. Box 68
Black Hawk, CO 80422
www.cityofblackhawk.org
303-582-2283 Office
303-582-2239 Fax

Mayor

David D. Spellman

Aldermen

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

City Attorney

Corey Y. Hoffmann

City Manager

Stephen N. Cole

City Clerk /

Administrative Services Director

Melissa A. Greiner

Finance Director

Lance R. Hillis

Fire Chief / Emergency Manager

Christopher K. Woolley

Police Chief

Kenneth E. Lloyd

Public Works Director

Thomas Isbester

**Community Planning & Development
Director**

Cynthia L. Linker

COLORADO'S SECOND OLDEST
MUNICIPAL CORPORATION

January 1, 2020

Dear Mayor and Board of Aldermen:

We are pleased to present to you the 2020 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 2020 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 2020 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 2020 Budget when compared to 2019. 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 2020 Budget document. Each Department's budget is similar to 2019 with the exception of the items listed in the following paragraphs. Due to ambitious capital projects and programs proposed and/or incurred for 2019 & 2020, the General Fund, the Capital Projects Fund, the Preservation & Restoration Fund and the Water Fund are projected to have deficit spending.

The 2020 budget includes a total revenue projection (excluding inter-fund transfers) of \$32.23 million for all funds. This is an increase of 5.28% compared to the estimated revenue for 2019. We project 2020 Gaming Tax revenue to increase modestly by about 1.50% when compared to 2019 revenues. Device Fee revenue is budgeted to increase 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 2020. The annual Transportation Device Fee for 2020

will be \$44.13, an increase of \$3.45 from 2019. The 2020 Budget includes a 10% increase in water rates and no increase in property tax mill levy.

The 2020 budget includes total expenditures (excluding inter-fund transfers) of \$33.97 million. The 2020 Budget includes two new positions: An Operations Manager to oversee Streets & Fleet and a Junior Engineer to assist in the oversight of City Capital Projects. Additionally, City staff is evaluating a handful of positions to determine if reclassification or modification to existing Job Descriptions is necessary. The 2020 Budget also includes funding for a 3.41% salary adjustment, 2.50% introductory adjustment, 1.0% longevity adjustment and funding for a City-wide bonus of up to 3.00%. Additionally, the 2020 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 2020. Other benefits including Dental & Vision insurance have been increased by 10% for the final six months of 2020. The 2020 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.

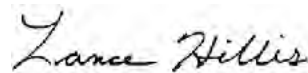
The Capital Projects Fund proposed projects for 2020 includes additional work related to Highway 119 Intersection Enhancement Design, Street Overlay and the Residential House Rehabilitation Program. Capital projects within the Preservation & Restoration Fund are focused primarily on improvements along Gregory Street and Chase Street.

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 2020 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. 75-2019

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 2020 AND ENDING ON THE LAST DAY OF DECEMBER 2020, AND APPROPRIATING SUMS OF MONEY TO VARIOUS FUNDS AND SPENDING AGENCIES IN THE AMOUNT, AND FOR THE PURPOSES SET FORTH WITHIN THE ATTACHED 2020 BUDGET

WHEREAS, upon due and proper notice, published or posted in accordance with the law, the proposed Budget for 2020 was open for inspection by the public at a designated place, a public hearing was held on November 13, 2019, 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 2020, on the attached budget, are hereby appropriated from the revenue of each fund, for purposes stated.

RESOLVED AND PASSED this 13th day of November, 2019.


David D. Spellman, Mayor

ATTEST:


Melissa A. Greiner, CMC, City Clerk



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

COUNCIL BILL: CB24

ORDINANCE NUMBER: 2019-24

**TITLE: AN ORDINANCE LEVYING GENERAL PROPERTY TAXES FOR THE
YEAR 2019 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE
CITY OF BLACK HAWK, COLORADO FOR THE 2020 BUDGET YEAR**

WHEREAS, the Board of Aldermen of the City of Black Hawk has adopted the annual budget in accordance with the Local Government Budget Law on November 13, 2019:

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$10,500; and

WHEREAS, the 2019 valuation for assessment for the City of Black Hawk, as certified by the Gilpin County Assessor, is \$299,950,331.

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 2020 budget year, there is levied a tax of .0350 mills upon each dollar of the total valuation for assessment of all taxable property within the City of Black Hawk for the year 2019.

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

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

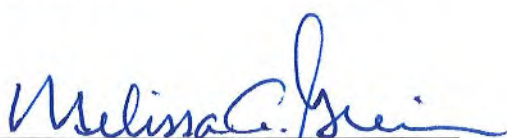
Section 4. Severability If any clause, sentence, paragraph, or part of this Ordinance or the application thereof to any person or circumstances shall for any reason be adjudged by a court of competent jurisdiction invalid, such judgment shall not affect application to other persons or circumstances.

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

READ, PASSED AND ORDERED POSTED this 11th day of December, 2019.


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, 2018	15,782,256	1,532,841	4,428,235	144,809	5,891,133	2,497,271	6,426,041	28,457	36,731,043	36,731,043
ACTUAL REVENUES	23,444,470	6,860	3,994,974	616,213	7,044,139	2,717,836	2,619,370	1,456	40,445,318	30,479,986
ACTUAL EXPENDITURES	25,212,326	1,530,000	2,359,091	633,543	3,007,242	2,845,870	2,919,422	0	38,507,494	28,542,162
ACTUAL GAIN (LOSS)	<u>(1,767,856)</u>	<u>(1,523,140)</u>	<u>1,635,883</u>	<u>(17,330)</u>	<u>4,036,897</u>	<u>(128,034)</u>	<u>(300,052)</u>	<u>1,456</u>	<u>1,937,824</u>	<u>1,937,824</u>
FUND BALANCE - DEC. 31, 2018	<u>14,014,400</u>	<u>9,701</u>	<u>6,064,118</u>	<u>127,479</u>	<u>9,928,030</u>	<u>2,369,237</u>	<u>6,125,989</u>	<u>29,913</u>	<u>38,668,867</u>	<u>38,668,867</u>
FUND BALANCE - JAN. 1, 2019	14,014,400	9,701	6,064,118	127,479	9,928,030	2,369,237	6,125,989	29,913	38,668,867	38,668,867
ESTIMATED REVENUES	23,613,174	100	9,233,403	635,839	95,000	2,670,699	2,620,000	1,825	38,870,040	30,650,599
ESTIMATED EXPENDITURES	24,312,175	0	17,950,000	660,742	3,815,000	2,849,969	2,895,966	0	52,483,852	44,264,411
ESTIMATED GAIN (LOSS)	<u>(699,001)</u>	<u>100</u>	<u>(8,716,597)</u>	<u>(24,903)</u>	<u>(3,720,000)</u>	<u>(179,270)</u>	<u>(275,966)</u>	<u>1,825</u>	<u>(13,613,812)</u>	<u>(13,613,812)</u>
FUND BALANCE - DEC. 31, 2019	<u>13,315,399</u>	<u>9,801</u>	<u>(2,652,479)</u>	<u>102,576</u>	<u>6,208,030</u>	<u>2,189,967</u>	<u>5,850,023</u>	<u>31,738</u>	<u>25,055,055</u>	<u>25,055,055</u>
FUND BALANCE - JAN. 1, 2020	13,315,399	9,801	(2,652,479)	102,576	6,208,030	2,189,967	5,850,023	31,738	25,055,055	25,055,055
ADOPTED REVENUES	28,816,980	100	8,461,500	814,580	25,000	2,610,000	3,367,000	1,825	44,096,985	32,228,030
ADOPTED EXPENDITURES	26,184,828	0	5,664,100	801,955	6,038,000	2,842,380	4,306,524	0	45,837,787	33,968,832
ADOPTED GAIN (LOSS)	<u>2,632,152</u>	<u>100</u>	<u>2,797,400</u>	<u>12,625</u>	<u>(6,013,000)</u>	<u>(232,380)</u>	<u>(939,524)</u>	<u>1,825</u>	<u>(1,740,802)</u>	<u>(1,740,802)</u>
FUND BALANCE - DEC. 31, 2020	<u>15,947,551</u>	<u>9,901</u>	<u>144,921</u>	<u>115,201</u>	<u>195,030</u>	<u>1,957,587</u>	<u>4,910,499</u>	<u>33,563</u>	<u>23,314,253</u>	<u>23,314,253</u>

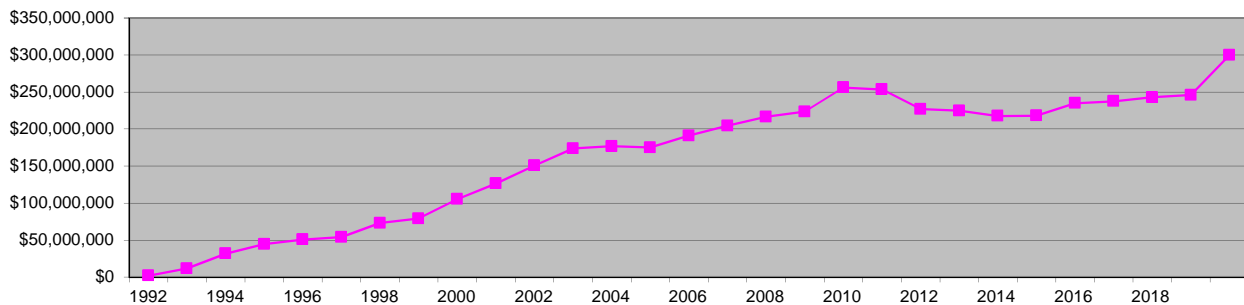
**CITY OF BLACK HAWK
2020 BUDGET
GENERAL FUND SUMMARY**

	2018 Year-End Actual	2019 Amended Budget	2019 Year-End Estimate	2020 Adopted Budget
BEGINNING FUND BALANCE	15,782,256	14,014,400	14,014,400	13,315,399
REVENUES	23,444,470	22,741,836	23,613,174	28,816,980
MAYOR & COUNCIL	2,646,747	3,538,335	3,357,828	3,958,168
MUNICIPAL COURT	43,338	71,658	70,049	76,799
CITY MANAGER	381,189	256,103	250,356	272,089
CITY CLERK/ADMINISTRATIVE SERVICES	763,326	819,833	858,137	1,027,707
INFORMATION TECHNOLOGY	468,184	467,277	466,859	505,504
FINANCE	391,830	407,420	400,475	430,442
PLANNING	662,537	583,820	607,437	741,347
POLICE	3,661,296	4,251,215	3,660,998	4,333,294
DISPATCH	674,579	732,847	645,665	702,649
FIRE	2,746,435	3,062,533	2,899,360	3,133,700
PUBLIC WORKS ADMIN	1,009,340	1,121,550	1,085,148	1,488,681
STREET	1,050,424	1,217,065	977,322	1,198,795
FLEET	668,797	710,131	682,382	719,877
FACILITIES	378,490	428,846	439,460	545,776
TRANSFERS	9,665,814	7,910,699	7,910,699	7,050,000
TOTAL EXPENDITURES	25,212,326	25,579,332	24,312,175	26,184,828
NET INCREASE (DECREASE)	(1,767,856)	(2,837,496)	(699,001)	2,632,152
ENDING FUND BALANCE	14,014,400	11,176,904	13,315,399	15,947,551

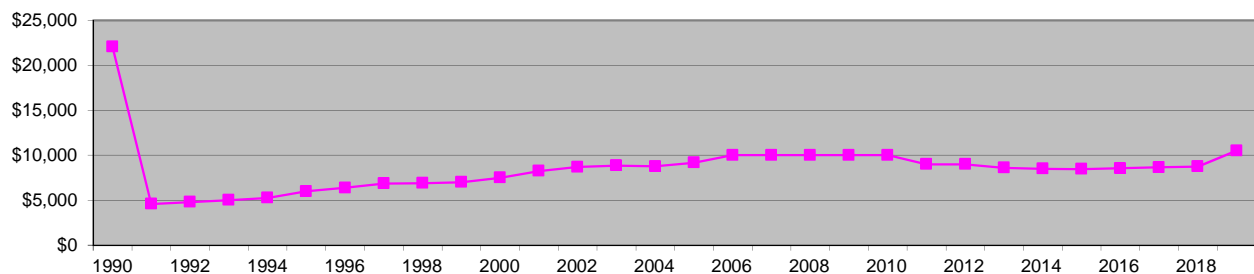
**CITY OF BLACK HAWK
ASSESSED VALUATION & TAX YIELD
1990-2019**

