



BLACK HAWK

®

2022 ADOPTED ANNUAL BUDGET

**CITY OF BLACK HAWK
2022 ADOPTED BUDGET
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BLACK HAWK ®



INCORPORATED 1864

Office of the City Manager

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Mayor

David D. Spellman

Aldermen

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

City Attorney

Corey Y. Hoffmann

City Manager

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, 2022

Dear Mayor and Board of Aldermen:

We are pleased to present to you the 2022 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 2022 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 2022 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 2022 Budget when compared to 2021. 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 2022 Budget document. Each Department's budget is similar to 2021 with the exception of the items listed in the following paragraphs. Due to ambitious capital projects and programs adopted and/or incurred for 2021 & 2022, the Transportation Device Fund, the Capital Projects Fund, the Debt Service Fund, the Preservation & Restoration Fund and the Water Fund are projected to have deficit spending.

The 2022 budget includes a total revenue projection (excluding inter-fund transfers) of \$30.9 million for all funds. This is a decrease of 2.1% compared to the estimated revenue for 2021. We project 2022 Gaming Tax revenue to increase by 5.0% for 2022 when compared to 2021. Device Fee revenue is budgeted to increase, when compared to 2021, 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 remain at 2021 levels throughout 2022. The 2022 Budget, as adopted, includes no increase to Sales & Use Tax, Device Fees, Property Tax Mill Levies or Water User rates.

The 2022 budget includes total expenditures (excluding inter-fund transfers) of \$50.7 million. This includes the addition of twelve new full-time positions. Most of these positions had been in the 2020 Budget, but were eliminated during the pandemic. This includes three Police Officers, One Communications Supervisor, one Fire Marshall/Inspector, three Fire Fighters, one Junior Engineer, one Street Maintenance worker, one Facilities Maintenance worker, and one Fleet Mechanic. With the current challenges related to employee recruitment and retention, a number of changes have been adopted for 2022. They include increasing the Tenure Award to 2.0% annually, beginning on an employee's first anniversary. The 2.50% award at the conclusion of an employee's introductory period and the one-time 5.00% award at 5 years have been eliminated in the new system. Additionally, the 3.00% annual bonus is not included in the 2022 Budget. However, a one-time 2.00% salary adjustment is adopted in 2022 that would be funded by the elimination of the Annual Bonus. The 2022 Budget includes funding for a 0.5% Market adjustment, based on a comparison with other municipalities. Other employee benefits that have been adopted include increasing the Uniform allowance by \$100, increasing the Wellness stipend by \$135 and increasing the On-Call stipend by \$10. City staff, with assistance from our benefits consultant, has estimated an increase in medical insurance premiums of 15% for the final six months of 2022. Other benefits including dental insurance have been increased by 10% for the final six months of 2022. The 2022 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 adopted projects for 2022 include continued improvements to Miners Road and Artisans Point, design work for two home in the Grant program, and equipment replacement. Capital projects within the Preservation & Restoration Fund include 221 and 271 Gregory Street, as well as 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 2022 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. 79-2021

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 2022 AND ENDING ON THE LAST DAY OF DECEMBER 2022, AND APPROPRIATING SUMS OF MONEY TO VARIOUS FUNDS AND SPENDING AGENCIES IN THE AMOUNT, AND FOR THE PURPOSES SET FORTH WITHIN THE ATTACHED 2022 BUDGET.

WHEREAS, upon due and proper notice, published or posted in accordance with the law, the proposed Budget for 2022 was open for inspection by the public at a designated place, a public hearing was held on November 10, 2021, 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 2022, on the attached budget, are hereby appropriated from the revenue of each fund, for purposes stated.

RESOLVED AND PASSED this 10th day of November, 2021.


David D. Spellman, Mayor

ATTEST:


Melissa A. Greiner, CMC, City Clerk



STATE OF COLORADO
COUNTY OF GILPIN
CITY OF BLACK HAWK

COUNCIL BILL: CB39

ORDINANCE NUMBER: 2021-39

**TITLE: AN ORDINANCE LEVYING GENERAL PROPERTY TAXES FOR THE
YEAR 2021 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE
CITY OF BLACK HAWK, COLORADO FOR THE 2022 BUDGET YEAR.**

WHEREAS, the Board of Aldermen of the City of Black Hawk has adopted the annual budget in accordance with the Local Government Budget Law on November 10, 2021:

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$10,593; and

WHEREAS, the 2021 valuation for assessment for the City of Black Hawk, as certified by the Gilpin County Assessor, is \$294,239,236.

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 2022 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 2021.

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 10th day of November, 2021.


David D. Spellman, Mayor

ATTEST:


Melissa A. Greiner, CMC, City Clerk



CITY OF BLACK HAWK REVENUE, EXPENDITURE & FUND BALANCE ANALYSIS

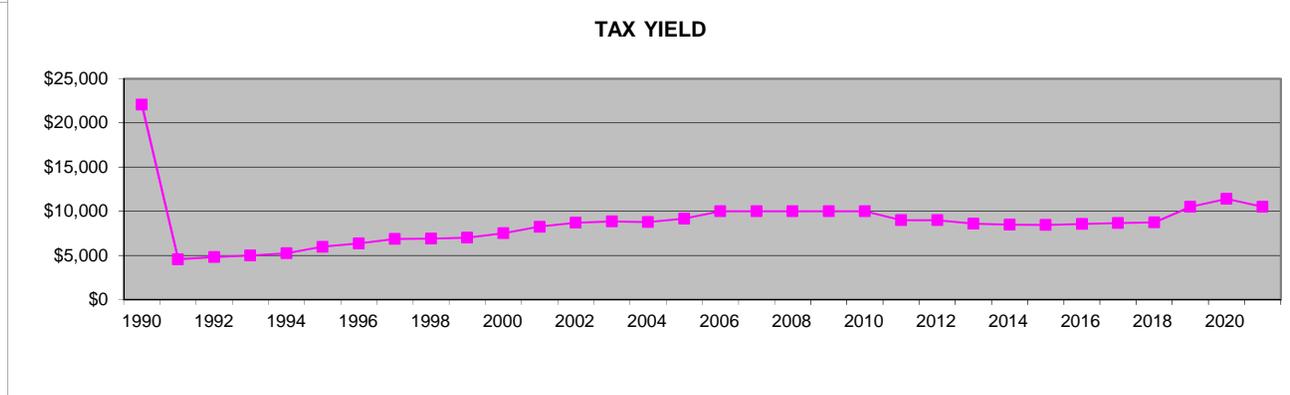
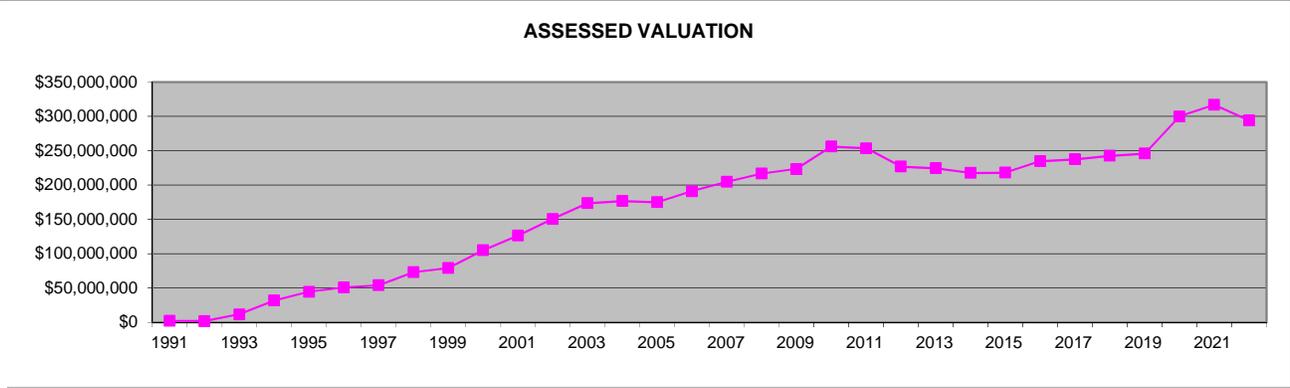
	GENERAL FUND	IMPACT FEE FUND	PRES & REST. FUND	TRANS DEVICE FUND	CAPITAL FUND	DEBT FUND	WATER FUND	CON TRUST FUND	TOTAL ALL FUNDS	ALL FUNDS LESS TRNFS
FUND BALANCE - JAN. 1, 2020	14,067,254	9,826	10,482,062	115,146	7,171,376	2,193,745	6,119,960	31,914	40,191,283	40,191,283
ACTUAL REVENUES	19,440,064	48	5,127,215	353,960	14,415	2,562,153	2,486,709	1,334	29,985,898	19,736,159
ACTUAL EXPENDITURES	20,651,128	0	10,864,881	153,389	5,303,505	2,842,380	2,745,238	0	42,560,521	32,310,782
ACTUAL GAIN (LOSS)	<u>(1,211,064)</u>	48	<u>(5,737,666)</u>	200,571	<u>(5,289,090)</u>	<u>(280,227)</u>	<u>(258,529)</u>	1,334	<u>(12,574,623)</u>	<u>(12,574,623)</u>
FUND BALANCE - DEC. 31, 2020	<u>12,856,190</u>	<u>9,874</u>	<u>4,744,396</u>	<u>315,717</u>	<u>1,882,286</u>	<u>1,913,518</u>	<u>5,861,431</u>	<u>33,248</u>	<u>27,616,660</u>	<u>27,616,660</u>
FUND BALANCE - JAN. 1, 2021	12,856,190	9,874	4,744,396	315,717	1,882,286	1,913,518	5,861,431	33,248	27,616,660	27,616,660
ESTIMATED REVENUES	43,041,486	10	11,141,412	987,293	10,577,070	2,659,000	8,006,200	1,430	76,413,901	51,232,901
ESTIMATED EXPENDITURES	40,488,444	0	4,768,500	778,116	3,806,300	2,842,877	3,615,453	0	56,299,690	31,118,690
ESTIMATED GAIN (LOSS)	<u>2,553,042</u>	10	<u>6,372,912</u>	209,177	<u>6,770,770</u>	<u>(183,877)</u>	<u>4,390,747</u>	1,430	<u>20,114,211</u>	<u>20,114,211</u>
FUND BALANCE - DEC. 31, 2021	<u>15,409,232</u>	<u>9,884</u>	<u>11,117,308</u>	<u>524,894</u>	<u>8,653,056</u>	<u>1,729,641</u>	<u>10,252,178</u>	<u>34,678</u>	<u>47,730,871</u>	<u>47,730,871</u>
FUND BALANCE - JAN. 1, 2022	15,409,232	9,884	11,117,308	524,894	8,653,056	1,729,641	10,252,178	34,678	47,730,871	47,730,871
PROPOSED REVENUES	23,342,410	10	3,822,500	1,246,282	2,500	3,054,200	3,207,000	1,430	34,676,332	30,950,332
PROPOSED EXPENDITURES	22,492,287	0	11,421,000	1,435,600	6,804,000	3,257,231	9,043,614	0	54,453,732	50,727,732
PROPOSED GAIN (LOSS)	<u>850,123</u>	10	<u>(7,598,500)</u>	<u>(189,318)</u>	<u>(6,801,500)</u>	<u>(203,031)</u>	<u>(5,836,614)</u>	1,430	<u>(19,777,401)</u>	<u>(19,777,401)</u>
FUND BALANCE - DEC. 31, 2022	<u>16,259,354</u>	<u>9,894</u>	<u>3,518,808</u>	<u>335,576</u>	<u>1,851,556</u>	<u>1,526,610</u>	<u>4,415,564</u>	<u>36,108</u>	<u>27,953,470</u>	<u>27,953,470</u>

