

FRASER - WINTER PARK

TOWN OF

FRASER

JOINT WORKING GROUP  
FINAL REPORT

TOWN OF  
WINTER PARK

JULY 1, 2007



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**FRASER – WINTER PARK  
JOINT WORKING GROUP  
FINAL REPORT**

**I. INTRODUCTION AND ACKNOWLEDGMENTS**

The Fraser-Winter Park Joint Working Group was created pursuant to an Intergovernmental Agreement ("IGA") between the two Towns dated August 16, 2006. In recent years, the Towns have been able to cooperate to mutual advantage in several areas, including establishing a combined police force and municipal court, both of which have been very successful. These efforts led to an interest in exploring additional areas. The IGA was entered into by the two Towns for that very purpose. While the Working Group was meeting, the Towns finalized the consolidation of their two building departments. It is apparent to all of the members of the Working Group that there is great potential for additional cooperation, whether it be in the form of additional intergovernmental agreements, annexation of one community by the other, or merger of the two Towns. The considerations involved in these various levels of cooperation are detailed in this Report.

The Working Group is composed of the following members:

**Town of Fraser:** Eric Hoyhtya, Steve Sumrall and Steve Witman.

**Town of Winter Park:** Debbie Campbell, Jimmy Lahrman and Nick Teverbaugh.

The Working Group was staffed by Fraser Town Manager Jeff Durbin and Winter Park Town Manager Mark Achen. Gerald Dahl, consultant to the Working Group, prepared meeting materials and assembled drafts of this report for review and revision.

The Working Group conducted 9 meetings:

Meeting #1, October 24, 2006: Organizational meeting

Meeting #2, November 20, 2006: General Government & Personnel

Meeting #3, January 11, 2007: Political Representation

Meeting #4, January 25, 2007: Zoning & Land Use

Meeting #5, February 8, 2007: Special Districts; Water & Sewer Service

Meeting #6, February 22, 2007: Public Works & Public Safety

Meeting #7, March 8, 2007: Miscellaneous Report Review

Meeting #8, March 22, 2007: Finance & Budget/TABOR; Technical Integration; Data Management; GIS

Meeting #9, May 17, 2007: Review & Approval of Final Report

The Working Group specifically wishes to thank the many Town staff and other individuals who attended meetings of the Group and who gave the Group valuable information, including: Patti Garcia, Lu Berger, Nancy Anderson, Nat Havens, Allen Nordin, Catherine Trotter, Drew Nelson, Glen Trainor, Chuck Swanson and Dale Booth.

The Working Group also wishes to thank the staff of the special districts who contributed their time: Joe Fuqua, Mike Wagner and Bruce Hutchins. Fran Cook and Rusty Thompson kindly reviewed the draft and provided valuable editorial comments and corrections.

## II. ORGANIZATION OF THIS REPORT

This report is organized generally in the manner in which the topics were discussed by the Working Group. The report describes how each of the seven (7) topic areas would be addressed under the four alternatives which the IGA assigned the Working Group to investigate:

- Alternative One: No change
- Alternative Two: Additional cooperation
- Alternative Three: Annexation of one Town by the other
- Alternative Four: Consolidation

The seven topic areas are:

- General Government and Personnel
- Political Representation
- Zoning and Land Use
- Special Districts
- Public Works
- Public Safety and Municipal Court
- Finance and Budget

The Working Group identified a number of significant legal questions which affect each of the alternatives. See Section XI.

### III. DESCRIPTION OF THE ALTERNATIVES

#### Alternative One: No Change in Present Level of Cooperation

The Towns have some current cooperative efforts, including open space improvements, police department, and combined municipal court. Under this alternative, these activities will continue, but no special effort will be made to increase their scope.

#### Alternative Two: Additional Cooperation

The Towns would actively consider additional functions and services which could be provided jointly. An intergovernmental agreement would be drafted to provide for the implementation of these functions, which could include creating some merged departments (example: public works). During the time the Working Group was meeting, the Towns also combined their building departments.

#### Alternative Three: Annexation of one Town by the other pursuant to C.R.S. § 31-12-412 and 413<sup>1</sup>

Under this option the Towns would appoint a commission to draft the annexation proposal. Prior to appointing the commission, the Towns could negotiate an intergovernmental agreement providing for the terms and conditions they would be comfortable with in the event a commission were appointed. Then, after the commission was appointed, it could elaborate on the elements of the intergovernmental agreement to create all the necessary documents (notices, ordinances, ballot questions, etc.).

The statutory procedure under this option includes the following steps:

- Each governing body appoints three commissioners to “arrange and report . . . the terms and conditions on which the proposed annexation can be made.”
- Each governing body approves of the terms and conditions proposed by ordinance.

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<sup>1</sup> Early in the Working Group’s deliberations, the Group came to the conclusion that to create the most viable community, it was important to retain the Winter Park real estate transfer tax and the fifth one-cent of Winter Park sales tax. The Working Group’s legal Counsel, Gerald Dahl, concluded that both of these revenue sources would be lost under the options of Fraser annexing Winter Park under Alternative Three or consolidation under Alternative Four. See Section XI, Questions 2 and 3. These two options would also result in a statutory, rather than a home rule town, under which it is not possible to have representation by geographic districts (referred to as Council districts or wards). These factors made both consolidation and annexation of Winter Park by Fraser much less viable. These legal conclusions, and their significant consequences, affected the thinking of the Working Group from the outset; this effect is seen in the discussion of Alternatives Three and Four throughout the Report. The Group felt that if Alternative Three were pursued, it should more closely resemble a consolidation (yet retaining the transfer and sales tax), to help preserve values important to Fraser.

- Each governing body approves a second ordinance setting a regular or special election on the question of the annexation and the terms and conditions so proposed to the registered electors of each town.
- If a majority of the registered electors in each town vote in favor of the annexation, the governing body of each town "so declares by proper ordinance."
- A copy of the whole proceedings for annexation are filed with the town clerk of the annexing town, who files two certified copies of the notice of the action and a legal description with the county clerk and recorder.
- The county clerk and recorder files a second certified copy of the notice with the Division of Local Government.

**Alternative Four: Consolidation of the two Towns pursuant to C.R.S. § 31-12-401 through 411**

This process is considerably more elaborate than annexation of one town by the other. While it also requires the appointment of three commissioners from each Town to confer and make a report, the basic assumption of the report is that the Towns will be consolidating into a new consolidated city or town, with a new name and a new governing body. As with the prior option, the governing bodies of both Towns must approve the report of the commission by ordinance and set the question of consolidation upon the terms and conditions proposed to the registered electors of each Town. If the election question passes in both Towns, an additional election is held to choose a new governing body for the newly consolidated town. This governing body replaces the elected officials previously in office in each of the Towns.

#### **IV. GENERAL GOVERNMENT AND PERSONNEL**

##### **Background**

Fraser has approximately 11 full time employees and 2 seasonal employees. Fraser owns a large inventory of park, open space, and conservation easement property, although not all of it is open to or usable by the public. Winter Park has approximately 16 full time employees. Together, the Towns have an additional 12 full time employees in the joint police and building departments. See:

- **Appendix 1:** Listing of Fraser and Winter Park property and buildings and equipment.
- **Appendix 2:** Memorandum of Fraser and Winter Park employees and staff responsibilities.

##### **Alternative One: No Change**

Under this alternative, no additional intergovernmental cooperation would be pursued. The two Towns would:

- Continue current combined police, building department and municipal court.
- Likely formalize the current informal agreement for equipment and staff sharing.

##### **Alternative Two: Additional Cooperation**

Under this alternative, present agreements are maintained and efforts are made to increase cooperation:

- Continue the existing agreements on police, building department and municipal court
- Formalize and execute the present agreement for equipment and staff sharing
- IGA on maintenance and upkeep of public buildings and equipment
- IGA on joint purchasing
- IGA on public works (see discussion under Section VIII)
- IGA on Employee benefits programs
- Combined human resources, payroll, and utility billing
- Joint park and open space operation and/or department
- Joint snow storage/snow melt facility
- Coordination of positions on regional politics (i.e. NWCCOG; CDOT)
- Revenue sharing to reduce inter-jurisdictional competition for sales tax

- Intergovernmental agreements are by their nature terminable and as a result the Towns cannot make true long range plans on these subjects.

### **Alternative Three: Annexation of Fraser by Winter Park**<sup>2</sup>

Assumes that the enlarged Winter Park would continue to be a home rule municipality, as now. Under this alternative, an organizational chart for the combined community must be developed, showing what happens to existing staff.

While in the form of a single jurisdiction rather than by intergovernmental agreement, all of the potential consolidation and/or cooperative activities described in Alternative Two would be present in this alternative. In addition:

- Better levels of service to employees and the public on most issues than can be achieved by intergovernmental agreement
- Home rule flexibility on employee issues
- Avoids competition for sales tax revenues/retailers
- Extension of Winter Park real estate transfer tax to new real estate transfers in Fraser
- Extension of fifth cent of Winter Park sales tax to sales in Fraser.
- More revenue sources are made available to provide all municipal services.
- Where there are different levels of service currently in the two Towns, there would need to be agreement on whether to keep the different levels or standardize them on a case by case basis. It is likely that the combined Town would see savings of scale and efficiency.

### **Alternative Four: Consolidation**

- Virtually all of the advantages of joint services described in Alternative Two would be available under Alternative Four.
- Continuation of the Winter Park real estate transfer tax is not possible under this Alternative, as the new municipality would not be a continuation of Winter Park. This means the transfer tax would be new, at least in regard to Fraser. Colorado Constitution Article X Section 20 prohibits the creation of any “new or increased transfer tax rate.” See, Section XI, Significant Legal Questions, No. 2.
- Home rule advantage is not immediately available. See discussion on home rule under Section V, Alternative Four, and Section XI, Significant Legal Question No. 3.

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<sup>2</sup> See footnote 1, Page 4.

## **V. POLITICAL REPRESENTATION**

Presently in Winter Park the governing body consists of seven council members elected at large, with the Mayor elected from within the governing body and having the same voting powers a regular member. In Fraser, as a statutory town, there are six members of the Board of Trustees and one Mayor, all elected at large.

### **Alternative One: No Change.**

This alternative is not relevant; each Town would continue to be represented by its own Town Council.

### **Alternative Two: Additional Cooperation.**

The two Towns have never held a coordinated election. Potential for additional cooperation under this heading would be sharing election administration costs and cooperating on representatives to regional bodies such as NWCCOG.

### **Alternative Three: Annexation of Fraser by Winter Park.<sup>3</sup>**

#### **Background**

The Working Group concluded that the best configuration for the governing body is seven members. If a form of district representation were desired, it could be set up on the basis of two council members required to be resident in (present) Fraser, two required to be resident in (present) Winter Park, and three resident in any location within the enlarged Town, with all of the members elected at large (all residents of the enlarged Town vote for all officers). Not having an elected Mayor, but rather electing a Mayor from among the governing body would increase the pool of eligible candidates for the Council. This is especially important in a small population community.

The Group identified an approach to establish the new town council:

- By charter amendment, shorten terms of Winter Park Council members whose terms would not otherwise end at the [chosen] election; elect all new council members at large at that election, with or without residence in council districts required, and
- Create two council districts: one consisting of present Winter Park and one consisting of present Fraser.

The Working Group discussed whether under this approach council members should not only be required to live in a district but also be elected from that district. The Group felt strongly that all members of the governing body should be elected at large even though some may be required to reside in a specific district. Other alternatives suggested were that the 2-2-3 system be permanent or that it be established only for a

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<sup>3</sup> See footnote 1, Page 4.

term of years or allow the new Town council to convert to an elected at large system by a  $\frac{3}{4}$  vote of Council, such that after a transition period all seven members would be elected at large and without regard to their residence, as at present in each Town.

### **Winter Park Charter Amendments Required**

In order to accommodate annexation of Fraser by Winter Park, the Group identified potential amendments which would likely be needed to the Winter Park Charter:

- Charter Section 1.1: Name and Boundaries
- Charter Section 2.5: Election Precincts
- Charter Section 3.1: Composition of Council
- Charter Section 3.2: Terms of Office

See discussion on procedure for amending Winter Park Charter; Section XI, Question 5.

### **Election Timing Issues**

The Working Group discussed considerations involved in bringing the various questions to the electorate. The following election schedule could be used:

- **November Annexation and Charter Election:** Election on annexation of Fraser by Winter Park (on the ballot in both Towns), and the Winter Park Charter changes (on the ballot in Winter Park) to establish the basis for the combined government. If successful, the effective date of annexation would be set at an appropriate date to allow candidates to be eligible to file petitions and gather signatures for the April election. This gives time for both Towns to undertake the actions necessary to implement the annexation.
- **April Candidate Election:** Candidate election to elect a new Town Council. Note: Unless voting is restricted to districts, this election is Town-wide across the newly combined community.