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	0.0390	\$10,000
2010	\$253,557,450	0.0390	\$10,000
2011	\$226,862,524	0.0390	\$9,000
2012	\$224,643,394	0.0390	\$9,001
2013	\$217,657,989	0.0390	\$8,600
2014	\$217,921,025	0.0390	\$8,500
2015	\$234,861,739	0.0360	\$8,455
2016	\$237,567,014	0.0360	\$8,552
2017	\$242,790,494	0.0360	\$8,656
2018	\$245,829,172	0.0360	\$8,750
2019	\$299,950,331	0.0360	\$10,500

ASSESSED VALUATION

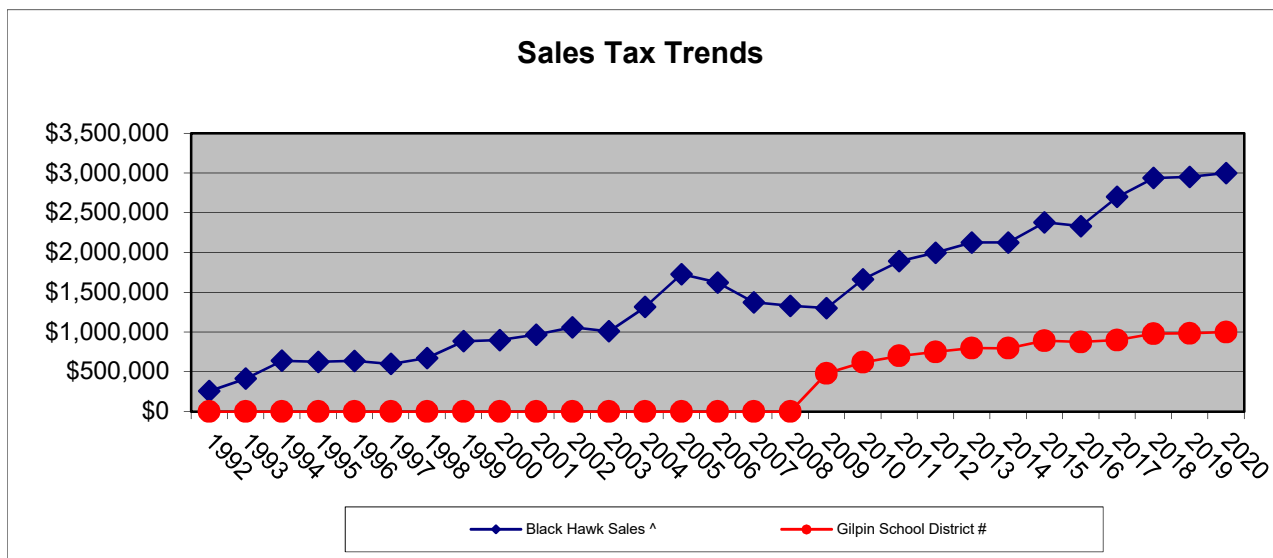


TAX YIELD



CITY OF BLACK HAWK **SALES TAX TRENDS** **1992-2020**

	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	\$2,937,029	\$978,811
2019 Projected	\$2,950,000	\$983,500
2020 Budgeted	\$3,000,000	\$1,000,000

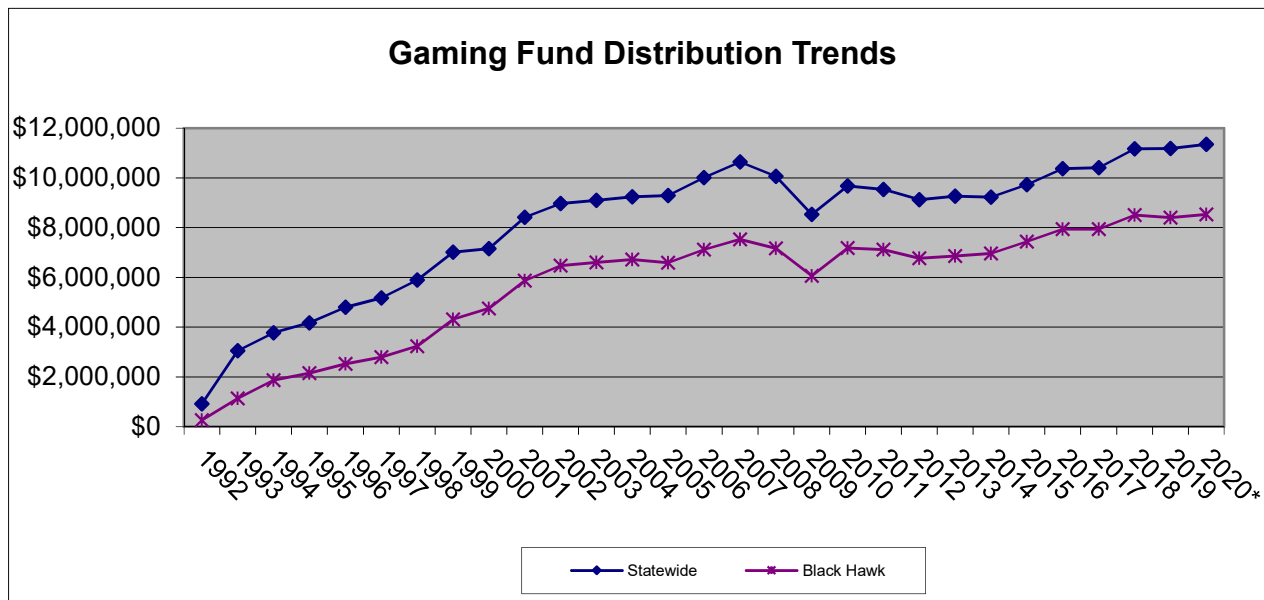


^Effective Jan. 1, 2017 the Sales Tax Rate increased from 4.00% to 4.50%

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

CITY OF BLACK HAWK
STATE GAMING FUND DISTRIBUTIONS
1992-2020

	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	\$11,178,241	\$8,403,874
2020*	\$11,346,000	\$8,530,000

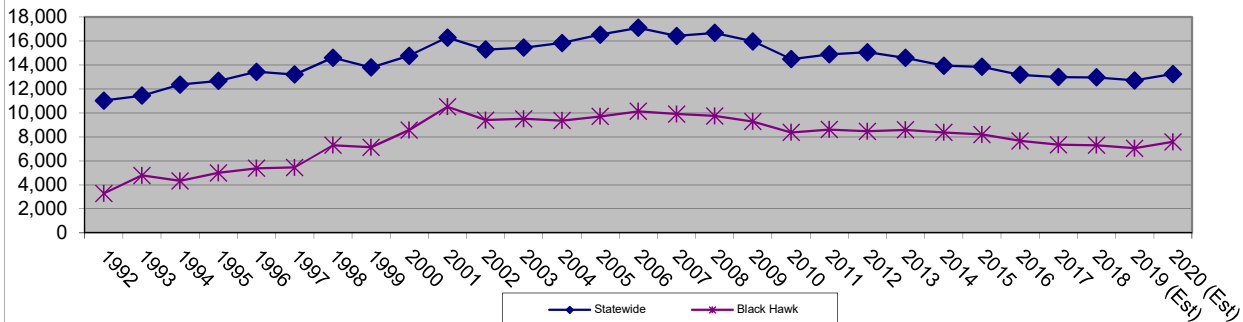


* Estimated

CITY OF BLACK HAWK
DEVICE COUNT & GENERAL DEVICE REVENUES
1990-2020

	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	12,965	7,090	208	7,298	\$1,050 (\$4,200)#	\$8,326,390
2019 (Est)	12,717	6,860	190	7,050	\$1,050 (\$4,200)#	\$8,002,000
2020 (Est)	13,247	7,340	240	7,580	\$1,050 (\$4,200)#	\$8,715,000

Device Count Trends



Device Revenue Trends

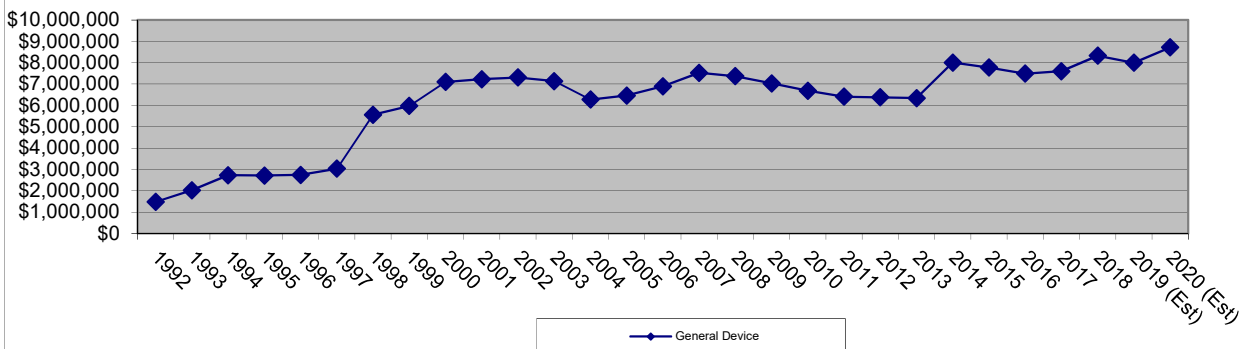


Table Game Device Fee is 4 times the General Device Fee

CITY OF BLACK HAWK
2020 BUDGET
GENERAL FUND

Account Number	Account Description	2018 Year-End Actual	2019 Amended Budget	2019 Year-End Estimate	2020 Adopted Budget
GENERAL FUND REVENUE					
010-0000-3110100	Real Property / Property Taxes	8,656	8,750	8,750	10,500
010-0000-3110200	Real Property / Specific Owner	329	200	300	300
010-0000-3110300	Commercial Improvements Tax	22,551	8,720	22,551	22,550
010-0000-3130100	Sales & Use Tax / Sales Tax-City	2,937,029	2,780,000	2,950,000	3,000,000
010-0000-3130101	Sales Tax-City / Sales Tax-School District	978,811	926,000	983,500	1,000,000
010-0000-3130200	Sales & Use Tax / Use Tax	89,561	10,000	900,000	750,000
010-0000-3130201	Sales & Use Tax / Use Tax-School District	14,622	0	300,000	250,000
010-0000-3140200	Occupational Tax / Businesses	24,630	5,000	24,000	24,000
010-0000-3180100	Other Taxes / Device Fees	8,326,390	8,531,250	8,002,000	8,715,000
010-0000-3180200	Other Taxes / Franchise Fees	162,162	165,000	165,000	165,000
010-0000-3180400	Other Taxes/Ambulance Fee-Non District Assessment	9,693	9,300	9,700	9,700
010-0000-3180500	Other Taxes / Lodging Tax	308,824	295,000	300,000	450,000
010-0000-3210200	Business Licenses / Business	41,825	43,000	38,000	38,000
010-0000-3210300	Business Licenses / Liquor	6,266	8,000	8,000	8,000
010-0000-3210400	Business Licenses / Contractors	3,600	3,000	3,500	3,500
010-0000-3210500	Business Licenses / Hotel License	100	0	0	0
010-0000-3220100	Permits / Building	432,170	50,000	80,000	50,000
010-0000-3220200	Permits / Sign	1,355	1,200	1,200	1,200
010-0000-3220300	Permits / Shuttle	100	0	200	200
010-0000-3220400	Permits / Special Events	540	500	500	500
010-0000-3220900	Permits / Miscellaneous	2,364	2,000	2,500	2,500
010-0000-3350200	State Shared Revenues / Cigarette	8,685	8,500	8,500	8,500
010-0000-3350300	State Shared Revenues / Highway Users	17,395	13,500	17,000	17,000
010-0000-3350400	County Shared Revenues / Road & Bridge	100,666	101,000	100,000	100,000
010-0000-3350500	State Shared Revenues / Gaming	8,497,859	8,750,000	8,403,874	8,530,000
010-0000-3410300	Miscellaneous Fees / Plan Review	66,736	40,000	45,000	45,000
010-0000-3410400	Plan Review - Fire	34,027	3,000	2,500	2,500
010-0000-3410800	Miscellaneous Fees / Services Billed Out	186,464	125,000	150,000	100,000
010-0000-3410900	Inspection Fees - Fire	7,875	5,000	7,500	5,000
010-0000-3510100	Court Fines / Municipal Court	14,286	13,500	10,000	10,000
010-0000-3510200	Court Fines / County Court	320	1,000	0	0
010-0000-3510300	Court Fines / Parking	571	300	1,000	1,000
010-0000-3510600	Court Fines / Victim Service Surcharge	3,413	3,000	3,000	3,000
010-0000-3601500	Revenue / Fire Grant-Fema	35,000	0	18,700	0
010-0000-3610100	Revenue / Int Income On Investments	101,211	70,000	160,000	140,000
010-0000-3610900	Revenue / Other	212,464	60,000	100,000	60,000
010-0000-3611100	Revenue / Copies	0	0	50	0
010-0000-3611200	Revenue / Police Dept Revenue	79,796	20,000	65,500	70,500
010-0000-3611300	Fire Department Revenue	6,964	2,000	10,000	5,000
010-0000-3611500	Revenue / Gilpin Ambulance Vehicle Maintenance IGA	42,342	20,000	25,000	25,000
010-0000-3612000	Revenue / Silver Dollar Ambulance	200,374	200,374	201,607	199,075
010-0000-3630201	Commercial Buildings / Utility Charges	5,146	5,000	5,500	5,500
010-0000-3630202	Commercial Buildings / Rent Revenue	151,780	145,000	170,000	170,000
010-0000-3950400	Transfer In / Historic Preservation	110,000	110,000	110,000	110,000
010-0000-3950800	Transfer In / Capital Projects Fund	0	0	0	3,800,000
010-0000-3951000	Transfer In / Water Fund	0	0	0	750,000
010-0000-3951300	Transfer In / Transportation Device Fee Fund	189,518	198,742	198,742	158,955
TOTAL GENERAL FUND REVENUE		23,444,470	22,741,836	23,613,174	28,816,980