**CITY OF BLACK HAWK
2022 BUDGET
GENERAL FUND SUMMARY**

	2020 Year-End Actual	2021 Amended Budget	2021 Year-End Estimate	2022 Adopted Budget
BEGINNING FUND BALANCE	14,067,254	12,856,190	12,856,190	15,409,232
REVENUES	19,440,064	17,238,091	43,041,486	23,342,410
MAYOR & COUNCIL	2,282,634	2,706,616	2,899,259	3,647,688
MUNICIPAL COURT	67,975	77,790	75,922	94,802
CITY MANAGER	258,683	273,920	270,976	287,513
CITY CLERK/ADMINISTRATIVE SERVICES	946,719	951,362	947,821	1,046,420
INFORMATION TECHNOLOGY	465,923	531,891	528,156	555,256
FINANCE	417,834	442,806	430,088	455,029
PLANNING	738,191	557,044	642,660	600,989
POLICE	3,683,014	4,052,044	3,942,788	4,729,440
DISPATCH	650,401	643,887	652,595	808,283
FIRE	2,875,314	2,906,862	2,921,470	3,394,971
PUBLIC WORKS ADMIN	1,059,106	1,270,672	1,299,180	1,529,279
STREET	651,787	895,721	770,705	1,052,483
FLEET	611,728	574,508	524,355	680,825
FACILITIES	391,819	475,247	424,470	556,309
TRANSFERS	5,550,000	4,158,000	24,158,000	3,053,000
TOTAL EXPENDITURES	20,651,128	20,518,370	40,488,444	22,492,287
NET INCREASE (DECREASE)	(1,211,064)	(3,280,279)	2,553,042	850,123
ENDING FUND BALANCE	12,856,190	9,575,911	15,409,232	16,259,354

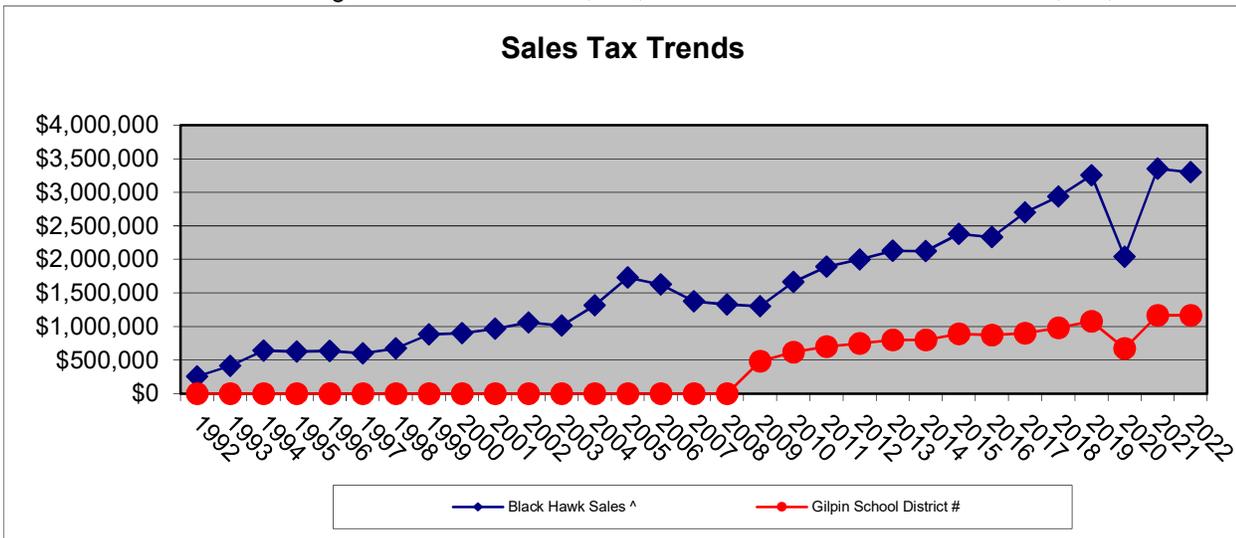
**CITY OF BLACK HAWK
ASSESSED VALUATION & TAX YIELD
1990-2021**

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
2021	\$294,239,236	0.0360	\$10,500



**CITY OF BLACK HAWK
SALES TAX TRENDS
1992-2022**

	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	\$2,037,553	\$672,505
2021 Estimate	\$3,350,000	\$1,167,000
2022 Budget	\$3,300,000	\$1,167,000

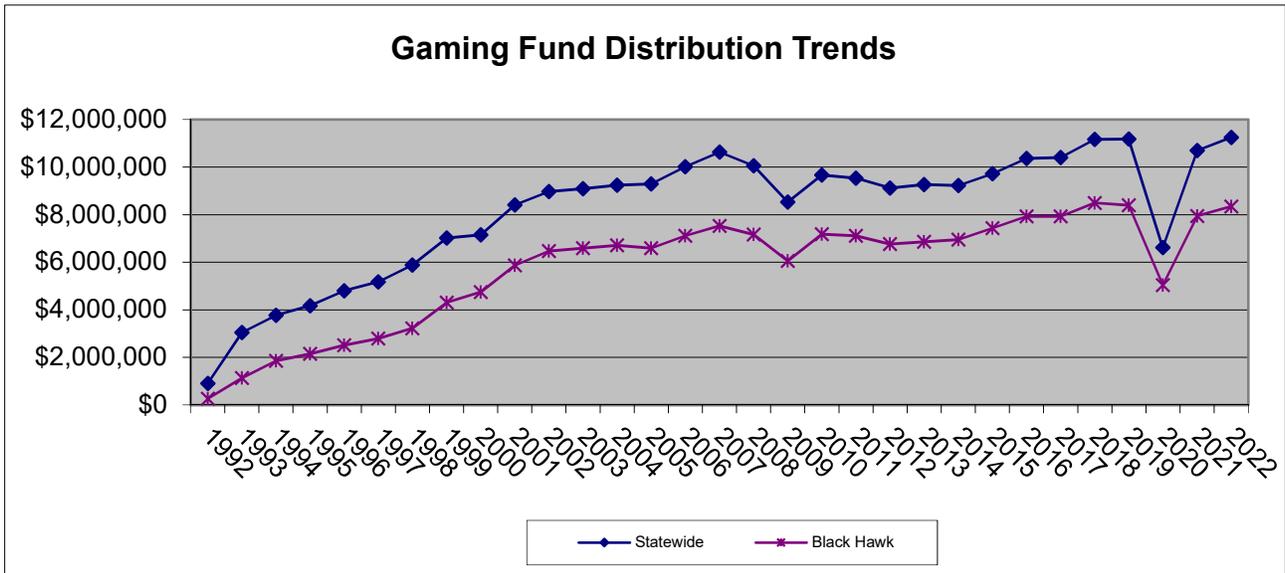


^Effective Jan. 1, 2017 the Sales Tax Rate increased from 4.00% to 4.50%

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

CITY OF BLACK HAWK
STATE GAMING FUND DISTRIBUTIONS
1992-2022

	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	\$10,702,715	\$7,945,440
2022 Budget	\$11,250,000	\$8,350,000



**CITY OF BLACK HAWK
DEVICE COUNT & GENERAL DEVICE REVENUES
1992-2022**

	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	8,365	3,950	108	4,058	\$1,050 (\$4,200)#	\$4,521,388
2021-Estimate	10,506	5,900	150	6,050	\$1,050 (\$4,200)#	\$6,800,000
2022-Budget	10,850	6,050	200	6,250	\$1,050 (\$4,200)#	\$7,192,500