### **Alternative Four: Consolidation**

The Group decided that consolidation was not a viable option with respect to the topic of this meeting (political representation) since: (1) a consolidated community would not be able to be represented by districts unless it were home rule, and (2) it would be legally and practically impossible to consolidate the communities as a home rule municipality. The effect of consolidation would be, among other things, to lose the Winter Park real estate transfer tax and fifth one cent of Winter Park sales tax, and to lose the opportunity to be represented by districts or wards, and, importantly, home rule status. See discussion at Section XI, Questions 2 and 3.

Gerald Dahl has concluded that it would be technically impossible and legally questionable to attempt to organize a consolidated community under C.R.S. § 31-12-101 through 113 as a home rule municipality. The only way to accomplish this would be to first consolidate the two communities, then later initiate proceedings to adopt a home

rule charter. One significant consequence of choosing this approach is the permanent loss of the Winter Park real estate transfer tax. See Section XI, Legal Question No. 3.

## VI. ZONING AND LAND USE

### Background

Catherine Trotter and Drew Nelson prepared a handout which compared the existing zoning districts in Fraser and Winter Park and described entitled projects in the two communities. [Appendix 6]

#### Zoning and Current Projects in Fraser

- The Rendezvous project, at 443 acres, is planned for 784 dwelling units, 130 lodging units and 64,200 square feet of commercial space.
- The Grand Park project, at 1,310 acres, is planned for 2,463 dwelling units, 1,278 lodging units, and 395,800 square feet of commercial space.
- Fraser has flexible zoning within the Business Zone; the Planning Commission decides on all development permits; they do not go before the Town Board.
- The Fraser business district is the only district with design review, although the Town may move towards design review on residential projects. By contrast, Winter Park has design review on all properties.
- The Fraser Comprehensive Plan was overhauled in 2003. It includes the three mile plan, which is updated each year.

#### Zoning and Current Projects in Winter Park

- The Lakota Project, at 137 acres, is permitted for 489 dwelling units, but this development is capped at 259 units unless a pump back is built.
- The Arrowhead Annexation, at 688 acres is permitted for 1,867 dwelling units and 90,000 square feet of commercial space.
- The Ski Area Annexation was 5,500 acres. A motivation for this annexation was issues that the ski area operator would have had with land use and building permitting in Grand County.
- The Winter Park Comprehensive Plan was revised in April 2006. The three mile plan is a component of the Comprehensive Plan. There are some land trade options for the Arrowhead project.
- Design Review: Winter Park reviews all projects against design guidelines, which address color, lighting, and architectural elements. In contrast, Fraser is performance based.

### Affordable Housing

- The Fraser affordable housing fee was repealed in 2004.

- Winter Park has an affordable housing fee, adopted in 1998, of \$3/square foot of new construction. Exemptions are available for low income families (Council waiver) and when a developer study documents no employee needs are created. Assistance is available for construction of for rent-affordable accessory units. Incentives include: (1) waiver of the \$3/square foot fee for the accessory unit, and (2) \$10,000 assistance per principal dwelling.
- Affordable housing alternatives are negotiated in annexation agreements in Winter Park.
- The Winter Park affordable housing fee could be a hardship for some Fraser property owners, in that it would impose an additional cost on individuals wanting to build their own homes in Fraser who were not able to satisfy the requirements to be exempt from the fee. That additional cost would be partially balanced by elimination of the Fraser use tax on building materials.

### **Economic Development and Demographics**

Winter Park's geography and land inventory does not lend itself to large scale commercial development; Fraser's does. Winter Park seeks to attract predominately tourist related retail, while Fraser seeks to attract permanent resident as well as visitor/tourist retail. Potential commercial projects in Winter Park include: Base Village, the Beavers Property, the Bradley/Arrowhead Property, and the Idlewild Property. An economic study has been conducted which shows a low absorption rate for new commercial property. This raises the potential for competition between Fraser and Winter Park.

The NWCCOG study describes the current demographics of the two communities:

- Fraser: 52.5% locals; 47.5% second homeowners
- Winter Park: 19.5% locals; 81.5% second homeowners

### **Alternative One: No Change**

- There will continue to be the potential for the two Towns to compete against each other for commercial uses and certain types of commercial activity, and the potential for competition in the future for available wet water supplies.
- Design Guidelines: the status quo is acceptable to both Towns and their individual cultures.
- Continue current level of cooperation between planning departments on mapping and the combination of the building departments.

### **Alternative Two: Additional Cooperation**

- The status quo on design guidelines would likely be continued.
- The combined building department would also be continued.

- There is potential for a regional planning commission, but it could be used only for projects of area-wide impact. A drawback is that it would be difficult to recruit enough members to serve.
- There is potential for a joint planning department or staff; however, it would be most effective on long range planning rather than current planning.
- The construction review and inspection process for public improvements could be combined as a logical extension of the combination of building departments. This would address water, sewer and road improvements required as conditions of development.
- Additional intergovernmental agreements could be developed on the following topics:
  - i. development of the U.S. 40 corridor
  - ii. affordable housing
  - iii. transferable development rights
  - iv. transit system
  - v. child care
  - vi. other joint community issues

### **Alternative Three: Annexation of Fraser by Winter Park<sup>4</sup>**

The (expanded) Winter Park land use code and zoning map would have to be amended to include all of the existing Fraser zone districts as new zone districts in Winter Park and to rezone that land to those districts in Winter Park by ordinance. The Working Group discussed and rejected the concept of rezoning the Fraser districts or otherwise amending existing Winter Park districts. The planned unit development process, however, could be amended to combine the best elements of each Town's current code.

The affordable housing fee is both a challenge and an opportunity under this alternative. As noted above, imposing the Winter Park affordable housing fee on new development in Fraser could be a hardship on local Fraser residents who would see increased costs of building due to this fee with some relief due to the removal of the Fraser use tax on building materials. The Group discussed ways to soften this impact. One alternative would be to divide the community into various zones where the affordable housing fee would apply in total, at a reduced rate, or not, including:

- resort district
- owner occupied residential
- second home residential

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<sup>4</sup> See footnote 1, Page 4.

- caretaker units

In order to implement this approach, many legal, economic and fiscal constraints would have to be addressed.

The Working Group felt that it would be much easier to accomplish long range planning and transit planning under this alternative, but there would be differences to overcome: as noted above, Fraser's land inventory is largely consumer retail, while Winter Park's land inventory is tourist related retail. While this is a potential problem, it is also an opportunity and a potential for strength, allowing the combined community to compete effectively in East Grand County for both types of commercial activity.

Under this alternative, there would be more funding for staff resources for planning as a result of the extension of the Winter Park real estate transfer tax and sales tax. While the combined community would lose its Fraser use tax, it would gain the personal property tax.

#### **Alternative Four: Consolidation**

Under this alternative, financing would be a serious issue and the combined community would have to raise fees or taxes to continue the current level of service since the Winter Park real estate transfer tax and fifth one-cent of Winter Park sales tax would be lost. A new zoning map would be required, although it could reflect all of the existing zone districts presently in Fraser and Winter Park, along the same lines as discussed under Alternative Three. There would be a combined planning department and the advantages of combined planning for transit and long range planning would still be available. The disadvantages of Alternative Three would also apply, including the problem/opportunity of the affordable housing fee.

## VII. SPECIAL DISTRICTS

### Background

Most of Fraser is provided with water service by the Town-owned system, which has the original Town plant with a 1 MGD design capacity and the Maryvale plant with a 0.5 MGD design capacity. All of the Town of Fraser's potable water supply comes from wells either in the Fraser River alluvium (Town plant) or from the Troublesome Formation (Maryvale plant). Fraser does have a limited surface supply that is currently not potable and used for irrigation. Most of the sewer service is provided by the Fraser Sanitation District. The major exceptions are the Fraser Market Place subdivision (Safeway complex) which lies within the Winter Park West Water and Sanitation District, and several existing out of district customers of the Grand County Water & Sanitation District #1 which include the fire station, the Catholic Church and the Cozen's Museum, that were annexed into the town of Fraser. See **Appendix 4: Map of Fraser and Winter Park Special District Boundaries**.

Winter Park is provided with water service by Grand County Water & Sanitation District #1 and the Winter Park Water & Sanitation District. Winter Park is provided with sewer service by those same districts. All of the water supply for Grand County Water & Sanitation District No. 1 is direct flow rights from the Fraser River. Winter Park Water & Sanitation District obtains its water supply by contract with the Denver Water Department, which restricts the point of return flow. The Winter Park Water & Sanitation District primarily serves the ski area, base area, and Old Town area. Grand County Water & Sanitation District #1 will have a water treatment capacity after the present upgrade is completed of 2 MGD, spread across two water plants. Winter Park Water & Sanitation District has a present 0.5 MGD capacity with funding in place for an extension to 1 MGD.

### Personnel (FTE)

| <b>Town/District</b>                    | <b>Water</b> | <b>Sewer</b> |
|---|--------------|--------------|
| Fraser Sanitation District              | 0            | 3            |
| Town of Fraser                          | 3            | 0            |
| Winter Park Water & Sanitation District | 2.75         | 1.25         |
| Grand Water & Sanitation District 1     | 3            | 1.5          |

### Alternative One: No Change

#### Sewer Service

The districts will likely continue to move toward more inter-connection. Ultimately, they could also consolidate. Winter Park West Water & Sanitation District, Fraser Sanitation District and Grand County Water & Sanitation District #1 currently operate a consolidated treatment plant. Fraser is considering dissolution of the Fraser Sanitation

District. Winter Park is considering acquiring the Grand County Water & Sanitation District #1 as a Town department.

#### Water Service

If the water districts serving Winter Park fully use their decreed rights, this could affect flows in the Fraser River.

#### Alternative Two: Additional Cooperation.

##### Water Service

- Consolidation of water service would take considerably longer than sewer service. This is because of the nature of water right decrees, which assign not only decreed uses and amounts, but also locations of use. Each of the entities providing water service to Fraser and Winter Park hold water decrees which strictly control the places of use. The present decrees are complex and inter-related. Combining the entities in one way or another, or in sharing their activities, would not change these decrees. In order to change these decrees, proceedings would need to be filed in Colorado Water Court for Water Division 5.
- The administrative and personnel functions of operating the various water systems could be consolidated. The Group emphasized that water supply issues were considerably more complex than sewage collection and treatment issues.
- Intergovernmental agreements could be entered into to provide water interconnections between and among the various water providers for fire flow protection and emergency conditions, including maintaining service flow in times of extreme drought or equipment failure. The limiting factor on these arrangements would be, again, the requirements of the water right decrees. However, an interconnection agreement which provided for emergency-level sharing, coupled with a requirement to replace the "shared" water gallon for gallon, would likely not affect the water decrees and would be permitted. There are numerous existing examples of such an arrangement.
- It would be possible to enter into an intergovernmental agreement between one or more of the water providers for joint personnel, administration and operations, in the same way as for sewer service.
- An IGA could be developed to combine water service, including a combination of water supplies; however this would be subject to the considerable difficulty in changing water right decrees, described above.
- The Winter Park Water & Sanitation District has a current agreement with the Denver Water Department that governs where it may divert water and where its outfall must be; this cannot be changed by going to Water Court, but instead would be a renegotiation of that agreement with the Denver Water Department.

### **Alternative Three: Annexation of Fraser by Winter Park.<sup>5</sup>**

All of the considerations listed in Alternatives One and Two would be applicable to this alternative. In addition:

- The most significant issue for water service raised by this alternative is that Fraser owns and operates its own water system; if Fraser were to be annexed by Winter Park, those water rights would be owned by the (enlarged) Town of Winter Park, but the water right decrees would still limit the location of use of that water largely to Fraser, as it existed at the time of annexation.
- Development agreements which have been entered into by Fraser and by which developers have been required to dedicate water supply, would continue to apply and carry with them the limitations on place of use of those water supplies, likely for the benefit only of that specific development. Each of the Fraser water decrees and development agreements involving water would have to be reviewed carefully. If a decree provides that the water right is to be used in a particular area, then that area does not change with annexation of Fraser by Winter Park. Similarly, if a development agreement restricts use of dedicated water rights to the development, then that does not change.
- A current example of one community operating two separate systems is Fraser's operation of the separate Maryvale system.
- Other examples exist of communities acquiring large developments with their own water systems which likely carry the same decree limitations as described above. There are examples in Grand Junction and recently, Granby and its annexation of the Sol Vista Development.

### **Alternative Four: Consolidation**

- All of the considerations raised in Alternatives One, Two and Three above would apply in the case of consolidation of Fraser and Winter Park.

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<sup>5</sup> See footnote 1, Page 4.

## VIII. PUBLIC WORKS

### **Background: Fraser**

Staffing in Fraser Public Works includes a street supervisor, a water superintendent, three filled positions and one budgeted position, along with the director of the department, for a total of seven budgeted positions. Fraser subcontracts its town engineer function and infrastructure construction inspection to a consultant. It is not presently cost effective for Fraser to hire this expertise in-house.

