



CITY OF LOVELAND

FINANCE DEPARTMENT

Civic Center • 500 East Third • Loveland, Colorado 80537
(970) 962-2695 • FAX (970) 962-2900 • TDD (970) 962-2620

AGENDA ITEM: 1
MEETING DATE: 6/14/2011
TO: City Council
FROM: Renee Wheeler, Finance
PRESENTER: Bonnie Steele

TITLE:

2010 Comprehensive Annual Financial Report and Audit Report

DESCRIPTION:

This is an information item only. The Comprehensive Annual Financial Report for the year ended December 31, 2010 received an unqualified opinion from the external auditors indicating, in all material respects, the report fairly presents the financial position of the City and is in conformity with generally accepted accounting principles.

BUDGET IMPACT:

☐ Yes ☒ No

SUMMARY:

The City's Comprehensive Annual Financial Report for the year ended December 31, 2010 has been prepared and audited.

This report is submitted to you for your review. Representatives of Bondi & Company, LLC will present the report at the City Council meeting. They have issued an unqualified opinion on the City's financial statements indicating that the report fairly presents the financial position of the City and that it is in conformity with generally accepted accounting principles.

We have provided an advanced copy of the presentation. It is our objective with this presentation to provide you more historical information and more comparative information from neighboring cities. Please feel free to contact me before the meeting with questions you may have on this information so that we can be well prepared at the meeting. 962-2704
wheeler@ci.loveland.co.us.

LIST OF ATTACHMENTS:

Presentation Slides
Comprehensive Annual Financial Report
Management Letter from Bondi & Company, LLC
City Response to Management Letter
Airport Financial Report
Management Letter from Bondi & Company, LLC
Airport Response to Management Letter

RECOMMENDED CITY COUNCIL ACTION:

No action required

REVIEWED BY CITY MANAGER:



2010 CAFR

Comprehensive Annual Financial Report
June 14, 2011

Independent Auditors' Report

○ Cheryl Wallace, Partner

○ Bondi & Company LLC

○ 2011 Merger with Rubin Brown

Comprehensive Annual Financial Report

- o Table of Contents on Page 2
- o Highlights
 - o Management Discussion and Analysis
 - o Basic Financial Statements
 - o Notes to the Financial Statements
 - o Budgetary Comparison Schedules
 - o Statistical Section
 - o Compliance Section

Management Discussion & Analysis

- Analytical Overview of the City's financial condition
- Key Points:
 - City As A Whole
 - Net Assets
 - Change in Net Assets
 - Analysis for Governmental Activities
 - Analysis for Business-Type Activities

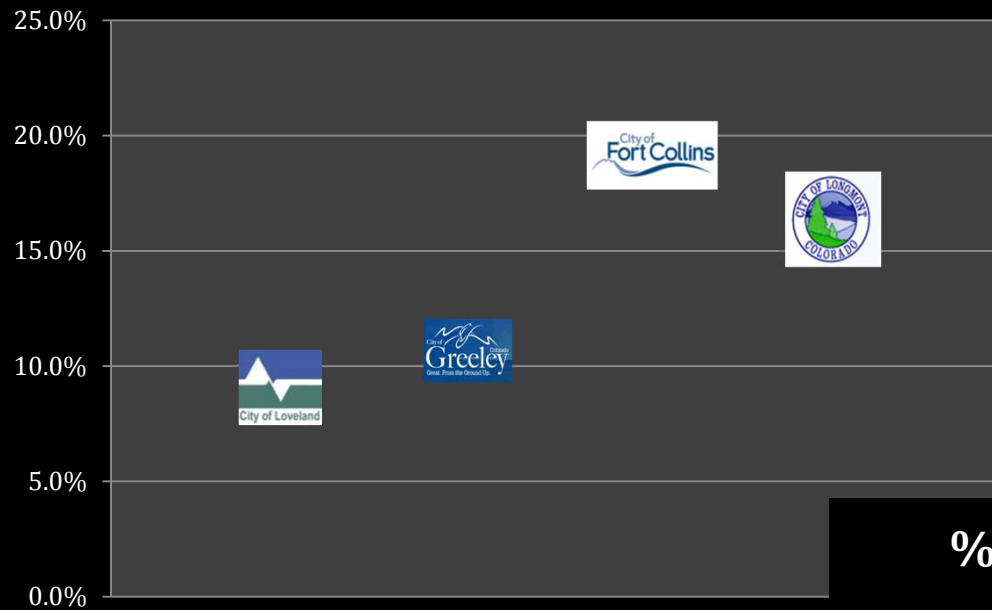
Basic Financial Statement

Statement of Net Assets, Page 25

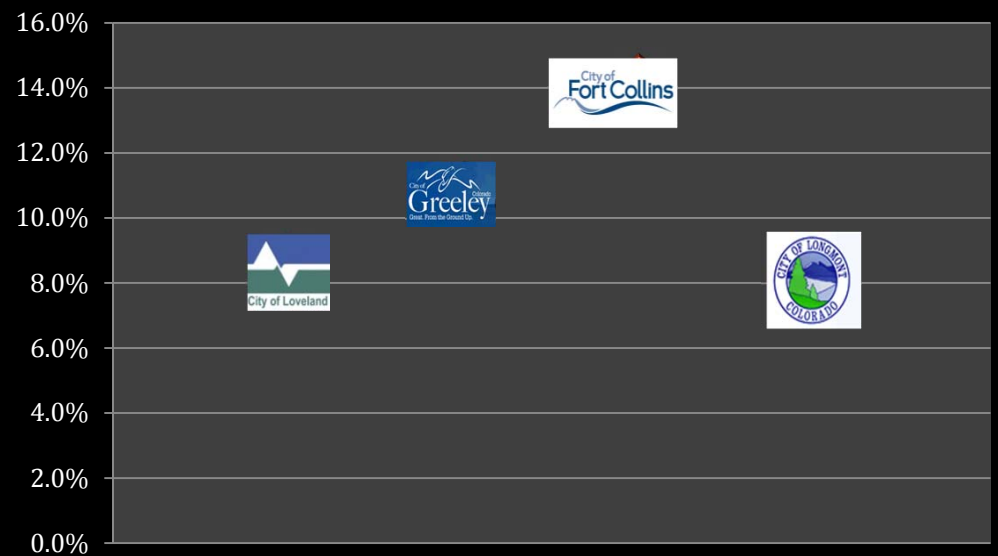
Displayed in Millions

	Governmental Activities		Business-Type Activities		Total		Total % of Change
	2010	2009	2010	2009	2010	2009	2009 - 2010
Current and other assets	\$ 141,427	\$ 139,165	\$ 91,584	\$ 86,361	\$ 233,012	\$ 225,526	3.3%
Capital assets	296,246	282,135	358,869	358,553	655,115	640,687	2.3%
Total Assets	437,673	421,300	450,454	444,914	888,127	866,213	2.5%
Long-term liabilities	9,944	10,109	1,707	2,025	11,650	12,134	-4.0%
Other liabilities	34,863	27,190	6,071	6,206	40,934	33,396	22.6%
Total Liabilities	44,806	37,299	7,778	8,230	52,584	45,530	15.5%
Net Assets:							
Invested in capital assets, net of related debt	296,246	282,094	358,776	358,158	655,022	640,252	2.3%
Restricted	60,869	55,214	44,559	15,683	105,427	70,896	48.7%
Unrestricted	35,752	46,692	39,341	62,843	75,094	109,535	-31.4%
Total Net Assets	\$ 392,867	\$ 384,001	\$ 442,676	\$ 436,683	\$ 835,543	\$ 820,684	1.8%

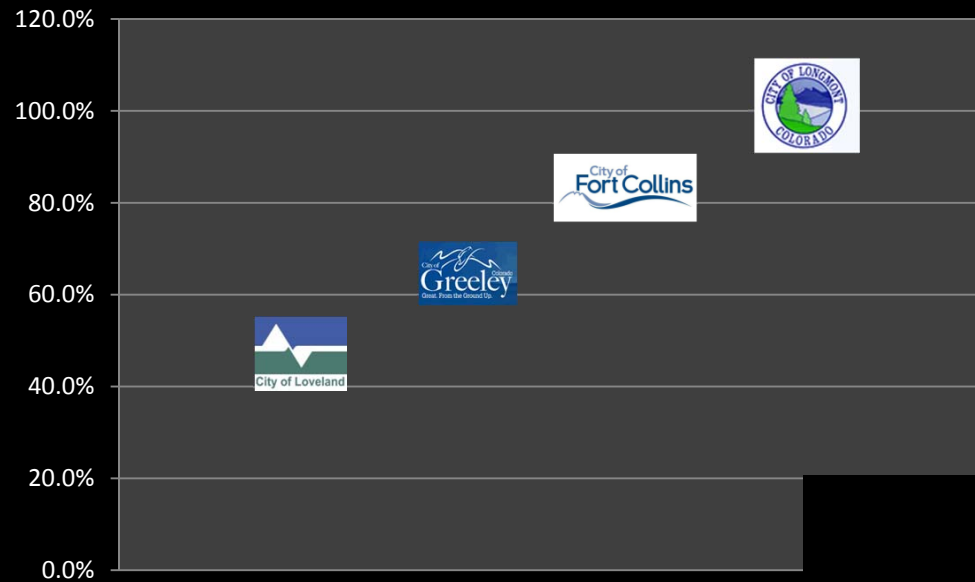
% Unrestricted Fund Balance of Total Net Assets



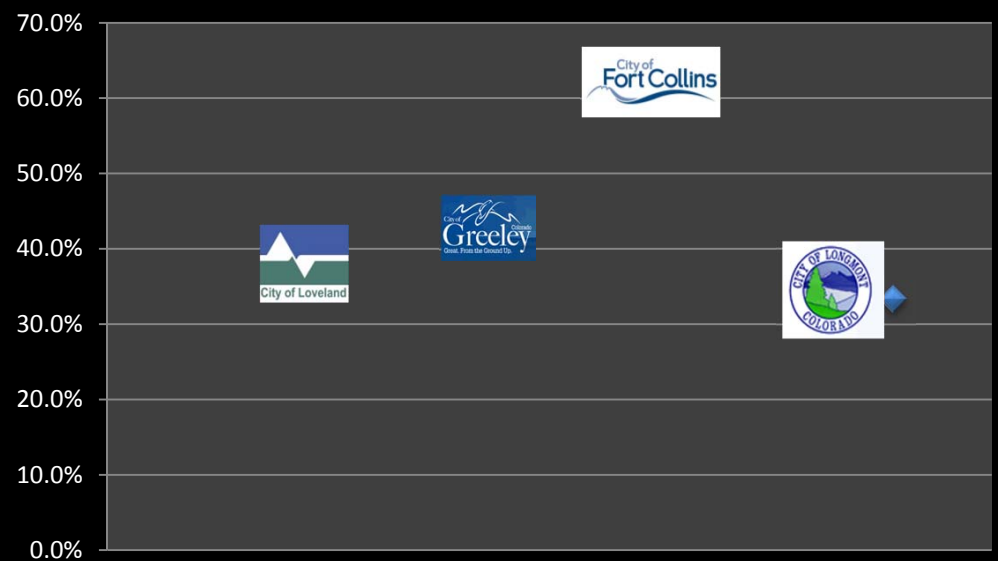
% Unrestricted Fund Balance of Net Assets - Gov't Funds



% Unrestricted Fund Balance of Total Expenditures



% Unrestricted Fund Balance of Expenditures - Gov't Funds



Financial Statement

- ◊ Statement of Activities

- ◊ Page 26

- ◊ Cash Flow Statement

- ◊ Page 38

Notes to the Financial Statement

- o Footnotes include policy decisions and current activity in accordance with GAAP standards.

- o Page 41

- o 2010 Added Note 13

- o New Fund Balance Designation

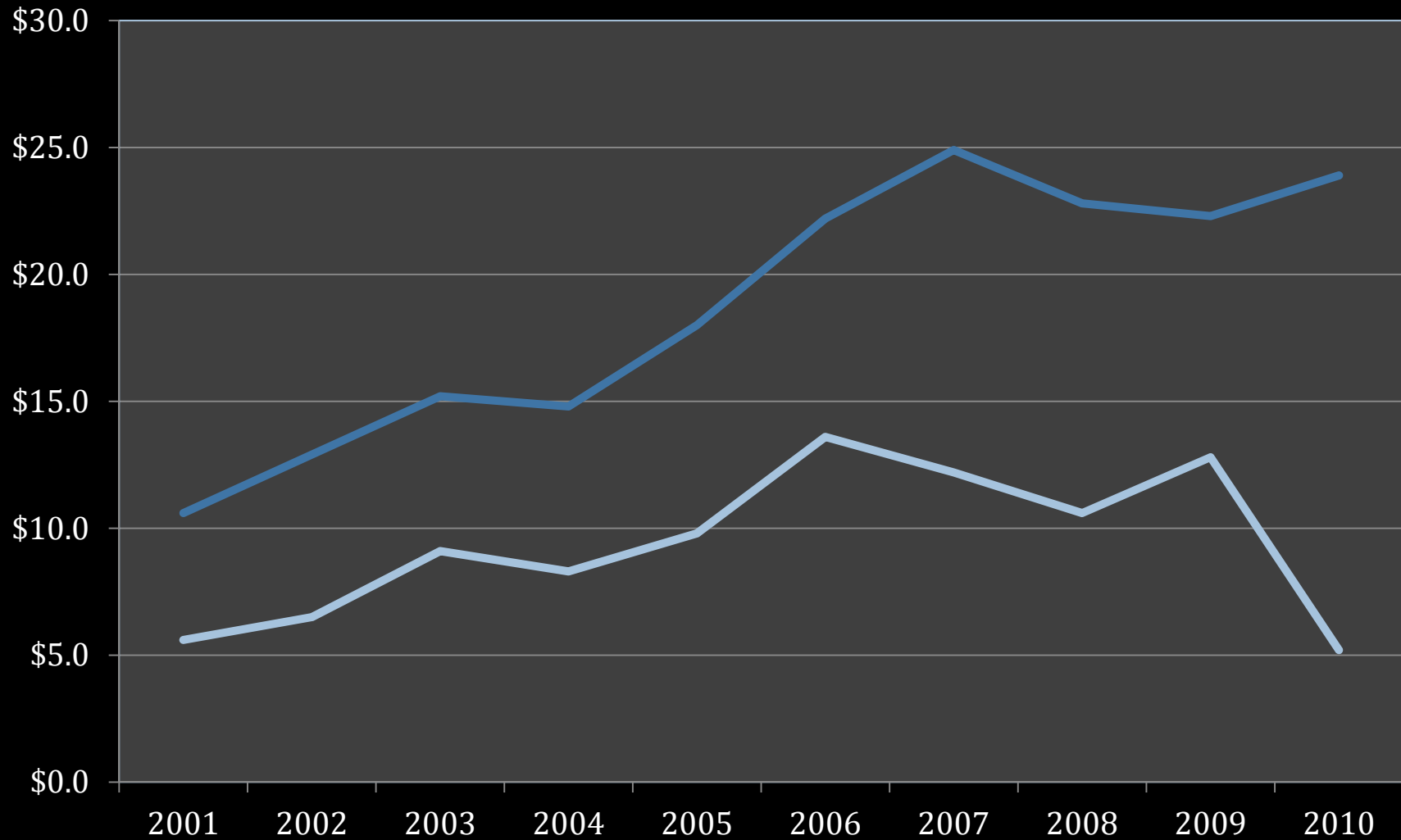
Budgetary Comparison Schedules

2010 Budget Performance

Fund	CAFR Page No.	Revenue Above/ (Below) Revised Budget	Expenditures (Above)/Below Revised Budget	Financing Uses and Sources (Above)/Below	Combined Impact on Fund Balance/Working Capital
General	63	3,305,253	4,221,347	1,214,308	8,740,908
Capital Expansion Fees (Combined)	64	669,365	731,133	7,780,953	9,181,451
LURA	65	32,094	50,019		82,113
Capital Projects	67	(2,968,302)	11,896,854	(8,925,530)	3,022
Special Revenue Funds:					0
Parks Improvement	74	(51,697)			(51,697)
General Improvement	74	(2,760)	9,114		6,354
Conservation Trust	75	33,714	1,079,279		1,112,993
Community Development Block Grant	75	(326,618)	326,618		0
Open Space	76	(75,715)	1,376,286		1,300,571
Loveland/Larimer Building Authority	76	(15,209)	15,209		0
Affordable Housing	77	20			20
Seizures & Forfeitures	77	202	1,853		2,055
Lodging Tax	78	116,389	134,870		251,259
Perpetual Care - Cemetery	78	(16,481)			(16,481)
Water	79	(1,155,736)	1,186,365		30,629
Wastewater	80	147,106	660,716		807,822
Stormwater	81	429,829	3,603,548		4,033,377
Power	82	1,872,372	3,554,816		5,427,188
Solid Waste	83	(541,709)	510,335		(31,374)
Golf	84	(593,057)	215,573		(377,484)
Internal Service (Combined)	85	(216,599)	1,873,377		1,656,778
Special Improvement District	87	309	305,021		305,330

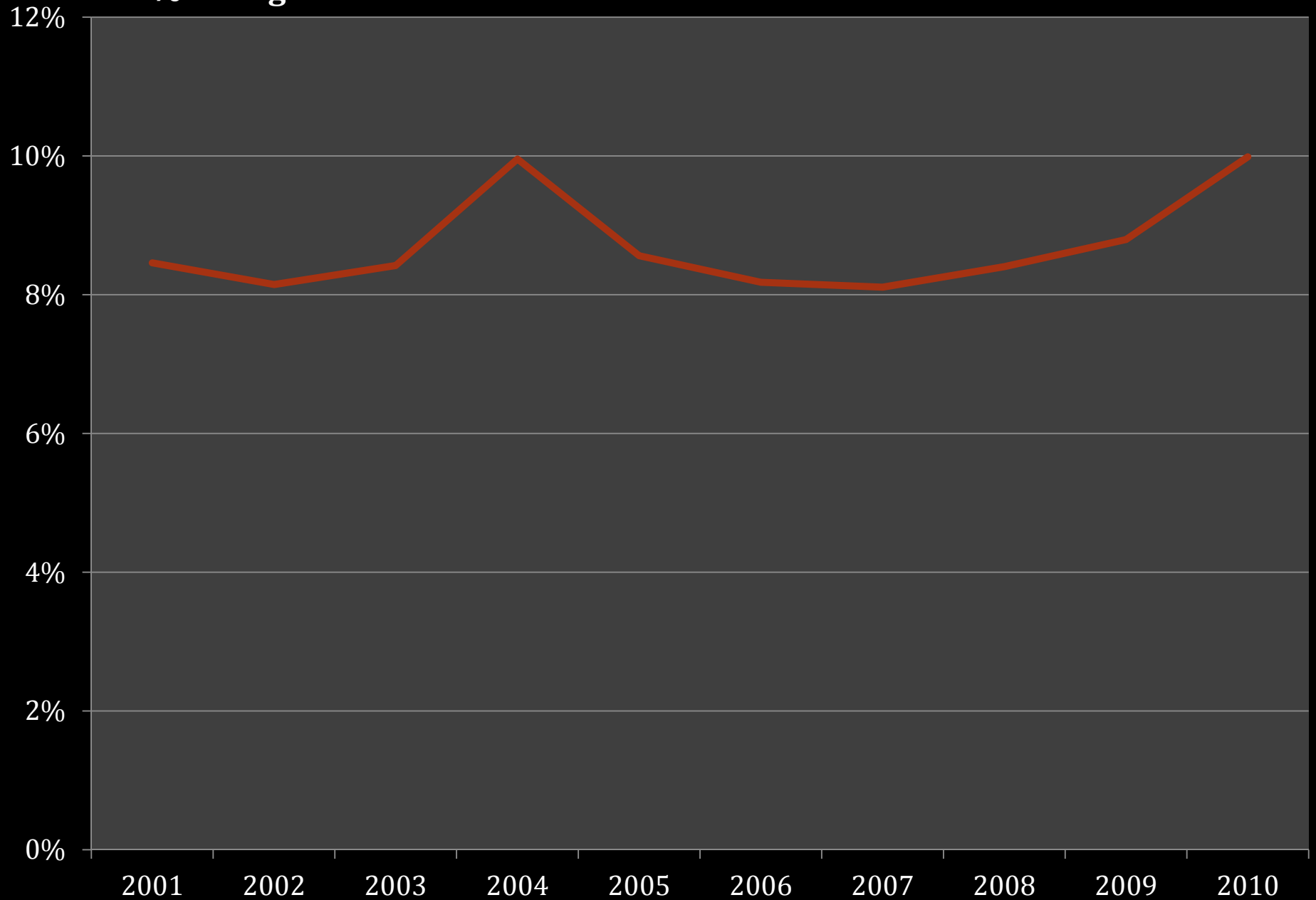
No expenditure Budgets exceeded appropriations

General Fund Fund Balance in Millions \$



The unrestricted/unassigned portion of General Fund balance is the light blue color and it is a “subset” of the dark blue line total General Fund Balance . See page 62 of the CAFR, Notes section, the decrease is a function of new definitions. Reserve Policy line in General Fund column is the practice of setting aside 6% of revenue .