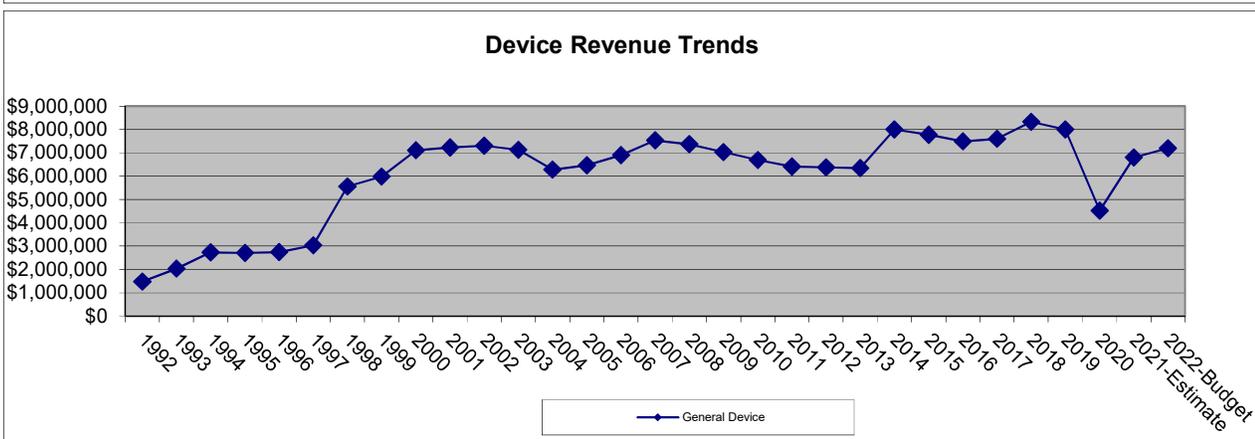
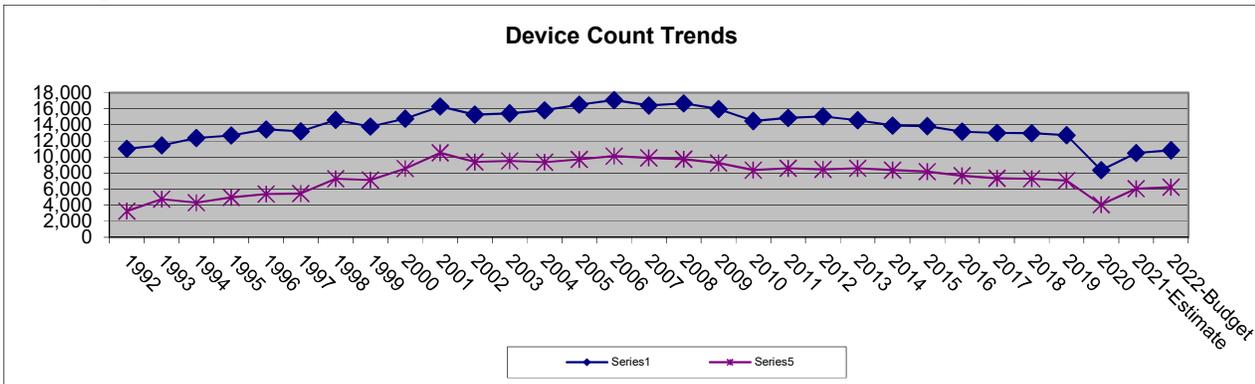


Table Game Device Fee is 4 times the General Device Fee

**CITY OF BLACK HAWK
2022 BUDGET
GENERAL FUND**

Account Number	Account Description	2020 Year-End Actual	2021 Amended Budget	2021 Year-End Estimate	2022 Adopted Budget
GENERAL FUND REVENUES					
010-0000-3110100	Real Property / Property Taxes	10,418	11,400	11,400	10,500
010-0000-3110200	Real Property / Specific Owner	1,320	500	750	750
010-0000-3110300	Commercial Improvements Tax	22,551	22,550	22,550	16,000
010-0000-3130100	Sales & Use Tax / Sales Tax-City	2,037,553	2,000,000	3,350,000	3,300,000
010-0000-3130101	Sales Tax-City / Sales Tax-School District	672,505	667,000	1,167,000	1,167,000
010-0000-3130200	Sales & Use Tax / Use Tax	451,646	500,000	500,000	500,000
010-0000-3130201	Sales & Use Tax / Use Tax-School District	150,549	167,000	167,000	167,000
010-0000-3140200	Occupational Tax / Businesses	26,290	20,000	22,000	22,000
010-0000-3180100	Other Taxes / Device Fees	4,521,388	6,300,000	6,800,000	7,192,500
010-0000-3180200	Other Taxes / Franchise Fees	124,208	130,000	125,000	125,000
010-0000-3180400	Other Taxes/Ambulance Fee-Non District Assessment	4,890	5,500	7,800	9,000
010-0000-3180500	Other Taxes / Lodging Tax	178,304	350,000	450,000	500,000
010-0000-3210200	Business Licenses / Business	38,290	35,000	38,000	38,000
010-0000-3210300	Business Licenses / Liquor	15,606	12,000	10,000	10,000
010-0000-3210400	Business Licenses / Contractors	2,850	2,000	2,000	2,000
010-0000-3220100	Permits / Building	42,962	20,000	20,000	20,000
010-0000-3220200	Permits / Sign	1,860	1,200	1,200	1,200
010-0000-3220300	Permits / Shuttle	300	300	300	300
010-0000-3220400	Permits / Special Events	370	500	500	500
010-0000-3220500	Permits / Electrical	1,421	0	1,000	1,000
010-0000-3220900	Permits / Miscellaneous	24,825	2,500	35,000	20,000
010-0000-3350200	State Shared Revenues / Cigarette	9,118	8,500	8,500	8,500
010-0000-3350300	State Shared Revenues / Highway Users	13,053	13,317	13,500	13,500
010-0000-3350400	County Shared Revenues / Road & Bridge	124,413	90,000	110,000	110,000
010-0000-3350500	State Shared Revenues / Gaming	5,036,466	5,000,000	7,945,514	8,350,000
010-0000-3410300	Miscellaneous Fees / Plan Review	27,942	10,000	10,000	10,000
010-0000-3410400	Plan Review - Fire	6,318	2,500	10,000	5,000
010-0000-3410800	Miscellaneous Fees / Services Billed Out	263,712	100,000	200,000	100,000
010-0000-3410900	Inspection Fees - Fire	18,450	5,000	6,500	5,000
010-0000-3510100	Court Fines / Municipal Court	10,164	10,000	12,000	12,000
010-0000-3510300	Court Fines / Parking	400	500	500	500
010-0000-3510600	Court Fines / Victim Service Surcharge	3,181	2,500	3,000	3,000
010-0000-3601300	Revenue / Grant Proceeds	33,701	0	16,086	16,086
010-0000-3601400	Revenue / Police Grant	107,000	107,000	287,486	150,000
010-0000-3601500	Revenue / Fire Grant-Fema	0	0	950	0
010-0000-3610100	Revenue / Int Income On Investments	85,475	80,000	10,000	10,000
010-0000-3610900	Revenue / Other	285,921	100,000	100,000	100,000
010-0000-3611200	Revenue / Police Dept Revenue	43,247	50,000	125,000	110,000
010-0000-3611300	Fire Department Revenue	8,472	5,000	30,000	5,000
010-0000-3611500	Revenue / Gilpin Ambulance Vehicle Maintenance IGA	16,169	20,000	25,000	20,000
010-0000-3612000	Revenue / Silver Dollar Ambulance	199,075	187,324	187,324	357,074
010-0000-3630201	Commercial Buildings / Utility Charges	1,237	6,000	4,000	6,000
010-0000-3630202	Commercial Buildings / Rent Revenue	156,086	170,000	170,000	175,000
010-0000-3640000	Debt Proceeds	0	0	20,000,000	0
010-0000-3660100	Gain/Loss / Sale Of Fixed Assets	(39,381)	0	11,626	0
010-0000-3950400	Transfer In / Historic Preservation	110,000	110,000	110,000	110,000
010-0000-3950800	Transfer In / Capital Projects	3,800,000	0	0	0
010-0000-3951000	Transfer In / Water Fund	750,000	750,000	750,000	400,000
010-0000-3951300	Transfer In / Transportation Device Fee Fund	39,739	163,000	163,000	163,000
TOTAL GENERAL FUND REVENUES		19,440,064	17,238,091	43,041,486	23,342,410

FOOTNOTES & COMMENTS:

**CITY OF BLACK HAWK
2022 BUDGET
GENERAL FUND**

GENERAL FUND	2020 Year-End Actual	2022 Amended Budget	2022 Year-End Estimate	2022 Adopted Budget
STAFFING PLAN				
Mayor & Council	7.00	7.00	7.00	7.00
Municipal Court	1.50	1.50	1.50	1.50
City Manager	1.00	1.00	1.00	1.00
City Clerk-Admin Services	4.00	4.00	4.00	4.00
Information Technology	2.00	2.00	2.00	2.00
Finance	2.00	2.00	2.00	2.00
Planning	2.00	2.00	2.00	2.00
Police	35.50	35.50	35.50	39.50
Fire	21.00	20.00	20.00	24.00
Public Works	19.00	19.00	19.00	23.00
TOTAL STAFF	95.00	94.00	94.00	106.00
EXPENDITURES BY TYPE				
Personnel	10,797,610	11,280,043	11,032,756	13,205,429
Professional Services	938,932	843,500	918,347	944,500
General Services	1,225,907	1,663,100	1,544,332	1,698,000
Program Expenses	1,754,411	2,080,277	2,356,102	3,004,098
Supplies	384,268	493,450	478,908	587,260
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	5,550,000	4,158,000	24,158,000	3,053,000
TOTAL EXPENDITURES	20,651,128	20,518,370	40,488,444	22,492,287

**CITY OF BLACK HAWK
2022 BUDGET
GENERAL FUND**

MAYOR & COUNCIL	2020 Year-End Actual	2021 Amended Budget	2021 Year-End Estimate	2022 Adopted Budget
STAFFING PLAN				
Mayor	1.00	1.00	1.00	1.00
Alderman	6.00	6.00	6.00	6.00
TOTAL STAFF	7.00	7.00	7.00	7.00
EXPENDITURES BY TYPE				
Personnel	312,121	323,239	320,957	339,790
Professional Services	215,806	300,000	220,000	300,000
General Services	0	0	0	0
Program Expenses	1,754,411	2,080,277	2,356,102	3,004,098
Supplies	296	3,100	2,200	3,800
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
MAYOR & COUNCIL	2,282,634	2,706,616	2,899,259	3,647,688

**CITY OF BLACK HAWK
2022 BUDGET
GENERAL FUND**

MUNICIPAL COURT	2020 Year-End Actual	2021 Amended Budget	2021 Year-End Estimate	2022 Adopted Budget
STAFFING PLAN				
Municipal Court Clerk	0.50	0.50	0.50	0.50
Municipal Judge	1.00	1.00	1.00	1.00
TOTAL STAFF	1.50	1.50	1.50	1.50
EXPENDITURES BY TYPE				
Personnel	50,881	64,490	55,722	66,502
Professional Services	14,521	8,700	16,700	23,700
General Services	0	600	500	600
Program Expenses	0	0	0	0
Supplies	2,573	4,000	3,000	4,000
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
MUNICIPAL COURT	67,975	77,790	75,922	94,802

**CITY OF BLACK HAWK
2022 BUDGET
GENERAL FUND**

CITY MANAGER	2020 Year-End Actual	2021 Amended Budget	2021 Year-End Estimate	2022 Adopted Budget
STAFFING PLAN				
City Manager	1.00	1.00	1.00	1.00
TOTAL STAFF	1.00	1.00	1.00	1.00
EXPENDITURES BY TYPE				
Personnel	251,488	265,620	262,676	279,113
Professional Services	0	0	0	0
General Services	6,844	7,700	7,700	7,700
Program Expenses	0	0	0	0
Supplies	351	600	600	700
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
CITY MANAGER	258,683	273,920	270,976	287,513

