



**2021 ADOPTED ANNUAL BUDGET**

**CITY OF BLACK HAWK  
2021 ADOPTED BUDGET  
TABLE OF CONTENTS**

<b>Budget Message</b>	<b>1</b>
<b>2021 Budget Resolution</b>	<b>3</b>
<b>2020 Mill Levy Ordinance</b>	<b>4</b>
<b>Revenue, Expenditure &amp; Fund Balance Analysis-All Funds</b>	<b>6</b>
<b>General Fund Summary</b>	<b>7</b>
<b>General Fund Revenue Detail</b>	<b>8</b>
<b>General Fund Expenditure Summary</b>	<b>13</b>
<b>Mayor &amp; Council</b>	<b>14</b>
<b>Municipal Court</b>	<b>16</b>
<b>City Manager</b>	<b>18</b>
<b>City Clerk</b>	<b>20</b>
<b>Information Technology</b>	<b>22</b>
<b>Finance</b>	<b>24</b>
<b>Planning &amp; Zoning</b>	<b>26</b>
<b>Police Department Summary</b>	<b>28</b>
<b>Law Enforcement</b>	<b>29</b>
<b>Dispatch</b>	<b>30</b>
<b>Fire Department</b>	<b>31</b>
<b>Public Works Department Summary</b>	<b>33</b>
<b>Public Works Administration</b>	<b>34</b>
<b>Street Maintenance</b>	<b>35</b>
<b>Fleet Maintenance</b>	<b>36</b>
<b>Facilities Maintenance</b>	<b>37</b>
<b>Transfer - General Fund</b>	<b>38</b>
<b>Impact Fee Fund Summary</b>	<b>39</b>
<b>Impact Fee Fund Revenue Detail</b>	<b>40</b>
<b>Impact Fee Fund Expenditure Detail</b>	<b>41</b>
<b>Preservation &amp; Restoration Fund Summary</b>	<b>42</b>
<b>Preservation &amp; Restoration Fund Revenue Detail</b>	<b>43</b>
<b>Preservation &amp; Restoration Fund Expenditure Detail</b>	<b>45</b>

## **Table of Contents-Continued**

<b>Transportation Device Fee Trust Fund Summary</b>	<b>46</b>
<b>Transportation Device Fee Trust Fund Revenue Detail</b>	<b>47</b>
<b>Transportation Device Fee Trust Fund Expenditure Detail</b>	<b>48</b>
<b>Capital Projects Fund Summary</b>	<b>51</b>
<b>Capital Projects Fund Revenue Detail</b>	<b>52</b>
<b>Capital Projects Fund Expenditure Detail</b>	<b>53</b>
<b>Debt Service Fund Summary</b>	<b>54</b>
<b>Debt Service Fund Revenue Detail</b>	<b>55</b>
<b>Debt Service Fund Expenditure Detail</b>	<b>56</b>
<b>Water Fund Summary</b>	<b>58</b>
<b>Water Fund Revenue Detail</b>	<b>59</b>
<b>Water Fund Expenditure Summary</b>	<b>60</b>
<b>Water Administration</b>	<b>61</b>
<b>Water Operations</b>	<b>62</b>
<b>Conservation Trust Fund Summary</b>	<b>63</b>
<b>Conservation trust Fund Revenue Detail</b>	<b>64</b>
<b>Conservation Trust Fund Expenditure Detail</b>	<b>65</b>
<b>Glossary</b>	<b>66</b>



BLACK HAWK ®



INCORPORATED 1864

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**Mayor**

David D. Spellman

**Aldermen**

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

**City Attorney**

Corey Y. Hoffmann

**City Manager**

Stephen N. Cole

**City Clerk /**

**Administrative Services Director**

Melissa A. Greiner

**Community Planning & Development  
Director**

Cynthia L. Linker

**Finance Director**

Lance R. Hillis

**Fire Chief / Emergency Manager**

Christopher K. Woolley

**Police Chief**

Michelle Moriarty

**Public Works Director**

Thomas Isbester

COLORADO'S SECOND OLDEST  
MUNICIPAL CORPORATION

January 1, 2021

Dear Mayor and Board of Aldermen:

We are pleased to present to you the 2021 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 2021 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 2021 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 2021 Budget when compared to 2020. 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 2021 Budget document. Each Department's budget is similar to 2020 with the exception of the items listed in the following paragraphs. Due to ambitious capital projects and programs proposed and/or incurred for 2020 & 2021, the General Fund, the Capital Projects Fund, the Preservation & Restoration Fund and the Water Fund are projected to have deficit spending.

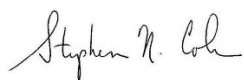
The 2021 budget includes a total revenue projection (excluding inter-fund transfers) of \$22.05 million for all funds. This is an increase of 14.4% compared to the estimated revenue for 2020. We project 2021 Gaming Tax revenue to remain at 2020 levels due to the ongoing economic impacts of COVID-19. Device Fee revenue is budgeted to increase, when compared to 2020, 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 increase by about 7.50% for 2021. The 2021 Budget, as adopted, includes no increase to Sales & Use Tax, Device Fees, Property Tax Mill Levies or Water User rates.

The 2021 budget includes total expenditures (excluding inter-fund transfers) of \$26.2 million. In an effort to offset declining revenue streams, the City has instituted a number of cost saving measures. During 2020, a number of positions within the City were vacated and have been removed from the 2021 Budget. This includes one position in Planning, three positions in Police, one position in Dispatch, three positions in Fire, five positions in Public Works and one position in Water. The 2021 Budget includes funding for a 1.50% salary adjustment, 2.50% introductory adjustment and the 1.0% longevity adjustment. Additionally, the 2021 Budget includes continuing the 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 2021. Other benefits including Dental & Vision insurance have been increased by 10% for the final six months of 2021. The 2021 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 2021 include improvements to Miners Mesa, Street Overlays and the St. Charles Parking Structure. Capital projects within the Preservation & Restoration Fund are focused primarily on the continued efforts along Gregory Street and the Maryland Mountain trail system.

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 2021 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. 69-2020

**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 2021 AND ENDING ON THE LAST DAY OF DECEMBER 2021, AND APPROPRIATING SUMS OF MONEY TO VARIOUS FUNDS AND SPENDING AGENCIES IN THE AMOUNT, AND FOR THE PURPOSES SET FORTH WITHIN THE ATTACHED 2021 BUDGET.

WHEREAS, upon due and proper notice, published or posted in accordance with the law, the proposed Budget for 2021 was open for inspection by the public at a designated place, a public hearing was held on December 9, 2020, 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.

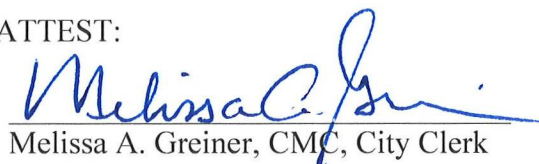
**Section 2.** That the budget hereby approved and adopted shall be signed by the Mayor and made a part of the public records of the City.

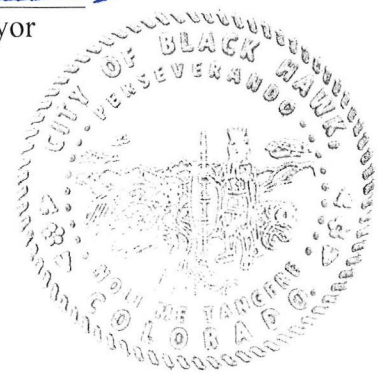
**Section 3.** That the sums for 2021, on the attached budget, are hereby appropriated from the revenue of each fund, for purposes stated.

RESOLVED AND PASSED this 9<sup>th</sup> day of December, 2020.

  
David D. Spellman, Mayor

ATTEST:

  
Melissa A. Greiner, CMC, City Clerk





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

**COUNCIL BILL: CB31**

**ORDINANCE NUMBER: 2020-31**

**TITLE: AN ORDINANCE LEVYING GENERAL PROPERTY TAXES FOR THE  
YEAR 2020 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE  
CITY OF BLACK HAWK, COLORADO FOR THE 2021 BUDGET YEAR.**

WHEREAS, the Board of Aldermen of the City of Black Hawk has adopted the annual budget in accordance with the Local Government Budget Law on December 9, 2020;

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$11,412; and

WHEREAS, the 2020 valuation for assessment for the City of Black Hawk, as certified by the Gilpin County Assessor, is \$317,003,620.

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 2021 budget year, there is levied a tax of .0360 mills upon each dollar of the total valuation for assessment of all taxable property within the City of Black Hawk for the year 2020.

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 9<sup>th</sup> day of December, 2020.

  
David D. Spellman, Mayor

ATTEST:

  
Melissa A. Greiner, CMC, City Clerk





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

	GENERAL FUND	IMPACT FEE FUND	PRES & REST. FUND	TRANS DEVICE FUND	CAPITAL FUND	DEBT FUND	WATER FUND	CON TRUST FUND	TOTAL ALL FUNDS	ALL FUNDS LESS TRNFS
<b>FUND BALANCE - JAN. 1, 2019</b>	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
<b>ACTUAL REVENUES</b>	24,437,773	125	9,289,629	626,948	109,008	2,674,266	2,648,592	2,001	39,788,342	31,568,901
<b>ACTUAL EXPENDITURES</b>	24,384,917	0	4,871,685	639,281	2,865,662	2,849,757	2,573,377	0	38,184,679	29,965,238
<b>ACTUAL GAIN (LOSS)</b>	52,856	125	4,417,944	(12,333)	(2,756,654)	(175,491)	75,215	2,001	1,603,663	1,603,663
<b>FUND BALANCE - DEC. 31, 2019</b>	14,067,256	9,826	10,482,062	115,146	7,171,376	2,193,746	6,201,204	31,914	40,272,530	40,272,530
<b>FUND BALANCE - JAN. 1, 2020</b>	14,067,256	9,826	10,482,062	115,146	7,171,376	2,193,746	6,201,204	31,914	40,272,530	40,272,530
<b>ESTIMATED REVENUES</b>	18,881,369	70	5,129,484	468,720	15,317	2,563,517	2,491,374	1,296	29,551,147	19,274,915
<b>ESTIMATED EXPENDITURES</b>	20,609,114	0	15,572,146	414,031	5,586,484	2,842,380	2,976,004	0	48,000,159	37,723,927
<b>ESTIMATED GAIN (LOSS)</b>	(1,727,745)	70	(10,442,662)	54,689	(5,571,167)	(278,863)	(484,630)	1,296	(18,449,012)	(18,449,012)
<b>FUND BALANCE - DEC. 31, 2020</b>	12,339,511	9,896	39,400	169,835	1,600,209	1,914,883	5,716,574	33,210	21,823,517	21,823,517
<b>FUND BALANCE - JAN. 1, 2021</b>	12,339,511	9,896	39,400	169,835	1,600,209	1,914,883	5,716,574	33,210	21,823,517	21,823,517
<b>ADOPTED REVENUES</b>	17,238,091	75	2,125,000	665,624	1,500,000	2,668,000	3,030,000	1,450	27,228,240	22,047,240
<b>ADOPTED EXPENDITURES</b>	20,518,370	0	593,000	635,500	3,090,500	2,842,877	3,680,652	0	31,360,899	26,179,899
<b>ADOPTED GAIN (LOSS)</b>	(3,280,279)	75	1,532,000	30,124	(1,590,500)	(174,877)	(650,652)	1,450	(4,132,659)	(4,132,659)
<b>FUND BALANCE - DEC. 31, 2021</b>	9,059,232	9,971	1,571,400	199,959	9,709	1,740,006	5,065,922	34,660	17,690,858	17,690,858

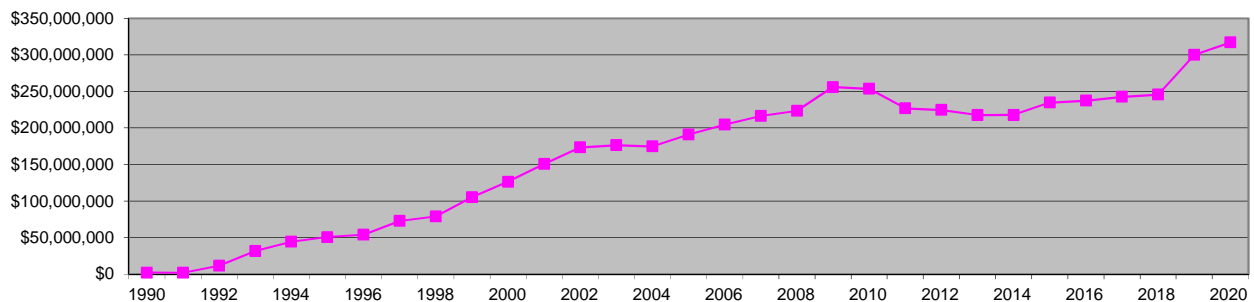
**CITY OF BLACK HAWK  
2021 BUDGET  
GENERAL FUND SUMMARY**

	2019 Year-End Actual	2020 Amended Budget	2020 Year-End Estimate	2021 Adopted Budget
<b>BEGINNING FUND BALANCE</b>	14,014,400	14,067,256	14,067,256	12,339,511
<b>REVENUES</b>	24,437,773	28,816,980	18,881,369	17,238,091
<b>MAYOR &amp; COUNCIL</b>	3,190,231	3,958,168	2,199,294	2,706,616
<b>MUNICIPAL COURT</b>	47,665	76,799	59,257	77,790
<b>CITY MANAGER</b>	262,189	272,089	256,840	273,920
<b>CITY CLERK/ADMINISTRATIVE SERVICES</b>	873,498	1,027,707	921,288	951,362
<b>INFORMATION TECHNOLOGY</b>	481,430	505,504	485,735	531,891
<b>FINANCE</b>	406,812	430,442	418,661	442,806
<b>PLANNING</b>	762,473	741,347	665,090	557,044
<b>POLICE</b>	3,640,050	4,333,294	3,649,973	4,052,044
<b>DISPATCH</b>	672,483	702,649	633,983	643,887
<b>FIRE</b>	3,001,357	3,133,700	2,888,588	2,906,862
<b>PUBLIC WORKS ADMIN</b>	1,053,232	1,488,681	1,054,996	1,270,672
<b>STREET</b>	940,182	1,198,795	701,472	895,721
<b>FLEET</b>	699,373	719,877	682,052	574,508
<b>FACILITIES</b>	443,243	545,776	441,885	475,247
<b>TRANSFERS</b>	7,910,699	7,050,000	5,550,000	4,158,000
<b>TOTAL EXPENDITURES</b>	24,384,917	26,184,828	20,609,114	20,518,370
<b>NET INCREASE (DECREASE)</b>	52,856	2,632,152	(1,727,745)	(3,280,279)
<b>ENDING FUND BALANCE</b>	14,067,256	16,699,408	12,339,511	9,059,232