Snow and ice removal is performed five days per week on a 4:00 a.m. to 4:00 p.m. schedule, with weekends as needed. The number of plow drivers is dependent upon inches of snowfall. The priorities for snowplowing within the Town are as follows, in descending order:

- Thru-streets, including streets over 5% grade, schools and school parking lots, and emergency routes.
- Lesser traveled and flat neighborhood streets.
- Bike trails, streets without outlet; cul-de-sacs; sidewalks.
- Access roads to water tanks and similar facilities.

In a normal 6-inch storm, streets are cleared by 11:00 a.m. Fraser is considering going to 7 day per week coverage.

Fraser has 15 lane miles of paved streets now; 15 additional miles will be added with the Rendezvous Development and two lane miles with Cozens Meadow, for a total of 32 lane miles. Fraser leases 10 acres of snow storage.

The Department also performs public event set-up and take-down.

### **Background: Winter Park**

The Winter Park Public Works Department presently has nine full-time staff including the Town Engineer. In winter, one seasonal employee is hired; in summer ten seasonal employees are hired. Winter Park does not operate a water system. Its priorities are streets, drainage, and general public works.

Winter Park operates its staff in winter 7 days per week from 5:00 a.m. to 10:00 p.m. Its priorities for snow removal in descending order are:

- Bus routes by 7:30 a.m.
- Clear sidewalks and parking lanes on U.S. Highway 40.
- Make one pass on all other streets by 8:00 a.m.
- Widen and finish out streets.

Winter Park has approximately 4 usable acres of snow storage, with one-acre public works site in Arrowhead. Winter Park has 14.9 lane miles of paved roads. CDOT maintains the center lanes of U.S. Highway 40.

Winter Park has a Town Engineer who is also the public works director. The Town Engineer performs plan review, infrastructure design (or managing a consultant doing the same), and managing capital improvement projects. The Town Engineer also inspects construction of public infrastructure by private developers. Since Winter Park does not operate a water and sewer system, the Town Engineer does not inspect these improvements.

### **Alternative One: No Change.**

The Towns would continue lending one another equipment, and equipment and staff, at the minimal level taking place now. The current informal IGA on sharing of equipment, with or without staff, will be formalized. The Towns would continue to provide emergency help to one another as now.

### **Alternative Two: Increased Cooperation.**

The Towns could explore a joint snowmelt facility. The Towns could pursue operating more than one public works site with smaller satellite sites for salt and material storage. The Towns could also explore snow and brush storage sites. There is potential for a centrally-located combined public works shop.

The Towns could consider combining the public works departments as has been done for the police and building departments. This would be more challenging to accomplish since the public works function in Fraser includes water service.

Other opportunities for cooperation, with or without a joint public works department, include:

- Combining some positions to provide for more specialized positions.
- Fraser could contract with Winter Park for Town Engineer plan review and construction inspection; the advantage being an engineer who has familiarity with and commitment to the system.
- Sharing head gardener/supervisor functions, although presently these are seasonal.

### **Alternative Three: Annexation of Fraser by Winter Park.<sup>6</sup>**

It would be easier to create a combined public works department under this Alternative as compared with Alternative Two. This Alternative would eliminate some competition for employees. Importantly, the Working Group felt that a larger department would allow more flexibility in employee hiring, to allow for progressive training, as well as a

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<sup>6</sup> See footnote 1, Page 4.

wider wage scale. Currently when making a new hire, each department must attempt to maximize skill and experience in a single person; a combined department would not require this as much.

The combined human resources of the two Towns provide an opportunity to improve the quality of services. This also presents a challenge to use those resources wisely, to continue the current lean philosophy of both Towns, and to harmonize the personalities into an effective organization. It is possible that the added revenue under this Alternative (real estate transfer tax; sales tax) would allow the combined community to bring in other resources to increase services. It is also important to note that the fifth cent of sales tax in Winter Park is earmarked 50% to public improvements; so annexing Fraser automatically adds to the level of funding.

Questions were raised concerning the capital improvement program and whether the current priorities in the two Towns will be affected under this option.

#### **Alternative Four: Consolidation.**

The Working Group felt that all of the considerations and issues raised for Alternative Three would equally apply to Alternative Four, with the significant exception that there would be less revenue (no Winter Park real estate transfer tax; no fifth cent of sales tax).

## **IX. PUBLIC SAFETY & MUNICIPAL COURT**

### **Background**

Historically, the Grand County Sheriff provided police service to both Winter Park and Fraser; accordingly, neither Town has a history of its own police department. This enabled the formation of a joint police department in 2005. The joint department operates by intergovernmental agreement, with Fraser paying approximately 40% of the total cost. The police chief reports to both town managers.

The Police Department has eight sworn officers including the chief and one part time records clerk who also serves as court clerk. All of the employees of the Department are officially employees of the Town of Winter Park, which performs all of the payroll, insurance and personnel functions. In 2007 the Department budget, exclusive of equipment, was \$800,000.

A single judge is appointed by both Towns. Both Towns have adopted the same Model Traffic Code. With respect to other offenses (example: possession of marijuana), the Chief commonly suggests that both Towns adopt the same ordinance language. This enables the officers to write the same offense and, importantly, the municipal court judge to impose similar fines. A fine schedule is used by the judge, who is appointed by both Town Boards pursuant to an intergovernmental agreement.

#### **Alternative One: No Change.**

No impact on present system.

#### **Alternative Two: Increased Cooperation.**

No impact on present system.

#### **Alternative Three: Annexation of Fraser by Winter Park.**

This alternative would eliminate the IGA. As with other topic areas, additional revenue would be available, but staffing and coverage would likely not change. An advantage would be that the Police Chief would report to only one Town Manager and the Municipal Judge to only one Town Board. Some administrative and financial economies of scale would be realized (budgeting; processing fine checks for court). Alternative Four: Consolidation.

#### **Alternative Four: Consolidation.**

All of the items relative to Alternative Three (with the exception of additional revenue) would be true of this Alternative. In fact, there would be a decrease in revenue because

of the loss of the Winter Park real estate transfer tax and the fifth one-cent of Winter Park sales tax.

## X. FINANCE AND BUDGET

### Background

The most significant issue raised by the report was a comparison of total potential revenue available to the two Towns with and without consolidation or annexation. Without annexation, the combined annual revenue (2006) for the two municipalities would be \$8,152,121. In contrast, the report projected a theoretical 2006 total revenue of \$8,938,313 for the two communities if Fraser were annexed by Winter Park; a \$786,192 increase, which is pure revenue. In addition, there would be potential for some savings on personnel and increased efficiency. This is more fully detailed in **Appendix 10**.

Winter Park self-collects sales tax; Fraser self collects use tax but permits the state to collect its sales tax. There is some potential for increased sales tax revenues if Winter Park's self-collection were extended to Fraser.

One consideration is that in Fraser, the use tax, a substantial fraction of Fraser's income at approximately \$483,705 in 2006, will slowly decline as the community is built out. In contrast, the Winter Park real estate transfer tax will continue indefinitely.

A significant cost burden for an annexed or consolidated community is the present debt in Fraser: \$176,165 for the purchase of the historic church/community center, and \$3,065,121 in sales and use tax bonds for road construction, including interest expense. The sales and use tax bonds are paid with sales and use tax revenues twice yearly. This requires approximately 50% of Fraser's sales and use tax revenues each year. In addition, there is a 1998 \$600,000 general obligation bond issue, supported by a mill levy in Fraser. If the two communities were to combine, Winter Park would be required to absorb the sales and use tax bonds as an obligation of the combined community; the 1998 general obligation bonds of \$600,000 would remain an obligation of the real property in Fraser at the time those bonds were issued.

Winter Park's accommodation tax is 1%. Fraser lodging vendors are subject to the 1.8% countywide lodging tax which is restricted to expenditures for marketing. In a combined community, Fraser would no longer be subject to the countywide lodging tax and instead the Winter Park accommodation tax would apply. That tax is currently earmarked by voter approval as 50% for marketing and 50% on capital improvements.

Winter Park charges a \$3/square foot affordable housing impact fee, restricted for land, bricks and mortar. Fraser repealed its affordable housing fee in June 2004, and holds approximately \$135,426 for affordable housing that was collected before the fee was repealed. Fraser has in the past negotiated with Grand Park and Rendezvous in their annexation agreements prior to Fraser's enactment of its affordable housing impact fees. The developers agreed to construct 144 actual affordable housing units.

In very general terms and, if Winter Park were to annex Fraser, the following would be the result on the identified revenue streams of the combined community:

|  |          |
|--|----------|
| General property tax:                            | decrease |
| Specific ownership tax:                          | neutral  |
| Motor vehicle registration tax:                  | neutral  |
| Municipal sales tax:                             | increase |
| Accommodation tax:                               | increase |
| Real estate transfer tax:                        | increase |
| Use tax-building materials:                      | decrease |
| Use tax-motor vehicle sales:                     | decrease |
| State cigarette tax:                             | neutral  |
| Franchise fees (Comcast and Public Service Co.): | neutral  |
| Business license fees:                           | increase |
| Liquor license fees:                             | neutral  |
| Grants:  | neutral  |
| Annexation fees:                                 | neutral  |
| Zoning fees:                                     | neutral  |
| Subdivision fees:                                | neutral  |
| Miscellaneous planning fees:                     | neutral  |
| Affordable housing impact fees:                  | increase |
| Building permits:                                | neutral  |
| Fees in lieu of park land:                       | neutral  |
| Court fines:                                     | neutral  |
| Interest earnings:                               | neutral  |
| Rental income:                                   | neutral  |
| Sale of general fixed assets:                    | neutral  |
| Reimbursable expenses:                           | neutral  |
| County road and bridge share back:               | neutral  |
| Conservation trust fund:                         | neutral  |
| Highway user tax fund:                           | neutral  |

The personnel benefit packages provided by both Towns differ in minor respects. With respect to information technology, the two Towns use somewhat different systems; the Fraser Caselle Finance & Utility Management databases are superior to the Winter Park MAS 90 Financial System.

### **Alternative One: No Change**

At present, both Towns share police and building departments. This results in the necessity for the communities to share some data, personnel and check writing functions. Without any specific direction for additional cooperation, it is likely that the Towns will increase the degree to which they share financial data and related functions, simply as a result of their operation of two combined departments.

## **Alternative Two: Additional Cooperation**

- The two finance department staffs will likely discuss existing revenue streams and ways of making certain that they are maximized.
- The Towns could consider an intergovernmental agreement for revenue sharing in connection with major new commercial development, in order to ensure that such development locates in the upper Fraser River Valley rather than down valley or in Granby.
- The Towns could establish a combined public works department although it might cost somewhat more to administer, in contrast to the existing combined police and building departments whose administrative costs are either self-contained (in the case of building permits and plan review) or easily determined based upon call volume (in the case of the police department).
- The Towns could also combine finance departments; while this would not achieve a huge personnel cost savings, the combination would allow for running a joint payroll, system upgrades, improving quality and speed, and providing for joint self collection of sales tax and thus additional revenue.
- The Towns could combine their information technology functions which are presently outsourced in each community. Combination could permit the hiring of an information technology staff person.

## **Alternative Three: Annexation of Fraser by Winter Park<sup>7</sup>**

- This alternative assumes that the enlarged Winter Park would continue to be a home rule municipality, as now.
- All of the benefits described in Alternatives One and Two above.
- A single employee and personnel system.
- Significant increase in revenue annually (\$786,000) all or most of which becomes available as discretionary funds, over and above funds necessary for current expenses. This is the most important quantifiable benefit of annexation, and creates an enormous opportunity.
- Some economies of scale.
- It would be easier to market a larger community for commercial, residential and economic development purposes.
- Potential for increase of property values in Fraser over time.

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<sup>7</sup> See Note 1, Page 4.

- The lower mill levy in Winter Park currently would lower property tax bills in Fraser.
- The portion of the mill levy in Winter Park devoted to water resources and forestry would be of benefit to Fraser.
- The motor vehicle tax in Fraser would be eliminated; this would be popular in Fraser.
- Integrated GIS and water and sewer billing systems would be an advantage for planning purposes.
- Eliminating the Fraser use tax on building materials would save developers front-end costs in exchange for a real estate transfer tax, charged to the buyer.
- Extension of Winter Park real estate transfer tax to Fraser properties would result in significant revenue increases.
- Potential to hire an in-house information technology specialist.
- Integration of the two staffs would present management and organizational challenges; the Town Manager in the combined community would be dealing with a larger staff.
- There would be a net sales tax increase in Fraser to 5%, compared to the current 4%.

#### **Alternative Four: Consolidation**

In general, all of the benefits and challenges identified under Alternative Three would apply under Alternative Four. Significantly, additional revenues would not be available; nor would home rule status.