**CITY OF BLACK HAWK
2022 BUDGET
GENERAL FUND**

CITY CLERK	2020 Year-End Actual	2021 Amended Budget	2021 Year-End Estimate	2022 Adopted Budget
STAFFING PLAN				
City Clerk/Admin. Services Director	1.00	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00	1.00
Executive Administrative Assistant	1.00	1.00	0.00	0.00
Senior HR Generalist	1.00	1.00	1.00	1.00
Information Specialist	0.00	0.00	1.00	1.00
TOTAL STAFF	4.00	4.00	4.00	4.00
EXPENDITURES BY TYPE				
Personnel	509,072	533,162	507,621	581,320
Professional Services	78,597	45,000	62,000	45,000
General Services	346,418	364,500	369,500	411,000
Program Expenses	0	0	0	0
Supplies	12,632	8,700	8,700	9,100
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
CITY CLERK	946,719	951,362	947,821	1,046,420

**CITY OF BLACK HAWK
2022 BUDGET
GENERAL FUND**

Account Number	Account Description	2020 Year-End Actual	2021 Amended Budget	2021 Year-End Estimate	2022 Adopted Budget
CITY CLERK / ADMINISTRATIVE SERVICES					
010-1302-4131201	Regular Salaries/Wages / Full-Time	390,884	409,611	398,296	437,255
010-1302-4131400	Administration / Overtime	350	1,000	300	500
010-1302-4132100	Administration / Group Health Insurance	67,009	70,524	55,000	88,029
010-1302-4132200	Administration / Social Security	27,442	27,452	30,000	29,090
010-1302-4132301	Retirement / 401A	21,919	23,003	22,500	24,744
010-1302-4132500	Administration / Unemployment Compensation	1,154	1,150	1,170	1,237
010-1302-4132600	Administration / Workers Compensation	314	422	355	465
010-1302-4133301	Temporary Employees	21,918	0	17,000	0
010-1302-4133319	Professional Services / Other (Consultants)	56,679	45,000	45,000	45,000
010-1302-4133400	Administration / Elections Expense	100	3,000	3,000	3,000
010-1302-4134506	Repairs & Maintenance / Equipment Maintenance	3,551	4,000	2,000	4,000
010-1302-4135058	Other Purchased Services / Travel & Training	23,106	25,000	25,000	35,000
010-1302-4135101	Property & Casualty	282,329	280,000	290,000	310,000
010-1302-4135302	Communications / Postage	5,590	7,000	7,000	7,000
010-1302-4135402	Advertising / Classifieds	14,762	25,000	25,000	30,000
010-1302-4135501	Dues, & Membership / Memberships	1,295	2,000	2,000	2,000
010-1302-4135502	Dues, & Membership / Subscriptions	6,430	6,000	3,000	6,000
010-1302-4135901	Other Purchased Services / Records Preservation	3,285	4,000	4,000	4,000
010-1302-4135902	Other Purchased Services / Codification	4,596	6,000	6,000	7,500
010-1302-4135903	Other Purchased Services / Filing Fees	1,374	2,500	2,500	2,500
010-1302-4136101	General Supplies / Office	12,402	7,500	7,500	7,500
010-1302-4136206	Operating Supplies / Uniforms	230	1,200	1,200	1,600
	TOTAL CITY CLERK / ADMINISTRATIVE SERVICES	946,719	951,362	947,821	1,046,420

FOOTNOTES & COMMENTS:

**CITY OF BLACK HAWK
2022 BUDGET
GENERAL FUND**

INFORMATION TECHNOLOGY	2020 Year-End Actual	2021 Amended Budget	2021 Year-End Estimate	2022 Adopted Budget
STAFFING PLAN				
Information Technology Manager	1.00	1.00	1.00	1.00
IT Systems Analyst	1.00	1.00	1.00	1.00
TOTAL STAFF	2.00	2.00	2.00	2.00
EXPENDITURES BY TYPE				
Personnel	288,806	306,791	295,905	321,856
Professional Services	1,944	5,000	9,541	5,000
General Services	137,027	168,500	174,353	181,600
Program Expenses	0	0	0	0
Supplies	38,146	51,600	48,357	46,800
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
INFORMATION TECHNOLOGY	465,923	531,891	528,156	555,256

**CITY OF BLACK HAWK
2022 BUDGET
GENERAL FUND**

Account Number	Account Description	2020 Year-End Actual	2021 Amended Budget	2021 Year-End Estimate	2022 Adopted Budget
INFORMATION TECHNOLOGY					
010-1303-4131201	Regular Salaries/Wages / Full-Time	211,238	219,442	215,500	234,045
010-1303-4132100	Administration / Group Health Insurance	47,625	56,154	49,500	53,542
010-1303-4132200	Administration / Social Security	15,745	15,721	16,050	16,775
010-1303-4132301	Retirement / 401A	11,686	12,330	12,100	13,157
010-1303-4132500	Administration / Unemployment Compensation	617	616	630	658
010-1303-4132600	Administration / Workers Compensation	1,895	2,528	2,125	3,679
010-1303-4133304	Professional Services / Software/Hardware Support	1,644	5,000	5,000	5,000
010-1303-4133319	Professional Services / Other (Consultants)	300	0	4,541	0
010-1303-4134506	Repairs & Maintenance / Equipment Maintenance	21,924	30,000	23,143	30,000
010-1303-4134701	Vehicle Maintenance	0	2,100	0	2,100
010-1303-4135058	Other Purchased Services / Travel & Training	0	7,500	9,140	7,500
010-1303-4135301	Communications / Telephone	109,984	105,000	137,715	135,000
010-1303-4135502	Dues, & Membership / Subscriptions	5,119	23,900	4,355	7,000
010-1303-4136101	General Supplies / Office	338	1,000	1,000	1,000
010-1303-4136103	General Supplies / Software	14,887	15,000	16,764	15,000
010-1303-4136110	General Supplies / Small Equipment	22,921	35,000	29,993	30,000
010-1303-4136206	Operating Supplies / Uniforms	0	600	600	800
	TOTAL INFORMATION TECHNOLOGY	465,923	531,891	528,156	555,256

FOOTNOTES & COMMENTS:

**CITY OF BLACK HAWK
2022 BUDGET
GENERAL FUND**

FINANCE	2020 Year-End Actual	2021 Amended Budget	2021 Year-End Estimate	2022 Adopted Budget
STAFFING PLAN				
Finance Director	1.00	1.00	1.00	1.00
Senior Accountant	1.00	1.00	1.00	1.00
TOTAL STAFF	2.00	2.00	2.00	2.00
EXPENDITURES BY TYPE				
Personnel	340,614	351,206	345,000	365,279
Professional Services	74,565	87,500	81,938	85,500
General Services	1,064	2,250	1,550	2,250
Program Expenses	0	0	0	0
Supplies	1,591	1,850	1,600	2,000
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
FINANCE	417,834	442,806	430,088	455,029

**CITY OF BLACK HAWK
2022 BUDGET
GENERAL FUND**

PLANNING & ZONING	2020 Year-End Actual	2021 Amended Budget	2021 Year-End Estimate	2022 Adopted Budget
STAFFING PLAN				
Community Planning & Development Director	1.00	1.00	1.00	1.00
Development Services Coordinator	1.00	1.00	1.00	1.00
TOTAL STAFF	2.00	2.00	2.00	2.00
EXPENDITURES BY TYPE				
Personnel	297,158	283,044	273,160	302,789
Professional Services	434,082	260,500	360,000	280,000
General Services	2,698	5,900	4,900	8,400
Program Expenses	0	0	0	0
Supplies	4,253	7,600	4,600	9,800
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
PLANNING & ZONING	738,191	557,044	642,660	600,989

**CITY OF BLACK HAWK
2022 BUDGET
GENERAL FUND**

Account Number	Account Description	2020 Year-End Actual	2021 Amended Budget	2021 Year-End Estimate	2022 Adopted Budget
PLANNING & COMMUNITY DEVELOPMENT					
010-1901-4191201	Regular Salaries/Wages / Full-Time	236,093	224,303	220,650	241,627
010-1901-4191400	Planning & Zoning / Overtime	85	300	0	0
010-1901-4192100	Planning & Zoning / Group Health Insurance	27,319	26,550	20,500	25,554
010-1901-4192200	Planning & Zoning / Social Security	17,564	16,072	16,800	17,430
010-1901-4192301	Retirement / 401A	13,105	12,605	12,380	13,671
010-1901-4192500	Planning & Zoning / Unemployment Compensation	703	630	660	684
010-1901-4192600	Planning & Zoning / Workers Compensation	2,289	2,584	2,170	3,823
010-1901-4193304	Software/Hardware Support	20,781	20,500	20,000	30,000
010-1901-4193319	Professional Services / Other (Consultants)	128,823	140,000	140,000	150,000
010-1901-4193322	Professional Services / Services Billed Out	284,478	100,000	200,000	100,000
010-1901-4194701	Vehicle Operation & Maint / Vehicle Maintenance	488	1,000	500	1,000
010-1901-4194703	Vehicle Operation & Maint / Gas And Oil	169	500	250	500
010-1901-4195058	Other Purchased Services / Travel & Training	526	2,500	2,500	5,000
010-1901-4195301	Communications / Telephone	140	200	0	200
010-1901-4195501	Dues, & Membership / Memberships	1,338	1,500	1,500	1,500
010-1901-4195502	Dues, & Membership / Subscriptions	37	200	150	200
010-1901-4196101	General Supplies / Office	1,377	3,000	2,000	3,000
010-1901-4196107	General Supplies / Books	272	1,500	1,000	3,500
010-1901-4196110	General Supplies / Small Equipment	2,107	2,500	1,000	2,500
010-1901-4196206	Operating Supplies / Uniforms	497	600	600	800
TOTAL	PLANNING & COMMUNITY DEVELOPMENT	738,191	557,044	642,660	600,989

FOOTNOTES & COMMENTS:

**CITY OF BLACK HAWK
2022 BUDGET
GENERAL FUND**

POLICE DEPARTMENT	2020 Year-End Actual	2021 Amended Budget	2021 Year-End Estimate	2022 Adopted Budget
STAFFING PLAN				
Police Officers	16.00	16.00	16.00	19.00
Police Sergeants	4.00	4.00	4.00	4.00
Police Detectives	2.00	2.00	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	7.00	7.00	7.00
Communications Supervisor	0.00	0.00	0.00	1.00
Police Chief	1.00	1.00	1.00	1.00
Evidence Tech	1.00	1.00	1.00	1.00
TOTAL STAFF	35.50	35.50	35.50	39.50
EXPENDITURES BY TYPE				
Personnel	3,967,808	4,282,831	4,142,285	5,035,813
Professional Services	54,002	64,000	68,168	74,000
General Services	149,639	175,000	180,579	180,250
Program Expenses	0	0	0	0
Supplies	161,966	174,100	204,351	247,660
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
POLICE DEPARTMENT	4,333,415	4,695,931	4,595,383	5,537,723

**CITY OF BLACK HAWK
2022 BUDGET
GENERAL FUND**

Account Number	Account Description	2020 Year-End Actual	2021 Amended Budget	2021 Year-End Estimate	2022 Adopted Budget
POLICE DEPARTMENT - LAW ENFORCEMENT					
010-2101-4211201	Regular Salaries/Wages / Full-Time	2,576,957	2,716,026	2,658,450	3,152,850
010-2101-4211400	Police / Overtime	40,481	70,000	80,000	81,460
010-2101-4212100	Police / Group Health Insurance	397,588	524,261	425,000	587,945
010-2101-4212200	Police / Social Security	195,052	193,365	215,000	223,293
010-2101-4212301	Retirement / 401A	134,500	153,509	148,350	177,992
010-2101-4212500	Police / Unemployment Compensation	7,744	7,675	8,450	8,900
010-2101-4212600	Police / Workers Compensation	47,768	57,208	48,050	80,290
010-2101-4213304	Professional Services / Software/Hardware Support	43,635	50,000	55,000	60,000
010-2101-4213317	Professional Services / Public Relations	1,012	1,000	1,000	1,000
010-2101-4213322	Professional Services / Professional Services	75	0	168	0
010-2101-4213323	Professional Services / Investigations/Major	9,280	13,000	12,000	13,000
010-2101-4214701	Vehicle Operation & Maint / Vehicle Maintenance	12,746	28,000	28,000	28,000
010-2101-4214703	Vehicle Operation & Maint / Gas And Oil	19,647	28,000	28,000	28,000
010-2101-4215058	Other Purchased Services / Travel & Training	17,156	25,000	20,000	28,000
010-2101-4215301	Communications / Telephone	18,329	10,000	10,000	11,250
010-2101-4215501	Dues, & Membership / Memberships	1,123	2,000	2,000	2,000
010-2101-4215502	Dues, & Membership / Subscriptions	537	1,000	1,069	1,000
010-2101-4216101	General Supplies / Office	18,721	18,000	17,500	18,000
010-2101-4216102	General Supplies / Stationary/Forms	5,717	2,000	1,500	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	20,000
010-2101-4216107	General Supplies / Books	1,812	2,000	2,500	3,000
010-2101-4216110	General Supplies / Small Equipment	61,987	75,000	111,783	128,700
010-2102-4215829	Program Expenses / Firing Range Program	15,654	19,000	18,200	19,000
010-2102-4216206	Operating Supplies / Uniforms	27,898	23,000	23,000	25,760
010-2102-4216207	Operating Supplies / Body Armor	9,973	18,000	12,000	28,000
010-2102-4216213	Operating Supplies / Protective Equipment	1,854	0	0	0
	TOTAL POLICE DEPARTMENT - LAW ENFORCEMENT	3,683,014	4,052,044	3,942,788	4,729,440

FOOTNOTES & COMMENTS:

**CITY OF BLACK HAWK
2022 BUDGET
GENERAL FUND**

Account Number	Account Description	2020 Year-End Actual	2021 Amended Budget	2021 Year-End Estimate	2022 Adopted Budget
POLICE DEPARTMENT - DISPATCH					
010-2105-4211201	Regular Salaries/Wages / Full-Time	423,164	413,633	410,000	525,079
010-2105-4211400	Police / Overtime	9,021	15,000	25,000	10,000
010-2105-4212100	Police / Group Health Insurance	77,304	76,840	65,000	117,480
010-2105-4212200	Police / Social Security	32,765	30,096	33,500	38,365
010-2105-4212301	Retirement / 401A	23,817	23,605	23,800	30,090
010-2105-4212500	Police / Unemployment Compensation	1,283	1,180	1,320	1,505
010-2105-4212600	Police / Workers Compensation	364	433	365	564
010-2105-4214506	Repairs & Maintenance / Equipment Maintenance	77,102	75,000	85,000	75,000
010-2105-4215501	Dues, & Membership / Memberships	549	1,000	1,000	1,000
010-2105-4215502	Dues, & Membership / Subscriptions	0	0	10	0
010-2105-4215805	Program Expenses / Training	2,450	5,000	5,500	6,000
010-2105-4216206	Operating Supplies / Uniforms	2,582	2,100	2,100	3,200
	TOTAL POLICE DEPARTMENT - DISPATCH	650,401	643,887	652,595	808,283

FOOTNOTES & COMMENTS:

**CITY OF BLACK HAWK
2022 BUDGET
GENERAL FUND**

FIRE DEPARTMENT	2020 Year-End Actual	2021 Amended Budget	2021 Year-End Estimate	2022 Adopted Budget
STAFFING PLAN				
Fire Fighters	13.00	12.00	12.00	15.00
Fire Lieutenant	3.00	3.00	3.00	3.00
Fire Captain	3.00	3.00	3.00	3.00
Fire Chief	1.00	1.00	1.00	1.00
Fire Marshall/ Inspector	0.00	0.00	0.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
TOTAL STAFF	21.00	20.00	20.00	24.00
EXPENDITURES BY TYPE				
Personnel	2,756,323	2,728,862	2,729,220	3,148,771
Professional Services	21,290	27,000	45,000	56,000
General Services	44,272	80,000	80,250	90,100
Program Expenses	0	0	0	0
Supplies	53,429	71,000	67,000	100,100
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
FIRE DEPARTMENT	2,875,314	2,906,862	2,921,470	3,394,971

**CITY OF BLACK HAWK
2022 BUDGET
GENERAL FUND**

PUBLIC WORKS DEPARTMENT	2020 Year-End Actual	2021 Amended Budget	2021 Year-End Estimate	2022 Adopted Budget
STAFFING PLAN				
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	0.00	0.00	1.00
Street Maintenance Worker	5.00	5.00	5.00	6.00
Street Supervisor	1.00	1.00	1.00	1.00
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	2.00	2.00	2.00	3.00
Fleet Supervisor	1.00	1.00	1.00	1.00
Facilities Maintenance Technician	2.00	2.00	2.00	3.00
Facilities Maintenance Supervisor	1.00	1.00	1.00	1.00
Maintenance Services Manager	1.00	1.00	1.00	1.00
Public Works Director	1.00	1.00	1.00	1.00
TOTAL STAFF	19.00	19.00	19.00	23.00
EXPENDITURES BY TYPE				
Personnel	2,023,339	2,140,798	2,100,210	2,764,196
Professional Services	44,125	45,800	55,000	75,300
General Services	537,945	858,650	725,000	816,100
Program Expenses	0	0	0	0
Supplies	109,031	170,900	138,500	163,300
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
PUBLIC WORKS DEPARTMENT	2,714,440	3,216,148	3,018,710	3,818,896

**CITY OF BLACK HAWK
2022 BUDGET
GENERAL FUND**

Account Number	Account Description	2020 Year-End Actual	2021 Amended Budget	2021 Year-End Estimate	2022 Adopted Budget
PUBLIC WORKS - FLEET					
010-3103-4311201	Regular Salaries/Wages / Full-Time	430,203	333,082	328,000	418,826
010-3103-4311400	Public Works / Overtime	70	1,000	1,000	11,950
010-3103-4312100	Public Works / Group Health Insurance	92,047	107,272	90,750	126,242
010-3103-4312200	Public Works / Social Security	32,402	24,627	24,500	30,715
010-3103-4312301	Retirement / 401A	24,088	19,316	18,400	24,090
010-3103-4312500	Public Works / Unemployment Compensation	1,264	966	955	1,205
010-3103-4312600	Public Works / Workers Compensation	6,535	6,245	5,250	8,297
010-3103-4313304	Software/Hardware Support	2,315	10,000	5,000	5,000
010-3103-4313316	Wash Bay Maintenance	4,124	12,000	6,000	6,000
010-3103-4314507	Repairs & Maintenance / Maintain Fuel System	35	5,000	2,000	3,000
010-3103-4314508	Repairs & Maintenance / Maintain Tools	675	5,000	6,000	6,000
010-3103-4314701	Vehicle Operation & Maint / Parts & Accessories	1,109	4,000	3,000	3,000
010-3103-4314709	Vehicle Operation & Maint / Mechanic Shop Supplies	4,144	8,000	5,000	5,000
010-3103-4314712	Vehicle Operation & Maint / Gilpin Ambulance Repai	8,644	15,000	15,000	20,000
010-3103-4315058	Other Purchased Services / Travel & Training	521	2,000	1,000	3,000
010-3103-4316101	General Supplies / Office	2,648	2,500	2,500	2,500
010-3103-4316110	General Supplies / Small Tools & Equipment	904	18,500	10,000	6,000
	TOTAL PUBLIC WORKS - FLEET	611,728	574,508	524,355	680,825

FOOTNOTES & COMMENTS:

**CITY OF BLACK HAWK
2022 BUDGET
IMPACT FEES FUND SUMMARY**

	2020 Year-End Actual	2021 Amended Budget	2021 Year-End Estimate	2022 Adopted Budget
BEGINNING FUND BALANCE	9,826	9,874	9,874	9,884
REVENUES	48	75	10	10
EXPENDITURES	0	0	0	0
NET INCREASE (DECREASE)	48	75	10	10
ENDING FUND BALANCE	9,874	9,949	9,884	9,894

**CITY OF BLACK HAWK
2022 BUDGET
IMPACT FEE FUND**

Account Number	Account Description	2020 Year-End Actual	2021 Amended Budget	2021 Year-End Estimate	2022 Adopted Budget
IMPACT FEE FUND REVENUE					
201-0000-3420100	Impact Fees / Parking	0	0	0	0
201-0000-3420200	Impact Fees / Police	0	0	0	0
201-0000-3420300	Impact Fees / Fire	0	0	0	0
201-0000-3610100	Revenue / Int Income On Investments	48	75	10	10
	TOTAL IMPACT FEE FUND REVENUE	48	75	10	10