% Intergovernmental Revenue of Total General Fund Revenue



LURA By Project Area

Statement of Revenues, Expenditures and Changes in Fund Balance

Displayed in Millions

	PROJECT AREAS					<u>Total</u>
	<u>Centerra</u>	<u>School</u>	<u>Downtown</u>	<u>Façade</u>	<u>Lincoln Place</u>	
REVENUES						
Taxes	\$ 10,895	\$ -	\$ 48	\$ -	\$ 157	\$ 11,100
Interest on Investments	1	13	-	2	-	16
TOTAL REVENUES	10,896	13	48	2	157	11,116
EXPENDITURES						
Services	50	-	-	47	157	254
School District Fund	865	-	-	-	-	865
Distribution on Tax Increment Financing	9,980	-	-	-	-	9,980
TOTAL EXPENDITURES	10,895	-	-	47	157	11,099
Excess of Revenues over Expenditures	1	13	48	(45)	-	17
Fund Balance--Beginning	20	38	-	108	2	168
Fund Balance--Ending	\$ 21	\$ 51	\$ 48	\$ 63	\$ 2	\$ 185

LURA By Project Area, *continued*

Balance Sheet

Displayed in Millions

PROJECT AREAS

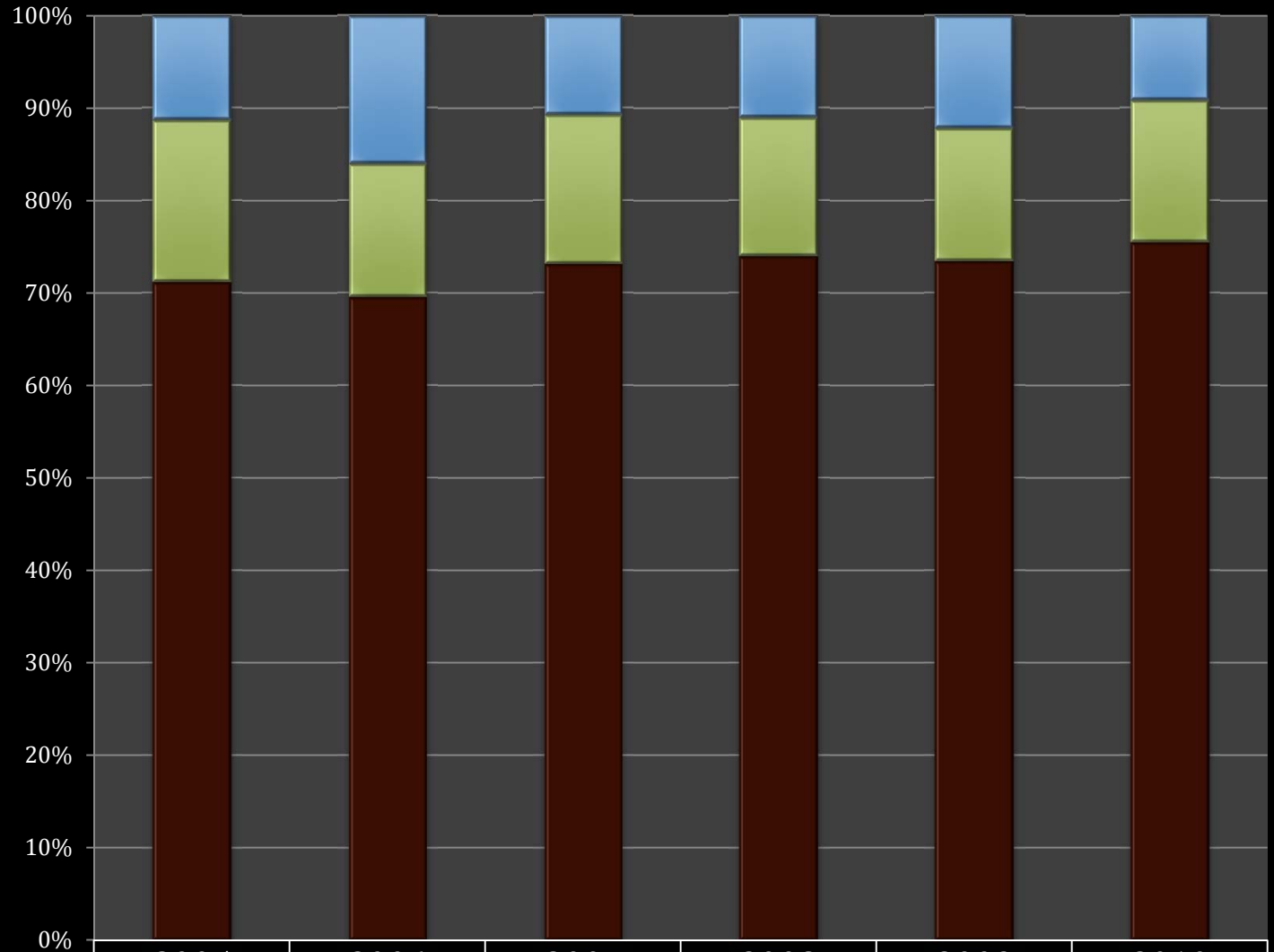
	<u>Centerra</u>		<u>Downtown</u>		<u>Lincoln Place</u>	<u>Total</u>
	<u>Centerra</u>	<u>School</u>	<u>Downtown</u>	<u>Façade</u>		
ASSETS						
Equity in Pooled Cash & Investments	\$ 134	\$ 2,016	\$ 48	\$ 63	\$ 2	\$ 2,263
Accrued Interest	1	8	-	-	-	9
Taxes Receivable	15,770	-	30	-	164	15,964
TOTAL ASSETS	15,905	2,024	78	63	166	18,236
LIABILITIES						
Accounts Payable	71	2,016	-	-	-	2,087
Deferred Revenue	15,771	-	30	-	164	15,964
TOTAL LIABILITIES	15,842	2,016	30	-	164	18,051
FUND BALANCE						
Unreserved	21	51	48	63	2	185
FUND BALANCE	\$15,863	\$ 2,067	\$ 78	\$ 63	\$ 166	\$18,236

Statistical Section

◊ Provides:

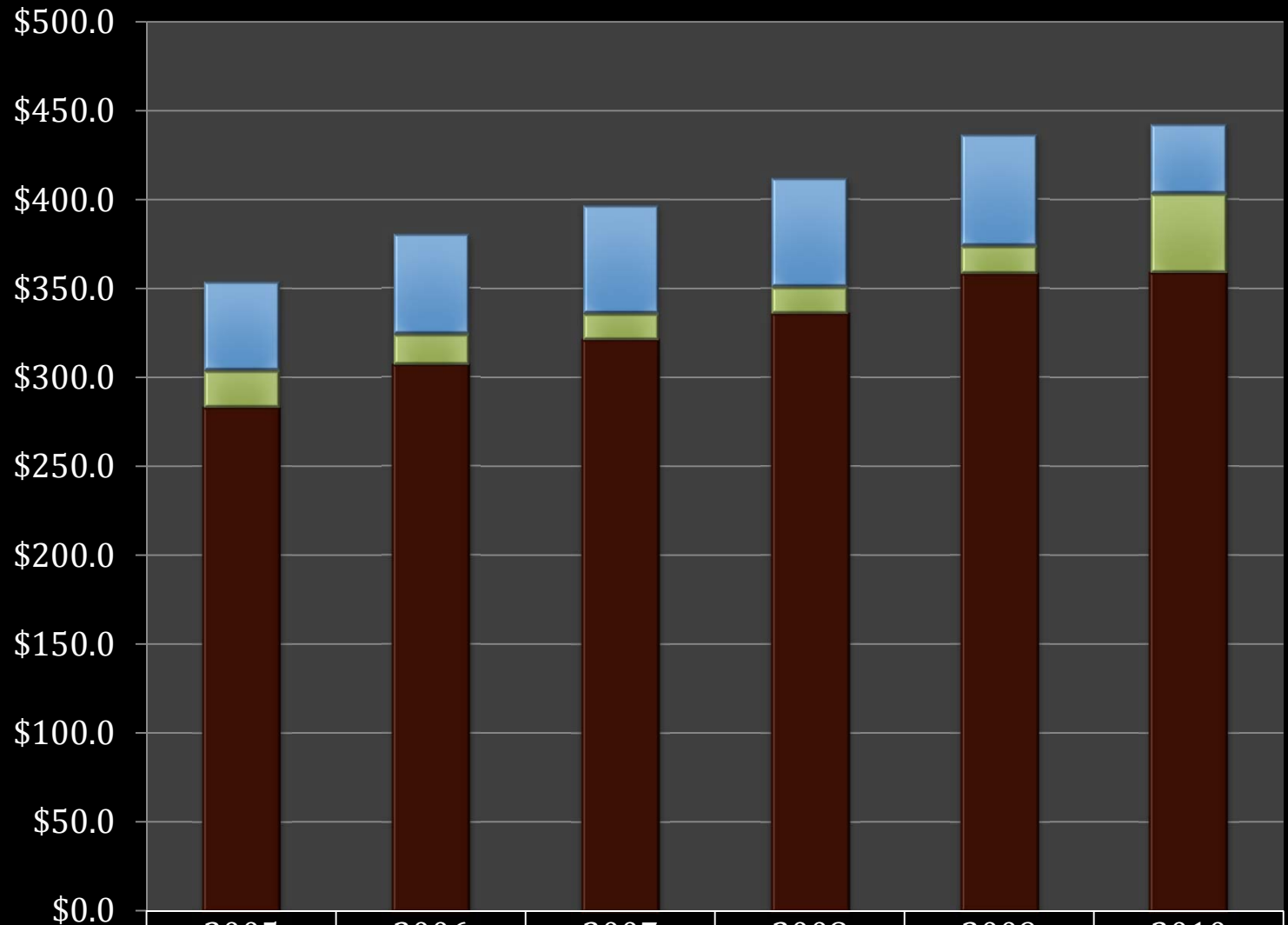
- ◊ Financial Trends
- ◊ Information on Revenue and Debt Capacity
- ◊ Demographic and Economic Information
- ◊ Operating Information

Change in Net Assets-Governmental Funds



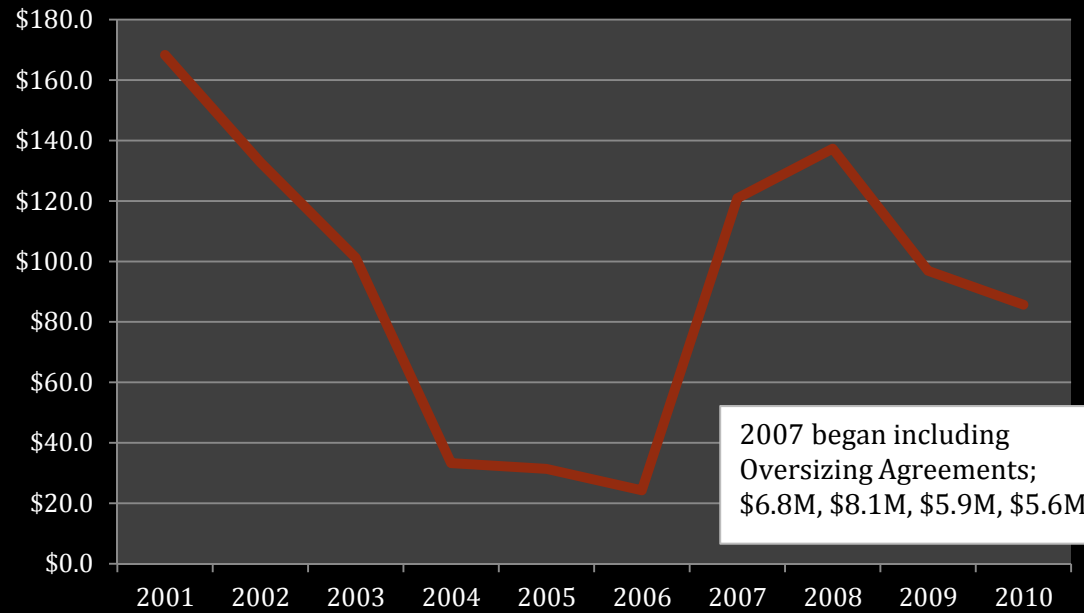
	2005	2006	2007	2008	2009	2010
■ Unrestricted	\$31.6	\$50.5	\$38.6	\$41.1	\$46.7	\$35.8
■ Restricted	\$49.1	\$45.5	\$58.3	\$56.0	\$55.2	\$60.3
■ Capital Assets Net of Debt	\$199.6	\$219.7	\$264.2	\$276.5	\$282.1	\$296.2

Change in Net Assets-Business Type



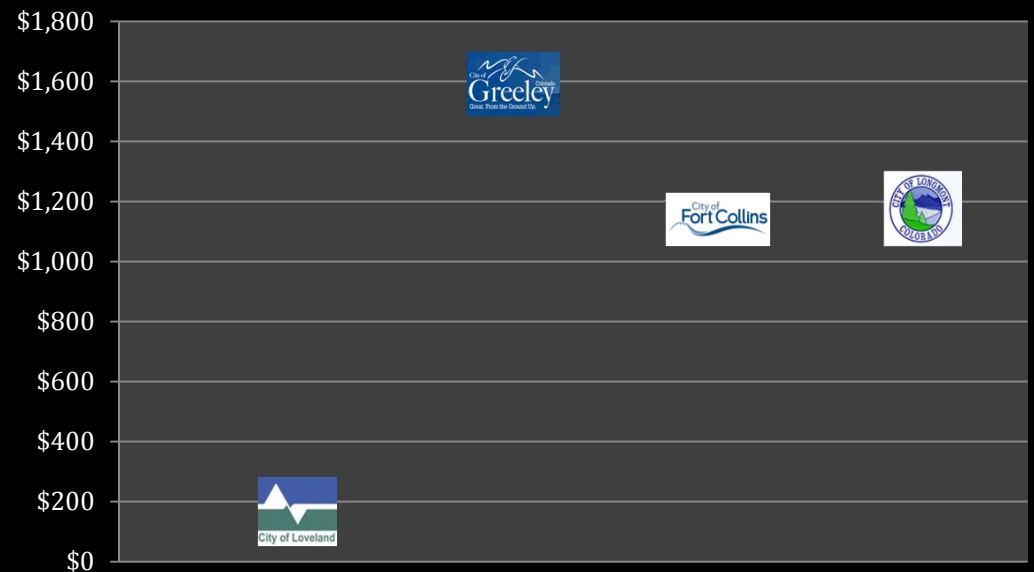
	2005	2006	2007	2008	2009	2010
■ Unrestricted	\$50.2	\$56.5	\$61.0	\$61.3	\$62.8	\$39.3
■ Restricted	\$20.9	\$17.3	\$15.0	\$15.2	\$15.7	\$44.6
■ Capital Assets Net of Debt	\$283.1	\$306.9	\$321.2	\$335.8	\$358.2	\$358.8