## XI. SIGNIFICANT LEGAL QUESTIONS

### Background

Gerald Dahl of Murray Dahl Kuechenmeister & Renaud LLP, attorney to the Working Group, was asked to research and render an opinion to the Group on a series of legal issues. The following are his conclusions:

**1. Would annexation of Fraser by Winter Park require a TABOR election question(s)?**

No. The combined jurisdiction would see a use tax decrease, sales and real estate transfer tax revenue increases, and a property tax decrease, all in Fraser. Because from Winter Park's standpoint there would be additional sales, real estate transfer tax and property tax revenues, an important question is whether this represents a "tax policy change resulting in a net revenue gain" to Winter Park within the terms of Article X Section 20 of the Colorado Constitution, and whether a TABOR election would be required. Note, however, that the TABOR ballot question which passed in Winter Park in 1994 extended to "the full revenues" of the Town, with some unimportant expectations. See **Appendix 6**: April 1994 Winter Park Ballot Question. Gerald Dahl concludes that annexation of one town by another is no different from annexation by Winter Park of a tract of land in the County. Neither one triggers a TABOR election.

**2. Would consolidation of the two Towns under Alternative Four preclude continuation of the Winter Park real estate transfer tax and the fifth one-cent of Winter Park sales tax and their extension to Fraser?**

Yes. Because the consolidated town would be a new town, it would need to act to establish new tax rates. New real estate transfer taxes are prohibited by TABOR, Colorado Constitution Article X Section 20.

**3. Under what alternatives could a combined community be represented on the Council by district or ward?**

Only under Alternative Three: annexation of Fraser by Winter Park. As a home rule town, Winter Park can amend its charter to provide for districts or wards. Districts or wards are not permitted in statutory towns, which is what the combined jurisdiction would be under Alternative Four.

Wards are required for statutory cities only. C.R.S. § 31-4-104. A city is defined at C.R.S. § 31-1-101(2) as a municipal corporation having a population of more than 2,000. Any consolidated town containing both Winter Park and Fraser, unless organized as a home rule municipality, would not qualify as a city and would not be required or allowed to have council districts or wards.

The consolidation statutes, C.R.S. § 31-12-401 through 411, were originally enacted shortly after Colorado's statehood, and before municipal home rule was

available. They provide that if either one of the municipalities being consolidated is a city, the consolidated municipality is a city; otherwise (as is the case here), the consolidated municipality is a town. Because neither of these two original jurisdictions continues in legal force or effect, the Winter Park home rule form of government and charter would not automatically transfer to the consolidated community.

While there is no express prohibition on attempting to create the consolidated community as a home rule town, there would be significant practical difficulties in doing so:

- i. It would be necessary to have both the Fraser Town Board and the Winter Park Town Council act to initiate home rule by forming a charter commission. C.R.S. § 31-2-204. The home rule statutes contemplate forming a home rule charter commission in an existing municipality. Because there are two existing municipalities, each Town would have to simultaneously form its own charter commission. Under the existing statute, the duties of that commission would be to draft home rule charter for Fraser and for Winter Park, not for some consolidated jurisdiction. This would be confusing to voters.
- ii. While C.R.S. § 31-2-209 provides a procedure for adopting a charter upon incorporation, that procedure is not really applicable to the consolidation of two towns which already exist.
- iii. It is theoretically possible that under C.R.S. § 31-2-209, a petition could be signed by 5% of the registered electors of the combined Fraser and Winter Park municipal boundaries, and a district court could order the appointment of election commissioners. However, this option actually relies upon the statutes providing for incorporation elections of new communities, C.R.S. § 31-2-102, not the consolidation of two existing communities. It is unlikely the district court would agree with the use of this procedure.
- iv. Even if it were possible to convince the district court to appoint a charter commission, this would allow only the questions of whether a charter commission could be formed and the election of charter commission members, to be ordered upon the passage of the consolidation election question. The charter commission would then proceed to meet and draft a charter, which would be the subject of a subsequent election.

**4. How can the acquisition of the Fraser water system be accomplished in Alternatives Three and Four without violating the water rights decrees and/or the requirements of existing development agreements? What examples of this exist elsewhere?**

The decrees and the development agreements are court orders and contracts, respectively. Both simply need to be honored. Under either Alternative Three or Four, the combined Town would continue to use water only as and where

permitted by the decrees. In practice, this is already being done to some extent with the water rights produced by the Maryvale plant. There is nothing about a combined Town that would prevent this.

Similarly, the consolidated Town would simply have to honor the terms of annexation and development agreements previously entered into by each of the two Towns. Nothing in the law would prevent this.

## **5. What is the process for amendment of the Winter Park Charter?**

Pursuant to Article XIII Section 13.10, the Charter allows for amendments “at any time in the manner provided by the State Constitution.” The Constitution, in turn, authorizes the General Assembly to provide a procedure. The Colorado Revised Statutes at 31-2-21 et seq. do so:

- i. The Council adopts an ordinance, including adoption of a ballot title, pursuant to standard ordinance adoption procedures as defined in Article IV Section 4.10 of the Charter.
- ii. Within 30 days, the Clerk must publish the notice of the election including the full text of the amendment(s) (the “Notice”) as contained in the ordinance(s), in a newspaper of general circulation. Colo. Constitution. Art. 20 § 5 C.R.S. § 31-2-210(4).
- iii. The Clerk must publish the Notice for three (3) consecutive weeks. Colo. Constitution. Art. 20 § 5.
- iv. The election must take place within 120 days after publication of the notice. C.R.S. § 31-2-210(4).
- v. Following a successful election, the clerk must publish the full text of the accepted amendments in a newspaper of general circulation. Colo. Constitution. Art. 20 § 5.
- vi. Within ten (10) days of the election, the Clerk must file two copies of the successful amendment(s) with the Secretary of State, including official certification of votes for and against the measure. The Clerk must file two copies of any unsuccessful amendment(s) with the Secretary of State, including official certification of votes for and against the measure. Colo. Constitution. Art. 20 § 5.
- vii. The successful amendments take effect upon filing with the Secretary of State. Colo. Constitution. Art. 20 § 5.

## **6. How would Alternatives Three and Four affect current terms of office of council members in Winter Park?**

For Alternative Three, this would depend upon whether the proposal included shortening some current terms in order to add Fraser representatives. The only way to do this would be by charter amendment.

Under Alternative Four, all current council members leave office and a new council is elected.

## XII. APPENDICES

- Appendix 1: Fraser & Winter Park Employees and Staff
- Appendix 2: Fraser & Winter Park Property, Buildings and Equipment
- Appendix 3: Winter Park Organizational Chart April 2007
- Appendix 4: Fraser Organizational Chart May 2007
- Appendix 5: Maps of Towns and Special District Boundaries
- Appendix 6 Fraser & Winter Park Zone Districts and Entitled Projects
- Appendix 7: April 1994 Winter Park TABOR ballot question
- Appendix 8: Winter Park Public Works Organizational Chart
- Appendix 9: Fraser Public Works Organizational Chart
- Appendix 10: Municipal Revenue Stream Comparison
  - 10.a: Winter Park Combined Revenue
  - 10.b: Fraser Combined Revenue
  - 10.c: Consolidated Community Combined Revenue

## APPENDIX 1

### FRASER & WINTER PARK PERSONNEL

|  | <u>FRASER</u>                                  | <u>WINTER PARK</u>   | 1/23/2007 | <u>JOINT OPERATIONS</u>   |
|--|--|--|-----------|---|
| <b>OFFICIALS</b><br>(elected)            | Board of Trustees<br>Mayor<br>Mayor Pro Tem    | Town Council<br>Mayor<br>Mayor Pro Tem   |           |   |
| <b>OFFICIALS</b><br>(citizen appointees) | Planning Commission                            | Planning Commission<br>Board of<br>Adjustment<br>Design Review Committee   |           |   |
| <b>EMPLOYEES</b>                         | Town Manager<br>Town Clerk<br><br>Town Planner | Town Manager<br>Town/Court Clerk<br>Police Records/Deputy Court Clerk<br>Town Planner<br><br>Planning Assistant<br>Planning Technician (1/2)<br>Finance/Human Resources Director<br>Administrative Assistant<br>Town Engineer<br>Public Works Supervisor |           |   |
|  |  | Finance Director/Treasurer<br>Public Works Director<br>Pub Wks Administrator/ Spec Projects Mgr<br>Water Superintendent<br>Street Supervisor<br>Equipment Operators (5)  |           | Police Chief<br>Sergeant<br>Police Officers (6)<br>Building Official<br>Building Inspector (2 proposed 20)<br>Building Tech (1/2) |
|  |  | Mechanic/Operator<br>Forester/Operator   |           |   |

**CONSULTANTS****FRASER**

Town Attorney  
Municipal Court Judge  
Water Attorney  
Special District Attorney  
Town Engineer  
Water Engineer  
Construction Observation  
Planning  
Survey  
Audit

**WINTER PARK**

Town Attorney  
Municipal Court Judge

Survey  
Audit

## FRASER &amp; WINTER PARK PROPERTY, BUILDINGS AND EQUIPMENT

**EQUIPMENT**

|   | <b>FRASER</b> | <b>WINTER PARK</b> |
|---|---------------|--------------------|
| 1986 Galion Grader w/wing                           |               |                    |
| 2001 18,000 lb 60" for attachment - wedgelock       |               |                    |
| 2000 Komatsu Loader with Wedgelock coupler          |               |                    |
| 1996 Komatsu Loader with Wedgelock coupler          |               |                    |
| 2005 Freightliner dump 10' plow & wing - sand       |               |                    |
| 2003 Freightliner dump 10' plow & wing - sand       |               |                    |
| 1979 Case Backhoe                                   |               |                    |
| 2001 Dodge Q/Cab Utility w/Western Ultra 8' plow    |               |                    |
| 2004 Dodge Q/cab Utility with Western Ultra 8' plow |               |                    |
| 1992 GMC Pickup flatbed with Myes 7'6" plow         |               |                    |
| 1993 Ford Pickup flatbed with Fisher 9' plow        |               |                    |
| 1988 Ford Pickup with flatbed                       |               |                    |
| 2004 Superior 16' Goose Neck Trailer                |               |                    |
| 1998 16' Tempo Dbl Axle Flatbed trailer             |               |                    |
|   |               |                    |
| 1982 Kenworth tandem dump truck                     |               |                    |
| 2000 14' Ryelind winged angle ramp plow             |               |                    |
| 1996 13' ramped angle plow (straight blade)         |               |                    |
| Snowboxes (2)                                       |               |                    |
| 1992 Athey - Mobil Street Sweeper - GM              |               |                    |
|   |               |                    |
| 2000 Jeep   |               |                    |
| 1996 Jeep (light bar)                               |               |                    |
| 2000 Ford Explorer (Town Manager's)                 | Explorer      |                    |
|   |               |                    |
| 2006 Chrysler                                       |               |                    |
| 1992 Legacy   |               |                    |
| 1998 Jeep Cherokee                                  |               |                    |
| 1996 Jeep Cherokee                                  |               |                    |
| 1994 Jeep Cherokee                                  |               |                    |
| 2006 Ford Expedition                                |               |                    |
| 2005 Ford Expedition                                |               |                    |

|                        |                             |
|------------------------|-----------------------------|
| 2004 Ford Explorer     | Explorer (total of 3)       |
| 2002 Ford Explorer     |                             |
| 2001 Ford Explorer     |                             |
| 2002 GMC Pickup        |                             |
| 2000 GMC Pickup        |                             |
| 2000 Chevy Pickup      |                             |
| 1999 Chevy Pickup      |                             |
| 1999 Chevy Lifgate     |                             |
| 2006 Dodge Pickup      |                             |
| 1999 Dodge Pickup      |                             |
| 1998 Dodge Pickup      |                             |
| 1995 Dodge Pickup      |                             |
| 1992 Dodge Pickup      |                             |
| 2006 Bobcat Skid steer |                             |
|                        | 1991 Honda Generator        |
|                        | Fox Sander                  |
|                        | 2005 Fair Snowblower        |
|                        | Toro Snowblower (small)     |
|                        | Airens Snowblower (large)   |
|                        | Hoffco Rototiller           |
|                        | Honda Rototiller            |
|                        | 2006 Toro Mower             |
|                        | Kubota Mower                |
|                        | 1991 Kubota Tractor         |
|                        | 2003 Vermeer wood chipper   |
|                        | Lowe Post Auger             |
|                        | Husqvarna Weed Eater        |
|                        | Echo Weed Eater             |
|                        | Stihl Chainsaw (total of 3) |
|                        | Bosch Compactor             |

New Holland Skid Steer Loader with attachments:

72" Sweepsteer Hydraulic Broom  
 CTI 42" Pallet Forks  
 Universal Mounting Plate "Palm Lancscraper  
 72" Low-profile Bucket  
 Water tank