FOOTNOTES & COMMENTS:

**CITY OF BLACK HAWK
2022 BUDGET
IMPACT FEE FUND**

Account Number	Account Description	2020 Year-End Actual	2021 Amended Budget	2021 Year-End Estimate	2022 Adopted Budget
IMPACT FEE					
201-0000-5017702	Reimbursement / Parking Impact Fee	0	0	0	0
TOTAL IMPACT FEE		0	0	0	0

FOOTNOTES & COMMENTS:

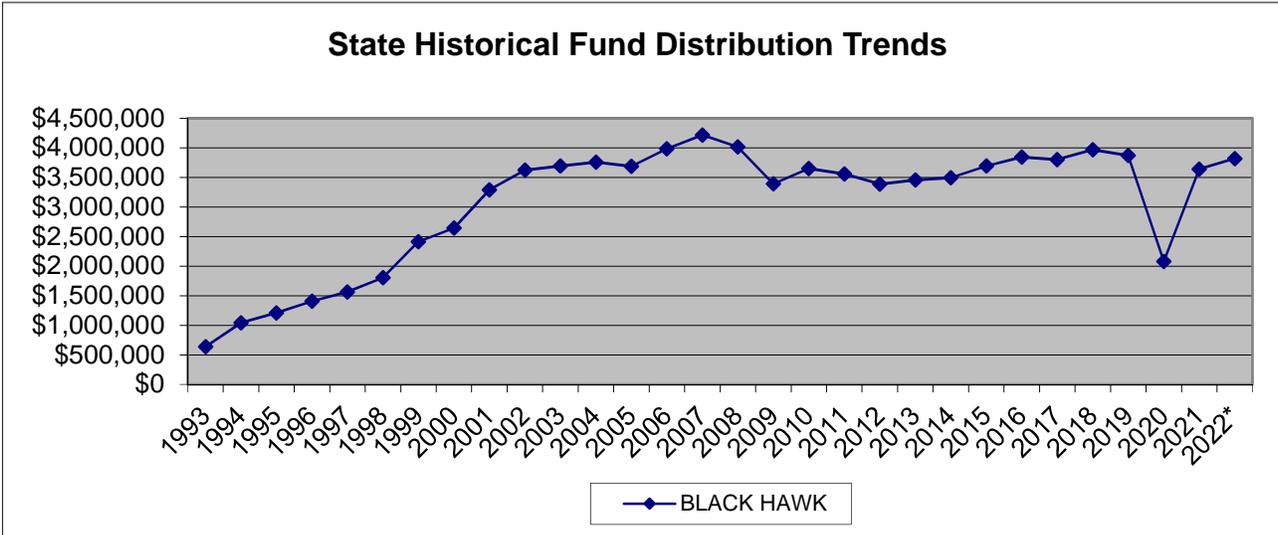
**CITY OF BLACK HAWK
2022 BUDGET
PRESERVATION & RESTORATION FUND SUMMARY**

	2020 Year-End Actual	2021 Amended Budget	2021 Year-End Estimate	2022 Adopted Budget
BEGINNING FUND BALANCE	10,482,062	4,744,396	4,744,396	11,117,308
REVENUES	5,127,215	2,125,000	11,141,412	3,822,500
EXPENDITURES	10,864,881	593,000	4,768,500	11,421,000
NET INCREASE (DECREASE)	(5,737,666)	1,532,000	6,372,912	(7,598,500)
ENDING FUND BALANCE	4,744,396	6,276,396	11,117,308	3,518,808

**CITY OF BLACK HAWK
 COLORADO HISTORICAL SOCIETY FUND DISTRIBUTION
 1993-2022**

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	\$3,638,322
2022*	\$3,820,000



*Estimated

**CITY OF BLACK HAWK
2022 BUDGET
PRESERVATION & RESTORATION FUND**

Account Number	Account Description	2020 Year-End Actual	2021 Amended Budget	2021 Year-End Estimate	2022 Adopted Budget
PRESERVATION & RESTORATION					
203-0000-5025800	Preservation / Program Expenses	14,458	50,000	35,000	50,000
203-0000-5025801	Dory Hill Cemetery	249	5,000	2,000	5,000
203-0000-5025814	Gregory Street Plaza	9,523,475	0	4,250,000	75,000
203-0000-5025816	Hidden Treasure Trailhead	699,611	250,000	10,000	25,000
203-0000-5025817	Program Expenses / Maryland Mountain Improvements	10,888	0	40,000	250,000
203-0000-5025819	Program Expenses / Fire Equip Restoration	505	0	1,500	50,000
203-0000-5025821	Program Expenses / Street Lights	35,465	35,000	30,000	35,000
203-0000-5025831	Program Expenses / 201 Chase St.	3,510	60,000	40,000	10,000
203-0000-5025834	Program Expenses / 410 Gregory St. - Lace House	73,348	0	30,000	250,000
203-0000-5025840	Program Expenses / Police Building	277,196	0	45,000	50,000
203-0000-5025841	Program Expenses / City Hall Annex	2,562	10,000	5,000	5,000
203-0000-5025842	Program Expenses / City Hall Building	5,230	10,000	5,000	100,000
203-0000-5025843	Program Expenses / Mountain City	76,071	30,000	150,000	1,000,000
203-0000-5025851	Program Expenses / Crooks Palace Rehab	15,692	10,000	10,000	150,000
203-0000-5025858	Program Expenses/331 Gregory Rocky Mtn Free Church	0	10,000	0	0
203-0000-5025864	Program Expenses / Historic Artifacts	1,500	8,000	0	100,000
203-0000-5025867	Program Expenses / Committee Mtg/Training	5,742	5,000	5,000	6,000
203-0000-5027102	Land / Land Purchase	9,379	0	0	0
203-0000-5029501	Transfers/Admin Overhead Allocation	110,000	110,000	110,000	110,000
203-0000-5025839	Dump Cleanup with CDPHE	0	0	0	150,000
203-0000-5025838	Underground Utilities	0	0	0	200,000
203-0000-5025848	271 Gregory Rehabilitaion	0	0	0	3,000,000
203-0000-5025846	221 Gregory Rehabilitaion	0	0	0	4,000,000
203-0000-5025815	Bobtail Retaining Wall Design	0	0	0	500,000
203-0000-5025812	Bobtail Mine Rehabilitation Design	0	0	0	500,000
203-0000-5025813	Grand Staircase	0	0	0	800,000
TOTAL PRESERVATION & RESTORATION		10,864,881	593,000	4,768,500	11,421,000

FOOTNOTES & COMMENTS:

**CITY OF BLACK HAWK
2022 BUDGET
TRANSPORTATION DEVICE FEE TRUST FUND SUMMARY**

	2020 Year-End Actual	2021 Amended Budget	2021 Year-End Estimate	2022 Adopted Budget
BEGINNING FUND BALANCE	115,146	315,717	315,717	524,894
REVENUES	353,960	665,624	987,293	1,246,282
EXPENDITURES	153,389	635,500	778,116	1,435,600
NET INCREASE (DECREASE)	200,571	30,124	209,177	(189,318)
ENDING FUND BALANCE	315,717	345,841	524,894	335,576
RESERVED FOR CAPITAL REPLACEMENT	(187,500)	(187,500)	(187,500)	(37,500)
UNASSIGNED FUND BALANCE	128,217	158,341	337,394	298,076

**CITY OF BLACK HAWK
2022 BUDGET
TRANSPORTATION DEVICE FEE FUND
FUND RECONCILIATION**

	PER BUDGET	BLACK HAWK	CENTRAL CITY	TOTAL
Beginning Fund Balance 12-31-15	52,233	52,233	0	52,233
Black Hawk Contributions-2016	354,200	349,194	0	349,194
Central City Contributions-2016	266,600	0	266,600	266,600
Total Revenues-2016	620,800	349,194	266,600	615,794
IGA Eligible Expenses-2016 (1)	616,000	295,632	223,021	518,653
BH Bus Stops-2016 (2)	30,000	5,807	0	5,807
Transfer to General Fund-2016 (3)	0	0	0	0
Total Expenses-2016	646,000	301,439	223,021	524,460
Ending Fund Balance 12-31-16	27,033	99,988	43,579	143,567
Less Capital Replacement Reserve 12-31-16	(37,500)	(21,375)	(16,125)	(37,500)
Unrestricted Fund Balance 12-31-16	106,067	78,613	27,454	106,067
Black Hawk Contributions-2017	371,647	371,647	0	371,647
Central City Contributions-2017	266,600	0	266,600	266,600
Interest Income-2017	1,370	781	589	1,370
Total Revenues-2017	639,617	372,428	267,189	639,617
IGA Eligible Expenses-2017 (1)	579,288	330,194	249,094	579,288
BH Bus Stops-2017 (2)	6,854	6,854	0	6,854
Transfer to General Fund-2017 (3)	52,233	52,233	0	52,233
Total Expenses-2017	638,375	389,281	249,094	638,375
Ending Fund Balance 12-31-17	28,275	83,135	61,674	144,809
Less Capital Replacement Reserve 12-31-17	(75,000)	(42,750)	(32,250)	(75,000)
Unrestricted Fund Balance 12-31-17	(46,725)	40,385	29,424	69,809
Black Hawk Contributions-2018	294,298	297,079	0	297,079
Central City Contributions-2018	208,199	0	208,199	208,199
Interest Income-2018	500	453	342	795
FTA Grant Proceeds-2018	110,140	62,780	47,360	110,140
Total Revenues-2018	613,137	360,312	255,901	616,213
IGA Eligible Expenses-2018 (1)	623,318	357,798	269,917	627,715
BH Bus Stops-2018 (2)	15,000	5,828	0	5,828
Total Expenses-2018	638,318	363,626	269,917	633,543
Ending Fund Balance 12-31-18	119,628	79,821	47,658	127,479
Less Capital Replacement Reserve 12-31-18	(112,500)	(64,125)	(48,375)	(112,500)
Unrestricted Fund Balance 12-31-18	7,128	15,696	(717)	14,979