Debt Per Capita = All Funds

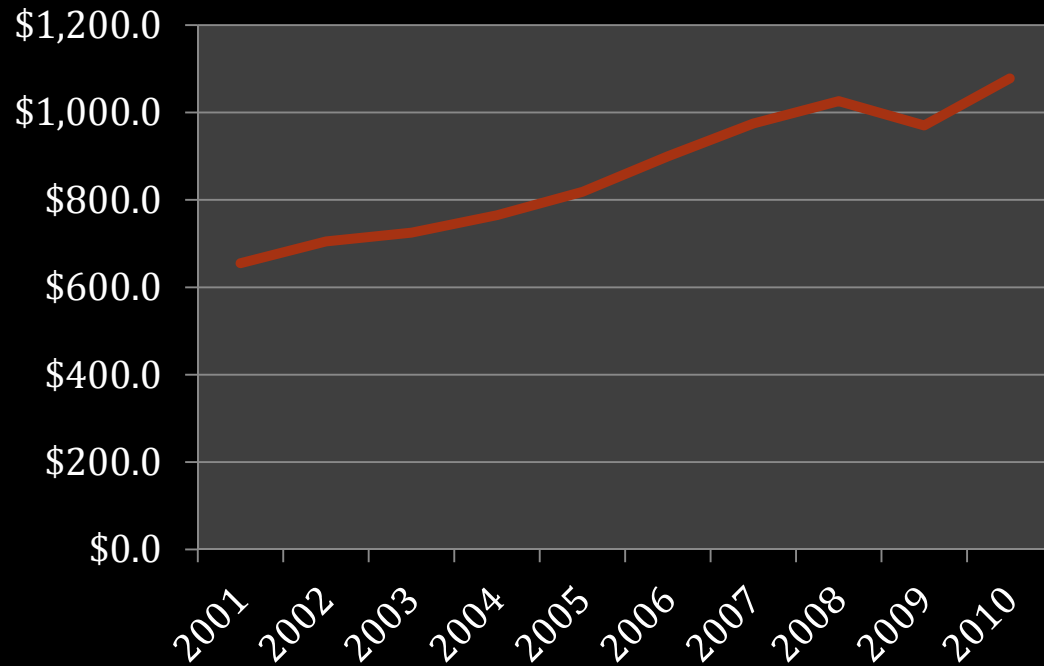


2007 began including
Oversizing Agreements;
\$6.8M, \$8.1M, \$5.9M, \$5.6M

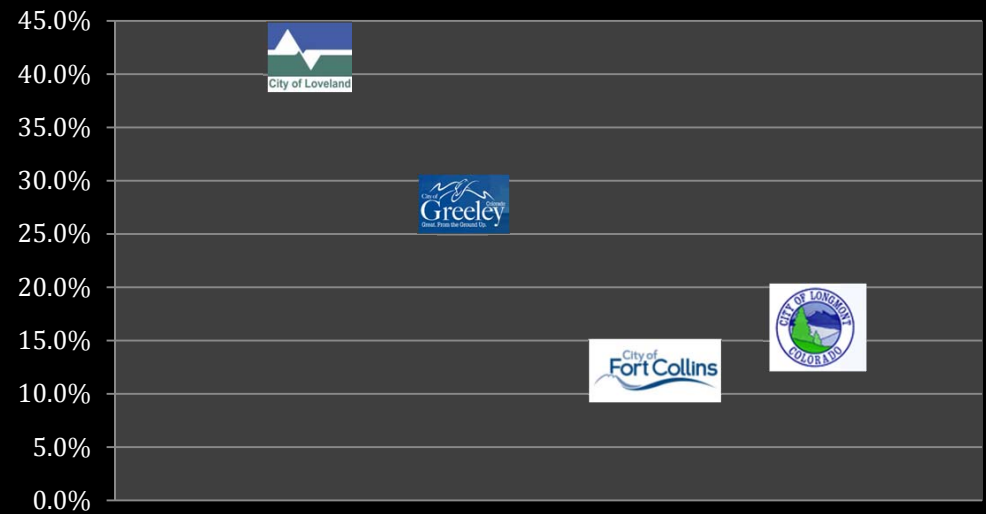
Total Debt Per Capita



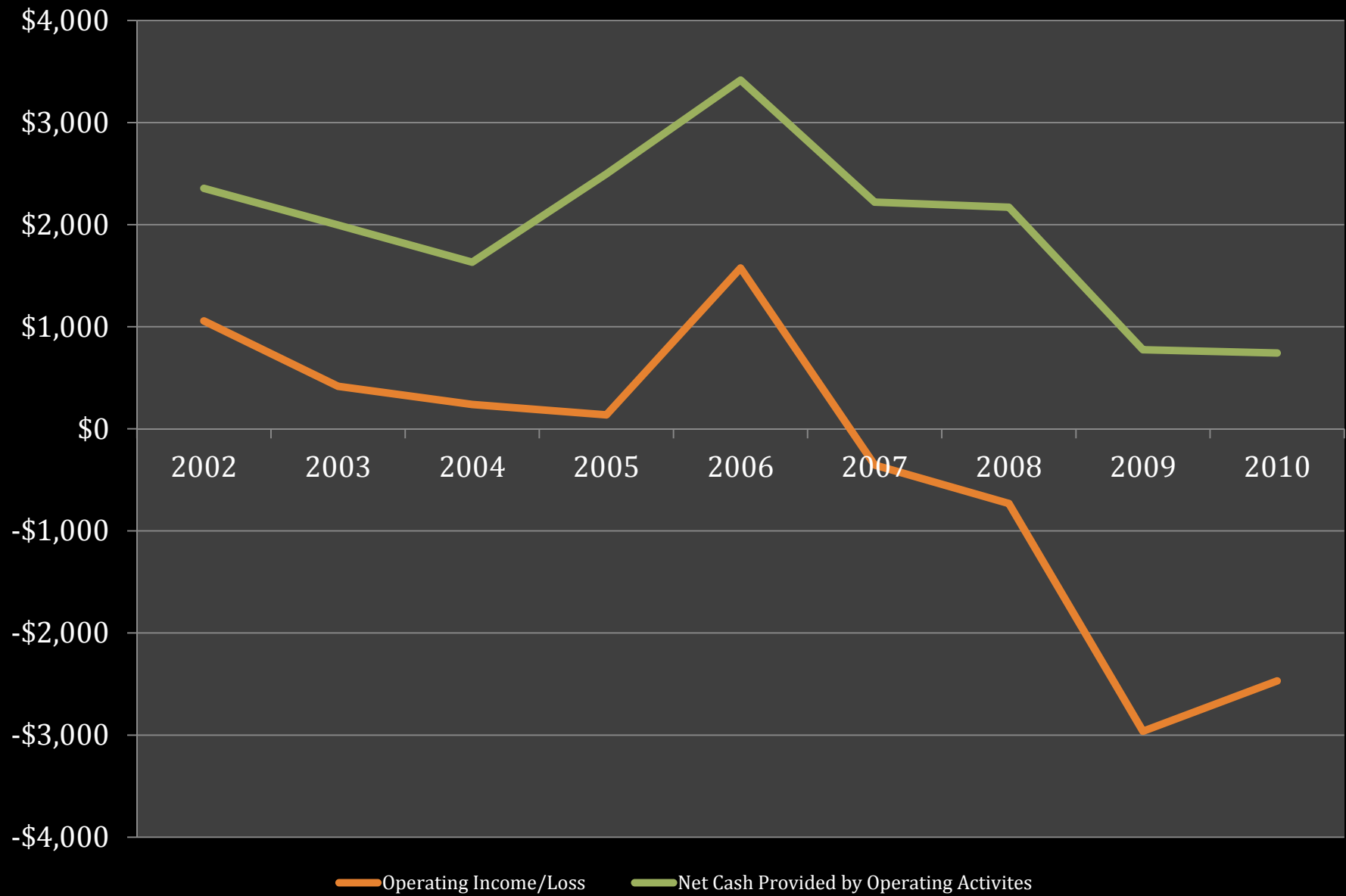
Taxable Sales in Millions \$



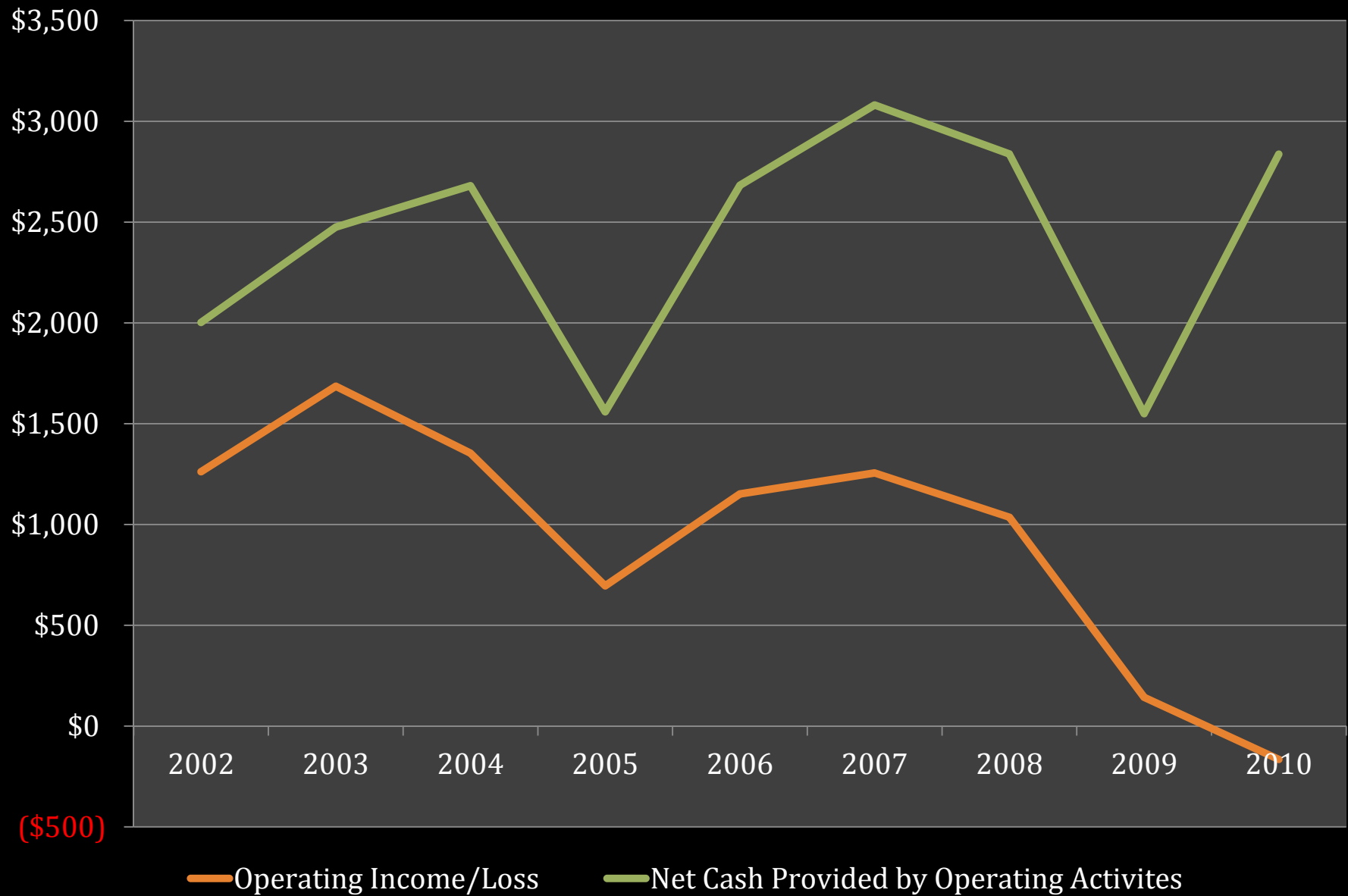
Growth in Sales Tax over Ten Years



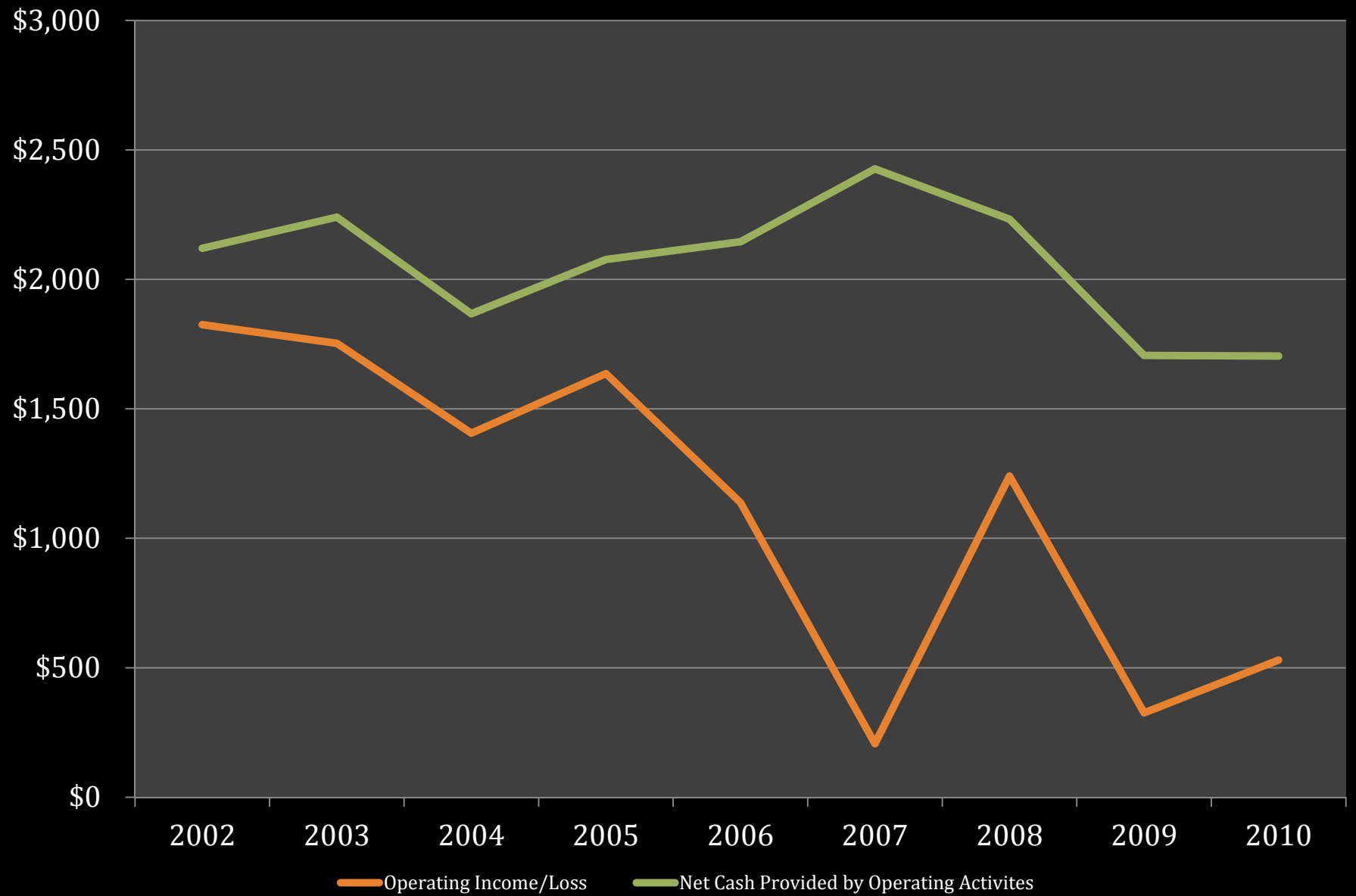
Water



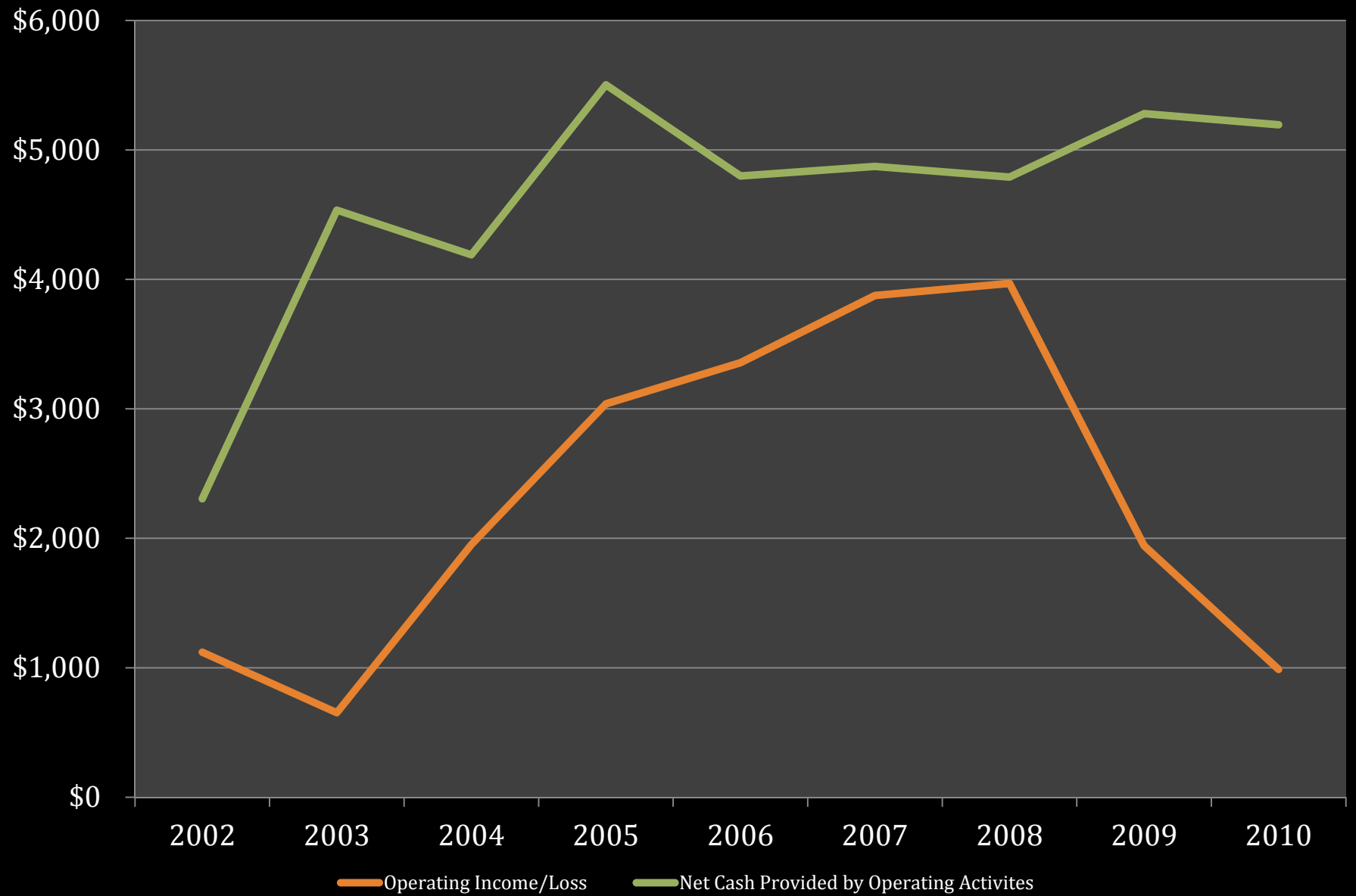
Wastewater



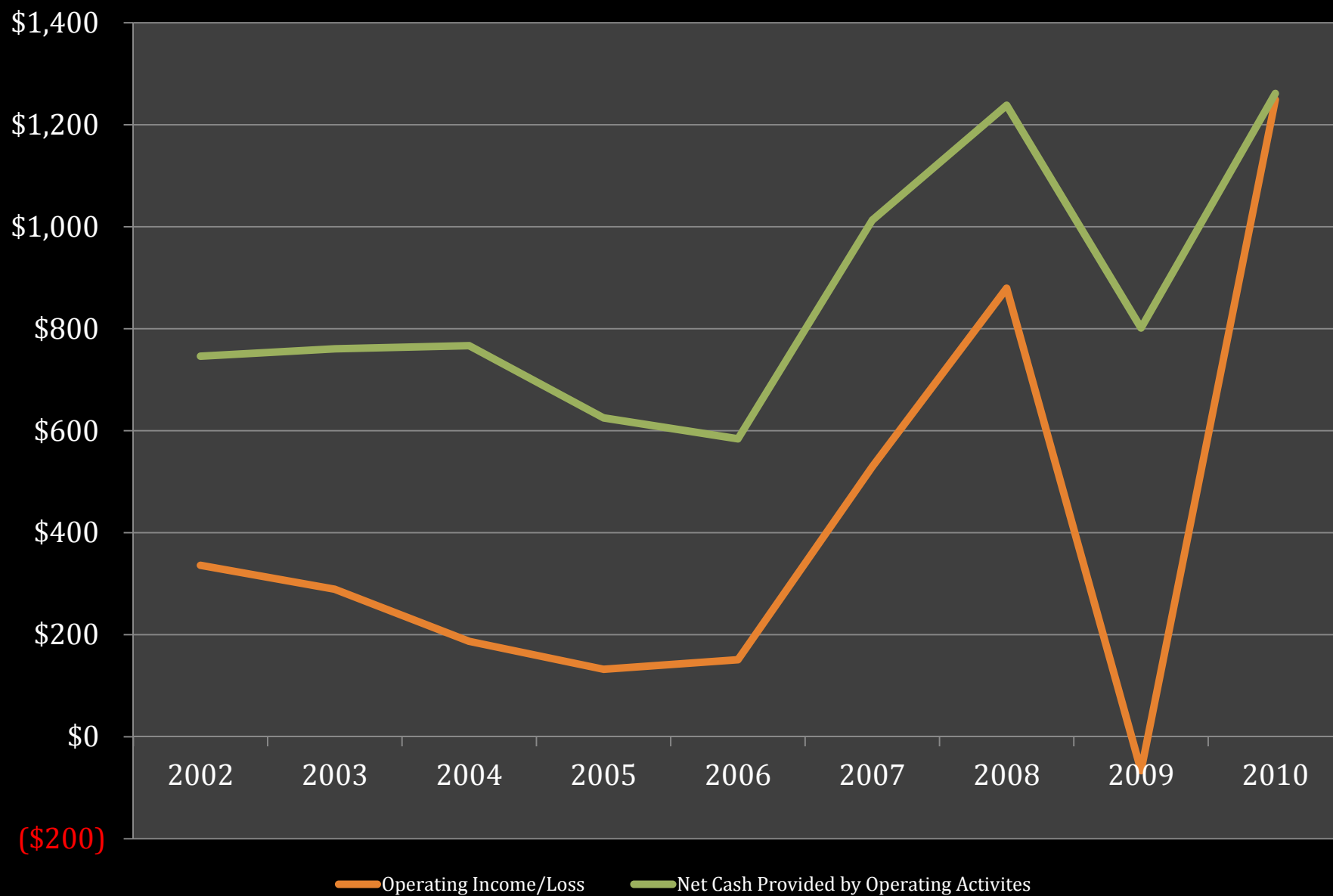
Storm Water



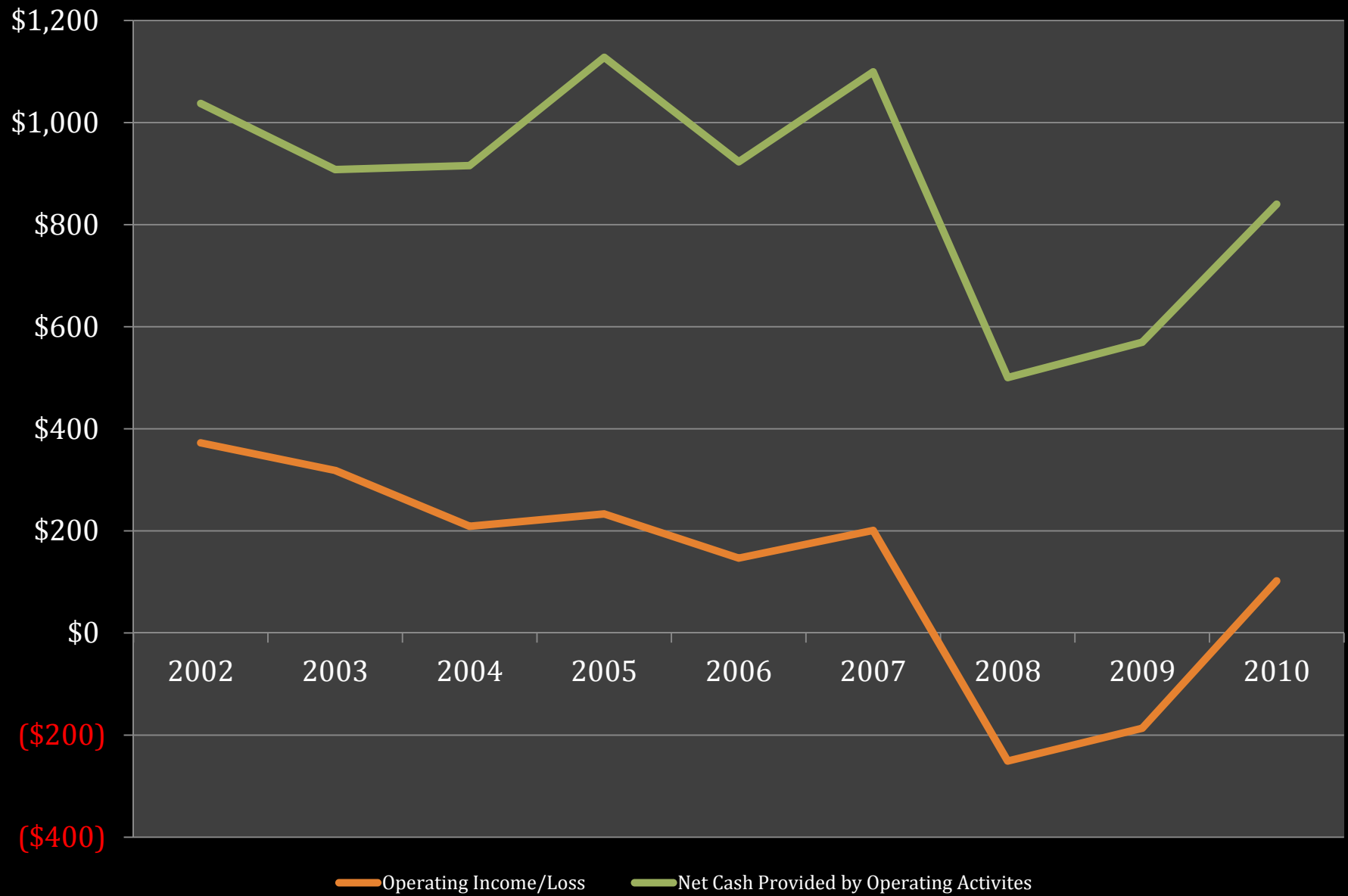
Power



Solid Waste



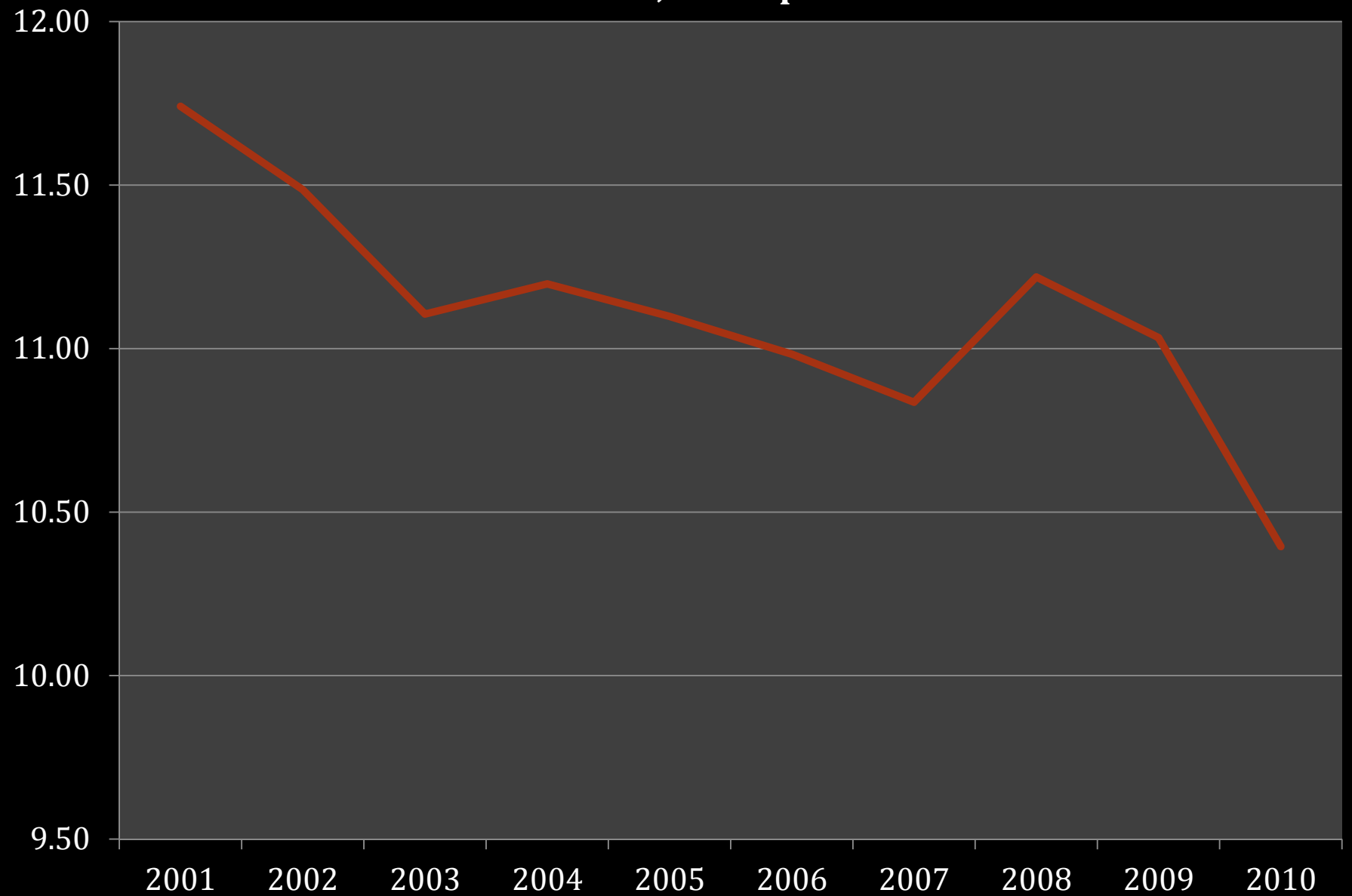
Golf



Number of Full Time Equivalent Employees

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Employees	634	657	663	673	687	704	713	727	726	692
% Change		4%	1%	2%	2%	2%	1%	2%	0%	-5%
Population	54,000	57,200	59,700	60,100	61,900	64,100	65,800	64,800	65,800	66,572
% Change		6%	4%	1%	3%	4%	3%	-2%	2%	1%
1,000 Population	11.74	11.49	11.11	11.20	11.10	10.98	10.84	11.22	11.03	10.39

FTE's Per 1,000 Population



Compliance Section

- Schedule of Expenditures & Federal Awards
- Highway Users Tax Report

Schedule of Expenditures of Federal Awards

Displayed in Millions

	Expenditures			Total
	2008	2009	2010	Expenditures
American Recovery & Reinvestment Act of 2009 (ARRA)				
Department of Housing & Urban Development	\$ -	\$ 80	\$ -	\$ 80
Department of Transportation - Airport Programs	-	530	-	530
Department of Transportation - I-25 & Crossroads & Wilson	-	1,695	1,555	3,250
Department of Transportation - Traffic Operation Center Software	-	-	129	129
Department of Transportation - Bus Purchase & Fare Collection	-	-	770	770
Department of Energy	-	1	130	131
Total ARRA	-	2,305	2,585	4,890
Programs (without ARRA)				
Department of Housing & Urban Development	315	376	224	915
Department of Transportation - Airport Programs	1,120	1,092	901	3,114
Department of Transportation - CDOT	958	1,159	2,714	4,830
Department of Interior	125	10	14	149
Department of Justice	-	3	-	3
Department of Homeland Security	-	38	205	243
Institute of Museum and Library Services	4	12	-	17
Total Programs (not ARRA)	2,522	2,690	4,059	9,271
Total Expenditures	\$ 2,522	\$ 4,995	\$ 6,643	\$ 14,161

2010 Federal Awards & Total Expenditures

Displayed in Millions

	Total Award	Total Expenditures	Remaining
American Recovery & Reinvestment Act of 2009 (ARRA)			
Department of Transportation - I-25 & Crossroads & Wilson	\$ 3,250	\$ (3,250)	<i>Completed</i>
Department of Transportation - Traffic Operation Center Software	130	(129)	<i>Completed</i>
Department of Transportation - Bus Purchase & Fare Collection	770	(770)	<i>Completed</i>
Department of Energy	606	(130)	476
Total ARRA	4,756	(4,280)	476
Programs (without ARRA)			
Department of Housing & Urban Development	633	(224)	409
Department of Transportation - Airport Programs	2,606	(901)	1,705
Department of Transportation - CDOT	4,651	(2,714)	1,937
Department of Interior	35	(14)	21
Department of Homeland Security	308	(205)	103
Total Programs (not ARRA)	8,233	(4,059)	4,174
Total	\$ 12,990	\$ (8,339)	\$ 4,651



2010 Airport Financials

Fort Collins – Loveland Municipal Airport
June 14, 2011

Fort Collins – Loveland Municipal Airport

- Independent Auditor's Report
 - Cheryl Wallace, Partner

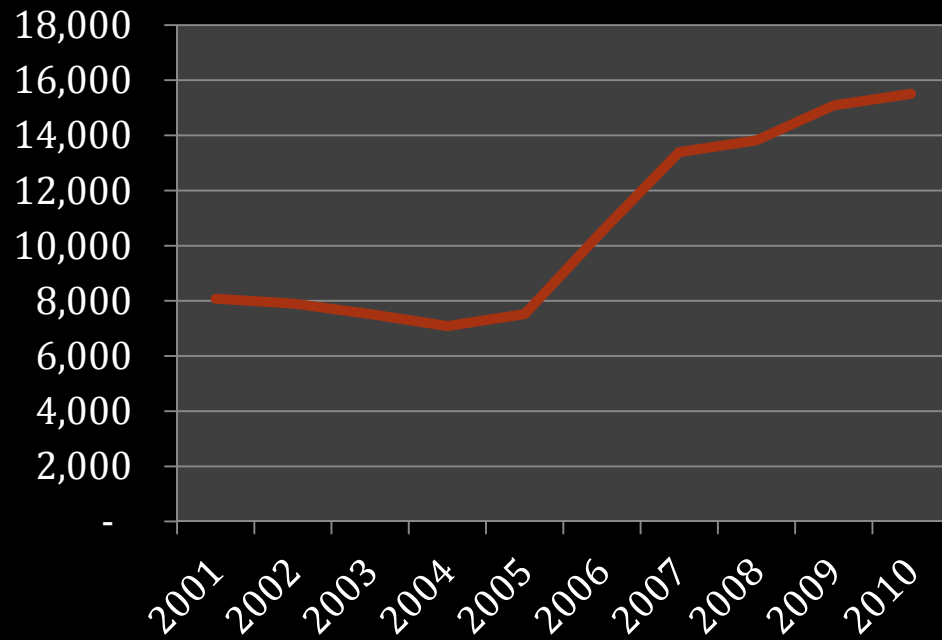
- Highlights
 - Management Discussion and Analysis
 - Basic Financial Statements
 - Notes to the Financial Statements
 - Passenger Facility Charges

10-Year Analysis

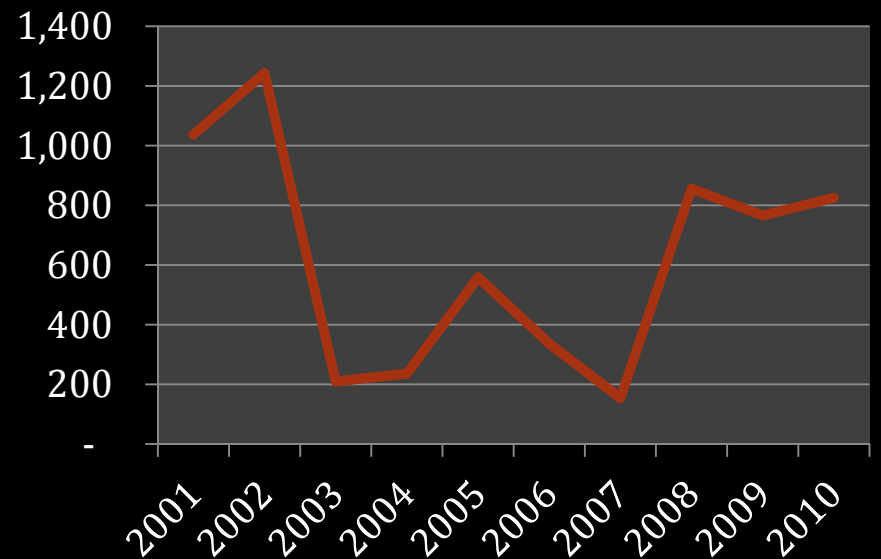
Displayed in Millions

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Net Capital Assets	8,075	7,905	7,520	7,086	7,519	10,521	13,394	13,823	15,086	15,510
Passenger Facility Charges	-	-	-	23	148	145	96	136	139	175
Cash and Investments	326	420	244	267	528	501	-	752	439	803
Unrestricted Net Assets	1,037	1,244	210	236	559	337	154	856	766	825

Net Capital Assets in Millions \$



Unrestricted Net Assets in Millions \$



Questions?

- ◊ Auditors' Report to Governance & Management Responses
