

RESOLUTION 99-134  
OF THE COUNCIL OF THE CITY OF FORT COLLINS  
ADOPTING AN AMENDMENT TO THE FINANCIAL  
MANAGEMENT POLICIES

WHEREAS, City Council has adopted Financial Management Policies for the City pursuant to Resolution 94-174; and

WHEREAS, Resolution 94-174 provides that the Council may adopt amendments to the City's Financial Management Policies; and

WHEREAS, Council previously adopted Resolution 99-46 that established the Principles for Budget Planning; and

WHEREAS, Resolution 99-46 directed that the City's Financial Management Policies be amended to incorporate the Principles for Budget Planning therein; and

WHEREAS, the City is committed to sound and efficient financial planning and management; and

WHEREAS, the proposed amendment to the Financial Management Policies establishes guidelines for sound and efficient financial planning and management, and reflect current requirements and laws that apply to the City's financial activities; and

WHEREAS, the City Council wishes to adopt this amendment to the City's Financial Management Policies in pursuit of its objective of sound and efficient financial planning and management.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF FORT COLLINS as follows:

Section 1. That the Council hereby adopts the amendment to the City's Financial Management Policies attached hereto as Exhibit "A" and incorporated herein by this reference.

Section 2. That the amendment to the Financial Management Policies adopted by the passage of this Resolution shall be included as part of the said Policies and those Policies shall hereafter remain in effect until the same are amended or repealed by subsequent action of the City Council.

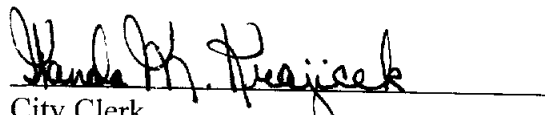
Passed and adopted at a regular meeting of the Council of the City of Fort Collins held this 2nd day of November, A.D. 1999.



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Mayor

ATTEST:



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City Clerk

## EXHIBIT A

### 1.6 PRINCIPLES FOR BUDGET PLANNING

The City provides a wide variety of services to the residents of the community. It is the responsibility of City Council to adopt a budget and manage the available resources to best meet the service needs for the overall good of the community.

To aid in planning for the allocation of resources to meet the good of the whole community, Council adopted Resolution 99-46 that set forth the Principles for Budget Planning. Those Principles as adopted by Council are as follows.

- A. The City should strive to attain the lowest possible interest rates on debt in order to minimize the cost to taxpayers and users of City services.
- B. The City should maintain adequate reserve levels to ensure minimal loss of service to the community should there be unforeseen reductions in revenues or a catastrophic occurrence.
- C. Employees of the City are a valuable resource in providing services to the community, and a compensation policy should be maintained for City employees that reflects the value of attracting and retaining quality employees.
- D. Primary services are those services that are necessary for the good of the entire community. They are basic to the safety, health, and welfare of the community, and the allocation of all resources necessary for the provision of primary services is the first priority in budget preparation. Primary services are

Police	Water	Wastewater
Fire	Streets	Stormwater
Building Inspection	Electric	Natural Resources
Development Review	Engineering	Affordable Housing
Facilities Maintenance (all public facilities including parks)	Pedestrian Access	

- E. Secondary services are those services that enhance the quality of life of the residents and to many, increase the value of living and working in the community. While the value of secondary services is recognized, the allocation of resources to those services shall be considered only after the necessary allocation has been made to fund primary services. Secondary services are

Recreation	Transfort	Neighborhood Resources
Performing Arts	Human Rights	Library

Cemeteries                      Golf                                      Human Services Contract  
Airport                              Parks                                      Natural Areas  
Museum

- F. Support services provide the management, guidelines, and operational assistance to carry out the provision of primary and secondary services. Resources should be allocated to support services to support the level and quality of primary and secondary services expected and desired by the community. Support services are

General Administration              Finance                                      Legal  
Budget                                      Human Resources                      City Clerk  
Clerical Support                      Fleet Management  
Information Technology              Geographic Information Systems

- G. No new services, other than those identified as primary services, shall be undertaken by the City until all existing primary, secondary, and support services have received a sufficient level of funding to meet the needs of the community.
- H. Any adjustment to the existing budget shall take into account the effect that such adjustment would have on future budget resources.