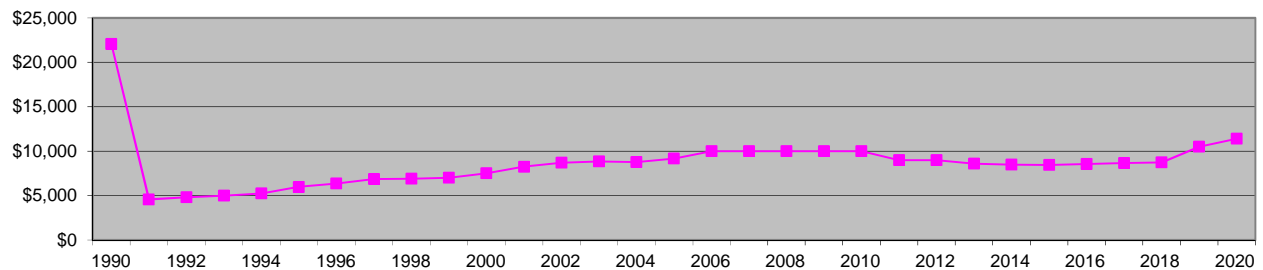
**CITY OF BLACK HAWK**  
**ASSESSED VALUATION & TAX YIELD**  
**1990-2020**

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	0.0350	\$10,500
2020	\$317,003,620	0.0360	\$11,400

ASSESSED VALUATION

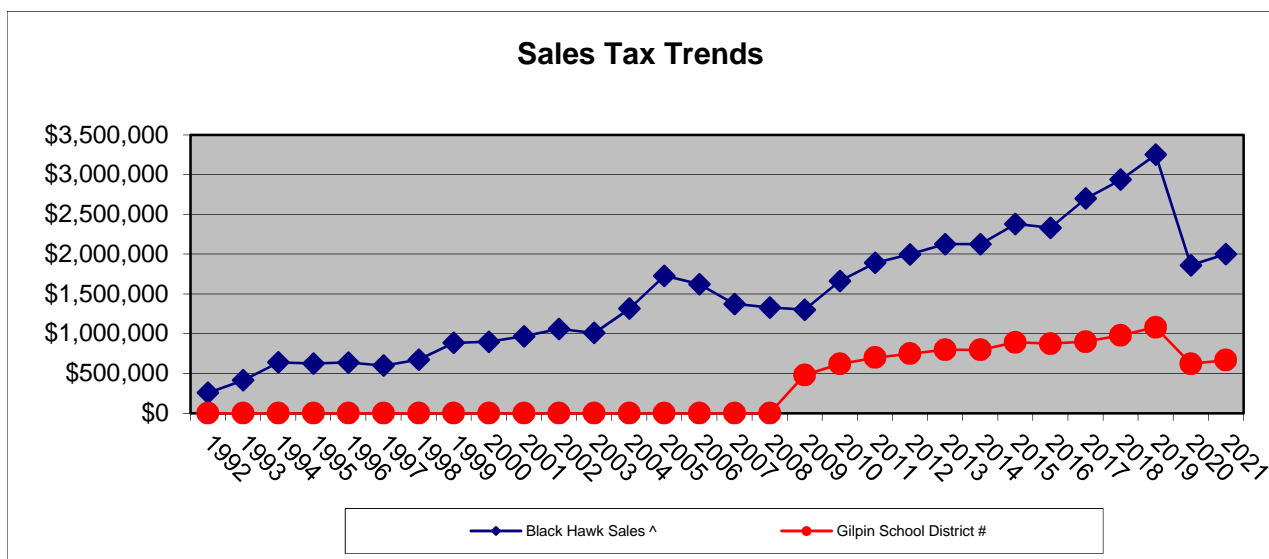


TAX YIELD



# **CITY OF BLACK HAWK** **SALES TAX TRENDS** **1992-2021**

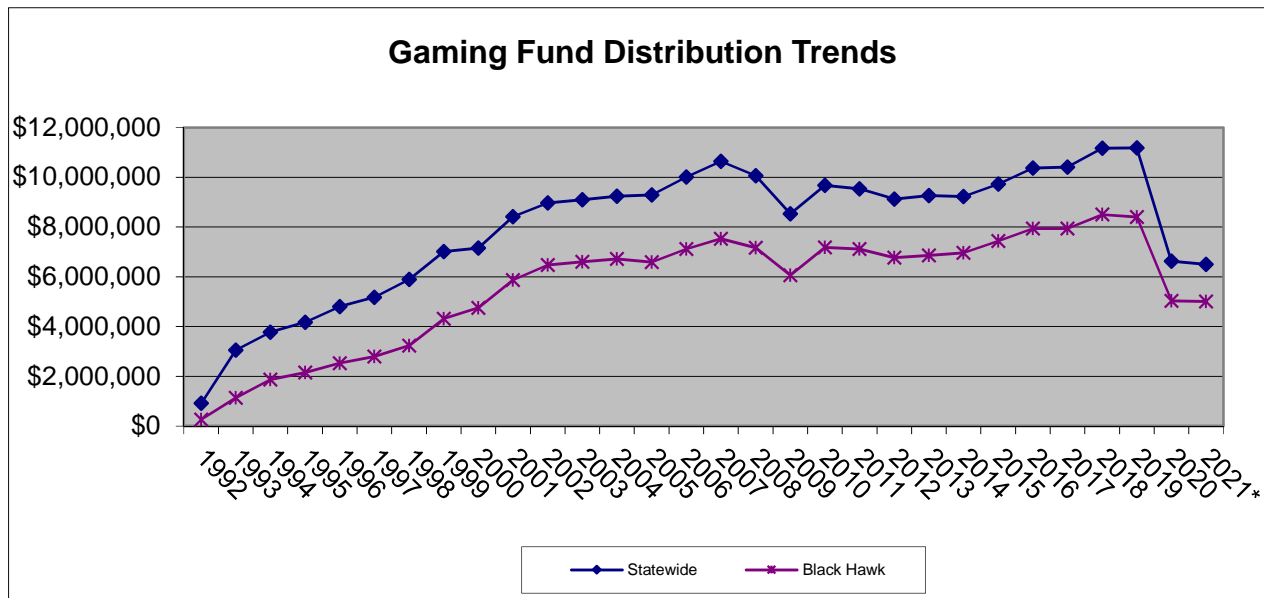
	Black Hawk Sales ^	Gilpin School District #
1992	\$256,772	-
1993	\$413,647	-
1994	\$639,607	-
1995	\$625,086	-
1996	\$636,575	-
1997	\$599,012	-
1998	\$672,746	-
1999	\$884,370	-
2000	\$899,934	-
2001	\$965,930	-
2002	\$1,059,584	-
2003	\$1,009,955	-
2004	\$1,314,668	-
2005	\$1,726,490	-
2006	\$1,624,216	-
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	\$3,252,186	\$1,079,423
2020 Projected	\$1,860,000	\$620,000
2021 Budgeted	\$2,000,000	\$667,000



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

**CITY OF BLACK HAWK**  
**STATE GAMING FUND DISTRIBUTIONS**  
**1992-2021**

	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	\$6,622,838	\$5,036,466
2021*	\$6,500,000	\$5,000,000

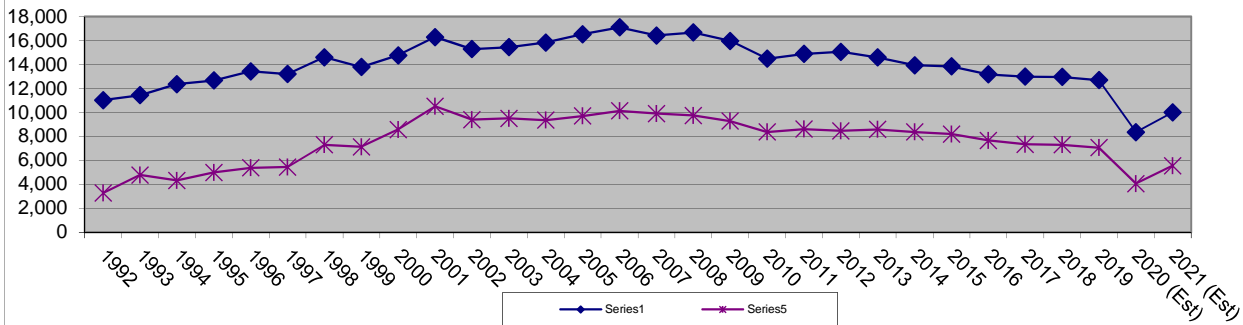


\* Estimated

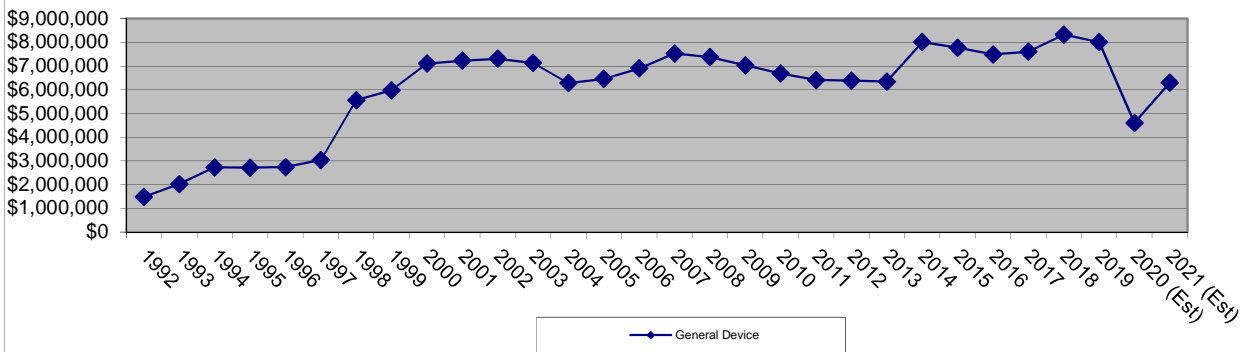
**CITY OF BLACK HAWK**  
**DEVICE COUNT & GENERAL DEVICE REVENUES**  
**1992-2021**

	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	12,702	6,873	189	7,062	\$1,050 (\$4,200)#	\$8,007,888
2020 (Est)	8,365	3,950	108	4,058	\$1,050 (\$4,200)#	\$4,603,000
2021 (Est)	10,012	5,407	149	5,556	\$1,050 (\$4,200)#	\$6,300,000

**Device Count Trends**



**Device Revenue Trends**



# Table Game Device Fee is 4 times the General Device Fee



**CITY OF BLACK HAWK**  
**2021 BUDGET**  
**GENERAL FUND**

Account Number	Account Description	2019 Year-End Actual	2020 Amended Budget	2020 Year-End Estimate	2021 Adopted Budget
<b>GENERAL FUND REVENUE</b>					
010-0000-3110100	Real Property / Property Taxes	8,768	10,500	10,500	11,400
010-0000-3110200	Real Property / Specific Owner	472	300	680	500
010-0000-3110300	Commercial Improvements Tax	22,414	22,550	22,551	22,550
010-0000-3130100	Sales & Use Tax / Sales Tax-City	3,252,186	3,000,000	1,860,000	2,000,000
010-0000-3130101	Sales Tax-City / Sales Tax-School District	1,079,423	1,000,000	620,000	667,000
010-0000-3130200	Sales & Use Tax / Use Tax	1,070,488	750,000	400,000	500,000
010-0000-3130201	Sales & Use Tax / Use Tax-School District	352,116	250,000	133,000	167,000
010-0000-3140200	Occupational Tax / Businesses	18,834	24,000	20,155	20,000
010-0000-3180100	Other Taxes / Device Fees	8,007,888	8,715,000	4,603,000	6,300,000
010-0000-3180200	Other Taxes / Franchise Fees	134,037	165,000	126,501	130,000
010-0000-3180400	Other Taxes/Ambulance Fee-Non District Assessment	9,738	9,700	4,403	5,500
010-0000-3180500	Other Taxes / Lodging Tax	319,271	450,000	132,558	350,000
010-0000-3210200	Business Licenses / Business	39,491	38,000	35,820	35,000
010-0000-3210300	Business Licenses / Liquor	10,674	8,000	12,128	12,000
010-0000-3210400	Business Licenses / Contractors	2,950	3,500	2,350	2,000
010-0000-3220100	Permits / Building	76,942	50,000	20,516	20,000
010-0000-3220200	Permits / Sign	1,360	1,200	1,200	1,200
010-0000-3220300	Permits / Shuttle	200	200	300	300
010-0000-3220400	Permits / Special Events	550	500	420	500
010-0000-3220900	Permits / Miscellaneous	2,661	2,500	15,975	2,500
010-0000-3350200	State Shared Revenues / Cigarette	8,590	8,500	8,590	8,500
010-0000-3350300	State Shared Revenues / Highway Users	17,236	17,000	12,766	13,317
010-0000-3350400	County Shared Revenues / Road & Bridge	100,889	100,000	90,632	90,000
010-0000-3350500	State Shared Revenues / Gaming	8,403,874	8,530,000	5,036,466	5,000,000
010-0000-3410300	Miscellaneous Fees / Plan Review	40,690	45,000	8,115	10,000
010-0000-3410400	Plan Review - Fire	2,350	2,500	2,550	2,500
010-0000-3410800	Miscellaneous Fees / Services Billed Out	210,641	100,000	200,818	100,000
010-0000-3410900	Inspection Fees - Fire	9,900	5,000	18,900	5,000
010-0000-3510100	Court Fines / Municipal Court	11,336	10,000	8,409	10,000
010-0000-3510300	Court Fines / Parking	1,060	1,000	270	500
010-0000-3510600	Court Fines / Victim Service Surcharge	3,411	3,000	2,322	2,500
010-0000-3601400	Revenue / Police Grant	0	0	96,300	107,000
010-0000-3601500	Revenue / Fire Grant	18,700	0	33,701	0
010-0000-3610100	Revenue / Int Income On Investments	214,954	140,000	89,955	80,000
010-0000-3610900	Revenue / Other	183,890	60,000	112,351	100,000
010-0000-3611200	Revenue / Police Dept Revenue	72,866	70,500	45,595	50,000
010-0000-3611300	Fire Department Revenue	10,492	5,000	11,162	5,000
010-0000-3611500	Revenue / Gilpin Ambulance Vehicle Maintenance IGA	25,929	25,000	9,821	20,000
010-0000-3612000	Revenue / Silver Dollar Ambulance	201,607	199,075	199,075	187,324
010-0000-3630201	Commercial Buildings / Utility Charges	5,656	5,500	1,237	6,000
010-0000-3630202	Commercial Buildings / Rent Revenue	174,497	170,000	144,045	170,000
010-0000-3950400	Transfer In / Historic Preservation	110,000	110,000	110,000	110,000
010-0000-3950800	Transfer In / Capital Projects	0	3,800,000	3,800,000	0
010-0000-3951000	Transfer In / Water Fund	0	750,000	750,000	750,000
010-0000-3951300	Transfer In / Transportation Device Fee Fund	198,742	158,955	66,232	163,000
<b>TOTAL GENERAL FUND REVENUE</b>		<b>24,437,773</b>	<b>28,816,980</b>	<b>18,881,369</b>	<b>17,238,091</b>