- ◊ CAFR Presentation
- ◊ Airport Presentation

CITY OF LOVELAND, COLORADO

REPORT TO GOVERNANCE

**Resulting from the 2010
Financial Statement Audit**



BONDI & Co. LLC

CERTIFIED PUBLIC ACCOUNTANTS
MANAGEMENT CONSULTANTS

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(303) 799-6926 FAX

Honorable Mayor and
Members of City Council
City of Loveland, Colorado

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Dear Honorable Mayor and Members of City Council:

As part of the 2010 City of Loveland, Colorado (City) financial statement audit, we reviewed the City's internal control structure. This review was limited and not necessarily designed or intended to disclose errors, irregularities, or fraud that might occur. Furthermore, our consideration of internal control was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, we were able to compile the following report based on our observations.

The following report is divided into two sections: *Changes from the Prior Year* and *Items for Improvement* (including identification of a significant deficiency).

CHANGES FROM THE PRIOR YEAR

This first section presents areas in which we noted significant improvement in the City's internal controls and financial practices. We commend staff for implementing these positive changes.

- **GOVERNMENT ACCOUNTING STANDARDS BOARD (GASB) STATEMENT NOS. 51 AND 54**

The City implemented GASB 51, the accounting treatment of intangible assets, during 2010 and developed a process to identify these assets going forward for proper accounting treatment. The City also early implemented GASB 54, which changed the reporting of governmental fund balances.

We acknowledge the City's efforts and strong commitment to being a leader for implementing new accounting standards.

- **CAPITAL ASSET PHYSICAL COUNTS**

The City began taking physical counts of capital assets performed on a cyclical basis. We applaud the City for implementing procedures to properly account for, and safeguard, capital assets. In addition, this ensures compliance with state requirements.

- **PURCHASE CARDS**

The City has established a process to ensure purchase card activity has the appropriate supporting documentation, supervisor approvals, and purchase card agreements in place. We commend staff and management for improving the internal controls surrounding purchase card transactions.

- **AUTO USE TAX**

The City reconciles the auto use tax receipts to County records, ensuring the City receives the correct amount of the auto use tax. We acknowledge the City's implementation of monitoring these revenues.

ITEMS FOR IMPROVEMENT

This section of the report lists our suggestions for enhancing the City's financial operations. We have identified a significant deficiency and other control deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis.

A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

SIGNIFICANT DEFICIENCY

- **GRANT DEBARMENTS COMPLIANCE**

The City is not verifying vendor debarment or suspension for purchase orders, as required by the Office of Management and Budget (OMB) A-133 Compliance Supplement.

We recommend the City include verification of the Excluded Parties List System website with the procurement process to ensure vendors associated with the City are not debarred and to ensure compliance with the OMB Compliance Supplement.

ADVISORY COMMENTS AND SUGGESTIONS

In this section, we identified other items that came to our attention during the course of our financial statement examination we believe should be addressed by you. We hope these items will be received in the constructive manner intended.

- **CAPITAL OUTLAY RECONCILIATIONS**

The City reconciles capital outlay expenditures on an annual basis. The possibility exists that the City could be misreporting capital assets for governmental activities during the year.

We recommend staff reconcile capital outlay expenditures on a quarterly basis to ensure proper recording of capital assets.