CITY OF BLACK HAWK
2020 BUDGET
GENERAL FUND

GENERAL FUND	2018 Year-End Actual	2019 Amended Budget	2019 Year-End Estimate	2020 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	1.00	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	39.50	39.50	39.50
Fire	21.00	24.00	24.00	24.00
Public Works	20.00	22.00	22.00	24.00
TOTAL STAFF	96.00	106.00	106.00	108.00
EXPENDITURES BY TYPE				
Personnel	10,736,060	11,691,020	10,610,124	12,350,717
Professional Services	828,971	1,059,164	995,567	1,304,700
General Services	1,432,070	1,614,466	1,571,984	1,795,300
Program Expenses	2,105,246	2,745,542	2,725,008	3,155,011
Supplies	444,165	558,441	498,794	529,100
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	9,665,814	7,910,699	7,910,699	7,050,000
TOTAL EXPENDITURES	25,212,326	25,579,332	24,312,175	26,184,828

**CITY OF BLACK HAWK
2020 BUDGET
GENERAL FUND**

MAYOR & COUNCIL	2018 Year-End Actual	2019 Amended Budget	2019 Year-End Estimate	2020 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	289,676	299,693	299,720	310,057
Professional Services	250,337	465,000	290,000	465,000
General Services	0	0	0	0
Program Expenses	2,105,246	2,745,542	2,725,008	3,155,011
Supplies	1,488	28,100	43,100	28,100
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
MAYOR & COUNCIL	2,646,747	3,538,335	3,357,828	3,958,168

CITY OF BLACK HAWK
2020 BUDGET
GENERAL FUND

Account Number	Account Description	2018 Year-End Actual	2019 Amended Budget	2019 Year-End Estimate	2020 Adopted Budget
MAYOR & COUNCIL					
010-1101-4111201	Regular Salaries/Wages / Full-Time	110,023	110,105	110,105	113,571
010-1101-4111202	Regular Salaries/Wages / Medical Stipend	154,809	163,481	163,481	169,466
010-1101-4112100	Council / Group Health Insurance	168	151	151	151
010-1101-4112200	Council / Fica & Medicare Expense	18,149	19,126	19,126	19,787
010-1101-4112301	Retirement / 401A	6,150	6,429	6,429	6,651
010-1101-4112500	Council / State Unemploy (Sui)	116	100	120	120
010-1101-4112600	Council / Workers Compensation	261	301	308	311
010-1101-4113101	Legal Services / City Attorney	155,337	375,000	200,000	375,000
010-1101-4113103	Lobbying	95,000	90,000	90,000	90,000
010-1101-4115806	Program Expenses / Council Discretionary	22,248	15,000	15,000	20,000
010-1101-4115808	Community Goodwill-Promotion	4,160	8,000	4,000	8,000
010-1101-4115809	Community Goodwill	428	2,000	1,000	3,000
010-1101-4115811	Program Expenses / Marketing	69,383	75,000	75,000	100,000
010-1101-4115813	Program Expenses / Residential Paint Program	36,849	100,000	17,000	100,000
010-1101-4115815	Program Expenses / Employee Appreciation	9,178	309,317	309,317	321,672
010-1101-4115825	Program Expenses / Annual Outdoor Flowers	32,438	45,000	65,000	110,750
010-1101-4115826	Program Expenses / Flags	2,659	6,000	6,000	6,000
010-1101-4115827	Program Expenses / Holiday Decorations	149,250	160,000	160,000	178,000
010-1101-4115828	Program Expenses / Fireworks	95,629	103,000	97,974	112,000
010-1101-4115830	Program Expenses / Scholarship Fund	33,000	40,000	42,000	40,000
010-1101-4115831	Program Expenses / Sales Tax-School District	993,433	926,000	1,283,500	1,250,000
010-1101-4115832	Program Expenses / Ambulance	445,275	448,015	448,015	442,389
010-1101-4115834	Program Expenses / Sales Tax Rebate	405	500	500	500
010-1101-4115835	Gregory St Redevelopment (Lodging Tax)	5,269	295,000	0	450,000
010-1101-4115836	Device Tax Rebate	199,100	200,000	195,200	0
010-1101-4115837	Clean-Up Day	6,542	12,710	5,502	12,700
010-1101-4115838	Banners	0	25,000	40,000	25,000
010-1101-4116101	General Supplies / Office Supplies	470	1,000	1,000	1,000
010-1101-4116206	Operating Supplies / Uniforms	1,018	2,100	2,100	2,100
TOTAL	MAYOR & COUNCIL	2,646,747	3,538,335	3,357,828	3,958,168

CITY OF BLACK HAWK
2020 BUDGET
GENERAL FUND

MUNICIPAL COURT	2018 Year-End Actual	2019 Amended Budget	2019 Year-End Estimate	2020 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	32,900	55,558	51,050	59,499
Professional Services	9,460	14,000	16,000	14,700
General Services	978	2,100	2,999	2,600
Program Expenses	0	0	0	0
Supplies	0	0	0	0
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
MUNICIPAL COURT	43,338	71,658	70,049	76,799

CITY OF BLACK HAWK
2020 BUDGET
GENERAL FUND

Account Number	Account Description	2018 Year-End Actual	2019 Amended Budget	2019 Year-End Estimate	2020 Adopted Budget
MUNICIPAL COURT					
010-1201-4121201	Regular Salaries/Wages / Full-Time	29,788	46,390	45,840	49,200
010-1201-4121400	Judicial / Overtime	0	100	0	0
010-1201-4122100	Judicial / Group Health Insurance	209	3,994	0	4,918
010-1201-4122200	Judicial / Social Security	2,279	3,412	3,507	3,620
010-1201-4122301	Retirement / 401A	482	1,536	1,575	1,628
010-1201-4122500	Judicial / Unemployment Compensation	89	77	77	81
010-1201-4122600	Judicial / Workers Compensation	53	49	51	52
010-1201-4123109	Legal Services / Other (Translators)	9,460	13,000	10,000	13,000
010-1201-4123304	Professional Services / Software/Hardware Support	0	1,000	6,000	1,700
010-1201-4125058	Other Purchased Services / Travel & Training	0	500	500	500
010-1201-4125501	Dues, & Membership / Memberships	0	100	100	100
010-1201-4125805	Program Expenses / Training	0	0	399	0
010-1201-4126401	Court Fees / Jury/Witness	978	1,500	2,000	2,000
TOTAL	MUNICIPAL COURT	43,338	71,658	70,049	76,799

**CITY OF BLACK HAWK
2020 BUDGET
GENERAL FUND**

CITY MANAGER	2018 Year-End Actual	2019 Amended Budget	2019 Year-End Estimate	2020 Adopted Budget
STAFFING PLAN				
City Manager	1.00	1.00	1.00	1.00
TOTAL STAFF	1.00	1.00	1.00	1.00
EXPENDITURES BY TYPE				
Personnel	372,750	242,928	242,970	258,839
Professional Services	0	0	0	0
General Services	7,446	12,650	6,800	12,650
Program Expenses	0	0	0	0
Supplies	993	525	586	600
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
CITY MANAGER	381,189	256,103	250,356	272,089

CITY OF BLACK HAWK
2020 BUDGET
GENERAL FUND

Account Number	Account Description	2018 Year-End Actual	2019 Amended Budget	2019 Year-End Estimate	2020 Adopted Budget
CITY MANAGER					
010-1301-4131201	Regular Salaries/Wages / Full-Time	322,727	201,119	201,119	207,964
010-1301-4132100	Administration / Group Health Insurance	22,999	17,460	17,460	24,904
010-1301-4132200	Administration / Social Security	12,813	10,170	10,170	11,264
010-1301-4132301	Retirement / 401A	11,205	11,298	11,298	11,719
010-1301-4132500	Administration / Unemployment Compensation	999	565	565	586
010-1301-4132600	Administration / Workers Compensation	2,007	2,316	2,358	2,402
010-1301-4135058	Other Purchased Services / Travel & Training	1,727	6,000	300	6,000
010-1301-4135501	Dues, & Membership / Memberships	5,570	6,500	6,500	6,500
010-1301-4135502	Dues, & Membership / Subscriptions	149	150	0	150
010-1301-4136101	General Supplies / Office	313	225	286	300
010-1301-4136206	Operating Supplies / Uniforms	680	300	300	300
TOTAL	CITY MANAGER	381,189	256,103	250,356	272,089

**CITY OF BLACK HAWK
2020 BUDGET
GENERAL FUND**

CITY CLERK	2018 Year-End Actual	2019 Amended Budget	2019 Year-End Estimate	2020 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	457,920	471,233	470,689	515,257
Professional Services	15,919	30,500	45,000	125,000
General Services	281,000	309,700	334,048	378,750
Program Expenses	0	0	0	0
Supplies	8,487	8,400	8,400	8,700
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
CITY CLERK	763,326	819,833	858,137	1,027,707

CITY OF BLACK HAWK
2020 BUDGET
GENERAL FUND

Account Number	Account Description	2018 Year-End Actual	2019 Amended Budget	2019 Year-End Estimate	2020 Adopted Budget
CITY CLERK / ADMINISTRATIVE SERVICES					
010-1302-4131201	Regular Salaries/Wages / Full-Time	356,932	361,049	361,049	397,692
010-1302-4131400	Administration / Overtime	314	1,000	450	1,000
010-1302-4132100	Administration / Group Health Insurance	55,027	63,726	63,726	65,767
010-1302-4132200	Administration / Social Security	24,913	23,780	23,780	26,945
010-1302-4132301	Retirement / 401A	19,367	20,291	20,291	22,328
010-1302-4132500	Administration / Unemployment Compensation	1,057	1,015	1,015	1,116
010-1302-4132600	Administration / Workers Compensation	310	372	378	409
010-1302-4133319	Professional Services / Other (Consultants)	15,919	30,500	45,000	125,000
010-1302-4133400	Administration / Elections Expense	702	3,000	3,000	3,000
010-1302-4134506	Repairs & Maintenance / Equipment Maintenance	4,694	5,200	5,200	5,200
010-1302-4135058	Other Purchased Services / Travel & Training	15,615	20,000	38,500	43,600
010-1302-4135101	Property & Casualty	222,697	235,000	238,000	277,200
010-1302-4135301	Communications / Telephone	175	0	0	
010-1302-4135302	Communications / Postage	7,558	7,000	7,000	7,000
010-1302-4135402	Advertising / Classifieds	19,034	26,500	30,100	28,000
010-1302-4135501	Dues, & Membership / Memberships	1,424	2,000	2,000	2,000
010-1302-4135502	Dues, & Membership / Subscriptions	144	250	144	250
010-1302-4135809	Program Expenses / Community Good Will	-100	0	0	0
010-1302-4135901	Other Purchased Services / Records Preservation	3,372	4,500	3,295	4,500
010-1302-4135902	Other Purchased Services / Codification	3,634	4,000	4,809	6,000
010-1302-4135903	Other Purchased Services / Filing Fees	1,996	2,000	2,000	2,000
010-1302-4135905	Other Purchased Services / Fingerprinting	55	250	0	0
010-1302-4136101	General Supplies / Office	7,702	7,200	7,200	7,500
010-1302-4136206	Operating Supplies / Uniforms	785	1,200	1,200	1,200
TOTAL	CITY CLERK / ADMINISTRATIVE SERVICES	763,326	819,833	858,137	1,027,707