**CITY OF BLACK HAWK**  
**2021 BUDGET**  
**GENERAL FUND**

<b>GENERAL FUND</b>	<b>2019 Year-End Actual</b>	<b>2020 Amended Budget</b>	<b>2020 Year-End Estimate</b>	<b>2021 Adopted Budget</b>
<b>STAFFING PLAN</b>				
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	2.00	2.00
Police	34.50	39.50	35.50	35.50
Fire	21.00	24.00	21.00	21.00
Public Works	22.00	24.00	19.00	19.00
<b>TOTAL STAFF</b>	<b>98.00</b>	<b>108.00</b>	<b>95.00</b>	<b>95.00</b>
<b>EXPENDITURES BY TYPE</b>				
Personnel	10,877,739	12,350,717	10,661,406	11,280,043
Professional Services	1,088,962	1,304,700	972,803	933,500
General Services	1,435,644	1,790,800	1,409,641	1,656,100
Program Expenses	2,621,890	3,180,011	1,588,585	1,990,277
Supplies	449,983	508,600	426,679	500,450
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	7,910,699	7,050,000	5,550,000	4,158,000
<b>TOTAL EXPENDITURES</b>	<b>24,384,917</b>	<b>26,184,828</b>	<b>20,609,114</b>	<b>20,518,370</b>

**CITY OF BLACK HAWK  
2021 BUDGET  
GENERAL FUND**

<b>MAYOR &amp; COUNCIL</b>	<b>2019 Year-End Actual</b>	<b>2020 Amended Budget</b>	<b>2020 Year-End Estimate</b>	<b>2021 Adopted Budget</b>
<b>STAFFING PLAN</b>				
Mayor	1.00	1.00	1.00	1.00
Alderman	6.00	6.00	6.00	6.00
<b>TOTAL STAFF</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>
<b>EXPENDITURES BY TYPE</b>				
Personnel	300,394	310,057	308,509	323,239
Professional Services	265,665	465,000	300,000	390,000
General Services	0	0	0	0
Program Expenses	2,621,890	3,180,011	1,588,585	1,990,277
Supplies	2,282	3,100	2,200	3,100
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
<b>MAYOR &amp; COUNCIL</b>	<b>3,190,231</b>	<b>3,958,168</b>	<b>2,199,294</b>	<b>2,706,616</b>

# CITY OF BLACK HAWK

## 2021 BUDGET

### GENERAL FUND

Account Number	Account Description	2019 Year-End Actual	2020 Amended Budget	2020 Year-End Estimate	2021 Adopted Budget
<b>MAYOR &amp; COUNCIL</b>					
010-1101-4111201	Regular Salaries/Wages / Full-Time	113,172	113,571	112,511	116,328
010-1101-4111202	Regular Salaries/Wages / Medical Stipend	161,488	169,466	169,040	178,752
010-1101-4112100	Council / Group Health Insurance	115	151	150	151
010-1101-4112200	Council / Fica & Medicare Expense	18,812	19,787	19,829	20,629
010-1101-4112301	Retirement / 401A	6,380	6,651	6,617	6,934
010-1101-4112500	Council / State Unemploy (Sui)	120	120	123	120
010-1101-4112600	Council / Workers Compensation	306	311	239	325
010-1101-4113101	Legal Services / City Attorney	175,665	375,000	210,000	300,000
010-1101-4113103	Lobbying	90,000	90,000	90,000	90,000
010-1101-4115806	Program Expenses / Council Discretionary	14,494	20,000	16,000	16,000
010-1101-4115808	Community Goodwill-Promotion	1,949	8,000	1,000	3,000
010-1101-4115809	Community Goodwill	125	3,000	199	1,000
010-1101-4115811	Program Expenses / Marketing	77,427	100,000	100,000	100,000
010-1101-4115813	Program Expenses / Residential Paint Program	16,826	100,000	0	100,000
010-1101-4115815	Program Expenses / Employee Appreciation	3,843	321,672	40,000	40,000
010-1101-4115825	Program Expenses / Annual Outdoor Flowers	75,957	110,750	95,000	89,000
010-1101-4115826	Program Expenses / Flags	7,728	6,000	450	6,000
010-1101-4115827	Program Expenses / Holiday Decorations	157,065	178,000	63,423	178,000
010-1101-4115828	Program Expenses / Fireworks-Lasers	97,974	112,000	16,024	60,000
010-1101-4115830	Program Expenses / Scholarship Fund	45,074	40,000	40,000	40,000
010-1101-4115831	Program Expenses / Sales Tax-School District	1,434,788	1,250,000	753,000	834,000
010-1101-4115832	Program Expenses / Ambulance	448,015	442,389	442,389	416,277
010-1101-4115834	Program Expenses / Sales Tax Rebate	206	500	500	500
010-1101-4115835	Gregory St Redevelopment (Lodging Tax)	0	450,000	20,000	100,000
010-1101-4115836	Device Tax Rebate	195,200	0	0	0
010-1101-4115837	Clean-Up Day	5,562	12,700	500	6,500
010-1101-4115838	Banners	39,657	25,000	100	0
010-1101-4116101	General Supplies / Office Supplies	1,285	1,000	100	1,000
010-1101-4116206	Operating Supplies / Uniforms	997	2,100	2,100	2,100
	<b>TOTAL MAYOR &amp; COUNCIL</b>	<b>3,190,231</b>	<b>3,958,168</b>	<b>2,199,294</b>	<b>2,706,616</b>

**CITY OF BLACK HAWK  
2021 BUDGET  
GENERAL FUND**

<b>MUNICIPAL COURT</b>	<b>2019 Year-End Actual</b>	<b>2020 Amended Budget</b>	<b>2020 Year-End Estimate</b>	<b>2021 Adopted Budget</b>
<b>STAFFING PLAN</b>				
Municipal Court Clerk	0.50	0.50	0.50	0.50
Municipal Judge	1.00	1.00	1.00	1.00
<b>TOTAL STAFF</b>	1.50	1.50	1.50	1.50
<b>EXPENDITURES BY TYPE</b>				
Personnel	35,557	59,499	51,062	64,490
Professional Services	9,478	14,700	5,000	8,700
General Services	466	600	0	600
Program Expenses	0	0	0	0
Supplies	2,164	2,000	3,195	4,000
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
<b>MUNICIPAL COURT</b>	47,665	76,799	59,257	77,790

**CITY OF BLACK HAWK**  
**2021 BUDGET**  
**GENERAL FUND**

Account Number	Account Description	2019 Year-End Actual	2020 Amended Budget	2020 Year-End Estimate	2021 Adopted Budget
<b>MUNICIPAL COURT</b>					
010-1201-4121201	Regular Salaries/Wages / Full-Time	31,573	49,200	45,647	53,012
010-1201-4121400	Judicial / Overtime	710	0	200	100
010-1201-4122100	Judicial / Group Health Insurance	0	4,918	0	5,512
010-1201-4122200	Judicial / Social Security	2,470	3,620	3,503	3,897
010-1201-4122301	Retirement / 401A	657	1,628	1,516	1,822
010-1201-4122500	Judicial / Unemployment Compensation	97	81	156	91
010-1201-4122600	Judicial / Workers Compensation	51	52	40	56
010-1201-4123109	Legal Services / Other (Translators)	9,478	13,000	5,000	7,000
010-1201-4123304	Professional Services / Software/Hardware Support	0	1,700	0	1,700
010-1201-4125058	Other Purchased Services / Travel & Training	67	500	0	500
010-1201-4125501	Dues, & Membership / Memberships	0	100	0	100
010-1201-4125805	Program Expenses / Training	399	0	0	0
010-1201-4126101	General Supplies / Office	0	0	1,500	2,000
010-1201-4126102	General Supplies / Stationary/Forms	0	0	195	0
010-1201-4126401	Court Fees / Jury/Witness	2,164	2,000	1,500	2,000
	<b>TOTAL MUNICIPAL COURT</b>	<b>47,665</b>	<b>76,799</b>	<b>59,257</b>	<b>77,790</b>



**CITY OF BLACK HAWK  
2021 BUDGET  
GENERAL FUND**

<b>CITY MANAGER</b>	<b>2019 Year-End Actual</b>	<b>2020 Amended Budget</b>	<b>2020 Year-End Estimate</b>	<b>2021 Adopted Budget</b>
<b>STAFFING PLAN</b>				
City Manager	1.00	1.00	1.00	1.00
<b>TOTAL STAFF</b>	1.00	1.00	1.00	1.00
<b>EXPENDITURES BY TYPE</b>				
Personnel	255,999	258,839	249,440	265,620
Professional Services	0	0	0	0
General Services	5,716	12,650	6,800	7,700
Program Expenses	0	0	0	0
Supplies	474	600	600	600
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
<b>CITY MANAGER</b>	262,189	272,089	256,840	273,920

**CITY OF BLACK HAWK**  
**2021 BUDGET**  
**GENERAL FUND**

Account Number	Account Description	2019 Year-End Actual	2020 Amended Budget	2020 Year-End Estimate	2021 Adopted Budget
<b>CITY MANAGER</b>					
010-1301-4131201	Regular Salaries/Wages / Full-Time	218,567	207,964	199,692	211,070
010-1301-4132100	Administration / Group Health Insurance	11,324	24,904	24,195	28,317
010-1301-4132200	Administration / Social Security	11,618	11,264	11,345	11,306
010-1301-4132301	Retirement / 401A	11,454	11,719	11,698	11,894
010-1301-4132500	Administration / Unemployment Compensation	678	586	664	595
010-1301-4132600	Administration / Workers Compensation	2,358	2,402	1,846	2,438
010-1301-4135058	Other Purchased Services / Travel & Training	830	6,000	100	1,000
010-1301-4135501	Dues, & Membership / Memberships	4,886	6,500	6,500	6,500
010-1301-4135502	Dues, & Membership / Subscriptions	0	150	200	200
010-1301-4136101	General Supplies / Office	336	300	300	300
010-1301-4136206	Operating Supplies / Uniforms	138	300	300	300
	<b>TOTAL CITY MANAGER</b>	262,189	272,089	256,840	273,920

**CITY OF BLACK HAWK**  
**2021 BUDGET**  
**GENERAL FUND**

<b>CITY CLERK</b>	<b>2019 Year-End Actual</b>	<b>2020 Amended Budget</b>	<b>2020 Year-End Estimate</b>	<b>2021 Adopted Budget</b>
<b>STAFFING PLAN</b>				
City Clerk/Admin. Services Director	1.00	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00	1.00
Executive Administrative Assistant	1.00	1.00	1.00	1.00
Senior HR Generalist	1.00	1.00	1.00	1.00
<b>TOTAL STAFF</b>	4.00	4.00	4.00	4.00
<b>EXPENDITURES BY TYPE</b>				
Personnel	482,833	515,257	496,110	533,162
Professional Services	45,575	125,000	66,918	45,000
General Services	339,153	378,750	345,060	364,500
Program Expenses	0	0	0	0
Supplies	5,937	8,700	13,200	8,700
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
<b>CITY CLERK</b>	873,498	1,027,707	921,288	951,362