- **BANK RECONCILIATIONS**

Currently, there is a review of the bank reconciliations, but no evidence of the date of the review. By not having the date of the review, the City runs the risk that errors could occur and not be detected timely. This, in turn, could lead to inaccurate financial reporting and adversely affect the City's operations.

We recommend the reviewer document the date of the reconciliation review as evidence the review occurred timely.

- **QUARTERLY FEDERAL TAX WAGE REPORT RECONCILIATION**

The City reconciles wages reported on the quarterly federal tax wage report (Form 941) to the wages recorded in the general ledger. The second quarter's 941 for 2010 needed to be amended. These reconciliations are important tools for ensuring wages are properly reported. Currently, there is no evidence of review of these reconciliations by a person independent of the process.

We recommend a person independent of the 941 reconciliation review initial and date approval to show evidence of the review and ensure the 941 filings are accurate.

- **CROSS-TRAINING FOR GRANTS**

The City has a key employee in the Finance Department with knowledge regarding the reporting and reconciliation of grant expenditures. There are no written procedures regarding the grant expenditure reporting and reconciliation process. This creates a weakness in the control structure for grant reporting and the possibility of misreporting of grant expenditures.

We recommend the City cross-train employees for grant reporting and reconciliation of expenditures. In addition, the City should develop written procedures.

CARRYFORWARD PRIOR YEAR COMMENTS

- **REVENUE AND ACCOUNTS RECEIVABLE DEPARTMENT**

The City has one accountant who has access to post payments received into the accounting system, as well as write off receivable balances. This lack of segregation of duties allows the potential for fraudulent activity to occur.

The City is in process of addressing the segregation of duties, and we recommend the City continue to work on a resolution.

● **STALE CHECKS**

The outstanding checks list on the City's monthly bank reconciliation includes checks over six months old. The City began investigating these items, but there are a few checks outstanding from the prior year. The City is possibly understating the cash balance throughout the year.

We recommend staff investigate all outstanding checks over six months old and determine if the amounts are still valid or should be written off.

CONCLUDING REMARKS

We appreciate the opportunity to work as part of the City's financial team. We look forward to a continued relationship with the City.

The purpose of the audit was to express an opinion on the financial statements, but not to express an opinion on the effectiveness of the City's internal control over financial reporting. Therefore, we do not express an opinion on the effectiveness of the City's internal control.

This report is intended solely for the information and use of the Mayor, Members of City Council, and management and is not intended to be, and should not be, used by anyone other than these specified parties.

Honorable Mayor and Members of City Council
City of Loveland, Colorado
Page 8

If you have any questions about this report, or if you need assistance with any other matters, please contact Cheryl Wallace, CPA; Ramon Hanna, CPA; or Bert Bondi. We can be reached by phone at (303) 799-6826, or by email at clw@bondico.com.

May 2, 2011


BONDI & Co. LLC



2010 MANAGEMENT RESPONSES

To the "Auditor's Report to Governance"

6/14/2011

Presented By:
Renee Wheeler, Assistant City Manager & Finance Director
Bonnie Steele, Compliance & Payroll Manager

INTRODUCTION:

The City of Loveland received the Auditor’s Report to Governance (Report) provided by Bondi & Co. LLC. In response to the Report, the City of Loveland Finance Department would like to expand on the changes from prior year in addition to the action plans regarding the Significant Deficiency received. As the Finance team is always striving for improvements, the following advisory comments and suggestions also include action plans in an effort to enhance the internal control environment throughout the City.

CHANGES FROM PRIOR YEAR:

The Finance Department is proud of the 2010 accomplishments based on staff initiative as well as prior year auditor comments.

- **GASB Statement No. 51 and 54**
 - 1) GASB 51 implementation of the accounting treatment of intangible assets included a process where GIS pulled a sample of the easements and right-of-ways throughout the City and through analysis came up with an approach in taking the value against a percentage to determine the actual value for each easement and right-of-way. This methodology, approved by the auditors from Bondi & Co. was used in a presentation from City staff and the auditors to other Colorado agencies where the same implementation was warranted. This was a joint effort and an accomplishment for City staff and the auditors.
 - 2) GASB 54 standard was early implemented in 2010, in which the statement establishes fund balance classifications that are based on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in the fund balance can be spent in the governmental funds. After a series of trainings from the Government Finance Officers Association (GFOA), the Finance team decided to move forward with the early implementation of GASB 54. At this time we believe we are one of a very select few City’s that decided to early implement this pronouncement.
- **Capital Asset Physical Counts** – The physical counts of capital assets was initiated by a Capitalization Administrative Regulation approved by the City Manager in September, 2010. A full inventory was completed for equipment and buildings in 2010 and per the Administrative Regulation, the Finance team will conduct a physical inventory on a three-year rolling cycle.
- **Purchase Cards** – This was a prior year auditor comment. The Finance team has worked closely with departments and employees to ensure that Purchase Card transactions have the

supporting documentation in addition to the approvals from both the supervisors and employees.

- **Auto Use Tax** – This was a prior year auditor comment. The Revenue Division receives the County Reports and is reconciling this report to the summary report prior to processing the journal entry.

ITEMS FOR IMPROVEMENT – SIGNIFICANT DEFICIENCY:

- **Grant Debarments Compliance** – Staff agrees that the purchasing process needs to be enhanced so that vendors are reviewed prior to establishing a purchase order, a verification of the Excluded Parties List System (EPLS) maintained by the General Services Administration (GSA) on the internet is completed. This review ensures that the vendor is neither suspended nor debarred on a Federal level. This City will proceed as follows:
 - 1) For FTA grants, any purchases over \$25,000, the vendor must be reviewed on the EPLS website to ensure that the vendor is not suspended or debarred.
 - 2) The review of the EPLS website is a compliance requirement for all Federal grants. Therefore, ALL Purchase Order vendors regardless if it is related to a Federal grant and/or the dollar amount must be reviewed with the EPLS website prior to setting up the Purchase Order.
 - 3) There is already a process in place to review the EPLS website for contracts as part of the Procurement Administrative Regulation, in addition to the Procurement Contract Form. The Procurement Administrative Regulation will be updated with these changes in the near future.

ADVISORY COMMENTS AND SUGGESTIONS:

Capital Outlay Reconciliations – The Finance staff agrees that reconciling the capital outlay accounts would be beneficial, however, due to projects that are not normally completed until the end of the year in addition to time constraints with employee workloads, this reconciliation process may be difficult to complete on a quarterly basis. The current process for reconciling assets is completed by August 31st (prior to interim audit) and at year-end. For the majority of projects that are in a status of construction in process (CIP), the accountants find that it is more efficient to add assets to the system once the project is complete and the last invoice is paid. That project is then moved out of CIP and into the proper asset category. Similarly, donated assets (such as contributed streets and utility lines) are added at the end of the year based on meetings and supporting documentation provided by the

City of Loveland – 2010 Management Responses to the “Auditor’s Report to Governance”

engineers. The Finance staff will continue to look into the feasibility of this reconciliation and will meet with the departments and engineers to find the best solution.

Bank Reconciliations – The bank reconciliation is reviewed monthly by the manager to ensure that all outstanding items or discrepancies are resolved. Although the manager signs the reconciliation, dating the reconciliation was an oversight. We will ensure that all approval signatures are dated.

Quarterly Federal Tax Wage Report Reconciliations – It is important the quarterly reconciliations are reviewed and approved by someone other than the person who prepared it. We will ensure that each reconciliation has been reviewed, signed and dated by the supervisor or a Senior Accountant.

Cross Training for Grants – Staff agrees that there needs to be additional cross-training with the Grants Management process. There are two accountants that manage the grants currently, each independent of each other; however they work together to ensure compliance with the Schedule of Expenditures in Federal Awards. The City has contracted with the company, eCivis that provides a Grant Research and Management Software System. In addition to several benefits that eCivis will provide to the City, this system will drive efficiency through centralizing the administration of the grant workflow. The accounting staff and key department users will all receive the training needed to successfully use this system.

PRIOR YEAR COMMENTS:

Revenue & Accounts Receivable Department – Staff agrees with this comment and has a change in process in place to address the segregation of duties requirement. The Revenue & Licensing Coordinator in Revenue will receive the necessary documentation with department approval to proceed with the adjustment and/or write off. The supervisor will review and approve of the write-off prior to and after the transaction is processed.

Stale Checks – Staff agrees with this prior year comment and has been working to clean up all stale dated checks of which the process in 2010 was focused on staled dated checks older than one year. Based on Chapter 7.29 of the City of Loveland Municipal Code, the accounting staff process is to first send out certified letters with a 60-day notice. If the certified letter was returned, the City then must post an ad in the Reporter Herald as an additional notice. If either the certified letter was returned or if there was no response from either the certified letter or newspaper ad posting, the funds were then redirected to the General Fund or written-off and sent to the HAND program. In 2010, 151 certified letters were mailed, of which 40 did not respond, resulting in \$2,388 returned to the General Fund. Additionally, there were 188 Utility Billing refund stale dated checks more than two years old totaling \$14,705 that were written off to the HAND (Help a Neighbor in Distress) program. The process was initiated late in 2010. In 2011 the process will be initiated more regularly throughout the year.

**FORT COLLINS-LOVELAND
MUNICIPAL AIRPORT**

REPORT TO GOVERNANCE

**Resulting from the 2010
Financial Statement Audit**



BONDI & Co. LLC

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MANAGEMENT CONSULTANTS

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Steering Committee
Fort Collins-Loveland Airport
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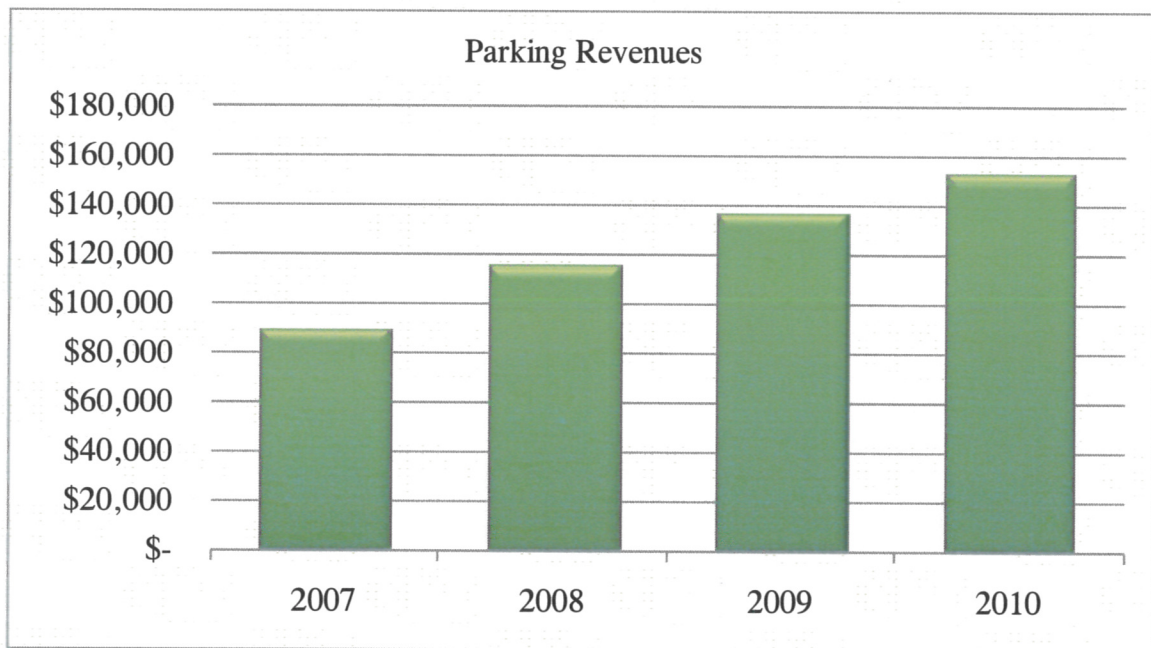
Dear Members of the Steering Committee:

We have completed the December 31, 2010 financial statement audit of the Fort Collins-Loveland Municipal Airport (Airport). During the audit, we were able to observe and review the Airport's financial and operational practices. We did not design our review to detect all control weaknesses or irregularities that may exist. However, we were able to make the following observations.

The subsequent report is divided into three sections: *Financial Analysis, Positive Observation, and Advisory Comments and Suggestions.*

FINANCIAL ANALYSIS

This section of the report graphically displays some of your financial trends. This graph may help visualize the data presented in the financial statements. The graph shows a trend of parking revenues from 2007 to 2010. Since 2007, Airport's parking revenues have increased 71%.



	2007	2008	2009	2010
Parking Revenues	\$ 89,452	\$ 115,466	\$ 137,334	\$ 153,078

POSITIVE OBSERVATION

The following is a positive change from the prior year noted during our audit procedures.

- **QUARTERLY CARRIER REPORTING**

The Airport is now complying with Federal Aviation Administration (FAA) requirements to submit quarterly reports of passenger facility charge revenues, interest, and expenditures to carriers.

ADVISORY COMMENTS AND SUGGESTIONS

In this section, we identified other items that came to our attention during the course of our financial statement examination we believe should be addressed by you. We hope these items will be received in the constructive manner we intend.

- **PARKING REVENUES**

The Airport does not have a system in place to track or administer the traveler parking lot. The current method of allowing parkers to pay for their intended amount of parking time via an envelope does not ensure that all travelers pay for parking. Additionally, there are no checks and balances to ensure amounts remitted by the fee box collector are complete and accurate. This lack of a control environment surrounding the parking revenues leads to an increased risk of external and internal misappropriation of Airport revenue.

We recommend the Airport Steering Committee be aware of these control deficiencies going forward and, as the Airport grows, consider the cost/benefit of

implementing an automated parking system to monitor these revenues.

Furthermore, we recommend collections be made and counted by two people to ensure accuracy and completeness.

- **AGED RECEIVABLES**

The accounts receivable detail included a receivable aged over 90 days that was not a valid receivable as of December 31, 2010. This represents a departure from generally accepted accounting principles (GAAP).

We recommend the Airport review receivables monthly to ensure these balances are properly stated.

- **INTERGOVERNMENTAL AGREEMENT (RECURRING FROM 2009)**

The intergovernmental agreement (IGA) to support the allocation of administrative expenses to be paid by the Airport has not been updated since 2004. Thus, the expenses termed in the agreement are outdated and do not agree to the footnote disclosure in the financial statements.

We recommend the Airport update this IGA annually to clarify the allocation of administrative expenses.

CONCLUDING REMARKS

The purpose of the audit was to express an opinion on the financial statements, but not to express an opinion on the effectiveness of the Airport's internal controls over financial reporting. Therefore, we do not express an opinion on the effectiveness of the Airport's internal controls.

This report is intended solely for the information and use of the Steering Committee and the City of Loveland and City of Fort Collins city councils and management. It is not intended to be, and should not be, used by anyone other than these specified parties.

If you have any questions about this report, or if you need assistance with any other matters, please contact Cheryl Wallace, CPA; Karissa Childs, CPA; Ramon Hanna, CPA; or Bert Bondi, CPA. We can be reached by phone at (303) 799-6826, or by email at clw@bondico.com.

May 16, 2011


BONDI & Co. LLC

Fort Collins – Loveland Municipal Airport

2010 MANAGEMENT RESPONSES

To the “Auditor’s Report to Governance”

6/14/2011

Presented By:

Renee Wheeler, Assistant City Manager & Finance Director

Bonnie Steele, Compliance & Payroll Manager

Fort Collins – Loveland Airport
2010 Management Responses to the “Auditor’s Report to Governance”

INTRODUCTION:

The Fort Collins – Loveland Airport received the Auditor’s Report to Governance (Report) provided by Bondi & Co. LLC. In response to the Report, the City of Loveland Finance Department would like to expand on the changes from prior year in addition to the advisory comments and suggestions.

ADVISORY COMMENTS AND SUGGESTIONS:

Parking Revenues – Previously, the Airport parking fee was on an honor system where patrons would pay the parking fee using a drop box. This is no longer the process as the Airport just purchased two automated parking kiosks that will include the ability to monitor the parking lot and fine violators that did not pay. City staff does agree that there needs to be enhanced controls in the collection of the fee and will work with the Airport staff to put in place internal controls surrounding the cash handling and collection of the parking fees.

Aged Receivables – The Finance staff agrees with the review of Aged Receivables. A process is in place to ensure that all receivables are reviewed monthly by the City of Loveland’s Senior Accountant.

PRIOR YEAR COMMENTS:

Intergovernmental Agreement – Finance, Legal and the Airport are reviewing this suggestion along with the Cities of Loveland and Fort Collins which would work together to negotiate the terms of the agreement.



AGENDA ITEM: 2
MEETING DATE: 6/14/2011
TO: City Council
FROM: Greg George, Development Services
PRESENTER: Karl Barton, Development Services

TITLE:
AN INFORMATIVE PRESENTATION ON THE PROPOSED METHODOLOGY FOR THE 2011 COMPREHENSIVE PLAN UPDATE.

DESCRIPTION:
An informative presentation to City Council regarding the proposed methodology for undertaking the 2011 Comprehensive Plan update. Staff is updating the 2005 Comprehensive Plan and is proposing a methodology based on consolidating and editing the 435 objectives contained in the plan to make those objectives more focused and actionable.

BUDGET IMPACT:
☐ Yes ☒ No

SUMMARY:
Staff has begun the process of updating the Comprehensive Plan with the intent of making it a functional tool to inform decision making by City Council. The update is intended to consolidate, edit, and align the objectives contained in the Plan to better achieve the Plan Goals. Staff has developed a three step methodology to accomplish this task, which is described in the attached memorandum. The goal of this presentation is to introduce City Council to the Comp Plan update and achieve consensus on this proposed methodology so that strategic planning staff can move forward.

LIST OF ATTACHMENTS:

A. Staff memorandum

RECOMMENDED CITY COUNCIL ACTION:

Provide staff with consensus and direction for moving forward with the 2011 Comprehensive Plan update.

REVIEWED BY CITY MANAGER:



Community & Strategic Planning

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Memorandum

To: Loveland City Council
Through: *Bill Cahill, City Manager*
From: Karl Barton, City Planner
Date: June 14, 2011
RE: Comprehensive Plan Updates

Background:

In September 2005, City Council approved the Loveland Comprehensive Plan. The plan includes the future land use plan as well as 435 policy objectives. These objectives are designed to achieve a set of 108 Goals regarding every functional area of the City. The Goals are based on a vision narrative that was developed with extensive public input involving hundreds of citizens. The framework of the 2005 Comp Plan was meant to guide City decision-making until 2015 when a new planning effort is to be undertaken.

An implementation plan was prepared in 2005 that assigned the plan objectives to each of the City's boards and commissions. However, the implementation plan was not formally adopted.

In the time since its adoption, the level of usage of the Comp Plan objectives by boards and commissions has varied. Due to the sheer number of objectives, users have found the Comp Plan to be unwieldy and not an adequate tool for developing specific work plans. Many of the objectives are not actionable and do not call for the completion of a specific task or action.

As an example;

Objective 18.2.2: Involve a wide cross section of the community through outreach efforts

While the action indicated in this objective is clearly important, the objective does not provide direction for a specific action or project. It is unclear how such an objective can be measured or be used by City Council as a tool to inform decisions and provide direction to boards and commissions.