Black Hawk Contributions-2019	306,000	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
Total Revenues-2019	653,739	345,064	281,884	626,948
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
Total Expenses-2019	644,942	370,270	269,011	639,281
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)
Unrestricted Fund Balance 12-31-19	(13,724)	(30,885)	(3,969)	(34,854)
Black Hawk Contributions-2020	337,644	190,157	0	190,157
Central City Contributions-2020	236,199	0	56,875	56,875
Interest Income-2020	1,500	379	286	665
FTA Grant Proceeds-2020	110,140	60,570	45,693	106,263
Total Revenues-2020	685,483	251,106	102,854	353,960
IGA Eligible Expenses-2020 (1)	717,892	81,783	61,696	143,479
BH Bus Stops-2020 (2)	20,000	9,910	0	9,910
Total Expenses-2020	737,892	91,693	61,696	153,389
Ending Fund Balance 12-31-2020	62,737	214,028	101,689	315,717
Less Capital Replacement Reserve 12-31-2020	(187,500)	(106,875)	(80,625)	(187,500)
Unrestricted Fund Balance 12-31-2020	(124,763)	107,153	21,064	128,217
Black Hawk Contributions-2021	290,000	290,000	0	290,000
Central City Contributions-2021	180,000	0	0	0
Interest Income-2021	1,000	114	86	200
FTA Grant Proceeds-2021	194,624	397,343	299,750	697,093
Total Revenues-2021	665,624	687,457	299,836	987,293
IGA Eligible Expenses-2021 (1)	625,500	437,826	330,290	768,116
BH Bus Stops-2021 (2)	10,000	10,000	0	10,000
Total Expenses-2021	635,500	447,826	330,290	778,116
Ending Fund Balance 12-31-2021	345,841	453,659	71,235	524,894
Less Capital Replacement Reserve 12-31-2021	(187,500)	(106,875)	(80,625)	(187,500)
Unrestricted Fund Balance 12-31-2021	158,341	346,784	(9,390)	337,394
Black Hawk Contributions-2022	300,000	300,000	0	300,000
Central City Contributions-2022	229,682	0	229,682	229,682
Interest Income-2022	200	114	86	200
FTA Grant Proceeds-2022	716,400	408,348	308,052	716,400
Total Revenues-2022	1,246,282	708,462	537,820	1,246,282
IGA Eligible Expenses-2022 (1)	1,385,600	789,792	595,808	1,385,600
BH Bus Stops-2022 (2)	50,000	50,000	0	50,000
Total Expenses-2022	1,435,600	839,792	595,808	1,435,600
Ending Fund Balance 12-31-2022	335,576	322,329	13,247	335,576
Less Capital Replacement Reserve 12-31-2022	0	0	0	0
Unrestricted Fund Balance 12-31-2022	335,576	322,329	13,247	335,576

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
2022 BUDGET
CAPITAL PROJECTS FUND SUMMARY**

	2020 Year-End Actual	2021 Amended Budget	2021 Year-End Estimate	2022 Adopted Budget
BEGINNING FUND BALANCE	7,171,376	1,882,286	1,882,286	8,653,056
REVENUES	14,415	1,500,000	10,577,070	2,500
EXPENDITURES	5,303,505	3,090,500	3,806,300	6,804,000
NET INCREASE (DECREASE)	(5,289,090)	(1,590,500)	6,770,770	(6,801,500)
ENDING FUND BALANCE	1,882,286	291,786	8,653,056	1,851,556

**CITY OF BLACK HAWK
2022 BUDGET
CAPITAL PROJECTS FUND**

Account Number	Account Description	2020 Year-End Actual	2021 Amended Budget	2021 Year-End Estimate	2022 Adopted Budget
CAPITAL PROJECTS FUND REVENUE					
305-0000-3610100	Revenue / Int Income On Investments	14,415	0	2,500	2,500
305-0000-3610900	Revenue / Other	0	0	1,574,570	0
305-0000-3950100	Transfer In / General Fund	0	1,500,000	9,000,000	0
	TOTAL CAPITAL PROJECTS FUND REVENUE	14,415	1,500,000	10,577,070	2,500

FOOTNOTES & COMMENTS:

**CITY OF BLACK HAWK
2022 BUDGET
CAPITAL PROJECTS FUND**

Account Number	Account Description	2020 Year-End Actual	2021 Amended Budget	2021 Year-End Estimate	2022 Adopted Budget
CAPITAL PROJECTS					
305-3101-4317102	Land / Purchase	14,451	0	150,000	0
305-3101-4317513	Gregory St. Parking Structure	0	100,000	2,500	150,000
305-3101-4317515	Maryland Mountain Improvements	270,624	0	70,000	0
305-3101-4317520	Construction In Progress / Clear Creek St Improvme	58,405	0	0	0
305-3101-4317546	Street Overlay Project	96,144	200,000	50,000	250,000
305-3101-4317548	Public Works Capital Equipment	28,502	0	0	523,000
305-3101-4317559	Fire Dept Equipment	121,978	10,500	0	0
305-3101-4317562	Bobtail St. Rail & Slab	534,896	0	8,800	0
305-3101-4317563	800 MHz Radios - Fire	52,212	0	0	0
305-3101-4317564	800 MHz Radios - Police	56,495	0	0	0
305-3101-4317565	800 MHz Radios - Public Works	76,100	0	0	0
305-3101-4317571	Gregory Hill Improvements	193,698	2,780,000	3,500,000	3,500,000
305-3101-4317572	Lake Gulch Road Improvements	0	0	25,000	675,000
305-3101-4319500	Transfer to General Fund	3,800,000	0	0	0
305-3101-4317541	Patrol Vehicles	0	0	0	180,000
305-3101-4317505	Replace Overhead Door Panels at PW	0	0	0	20,000
305-3101-4317526	Move Fill Dirt from CDOT to Gregory Hill	0	0	0	375,000
305-3101-4317516	Convert Burn Building into Storage	0	0	0	25,000
305-3101-4317505	Security Cameras Public Works Building	0	0	0	35,000
305-3101-4317524	Crooks Sidewalk & Grease Trap Replacement	0	0	0	35,000
305-3101-4317569	High Street Rockwall Fencing	0	0	0	100,000
305-3101-4317507	Convert PW Detention Pond to Parking	0	0	0	300,000
305-3101-4317505	Monument Signs for City Buildings on Gregory Hill	0	0	0	36,000
305-3101-4317570	Residential Restoration Program -Design on 2 Homes	0	0	0	600,000
TOTAL CAPITAL PROJECTS		5,303,505	3,090,500	3,806,300	6,804,000

FOOTNOTES & COMMENTS:

**CITY OF BLACK HAWK
2022 BUDGET
DEBT SERVICE FUND SUMMARY**

	2020 Year-End Actual	2021 Amended Budget	2021 Year-End Estimate	2022 Adopted Budget
BEGINNING FUND BALANCE	2,193,745	1,913,518	1,913,518	1,729,641
REVENUES	2,562,153	2,668,000	2,659,000	3,054,200
EXPENDITURES	2,842,380	2,842,877	2,842,877	3,257,231
NET INCREASE (DECREASE)	(280,227)	(174,877)	(183,877)	(203,031)
ENDING FUND BALANCE	1,913,518	1,738,641	1,729,641	1,526,610

**CITY OF BLACK HAWK
2022 BUDGET
DEBT SERVICE FUND**

Account Number	Account Description	2020 Year-End Actual	2021 Amended Budget	2021 Year-End Estimate	2022 Adopted Budget
DEBT SERVICE FUND REVENUE					
401-0000-3610100	Revenue / Int Income On Investments	12,153	10,000	1,000	1,200
401-0000-3950100	Transfer In / General Fund	2,550,000	2,658,000	2,658,000	3,053,000
	TOTAL DEBT SERVICE FUND REVENUE	2,562,153	2,668,000	2,659,000	3,054,200

FOOTNOTES & COMMENTS:

**CITY OF BLACK HAWK
2022 BUDGET
DEBT SERVICE FUND**

Account Number	Account Description	2020 Year-End Actual	2021 Amended Budget	2021 Year-End Estimate	2022 Adopted Budget
DEBT SERVICE					
401-0000-4718112	2013 Bond Principal	465,000	485,000	485,000	505,000
401-0000-4718113	2014A Bond Principal	460,000	480,000	480,000	500,000
401-0000-4718115	2016 Bond Principal	1,145,000	1,170,000	1,170,000	0
401-0000-4718116	2021 COP Principal	0	0	0	1,090,000
401-0000-4718212	2013 Bond Interest	357,786	338,396	338,396	318,171
401-0000-4718213	2014A Bond Interest	362,722	343,265	343,265	322,960
401-0000-4718215	2016 Bond Interest	51,872	26,216	26,216	0
401-0000-4718216	2021 COP Interest	0	0	0	521,100
	TOTAL DEBT SERVICE	2,842,380	2,842,877	2,842,877	3,257,231

FOOTNOTES & COMMENTS:

City of Black Hawk, Colorado

Debt Map

As of December 31, 2021

Year	Series 2021 Tax Exempt Lease Purchase				Series 2013 Tax Exempt				Series 2014A Tax Exempt				Total Annual Debt Service
	Principal	Rate	Interest	Total	Principal	Rate	Interest	Total	Principal	Rate	Interest	Total	
2022	1,090,000	2.430%	521,100	1,611,100	505,000	4.170%	318,171	823,171	500,000	4.230%	322,960	822,960	3,257,231
2023	1,150,000	2.430%	459,513	1,609,513	525,000	4.170%	297,113	822,113	520,000	4.230%	301,811	821,811	3,253,437
2024	1,180,000	2.430%	431,568	1,611,568	545,000	4.170%	275,220	820,220	545,000	4.230%	279,814	824,814	3,256,602
2025	1,205,000	2.430%	402,894	1,607,894	570,000	4.170%	252,494	822,494	565,000	4.230%	256,761	821,761	3,252,149
2026	1,235,000	2.430%	373,613	1,608,613	590,000	4.170%	228,725	818,725	595,000	4.230%	232,862	827,862	3,255,199
2027	1,265,000	2.430%	343,602	1,608,602	615,000	4.170%	204,122	819,122	620,000	4.230%	207,693	827,693	3,255,417
2028	1,295,000	2.430%	312,863	1,607,863	645,000	4.170%	178,476	823,476	640,000	4.230%	181,467	821,467	3,252,806
2029	1,330,000	2.430%	281,394	1,611,394	670,000	4.170%	151,580	821,580	670,000	4.230%	154,395	824,395	3,257,369
2030	1,360,000	2.430%	249,075	1,609,075	695,000	4.170%	123,641	818,641	700,000	4.230%	126,054	826,054	3,253,770
2031	1,395,000	2.430%	216,027	1,611,027	725,000	4.170%	94,659	819,659	730,000	4.230%	96,444	826,444	3,257,130
2032	1,425,000	2.430%	182,129	1,607,129	755,000	4.170%	64,427	819,427	760,000	4.230%	65,565	825,565	3,252,120
2033	1,460,000	2.430%	147,501	1,607,501	790,000	4.170%	32,943	822,943	790,000	4.230%	33,417	823,417	3,253,861
2034	1,500,000	2.430%	112,023	1,612,023	-	-	-	0	-	-	-	0	1,612,023
2035	1,535,000	2.430%	75,573	1,610,573	-	-	-	0	-	-	-	0	1,610,573
2036	1,575,000	2.430%	35,508	1,610,508	-	-	-	0	-	-	-	0	1,610,508