## **PROPERTY & BLGS**

### **FRASER**

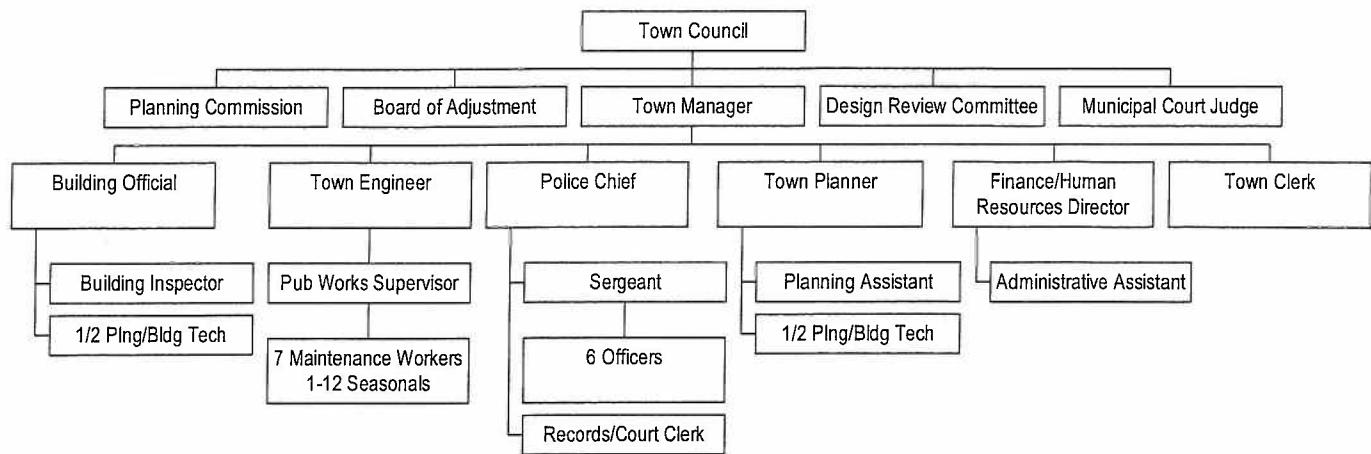
|   |                                     |   |                     |
|---|-------------------------------------|---|---------------------|
| Town Hall                                     | AMTRAK Depot                        | Historic Church-community center + 2 modulars | Wacker Compactor    |
| Sand castle                                   | Old Schoolhouse Park                | Visitors Center                               | Kelly Power Rainmer |
| Public Works Shop + garages (2)               | Koppers Park                        | Garden Shed                                   | Water Tank 450 GL   |
| Pit   | Rendezvous Park                     | AMTRAK Depot                                  | Water Tank 300 GL   |
| Housing Authority Building                    | Grand Park                          | Old Schoolhouse Park                          | Landa Steamer       |
| Old Library (Rec District lease)              | Residential Leased Properties (2)   | Koppers Park                                  |                     |
| Historic Church-community center + 2 modulars | Old Mustang Property                | Rendezvous Park                               |                     |
| Visitors Center                               | Cozen Ranch Open Space              | Grand Park                                    |                     |
| Garden Shed                                   | Riverside property (1 acre)         | Residential Leased Properties (2)             |                     |
| AMTRAK Depot                                  | Downtown property                   | Old Mustang Property                          |                     |
| Old Schoolhouse Park                          | Wells                               | Cozen Ranch Open Space                        |                     |
| Koppers Park                                  | Water treatment plants (total of 2) | Riverside property (1 acre)                   |                     |
| Rendezvous Park                               | Water storage tanks (total of 3)    | Downtown property                             |                     |
| Grand Park                                    | Booster stations                    | Wells   |                     |
| Residential Leased Properties (2)             | Fraser Sanitation Plant             | Water treatment plants (total of 2)           |                     |
| Old Mustang Property                          |                                     | Water storage tanks (total of 3)              |                     |
| Cozen Ranch Open Space                        |                                     | Booster stations                              |                     |
| Riverside property (1 acre)                   |                                     | Fraser Sanitation Plant                       |                     |
| Downtown property                             |                                     | Water & Sanitation Plants (total of 2)        |                     |

### **WINTER PARK**

|   |   |  |                     |
|---|---|--|---------------------|
| Town Hall                                     | Hideaway Park w/restroom and shelter          | Dimmit Properties (Hideaway Junction)  | Wacker Compactor    |
| Parking structure                             | Wolf Park w/restroom and shelter              | 112 Trestle Drive                      | Kelly Power Rainmer |
| Public Works Garage                           | Confluence Park                               | Dimmit Properties (Hideaway Junction)  | Water Tank 450 GL   |
| Pit   | Historic Church-community center + 2 modulars | 112 Trestle Drive                      | Water Tank 300 GL   |
| Shop building                                 | Visitors Center                               | Wells                                  | Landa Steamer       |
| Housing Authority Building                    | Garden Shed                                   | Water treatment plants (total of 2)    |                     |
| Old Library (Rec District lease)              | AMTRAK Depot                                  | Water storage tanks (total of 3)       |                     |
| Historic Church-community center + 2 modulars | Old Schoolhouse Park                          | Booster stations                       |                     |
| Visitors Center                               | Koppers Park                                  | Fraser Sanitation Plant                |                     |
| Garden Shed                                   | Rendezvous Park                               | Water & Sanitation Plants (total of 2) |                     |
| AMTRAK Depot                                  | Grand Park                                    |  |                     |
| Old Schoolhouse Park                          | Residential Leased Properties (2)             |  |                     |
| Koppers Park                                  | Old Mustang Property                          |  |                     |
| Rendezvous Park                               | Cozen Ranch Open Space                        |  |                     |
| Grand Park                                    | Riverside property (1 acre)                   |  |                     |
| Residential Leased Properties (2)             | Downtown property                             |  |                     |
| Old Mustang Property                          | Wells   |  |                     |
| Cozen Ranch Open Space                        | Water treatment plants (total of 2)           |  |                     |
| Riverside property (1 acre)                   | Water storage tanks (total of 3)              |  |                     |
| Downtown property                             | Booster stations                              |  |                     |
| Wells   | Fraser Sanitation Plant                       |  |                     |
| Water treatment plants (total of 2)           | Water & Sanitation Plants (total of 2)        |  |                     |
| Water storage tanks (total of 3)              |   |  |                     |
| Booster stations                              |   |  |                     |
| Fraser Sanitation Plant                       |   |  |                     |

## APPENDIX 3

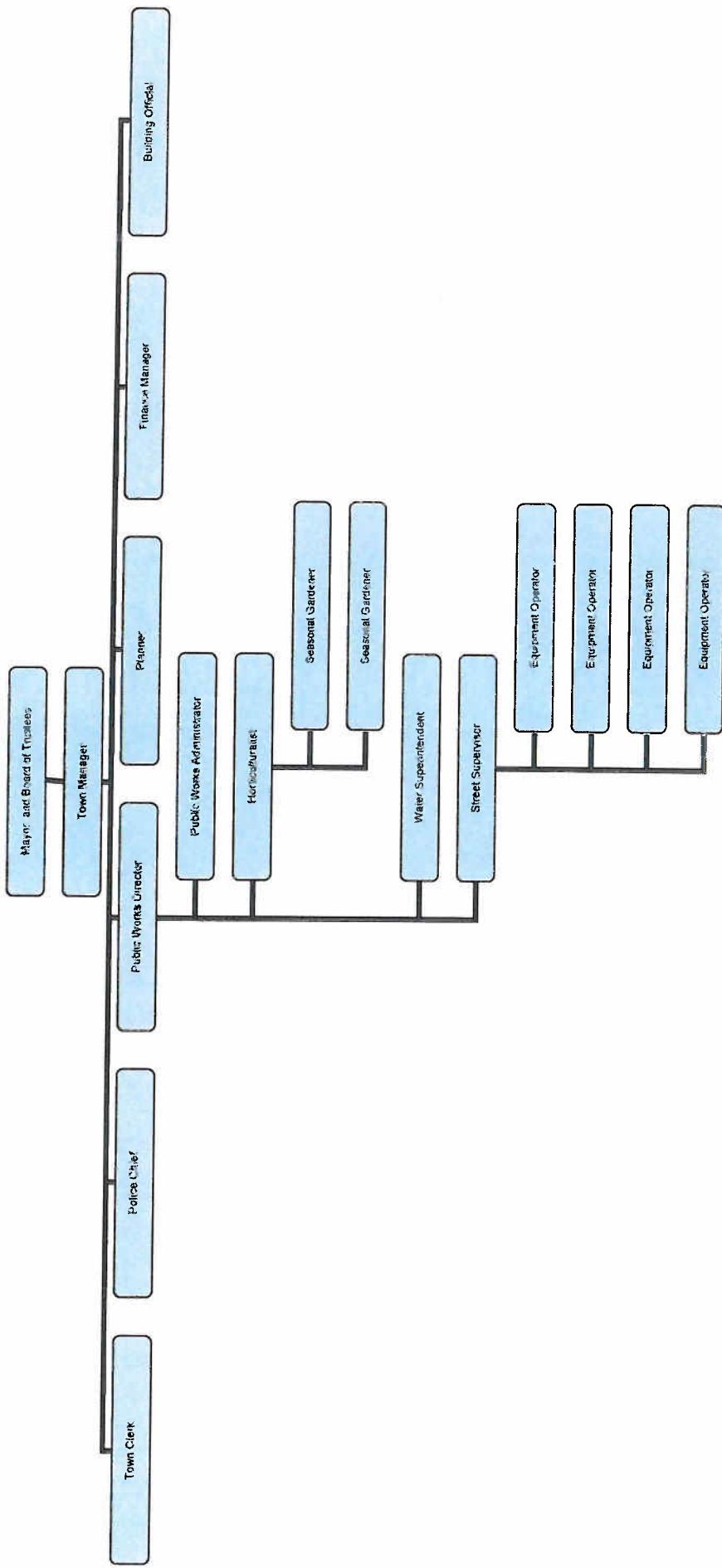
Town of Winter Park Organizational Chart  
January 2007