Through the update, this sort of objective will be kept in the Plan, but set aside, so that Boards and Commissions can focus on objectives that can serve as mechanisms for decision making and developing work plans.

Next Steps:

In 2010, staff began a process of updating the Comprehensive Plan with the intent of making it a functional tool to inform decision making by City Council. The update is intended to consolidate, edit, and align the objectives to better achieve the Plan Goals. No changes are being proposed to the Visions Statements, Guiding Principles, or Goals. Staff is recommending a consolidation and revision of the 435 objectives with the goal of creating a functional tool to inform decision making by City Council. It will contain fewer objectives than the current Comp Plan, but these objectives will be more focused, aligned and actionable

The revised objectives will allow City Council to establish clear priorities for inclusion in annual work plans for each board and commission, based on budget considerations and priorities established by City Council. The idea is to create a tool to assist City Council in providing direction to boards and commissions between now and when there is a much more extensive review of the plan in 2015.

Update Methodology:

Staff is proposing a three-phased process to reduce and refine the 435 objectives.

Phase One of the update has been completed. This phase involved asking the individual boards and commission to review their assigned objectives and provide a status update on actions taken to achieve the objectives. It was reported back that some objectives have been achieved, but many were classified as either on-going or no action. This exercise revealed a few key issues:

- Boards and commissions lacked familiarity or understanding of the Comprehensive Plan;
- The sheer number of objectives makes managing the Comprehensive Plan unwieldy; and
- Some objectives are too general and vague to be actionable.

Phases Two and Three remain to be completed. Strategic Planning staff will work with individual staff liaisons to accomplish the remaining phases.

- Phase Two – The objectives for each board and commission will be divided into three general categories:
 - Category A. Objectives that have been achieved or are no longer relevant;
 - Category B. Objectives that are being achieved on an on-going basis through application of existing standards and regulations in the Municipal Code; and

Category C. Objectives for which achievement requires the development and implementation of special projects or initiatives and/or new standards or regulations.

- Phase Three – Phase Three will focus on the objectives in Category C. The goal will be to reduce the number of objectives through a process of consolidation and to restructure objectives to be more task-oriented, measurable, and to reflect current City Council priorities.

After completion of Phase Two, staff liaisons will continue to work with their respective boards and commissions to complete Phase Three. Strategic planning staff will provide general oversight to ensure consistency.

Example

Strategic Planning staff has begun working with staff liaisons to complete Phase Two of the update. Included is an example of the proposed methodology as applied to some objectives that had been assigned to the Planning Commission.

Currently, the Comp Plan has the following two Objectives assigned to the Planning Commission:

Objective 3.2.3: Evaluate the condition of geographic areas within the community to determine which areas may need an urban renewal plan or may need to be added to an existing urban renewal plan.

Objective 3.2.4: Develop urban renewal plans for all appropriate areas of the City where blighted conditions are identified

These two objectives can be placed in Category C because in order to achieve them, new projects or initiatives will need to be developed.

In Phase Three staff liaisons and their boards and commissions will look for opportunities to consolidate objectives and make them more actionable. In this example, these two objectives are very similar. Therefore, there is an opportunity to consolidate them and make the resulting objective more actionable.

The consolidated and revised objective could be:

Objective 3.2.3: Prepare a report evaluating the physical condition and vitality of the West Eisenhower Boulevard corridor to determine the need for an urban renewal plan and, if the need is documented, prepare such a plan for this corridor.

A final draft of Phase Three containing consolidated and edited objective, as recommended by each board and commission, will be presented to City Council for adoption.

At this study session, staff would like to receive consensus from Council to move forward on this proposed methodology for updating the 2005 Comprehensive Plan.

2005 Comprehensive Plan Objectives

Objective 1.1.1: Prepare a consolidated Community Design Element by updating and integrating the community design-related documents (Major Arterial Corridors Design Guidelines, US 34 Corridor Plan, Community Design Elements, and other planning documents) into a consolidated and amended Community Design Element.

Objective 1.1.2: Explore additional planning opportunities related to community design.

Objective 1.1.3: Formulate design goals using community image survey techniques and communicate design goals through illustrations.

Goal 1.2: Foster attractive development that enhances Loveland's built environment.

Objective 1.2.1: Maintain and create residential neighborhoods that are attractive, distinct, and safe.

Objective 1.2.2: Enrich the overall visual appearance of a neighborhood by encouraging variation in the design of new developments.

Objective 1.2.3: Provide open space around and within neighborhoods which will compliment Loveland's existing and future parks and open lands system.

Objective 1.2.4: Maintain the character, structural integrity, and appearance of new and existing developments including the appropriate use of landscaping.

Objective 1.3.1: Be ecologically responsible by making development compatible with natural features and the environment through complimentary project design.

Objective 1.3.2: Create pedestrian/bike paths that are safe and interconnected to points of attraction (school facilities, retail shops, parks, recreation centers, city and regional trail systems and open spaces) within and adjoining the development.

Objective 1.3.3: Create a sensitive and aesthetically pleasing interface between developed lots and the street.

Objective 2.1.1: Prepare and adopt a Housing Plan as appropriate.

Objective 2.1.2: Develop a set of housing indicators to monitor housing needs and market conditions.

Objective 2.1.3: Set goals that promote an appropriate jobs-housing balance in Loveland.

Objective 2.2.1: Increase availability of for-sale units affordable to moderate-income households (50 to 80% AMI) to reduce the gap between demand and existing stock and to continue to keep up with new demand.

Objective 2.2.2: Increase availability of rental units affordable to low-income households (below 50%AMI) to reduce the gap between demand and existing stock and to continue to keep up with new demand.

Objective 2.3.1: Implement programs to assist in rehabilitation and maintenance of existing homes and neighborhoods.

Objective 2.3.2: Implement programs that assist the disabled in making their homes fully accessible.

Objective 2.4.1: Ensure sufficient land is designated and zoned for a full range of housing types and densities.

Objective 2.4.2: Encourage mixed-income and mixed-unit type development. Redevelopment and Area Planning

Objective 3.1.1: Provide incentives for developers to redevelop or rehabilitate older buildings in the Downtown and established neighborhoods.

Objective 3.1.2: Assess Capital Expansion Fees (CEF's) and other fees based on established criteria to determine whether they accurately reflect development impacts.

Objective 3.1.3: Identify and address brownfield redevelopment opportunities and pursue available grant funding.

Objective 3.1.4: Provide opportunities to retrofit aging single-use commercial and retail developments into walkable, mixed-use communities.

Objective 3.1.5: Assess the need to create a vacant properties program by using code enforcement to maintain properties and by identifying infill opportunities.

Objective 3.2.1: Continue to manage the Downtown and Block 41-Finley's Addition Urban Renewal Areas in accordance with their urban renewal plans.

Objective 3.2.2: Continue to manage the US 34/Crossroads Corridor Urban Renewal Area in accordance with its urban renewal plan.

Objective 3.2.3: Evaluate the condition of geographic areas within the community to determine which areas may need an urban renewal plan or may need to be added to an existing urban renewal plan.

Objective 3.2.4: Develop urban renewal plans for all appropriate areas of the city where blighted conditions are identified.

Objective 3.3.1: Create a downtown area plan in order to revitalize the Downtown, attract capital investment and assist in the retention and expansion of existing businesses.

Objective 3.3.2: Evaluate the need to prepare and/or amend individual corridor plans for US Hwy. 287, CO Hwy. 402, and US Hwy. 34 west, prioritize which is most important, and prepare appropriate plans.

Objective 3.3.3: Prepare and/or amend appropriate community separator plans in an effort to maintain Loveland as a physically distinct community and to preserve rural character while respecting private property rights.

Objective 3.3.4: Prepare appropriate neighborhood plans aimed at maintaining and enhancing quality of life within designated existing neighborhoods.

Objective 3.3.5: Prepare a Transit-oriented Development plan component.

Objective 4.1.1: Update and adopt the Historic Preservation Plan as appropriate.

Objective 4.1.2: Explore additional planning opportunities related to historic preservation.

Objective 4.1.3: Collaborate with public and private partners identified in the Historic Preservation Plan to achieve clean-up campaign goals; downtown revitalization, promotion, design, economic restructuring and organizational goals; arts industry goals; and administrative goals.

Objective 4.2.1: Include preservation-related incentives programs in long term capital improvements programming.

Objective 4.2.2: Create a Downtown Cultural District through rehabilitation, zoning, and other methods that encourage community and arts-related activities.

Objective 4.2.3: Continue to conduct historical research and prepare surveys to support the designation of historic landmarks and the creation of historic districts.

Objective 4.2.4: Expand local incentive programs, including the revolving loan fund, for property owners who undertake historic preservation.

Objective 4.3.1: Continue the public education and outreach programs identified in the Historic Preservation Plan.

Objective 4.3.2: Monitor and report the economic impact of historic rehabilitation projects.

Objective 4.3.3: Implement the Cultural Heritage Tourism program for the Downtown and surrounding areas identified in the Historic Preservation Plan.

Objective 5.1.1: Evaluate and amend, as appropriate, *In the Nature of Things*, the City's natural areas inventory, and continue to use the overall habitat rating as the initial basis for establishing priority protection areas.

Objective 5.1.2: Update, amend, and adopt the Open Lands Plan as necessary.

Objective 5.1.3: Explore additional planning opportunities related to natural and sensitive areas.

Objective 5.1.4: Continue to monitor the Capital Expansion Fee (CEF) program to determine the appropriateness of when and how the fees are collected; the adequacy of the fees in covering capital costs; and the consistency of the CEF calculations and collections as compared to other City CEF's.

Objective 5.1.5: Seek additional funding sources for the Open Lands Program, including state and federal sources, non-governmental organizations, private donations, and explore a potential Open Lands sales tax.

Objective 5.2.1: Maintain and enhance cooperative efforts with stakeholders and other entities such as the State, Larimer County, Fort Collins, Berthoud, and other cities in order to achieve the vision and goals contained in the Open Lands Plan.

Objective 5.2.2: Protect open lands using a variety of protection techniques, including: acquisition, conservation easements, zoning tools such as Rural Cluster Development, Transfer of Development Rights (TDR's), and the City's development review process.

Objective 5.2.3: Allow wildlife movement and provide high-value habitat by protecting contiguous open lands in accordance with the Open Lands Priority Areas Map and associated criteria.

Objective 5.2.4: Preserve Loveland's identity by establishing buffers or separators between Loveland and neighboring communities, similar to those

Objective 5.3.1: Maintain those open lands containing high-value habitat as relatively undisturbed wildlife areas.

Objective 5.3.2: Restore creeks, streams, and rivers, especially the Big Thompson River Corridor, to their more natural state using best practices.

Objective 5.3.3: Make open lands available for public use where feasible, in accordance with the policy statements contained in the Open Lands Plan.

Objective 5.3.4: Plan and create a system of natural soft-surface trails within public access areas that link with other partnership trails while respecting wildlife and natural resources.

Objective 5.3.5: Preserve working agricultural lands, primarily within the Loveland GMA and identified community separator plan areas, using available implementation programs.

Objective 5.4.1: Protect waterways, including the Big Thompson River, lakes, ditches, and individual wetlands and their associated wildlife habitat from the impact of development while providing public access to waterways, lakes, and ditches where appropriate.

Objective 5.4.2: Protect sensitive wildlife areas and their associated habitat values from the impacts of development.

Objective 5.4.3: Protect established viewshed corridors and establish new viewshed corridors where appropriate, in concert with future Land Use Plan and/or area plan updates.

Objective 5.5.1: Involve citizens in educational, research, volunteer, planning, and management activities that benefit open lands.

Objective 5.5.2: Maintain partnerships between open lands and diverse user groups and other nongovernmental organizations in order to involve the public in open lands planning, in order to achieve the Open Lands Program's mission and resolve conflicts.

Objective 6.1.1: Review and amend, as appropriate, the Parks and Recreation Master Plan.

Objective 6.1.2: Explore additional planning opportunities related to parks and recreation.

Objective 6.1.3: Continue to monitor the Capital Expansion Fee (CEF) program to determine the appropriateness of when and how the fees are collected; the adequacy of the fees in covering capital costs; and the consistency of the CEF calculations and collections as compared to other City CEF's.

Objective 6.1.4: Explore ways to fund capital projects outside of the resources available from Capital Expansion Fees, grants, donations, Enterprise funds, and dedicated revenue funds.

Objective 6.1.5: Have in place funding for depreciation programs for equipment and facilities.

Objective 6.2.1: Provide park facilities necessary or desirable to meet the future needs of the community.

Objective 6.2.2: Evaluate the established parks levels-of-service to ensure that they meet the needs of the community.

Objective 6.2.3: Ensure that parks facilities are provided in a timely, orderly, and cost-effective

Objective 6.2.4: Coordinate the provision of parks facilities with other local governments, special districts, and the Thompson R2-J School District as appropriate.

Objective 6.2.5: Provide the necessary programs and activities to meet the identified parks-related needs of the community.

Objective 6.3.1: Provide trail facilities necessary or desirable to meet the future needs of the community.

Objective 6.3.2: Evaluate the established trails levels-of-service to ensure that they meet the needs of the community.

Objective 6.3.3: Ensure that trail facilities are provided in a timely, orderly, and cost-effective manner.

Objective 6.3.4: Coordinate the provision of trails facilities with other local governments, special districts, state government and the Thompson R2-J School District as appropriate.

Objective 6.4.1: Provide recreation facilities necessary or desirable to meet the future needs of the community by expanding the Chilson Recreation Center and/or developing a separate new facility at an additional site and examining options at other locations.

Objective 6.4.2: Evaluate the established recreation levels-of-service to ensure that they meet the needs of the community.

Objective 6.4.3: Ensure that recreation facilities are provided in a timely, orderly, and cost-effective manner.

Objective 6.4.4: Coordinate the provision of recreation facilities with other local governments, special districts, and the Thompson R2-J School District as appropriate.

Objective 6.4.5: Provide the necessary programs and activities to meet the identified recreational needs of the community.

Objective 6.5.1: Provide golf facilities necessary or desirable to meet the future needs of the community.

Objective 6.5.2: Evaluate the established golf levels-of-service to ensure that they meet the needs of the community.

Objective 6.5.3: Ensure that golf facilities are provided in a timely, orderly, and cost-effective manner.

Objective 6.5.4: Coordinate the provision of golf facilities with other local governments, special districts, and the Thompson R2-J School District as appropriate.

Objective 6.5.5: Provide the necessary programs and activities to meet the golf needs of the community.

Objective 7.1.1: Prepare and adopt a Community Cultural Plan.

Objective 7.1.2: Continue to monitor the Capital Expansion Fee (CEF) program to determine the appropriateness of when and how the fees are collected; the adequacy of the fees in covering capital costs; and the consistency of the CEF calculations and collections as compared to other City CEF's.

Objective 7.1.3: Explore ways to fund provide a dedicated funding stream for the arts outside of the resources available from Capital Expansion Fees, grants, donations, Enterprise funds, and dedicated revenue funds.

Objective 7.1.4: Identify new sources to sustain a dedicated funding stream for the arts.

Objective 7.1.5: Have in place funding for depreciation programs for equipment and facilities.

Objective 7.2.1: Provide cultural, visual and performing arts facilities necessary or desirable to meet the future needs of the community.

Objective 7.2.2: Evaluate the established facilities levels-of-service to ensure that they meet the needs of the community.

Objective 7.2.3: Ensure that cultural, visual and performing arts facilities are provided in a timely, orderly, and cost-effective manner.

Objective 7.2.4: Coordinate the provision of cultural, visual and performing arts facilities with other local governments, special districts, and the Thompson R2-J School District as appropriate.

Objective 7.2.5: Facilitate the creation of a Downtown Cultural District through the provision of affordable studio spaces, performing arts venues, and live/work spaces.

Objective 7.3.1: Engage the community so that they are aware of, appreciate, and become involved in the visual and performing arts and value the cultural uniqueness of all Loveland's citizens.

Objective 7.3.2: Provide educational opportunities in the arts and humanities for citizens of all ages and incomes so that the community continues to enjoy the benefits of diverse education.

Objective 8A.1.1: Update, amend, and adopt, as necessary, the Police Department Master Plan.

Objective 8A.1.2: Explore additional planning opportunities related to policing and public safety.

Objective 8A.1.3: Continue to monitor the Capital Expansion Fee (CEF) program to determine the appropriateness of when and how the fees are collected; the adequacy of the fees in covering capital costs; and the consistency of the CEF calculations and collections as compared to other City CEF's.

Objective 8A.1.4: Explore ways to fund capital projects outside of the resources available from Capital Expansion Fees, grants, donations, Enterprise funds, and dedicated revenue funds.

Objective 8A.1.5: Have in place funding for depreciation programs for equipment and facilities.

Objective 8A.2.1: Provide police facilities and associated officer/population ratios necessary or desirable to meet the future quality of service needs of the community.

Objective 8A.2.2: Evaluate the established facilities levels-of-service to ensure that they meet the needs of the community.

Objective 8A.2.3: Ensure that police facilities are provided in a timely, orderly, and cost-effective manner.

Objective 8A.2.4: Coordinate the provision of police facilities with other local governments, special districts, and the Thompson R2-J School District as appropriate.

Objective 8A.3.1: Acquire and maintain the capacity to deal with homeland security mandates.

Objective 8A.3.2: Maintain National Accreditation of the Police Department.

Objective 8A.3.3: Continue to implement Restorative Justice Programs in the community.

Objective 8A.3.4: Continue to promote community based problem solving and related programs.

Objective 8A.3.5: Increase the community's perception of safety by maintaining such programs as the "take home" car plan and by engaging in education campaigns.

Objective 8A.3.6: Maintain resource officer and related programs in schools.

Objective 8B.1.1: Update, amend, and adopt, as necessary, the Fire and Rescue Strategic Plan.

Objective 8B.1.2: Explore additional regional planning opportunities related to Fire/Rescue and Public Safety and integrate them into local planning efforts.

Objective 8B.1.3: Continue to monitor the Capital Expansion Fee (CEF) program to determine the appropriateness of when and how the fees are collected; the adequacy of the fees in covering capital costs; and the consistency of the CEF calculations and collections as compared to other City CEF's.

Objective 8B.1.4: Explore ways to fund capital projects outside of the resources available from Capital Expansion Fees, grants, donations, Enterprise funds, and dedicated revenue funds.

Objective 8B.1.5: Have in place funding for depreciation programs for equipment and facilities.

Objective 8B.2.1: Provide fire/rescue facilities necessary or desirable to meet the future needs of the community.

Objective 8B.2.2: Expand and update the training center to keep pace with needs of Fire Rescue personnel.

Objective 8B.2.3: Evaluate the established facilities levels-of-service to ensure that they meet the needs of the community.

Objective 8B.2.4: Ensure that fire and rescue facilities are provided in a timely, orderly, and cost effective manner.

Objective 8B.2.5: Coordinate the provision of fire and rescue facilities with other local governments, special districts and the Thompson R2-J School District as appropriate.

Objective 8B.2.6: Maintain access for emergency response, accessibility, and general transportation purposes in the existing community and in new developments.

Objective 8B.3.1: Acquire and maintain capacity to deal with potential Hazmat threats, technical rescue incidents, and homeland security mandates.

Objective 8B.3.2: Maintain the volunteer fire fighter program.

Objective 8B.3.3: Continue to ensure that all Fire and Rescue Department personnel are well-trained, physically fit, and certified for their rank; and that all equipment is properly maintained.