**CITY OF BLACK HAWK
2020 BUDGET
GENERAL FUND**

INFORMATION TECHNOLOGY	2018 Year-End Actual	2019 Amended Budget	2019 Year-End Estimate	2020 Adopted Budget
STAFFING PLAN				
Information Technology Manager	1.00	1.00	1.00	1.00
IT Systems Analyst	1.00	1.00	1.00	1.00
TOTAL STAFF	2.00	2.00	2.00	2.00
EXPENDITURES BY TYPE				
Personnel	282,573	277,577	277,577	293,804
Professional Services	4,945	5,000	5,000	5,000
General Services	134,128	143,100	141,237	143,100
Program Expenses	0	0	0	0
Supplies	46,538	41,600	43,046	63,600
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
INFORMATION TECHNOLOGY	468,184	467,277	466,859	505,504

CITY OF BLACK HAWK
2020 BUDGET
GENERAL FUND

Account Number	Account Description	2018 Year-End Actual	2019 Amended Budget	2019 Year-End Estimate	2020 Adopted Budget
INFORMATION TECHNOLOGY					
010-1303-4131201	Regular Salaries/Wages / Full-Time	210,827	201,653	201,653	214,098
010-1303-4132100	Administration / Group Health Insurance	42,545	47,277	47,277	49,276
010-1303-4132200	Administration / Social Security	15,654	14,437	14,437	15,335
010-1303-4132301	Retirement / 401A	10,934	11,323	11,323	12,028
010-1303-4132500	Administration / Unemployment Compensation	613	566	566	601
010-1303-4132600	Administration / Workers Compensation	2,000	2,321	2,321	2,466
010-1303-4133304	Professional Services / Software/Hardware Support	4,945	5,000	5,000	5,000
010-1303-4134506	Repairs & Maintenance / Equipment Maintenance	27,996	30,000	27,897	30,000
010-1303-4134701	Vehicle Maintenance	0	2,100	2,100	2,100
010-1303-4135058	Other Purchased Services / Travel & Training	1,045	7,500	7,500	7,500
010-1303-4135301	Communications / Telephone	90,689	95,000	95,240	95,000
010-1303-4135502	Dues, & Membership / Subscriptions	14,398	8,500	8,500	8,500
010-1303-4136101	General Supplies / Office	609	1,000	1,001	1,000
010-1303-4136103	General Supplies / Software	15,824	10,000	10,508	15,000
010-1303-4136110	General Supplies / Small Equipment	29,550	30,000	30,937	47,000
010-1303-4136206	Operating Supplies / Uniforms	555	600	600	600
TOTAL	INFORMATION TECHNOLOGY	468,184	467,277	466,859	505,504

**CITY OF BLACK HAWK
2020 BUDGET
GENERAL FUND**

FINANCE	2018 Year-End Actual	2019 Amended Budget	2019 Year-End Estimate	2020 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	308,667	309,820	309,825	332,342
Professional Services	79,582	92,000	86,500	92,500
General Services	730	3,500	2,000	3,500
Program Expenses	0	0	0	0
Supplies	2,851	2,100	2,150	2,100
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
FINANCE	391,830	407,420	400,475	430,442

CITY OF BLACK HAWK
2020 BUDGET
GENERAL FUND

Account Number	Account Description	2018 Year-End Actual	2019 Amended Budget	2019 Year-End Estimate	2020 Adopted Budget
FINANCE					
010-1501-4151201	Regular Salaries/Wages / Full-Time	242,980	239,754	239,754	256,435
010-1501-4152100	Financial Administration / Group Health Insurance	36,030	40,935	40,935	43,997
010-1501-4152200	Financial Administration / Social Security	15,574	14,605	14,605	16,363
010-1501-4152301	Retirement / 401A	13,113	13,551	13,551	14,505
010-1501-4152500	Financial Administration / Unemployment Compensation	714	678	678	725
010-1501-4152600	Financial Administration / Workers Compensation	256	297	302	317
010-1501-4153200	Financial Administration / Accounting And Auditing	51,020	65,000	62,000	65,000
010-1501-4153304	Professional Services / Software/Hardware Support	26,477	22,000	21,000	22,500
010-1501-4153319	Professional Services / Other (Consultants)	2,085	5,000	3,500	5,000
010-1501-4155058	Other Purchased Services / Travel & Training	85	500	200	500
010-1501-4155501	Dues, & Membership / Memberships	645	1,000	800	1,000
010-1501-4155805	Program Expenses / Training	0	2,000	1,000	2,000
010-1501-4156101	General Supplies / Office	2,034	1,500	1,500	1,500
010-1501-4156102	General Supplies / Stationary/Forms	412	0	0	0
010-1501-4156206	Operating Supplies / Uniforms	405	600	600	600
010-1501-4156303	Office Expenses / Bank Chgs/Int/Penalties	0	0	50	0
TOTAL	FINANCE	391,830	407,420	400,475	430,442

CITY OF BLACK HAWK
2020 BUDGET
GENERAL FUND

PLANNING & ZONING	2018 Year-End Actual	2019 Amended Budget	2019 Year-End Estimate	2020 Adopted Budget
STAFFING PLAN				
Community Planning & Development Director	0.00	0.00	0.00	1.00
Community Planning & Development Administrator	1.00	1.00	1.00	0.00
Permit Technician	1.00	1.00	1.00	1.00
Administrative Assistant CPD	1.00	1.00	1.00	1.00
TOTAL STAFF	3.00	3.00	3.00	3.00
EXPENDITURES BY TYPE				
Personnel	300,461	298,295	231,137	345,747
Professional Services	348,476	263,425	361,000	371,000
General Services	6,492	8,700	8,200	11,200
Program Expenses	0	0	0	0
Supplies	7,108	13,400	7,100	13,400
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
PLANNING & ZONING	662,537	583,820	607,437	741,347

CITY OF BLACK HAWK
2020 BUDGET
GENERAL FUND

Account Number	Account Description	2018 Year-End Actual	2019 Amended Budget	2019 Year-End Estimate	2020 Adopted Budget
PLANNING & DEVELOPMENT					
010-1901-4191201	Regular Salaries/Wages / Full-Time	235,772	231,832	180,000	261,398
010-1901-4191400	Planning & Zoning / Overtime	162	1,000	100	500
010-1901-4192100	Planning & Zoning / Group Health Insurance	30,862	32,361	23,500	46,476
010-1901-4192200	Planning & Zoning / Social Security	17,976	16,705	13,800	18,861
010-1901-4192301	Retirement / 401A	12,711	13,102	10,500	14,793
010-1901-4192500	Planning & Zoning / Unemployment Compensation	702	655	550	740
010-1901-4192600	Planning & Zoning / Workers Compensation	2,276	2,640	2,687	2,979
010-1901-4193304	Software/Hardware Support	10,000	13,425	11,000	111,000
010-1901-4193319	Professional Services / Other (Consultants)	157,139	125,000	200,000	160,000
010-1901-4193322	Professional Services / Services Billed Out	181,337	125,000	150,000	100,000
010-1901-4194701	Vehicle Operation & Maint / Vehicle Maintenance	336	500	900	1,000
010-1901-4194703	Vehicle Operation & Maint / Gas And Oil	217	500	500	500
010-1901-4195058	Other Purchased Services / Travel & Training	4,537	5,500	5,000	7,500
010-1901-4195301	Communications / Telephone	88	100	150	200
010-1901-4195501	Dues, & Membership / Memberships	1,056	1,400	1,400	1,700
010-1901-4195502	Dues, & Membership / Subscriptions	258	700	250	300
010-1901-4196101	General Supplies / Office	4,016	5,000	3,000	5,000
010-1901-4196107	General Supplies / Books	151	2,500	1,500	2,500
010-1901-4196110	General Supplies / Small Equipment	2,144	5,000	2,000	5,000
010-1901-4196206	Operating Supplies / Uniforms	797	900	600	900
TOTAL	PLANNING & DEVELOPMENT	662,537	583,820	607,437	741,347

CITY OF BLACK HAWK
2020 BUDGET
GENERAL FUND

POLICE DEPARTMENT	2018 Year-End Actual	2019 Amended Budget	2019 Year-End Estimate	2020 Adopted Budget
STAFFING PLAN				
Police Officers	15.00	18.00	18.00	18.00
Police Sergeants	4.00	4.00	4.00	4.00
Police Detectives	2.00	3.00	3.00	3.00
Police Commanders	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	8.00	8.00	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	39.50	39.50	39.50
EXPENDITURES BY TYPE				
Personnel	4,009,055	4,591,191	3,915,584	4,640,043
Professional Services	42,405	60,239	60,067	63,500
General Services	163,958	169,216	165,500	172,000
Program Expenses	0	0	0	0
Supplies	120,457	163,416	165,512	160,400
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
POLICE DEPARTMENT	4,335,875	4,984,062	4,306,663	5,035,943

CITY OF BLACK HAWK
2020 BUDGET
GENERAL FUND

Account Number	Account Description	2018 Year-End Actual	2019 Amended Budget	2019 Year-End Estimate	2020 Adopted Budget
POLICE DEPT - LAW ENFORCEMENT					
010-2101-4211201	Regular Salaries/Wages / Full-Time	2,557,607	2,880,124	2,476,580	2,925,944
010-2101-4211400	Police / Overtime	67,641	80,000	80,000	80,000
010-2101-4212100	Police / Group Health Insurance	406,492	542,959	400,000	568,555
010-2101-4212200	Police / Social Security	195,477	204,768	193,036	208,656
010-2101-4212301	Retirement / 401A	137,990	162,902	132,677	165,208
010-2101-4212500	Police / Unemployment Compensation	7,744	8,145	7,552	8,260
010-2101-4212600	Police / Workers Compensation	46,187	61,362	61,974	62,171
010-2101-4213304	Professional Services / Software/Hardware Support	32,164	47,239	47,000	50,000
010-2101-4213317	Professional Services / Public Relations	204	0	67	500
010-2101-4213322	Professional Services / Professional Services	0	0	0	0
010-2101-4213323	Professional Services / Investigations/Major	10,027	13,000	13,000	13,000
010-2101-4214701	Vehicle Operation & Maint / Vehicle Maintenance	26,004	24,700	28,000	28,000
010-2101-4214703	Vehicle Operation & Maint / Gas And Oil	22,292	26,000	22,000	26,000
010-2101-4215058	Other Purchased Services / Travel & Training	21,635	28,000	25,000	28,000
010-2101-4215301	Communications / Telephone	9,290	8,000	8,000	8,000
010-2101-4215303	Communications / Police Grant 29Jr01391	211	0	0	0
010-2101-4215501	Dues, & Membership / Memberships	2,050	2,000	2,000	2,000
010-2101-4215502	Dues, & Membership / Subscriptions	74	1,000	1,000	1,000
010-2101-4216101	General Supplies / Office	17,488	17,000	17,000	18,000
010-2101-4216102	General Supplies / Stationary/Forms	1,885	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	1,303	0	112	0
010-2101-4216110	General Supplies / Small Equipment	37,693	69,016	69,000	60,000
010-2102-4215829	Program Expenses / Firing Range Program	14,144	17,000	17,000	18,000
010-2102-4216206	Operating Supplies / Uniforms	19,171	27,000	27,000	27,000
010-2102-4216207	Operating Supplies / Body Armor	11,523	14,000	16,000	18,000
TOTAL	POLICE DEPT - LAW ENFORCEMENT	3,661,296	4,251,215	3,660,998	4,333,294