APPENDIX 4

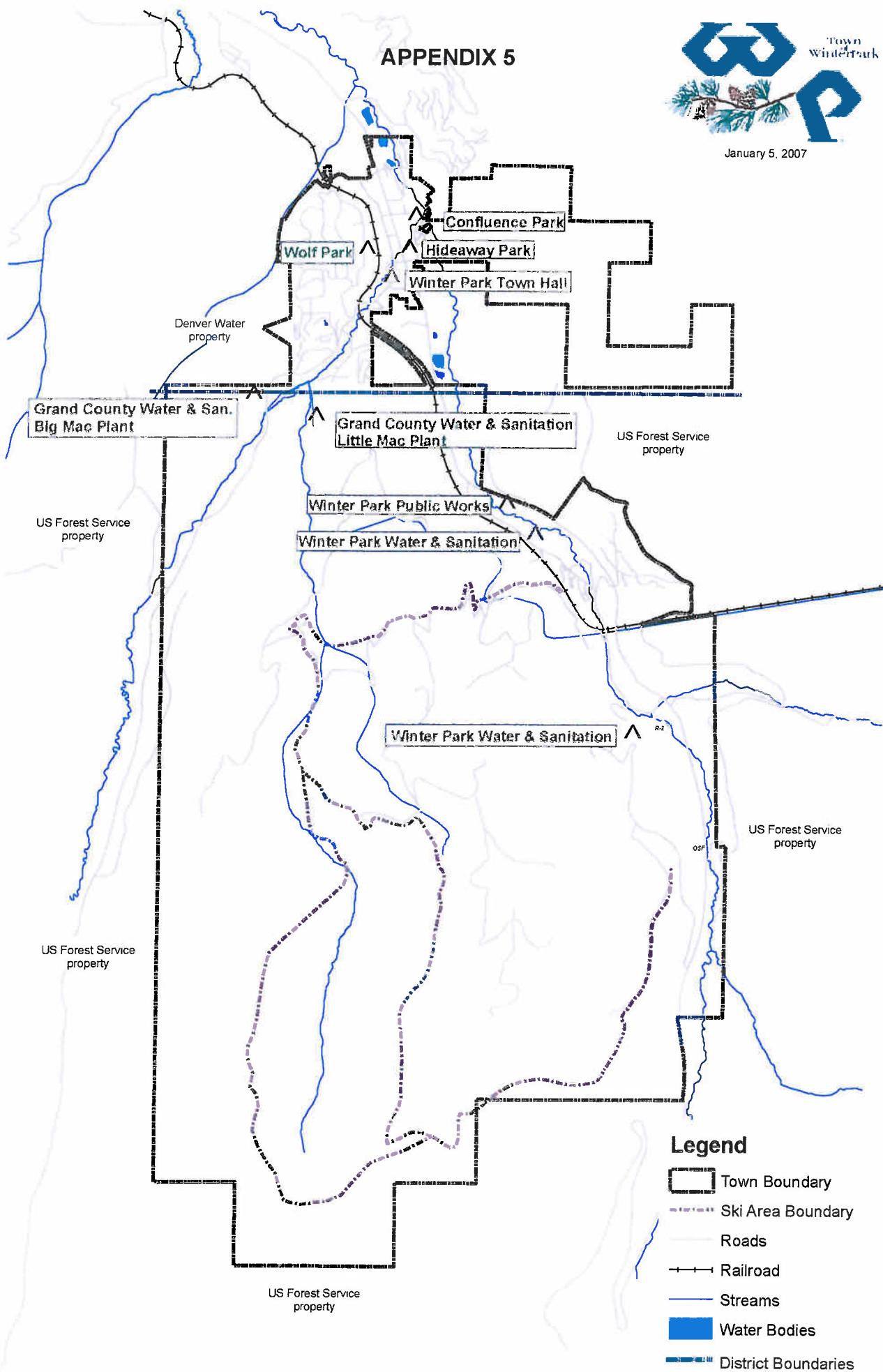
## ORGANIZATIONAL CHART

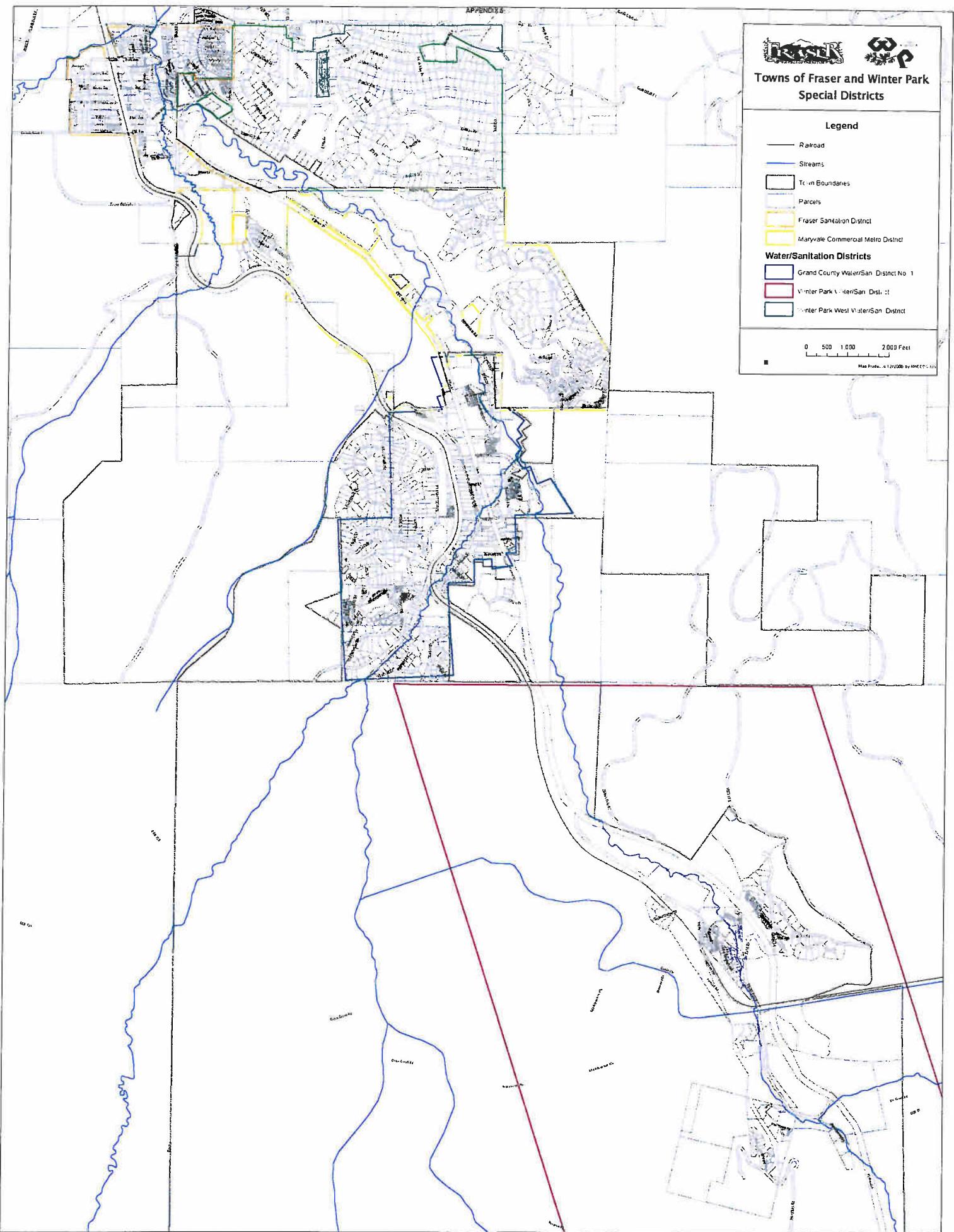


## APPENDIX 5



January 5, 2007





## APPENDIX 6

| <b>EXISTING ZONE DISTRICT COMPARISON</b>    |  |  |
|---|--|--|
| <i>Fraser</i>                               | <i>Winter Park</i>   | <i>Description</i>   |
| R-1 (Low Density Residence)                 | R-1 (Single-Family Residential)  | Low density single-family dwellings.   |
| R-2 (Medium Density Residence)              | R-2 (Multiple-Family Residential)  | Medium to high density multi-family development, including duplexes, townhomes and condominiums.   |
| R-3 (High Density Residence)                | R-2-O (Old Town Overlay)   |  |
| R-4 (Low Density Multi-Family Residence)    |  |  |
| ZLL (Zero Lot Line)                         |  |  |
| M-1 (Low Density Mobile Home)               |  | Low and medium density mobile home districts, generally in mobile home parks (currently allowed only in Fraser).   |
| M-2 (Medium Density Mobile Home)            |  |  |
| MD (Minimum Density)                        | M-E (Mountain Estate)  | Very low density single-family dwellings (minimum of 1 acre in Winter Park and 2 acres in Fraser)  |
| B (Business District)<br>A (Accommodations) | R-C (Residential - Commercial Services)<br>D-C (Destination Center)<br>D-B-O (Downtown Business Overlay)<br>C-1 (Limited Commercial) | Commercial and visitor service district, with many different types of business uses permitted in the various districts. Both Towns require special reviews for commercial buildings (Design Review in Winter Park and Development Permit in Fraser) and both require review by the applicable Planning Commission. Both Towns employ performance standards as part of their permitting process. Both Towns allow for residential uses in the commercial districts as primary uses. |
| P-D (Planned Development)                   | P-D (Planned Development)  | Both Towns offer Planned Developments as alternatives to standard zoning. Both codes require different levels of review (such as "preliminary" and "final" plans), and are flexible depending on the type of development.  |
|   | O-S-F (Open Space, Forestry, Agriculture, and Recreation)  | Open space zoning, currently only identified in Winter Park (most identifiable with the ski area boundary).  |

### ENTITLED PROJECTS IN FRASER AND WINTER PARK:

*Arrowhead:* 688 acres, 1,867 dwelling units, 90,000 sq. ft. of commercial space

*Winter Park Resort:* 76.19 acres, 1,454 dwelling units, 154,100 sq. ft. of commercial space, and 119,100 sq. ft. of resort support space

*Lakota:* 137 acres, 489 dwelling units

*Rendezvous:* 443 acres, 784 dwelling units, 130 lodging units, 64,200 sq. ft. of commercial space

*Grand Park:* 1,310 acres, 2,463 dwelling units, 1,278 lodging units, 395,800 sq. ft. of commercial space

RESOLUTION NO. 383

SERIES OF 1994

A RESOLUTION SUBMITTING A BALLOT QUESTION TO A VOTE OF THE REGISTERED ELECTORS OF THE TOWN OF WINTER PARK, COLORADO AT THE APRIL 5, 1994 REGULAR ELECTION.

NOW THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF WINTER PARK, COLORADO, AS FOLLOWS:

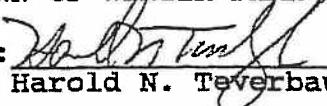
Pursuant to the authority granted the Town Council by Section 2.3 of the Charter of the Town of Winter Park, Colorado, at the regular general municipal election of April 5, 1994, the following question shall be submitted to a vote of the registered electors of the Town of Winter Park, Colorado:

REFERRED MEASURE "A":

SHALL THE TOWN OF WINTER PARK BE AUTHORIZED TO COLLECT AND EXPEND THE FULL REVENUES GENERATED INCLUDING REDUCTION IN DEBT SERVICE BEGINNING MAY 1, 1994 AND FOR SUBSEQUENT YEARS, [WHICH AMOUNT DOES NOT INCLUDE REVENUES GENERATED FROM AD VALOREM PROPERTY TAXES] WITHOUT ANY INCREASE IN SUCH TAX RATES AND TO SPEND SUCH REVENUES FOR DEBT SERVICE, MUNICIPAL OPERATIONS, AND CAPITAL PROJECTS, EFFECTIVE MAY 1, 1994? NOTHING IN THIS QUESTION CAN BE CONSTRUED TO REMOVE THE REMAINING RESTRICTION OF ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION WHICH IS COMMONLY KNOWN AS AMENDMENT ONE AND/OR THE TABOR AMENDMENT. THE REMAINING RESTRICTIONS ARE: (1) VOTER APPROVAL OF ALL NEW TAXES AND TAX RATE INCREASES; (2) VOTER APPROVAL FOR NEW OR ADDITIONAL TOWN OF WINTER PARK DEBT; (3) ALL AD VALOREM PROPERTY TAX RESTRICTIONS REMAIN IN FULL FORCE AND EFFECT; (4) NO INCREASE OR IMPOSITION OF A NEW REAL ESTATE TRANSFER TAX; AND (5) ALL ELECTION REQUIREMENTS REMAIN IN EFFECT.

PASSED, ADOPTED AND APPROVED this 1st day of February, 1994 by a vote of 6 to 0.

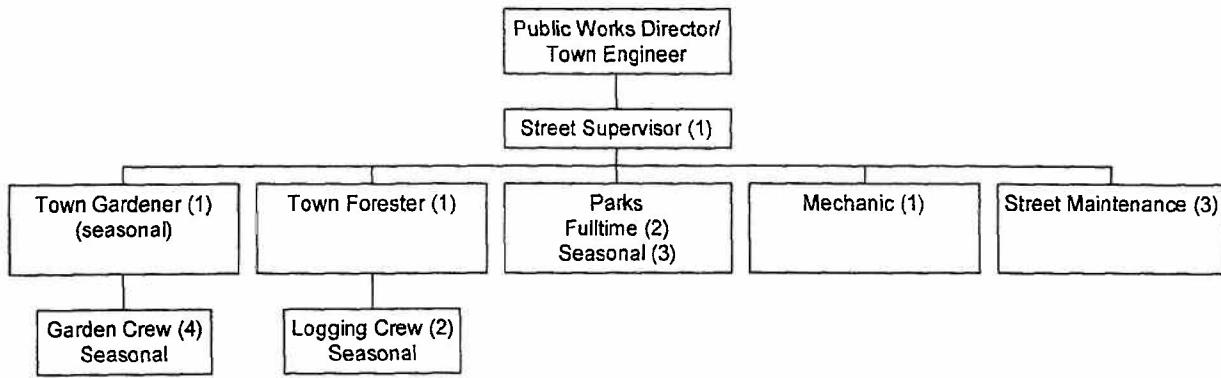
TOWN OF WINTER PARK

By:   
Harold N. Teverbaugh, Mayor

ATTEST:

  
Nancy Anderson, Town Clerk

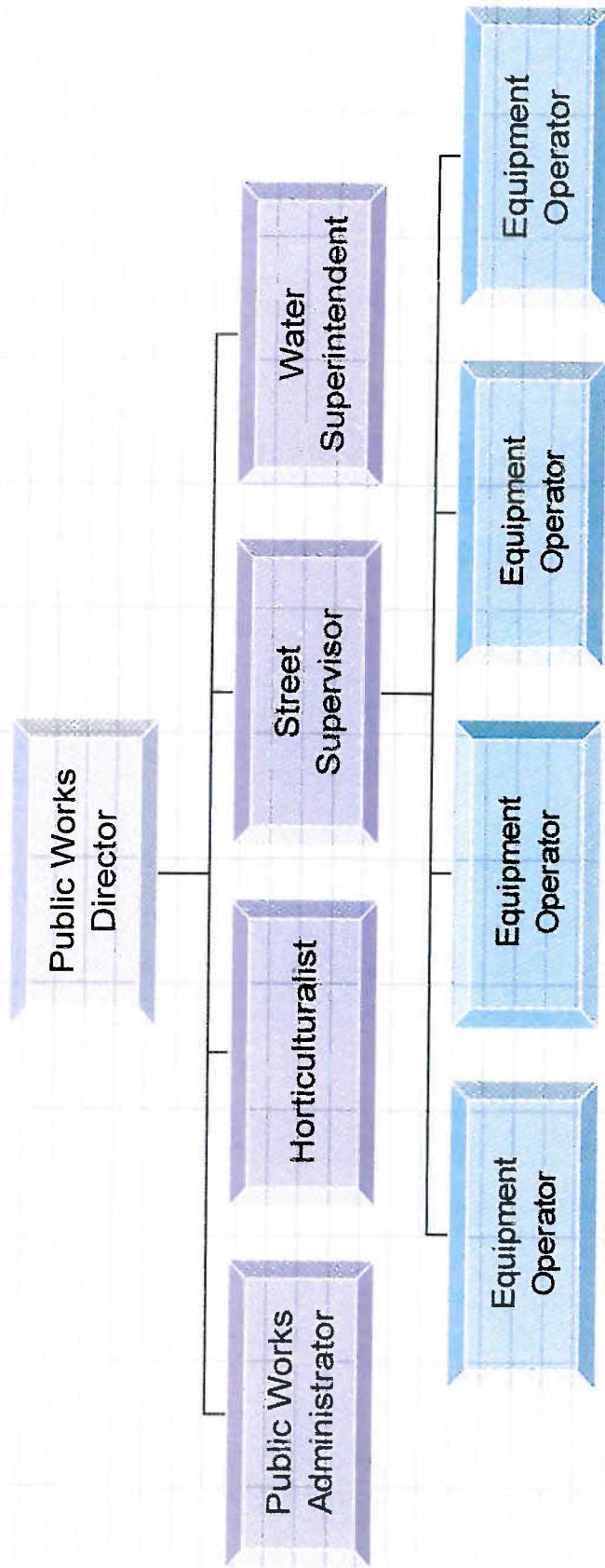
**TOWN OF WINTER PARK  
PUBLIC WORKS ORGANIZATIONAL CHART**



All fulltime employees are street maintenance/snow removal during winter months.