Objective 8B.3.4: Pursue regional opportunities and maintain regional efforts in programs and activities such as hazardous materials training, special response teams, and mutual/auto aid agreements.

Objective 8B.3.5: Prevent fires through adequate fire inspection and other prevention programs.

Objective 8B.3.6: Encourage fire safety by engaging in public education campaigns and fire prevention programs.

Objective 8C.1.1: Review and update Thompson Valley EMS planning documents, as appropriate.

Objective 8C.1.2: Explore other regional planning opportunities for Emergency Medical Services and integrate them into local planning efforts.

Objective 8C.1.3: Ensure financial stability of funding for Thompson Valley EMS. Emergency Medical Services (EMS) Facilities

Objective 8C.2.1: Provide EMS facilities necessary or desirable to meet the future needs of the community.

Objective 8C.2.2: Evaluate the established facilities levels-of-service to ensure that they meet the needs of the community.

Objective 8C.2.3: Ensure that EMS facilities are provided in a timely, orderly, and cost-effective manner.

Objective 8C.2.4: Coordinate the provision of EMS facilities with other local governments and special districts as appropriate.

Objective 8C.3.1: Continue to provide training for emergency services agencies in Larimer County as well as for first response educators, professional rescuers, corporations, and individuals.

Objective 8C.3.2: Continue to serve as a resource for healthcare professionals to advance in their career and for the general public to become involved and learn more about emergency medicine.

Objective 8C.3.3: Ensure that EMS staff is competent, flexible, and satisfied with their work environment.

Objective 8D.1.2: Continually evaluate vulnerabilities to hazards and include them, as necessary, in the risk assessment component of the Northern Colorado Regional Hazards Mitigation Plan.

Objective 8D.1.3: Explore other regional planning opportunities for Emergency Preparedness and Management and Hazards Mitigation and integrate them in local planning efforts.

Objective 8D.2.1: Continue to participate in the regional Emergency Preparedness Network (EPN), a broad-reaching telephone emergency notification service, as a tool for emergency responders and managers.

Objective 8D.2.2: Continue to provide procedures for the use of the Emergency Alert System in the Larimer/Weld County Operation Area as agreed upon by the broadcast industry, local government and participating agencies.

Objective 8D.3.1: Continue to document the physical characteristics, magnitude, severity, frequency, causative factors, and geographic extent of all natural hazards resulting from the instability of geological features.

Objective 8D.3.2: Identify those elements of the built and natural environment and, as a result, human lives, that are at risk from the identified natural hazards, as well as the extent of existing and future vulnerability that may result from current zoning and development policies.

Objective 8D.3.3: Determine the adequacy of existing transportation facilities and public buildings to accommodate disaster response and early recovery needs.

Objective 8D.3.4: Develop technically feasible and cost-effective measures for mitigating identified hazards based on the public determination of the level of acceptable risk.

Objective 8D.3.5: Identify approaches and tools for post-disaster recovery and reconstruction that incorporate future risk reduction.

Objective 8D.3.6: Identify the resources needed for effective ongoing hazards mitigation and for implementing the plan for post-disaster recovery and reconstruction.

Objective 9.1.1: Update and amend the Land Use Plan, as appropriate.

Objective 9.1.2: Seek additional planning opportunities related to land use.

Objective 9.1.3: Establish a system to monitor the supply of, and demand for, buildable lands within the city and its adopted Growth Management Area.

Objective 9.1.4: Address the need to integrate sustainable resource ideas into existing plan documents where appropriate.

Objective 9.2.1: Emphasize flexibility within the Land Use Plan while building on the existing land use pattern.

Objective 9.2.2: Place an equal importance on the quality and character of new residential neighborhoods in each quadrant of the city, while at the same time maintaining or upgrading of existing neighborhoods.

Objective 9.2.3: Include development of multi-use activity centers at the regional, community (Downtown), and neighborhood levels as a part of the Land Use Plan.

Objective 9.2.4: Concentrate existing commercial outlets in strips along the two major arterials, US 34 and US 287, and encourage revitalization by upgrading facilities, reducing traffic conflicts, and improving parking where needed.

Objective 9.2.5: Encourage the development of multi-use, high-quality employment districts where campus-type settings are appropriate, particularly along the transportation corridors of I-25, US 34, and south side of SH 402.

Objective 9.2.6: Provide sufficient lands for industry in the Fort Collins- Loveland Airport area and along the I-25 Corridor.

Objective 10A.1.2: Seek opportunities to coordinate with other local governments, special districts, school districts, and state and federal agencies on the provision of community facilities that have multi-jurisdictional impacts.

Goal 10A.2: Coordinate the recommendations of the region's 2030 Transportation Plan prepared by the North Front Range Metropolitan Planning Organization (NFRMPO) with the recommendations of the City's Transportation Plan.

Objective 10A.2.1: Assist in defining the current transportation system in the North Front Range and forecast the need to 2030.

Objective 10A.2.2: Identify the regional transportation needs of Loveland.

Objective 10A.2.3: Anticipate the revenues available to the area and assist in ensuring that monies are allocated according to Federal Highway Administration, Federal Transit Administration and Colorado Department of Transportation requirements.

Objective 10A.2.4: Contribute to outlining the transit needs for the region and developing a visionary plan to meet those needs.

Objective 10A.2.5: Coordinate and implement those aspects of a Congestion Management System that affect Loveland.

Objective 10B.1.1: Review and amend the 2020 Transportation Master Plan as appropriate.

Objective 10B.1.2: Engage in broad-based community involvement such that each individual in the community is aware of pertinent transportation related issues and their role in finding solutions.

Objective 10B.1.3: Acknowledge the interdependent relationship between land use and transportation and attempt, through the process of ongoing review, monitoring, and revision, to negate the "cycle of impacts" one has on the other.

Objective 10B.1.4: Evaluate the costs and potential impacts associated with the various modes of surface transportation.

Objective 10B.1.5: Determine the purpose, time, destinations, physical improvements, and policies needed to achieve a given level-of-service and the costs and implication associated with that determination.

Objective 10B.1.6: Continue to monitor the growth patterns within the community in order to design and construct infrastructure improvements that address long-term needs concerning growth, land use, and sustainability.

Objective 10B.1.7: Investigate the impacts constructing new infrastructure has on maintenance and operations activities and costs.

Objective 10B.1.8: Investigate all reasonable options for financing capital, operations, and maintenance costs for transportation and develop an implementation strategy that recognizes current funding realities and limitations.

Objective 10B.2.1: Provide public transit facilities necessary or desirable to meet the future needs of the community.

Objective 10B.2.2: Evaluate the established facilities levels-of-service to ensure that they meet the needs of the community.

Objective 10B.2.3: Ensure that public transit facilities are provided in a timely, orderly, and cost effective manner.

Objective 10B.2.4: Coordinate the provision of the street network with other local governments, state and federal government, special districts, and the Thompson R2-J school district, as appropriate.

Objective 10B.3.2: Evaluate the established street levels-of-service to ensure that they meet the needs of the community.

Objective 10B.3.3: Ensure that streets are provided in a timely, orderly, and cost-effective manner.

Objective 10B.3.4: Coordinate the provision of the street network with other local governments, state and federal government, and special districts, as appropriate.

Objective 10B.4.1: Provide bicycle and pedestrian facilities necessary or desirable to meet the future needs of the community.

Objective 10B.4.2: Evaluate the established bicycles and pedestrian levels-of-service to ensure that they meet the needs of the community.

Objective 10B.4.3: Ensure that bicycle and pedestrian facilities are provided in a timely, orderly, and cost effective manner.

Objective 10B.4.4: Coordinate the provision of bicycle and pedestrian facilities among various government departments, and with other local governments, state and federal government, special districts, and the Thompson R2-J School District, as appropriate.

Objective 10B.5.1: Create and adopt a freight rail plan section of the Transportation Master Plan in future updates.

Objective 10B.5.2: Take steps to ensure safety at railroad crossings in Loveland.

Objective 10B.5.3: Coordinate with the plans of the North Front Range Metropolitan Planning Organization (NFRMPO), Colorado Department of Transportation (CDOT), and Boulder Northern Santa Fe (BNSF) railroad regarding the future of freight transit in Loveland.

Objective 10B.6.1: Seek opportunities to reduce the proportion of trips that are taken in single occupancy vehicles.

Objective 11A.1.1: Update and adopt the Facilities Master Plan as appropriate.

Objective 11A.1.2: Explore additional planning opportunities for general government facilities.

Objective 11A.1.3: Continue to monitor the Capital Expansion Fee (CEF) program to determine the appropriateness of when and how the fees are collected; the adequacy of the fees in covering capital costs; and the consistency of the CEF calculations and collections as compared to other City CEF's.

Objective 11A.1.4: Explore ways to fund capital projects outside of the resources available from Capital Expansion Fees, grants, donations, Enterprise funds, and dedicated revenue funds.

Objective 11A.1.5: Have in place funding for depreciation programs for equipment and facilities.

Objective 11A.2.1: Provide general government buildings that are necessary or desirable to support the future land-use pattern of the community.

Objective 11A.2.2: Establish levels-of-service for general government buildings so they will meet the needs and requirements of the community.

Objective 11A.2.3: Ensure general government buildings are provided in a timely, orderly and cost-effective manner, including optimizing existing facilities as an alternative to building new facilities.

Objective 11A.2.4: Coordinate with other governments and entities on the provision of government facilities that have multi-jurisdictional impact.

Objective 11A.2.5: Maintain the Loveland Burial Park and Lakeside Cemetery to serve the future needs of the community.

Objective 11B.1.2: Explore additional planning opportunities related to water provision.

Objective 11B.1.3: Continue to monitor the System Impact Fee (SIF) program to determine the appropriateness of when and how the fees are collected; the adequacy of the fees in covering capital costs; and the consistency of the SIF calculations and collections as compared to other City fees.

Objective 11B.1.4: Explore ways to fund capital projects outside of the resources available from Capital Expansion Fees, grants, donations, Enterprise funds, and dedicated revenue funds.

Objective 11B.1.5: Have in place funding for depreciation programs for equipment and facilities.

Objective 11B.2.1: Provide water facilities that are necessary or desirable to support the future land-use pattern of the community.

Objective 11B.2.2: Establish levels-of-service for water facilities so they will meet the needs and requirements of the community.

Objective 11B.2.3: Ensure water facilities are provided in a timely, orderly and cost-effective manner, including optimization of existing facilities as an alternative to building new facilities.

Objective 11B.2.4: Coordinate with other governments and entities on the provision of water facilities that have multi-jurisdictional impact.

Objective 11B.3.1: Prevent the introduction of pollutants into the raw and treated water supply that will interfere with operations and the ability to supply a clean, safe, and secure supply of treated water.

Objective 11B.3.2: Plan for future growth while at the same time maintaining the integrity of the existing aging infrastructure so reliability does not deteriorate.

Objective 11B.3.3: Identify and implement the actions that can be taken to reduce expenses so that the utility continues to be one of the lowest cost providers in the region.

Objective 11B.3.4: Explore how improvements in technology can be utilized to improve efficiencies and enhance water operations and maintenance programs.

Objective 11B.3.5: Continue promoting conservation of water supplies in order to ensure a lasting supply for the future.

Objective 11C.1.1: Update and adopt those planning documents related to power provision, as necessary.

Objective 11C.1.2: Explore additional planning opportunities related to power provision.

Objective 11C.1.3: Continue to monitor the System Impact Fee (SIF) program to determine the appropriateness of when and how the fees are collected; the adequacy of the fees in covering capital costs; and the consistency of the SIF calculations and collections as compared to other City fees.

Objective 11C.1.4: Explore ways to fund capital projects outside of the resources available from Capital Expansion Fees, grants, donations, Enterprise funds, and dedicated revenue funds.

Objective 11C.1.5: Have in place funding for depreciation programs for equipment and facilities.

Objective 11C.2.1: Provide power facilities that are necessary or desirable to support the future land-use pattern of the community.

Objective 11C.2.2: Establish levels-of-service for power facilities so they will meet the needs and requirements of the community.

Objective 11C.2.3: Ensure power facilities are provided in a timely, orderly and cost-effective manner, including optimizing existing facilities as an alternative to building new facilities.

Objective 11C.2.4: Coordinate with other governments and entities on the provision of power facilities that have multi-jurisdictional impact.

Objective 11C.3.1: Identify and implement the actions that can be taken to reduce expenses so that the utility can continue to be one of the lowest cost providers in the state.

Objective 11C.3.2: Plan for future growth while at the same time maintaining the integrity of the existing aging infrastructure so reliability does not deteriorate.

Objective 11C.3.3: Explore how improvements in technology can be utilized to enhance department operations and maintenance programs.

Objective 11C.3.4: Promote energy conservation by continuing to encourage the use of load management programs and evaluating the use of demand response programs.

Objective 11C.3.5: Continue to inform the public about the precautions that should be taken when they are around high voltage power lines by presenting our electrical safety demonstration program to schools and other public groups.

Objective 11D.1.1: Update and adopt those planning documents related to wastewater services, as necessary.

Objective 11D.1.2: Explore additional planning opportunities related to wastewater services.

Objective 11D.1.3: Continue to review and set of fees for the equitable distribution of costs resulting from the wastewater program.

Objective 11D.1.4: Explore ways to fund capital projects outside of the resources available from Capital Expansion Fees, grants, donations, Enterprise funds, and dedicated revenue funds.

Objective 11D.1.5: Have in place funding for depreciation programs for equipment and facilities.

Objective 11D.2.1: Provide wastewater facilities that are necessary or desirable to support the future land use pattern of the community.

Objective 11D.2.2: Establish levels-of-service for wastewater so they will meet the needs and requirements of the community.

Objective 11D.2.3: Ensure wastewater facilities are provided in a timely, orderly and cost-effective manner, including optimizing existing facilities as an alternative to building new facilities.

Objective 11D.2.4: Coordinate with other governments and entities on the provision of wastewater facilities that have multi-jurisdictional impact.

Objective 11D.3.1: Identify and implement the actions that can be taken to reduce expenses so that the utility can continue to be one of the lowest cost providers in the region.

Objective 11D.3.2: Plan for future growth while at the same time maintaining the integrity of the existing aging infrastructure so reliability does not deteriorate.

Objective 11D.3.3: Explore how improvements in technology can be utilized to enhance our operations and maintenance programs.

Objective 11D.3.4: Prevent the introduction of pollutants into the wastewater collection and treatment system that may interfere with its operations.

Objective 11E.1.1: Update and adopt those planning documents related to stormwater services, as necessary.

Objective 11E.1.2: Explore additional planning opportunities related to stormwater services.

Objective 11E.1.3: Maintain a reasonable and equitable program to finance stormwater management capital projects and operation, maintenance and administrative activities.

Objective 11E.1.4: Explore ways to fund capital projects outside of the resources available from Capital Expansion Fees, grants, donations, Enterprise funds, and dedicated revenue funds.

Objective 11E.1.5: Have in place funding for depreciation programs for equipment and facilities.

Objective 11E.2.1: Provide stormwater facilities that are necessary or desirable to support the future landuse pattern of the community.

Objective 11E.2.2: Establish levels-of-service for stormwater so they will meet the needs and requirements of the community.

Objective 11E.2.3: Ensure stormwater facilities are provided in a timely, orderly and cost-effective manner, including optimizing existing facilities as an alternative to building new facilities.

Objective 11E.2.4: Coordinate with other governments and entities on the provision of stormwater facilities that have multi-jurisdictional impact.

Objective 11E.3.1: Minimize flood losses and the inconvenience and damage resulting from uncontrolled and unplanned stormwater runoff.

Objective 11E.3.2: Encourage and facilitate urban water resources management techniques, including, without limitation, detention of stormwater, reduction of need to construct storm sewers, reduction of pollution and enhancement of the environment through best management practices and integrated management practices.

Community Facilities –

Objective 11F.1.1: Prepare and adopt a Communications Technology Plan that contains the requisite goals, objectives, policies, and guidelines necessary to guide the city's future telecommunications initiatives.

Objective 11F.1.2: Assess short- and long-term communications technology needs, especially regarding infrastructure and service technology, for the public and private sectors.

Objective 11F.1.3: Map the location and determine the capacity of existing telecommunications infrastructure and services within or potentially affecting the City's Growth Management Area.

Objective 11F.2.1: Define the role of the City in encouraging competition within the marketplace.

Objective 11F.2.2: Establish a framework for providing reasonable access to public rights-of-way and public structures and ensuring that the City receives fair and reasonable compensation for use of that access.

Objective 11F.3.1: Ensure that investments in sustainable telecommunications infrastructure are provided in a timely, orderly, and efficient, and secure manner that will minimize public inconvenience and disruption to expansion and new construction of facilities.

Objective 11F.3.2: Work towards solving the "last mile"1. problem for small and medium-sized businesses and residences.

Objective 11F.3.3: Ensure that wireless service facilities are compatible with surrounding land uses and meet the purpose and intent of the personal wireless facilities ordinance, as may be amended.

Objective 11F.4.1: Collaborate with health care, education, economic development, business, and other government agencies, including the library and emergency service providers, to formulate and implement a future telecommunications infrastructure strategy.

Objective 11F.4.2: Increase access to information technologies for all members of the community.
Loveland, Colorado 2005 Comprehensive Plan

Objective 12.1.1: Review and periodically update the growth management component of the Land Use Plan and related planning documents.

Objective 12.1.2: Explore additional planning opportunities for which intergovernmental agreements are necessary or desirable.

Objective 12.2.1 Preserve the unique identities of communities in the Northern Colorado region by establishing and maintaining buffers (separators) between Loveland and neighboring communities.

Objective 12.2.2: Maintain and enhance areas of urban development in a thoughtful and deliberate way through cooperation in land use and transportation planning, implementation of growth management policies, and the identification and preservation of open lands and natural areas.

Objective 12.2.3: Concentrate urban development in areas designated for such development.

Objective 12.3.1: Integrate the components of the Larimer County Master Plan, including build-out and utility provision time-frame criteria, as applicable, with the location, distribution, and characteristics of future land uses designated within the City's Growth Management Area.

Objective 12.3.2: Continually monitor, and revise as necessary, the Growth Management Plan to ensure that it is accomplishing the community's vision through managed growth while giving particular attention to the future community character, open space, financial, and natural resource aspects of the community.

Objective 12.3.3: Provide appropriate areas within the GMA with a full range of urban-level services within a 20-year time-frame by meeting the goals and objectives of Loveland's Growth Management Plan and associated Comprehensive Master Plan philosophies (policies) and principles.

Objective 12.3.4: Maintain an intergovernmental agreement with Larimer County that addresses the principles of Loveland's 1994 Comprehensive Master Plan, Larimer County Master Plan, and the growth management concerns of each jurisdiction.

Objective 12.3.5: Engage in joint strategic planning efforts, as appropriate, in identified Cooperative Planning Areas (CPA) with residents, landowners, adjoining municipalities, and Larimer County.

Objective 12.3.6: Coordinate the review of development applications within the Community Influence Areas (CIA) by maintaining a process where such applications are referred to the adjacent jurisdiction(s).

Objective 12.3.7: Proactively annex all eligible areas, including enclaves, within the Loveland Growth Management Area.

Objective 12.3.8: Develop, and have Larimer County adopt, supplementary regulations for the Loveland Growth Management Area, in order for the County to implement the Larimer County/City of Loveland Intergovernmental Agreement.