CITY OF BLACK HAWK
2020 BUDGET
GENERAL FUND

Account Number	Account Description	2018 Year-End Actual	2019 Amended Budget	2019 Year-End Estimate	2020 Adopted Budget
POLICE DEPARTMENT - DISPATCH					
010-2105-4211201	Regular Salaries/Wages / Full-Time	443,301	458,388	420,000	452,963
010-2105-4211400	Police / Overtime	15,895	20,000	18,000	20,000
010-2105-4212100	Police / Group Health Insurance	70,018	111,241	72,000	87,727
010-2105-4212200	Police / Social Security	34,729	33,354	30,000	32,950
010-2105-4212301	Retirement / 401A	24,249	26,160	22,000	25,843
010-2105-4212500	Police / Unemployment Compensation	1,358	1,308	1,280	1,292
010-2105-4212600	Police / Workers Compensation	367	480	485	474
010-2105-4213322	Professional Services / Professional Services	10	0	0	0
010-2105-4214506	Repairs & Maintenance / Equipment Maintenance	80,419	76,016	76,000	75,000
010-2105-4215501	Dues, & Membership / Memberships	780	1,000	1,000	1,000
010-2105-4215805	Program Expenses / Training	1,203	2,500	2,500	3,000
010-2105-4216206	Operating Supplies / Uniforms	2,250	2,400	2,400	2,400
TOTAL	POLICE DEPARTMENT - DISPATCH	674,579	732,847	645,665	702,649

CITY OF BLACK HAWK
2020 BUDGET
GENERAL FUND

FIRE DEPARTMENT	2018 Year-End Actual	2019 Amended Budget	2019 Year-End Estimate	2020 Adopted Budget
STAFFING PLAN				
Fire Fighters	12.00	15.00	15.00	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	24.00	24.00	24.00
EXPENDITURES BY TYPE				
Personnel	2,580,795	2,845,533	2,692,860	2,925,200
Professional Services	15,949	19,000	19,000	28,000
General Services	94,449	94,000	94,700	95,500
Program Expenses	0	0	0	0
Supplies	55,242	104,000	92,800	85,000
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
FIRE DEPARTMENT	2,746,435	3,062,533	2,899,360	3,133,700

CITY OF BLACK HAWK
2020 BUDGET
GENERAL FUND

Account Number	Account Description	2018 Year-End Actual	2019 Amended Budget	2019 Year-End Estimate	2020 Adopted Budget
FIRE					
010-2201-4221201	Regular Salaries/Wages / Full-Time	1,904,978	2,018,055	1,980,000	2,094,871
010-2201-4221400	Fire / Overtime	82,164	100,000	84,000	100,000
010-2201-4222100	Fire / Group Health Insurance	370,339	471,466	385,000	464,507
010-2201-4222200	Fire / Social Security	36,623	37,157	36,000	38,588
010-2201-4222301	Retirement / 401A	7,554	7,914	7,860	8,224
010-2201-4222302	Retirement / Fppa	128,887	149,332	138,000	155,047
010-2201-4222500	Fire / Unemployment Compensation	5,845	5,996	5,650	6,225
010-2201-4222600	Fire / Workers Compensation	44,405	55,613	56,350	57,738
010-2201-4223319	Professional Services / Other (Consultants)	15,949	19,000	19,000	28,000
010-2201-4224506	Repairs & Maintenance / Station Equipment Mainten	172	1,000	500	500
010-2201-4224601	Buildings / Station Maintenance	3,936	0	0	0
010-2201-4224603	Buildings / Station Supplies	2,451	2,000	2,000	2,500
010-2201-4224606	Buildings / Fire Station Equipment	12,984	11,000	11,000	5,000
010-2201-4224701	Vehicle Operation & Maint / Truck Maintenance	19,460	20,000	19,500	20,000
010-2201-4224703	Vehicle Operation & Maint / Truck Gas/Oil	8,091	8,000	9,000	10,000
010-2201-4225058	Other Purchased Services / Travel & Training	24,090	26,000	25,000	26,000
010-2201-4225059	Other Purchased Services	594	1,000	1,000	1,500
010-2201-4225060	Health & Fitness Program	18,367	21,000	21,000	24,000
010-2201-4225301	Communications / Telephone	2,894	2,000	2,400	2,500
010-2201-4225501	Dues, & Membership / Memberships	1,410	2,000	3,300	3,500
010-2201-4225810	Program Expenses / Fire Prevention Week	1,180	2,000	1,500	1,500
010-2201-4226101	General Supplies / Office	2,473	4,500	2,500	3,000
010-2201-4226107	General Supplies / Books	534	1,000	500	500
010-2201-4226110	General Supplies / Equipment	1,454	0	0	0
010-2201-4226206	Operating Supplies / Uniforms	11,595	17,000	15,000	15,000
010-2201-4226215	Operating Supplies / Medical Supplies	1,592	1,500	2,000	5,000
010-2201-4226216	Operating Supplies / Safety Gear	11,717	3,000	2,000	3,000
010-2201-4226217	Operating Supplies / Hazmat Materials	0	1,000	2,000	3,000
010-2201-4226219	Operating Supplies / Personal Protective Equipment	14,966	30,000	28,000	14,000
010-2201-4226221	Operating Supplies / Other Fire Supplies	4,700	11,000	11,000	11,000
010-2201-4226223	Emergency Management	1,087	10,000	500	2,000
010-2201-4226224	Operating Supplies / Hoses And Nozzles	1,158	5,000	14,000	7,000
010-2201-4226225	Honor Guard	2,434	2,000	0	1,000
010-2201-4226226	Wildland Supplies	0	7,000	7,800	7,000
010-2201-4226227	Technical Rescue Supplies & Equipment	0	7,000	6,000	10,000
010-2201-4227405	Machinery And Equipment / Radios/Radio Equipment	352	2,000	0	2,000
TOTAL	FIRE	2,746,435	3,062,533	2,899,360	3,133,700

**CITY OF BLACK HAWK
2020 BUDGET
GENERAL FUND**

PUBLIC WORKS DEPARTMENT	2018 Year-End Actual	2019 Amended Budget	2019 Year-End Estimate	2020 Adopted Budget
STAFFING PLAN				
Administrative Assistant	1.00	1.00	1.00	1.00
Senior Civil Engineer	1.00	1.00	1.00	1.00
GIS Analyst / Engineer Associate	1.00	1.00	1.00	1.00
Junior Engineer	0.00	0.00	0.00	1.00
Street Maintenance Worker	6.00	8.00	8.00	8.00
Street Supervisor	0.00	0.00	0.00	1.00
Street Superintendent	1.00	1.00	1.00	0.00
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	3.00	3.00	3.00	3.00
Fleet Supervisor	0.00	0.00	0.00	1.00
Fleet Superintendent	1.00	1.00	1.00	0.00
Facilities Maintenance Worker	2.00	2.00	2.00	2.00
Facilities Maintenance Supervisor	1.00	1.00	1.00	1.00
Operations Manager	0.00	0.00	0.00	1.00
Public Works Director	1.00	1.00	1.00	1.00
TOTAL STAFF	20.00	22.00	22.00	24.00
EXPENDITURES BY TYPE				
Personnel	2,101,263	2,299,192	2,118,712	2,669,929
Professional Services	61,898	110,000	113,000	140,000
General Services	742,889	871,500	816,500	976,000
Program Expenses	0	0	0	0
Supplies	201,001	196,900	136,100	167,200
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
PUBLIC WORKS DEPARTMENT	3,107,051	3,477,592	3,184,312	3,953,129

CITY OF BLACK HAWK
2020 BUDGET
GENERAL FUND

Account Number	Account Description	2018 Year-End Actual	2019 Amended Budget	2019 Year-End Estimate	2020 Adopted Budget
PUBLIC WORKS - ADMINISTRATION					
010-3101-4311201	Regular Salaries/Wages / Full-Time	436,945	433,467	433,467	686,768
010-3101-4311400	Public Works / Overtime	456	0	100	100
010-3101-4312100	Public Works / Group Health Insurance	56,508	60,581	54,000	106,618
010-3101-4312200	Public Works / Social Security	29,714	28,715	28,715	47,301
010-3101-4312301	Retirement / 401A	24,182	25,010	25,010	39,094
010-3101-4312500	Public Works / Unemployment Compensation	1,284	1,251	1,251	1,955
010-3101-4312600	Public Works / Workers Compensation	3,823	4,426	4,505	10,145
010-3101-4313304	Professional Services / Software/Hardware Support	-4,400	20,000	8,000	20,000
010-3101-4313306	Professional Services / Legal-Title Work	0	1,000	0	0
010-3101-4313307	Professional Services / Surveys	475	2,000	0	0
010-3101-4313315	Professional Services / Signal Maint & Repair	58,349	65,000	85,000	100,000
010-3101-4313320	Professional Services / Environmental	261	2,000	0	0
010-3101-4314101	Utilities / Gas & Electric	329,067	365,000	345,000	370,000
010-3101-4314102	Utilities / Sewer	15,179	16,000	16,000	16,000
010-3101-4314103	Utilities / Trash Removal	37,404	55,000	45,000	45,000
010-3101-4314506	Repairs & Maintenance / Equipment Maintenance	0	3,000	1,000	1,000
010-3101-4315058	Other Purchased Services / Travel & Training	-89	6,000	4,000	4,000
010-3101-4315200	Public Works / Printing And Binding	195	1,000	1,000	1,000
010-3101-4315403	Advertising / Publications	0	1,000	1,000	1,000
010-3101-4315501	Dues, & Membership / Memberships	1,610	3,000	3,000	3,000
010-3101-4315502	Dues, & Membership / Subscriptions	296	1,000	1,000	1,000
010-3101-4316101	General Supplies / Office	6,076	9,000	10,000	10,000
010-3101-4316107	General Supplies / Books	0	1,000	1,000	1,000
010-3101-4316206	Operating Supplies / Uniforms	10,904	16,100	16,100	19,200
010-3101-4317403	Machinery And Equipment / Furniture And Fixtures	1,101	1,000	1,000	4,500
TOTAL	PUBLIC WORKS - ADMINISTRATION	1,009,340	1,121,550	1,085,148	1,488,681

CITY OF BLACK HAWK
2020 BUDGET
GENERAL FUND

Account Number	Account Description	2018 Year-End Actual	2019 Amended Budget	2019 Year-End Estimate	2020 Adopted Budget
PUBLIC WORKS - STREETS					
010-3102-4311201	Regular Salaries/Wages / Full-Time	444,400	557,429	473,000	554,904
010-3102-4311400	Public Works / Overtime	11,560	25,000	10,000	25,000
010-3102-4312100	Public Works / Group Health Insurance	108,208	178,621	120,000	173,579
010-3102-4312200	Public Works / Social Security	34,035	40,091	36,200	39,826
010-3102-4312301	Retirement / 401A	23,214	31,444	25,000	30,432
010-3102-4312500	Public Works / Unemployment Compensation	1,331	1,572	1,350	1,562
010-3102-4312600	Public Works / Workers Compensation	13,091	17,608	17,772	17,492
010-3102-4314202	Cleaning Services / Snow Plowing	13,093	20,000	20,000	20,000
010-3102-4314304	Rental And Leases / Equipment & Tools	978	5,000	5,000	5,000
010-3102-4314402	Rentals / Equipment Rental	8,653	3,000	3,000	3,000
010-3102-4314511	Repairs & Maintenance / Streets	94,251	30,000	30,000	50,000
010-3102-4314513	Repairs & Maintenance / Stairs	0	1,000	1,000	1,000
010-3102-4314515	Repairs & Maintenance / Sweeping	2,122	10,000	5,000	8,000
010-3102-4314516	Repairs & Maintenance / Striping	24,201	22,000	10,000	15,000
010-3102-4314517	Repairs & Maintenance / Storm Drainage	1,744	12,000	8,000	8,000
010-3102-4314520	Repairs & Maintenance / Stroehle Square	18,922	10,000	8,000	10,000
010-3102-4314701	Vehicle Operation & Maint / Parts & Accessories	36,019	45,000	55,000	60,000
010-3102-4314703	Vehicle Operation & Maint / Gas And Oil	27,056	30,000	36,000	36,000
010-3102-4314710	Vehicle Operation & Maint / Shop Supplies	10,104	10,000	10,000	12,000
010-3102-4315058	Other Purchased Services / Travel & Training	8,208	13,500	5,000	10,000
010-3102-4315832	Weed Management	338	2,000	2,000	2,000
010-3102-4316201	Operating Supplies / Small Tools	2,382	3,000	3,000	3,000
010-3102-4316229	Operating Supplies / Sand	51,237	63,800	30,000	45,000
010-3102-4316230	Operating Supplies / Base	0	3,000	1,000	1,000
010-3102-4316232	Operating Supplies / Signs	25,324	12,000	12,000	12,000
010-3102-4316243	Operating Supplies / Paving Materials	5,873	10,000	10,000	10,000
010-3102-4316250	Operating Supplies / Landscaping	51,238	30,000	20,000	20,000
010-3102-4317420	Machinery And Equipment / Equipment	32,842	30,000	20,000	25,000
TOTAL	PUBLIC WORKS - STREETS	1,050,424	1,217,065	977,322	1,198,795