PUBLIC WORKS DEPARTMENT ORGANIZATIONAL CHART



## MUNICIPAL REVENUE STREAM COMPARISON

| Winter Park   | Y/N | Category and Type  | Y/N | Fraser  |
|---|-----|--|-----|---|
| Winter Park's 2007 mill levy is 4.11 mills. Of this amount 2.11 mills are set forth for unrestricted General Fund (GF) expenditures. 2.0 mills are restricted for expenditures on the Town's forest management activities and/or water resource expenditures.<br>2006 Collections:<br>GP = \$ 338,593<br>SO = \$ 25,007<br>MV = \$ 3,749  | Y   | <b>Taxes</b><br>General Property Tax (GP)<br>Specific Ownership Tax (SO) (personal property tax on anything with a license plate)<br>Motor Vehicle Registration Tax (MV) |     | Y<br>Fraser's 2007 Mill levy of 5.883 mills is set forth for unrestricted General Fund (GF) expenditures. In addition the Fraser's Debt Service Fund has a General Obligation (GO) bond with a maximum collection of \$80,000 per year. The GO collection is not included in the GP figure listed below.<br>2006 Collections:<br>GP = \$ 135,862<br>SO = \$ 10,087<br>MV = \$ 4,345 |
| Winter Park's Municipal Sales tax is 5%. Sales tax collection for 2006 was \$4,037,782.<br>Winter Park self-collections its municipal sales tax and accommodation tax. 50% of the sales tax increase (1%) generated from the sales and lodging tax is restricted to marketing and capital improvement projects. The voters must ratify continuation of the 1% increase every four years | Y   | Municipal Sales Tax  |     | Y<br>Fraser's municipal sales tax is 4%. Fraser's 2006 Sales Tax Collection was \$1,653,950. Fraser's municipal sales tax is collected by the State of Colorado and remitted two months after collection.   |
| Winter Park's Accommodation Tax is 1% and is included in the municipal sales tax – in essence reducing the sales tax on nightly lodging by 1%. Accommodation tax collection for 2006 was \$204,167.   | Y   | Accommodation Tax  |     | N<br>Fraser lodging vendors are encompassed under the 1.8% county-wide lodging tax which is restricted to expenditures for marketing.   |
| Winter Park's RETT is a 1% tax on all real estate transactions within their corporate limits. 2006 Revenues = \$1,153,439.  | Y   | Real Estate Transfer Tax (RETT)  |     | N<br>No new Real Estate Transfer Taxes are allowed in Fraser pursuant to State statutes.  |

## MUNICIPAL REVENUE STREAM COMPARISON

| Winter Park  | Y/N | Category and Type   | Y/N | Fraser   |
|--|-----|---|-----|--|
| Winter Park has a Business Personal Property Sales Tax which applies when any business sells its personal property to another individual/business. This tax is 5% and generated 2006 revenues of \$3,550. The Town also collects sales tax on all residential interior unit furnishings and this revenue is included in its General Sales Tax numbers. | N   | Use Tax – Building Materials                              | Y   | Fraser charges a 4% building materials use tax. It is computed by formulas based on construction type. 2006 Use Tax Collection was \$483,705.  |
| Winter Park has a Motor Vehicle Sales tax of 5% but only applies to transactions where both the seller and buyer reside within the corporate town limits. This tax also applies to all motor vehicle leases. 2006 Collections = \$6,646.   | N   | Use Tax – Motor Vehicle Sales                             | Y   | Fraser has a Motor Vehicle Use Tax of 4% on all motor vehicle purchases by any individual residing within the municipal corporate limits. 2006 collections = \$74,688.   |
| State collected and distributed. 2006 collections = \$16,093.  | Y   | State Cigarette Tax                                       | Y   | State collected and distributed. 2006 collections = \$7,263.   |
| Winter Park has Franchise Agreements with both Public Service Company (dba Xcel Energy) and Comcast. These agreements guarantee access to the communities ROW's for their utility needs. These fees are charged back to the consumer. Combined Franchise Fee's for 2006 = \$86,063.  | Y   | Franchise Fees<br>Comcast 5%<br>Public Service Company 3% | Y   | Fraser has Franchise Agreements with both Public Service Company (dba Xcel Energy) and Comcast. These agreements guarantee access to the communities ROW's for their utility needs. These fees are charged back to the consumer. Combined Franchise Fee's for 2006 = \$38,496. |

MUNICIPAL REVENUE STREAM COMPARISON

| Winter Park  | Y/N | Category and Type     | Y/N | Fraser  |
|--|-----|-----------------------|-----|---|
| Winter Park charges a flat fee of \$60 for all business licenses – fixed, non-fixed and home occupations. Winter Park does not do any reciprocal licenses. 2006 Revenues = \$47,925.     | Y   | Business License Fees | Y   | Fraser now charges a flat fee of \$40 for all business licenses – fixed, non-fixed and home occupations. Fraser does not do any reciprocal licenses.<br>2006 Revenue = \$12,440   |
| Both towns appear to have the same liquor license fee schedules. 2006 = \$8,525.   | Y   | Liquor License Fees   | Y   | Both towns appear to have the same liquor license fee schedules. 2006 = \$1,045   |
| Whenever and for as much as possible!<br>Winter Park transfers GF dollars to its Affordable Housing Fund, which in turn grants a loan to the Winter Park Affordable Housing Corporation. | Y   | Intergovernmental     | Y   | Whenever and for as much as possible!<br>Fraser transfers dollars to the following funds: Capital Equipment Replacement Fund, and its Debt Service Fund. The Conservation Trust Fund and Water Fund and Expendable Trust Funds are self supporting or contribute back to GF expenditures. |
| Winter Park's 2006 Revenues = \$0  | Y   | Building Department   | Y   | Fraser's 2006 Revenues = \$0  |
| Winter Park's 2006 Revenues = \$13,692   | Y   | Annexation Fees       | Y   | Fraser's 2006 Revenues = \$10,840   |
| Winter Park's 2006 Revenues = \$14,970   | Y   | Zoning Fees           | Y   | Fraser's 2006 Revenues = \$47,897   |
| Winter Park collects fees for sign permits, special use permits and variances. 2006 revenues = \$4,420.  | Y   | Subdivision Fees      | Y   | Fraser was charging for the first time in 2006 a building administrative fee to cover plan review and various inspections. In addition sign permits and misc. charges are accounted for here.   |
|  | Y   | Misc. Planning Fees   | Y   | 2006 Revenues = \$41,675.   |

## MUNICIPAL REVENUE STREAM COMPARISON

| <u>Winter Park</u>  | <u>Y/N</u> | <u>Category and Type</u>       | <u>Y/N</u> | <u>Fraser</u>   |
|---|------------|--------------------------------|------------|---|
| <b>Building Department (continued)</b>  |            |                                |            |   |
| Winter Park has a \$3/sqft Affordable Housing Impact Fee – this is a restricted revenue source which may be expensed on “Land, Bricks and Mortar” 2006 Revenue = \$471,342.   | Y          | Affordable Housing Impact Fees | N          | Fraser repealed its identical Affordable Housing Impact Fee on 06/2004. Fraser currently holds the previously collected funds in restriction.<br>This amount is = \$135,426.                                    |
| Winter Park is operating the new Joint Winter Park/Fraser Building Department which came on line 03/01/2007, collecting all building permit fees for the joint towns' Building Department.<br>2006 Revenue = \$520,435. | Y          | Building Permits               | N          | Grand County collected Building Permit Fees on behalf of Fraser until 3-1-07.   |
| <b>Fines &amp; Forfeitures</b>  |            |                                |            |   |
| Winter Park accepts fees in lieu of open space land dedications from developers. Currently the town has \$439,968 in restricted funds.  | Y          | Fees in Lieu of Park Land      | Y          | Fraser accepts fees in lieu of park land dedications from developers. Currently the town has \$6,379 in restricted funds. The last expenditure from these dollars was for the Fraser River Enhancement Project. |
| Winter Park's 2006 Ticket Revenues = \$22,846.  | Y          | Court Fines                    | Y          | Fraser's 2006 Ticket Revenues = \$10,294.   |

## MUNICIPAL REVENUE STREAM COMPARISON

| Winter Park  | Y/N | Category and Type           | Y/N | Fraser   |
|--|-----|-----------------------------|-----|--|
| Winter Park's interest Income for 2006 = \$189,492.  | Y   | Interest Earnings           | Y   | Fraser's interest income for the General fund in 2006 = \$112,140. In addition all other Fraser funds account for interest separately and those interest incomes are not included in the above figure. Total across all funds = \$177,485  |
| Winter Park receives rental income from the WPFV Chamber of Commerce and for a rental home in Hideaway Junction. 2006 Revenue = \$27,006   | Y   | Rental Income               | Y   | Fraser receives rent payments from Fraser Valley Metro. Rec. Dist. (FVMRD), GC Housing Authority, and two residential units – both rented to municipal employees. In addition, Fraser also receives nominal rental fees for its Historic Church/Community Center, and Town Hall facilities. In addition, Fraser exchanges roughly \$8000 in lawn maintenance with the FVMRD in lieu of rent for the program buildings at the "Church of What's Happening Now". 2006 Revenue = \$26,975 (cash receipts only). |
| Winter Park receives water and sewer taps in lieu of rental income from Grand County #1 Water and Sanitation District. 2006 Revenue equivalent = \$36,000 (2 water and 2 sewer taps)   | Y   | Sale of General Fixed Asset | Y   | From time to time each municipality sells off assets which it deems no longer usable for the applications needed.  |
| From time to time each municipality sells off assets which it deems no longer usable for the applications needed.  | Y   | Reimbursable Expenses       | Y   | Fraser bills back fees for professional services (i.e. legal, engineering, etc.) provided to parties developing within its corporate boundaries. Fraser also bills a small portion of its night shuttle bill to the appropriate businesses.  |
| Winter Park bills back for development expenses; utility and street improvements performed on developers' behalf and it receives reimbursements from two developments outside town limits for night shuttle service. 2006 Revenues = \$154,704 |     |                             |     | 2006 Revenues = \$145,000  |

## MUNICIPAL REVENUE STREAM COMPARISON

| Winter Park   | Y/N | Category and Type                        | Y/N | Fraser   |
|---|-----|--|-----|--|
| The county is obligated to share back a portion of its road and bridge mill levy to any municipality.<br>Winter Park's 2006 SB = \$17,831 | Y   | <b>Miscellaneous Revenue</b> (continued) |     |  |
| All taxing entities in Colorado receive a portion of the Colorado Lottery Revenues.<br>Winter Park's 2006 Revenue = \$5,527               | Y   | County Road & Bridge Share Back (SB)     | Y   | The county is obligated to share back a portion of its road and bridge mill levy to any municipality within its jurisdiction.<br>Fraser's 2006 SB = \$ 4,912                 |
| This is a Share back from State Collected Gasoline Taxes.<br>Winter Park's 2006 Revenues = \$39,510                                       | Y   | Conservation Trust Fund                  | Y   | All taxing entities in Colorado receive a portion of the Colorado Lottery Revenues.<br>Fraser's 2006 Revenue = \$ 5,642  |
|   | Y   | Highway User Tax Fund                    | Y   | This is a Share back from State Collected Gasoline Taxes. Fraser accounts for these dollars in our Capital Equipment Replacement Fund.<br>Fraser's 2006 Revenues = \$ 29,546 |
|   | Y   | Miscellaneous Revenue                    | Y   |  |
|   |     | <b>Special Assessments</b>               |     |  |
|   | N   | Special Improvement Districts (SID)      | Y   | Currently Fraser has one SID, which terminates in three years.   |
|   |     | <b>Debt</b>                              |     |  |
|   | N   | Building Purchases                       | Y   | Fraser currently owes \$ 176,165 for the purchase of the Historic Church/Community Center.   |
|   | N   | Streets                                  | Y   | Fraser also has bonded indebtedness related to past road construction in the amount of \$3,665,121 (including interest expense).   |
|   | N   | Lease Purchases                          | N   |  |