**CITY OF BLACK HAWK**  
**2021 BUDGET**  
**GENERAL FUND**

Account Number	Account Description	2019 Year-End Actual	2020 Amended Budget	2020 Year-End Estimate	2021 Adopted Budget
<b>CITY CLERK / ADMINISTRATIVE SERVICES</b>					
010-1302-4131201	Regular Salaries/Wages / Full-Time	373,416	397,692	388,991	409,611
010-1302-4131400	Administration / Overtime	1,018	1,000	500	1,000
010-1302-4132100	Administration / Group Health Insurance	60,602	65,767	53,834	70,524
010-1302-4132200	Administration / Social Security	26,035	26,945	29,410	27,452
010-1302-4132301	Retirement / 401A	20,280	22,328	21,913	23,003
010-1302-4132500	Administration / Unemployment Compensation	1,105	1,116	1,148	1,150
010-1302-4132600	Administration / Workers Compensation	378	409	314	422
010-1302-4133301	Temporary Employees	0	0	21,918	0
010-1302-4133319	Professional Services / Other (Consultants)	45,575	125,000	45,000	45,000
010-1302-4133400	Administration / Elections Expense	1,988	3,000	3,000	3,000
010-1302-4134506	Repairs & Maintenance / Equipment Maintenance	3,646	5,200	3,525	4,000
010-1302-4135058	Other Purchased Services / Travel & Training	50,710	43,600	25,000	25,000
010-1302-4135101	Property & Casualty	231,758	277,200	270,000	280,000
010-1302-4135302	Communications / Postage	6,412	7,000	7,000	7,000
010-1302-4135402	Advertising / Classifieds	33,434	28,000	17,500	25,000
010-1302-4135501	Dues, & Membership / Memberships	1,393	2,000	2,000	2,000
010-1302-4135502	Dues, & Membership / Subscriptions	1,262	250	6,000	6,000
010-1302-4135901	Other Purchased Services / Records Preservation	3,719	4,500	3,535	4,000
010-1302-4135902	Other Purchased Services / Codification	4,809	6,000	5,000	6,000
010-1302-4135903	Other Purchased Services / Filing Fees	21	2,000	2,500	2,500
010-1302-4136101	General Supplies / Office	5,097	7,500	12,000	7,500
010-1302-4136206	Operating Supplies / Uniforms	840	1,200	1,200	1,200
<b>TOTAL CITY CLERK / ADMINISTRATIVE SERVICES</b>		<b>873,498</b>	<b>1,027,707</b>	<b>921,288</b>	<b>951,362</b>

**CITY OF BLACK HAWK  
2021 BUDGET  
GENERAL FUND**

<b>INFORMATION TECHNOLOGY</b>	<b>2019 Year-End Actual</b>	<b>2020 Amended Budget</b>	<b>2020 Year-End Estimate</b>	<b>2021 Adopted Budget</b>
<b>STAFFING PLAN</b>				
Information Technology Manager	1.00	1.00	1.00	1.00
IT Systems Analyst	1.00	1.00	1.00	1.00
<b>TOTAL STAFF</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
<b>EXPENDITURES BY TYPE</b>				
Personnel	287,214	293,804	289,140	306,791
Professional Services	3,517	5,000	5,300	5,000
General Services	148,578	143,100	148,881	168,500
Program Expenses	0	0	0	0
Supplies	42,121	63,600	42,414	51,600
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
<b>INFORMATION TECHNOLOGY</b>	<b>481,430</b>	<b>505,504</b>	<b>485,735</b>	<b>531,891</b>

**CITY OF BLACK HAWK**  
**2021 BUDGET**  
**GENERAL FUND**

Account Number	Account Description	2019 Year-End Actual	2020 Amended Budget	2020 Year-End Estimate	2021 Adopted Budget
<b>INFORMATION TECHNOLOGY</b>					
010-1303-4131201	Regular Salaries/Wages / Full-Time	212,619	214,098	213,846	219,442
010-1303-4132100	Administration / Group Health Insurance	44,483	49,276	45,517	56,154
010-1303-4132200	Administration / Social Security	15,775	15,335	15,173	15,721
010-1303-4132301	Retirement / 401A	11,356	12,028	12,075	12,330
010-1303-4132500	Administration / Unemployment Compensation	618	601	634	616
010-1303-4132600	Administration / Workers Compensation	2,362	2,466	1,895	2,528
010-1303-4133304	Professional Services / Software/Hardware Support	3,517	5,000	5,000	5,000
010-1303-4133319	Professional Services / Other (Consultants)	0	0	300	0
010-1303-4134506	Repairs & Maintenance / Equipment Maintenance	29,650	30,000	25,740	30,000
010-1303-4134701	Vehicle Maintenance	8	2,100	2,100	2,100
010-1303-4135058	Other Purchased Services / Travel & Training	11,062	7,500	7,500	7,500
010-1303-4135301	Communications / Telephone	100,093	95,000	105,041	105,000
010-1303-4135502	Dues, & Membership / Subscriptions	7,765	8,500	8,500	23,900
010-1303-4136101	General Supplies / Office	1,183	1,000	1,000	1,000
010-1303-4136103	General Supplies / Software	10,328	15,000	14,743	15,000
010-1303-4136110	General Supplies / Small Equipment	30,104	47,000	26,071	35,000
010-1303-4136206	Operating Supplies / Uniforms	506	600	600	600
<b>TOTAL INFORMATION TECHNOLOGY</b>		<b>481,430</b>	<b>505,504</b>	<b>485,735</b>	<b>531,891</b>



**CITY OF BLACK HAWK**  
**2021 BUDGET**  
**GENERAL FUND**

<b>FINANCE</b>	<b>2019 Year-End Actual</b>	<b>2020 Amended Budget</b>	<b>2020 Year-End Estimate</b>	<b>2021 Adopted Budget</b>
<b>STAFFING PLAN</b>				
Finance Director	1.00	1.00	1.00	1.00
Senior Accountant	1.00	1.00	1.00	1.00
<b>TOTAL STAFF</b>	2.00	2.00	2.00	2.00
<b>EXPENDITURES BY TYPE</b>				
Personnel	324,122	332,342	333,911	351,206
Professional Services	79,790	92,500	82,000	87,500
General Services	1,004	3,500	1,150	2,250
Program Expenses	0	0	0	0
Supplies	1,895	2,100	1,600	1,850
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
<b>FINANCE</b>	406,812	430,442	418,661	442,806

**CITY OF BLACK HAWK**  
**2021 BUDGET**  
**GENERAL FUND**

Account Number	Account Description	2019 Year-End Actual	2020 Amended Budget	2020 Year-End Estimate	2021 Adopted Budget
<b>FINANCE</b>					
010-1501-4151201	Regular Salaries/Wages / Full-Time	252,262	256,435	261,477	268,281
010-1501-4152100	Financial Administration / Group Health Insurance	41,116	43,997	40,096	49,690
010-1501-4152200	Financial Administration / Social Security	16,087	16,363	16,350	16,962
010-1501-4152301	Retirement / 401A	13,613	14,505	14,967	15,183
010-1501-4152500	Financial Administration / Unemployment Compensation	741	725	777	759
010-1501-4152600	Financial Administration / Workers Compensation	302	317	244	331
010-1501-4153200	Financial Administration / Accounting And Auditing	56,740	65,000	57,500	60,000
010-1501-4153304	Professional Services / Software/Hardware Support	20,629	22,500	22,000	22,500
010-1501-4153319	Professional Services / Other (Consultants)	2,422	5,000	2,500	5,000
010-1501-4155058	Other Purchased Services / Travel & Training	44	500	200	250
010-1501-4155501	Dues, & Membership / Memberships	743	1,000	750	1,000
010-1501-4155805	Program Expenses / Training	218	2,000	200	1,000
010-1501-4156101	General Supplies / Office	1,277	1,500	1,000	1,250
010-1501-4156206	Operating Supplies / Uniforms	571	600	600	600
010-1501-4156303	Office Expenses / Bank Chgs/Int/Penalties	47	0	0	0
	<b>TOTAL FINANCE</b>	406,812	430,442	418,661	442,806

**CITY OF BLACK HAWK**  
**2021 BUDGET**  
**GENERAL FUND**

<b>PLANNING &amp; ZONING</b>	<b>2019 Year-End Actual</b>	<b>2020 Amended Budget</b>	<b>2020 Year-End Estimate</b>	<b>2021 Adopted Budget</b>
<b>STAFFING PLAN</b>				
Community Planning & Development Director	1.00	1.00	1.00	1.00
Development Services Coordinator	0.00	2.00	1.00	1.00
Permit Technician	1.00	0.00	0.00	0.00
Administrative Assistant CPD	1.00	0.00	0.00	0.00
<b>TOTAL STAFF</b>	3.00	3.00	2.00	2.00
<b>EXPENDITURES BY TYPE</b>				
Personnel	266,997	345,747	282,022	283,044
Professional Services	484,476	371,000	370,818	260,500
General Services	5,847	11,200	5,650	5,900
Program Expenses	0	0	0	0
Supplies	5,152	13,400	6,600	7,600
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
<b>PLANNING &amp; ZONING</b>	762,473	741,347	665,090	557,044

**CITY OF BLACK HAWK**  
**2021 BUDGET**  
**GENERAL FUND**

Account Number	Account Description	2019 Year-End Actual	2020 Amended Budget	2020 Year-End Estimate	2021 Adopted Budget
<b>PLANNING &amp; DEVELOPMENT</b>					
010-1901-4191201	Regular Salaries/Wages / Full-Time	211,306	261,398	221,854	224,303
010-1901-4191400	Planning & Zoning / Overtime	443	500	150	300
010-1901-4192100	Planning & Zoning / Group Health Insurance	24,225	46,476	27,835	26,550
010-1901-4192200	Planning & Zoning / Social Security	16,124	18,861	16,929	16,072
010-1901-4192301	Retirement / 401A	11,580	14,793	12,305	12,605
010-1901-4192500	Planning & Zoning / Unemployment Compensation	630	740	660	630
010-1901-4192600	Planning & Zoning / Workers Compensation	2,687	2,979	2,289	2,584
010-1901-4193304	Software/Hardware Support	10,750	111,000	30,000	20,500
010-1901-4193319	Professional Services / Other (Consultants)	262,283	160,000	140,000	140,000
010-1901-4193322	Professional Services / Services Billed Out	211,444	100,000	200,818	100,000
010-1901-4194701	Vehicle Operation & Maint / Vehicle Maintenance	1,810	1,000	1,000	1,000
010-1901-4194703	Vehicle Operation & Maint / Gas And Oil	459	500	250	500
010-1901-4195058	Other Purchased Services / Travel & Training	1,924	7,500	2,500	2,500
010-1901-4195301	Communications / Telephone	153	200	200	200
010-1901-4195501	Dues, & Membership / Memberships	1,281	1,700	1,500	1,500
010-1901-4195502	Dues, & Membership / Subscriptions	221	300	200	200
010-1901-4196101	General Supplies / Office	3,343	5,000	2,500	3,000
010-1901-4196107	General Supplies / Books	0	2,500	1,000	1,500
010-1901-4196110	General Supplies / Small Equipment	1,285	5,000	2,500	2,500
010-1901-4196206	Operating Supplies / Uniforms	524	900	600	600
	<b>TOTAL PLANNING &amp; DEVELOPMENT</b>	<b>762,473</b>	<b>741,347</b>	<b>665,090</b>	<b>557,044</b>

**CITY OF BLACK HAWK**  
**2021 BUDGET**  
**GENERAL FUND**

<b>POLICE DEPARTMENT</b>	<b>2019 Year-End Actual</b>	<b>2020 Amended Budget</b>	<b>2020 Year-End Estimate</b>	<b>2021 Adopted Budget</b>
<b>STAFFING PLAN</b>				
Police Officers	15.00	18.00	16.00	16.00
Police Sergeants	4.00	4.00	4.00	4.00
Police Detectives	2.00	3.00	2.00	2.00
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	7.00	7.00
Police Chief	1.00	1.00	1.00	1.00
Evidence Tech	1.00	1.00	1.00	1.00
<b>TOTAL STAFF</b>	<b>34.50</b>	<b>39.50</b>	<b>35.50</b>	<b>35.50</b>
<b>EXPENDITURES BY TYPE</b>				
Personnel	3,905,623	4,640,043	3,948,219	4,282,831
Professional Services	71,055	63,500	53,667	64,000
General Services	162,695	172,000	134,000	175,000
Program Expenses	0	0	0	0
Supplies	173,161	160,400	148,070	174,100
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
<b>POLICE DEPARTMENT</b>	<b>4,312,534</b>	<b>5,035,943</b>	<b>4,283,956</b>	<b>4,695,931</b>

**CITY OF BLACK HAWK**  
**2021 BUDGET**  
**GENERAL FUND**

Account Number	Account Description	2019 Year-End Actual	2020 Amended Budget	2020 Year-End Estimate	2021 Adopted Budget
<b>POLICE DEPARTMENT - LAW ENFORCEMENT</b>					
010-2101-4211201	Regular Salaries/Wages / Full-Time	2,462,135	2,925,944	2,573,876	2,716,026
010-2101-4211400	Police / Overtime	71,365	80,000	50,000	70,000
010-2101-4212100	Police / Group Health Insurance	383,046	568,555	374,820	524,261
010-2101-4212200	Police / Social Security	189,079	208,656	195,013	193,365
010-2101-4212301	Retirement / 401A	132,862	165,208	138,316	153,509
010-2101-4212500	Police / Unemployment Compensation	7,483	8,260	7,943	7,675
010-2101-4212600	Police / Workers Compensation	61,974	62,171	47,768	57,208
010-2101-4213304	Professional Services / Software/Hardware Support	57,669	50,000	48,207	50,000
010-2101-4213317	Professional Services / Public Relations	470	500	385	1,000
010-2101-4213322	Professional Services / Professional Services	75	0	75	0
010-2101-4213323	Professional Services / Investigations/Major	12,841	13,000	5,000	13,000
010-2101-4214701	Vehicle Operation & Maint / Vehicle Maintenance	25,346	28,000	15,000	28,000
010-2101-4214703	Vehicle Operation & Maint / Gas And Oil	23,486	26,000	16,000	28,000
010-2101-4215058	Other Purchased Services / Travel & Training	31,158	28,000	12,000	25,000
010-2101-4215301	Communications / Telephone	8,739	8,000	18,000	10,000
010-2101-4215501	Dues, & Membership / Memberships	1,618	2,000	1,000	2,000
010-2101-4215502	Dues, & Membership / Subscriptions	737	1,000	500	1,000
010-2101-4216101	General Supplies / Office	17,756	18,000	15,000	18,000
010-2101-4216102	General Supplies / Stationary/Forms	565	2,000	4,000	2,000
010-2101-4216103	General Supplies / Software	768	0	768	0
010-2101-4216105	General Supplies / Victim Service Supplies	15,000	15,000	15,000	15,000
010-2101-4216107	General Supplies / Books	112	0	1,812	2,000
010-2101-4216110	General Supplies / Small Equipment	84,890	60,000	60,000	75,000
010-2102-4215829	Program Expenses / Firing Range Program	16,786	18,000	17,500	19,000
010-2102-4216206	Operating Supplies / Uniforms	20,010	27,000	23,000	23,000
010-2102-4216207	Operating Supplies / Body Armor	14,081	18,000	7,500	18,000
010-2102-4216213	Operating Supplies / Protective Equipment	0	0	1,490	0
	<b>TOTAL POLICE DEPARTMENT - LAW ENFORCEMENT</b>	<b>3,640,050</b>	<b>4,333,294</b>	<b>3,649,973</b>	<b>4,052,044</b>