CITY OF BLACK HAWK
2020 BUDGET
GENERAL FUND

Account Number	Account Description	2018 Year-End Actual	2019 Amended Budget	2019 Year-End Estimate	2020 Adopted Budget
PUBLIC WORKS - FLEET					
010-3103-4311201	Regular Salaries/Wages / Full-Time	444,811	438,441	438,441	457,851
010-3103-4311400	Public Works / Overtime	737	3,000	100	1,000
010-3103-4312100	Public Works / Group Health Insurance	88,646	90,075	90,075	90,066
010-3103-4312200	Public Works / Social Security	33,477	32,071	32,071	34,331
010-3103-4312301	Retirement / 401A	23,977	25,153	25,153	26,308
010-3103-4312500	Public Works / Unemployment Compensation	1,314	1,258	1,258	1,315
010-3103-4312600	Public Works / Workers Compensation	7,093	8,133	8,284	8,506
010-3103-4313304	Software/Hardware Support	7,213	20,000	20,000	20,000
010-3103-4313316	Wash Bay Maintenance	15,527	25,000	17,000	25,000
010-3103-4314507	Repairs & Maintenance / Maintain Fuel System	1,257	5,000	5,000	5,000
010-3103-4314508	Repairs & Maintenance / Maintain Tools	1,238	7,000	4,000	5,000
010-3103-4314701	Vehicle Operation & Maint / Parts & Accessories	3,398	10,000	4,000	4,000
010-3103-4314709	Vehicle Operation & Maint / Mechanic Shop Supplies	7,748	10,000	9,000	10,000
010-3103-4314712	Vehicle Operation & Maint / Gilpin Ambulance Repai	19,884	20,000	20,000	20,000
010-3103-4315058	Other Purchased Services / Travel & Training	369	5,000	2,000	4,000
010-3103-4316101	General Supplies / Office	9,292	2,000	2,000	2,500
010-3103-4316110	General Supplies / Small Tools & Equipment	2,816	8,000	4,000	5,000
TOTAL	PUBLIC WORKS - FLEET	668,797	710,131	682,382	719,877

CITY OF BLACK HAWK
2020 BUDGET
GENERAL FUND

Account Number	Account Description	2018 Year-End Actual	2019 Amended Budget	2019 Year-End Estimate	2020 Adopted Budget
PW - FACILITIES					
010-3104-4311201	Regular Salaries/Wages / Full-Time	219,887	205,265	205,265	214,847
010-3104-4311400	Public Works / Overtime	2,026	5,000	2,000	5,000
010-3104-4312100	Public Works / Group Health Insurance	56,198	52,079	52,079	60,836
010-3104-4312200	Public Works / Social Security	16,782	14,927	14,927	15,636
010-3104-4312301	Retirement / 401A	11,464	11,707	11,707	12,263
010-3104-4312500	Public Works / Unemployment Compensation	656	585	585	613
010-3104-4312600	Public Works / Workers Compensation	5,444	6,283	6,397	6,581
010-3104-4314201	Cleaning Services / Custodial	30,509	35,000	35,000	90,000
010-3104-4314503	Repairs & Maintenance / Tools	1,036	5,000	2,000	5,000
010-3104-4314506	Repairs & Maintenance / Equipment Maintenance	0	1,000	0	0
010-3104-4314608	Sand/Salt Storage Shed	90	5,000	2,000	5,000
010-3104-4314609	Crooks Palace	1,046	0	0	0
010-3104-4314611	Buildings / Fire Department Bldg	2,385	27,000	20,000	25,000
010-3104-4314616	Buildings / Mechanics Shop	3,606	12,000	10,000	12,000
010-3104-4314617	Buildings / Street Shop/Dory Hill Plt	0	1,000	1,000	1,000
010-3104-4314618	Buildings / PW Facility	7,531	10,000	10,000	10,000
010-3104-4314619	Buildings / Post Office	952	3,000	1,500	5,000
010-3104-4314620	Buildings / Commercial Bldg	12,382	15,000	30,000	35,000
010-3104-4314621	Emergency Operations Center	2,624	5,000	20,000	20,000
010-3104-4314622	Buildings / St Charles Parking Garage	0	0	3,000	5,000
010-3104-4314701	Vehicle Operation & Maint / Parts & Accessories	1,956	3,000	3,000	4,000
010-3104-4314710	Shop Supplies	1,916	5,000	3,000	6,000
010-3104-4315058	Other Purchased Services / Travel & Training	0	3,000	3,000	4,000
010-3104-4316201	Operating Supplies / Small Tools	0	3,000	3,000	3,000
TOTAL	PW - FACILITIES	378,490	428,846	439,460	545,776

CITY OF BLACK HAWK
2020 BUDGET
GENERAL FUND

Account Number	Account Description	2018 Year-End Actual	2019 Amended Budget	2019 Year-End Estimate	2020 Adopted Budget
INTERGOVERNMENTAL TRANSFERS					
010-9500-4919505	Transfers Out / Debt Service Fund	2,665,814	2,610,699	2,610,699	2,550,000
010-9500-4919507	Transfers Out / Capital Projects-General	7,000,000	0	0	0
010-9500-4919508	Transfers Out / Preservation/Restor. Fund	0	5,300,000	5,300,000	4,500,000
TOTAL	INTERGOVERNMENTAL TRANSFERS	9,665,814	7,910,699	7,910,699	7,050,000

**CITY OF BLACK HAWK
2020 BUDGET
IMPACT FEES FUND SUMMARY**

	2018 Year-End Actual	2019 Amended Budget	2019 Year-End Estimate	2020 Adopted Budget
BEGINNING FUND BALANCE	1,532,841	9,701	9,701	9,801
REVENUES	6,860	0	100	100
EXPENDITURES	1,530,000	0	0	0
NET INCREASE (DECREASE)	(1,523,140)	0	100	100
ENDING FUND BALANCE	9,701	9,701	9,801	9,901

CITY OF BLACK HAWK
2020 BUDGET
IMPACT FEE FUND

Account Number	Account Description	2018 Year-End Actual	2019 Amended Budget	2019 Year-End Estimate	2020 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	6,860	0	100	100
TOTAL IMPACT FEE REVENUE		6,860	0	100	100

CITY OF BLACK HAWK
2020 BUDGET
IMPACT FEE FUND

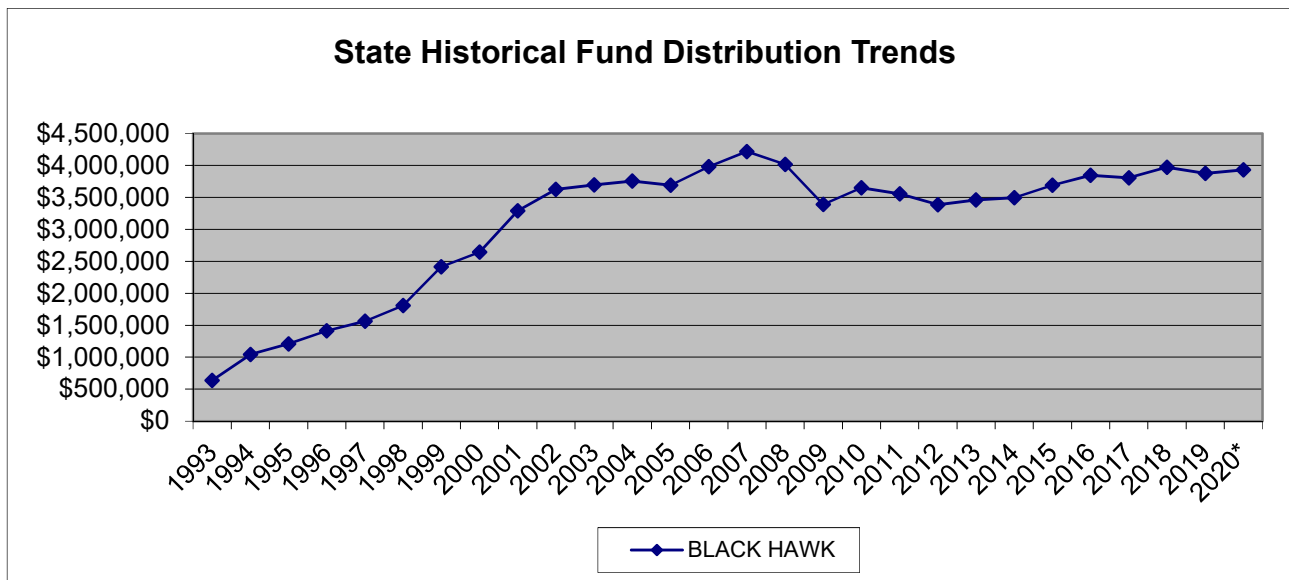
Account Number	Account Description	2018 Year-End Actual	2019 Amended Budget	2019 Year-End Estimate	2020 Adopted Budget
IMPACT FEE					
201-0000-5017702	Reimbursement / Parking Impact Fee	1,530,000	0	0	0
TOTAL IMPACT FEE		1,530,000	0	0	0

CITY OF BLACK HAWK
2020 BUDGET
PRESERVATION & RESTORATION FUND SUMMARY

	2018 Year-End Actual	2019 Amended Budget	2019 Year-End Estimate	2020 Adopted Budget
BEGINNING FUND BALANCE	4,428,235	6,064,118	6,064,118	(2,652,479)
REVENUES	3,994,974	9,407,000	9,233,403	8,461,500
EXPENDITURES	2,359,091	14,924,000	17,950,000	5,664,100
NET INCREASE (DECREASE)	1,635,883	(5,517,000)	(8,716,597)	2,797,400
ENDING FUND BALANCE	6,064,118	547,118	(2,652,479)	144,921

CITY OF BLACK HAWK
COLORADO HISTORICAL SOCIETY FUND DISTRIBUTION
1993-2020

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	\$3,873,403
2020*	\$3,931,500



*Estimated

CITY OF BLACK HAWK
2020 BUDGET
PRESERVATION & RESTORATION FUND

Account Number	Account Description	2018 Year-End Actual	2019 Amended Budget	2019 Year-End Estimate	2020 Adopted Budget
PRESERVATION & RESTORATION REVENUE					
203-0000-3350800	State Shared Revenues / Preservation	3,970,589	4,089,000	3,873,403	3,931,500
203-0000-3610100	Revenue / Int Income On Investments	24,385	18,000	60,000	30,000
203-0000-3950100	Transfer In / General Fund	0	5,300,000	5,300,000	4,500,000
203-0000-3611000	Sale Of Plots	0	0	0	0
TOTAL PRESERVATION & RESTORATION REVENUE		3,994,974	9,407,000	9,233,403	8,461,500