Objective 12.3.9: Support Larimer County Government in its effort to apply a Growth Management Area (GMA) Overlay Zoning District and supplementary regulations to the Loveland GMA.

Objective 13.1.1: Periodically review and amend, as appropriate, and adopt the City's Economic Development Plan.

Objective 13.1.2: Explore additional planning opportunities related to economic development.

Objective 13.2.1: Conduct a target and cluster industry study that assesses the needs of the community's workforce as a precursor to developing a comprehensive market study (for the purposes of promoting the community outside of its boundaries; developing the workforce; educating the public on the importance and activities of economic development; elevating the positive economic changes within the city and the region; and supporting local business achievements).

Objective 13.2.2: Collect information pertaining to industries, business changes, and economic trends by conducting an existing business study and by creating a business license process and program.

Objective 13.2.3: Recommend and implement a dynamic local economic impact analysis model as a means to determine the costs and benefits associated with a particular development project and/or program (such as the economic impact of the arts on the community).

Objective 13.2.4: Conduct a comparative analysis of fees in competing communities to determine Loveland's competitive position so as to guard against pricing Loveland out of the market for quality development projects.

Objective 13.2.5: Provide the analysis necessary to promote an appropriate job-housing balance in the community.

Objective 13.3.1: Enhance business relationships by instituting innovative participatory programs (such as local business participation in government projects) and by holding special events (such as the Business Appreciation Luncheon) that would illustrate the City's commitment to, and support of, local business.

Objective 13.3.2: Coordinate economic development related activities with the Loveland Center for Business Development (LCBD), the Northern Colorado Economic Development Corporation, the Loveland Chamber of Commerce and Visitor Center, the Downtown Loveland Association, and any other organizations and agencies as applicable.

Objective 13.4.1: Prepare and implement a comprehensive marketing and retention plan, which would include the necessary promotional materials, such as a prospect packet, and retail project marketing strategies.

Objective 13.4.2: Formulate strategies for attracting large primary employers that satisfy the occupational needs of local residents.

Objective 13.5.1: Develop economic development programs such as economic gardening, business and arts incubators, specialized business assistance (business liaison), and entrepreneurship training that foster economic opportunities for those engaged in "creative occupations." 2.

Objective 13.5.2: Work closely with the Larimer County Workforce Center on expanding the Enterprise Zone program and other workforce development programs.

Objective 13.5.3: Explore the potential of the use of innovative incentive programs such as: an exemption of sales tax on machinery and equipment used in manufacturing; business incentive agreements; incentives for businesses to remain in the community; negotiated utility rates; and public-private partnerships and formulate strategies to remove economic barriers.

Objective 13.6.2: Collaborate with health care, education, economic development, business, and other government agencies, including the library and emergency service providers, to formulate and implement a future telecommunications infrastructure strategy.

Objective 13.6.3: Formulate a comprehensive Egovernment plan that incorporates strategies such as innovative website development and interactive Geographic Information Systems (GIS) to enable businesses and citizens to access and transact with government quickly and reliably.

Objective 13.7.2: Identify target markets and promote Loveland as a tourist destination.

Objective 13.7.3: Assess, develop, and take full advantage of Loveland's tourism resources and assets, including its unique geography and close proximity to the Rocky Mountains.

Objective 13.7.4: Explore various funding mechanisms such as a lodging tax to support the community's tourism marketing and promotional efforts.

Objective 13.7.5: Incorporate and implement Cultural Heritage Tourism goals and strategies identified in the Historic Preservation Plan into a Tourism Plan.

Objective 13.7.6: Formulate and implement strategies to develop high-quality hospitality and related industries including expanding existing resources such the Loveland Visitor Center and developing new venues like a convention center.

Objective 13.7.7: Consider the impacts of tourism when preparing physical plans so as to provide high-quality infrastructure that serves tourists well while minimizing impacts on residents.

Objective 13.7.8: Link the community's tourism initiatives with those on a regional and state level.

Objective 14.1.1: Continue to seek opportunities for Thompson R2-J School District, Aims Community College, Front Range Community College, other education providers and partners, and the City to collocate and share facilities at new and existing school sites.

Objective 14.1.2: Continue cooperation on education programs offered through the City, the school district, private education providers, and homeschool providers.

Objective 14.1.3: Continue to promote partnerships between the community's high schools and postsecondary education providers to create an interconnected learning community.

Objective 14.1.4: Promote the adequate provision of high-quality, affordable childcare by the community.

Objective 14A.1.1: Demonstrate appropriate growth in reading, writing, and mathematics performance on the Colorado Student Assessment Program (CSAP) for all students.

Objective 14A.1.2: Demonstrate proficiency on alternative assessments beyond CSAP and become successful lifelong learners.

Objective 14A.2.1: Reach expected levels of performance in problem solving on the CSAP; learn to think divergently and convergently; learn to identify problems; explore problem causes and develop problem solutions; and demonstrate progress in critical and creative thinking from level-to-level in all subject areas.

Objective 14A.2.2: Fund arts, athletics and academics to promote equal access for all students.

Objective 14A.2.3: Provide educational options that promote success for all students.

Objective 14A.2.4: Promote the arts and arts education by maintaining **partnerships** between Loveland's schools and the community.

Objective 14A.2.5: Provide educational experiences that promote environmental stewardship.

Objective 14A.3.2: Provide educational support, including assistive technology, for the persons with disabilities.

Objective 14A.3.3: Develop educational programs and cultural supports that improve the educational attainment of minorities.

Objective 14A.3.4: Encourage the community to accept the responsibility for developing the means by which each child will arrive at school ready to learn.

Objective 14A.3.5: Identify the social conditions that affect education and take the necessary steps to respond to them.

Objective 14A.3.6: Develop ongoing channels of communication between youth and the Thompson R2-J District School Board.

Objective 14A.3.7: Capitalize on every child's innate desire to learn by ensuring success in early educational experience.

Objective 14A.4.1: Guide and support students as they participate in community service projects at all levels by forging partnerships among staff, parents, and the community.

Objective 14A.4.2: Establish a school career interest pathway and prepare students for two- and four-year colleges/universities, other post-secondary experiences, and work, using technology for gathering, analyzing, managing, and reporting information effectively at all levels.

Objective 14A.4.3: Create a mentorship program to connect students to persons with special expertise.

Objective 14A.4.4: Facilitate more youth employment opportunities, including job shadow, apprenticeship, and on-site learning.

Objective 14A.4.5: Promote educators working with business by facilitating business education via a downtown liaison between the Thompson School District and the business community.

Objective 14A.4.6: Expand the range of vocational and career education opportunities provided by the public and private sector.

Objective 14A.4.7: Maintain flexibility in school programs to keep pace with local and global market needs.

Objective 14A.5.1: Keep the Thompson R2-J Facilities Master Plan up-to-date.

Objective 14A.5.2: Alleviate imbalance in school enrollments through larger-scale actions that remove the need for minor boundary and other changes each year.

Objective 14A.5.3: Provide funding for long-term maintenance needs of school district physical facilities.

Objective 14A.5.4: Create and monitor educational facility specifications for all schools.

Objective 14A.5.5: Coordinate educational opportunities among all public and private educational providers.

Objective 14A.5.6: Consider neighborhood standards and character when planning school sites.

Objective 14A.5.7: Incorporate sustainable building standards, such as Leadership in Energy and Environmental Design (LEEDS), when designing and/or retrofitting schools.

Objective 14A.5.8: Promote safe walking routes to schools by working with appropriate agencies.

Objective 14A.5.9: Explore opportunities to colocate and share facilities with the City, other educational institutions, corporations and non-profit groups.

Objective 14B.1.1: Maintain on-going dialogue between the City and Loveland's community colleges in order to facilitate expansion of Aims' downtown Loveland campus and Front Range Community College's facilities as needed to provide more programs offerings.

Objective 14B.1.2: Promote cooperation between the City and post-secondary educational institutions seeking to locate or expand their presence in Loveland.

Objective 14B.1.3: Promote outreach programs to non-traditional and disadvantaged students, at-risk youth, and non-native speakers of English to encourage their educational and career advancement.

Objective 14B.2.1: Facilitate the provision of associate degree programs through Aims and Front Range Community Colleges and other providers, as appropriate, to prepare students for transfer to fouryear institutions or for career opportunities.

Objective 14B.2.2: Expand the offering of approved classes that meet the absolute state guarantee for transferability.

Objective 14B.2.3: Promote ease of transfer through partnerships and articulation agreements between the region's community colleges and fouryear institutions.

Objective 14B.3.1: Facilitate the provision of career and technical certificate programs through Aims and Front Range Community Colleges and other providers, as appropriate, to meet the needs of the Loveland community.

Objective 14B.3.2: Assess the needs of area residents and employers for specific career and technical programs, including certificate programs, continuing education and specialized training.

Objective 14B.3.3: Encourage cooperation between employers and education providers to develop those career and technical education programs that meet the needs of local residents, employers, and industry clusters.

Objective 14B.3.4: Offer educational programs that enhance entrepreneurial skills within the Loveland community.

Objective 14B.4.1: Promote the offering of a wide variety of lifelong learning opportunities in the arts, music, culture, sports, recreation, and other areas of personal enrichment.

Objective 14B.4.2: Promote the offering of a wide range of lifelong learning opportunities in practical areas such as computer and financial literacy.

Objective 14B.4.3: Promote programs that increase literacy and prepare individuals to achieve high-school equivalency or an alternative high school diploma.

Objective 14B.4.4: Support English as a Second Language (ESL) programs that are made available at convenient times and locations to meet the needs of the community.

Objective 14B.4.5: Encourage families to attend parenting classes and participate in early childhood development activities and programs to help ensure that children are prepared to begin school.

Objective 14B.4.6: Expand volunteer and mentorship opportunities and programs.

Objective 14B.5.1: Expand the presence of career oriented public and/or private educational institutions in Loveland, as needed, including satellite and virtual campuses.

Objective 14B.5.2: Expand the offerings of career oriented degree programs for working professionals.

Objective 14B.5.3: Expand the offerings of career oriented continuing education programs.

Objective 14B.5.4: Assess the need for undergraduate academic education opportunities beyond the associate degree level, including specific four-year programs.

Objective 14B.5.5: Assess the feasibility of a fouryear fine arts college in Loveland.

Objective 14B.5.6: Assess the need for expanded education programs in nursing and medical technologies.

Objective 14C.1.1: Update, amend, and adopt the Public Library Master Plan.

Objective 14C.1.2: Explore additional planning opportunities to achieve library goals.

Objective 14C.1.3: Explore the creation of a special district or other means to provide stable funding for the library.

Objective 14C.1.4: Develop adequate service level criteria as the city grows and undergoes demographic changes.

Objective 14C.2.1: Provide library facilities necessary or desirable to meet the future needs of the community.

Objective 14C.2.2: Evaluate the established facilities levels-of-service to ensure that they meet the needs of the community.

Objective 14C.2.3: Ensure that library facilities are provided in a timely, orderly, and cost-effective manner.

Objective 14C.2.4: Coordinate the provision of library facilities with other local governments, special districts, and the Thompson R2-J School District as appropriate.

Objective 14C.3.1: Continue to acquire, maintain, and make accessible a high-quality collection of library materials in a variety of forms for persons of all ages and diverse backgrounds.

Objective 14C.3.2: Strive to provide convenient and ready access to timely and accurate information needed for decision-making.

Objective 14C.3.3: Continue to promote literacy, reading, and lifelong learning as well as access to information technology.

Objective 14C.3.4: Continue to appeal to and serve all ages and provide family-oriented programs at convenient hours.

Objective 14C.3.5: Enhance marketing of the library and its programs, especially to newcomers to Loveland.

Objective 14C.3.6: Provide convenient hours of operation for all ages and groups.

Objective 14C.3.7: Maintain outreach programs and services for diverse populations, including the homebound.

Objective 14C.3.8: Provide assistive technology resources and support to persons with disabilities.

Objective 15.1.1: Include a Program of Implementation section in the General Plan Element that describes all public and private implementation tools available, or potentially available, to the community and how they are applied.

Objective 15.1.2: Include an Implementation Schedule in the General Plan Element that sets forth the responsibilities, costs, resources, and timeframes to accomplish the objectives contained in the Comprehensive Master Plan.

Objective 15.1.3: Ensure that all public implementation tools (codes, regulations, programs, etc.) and development-related processes are constantly monitored for their effectiveness and revised as necessary.

Objective 15.2.1: Recommend that all plan elements (except those noted as exceptions in the Plan) **be adopted by the City Council** in accordance with the approved amendment process.

Objective 15.2.2: Ensure that individual plan element purpose statements, goals, objectives, strategies, policies and programs are consistent with those in the General Plan.

Objective 15.2.3: Establish a consistent organizational framework for all adopted plan element documents, including purpose statements, goals, objectives, strategies, policies and programs and apply this framework when such plan elements are substantively amended.

Objective 15.2.4: Establish a consistent implementation schedule framework for all adopted plan element documents and apply this framework when such plan elements are substantively amended.

Objective 15.3.1: Enhance the City's data gathering and evaluation capabilities through participation in the Larimer County COMPASS program.

Objective 15.3.2: Monitor community quality of life and community indicators using the City's annual community survey instrument and individual surveys conducted by departments, boards, commissions, and other agencies.

Objective 15.3.3: Establish a benchmark system for monitoring progress toward the goals and objectives contained in the General Plan.

Objective 16.1.1: Integrate active living concepts and pedestrian safety into transportation planning by implementing the pedestrian and bicycle components of the Transportation Master Plan and related policies found in other documents.

Objective 16.1.2: Continue to consider active living and pedestrian safety in land use planning and community design decisions.

Objective 16.1.3: Integrate active living concepts and pedestrian safety into the access to, design, and siting of community facilities, including school sites.

Objective 16.1.4: Continue to develop programs and activities that promote active living and enhance pedestrian and bicycle safety.

Objective 16.2.1: Include healthcare providers and interested parties in partnerships to identify health care gaps and plan to achieve optimum community health.

Objective 16.2.2: Develop and monitor appropriate health care indicators to identify gaps in the community's healthcare provision.

Objective 16.2.3: Support efforts to provide basic physical and mental health care access to the uninsured and underinsured by non-profit, community, and other governmental organizations.

Objective 16.2.4: Ensure that people with ongoing physical/mental health issues or disabilities and their support systems have resources to achieve optimal quality of life.

Objective 16.3.1: Consider the future needs of healthcare providers in city planning decisions.

Objective 16.3.2: Facilitate the provision of all needed services and technologies by Loveland's healthcare providers.

Objective 16.4.1: Create and support innovative preventive healthcare and wellness programs and partnerships that target health promotion, prevention, education, safety, wellness, and disease management for all ages and communities.

Objective 16.4.2: Provide education and intervention to prevent and reduce abuse, domestic violence, and rape.

Objective 16.4.3: Educate the community on issues of teen sexuality and pregnancy.

Objective 17.1.1: Update and adopt the Community Development Block Grant (CDBG) Consolidated Plan as appropriate.

Objective 17.2.2: Explore opportunities to prepare a Human Services Plan.

Objective 17.2.1: Use the Human Services Commission (HSC) Grant Program to financially support services such as the immediate need for food, shelter, and physical and mental health, and the provision of services that prevent crisis, assist in sustaining independent living, and promote a reasonable quality of life.

Objective 17.2.2: Use the HSC Grant Program to support services that value diversity, foster self-sufficiency and self-esteem, treat people with dignity, build self-respect, address issues of safety, and allow people to live free of fear.

Objective 17.2.3: Use Community Development Block Grant (CDBG) funds to meet the stated goals of the Consolidated Plan.

Objective 17.2.4: Evaluate and seek to meet the current and future needs of the community through continued public, private and non-profit human services activities.

Objective 17.2.5: Strengthen and build social competencies of children, families and the community so that families and individuals are able to thrive, have enough resources to attain food and clothing, and achieve the highest level of self-sufficiency they can.

Objective 17.2.6: Participate in a network of human service providers for the purpose of sharing information, delivering, and monitoring human services/resources, and identifying emerging or unmet needs.

Objective 17.3.1: Ensure that human services reach diverse populations through continuing outreach, including efforts to reach “hidden” or less visible populations.

Objective 17.3.2: Identify barriers to full participation in the community and access to amenities and services, including public transportation which makes access possible.

Objective 17.3.3: Raise awareness of barriers and develop innovative strategies to promote inclusion by working with service and amenity providers.

Objective 17.3.4: Promote community integrity and strength by opposing all forms of illegal discrimination and all expressions of disrespect, bias, or hatred based on an individual’s or group’s racial, ethnic, religious, or gender identity, or age.

Objective 17.4.2: Plan and develop facilities for all ages to provide emergency shelter, safehouse shelter, day shelter, and transitional housing along with appropriate services and support.

Objective 17.4.3: Encourage the building of very low income housing based on 30% of Area Median Income (AMI) or below.

Objective 17.5.1: Ensure that the public is aware of human service needs, is involved in problem-solving, and knows how to give or receive help.

Objective 17.5.2: Develop relationships and establish communication with community groups to build and maintain awareness of emerging needs and developing risks to full community membership and participation.

Objective 18.1.1: Adopt, update, and amend the Public Participation Plan and related Public Participation Toolkit as needed.

Objective 18.1.2: Continue to use the Public Participation Plan to inform public participation activities of individual departments.

Objective 18.1.3: Explore additional planning opportunities related to public participation.

Objective 18.2.1: Provide effective information to the public in a proactive, timely, clear, concise, visually appealing, and jargon- and acronym-free manner.

Objective 18.2.2: Involve a wide cross-section of the community through outreach efforts.

Objective 18.2.3: Involve citizens in all phases of the planning and/or plan update process so that they have a chance to give meaningful and informed input.

Objective 18.3.4: Seek opportunities for staff to join decision-makers when they formally engage the public in two-way communication.

Objective 18.3.5: Involve neighborhoods in planning-related initiatives.

Objective 18.3.1: Continue to foster leadership in the community by actively promoting Leadership Loveland activities and programs.

Objective 18.3.2: Use public participation to encourage volunteerism and community partnership for developing solutions to challenges in the community.

Objective 18.3.3: Strive to increase the diversity of Lovelanders engaged in leadership so that diverse populations in the community are accurately represented.

Objective 18.3.4: Affirm the rights of Loveland residents and visitors to be free of illegal acts of bias, discrimination and hatred with the adoption of a Human Rights Ordinance.

Objective 18.3.5: Form a Human Rights Office and hire sufficient support staff in order to promote open, effective communication between all segments of the community; support cultural activities which affirm the diverse heritage of our community; develop dialogue as a resource to address community relations problems as they arise; and affirm the essential rights of all community members to be free from bias.

Objective 18.4.1: Encourage city departments to prepare annual reports that document development and/or planning-related activities.

Objective 18.4.2: Engage in on-going education activities so that City employees serve as information ambassadors to the community.

Objective 18.5.1: Expand and maintain city contact lists.

Objective 18.5.2: Use community surveys for citizen input and to monitor community indicators

Objective 18.5.3: Improve the quality and quantity of the current level of information services provided on Channel 16.

Objective 18.5.4: Evaluate all the information mediums in terms of potential audience and cost per thousand in that audience to assist with choices on frequency of medium use and resource allocation.

Objective 18.5.5: Develop a matrix of population demographics to increase the City's understanding of the community audience and types of news that might be important to those audiences.