**CITY OF BLACK HAWK**  
**2021 BUDGET**  
**GENERAL FUND**

Account Number	Account Description	2019 Year-End Actual	2020 Amended Budget	2020 Year-End Estimate	2021 Adopted Budget
<b>POLICE DEPARTMENT - DISPATCH</b>					
010-2105-4211201	Regular Salaries/Wages / Full-Time	439,470	452,963	422,707	413,633
010-2105-4211400	Police / Overtime	17,886	20,000	6,543	15,000
010-2105-4212100	Police / Group Health Insurance	80,309	87,727	73,148	76,840
010-2105-4212200	Police / Social Security	34,638	32,950	32,537	30,096
010-2105-4212301	Retirement / 401A	23,535	25,843	23,910	23,605
010-2105-4212500	Police / Unemployment Compensation	1,355	1,292	1,274	1,180
010-2105-4212600	Police / Workers Compensation	485	474	364	433
010-2105-4214506	Repairs & Maintenance / Equipment Maintenance	67,395	75,000	68,000	75,000
010-2105-4215501	Dues, & Membership / Memberships	537	1,000	1,000	1,000
010-2105-4215805	Program Expenses / Training	3,679	3,000	2,500	5,000
010-2105-4216206	Operating Supplies / Uniforms	3,193	2,400	2,000	2,100
<b>TOTAL POLICE DEPARTMENT - DISPATCH</b>		<b>672,483</b>	<b>702,649</b>	<b>633,983</b>	<b>643,887</b>

**CITY OF BLACK HAWK**  
**2021 BUDGET**  
**GENERAL FUND**

<b>FIRE DEPARTMENT</b>	<b>2019 Year-End Actual</b>	<b>2020 Amended Budget</b>	<b>2020 Year-End Estimate</b>	<b>2021 Adopted Budget</b>
<b>STAFFING PLAN</b>				
Fire Fighters	12.00	15.00	13.00	13.00
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	0.00	0.00
Administrative Assistant	1.00	1.00	1.00	1.00
<b>TOTAL STAFF</b>	<b>21.00</b>	<b>24.00</b>	<b>21.00</b>	<b>21.00</b>
<b>EXPENDITURES BY TYPE</b>				
Personnel	2,824,072	2,925,200	2,726,688	2,728,862
Professional Services	16,593	28,000	26,100	27,000
General Services	80,139	97,000	65,600	80,000
Program Expenses	0	0	0	0
Supplies	80,552	83,500	70,200	71,000
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
<b>FIRE DEPARTMENT</b>	<b>3,001,357</b>	<b>3,133,700</b>	<b>2,888,588</b>	<b>2,906,862</b>



**CITY OF BLACK HAWK**  
**2021 BUDGET**  
**GENERAL FUND**

Account Number	Account Description	2019 Year-End Actual	2020 Amended Budget	2020 Year-End Estimate	2021 Adopted Budget
<b>FIRE DEPARTMENT</b>					
010-2201-4221201	Regular Salaries/Wages / Full-Time	2,077,958	2,094,871	1,992,278	1,907,258
010-2201-4221400	Fire / Overtime	91,195	100,000	89,784	100,000
010-2201-4222100	Fire / Group Health Insurance	401,143	464,507	408,151	480,941
010-2201-4222200	Fire / Social Security	39,461	38,588	34,849	31,579
010-2201-4222301	Retirement / 401A	7,848	8,224	4,092	4,030
010-2201-4222302	Retirement / Fppa	143,732	155,047	146,987	145,880
010-2201-4222500	Fire / Unemployment Compensation	6,385	6,225	6,185	5,672
010-2201-4222600	Fire / Workers Compensation	56,350	57,738	44,362	53,502
010-2201-4223319	Professional Services / Other (Consultants)	16,593	28,000	26,100	27,000
010-2201-4224506	Repairs & Maintenance / Station Equipment Mainten	793	500	500	500
010-2201-4224603	Buildings / Station Supplies	2,081	2,500	2,500	2,500
010-2201-4224606	Buildings / Fire Station Equipment	12,660	5,000	2,000	4,000
010-2201-4224701	Vehicle Operation & Maint / Truck Maintenance	7,481	20,000	10,000	10,000
010-2201-4224703	Vehicle Operation & Maint / Truck Gas/Oil	9,655	10,000	10,000	10,000
010-2201-4225058	Other Purchased Services / Travel & Training	23,018	26,000	15,000	25,000
010-2201-4225059	Other Purchased Services	1,271	1,500	500	1,000
010-2201-4225060	Health & Fitness Program	16,231	24,000	19,000	20,000
010-2201-4225301	Communications / Telephone	2,349	2,500	2,500	2,500
010-2201-4225501	Dues, & Membership / Memberships	3,738	3,500	3,100	3,500
010-2201-4225810	Program Expenses / Fire Prevention Week	861	1,500	500	1,000
010-2201-4226101	General Supplies / Office	1,623	3,000	1,500	2,000
010-2201-4226107	General Supplies / Books	206	500	0	500
010-2201-4226206	Operating Supplies / Uniforms	14,429	15,000	13,000	15,000
010-2201-4226215	Operating Supplies / Medical Supplies	2,325	5,000	5,000	10,000
010-2201-4226216	Operating Supplies / Safety Gear	2,822	3,000	3,000	2,000
010-2201-4226217	Operating Supplies / Hazmat Materials	1,075	3,000	2,000	2,000
010-2201-4226219	Operating Supplies / Personal Protective Equipment	24,071	14,000	14,000	10,000
010-2201-4226221	Operating Supplies / Other Fire Supplies	5,181	11,000	7,000	10,000
010-2201-4226223	Emergency Management	95	2,000	200	500
010-2201-4226224	Operating Supplies / Hoses And Nozzles	14,368	7,000	7,000	5,000
010-2201-4226225	Honor Guard	0	1,000	0	0
010-2201-4226226	Wildland Supplies	8,175	7,000	7,000	5,000
010-2201-4226227	Technical Rescue Supplies & Equipment	5,857	10,000	10,000	7,000
010-2201-4227405	Machinery And Equipment / Radios/Radio Equipment	326	2,000	500	2,000
<b>TOTAL FIRE DEPARTMENT</b>		<b>3,001,357</b>	<b>3,133,700</b>	<b>2,888,588</b>	<b>2,906,862</b>

**CITY OF BLACK HAWK  
2021 BUDGET  
GENERAL FUND**

<b>PUBLIC WORKS DEPARTMENT</b>	<b>2019 Year-End Actual</b>	<b>2020 Amended Budget</b>	<b>2020 Year-End Estimate</b>	<b>2021 Adopted Budget</b>
<b>STAFFING PLAN</b>				
Executive Administrative Assistant	1.00	1.00	1.00	1.00
City 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	1.00	0.00	0.00
Street Maintenance Worker	8.00	8.00	5.00	5.00
Street Supervisor	0.00	1.00	1.00	1.00
Street Superintendent	1.00	0.00	0.00	0.00
Fleet Support Technician	1.00	1.00	1.00	1.00
Fleet Purchasing & Inventory Assistant	1.00	1.00	1.00	1.00
Fleet Technician	3.00	3.00	2.00	2.00
Fleet Supervisor	0.00	1.00	1.00	1.00
Fleet Superintendent	1.00	0.00	0.00	0.00
Facilities Maintenance Technician	2.00	2.00	2.00	2.00
Facilities Maintenance Supervisor	1.00	1.00	1.00	1.00
Maintenance Services Manager	0.00	1.00	1.00	1.00
Public Works Director	1.00	1.00	1.00	1.00
<b>TOTAL STAFF</b>	22.00	24.00	19.00	19.00
<b>EXPENDITURES BY TYPE</b>				
Personnel	2,194,929	2,669,929	1,976,305	2,140,798
Professional Services	112,812	140,000	63,000	45,800
General Services	692,045	972,000	702,500	851,650
Program Expenses	0	0	0	0
Supplies	136,245	171,200	138,600	177,900
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
<b>PUBLIC WORKS DEPARTMENT</b>	3,136,030	3,953,129	2,880,405	3,216,148

# CITY OF BLACK HAWK

## 2021 BUDGET

### GENERAL FUND

Account Number	Account Description	2019 Year-End Actual	2020 Amended Budget	2020 Year-End Estimate	2021 Adopted Budget
<b>PUBLIC WORKS - ADMINISTRATION</b>					
010-3101-4311201	Regular Salaries/Wages / Full-Time	453,847	686,768	455,780	617,136
010-3101-4311400	Public Works / Overtime	90	100	0	0
010-3101-4312100	Public Works / Group Health Insurance	56,161	106,618	51,135	69,040
010-3101-4312200	Public Works / Social Security	30,973	47,301	34,429	42,196
010-3101-4312301	Retirement / 401A	25,093	39,094	26,111	35,220
010-3101-4312500	Public Works / Unemployment Compensation	1,343	1,955	1,346	1,761
010-3101-4312600	Public Works / Workers Compensation	4,505	10,145	7,795	6,469
010-3101-4313304	Professional Services / Software/Hardware Support	(4,400)	20,000	7,800	10,000
010-3101-4313308	Professional Services / Engineering	203	0	0	0
010-3101-4313315	Professional Services / Signal Maint & Repair	75,143	100,000	45,000	25,500
010-3101-4313319	Professional Services / Other (Consultants)	33,331	0	0	0
010-3101-4313320	Professional Services / Environmental	(19)	0	200	300
010-3101-4314101	Utilities / Gas & Electric	297,520	370,000	320,000	340,000
010-3101-4314102	Utilities / Sewer	15,539	16,000	18,000	22,000
010-3101-4314103	Utilities / Trash Removal	40,044	45,000	55,000	55,550
010-3101-4314506	Repairs & Maintenance / Equipment Maintenance	0	1,000	1,000	1,000
010-3101-4315058	Other Purchased Services / Travel & Training	240	4,000	500	4,000
010-3101-4315200	Public Works / Printing And Binding	1,076	1,000	1,500	1,600
010-3101-4315403	Advertising / Publications	0	1,000	1,000	1,000
010-3101-4315501	Dues, & Membership / Memberships	1,699	3,000	2,000	3,000
010-3101-4315502	Dues, & Membership / Subscriptions	948	1,000	1,000	1,000
010-3101-4316101	General Supplies / Office	8,022	10,000	8,000	10,000
010-3101-4316107	General Supplies / Books	50	1,000	1,000	1,000
010-3101-4316206	Operating Supplies / Uniforms	10,739	19,200	14,400	18,400
010-3101-4317403	Machinery And Equipment / Furniture And Fixtures	1,086	4,500	2,000	4,500
	<b>TOTAL PUBLIC WORKS - ADMINISTRATION</b>	<b>1,053,232</b>	<b>1,488,681</b>	<b>1,054,996</b>	<b>1,270,672</b>

**CITY OF BLACK HAWK**  
**2021 BUDGET**  
**GENERAL FUND**

Account Number	Account Description	2019 Year-End Actual	2020 Amended Budget	2020 Year-End Estimate	2021 Adopted Budget
<b>PUBLIC WORKS - STREETS</b>					
010-3102-4311201	Regular Salaries/Wages / Full-Time	475,013	554,904	334,036	379,799
010-3102-4311400	Public Works / Overtime	2,096	25,000	5,000	5,000
010-3102-4312100	Public Works / Group Health Insurance	105,054	173,579	52,490	95,595
010-3102-4312200	Public Works / Social Security	35,749	39,826	25,290	27,231
010-3102-4312301	Retirement / 401A	23,934	30,432	18,029	20,568
010-3102-4312500	Public Works / Unemployment Compensation	1,399	1,562	987	1,068
010-3102-4312600	Public Works / Workers Compensation	17,772	17,492	13,440	11,960
010-3102-4314202	Cleaning Services / Snow Plowing	25,858	20,000	20,000	20,000
010-3102-4314304	Rental And Leases / Equipment & Tools	924	5,000	5,000	5,000
010-3102-4314402	Rentals / Equipment Rental	966	3,000	3,000	3,000
010-3102-4314511	Repairs & Maintenance / Streets	47,002	50,000	25,000	30,000
010-3102-4314513	Repairs & Maintenance / Stairs	375	1,000	1,000	1,000
010-3102-4314515	Repairs & Maintenance / Sweeping	900	8,000	5,000	8,000
010-3102-4314516	Repairs & Maintenance / Striping	557	15,000	7,500	40,000
010-3102-4314517	Repairs & Maintenance / Storm Drainage	5,171	8,000	0	25,000
010-3102-4314520	Repairs & Maintenance / Stroehle Square	592	10,000	3,000	10,000
010-3102-4314701	Vehicle Operation & Maint / Parts & Accessories	43,205	60,000	45,000	45,000
010-3102-4314703	Vehicle Operation & Maint / Gas And Oil	32,002	36,000	28,000	36,000
010-3102-4314710	Vehicle Operation & Maint / Shop Supplies	6,945	12,000	5,000	9,000
010-3102-4315058	Other Purchased Services / Travel & Training	5,644	10,000	2,000	8,000
010-3102-4315832	Weed Management	443	2,000	500	1,500
010-3102-4316201	Operating Supplies / Small Tools	3,575	3,000	1,200	3,000
010-3102-4316229	Operating Supplies / Sand	58,167	45,000	45,000	45,000
010-3102-4316230	Operating Supplies / Base	0	1,000	1,000	1,000
010-3102-4316232	Operating Supplies / Signs	11,531	12,000	12,000	12,000
010-3102-4316243	Operating Supplies / Paving Materials	6,081	10,000	12,000	12,000
010-3102-4316250	Operating Supplies / Landscaping	20,680	20,000	18,000	20,000
010-3102-4317420	Machinery And Equipment / Equipment	8,548	25,000	13,000	20,000
	<b>TOTAL PUBLIC WORKS - STREETS</b>	<b>940,182</b>	<b>1,198,795</b>	<b>701,472</b>	<b>895,721</b>