CITY OF BLACK HAWK
2020 BUDGET
PRESERVATION & RESTORATION FUND

Account Number	Account Description	2018 Year-End Actual	2019 Amended Budget	2019 Year-End Estimate	2020 Adopted Budget
PRESERVATION & RESTORATION					
203-0000-5025800	Preservation / Program Expenses	289,091	112,000	30,000	50,000
203-0000-5025801	Dory Hill Cemetery	2,915	75,000	4,000	6,000
203-0000-5025810	Black Hawk History Project	0	30,000		
203-0000-5025811	Gregory Street Historic Homes	2,340	1,000,000	0	0
203-0000-5025812	Bobtail Mine Improvements	0	250,000	0	0
203-0000-5025813	Gregory Street Grand Staircase	0	1,000,000	0	0
203-0000-5025814	Gregory Street Plaza	13,916	3,000,000	13,750,000	0
203-0000-5025815	Bobtail Mine Retaining Wall	0	5,000,000	0	250,000
203-0000-5025816	Hidden Treasure Trailhead	7,876	3,000,000	3,020,000	0
203-0000-5025817	Program Expenses / Maryland Mountain Improvements	611	1,000,000	100,000	0
203-0000-5025821	Program Expenses / Street Lights	79,820	60,000	45,000	75,000
203-0000-5025836	Program Expenses / Kiosk Historic Presentat	10,000	0	0	0
203-0000-5025838	Program Expenses / Underground Utilities	536	0	450,000	450,000
203-0000-5025840	Program Expenses / Police Building	12,828	0	20,000	350,000
203-0000-5025841	Program Expenses / City Hall Annex	3,122	6,000	15,000	15,000
203-0000-5025842	Program Expenses / City Hall Building	596,535	95,000	5,000	60,000
203-0000-5025843	Program Expenses / Mountain City	4,511	35,000	76,000	200,000
203-0000-5025846	Program Expenses / 221 Gregory-Lucky Star	0	60,000	320,000	3,000,000
203-0000-5025851	Program Expenses / Crooks Palace Rehab	525	80,000	0	80,000
203-0000-5025831	Program Expenses / 201 Chase Street	0	0	0	60,000
203-0000-5025859	Program Expenses / Blm Acqusition	64,330	0	0	0
203-0000-5025861	Program Expenses / Refundable Tax Sb232 Grnt	451,159	0	0	0
203-0000-5025867	Program Expenses / Committee Mtg/Training	3,226	11,000	5,000	8,100
203-0000-5026867	Program Expenses / Preservation Easement	705,223	0	0	0
203-0000-5025834	Program Expenses / 410 Gregory St.-Lace House	0	0	0	200,000
203-0000-5025858	Program Expenses / 331 Gregory St. Church	0	0	0	600,000
203-0000-5025864	Program Expenses / Historic Artifacts	0	0	0	150,000
203-0000-5027102	Land / Land Purchase	527	0	0	0
203-0000-5029501	Transfers/Admin Overhead Allocation	110,000	110,000	110,000	110,000
TOTAL PRESERVATION & RESTORATION		2,359,091	14,924,000	17,950,000	5,664,100

CITY OF BLACK HAWK
2020 BUDGET
TRANSPORTATION DEVICE FEE TRUST FUND SUMMARY

	2018 Year-End Actual	2019 Amended Budget	2019 Year-End Estimate	2020 Adopted Budget
BEGINNING FUND BALANCE	144,809	127,479	127,479	102,576
REVENUES	616,213	653,539	635,839	814,580
EXPENDITURES	633,543	644,942	660,742	801,955
NET INCREASE (DECREASE)	(17,330)	8,597	(24,903)	12,625
ENDING FUND BALANCE	127,479	136,076	102,576	115,201
RESERVED FOR CAPITAL REPLACEMENT	(112,500)	(150,000)	(112,000)	(114,940)
UNASSIGNED FUND BALANCE	14,979	(13,924)	(9,424)	261

**CITY OF BLACK HAWK
2020 BUDGET
TRANSPORTATION DEVICE FEE FUND**

Account Number	Account Description	2018 Year-End Actual	2019 Amended Budget	2019 Year-End Estimate	2020 Adopted Budget
TRANSPORTATION DEVICE FEE REVENUE					
204-0000-3180100	Other Taxes / Device Fees	297,079	306,000	288,000	340,000
204-0000-3610100	Revenue / Int Income On Investments	795	1,200	1,500	1,500
204-0000-3610400	Grants	110,140	110,140	110,140	245,580
204-0000-3610800	Central City	208,199	236,199	236,199	227,500
TOTAL TRANSPORTATION DEVICE FEE REVENUE		616,213	653,539	635,839	814,580

CITY OF BLACK HAWK
2020 BUDGET
TRANSPORTATION DEVICE FEE FUND

Account Number	Account Description	2018 Year-End Actual	2019 Amended Budget	2019 Year-End Estimate	2020 Adopted Budget
TRANSPORTATION					
204-4801-4813319	Consultants	23,931	25,000	25,000	30,000
204-4801-4814101	Utilities	9,652	12,000	10,000	11,000
204-4801-4814518	Bus Stop Maintenance-Black Hawk Only	5,828	8,000	10,000	20,000
204-4801-4814701	Bus Parts	52,713	45,000	27,000	45,000
204-4801-4814703	Fuel & Oil	40,766	43,700	40,000	44,000
204-4801-4815403	Publications-Marketing	666	1,000	1,000	2,000
204-4801-4815501	Memberships	959	1,500	1,000	1,000
204-4801-4815810	Contract Bus Service	309,510	310,000	310,000	320,000
204-9500-4919500	City Overhead - Transfers Out	21,000	21,000	21,000	22,050
204-9500-4919502	Fleet Labor - Transfers Out	168,518	177,742	177,742	136,905
204-9500-4817401	Capital Replacement	0	0	38,000	170,000
TOTAL TRANSPORTATION		633,543	644,942	660,742	801,955

CITY OF BLACK HAWK
2020 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	371,647	371,647	0	371,647
Central City Contributions-2017	266,600	0	266,600	266,600
Interest Income-2017	1,370	781	589	1,370
Total Revenues-2017	639,617	372,428	267,189	639,617
IGA Eligible Expenses-2017 (1)	579,288	330,194	249,094	579,288
BH Bus Stops-2017 (2)	6,854	6,854	0	6,854
Transfer to General Fund-2017 (3)	52,233	52,233	0	52,233
Total Expenses-2017	638,375	389,281	249,094	638,375
Ending Fund Balance 12-31-17	28,275	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	(46,725)	40,385	29,424	69,809
Black Hawk Contributions-2018	294,298	297,079	0	297,079
Central City Contributions-2018	208,199	0	208,199	208,199
Interest Income-2018	500	453	342	795
FTA Grant Proceeds-2018	110,140	62,780	47,360	110,140
Total Revenues-2018	613,137	360,312	255,901	616,213
IGA Eligible Expenses-2018 (1)	623,318	357,798	269,917	627,715
BH Bus Stops-2018 (2)	15,000	5,828	0	5,828
Total Expenses-2018	638,318	363,626	269,917	633,543
Ending Fund Balance 12-31-18	119,628	79,821	47,658	127,479
Less Capital Replacement Reserve 12-31-18	(112,500)	(64,125)	(48,375)	(112,500)
Unrestricted Fund Balance 12-31-18	7,128	15,696	(717)	14,979
Black Hawk Contributions-2019	306,000	288,000	0	288,000
Central City Contributions-2019	236,199	0	236,199	236,199
Interest Income-2019	1,200	855	645	1,500
FTA Grant Proceeds-2019	110,140	62,780	47,360	110,140
Total Revenues-2019	653,539	351,635	284,204	635,839
IGA Eligible Expenses-2019 (1)	636,942	370,923	279,819	650,742
BH Bus Stops-2019 (2)	8,000	10,000	0	10,000
Total Expenses-2019	644,942	380,923	279,819	660,742
Ending Fund Balance 12-31-19	136,076	50,533	52,043	102,576
Capital Reserve Expended 12-31-19		21,660	16,340	38,000
Less Capital Replacement Reserve 12-31-19	(150,000)	(85,500)	(64,500)	(150,000)
Unrestricted Fund Balance 12-31-19	(13,924)	(13,307)	3,883	(9,424)
Black Hawk Contributions-2020	340,000	340,000	0	340,000
Central City Contributions-2020	227,500	0	227,500	227,500
Interest Income-2020	1,500	855	645	1,500
FTA Grant Proceeds-2020	245,580	139,981	105,599	245,580
Total Revenues-2020	814,580	480,836	333,744	814,580
IGA Eligible Expenses-2020 (1)	781,955	445,714	336,241	781,955
BH Bus Stops-2020 (2)	20,000	20,000	0	20,000
Total Expenses-2020	801,955	465,714	336,241	801,955
Ending Fund Balance 12-31-2020	115,201	65,654	49,547	115,201
Capital Reserve Expended 12-31-20	34,560	19,699	14,861	34,560
Less Capital Replacement Reserve 12-31-2020	(149,500)	(85,215)	(64,285)	(149,500)
Unrestricted Fund Balance 12-31-2020	261	138	123	261

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
2020 BUDGET
CAPITAL PROJECTS FUND SUMMARY**

	2018 Year-End Actual	2019 Amended Budget	2019 Year-End Estimate	2020 Adopted Budget
BEGINNING FUND BALANCE	5,891,133	9,928,030	9,928,030	6,208,030
REVENUES	7,044,139	5,000	95,000	25,000
EXPENDITURES	3,007,242	5,537,000	3,815,000	6,038,000
NET INCREASE (DECREASE)	4,036,897	(5,532,000)	(3,720,000)	(6,013,000)
ENDING FUND BALANCE	9,928,030	4,396,030	6,208,030	195,030

CITY OF BLACK HAWK
2020 BUDGET
CAPITAL PROJECTS FUND

Account Number	Account Description	2018 Year-End Actual	2019 Amended Budget	2019 Year-End Estimate	2020 Adopted Budget
CAPITAL PROJECTS REVENUE					
305-0000-3610100	Revenue / Int Income On Investments	44,139	5,000	95,000	25,000
305-0000-3950100	Transfer In / General Fund	7,000,000	0	0	0
TOTAL CAPITAL PROJECTS REVENUE		7,044,139	5,000	95,000	25,000

CITY OF BLACK HAWK
2020 BUDGET
CAPITAL PROJECTS FUND

Account Number	Account Description	2018 Year-End Actual	2019 Amended Budget	2019 Year-End Estimate	2020 Adopted Budget
CAPITAL PROJECTS					
305-1901-4196000	Planning & Zoning / Projects-Other	47,751	0	0	0
305-3101-4317102	Land / Purchase	5,000	0	160,000	0
305-3101-4317513	Gregory St. Parking Structure	2,191,939	0	0	0
305-3101-4317514	Construction In Progress/Gregory St Redevelopment	260,541	50,000	0	0
305-3101-4317515	Maryland Mountain Improvements	51,047	0	0	0
305-3101-4317520	Construction In Progress / Clear Creek St Improvme	0	250,000	100,000	50,000
305-3101-4317541	Patrol Vehicles	58,400	100,000	100,000	120,000
305-3101-4317546	Street Overlay Project	49,467	515,000	10,000	600,000
305-3101-4317548	Public Works Capital Equipment	216,270	270,000	200,000	40,000
305-3101-4317558	Fire House Improvements	105,474	0	336,000	0
305-3101-4317559	Fire Dept Equipment	20,603	240,000	266,000	78,000
305-3101-4317561	Bobtail & Gregory Sculpt & Stain Shotcrete	0	1,500,000	1,527,000	0
305-3101-4317562	Bobtail St. Rail & Slab	0	1,000,000	866,000	0
305-3101-4317563	800 MHz Radios - Fire	0	44,000	44,000	0
305-3101-4317564	800 MHz Radios - Police	750	92,000	130,000	0
305-3101-4317565	800 MHz Radios - Public Works	0	76,000	76,000	0
305-3101-4317566	Millsite 5-9 Sewerline Design	0	300,000	0	0
305-3101-4317567	Facilities Needs Study	0	100,000	0	0
305-3101-4317568	Livery Lot Cut	0	1,000,000	0	0
305-3101-4317517	Hwy 119 Intersection Enhancements - Design	0	0	0	250,000
305-3101-4317569	High St. Retaining Fence	0	0	0	100,000
305-3101-4317570	Residential Home Rehab Program	0	0	0	1,000,000
305-3101-4319500	Transfer To General Fund	0	0	0	3,800,000
TOTAL CAPITAL PROJECTS		3,007,242	5,537,000	3,815,000	6,038,000

**CITY OF BLACK HAWK
2020 BUDGET
DEBT SERVICE FUND SUMMARY**

	2018 Year-End Actual	2019 Amended Budget	2019 Year-End Estimate	2020 Adopted Budget
BEGINNING FUND BALANCE	2,497,271	2,369,237	2,369,237	2,189,967
REVENUES	2,717,836	2,640,699	2,670,699	2,610,000
EXPENDITURES	2,845,870	2,849,969	2,849,969	2,842,380
NET INCREASE (DECREASE)	(128,034)	(209,270)	(179,270)	(232,380)
ENDING FUND BALANCE	2,369,237	2,159,967	2,189,967	1,957,587