TOTAL	20,000,000		4,144,382	24,144,382	7,630,000		2,221,568	9,851,568	7,635,000		2,259,243	9,894,243	43,890,192
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Reserve Fund = Smallest of 125% Average Annual Debt Service (AADS), Maximum Annual Debt Service (MADS) or 10% of Outstanding Principal of the Series 2013 and Series 2014A Issues. The Series 2021 Issue is not subject to Reserve Requirements

AADS	1,645,484
125% of AADS	2,056,855
MADS	1,646,815
10% Principal	1,526,500

Debt Service Reserve Fund Requirement	1,526,500
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**CITY OF BLACK HAWK
2022 BUDGET
WATER FUND SUMMARY**

	2020 Year-End Actual	2021 Amended Budget	2021 Year-End Estimate	2022 Adopted Budget
BEGINNING WORKING CAPITAL	6,119,960	5,861,431	5,861,431	10,252,178
REVENUES	2,486,709	3,030,000	8,006,200	3,207,000
ADMINISTRATION	1,441,019	1,706,837	1,583,980	1,410,080
OPERATIONS	1,304,219	1,973,815	2,031,473	7,633,534
EXPENDITURES	2,745,238	3,680,652	3,615,453	9,043,614
NET INCREASE (DECREASE)	(258,529)	(650,652)	4,390,747	(5,836,614)
ENDING WORKING CAPITAL	5,861,431	5,210,779	10,252,178	4,415,564

**CITY OF BLACK HAWK
2022 BUDGET
WATER FUND**

WATER FUND	2020 Year-End Actual	2021 Amended Budget	2021 Year-End Estimate	2022 Adopted Budget
STAFFING PLAN				
Water Manager	1.00	1.00	1.00	1.00
Utility Operators	6.00	6.00	6.00	6.00
Water Superintendent	1.00	1.00	1.00	1.00
TOTAL STAFF	8.00	8.00	8.00	8.00
EXPENDITURES BY TYPE				
Personnel	901,102	900,602	907,553	1,009,814
Professional Services	258,414	448,500	340,000	410,000
General Services	438,422	617,850	465,700	611,700
Program Expenses	0	0	0	0
Supplies	41,172	108,200	77,200	194,100
Capital Outlay	356,128	855,500	1,075,000	6,418,000
Debt Service	0	0	0	0
Transfers	750,000	750,000	750,000	400,000
WATER FUND	2,745,238	3,680,652	3,615,453	9,043,614

CITY OF BLACK HAWK
2022 BUDGET
WATER FUND

Account Number	Account Description	2020 Year-End Actual	2021 Amended Budget	2021 Year-End Estimate	2022 Adopted Budget
WATER - ADMINISTRATION					
501-3150-4601201	Regular Salaries/Wages / Full-Time	141,705	140,062	141,300	199,380
501-3150-4602100	Water / Group Health Insurance	17,421	20,320	17,650	19,633
501-3150-4602200	Water / Social Security	10,125	10,031	10,710	10,704
501-3150-4602301	Retirement / 401A	7,475	7,868	7,950	8,395
501-3150-4602500	Water / Unemployment Compensation	392	393	415	420
501-3150-4602600	Water / Workers Compensation	1,162	1,613	1,355	2,348
501-3150-4603304	Professional Services / Software/Hardware Support	19,580	75,000	70,000	75,000
501-3150-4603308	Professional Services / Engineering	1,546	35,000	0	0
501-3150-4603310	Professional Services / Water Testing	28,303	38,500	20,000	35,000
501-3150-4603311	Professional Services / Water Rights/Legal	36,185	100,000	50,000	100,000
501-3150-4603321	Professional Services/Water Right-Engineering/Acct	172,800	200,000	200,000	200,000
501-3150-4604101	Utilities / Gas & Electric	139,239	165,000	165,000	175,000
501-3150-4604102	Utilities / Sewer	360	3,000	3,000	5,000
501-3150-4604103	Utilities / Wtr Leases Coors/Consolid	58,567	65,000	65,000	65,000
501-3150-4604104	Utilities / Monitoring/Usgs	19,850	20,000	20,000	25,000
501-3150-4604506	Repairs & Maintenance / Equipment Maintenance	11,651	20,000	15,000	20,000
501-3150-4604515	Repairs & Maintenance / Security System Maint	10,236	10,000	12,000	15,000
501-3150-4605058	Other Purchased Services / Travel & Training	110	5,000	3,000	8,000
501-3150-4605101	Insurance / Liability	0	10,000	10,000	10,000
501-3150-4605200	Water / Printing And Binding	405	600	500	600
501-3150-4605301	Communications / Telephone	1,101	1,500	1,200	1,600
501-3150-4605501	Dues, & Membership / Memberships	6,799	10,000	7,000	10,000
501-3150-4605502	Dues, & Membership / Subscriptions	74	250	500	500
501-3150-4606101	General Supplies / Office	4,327	6,000	4,500	6,000
501-3150-4606107	General Supplies / Books	90	500	400	500
501-3150-4606110	General Supplies / Small Equipment	0	1,200	1,000	1,000
501-3150-4607403	System Improvements / Furniture And Fixtures	646	0	1,500	6,000
501-3150-4607404	System Improvements / Computers And Software	870	10,000	5,000	10,000
501-3150-4609500	Transfers to General Fund	750,000	750,000	750,000	400,000
TOTAL WATER - ADMINISTRATION		1,441,019	1,706,837	1,583,980	1,410,080

FOOTNOTES & COMMENTS:

**CITY OF BLACK HAWK
2022 BUDGET
WATER FUND**

Account Number	Account Description	2020 Year-End Actual	2021 Amended Budget	2021 Year-End Estimate	2022 Adopted Budget
WATER - OPERATIONS					
501-3151-4601201	Regular Salaries/Wages / Full-Time	545,852	516,178	538,500	555,859
501-3151-4601400	Water / Overtime	2,318	10,000	6,000	31,900
501-3151-4602100	Water / Group Health Insurance	91,794	114,022	101,100	93,571
501-3151-4602200	Water / Social Security	41,398	37,462	41,250	40,267
501-3151-4602301	Retirement / 401A	29,528	29,382	29,800	31,582
501-3151-4602500	Water / Unemployment Compensation	1,618	1,469	1,613	1,579
501-3151-4602600	Water / Workers Compensation	10,314	11,802	9,910	14,176
501-3151-4604501	Repairs & Maintenance / Spring Line	400	5,000	1,000	100,000
501-3151-4604502	Repairs & Maintenance / Pump Station	28,540	20,000	10,000	20,000
501-3151-4604503	Repairs & Maintenance / Tools	1,615	3,000	1,000	3,500
501-3151-4604504	Repairs & Maintenance / Plant	78,979	150,000	100,000	100,000
501-3151-4604505	Repairs & Maintenance / Distribution	79,115	100,000	25,000	25,000
501-3151-4604506	Equipment Maintenance/HV Pipeline	600	5,000	5,000	5,000
501-3151-4604701	Vehicle Operation & Maint / Vehicle Maintenance	4,272	8,000	5,000	5,000
501-3151-4604703	Vehicle Operation & Maint / Gas And Oil	4,872	8,000	8,000	9,000
501-3151-4604705	Vehicle Operation & Maint / Small Equip Rental	0	2,000	2,000	2,000
501-3151-4604800	Water / Green Lake Operations	-9,334	5,000	5,000	5,000
501-3151-4604900	Water / Georgetown Lake Operation	971	1,500	1,500	1,500
501-3151-4606110	General Supplies / Small Equipment	0	0	0	90,000
501-3151-4606206	Operating Supplies / Uniforms	4,438	7,000	6,300	6,600
501-3151-4606239	Operating Supplies / Chemicals	31,346	57,500	40,000	50,000
501-3151-4606246	Operating Supplies / Sludge Disposal	971	36,000	25,000	40,000
501-3151-4607411	System Improvements / Water Tank	0	100,000	20,000	50,000
501-3151-4607418	System Improvements / EIS & EA	54,970	45,000	25,000	35,000
501-3151-4607422	System Improvements / Water Capital Projects	34,971	375,000	750,000	6,275,000
501-3151-4607427	System Improvements / System Expansion	189,900	0	0	0
501-3151-4607428	System Improvements / Green Lake Seepage Flume	0	500	1,500	2,000
501-3151-4607429	Green Lake Pipeline	74,690	250,000	270,000	25,000
501-3151-4607430	Church Ditch Aug Station	81	75,000	2,000	15,000
TOTAL WATER - OPERATIONS		1,304,219	1,973,815	2,031,473	7,633,534

FOOTNOTES & COMMENTS:

**CITY OF BLACK HAWK
2022 BUDGET
CONSERVATION TRUST FUND SUMMARY**

	2020 Year-End Actual	2021 Amended Budget	2021 Year-End Estimate	2022 Adopted Budget
BEGINNING FUND BALANCE	31,914	33,248	33,248	34,678
REVENUES	1,334	1,450	1,430	1,430
EXPENDITURES	0	0	0	0
NET INCREASE (DECREASE)	1,334	1,450	1,430	1,430
ENDING FUND BALANCE	33,248	34,698	34,678	36,108

**CITY OF BLACK HAWK
2022 BUDGET
CONSERVATION TRUST FUND**

Account Number	Account Description	2020 Year-End Actual	2021 Amended Budget	2021 Year-End Estimate	2022 Adopted Budget
CONSERVATION TRUST					
703-0000-4500100	Parks & Recreation / Improvements	0	0	0	0
	TOTAL CONSERVATION TRUST	0	0	0	0

FOOTNOTES & COMMENTS:

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.