**CITY OF BLACK HAWK**  
**2021 BUDGET**  
**GENERAL FUND**

Account Number	Account Description	2019 Year-End Actual	2020 Amended Budget	2020 Year-End Estimate	2021 Adopted Budget
<b>PUBLIC WORKS - FLEET</b>					
010-3103-4311201	Regular Salaries/Wages / Full-Time	471,826	457,851	475,899	333,082
010-3103-4311400	Public Works / Overtime	23	1,000	70	1,000
010-3103-4312100	Public Works / Group Health Insurance	90,142	90,066	88,040	107,272
010-3103-4312200	Public Works / Social Security	35,109	34,331	35,909	24,627
010-3103-4312301	Retirement / 401A	25,522	26,308	26,698	19,316
010-3103-4312500	Public Works / Unemployment Compensation	1,392	1,315	1,401	966
010-3103-4312600	Public Works / Workers Compensation	8,284	8,506	6,535	6,245
010-3103-4313304	Software/Hardware Support	8,554	20,000	10,000	10,000
010-3103-4313316	Wash Bay Maintenance	23,199	25,000	5,500	12,000
010-3103-4314507	Repairs & Maintenance / Maintain Fuel System	1,422	5,000	2,000	5,000
010-3103-4314508	Repairs & Maintenance / Maintain Tools	1,943	5,000	2,000	5,000
010-3103-4314701	Vehicle Operation & Maint / Parts & Accessories	3,864	4,000	4,000	4,000
010-3103-4314709	Vehicle Operation & Maint / Mechanic Shop Supplies	6,830	10,000	7,000	8,000
010-3103-4314712	Vehicle Operation & Maint / Gilpin Ambulance Repai	15,844	20,000	10,000	15,000
010-3103-4315058	Other Purchased Services / Travel & Training	125	4,000	2,000	2,000
010-3103-4316101	General Supplies / Office	2,942	2,500	2,500	2,500
010-3103-4316110	General Supplies / Small Tools & Equipment	2,351	5,000	2,500	18,500
<b>TOTAL PUBLIC WORKS - FLEET</b>		<b>699,373</b>	<b>719,877</b>	<b>682,052</b>	<b>574,508</b>

**CITY OF BLACK HAWK**  
**2021 BUDGET**  
**GENERAL FUND**

Account Number	Account Description	2019 Year-End Actual	2020 Amended Budget	2020 Year-End Estimate	2021 Adopted Budget
<b>PUBLIC WORKS - FACILITIES</b>					
010-3104-4311201	Regular Salaries/Wages / Full-Time	222,430	214,847	215,353	226,870
010-3104-4311400	Public Works / Overtime	1,580	5,000	1,500	2,500
010-3104-4312100	Public Works / Group Health Insurance	69,825	60,836	65,375	68,770
010-3104-4312200	Public Works / Social Security	16,886	15,636	15,482	16,533
010-3104-4312301	Retirement / 401A	11,821	12,263	12,455	12,967
010-3104-4312500	Public Works / Unemployment Compensation	660	613	664	648
010-3104-4312600	Public Works / Workers Compensation	6,397	6,581	5,056	6,959
010-3104-4314201	Cleaning Services / Custodial	32,785	90,000	35,000	35,000
010-3104-4314503	Repairs & Maintenance / Tools	327	5,000	1,000	5,000
010-3104-4314608	Sand/Salt Storage Shed	0	5,000	1,000	5,000
010-3104-4314609	Crooks Palace	2,343	0	0	0
010-3104-4314611	Buildings / Fire Department Bldg	16,414	25,000	20,000	20,000
010-3104-4314616	Buildings / Mechanics Shop	5,602	12,000	3,000	5,000
010-3104-4314617	Buildings / Street Shop/Dory Hill Plt	0	1,000	1,000	1,000
010-3104-4314618	Buildings / PW Facility	7,187	10,000	8,000	10,000
010-3104-4314619	Buildings / Post Office	12	5,000	1,000	1,000
010-3104-4314620	Buildings / Commercial Bldg	25,169	35,000	25,000	20,000
010-3104-4314621	Emergency Operations Center	19,163	20,000	17,000	20,000
010-3104-4314622	St Charles Parking Structure	0	5,000	5,000	5,000
010-3104-4314701	Vehicle Operation & Maint / Parts & Accessories	2,168	4,000	3,000	3,000
010-3104-4314710	Shop Supplies	2,473	6,000	2,500	4,000
010-3104-4315058	Other Purchased Services / Travel & Training	0	4,000	2,000	3,000
010-3104-4316201	Operating Supplies / Small Tools	0	3,000	1,500	3,000
	<b>TOTAL PUBLIC WORKS - FACILITIES</b>	<b>443,243</b>	<b>545,776</b>	<b>441,885</b>	<b>475,247</b>

**CITY OF BLACK HAWK**  
**2021 BUDGET**  
**GENERAL FUND**

Account Number	Account Description	2019 Year-End Actual	2020 Amended Budget	2020 Year-End Estimate	2021 Adopted Budget
<b>INTERGOVERNMENTAL TRANSFERS</b>					
010-9500-4919505	Transfers Out / Debt Service Fund	2,610,699	2,550,000	2,550,000	2,658,000
010-9500-4919507	Transfers Out / Capital Projects Fund	0	0	0	1,500,000
010-9500-4919508	Transfers Out / Preservation/Restor. Fund	5,300,000	4,500,000	3,000,000	0
<b>TOTAL INTERGOVERNMENTAL TRANSFERS</b>		<b>7,910,699</b>	<b>7,050,000</b>	<b>5,550,000</b>	<b>4,158,000</b>

**CITY OF BLACK HAWK  
2021 BUDGET  
IMPACT FEES FUND SUMMARY**

	<b>2019 Year-End Actual</b>	<b>2020 Amended Budget</b>	<b>2020 Year-End Estimate</b>	<b>2021 Adopted Budget</b>
<b>BEGINNING FUND BALANCE</b>	9,701	9,826	9,826	9,896
<b>REVENUES</b>	125	100	70	75
<b>EXPENDITURES</b>	0	0	0	0
<b>NET INCREASE (DECREASE)</b>	125	100	70	75
<b>ENDING FUND BALANCE</b>	9,826	9,926	9,896	9,971



**CITY OF BLACK HAWK**  
**2021 BUDGET**  
**IMPACT FEE FUND**

Account Number	Account Description	2019 Year-End Actual	2020 Amended Budget	2020 Year-End Estimate	2021 Adopted Request
<b>IMPACT FEE REVENUE</b>					
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	125	100	70	75
<b>TOTAL IMPACT FEE REVENUE</b>		125	100	70	75

**CITY OF BLACK HAWK**  
**2021 BUDGET**  
**IMPACT FEE FUND**

Account Number	Account Description	2019 Year-End Actual	2020 Amended Budget	2020 Year-End Estimate	2021 Adopted Budget
<b>IMPACT FEE</b>					
201-0000-5017702	Reimbursement / Parking Impact Fee	0	0	0	0
<b>TOTAL IMPACT FEE</b>		0	0	0	0

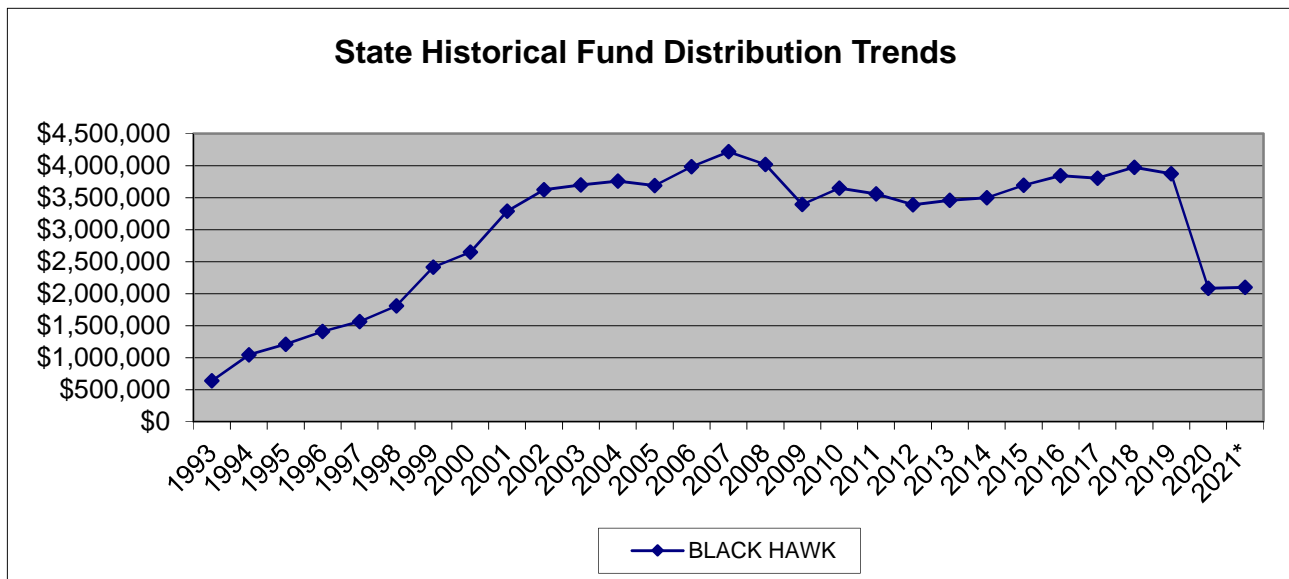
**CITY OF BLACK HAWK**  
**2021 BUDGET**  
**PRESERVATION & RESTORATION FUND SUMMARY**

	2019 Year-End Actual	2020 Amended Budget	2020 Year-End Estimate	2021 Adopted Budget
<b>BEGINNING FUND BALANCE</b>	6,064,118	10,482,062	10,482,062	39,400
<b>REVENUES</b>	9,289,629	8,461,500	5,129,484	2,125,000
<b>EXPENDITURES</b>	4,871,685	5,664,100	15,572,146	593,000
<b>NET INCREASE (DECREASE)</b>	4,417,944	2,797,400	(10,442,662)	1,532,000
<b>ENDING FUND BALANCE</b>	10,482,062	13,279,462	39,400	1,571,400

**CITY OF BLACK HAWK**  
**COLORADO HISTORICAL SOCIETY FUND DISTRIBUTION**  
**1993-2021**

**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	\$2,081,518
2021*	\$2,100,000



\*Estimated

**CITY OF BLACK HAWK**  
**2021 BUDGET**  
**PRESERVATION & RESTORATION FUND**

Account Number	Account Description	2019 Year-End Actual	2020 Amended Budget	2020 Year-End Estimate	2021 Adopted Request
<b>PRESERVATION &amp; RESTORATION REVENUE</b>					
203-0000-3350800	State Shared Revenues / Preservation	3,873,403	3,931,500	2,081,518	2,100,000
203-0000-3610100	Revenue / Int Income On Investments	116,226	30,000	47,666	25,000
203-0000-3611000	Sale Of Plots	0	0	300	0
203-0000-3950100	Transfer In / General Fund	5,300,000	4,500,000	3,000,000	0
<b>TOTAL PRESERVATION &amp; RESTORATION REVENUE</b>		<b>9,289,629</b>	<b>8,461,500</b>	<b>5,129,484</b>	<b>2,125,000</b>

**CITY OF BLACK HAWK**  
**2021 BUDGET**  
**PRESERVATION & RESTORATION FUND**

Account Number	Account Description	2019 Year-End Actual	2020 Amended Budget	2020 Year-End Estimate	2021 Adopted Budget
<b>PRESERVATION &amp; RESTORATION</b>					
203-0000-5025800	Preservation / Program Expenses	25,408	50,000	50,000	50,000
203-0000-5025801	Dory Hill Cemetery	4,000	6,000	2,000	5,000
203-0000-5025811	Gregory Street Historic Homes	206,957	0	32,236	0
203-0000-5025814	Gregory Street Plaza	1,766,773	0	14,000,000	0
203-0000-5025815	Bobtail Mine Retaining Wall	4,000	250,000	0	0
203-0000-5025816	Hidden Treasure Trailhead	2,357,350	0	800,000	250,000
203-0000-5025817	Program Expenses / Maryland Mountain Improvements	90,856	0	5,031	0
203-0000-5025821	Program Expenses / Street Lights	7,923	75,000	35,000	35,000
203-0000-5025831	Program Expenses / 201 Chase St.	0	60,000	0	60,000
203-0000-5025834	Program Expenses / 410 Gregory St. - Lace House	0	200,000	90,000	0
203-0000-5025838	Program Expenses / Underground Utilities	113,184	450,000	0	0
203-0000-5025840	Program Expenses / Police Building	31,354	350,000	300,000	0
203-0000-5025841	Program Expenses / City Hall Annex	18,421	15,000	3,500	10,000
203-0000-5025842	Program Expenses / City Hall Building	1,339	60,000	2,000	10,000
203-0000-5025843	Program Expenses / Mountain City	97,543	200,000	100,000	30,000
203-0000-5025846	Program Expenses / 221 Gregory-Lucky Star	0	3,000,000	3,000	0
203-0000-5025851	Program Expenses / Crooks Palace Rehab	0	80,000	25,000	10,000
203-0000-5025858	Program Expenses/331 Gregory Rocky Mtn Free	0	600,000	0	10,000
203-0000-5025861	Program Expenses / Refundable Tax Sb232 Grnt	8,813	0	0	0
203-0000-5025864	Program Expenses / Historic Artifacts	16,000	150,000	2,000	8,000
203-0000-5025867	Program Expenses / Committee Mtg/Training	1,410	8,100	3,000	5,000
203-0000-5027102	Land / Land Purchase	10,352	0	9,379	0
203-0000-5029501	Transfers/Admin Overhead Allocation	110,000	110,000	110,000	110,000
	<b>TOTAL PRESERVATION &amp; RESTORATION</b>	<b>4,871,685</b>	<b>5,664,100</b>	<b>15,572,146</b>	<b>593,000</b>