CITY OF BLACK HAWK
2020 BUDGET
DEBT SERVICE FUND

Account Number	Account Description	2018 Year-End Actual	2019 Amended Budget	2019 Year-End Estimate	2020 Adopted Budget
DEBT SERVICE REVENUE					
401-0000-3610100	Revenue / Int Income On Investments	52,022	30,000	60,000	60,000
401-0000-3950100	Transfer In / General Fund	2,665,814	2,610,699	2,610,699	2,550,000
TOTAL DEBT SERVICE REVENUE		2,717,836	2,640,699	2,670,699	2,610,000

CITY OF BLACK HAWK
2020 BUDGET
DEBT SERVICE FUND

Account Number	Account Description	2018 Year-End Actual	2019 Amended Budget	2019 Year-End Estimate	2020 Adopted Budget
DEBT SERVICE					
401-0000-4718112	2013 Bond Principal	430,000	445,000	445,000	465,000
401-0000-4718113	2014A Bond Principal	420,000	445,000	445,000	460,000
401-0000-4718115	2016 Bond Principal	1,100,000	1,125,000	1,125,000	1,145,000
401-0000-4718212	2013 Bond Interest	394,274	376,343	376,343	357,786
401-0000-4718213	2014A Bond Interest	399,312	381,546	381,546	362,722
401-0000-4718215	2016 Bond Interest	102,284	77,080	77,080	51,872
TOTAL DEBT SERVICE		2,845,870	2,849,969	2,849,969	2,842,380

City of Black Hawk, Colorado
Debt Map
As of December 31, 2019

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	
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	2,315,000		78,088	2,393,088	8,580,000		2,917,749	11,497,749	8,575,000		2,965,230	11,540,230	25,431,067
Reserve Fund = Smallest of 125% Average Annual Debt Service (AADS), Maximum Annual Debt Service (MADS) or 10% of Outstanding Principal													
											AADS		1,816,505
											125% of AADS		2,270,631
											MADS		2,842,877
											10% Principal		1,947,000
Debt Service Reserve Fund Requirement													1,947,000

**CITY OF BLACK HAWK
2020 BUDGET
WATER FUND SUMMARY**

	2018 Year-End Actual	2019 Amended Budget	2019 Year-End Estimate	2020 Adopted Budget
BEGINNING WORKING CAPITAL	6,426,041	6,125,989	6,125,989	5,850,023
REVENUES	2,619,370	2,827,000	2,620,000	3,367,000
ADMINISTRATION	819,573	1,380,623	994,601	1,993,956
OPERATIONS	2,099,849	2,708,815	1,901,365	2,312,568
EXPENDITURES	2,919,422	4,089,438	2,895,966	4,306,524
NET INCREASE (DECREASE)	(300,052)	(1,262,438)	(275,966)	(939,524)
ENDING WORKING CAPITAL	6,125,989	4,863,551	5,850,023	4,910,499

CITY OF BLACK HAWK
2020 BUDGET
WATER FUND

Account Number	Account Description	2018 Year-End Actual	2019 Amended Budget	2019 Year-End Estimate	2020 Adopted Budget
WATER REVENUE					
501-0000-3430100	User Fees / Water Billed	2,580,163	2,800,000	2,550,000	3,300,000
501-0000-3430200	User Fees / Bulk Water Sales	1,250	2,000	5,000	2,000
501-0000-3610100	Revenue / Int Income On Investments	35,287	25,000	65,000	65,000
501-0000-3610900	Revenue / Other	2,670	0	0	0
TOTAL WATER REVENUE		2,619,370	2,827,000	2,620,000	3,367,000

CITY OF BLACK HAWK
2020 BUDGET
WATER FUND

WATER FUND	2018 Year-End Actual	2019 Amended Budget	2019 Year-End Estimate	2020 Adopted Budget
STAFFING PLAN				
Senior Civil Engineer / Water Resource	1.00	1.00	1.00	1.00
Utility Operators	7.00	7.00	7.00	7.00
Water Superintendent	1.00	1.00	1.00	1.00
TOTAL STAFF	9.00	9.00	9.00	9.00
EXPENDITURES BY TYPE				
Personnel	937,240	927,488	923,516	964,724
Professional Services	388,319	738,500	410,000	598,500
General Services	782,243	1,166,500	674,450	1,142,050
Program Expenses	0	0	0	0
Supplies	70,051	90,950	69,000	90,250
Capital Outlay	741,569	1,166,000	819,000	761,000
Debt Service	0	0	0	0
Transfers	0	0	0	750,000
WATER FUND	2,919,422	4,089,438	2,895,966	4,306,524

CITY OF BLACK HAWK
2020 BUDGET
WATER FUND

Account Number	Account Description	2018 Year-End Actual	2019 Amended Budget	2019 Year-End Estimate	2020 Adopted Budget
WATER - ADMINISTRATION					
501-3150-4601201	Regular Salaries/Wages / Full-Time	129,625	127,175	127,175	131,487
501-3150-4602100	Water / Group Health Insurance	16,183	17,389	17,389	18,043
501-3150-4602200	Water / Social Security	9,702	9,101	9,101	9,412
501-3150-4602301	Retirement / 401A	6,963	7,138	7,138	7,382
501-3150-4602500	Water / Unemployment Compensation	376	357	357	369
501-3150-4602600	Water / Workers Compensation	1,292	1,463	1,491	1,513
501-3150-4603304	Professional Services / Software/Hardware Support	33,041	60,000	25,000	60,000
501-3150-4603308	Professional Services / Engineering	37,686	100,000	45,000	150,000
501-3150-4603310	Professional Services / Water Testing	18,541	38,500	20,000	38,500
501-3150-4603311	Professional Services / Water Rights/Legal	100,095	240,000	100,000	100,000
501-3150-4603319	Professional Services / Other (Consultants)	33,667	0	20,000	50,000
501-3150-4603321	Professional Services/Water Right-Engineering/Acct	165,289	300,000	200,000	200,000
501-3150-4604101	Utilities / Gas & Electric	148,470	220,000	200,000	200,000
501-3150-4604102	Utilities / Sewer	660	1,000	2,000	3,000
501-3150-4604103	Utilities / Wtr Leases Coors/Consolid	47,310	45,000	50,000	65,000
501-3150-4604104	Utilities / Monitoring/Usgs	19,267	20,000	20,000	25,000
501-3150-4604506	Repairs & Maintenance / Equipment Maintenance	17,269	40,000	20,000	40,000
501-3150-4604515	Repairs & Maintenance / Security System Maint	5,625	10,000	10,000	10,000
501-3150-4605058	Other Purchased Services / Travel & Training	1,002	5,000	1,700	6,500
501-3150-4605101	Insurance / Liability	8,549	9,000	9,000	9,000
501-3150-4605200	Water / Printing And Binding	644	1,000	1,000	1,000
501-3150-4605301	Communications / Telephone	880	2,000	1,000	2,000
501-3150-4605501	Dues, & Membership / Memberships	8,706	10,000	9,000	10,000
501-3150-4605502	Dues, & Membership / Subscriptions	148	500	250	250
501-3150-4606101	General Supplies / Office	7,572	7,000	5,500	7,500
501-3150-4606107	General Supplies / Books	147	500	500	500
501-3150-4606110	General Supplies / Small Equipment	64	2,500	1,000	1,500
501-3150-4607401	System Improvements / Machinery & Equipment	0	90,000	80,000	80,000
501-3150-4607403	System Improvements / Furniture And Fixtures	0	6,000	1,000	6,000
501-3150-4607404	System Improvements / Computers And Software	800	10,000	10,000	10,000
501-3150-4609500	Transfer to General Fund	0	0	0	750,000
TOTAL	WATER - ADMINISTRATION	819,573	1,380,623	994,601	1,993,956

CITY OF BLACK HAWK
2020 BUDGET
WATER FUND

Account Number	Account Description	2018 Year-End Actual	2019 Amended Budget	2019 Year-End Estimate	2020 Adopted Budget
WATER - OPERATIONS					
501-3151-4601201	Regular Salaries/Wages / Full-Time	584,561	562,449	562,449	588,565
501-3151-4601400	Water / Overtime	6,230	10,000	6,000	10,000
501-3151-4602100	Water / Group Health Insurance	94,091	105,282	105,282	106,828
501-3151-4602200	Water / Social Security	44,483	40,744	40,744	42,610
501-3151-4602301	Retirement / 401A	31,033	31,956	31,956	33,420
501-3151-4602500	Water / Unemployment Compensation	1,740	1,598	1,598	1,671
501-3151-4602600	Water / Workers Compensation	10,961	12,836	12,836	13,424
501-3151-4604501	Repairs & Maintenance / Spring Line	1,542	100,000	25,000	100,000
501-3151-4604502	Repairs & Maintenance / Pump Station	231,152	115,000	35,000	70,000
501-3151-4604503	Repairs & Maintenance / Tools	3,069	5,000	3,500	5,000
501-3151-4604504	Repairs & Maintenance / Plant	181,840	280,000	150,000	250,000
501-3151-4604505	Repairs & Maintenance / Distribution	83,765	150,000	100,000	300,000
501-3151-4604506	Equipment Maintenance/HV Pipeline	0	0	15,000	15,000
501-3151-4604701	Vehicle Operation & Maint / Vehicle Maintenance	3,749	6,500	6,500	6,500
501-3151-4604703	Vehicle Operation & Maint / Gas And Oil	7,020	7,500	7,500	8,000
501-3151-4604705	Vehicle Operation & Maint / Small Equip Rental	0	2,500	0	2,000
501-3151-4604800	Water / Green Lake Operations	10,626	135,000	7,000	12,000
501-3151-4604900	Water / Georgetown Lake Operation	950	1,500	1,000	1,800
501-3151-4606206	Operating Supplies / Uniforms	4,612	7,200	5,000	7,000
501-3151-4606239	Operating Supplies / Chemicals	49,918	55,000	40,000	55,000
501-3151-4606246	Operating Supplies / Sludge Disposal	7,738	18,750	17,000	18,750
501-3151-4607411	System Improvements / Water Tank	5,244	100,000	50,000	200,000
501-3151-4607415	System Improvements / Georgetown Outlet	679,635	0	0	0
501-3151-4607418	System Improvements / EIS & EA	36,463	100,000	15,000	30,000
501-3151-4607422	System Improvements / Water Capital Projects	0	500,000	500,000	200,000
501-3151-4607428	System Improvements / Green Lake Seepage Flume	0	100,000	8,000	20,000
501-3151-4607429	Green Lake Pipeline	8,932	250,000	150,000	200,000
501-3151-4607430	Church Ditch Aug Station	10,495	10,000	5,000	15,000
TOTAL	WATER - OPERATIONS	2,099,849	2,708,815	1,901,365	2,312,568

**CITY OF BLACK HAWK
2020 BUDGET
CONSERVATION TRUST FUND SUMMARY**

	2018 Year-End Actual	2019 Amended Budget	2019 Year-End Estimate	2020 Adopted Budget
BEGINNING FUND BALANCE	28,457	29,913	29,913	31,738
REVENUES	1,456	1,450	1,825	1,825
EXPENDITURES	0	0	0	0
NET INCREASE (DECREASE)	1,456	1,450	1,825	1,825
ENDING FUND BALANCE	29,913	31,363	31,738	33,563

CITY OF BLACK HAWK
2020 BUDGET
CONSERVATION TRUST FUND

Account Number	Account Description	2018 Year-End Actual	2019 Amended Budget	2019 Year-End Estimate	2020 Adopted Budget
CONSERVATION TRUST REVENUE					
703-0000-3350700	State Shared Revenues / Lottery Proceeds	1,296	1,300	1,500	1,500
703-0000-3610100	Revenue / Int Income On Investments	160	150	325	325
TOTAL CONSERVATION TRUST REVENUE		1,456	1,450	1,825	1,825

CITY OF BLACK HAWK
2020 BUDGET
CONSERVATION TRUST FUND

Account Number	Account Description	2018 Year-End Actual	2019 Amended Budget	2019 Year-End Estimate	2020 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.