**CITY OF BLACK HAWK**  
**2021 BUDGET**  
**TRANSPORTATION DEVICE FEE TRUST FUND SUMMARY**

	2019 Year-End Actual	2020 Amended Budget	2020 Year-End Estimate	2021 Adopted Budget
<b>BEGINNING FUND BALANCE</b>	127,479	115,146	115,146	169,835
<b>REVENUES</b>	626,948	814,580	468,720	665,624
<b>EXPENDITURES</b>	639,281	801,955	414,031	635,500
<b>NET INCREASE (DECREASE)</b>	(12,333)	12,625	54,689	30,124
<b>ENDING FUND BALANCE</b>	115,146	127,771	169,835	199,959
<b>RESERVED FOR CAPITAL REPLACEMENT</b>	(150,000)	(187,500)	(187,500)	(187,500)
<b>UNASSIGNED FUND BALANCE</b>	(34,854)	(59,729)	(17,665)	12,459

**CITY OF BLACK HAWK**  
**2021 BUDGET**  
**TRANSPORTATION DEVICE FEE FUND**

Account Number	Account Description	2019 Year-End Actual	2020 Amended Budget	2020 Year-End Estimate	2021 Adopted Request
<b>TRANSPORTATION DEVICE FEE REVENUE</b>					
204-0000-3180100	Other Taxes / Device Fees	287,129	340,000	113,333	290,000
204-0000-3610100	Revenue / Int Income On Investments	1,621	1,500	785	1,000
204-0000-3610400	Grants	100,019	245,580	269,289	194,624
204-0000-3610800	Central City	238,179	227,500	85,313	180,000
<b>TOTAL TRANSPORTATION DEVICE FEE REVENUE</b>		<b>626,948</b>	<b>814,580</b>	<b>468,720</b>	<b>665,624</b>



**CITY OF BLACK HAWK**  
**2021 BUDGET**  
**TRANSPORTATION DEVICE FEE FUND**

Account Number	Account Description	2019 Year-End Actual	2020 Amended Budget	2020 Year-End Estimate	2021 Adopted Budget
<b>TRANSPORTATION</b>					
204-4801-4813319	Consultants	15,050	30,000	15,000	25,000
204-4801-4814101	Utilities	10,050	11,000	10,000	12,000
204-4801-4814518	Bus Stop Maintenance-Black Hawk Only	13,673	20,000	10,000	10,000
204-4801-4814701	Bus Parts	57,755	45,000	10,000	45,000
204-4801-4814703	Fuel & Oil	35,587	44,000	12,000	45,000
204-4801-4815403	Publications-Marketing	173	2,000	0	4,000
204-4801-4815501	Memberships	959	1,000	1,500	1,500
204-4801-4815810	Contract Bus Service	307,290	320,000	120,000	330,000
204-4801-4817401	Capital Replacement	0	170,000	169,300	0
204-9500-4919500	City Overhead - Transfers Out	21,000	22,050	9,188	23,000
204-9500-4919502	Fleet Labor - Transfers Out	177,742	136,905	57,044	140,000
	<b>TOTAL TRANSPORTATION</b>	639,281	801,955	414,031	635,500

**CITY OF BLACK HAWK**  
**2021 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
<b>Total Revenues-2016</b>	<b>620,800</b>	<b>349,194</b>	<b>266,600</b>	<b>615,794</b>
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
<b>Total Expenses-2016</b>	<b>646,000</b>	<b>301,439</b>	<b>223,021</b>	<b>524,460</b>
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)
<b>Unrestricted Fund Balance 12-31-16</b>	<b>106,067</b>	<b>78,613</b>	<b>27,454</b>	<b>106,067</b>
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
<b>Total Revenues-2017</b>	<b>639,617</b>	<b>372,428</b>	<b>267,189</b>	<b>639,617</b>
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
<b>Total Expenses-2017</b>	<b>638,375</b>	<b>389,281</b>	<b>249,094</b>	<b>638,375</b>
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)
<b>Unrestricted Fund Balance 12-31-17</b>	<b>(46,725)</b>	<b>40,385</b>	<b>29,424</b>	<b>69,809</b>
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
<b>Total Revenues-2018</b>	<b>613,137</b>	<b>360,312</b>	<b>255,901</b>	<b>616,213</b>
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
<b>Total Expenses-2018</b>	<b>638,318</b>	<b>363,626</b>	<b>269,917</b>	<b>633,543</b>
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)
<b>Unrestricted Fund Balance 12-31-18</b>	<b>7,128</b>	<b>15,696</b>	<b>(717)</b>	<b>14,979</b>

Black Hawk Contributions-2019	306,000	287,129	0	287,129
Central City Contributions-2019	236,199	0	238,179	238,179
Interest Income-2019	1,400	924	697	1,621
FTA Grant Proceeds-2019	110,140	57,011	43,008	100,019
<b>Total Revenues-2019</b>	<b>653,739</b>	<b>345,064</b>	<b>281,884</b>	<b>626,948</b>
IGA Eligible Expenses-2019 (1)	636,942	356,597	269,011	625,608
BH Bus Stops-2019 (2)	8,000	13,673	0	13,673
<b>Total Expenses-2019</b>	<b>644,942</b>	<b>370,270</b>	<b>269,011</b>	<b>639,281</b>
Ending Fund Balance 12-31-19	136,276	54,615	60,531	115,146
Less Capital Replacement Reserve 12-31-19	(150,000)	(85,500)	(64,500)	(150,000)
<b>Unrestricted Fund Balance 12-31-19</b>	<b>(13,724)</b>	<b>(30,885)</b>	<b>(3,969)</b>	<b>(34,854)</b>
Black Hawk Contributions-2020	337,644	113,333	0	113,333
Central City Contributions-2020	236,199	0	85,313	85,313
Interest Income-2020	1,500	447	338	785
FTA Grant Proceeds-2020	110,140	153,495	115,794	269,289
<b>Total Revenues-2020</b>	<b>685,483</b>	<b>267,275</b>	<b>201,445</b>	<b>468,720</b>
IGA Eligible Expenses-2020 (1)	717,892	230,298	173,733	404,031
BH Bus Stops-2020 (2)	20,000	10,000	0	10,000
<b>Total Expenses-2020</b>	<b>737,892</b>	<b>240,298</b>	<b>173,733</b>	<b>414,031</b>
Ending Fund Balance 12-31-2020	62,737	81,593	88,242	169,835
Less Capital Replacement Reserve 12-31-2020	(187,500)	(106,875)	(80,625)	(187,500)
<b>Unrestricted Fund Balance 12-31-2020</b>	<b>(124,763)</b>	<b>(25,282)</b>	<b>7,617</b>	<b>(17,665)</b>
Black Hawk Contributions-2021	290,000	290,000	0	290,000
Central City Contributions-2021	180,000	0	180,000	180,000
Interest Income-2021	1,000	570	430	1,000
FTA Grant Proceeds-2021	194,624	110,936	83,688	194,624
<b>Total Revenues-2021</b>	<b>665,624</b>	<b>401,506</b>	<b>264,118</b>	<b>665,624</b>
IGA Eligible Expenses-2021 (1)	625,500	356,535	268,965	625,500
BH Bus Stops-2021 (2)	10,000	10,000	0	10,000
<b>Total Expenses-2021</b>	<b>635,500</b>	<b>366,535</b>	<b>268,965</b>	<b>635,500</b>
Ending Fund Balance 12-31-2021	199,959	116,563	83,396	199,959
Less Capital Replacement Reserve 12-31-2021	(187,500)	(106,875)	(80,625)	(187,500)
<b>Unrestricted Fund Balance 12-31-2021</b>	<b>12,459</b>	<b>9,688</b>	<b>2,771</b>	<b>12,459</b>

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**  
**2021 BUDGET**  
**CAPITAL PROJECTS FUND SUMMARY**

	2019 Year-End Actual	2020 Amended Budget	2020 Year-End Estimate	2021 Adopted Budget
<b>BEGINNING FUND BALANCE</b>	9,928,030	7,171,376	7,171,376	1,600,209
<b>REVENUES</b>	109,008	25,000	15,317	1,500,000
<b>EXPENDITURES</b>	2,865,662	6,038,000	5,586,484	3,090,500
<b>NET INCREASE (DECREASE)</b>	(2,756,654)	(6,013,000)	(5,571,167)	(1,590,500)
<b>ENDING FUND BALANCE</b>	7,171,376	1,158,376	1,600,209	9,709

**CITY OF BLACK HAWK**  
**2021 BUDGET**  
**CAPITAL PROJECTS FUND**

Account Number	Account Description	2019 Year-End Actual	2020 Amended Budget	2020 Year-End Estimate	2021 Adopted Request
<b>CAPITAL PROJECTS REVENUE</b>					
305-0000-3610100	Revenue / Int Income On Investments	109,008	25,000	15,317	0
305-0000-3950100	Transfer In / General Fund	0	0	0	1,500,000
<b>TOTAL CAPITAL PROJECTS REVENUE</b>		109,008	25,000	15,317	1,500,000

**CITY OF BLACK HAWK**  
**2021 BUDGET**  
**CAPITAL PROJECTS FUND**

Account Number	Account Description	2019 Year-End Actual	2020 Amended Budget	2020 Year-End Estimate	2021 Adopted Budget
<b>CAPITAL PROJECTS</b>					
305-3101-4317102	Land / Purchase	155,368	0	125,000	0
305-3101-4317506	Police Parking Structure	269	0	0	0
305-3101-4317513	Gregory St. Parking Structure	1,146	0	0	100,000
305-3101-4317514	Construction In Progress/Gregory St Redevelopment	238	0	0	0
305-3101-4317515	Maryland Mountain Improvements	121,038	0	350,000	0
305-3101-4317517	Hwy 119 Enhancements	0	250,000	0	0
305-3101-4317520	Construction In Progress / Clear Creek St Improvme	44,000	50,000	58,500	0
305-3101-4317541	Patrol Vehicles	95,878	120,000	0	0
305-3101-4317546	Street Overlay Project	4,880	600,000	100,000	200,000
305-3101-4317548	Public Works Capital Equipment	188,001	40,000	28,502	0
305-3101-4317558	Fire House Improvements	335,782	0	0	0
305-3101-4317559	Fire Dept Equipment	85,729	78,000	250,000	10,500
305-3101-4317561	Bobtail & Gregory Sculpt & Stain Shotcrete	1,530,495	0	0	0
305-3101-4317562	Bobtail St. Rail & Slab	302,839	0	590,000	0
305-3101-4317563	800 MHz Radios - Fire	0	0	52,000	0
305-3101-4317564	800 MHz Radios - Police	0	0	25,000	0
305-3101-4317565	800 MHz Radios - Public Works	0	0	73,000	0
305-3101-4317569	High St Retaining Fence	0	100,000	0	0
305-3101-4317570	Residential Home Rehab Program	0	1,000,000	0	0
305-3101-4317571	Miners Mesa Improvements	0	0	131,482	2,780,000
305-3101-4317572	Lake Gulch Road Improvements	0	0	3,000	0
305-3101-4319500	Transfer to General Fund	0	3,800,000	3,800,000	0
	<b>TOTAL CAPITAL PROJECTS</b>	<b>2,865,662</b>	<b>6,038,000</b>	<b>5,586,484</b>	<b>3,090,500</b>

**CITY OF BLACK HAWK  
2021 BUDGET  
DEBT SERVICE FUND SUMMARY**

	2019 Year-End Actual	2020 Amended Budget	2020 Year-End Estimate	2021 Adopted Budget
<b>BEGINNING FUND BALANCE</b>	2,369,237	2,193,746	2,193,746	1,914,883
<b>REVENUES</b>	2,674,266	2,610,000	2,563,517	2,668,000
<b>EXPENDITURES</b>	2,849,757	2,842,380	2,842,380	2,842,877
<b>NET INCREASE (DECREASE)</b>	(175,491)	(232,380)	(278,863)	(174,877)
<b>ENDING FUND BALANCE</b>	2,193,746	1,961,366	1,914,883	1,740,006

**CITY OF BLACK HAWK**  
**2021 BUDGET**  
**DEBT SERVICE FUND**

Account Number	Account Description	2019 Year-End Actual	2020 Amended Budget	2020 Year-End Estimate	2021 Adopted Request
<b>DEBT SERVICE REVENUE</b>					
401-0000-3610100	Revenue / Int Income On Investments	63,567	60,000	13,517	10,000
401-0000-3950100	Transfer In / General Fund	2,610,699	2,550,000	2,550,000	2,658,000
	<b>TOTAL DEBT SERVICE REVENUE</b>	<b>2,674,266</b>	<b>2,610,000</b>	<b>2,563,517</b>	<b>2,668,000</b>



**CITY OF BLACK HAWK**  
**2021 BUDGET**  
**DEBT SERVICE FUND**

Account Number	Account Description	2019 Year-End Actual	2020 Amended Budget	2020 Year-End Estimate	2021 Adopted Budget
<b>DEBT SERVICE</b>					
401-0000-4718112	2013 Bond Principal	445,000	465,000	465,000	485,000
401-0000-4718113	2014A Bond Principal	445,000	460,000	460,000	480,000
401-0000-4718115	2016 Bond Principal	1,125,000	1,145,000	1,145,000	1,170,000
401-0000-4718212	2013 Bond Interest	376,343	357,786	357,786	338,396
401-0000-4718213	2014A Bond Interest	381,546	362,722	362,722	343,265
401-0000-4718215	2016 Bond Interest	76,869	51,872	51,872	26,216
<b>TOTAL DEBT SERVICE</b>		2,849,757	2,842,380	2,842,380	2,842,877

City of Black Hawk, Colorado												
Debt Map												
As of December 31, 2020												
Year	Series 2016 Tax Exempt Refunding Refund 2006				Series 2013 Tax Exempt				Series 2014A Tax Exempt			
	Principal	Rate	Interest	Total	Principal	Rate	Interest	Total	Principal	Rate	Interest	Total
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
2022					505,000	4.170%	318,171	823,171	500,000	4.230%	322,960	822,960
2023					525,000	4.170%	297,113	822,113	520,000	4.230%	301,811	821,811
2024					545,000	4.170%	275,220	820,220	545,000	4.230%	279,814	824,814
2025					570,000	4.170%	252,494	822,494	565,000	4.230%	256,761	821,761
2026					590,000	4.170%	228,725	818,725	595,000	4.230%	232,862	827,862
2027					615,000	4.170%	204,122	819,122	620,000	4.230%	207,693	827,693
2028					645,000	4.170%	178,476	823,476	640,000	4.230%	181,467	821,467
2029					670,000	4.170%	151,580	821,580	670,000	4.230%	154,395	824,395
2030					695,000	4.170%	123,641	818,641	700,000	4.230%	126,054	826,054
2031					725,000	4.170%	94,659	819,659	730,000	4.230%	96,444	826,444
2032					755,000	4.170%	64,427	819,427	760,000	4.230%	65,565	825,565
2033					790,000	4.170%	32,943	822,943	790,000	4.230%	33,417	823,417
TOTAL	1,170,000		26,216	1,196,216	8,115,000		2,559,963	10,674,963	8,115,000		2,602,508	10,717,508
Reserve Fund = Smallest of 125% Average Annual Debt Service (AADS), Maximum Annual Debt Service (MADS) or 10% of Outstanding Principal												
											AADS	1,737,591
											125% of AADS	2,171,989
											MADS	2,842,877
											10% Principal	1,740,000
Debt Service Reserve Fund Requirement												1,740,000

**CITY OF BLACK HAWK  
2021 BUDGET  
WATER FUND SUMMARY**

	2019 Year-End Actual	2020 Amended Budget	2020 Year-End Estimate	2021 Adopted Budget
<b>BEGINNING WORKING CAPITAL</b>	6,125,989	6,201,204	6,201,204	5,716,574
<b>REVENUES</b>	2,648,592	3,367,000	2,491,374	3,030,000
<b>ADMINISTRATION</b>	934,446	1,993,956	1,766,961	1,706,837
<b>OPERATIONS</b>	1,638,931	2,312,568	1,209,043	1,973,815
<b>EXPENDITURES</b>	2,573,377	4,306,524	2,976,004	3,680,652
<b>NET INCREASE (DECREASE)</b>	75,215	(939,524)	(484,630)	(650,652)
<b>ENDING WORKING CAPITAL</b>	6,201,204	5,261,680	5,716,574	5,065,922

**CITY OF BLACK HAWK**  
**2021 BUDGET**  
**WATER FUND**

Account Number	Account Description	2019 Year-End Actual	2020 Amended Budget	2020 Year-End Estimate	2021 Adopted Request
<b>WATER REVENUE</b>					
501-0000-3430100	User Fees / Water Billed	2,544,961	3,300,000	2,442,000	3,000,000
501-0000-3430200	User Fees / Bulk Water Sales	20,032	2,000	17,838	5,000
501-0000-3610100	Revenue / Int Income On Investments	79,996	65,000	31,536	25,000
501-0000-3610900	Revenue / Other	3,603	0	0	0
<b>TOTAL WATER REVENUE</b>		<b>2,648,592</b>	<b>3,367,000</b>	<b>2,491,374</b>	<b>3,030,000</b>

**CITY OF BLACK HAWK**  
**2021 BUDGET**  
**WATER FUND**

<b>WATER FUND</b>	<b>2019 Year-End Actual</b>	<b>2020 Amended Budget</b>	<b>2020 Year-End Estimate</b>	<b>2021 Adopted Budget</b>
<b>STAFFING PLAN</b>				
Water Manager	1.00	1.00	1.00	1.00
Utility Operators	7.00	7.00	6.00	6.00
Water Superintendent	1.00	1.00	1.00	1.00
<b>TOTAL STAFF</b>	9.00	9.00	8.00	8.00
<b>EXPENDITURES BY TYPE</b>				
Personnel	957,425	964,724	889,504	900,602
Professional Services	429,809	598,500	343,000	448,500
General Services	450,475	1,142,050	500,300	617,850
Program Expenses	0	0	0	0
Supplies	58,458	90,250	69,300	108,200
Capital Outlay	677,210	761,000	423,900	855,500
Debt Service	0	0	0	0
Transfers	0	750,000	750,000	750,000
<b>WATER FUND</b>	2,573,377	4,306,524	2,976,004	3,680,652

# CITY OF BLACK HAWK

## 2021 BUDGET

### WATER FUND

Account Number	Account Description	2019 Year-End Actual	2020 Amended Budget	2020 Year-End Estimate	2021 Adopted Budget
<b>WATER - ADMINISTRATION</b>					
501-3150-4601201	Regular Salaries/Wages / Full-Time	128,728	131,487	131,268	140,062
501-3150-4602100	Water / Group Health Insurance	16,827	18,043	16,130	20,320
501-3150-4602200	Water / Social Security	9,978	9,412	9,947	10,031
501-3150-4602301	Retirement / 401A	7,165	7,382	7,369	7,868
501-3150-4602500	Water / Unemployment Compensation	387	369	385	393
501-3150-4602600	Water / Workers Compensation	1,491	1,513	1,162	1,613
501-3150-4603304	Professional Services / Software/Hardware Support	18,429	60,000	35,000	75,000
501-3150-4603308	Professional Services / Engineering	33,167	150,000	10,000	35,000
501-3150-4603310	Professional Services / Water Testing	24,580	38,500	28,000	38,500
501-3150-4603311	Professional Services / Water Rights/Legal	57,323	100,000	70,000	100,000
501-3150-4603319	Professional Services / Other (Consultants)	19,389	50,000	0	0
501-3150-4603321	Professional Services/Water Right-Engineering/Acct	276,921	200,000	200,000	200,000
501-3150-4604101	Utilities / Gas & Electric	151,020	200,000	165,000	165,000
501-3150-4604102	Utilities / Sewer	1,894	3,000	1,900	3,000
501-3150-4604103	Utilities / Wtr Leases Coors/Consolid	33,619	65,000	65,000	65,000
501-3150-4604104	Utilities / Monitoring/Usqs	19,267	25,000	20,000	20,000
501-3150-4604506	Repairs & Maintenance / Equipment Maintenance	22,858	40,000	25,000	20,000
501-3150-4604515	Repairs & Maintenance / Security System Maint	7,029	10,000	8,000	10,000
501-3150-4605058	Other Purchased Services / Travel & Training	1,873	6,500	1,500	5,000
501-3150-4605101	Insurance / Liability	8,549	9,000	9,000	10,000
501-3150-4605200	Water / Printing And Binding	403	1,000	500	600
501-3150-4605301	Communications / Telephone	1,050	2,000	1,200	1,500
501-3150-4605501	Dues, & Membership / Memberships	6,301	10,000	6,300	10,000
501-3150-4605502	Dues, & Membership / Subscriptions	74	250	100	250
501-3150-4606101	General Supplies / Office	4,879	7,500	5,000	6,000
501-3150-4606107	General Supplies / Books	453	500	500	500
501-3150-4606110	General Supplies / Small Equipment	242	1,500	800	1,200
501-3150-4607401	System Improvements / Machinery & Equipment	77,352	80,000	0	0
501-3150-4607403	System Improvements / Furniture And Fixtures	73	6,000	6,000	0
501-3150-4607404	System Improvements / Computers And Software	3,126	10,000	2,000	10,000
501-3150-4607427	Tap Fee Refunds	0	0	189,900	0
501-3150-4609500	Transfers to General Fund	0	750,000	750,000	750,000
<b>TOTAL WATER - ADMINISTRATION</b>		<b>934,446</b>	<b>1,993,956</b>	<b>1,766,961</b>	<b>1,706,837</b>

**CITY OF BLACK HAWK**  
**2021 BUDGET**  
**WATER FUND**

Account Number	Account Description	2019 Year-End Actual	2020 Amended Budget	2020 Year-End Estimate	2021 Adopted Budget
<b>WATER - OPERATIONS</b>					
501-3151-4601201	Regular Salaries/Wages / Full-Time	605,494	588,565	549,364	516,178
501-3151-4601400	Water / Overtime	7,830	10,000	4,000	10,000
501-3151-4602100	Water / Group Health Insurance	97,232	106,828	85,892	114,022
501-3151-4602200	Water / Social Security	46,071	42,610	41,701	37,462
501-3151-4602301	Retirement / 401A	32,106	33,420	30,342	29,382
501-3151-4602500	Water / Unemployment Compensation	1,802	1,671	1,630	1,469
501-3151-4602600	Water / Workers Compensation	2,314	13,424	10,314	11,802
501-3151-4604501	Repairs & Maintenance / Spring Line	3,573	100,000	1,000	5,000
501-3151-4604502	Repairs & Maintenance / Pump Station	10,007	70,000	12,000	20,000
501-3151-4604503	Repairs & Maintenance / Tools	546	5,000	800	3,000
501-3151-4604504	Repairs & Maintenance / Plant	68,720	250,000	65,000	150,000
501-3151-4604505	Repairs & Maintenance / Distribution	89,178	300,000	95,000	100,000
501-3151-4604506	Equipment Maintenance/HV Pipeline	4,125	15,000	5,000	5,000
501-3151-4604701	Vehicle Operation & Maint / Vehicle Maintenance	7,956	6,500	6,500	8,000
501-3151-4604703	Vehicle Operation & Maint / Gas And Oil	7,952	8,000	6,500	8,000
501-3151-4604705	Vehicle Operation & Maint / Small Equip Rental	0	2,000	0	2,000
501-3151-4604800	Water / Green Lake Operations	3,545	12,000	4,000	5,000
501-3151-4604900	Water / Georgetown Lake Operation	938	1,800	1,000	1,500
501-3151-4606206	Operating Supplies / Uniforms	4,513	7,000	5,000	7,000
501-3151-4606239	Operating Supplies / Chemicals	47,908	55,000	40,000	57,500
501-3151-4606246	Operating Supplies / Sludge Disposal	463	18,750	18,000	36,000
501-3151-4607411	System Improvements / Water Tank	0	200,000	0	100,000
501-3151-4607418	System Improvements / EIS & EA	10,017	30,000	25,750	45,000
501-3151-4607422	System Improvements / Water Capital Projects	559,727	200,000	100,000	375,000
501-3151-4607428	System Improvements / Green Lake Seepage Flume	1,014	20,000	0	500
501-3151-4607429	Green Lake Pipeline	24,402	200,000	100,000	250,000
501-3151-4607430	Church Ditch Aug Station	1,498	15,000	250	75,000
<b>TOTAL WATER - OPERATIONS</b>		<b>1,638,931</b>	<b>2,312,568</b>	<b>1,209,043</b>	<b>1,973,815</b>

**CITY OF BLACK HAWK**  
**2021 BUDGET**  
**CONSERVATION TRUST FUND SUMMARY**

	2019 Year-End Actual	2020 Amended Budget	2020 Year-End Estimate	2021 Adopted Budget
<b>BEGINNING FUND BALANCE</b>	29,913	31,914	31,914	33,210
<b>REVENUES</b>	2,001	1,825	1,296	1,450
<b>EXPENDITURES</b>	0	0	0	0
<b>NET INCREASE (DECREASE)</b>	2,001	1,825	1,296	1,450
<b>ENDING FUND BALANCE</b>	31,914	33,739	33,210	34,660



**CITY OF BLACK HAWK**  
**2021 BUDGET**  
**CONSERVATION TRUST FUND**

Account Number	Account Description	2019 Year-End Actual	2020 Amended Budget	2020 Year-End Estimate	2021 Adopted Request
<b>CONSERVATION TRUST REVENUE</b>					
703-0000-3350700	State Shared Revenues / Lottery Proceeds	1,604	1,500	1,112	1,300
703-0000-3610100	Revenue / Int Income On Investments	397	325	184	150
<b>TOTAL CONSERVATION TRUST REVENUE</b>		<b>2,001</b>	<b>1,825</b>	<b>1,296</b>	<b>1,450</b>

**CITY OF BLACK HAWK**  
**2021 BUDGET**  
**CONSERVATION TRUST FUND**

Account Number	Account Description	2019 Year-End Actual	2020 Amended Budget	2020 Year-End Estimate	2021 Adopted Budget
<b>CONSERVATION TRUST</b>					
703-0000-4500100	Parks & Recreation / Improvements	0	0	0	0
<b>TOTAL CONSERVATION TRUST</b>		0	0	0	0

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**CAFR** - Comprehensive Annual Financial Report.

**CRS** – Colorado Revised Statutes.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**EIS** – Environmental Impact Statement.

**EPA** – Environmental Protection Agency.

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

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

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

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

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

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

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

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

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

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

**FTE** - Full-time equivalent.

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

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

**GASB** - Governmental Accounting Standard Board.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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