## MUNICIPAL REVENUE STREAM COMPARISON

| Winter Park   | Y/N | Category and Type  | Y/N | Fraser  |
|---|-----|--|-----|---|
| HUMAN RESOURCES   |     |  |     |   |
|   |     | Benefits   |     |   |
| Winter Park has a health insurance program which includes health, dental and \$50k in life insurance. Winter Park pays 100% for the employee and a portion of the dependent care. Winter Park pays 100% of dependent care after five years of employment on a yearly sliding scale. | Y   | Health Insurance   | Y   | Fraser has a health insurance program which includes health, dental and \$15k in life insurance. Fraser pays 100% for the employee and 50% of dependant care.               |
| Winter Park provides LTD and STD for all of their full-time employees. Winter Park pays 100% of the coverage.   | Y   | Long & Short Term Disability (LTD and STD, respectively) | N   | Employees can "bank" unused Paid Time Off time into a Personal Sick Leave Bank which then can be used for illnesses and injuries lasting more than three days.              |
| Winter Park has a mandatory 401(a) retirement program which commences upon hire. Winter Park matches the 7.65% employee (8% for Police Department officers) contribution. Administration is handled by ICMA   | N   | 401(a)   | Y   | Fraser has a mandatory 401(a) retirement program which commences after 1 year of employment. Fraser matches the 4% employee contribution. CCOERA is Fraser's administrator. |
| 457 is a Deferred Compensation Plan available to government employees and is available upon hire. Administration is handled by ICMA   | Y   | FICA Exempt  | N   | 457 is a Deferred Compensation Plan available to government employees and is available upon hire. Administration is handled by CCOERA                                       |
|   | Y   | 457  | Y   | Fraser self-administers its "125" plan for employee pre-tax health insurance expenses, child care and flexible medical spending accounts.                                   |
|   | N   | 125 Cafeteria Plan                                       | Y   |   |

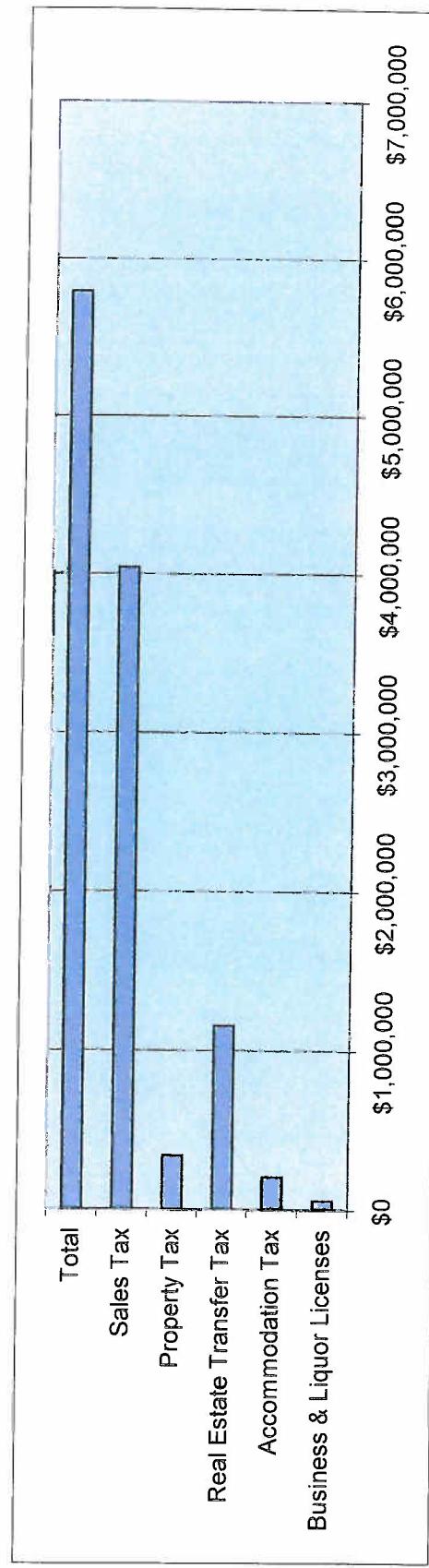
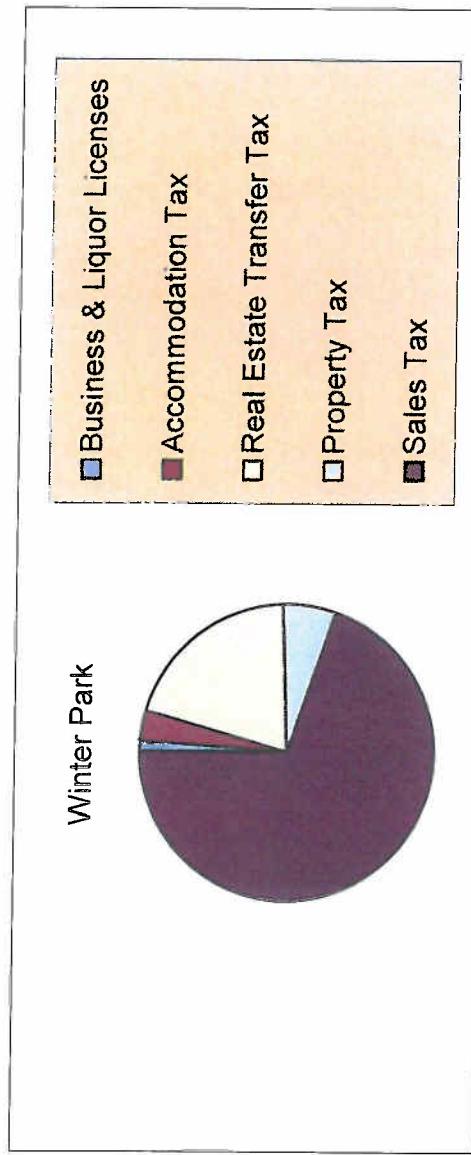
## MUNICIPAL REVENUE STREAM COMPARISON

| Winter Park   | Y/N        | Category and Type                             | Y/N | Fraser  |             |            |          |     |     |             |     |     |             |     |     |             |       |     |             |       |     |             |     |     |              |
|---|------------|---|-----|---|-------------|------------|----------|-----|-----|-------------|-----|-----|-------------|-----|-----|-------------|-------|-----|-------------|-------|-----|-------------|-----|-----|--------------|
| PTO is accrued on a pay period basis on the following scale:  | Y          | Benefits (continued)                          |     |   |             |            |          |     |     |             |     |     |             |     |     |             |       |     |             |       |     |             |     |     |              |
|   |            | Paid Time Off (PTO)                           |     | Y PTO is accrued on a pay period basis on the following scale:  |             |            |          |     |     |             |     |     |             |     |     |             |       |     |             |       |     |             |     |     |              |
|   |            |   |     | <table border="1"> <thead> <tr> <th>Anniversary</th><th>PTO Annual</th><th>Biweekly</th></tr> </thead> <tbody> <tr> <td>0-1</td><td>144</td><td><b>5.54</b></td></tr> <tr> <td>1-4</td><td>168</td><td><b>6.46</b></td></tr> <tr> <td>5-9</td><td>192</td><td><b>7.39</b></td></tr> <tr> <td>10-14</td><td>216</td><td><b>8.31</b></td></tr> <tr> <td>15-19</td><td>240</td><td><b>9.23</b></td></tr> <tr> <td>20+</td><td>264</td><td><b>10.15</b></td></tr> </tbody> </table> | Anniversary | PTO Annual | Biweekly | 0-1 | 144 | <b>5.54</b> | 1-4 | 168 | <b>6.46</b> | 5-9 | 192 | <b>7.39</b> | 10-14 | 216 | <b>8.31</b> | 15-19 | 240 | <b>9.23</b> | 20+ | 264 | <b>10.15</b> |
| Anniversary   | PTO Annual | Biweekly                                      |     |   |             |            |          |     |     |             |     |     |             |     |     |             |       |     |             |       |     |             |     |     |              |
| 0-1   | 144        | <b>5.54</b>                                   |     |   |             |            |          |     |     |             |     |     |             |     |     |             |       |     |             |       |     |             |     |     |              |
| 1-4   | 168        | <b>6.46</b>                                   |     |   |             |            |          |     |     |             |     |     |             |     |     |             |       |     |             |       |     |             |     |     |              |
| 5-9   | 192        | <b>7.39</b>                                   |     |   |             |            |          |     |     |             |     |     |             |     |     |             |       |     |             |       |     |             |     |     |              |
| 10-14   | 216        | <b>8.31</b>                                   |     |   |             |            |          |     |     |             |     |     |             |     |     |             |       |     |             |       |     |             |     |     |              |
| 15-19   | 240        | <b>9.23</b>                                   |     |   |             |            |          |     |     |             |     |     |             |     |     |             |       |     |             |       |     |             |     |     |              |
| 20+   | 264        | <b>10.15</b>                                  |     |   |             |            |          |     |     |             |     |     |             |     |     |             |       |     |             |       |     |             |     |     |              |
|   | N          | Wellness Benefit                              | N   |   |             |            |          |     |     |             |     |     |             |     |     |             |       |     |             |       |     |             |     |     |              |
|   | N          | Clothing Reimbursements for Public Works (PW) | Y   | Fraser reimburses its PW employees up to \$250 per year for work clothing related expenses.   |             |            |          |     |     |             |     |     |             |     |     |             |       |     |             |       |     |             |     |     |              |
|   | N          | Yearly Employment Contracts                   | Y   | Fraser employees enter into yearly employment contracts with the Town Manager. The Town Manager enters into a yearly employment contract with the Town Board. The Town Clerk's employment contract runs for two years.  |             |            |          |     |     |             |     |     |             |     |     |             |       |     |             |       |     |             |     |     |              |
|   |            | <b>INFORMATION TECH</b>                       |     |   |             |            |          |     |     |             |     |     |             |     |     |             |       |     |             |       |     |             |     |     |              |
| Winter Park utilizes a Novell server.   | Y          | Hardware                                      | Y   | Fraser utilizes a MS Small Business server in conjunction with a second server running two sequel database applications.  |             |            |          |     |     |             |     |     |             |     |     |             |       |     |             |       |     |             |     |     |              |
| Winter Park currently manages several software systems: MAS90 financial system, sales tax, GIS, Laser Fiche, PT Win (Building Dept.), Crime Star (Police Dept.) along with administrative software. | Y          | Databases                                     | Y   | Fraser currently is managing several databases: Caselle Finance and utility management data bases, GIS, Laser Fiche, and property files along with administrative software.   |             |            |          |     |     |             |     |     |             |     |     |             |       |     |             |       |     |             |     |     |              |

## WINTER PARK REVENUE STREAMS

### APPENDIX 10.a

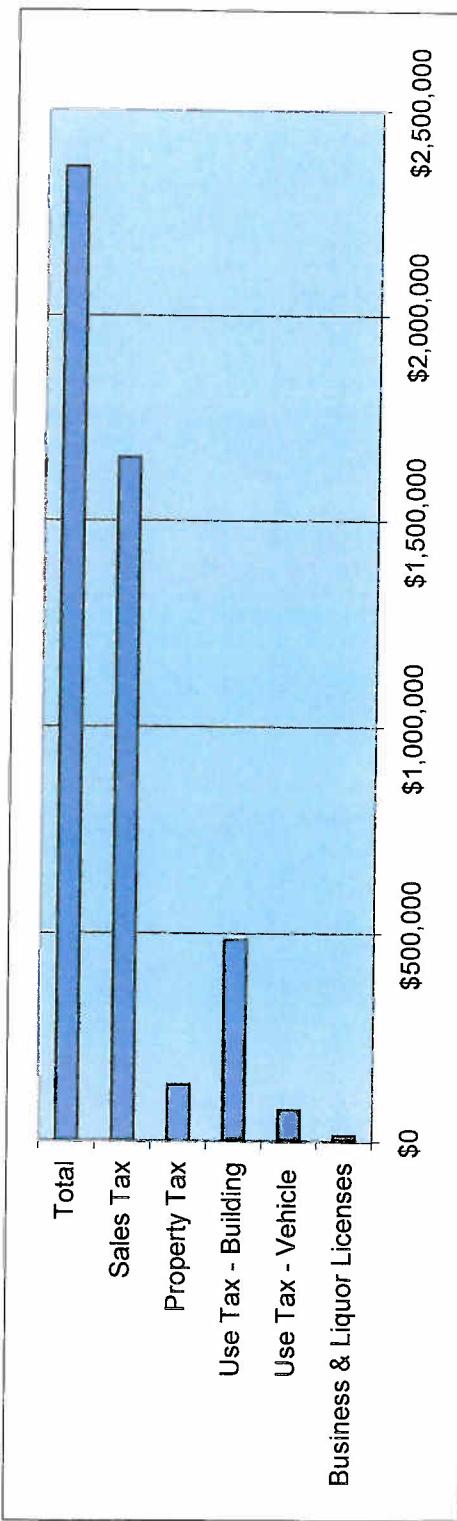
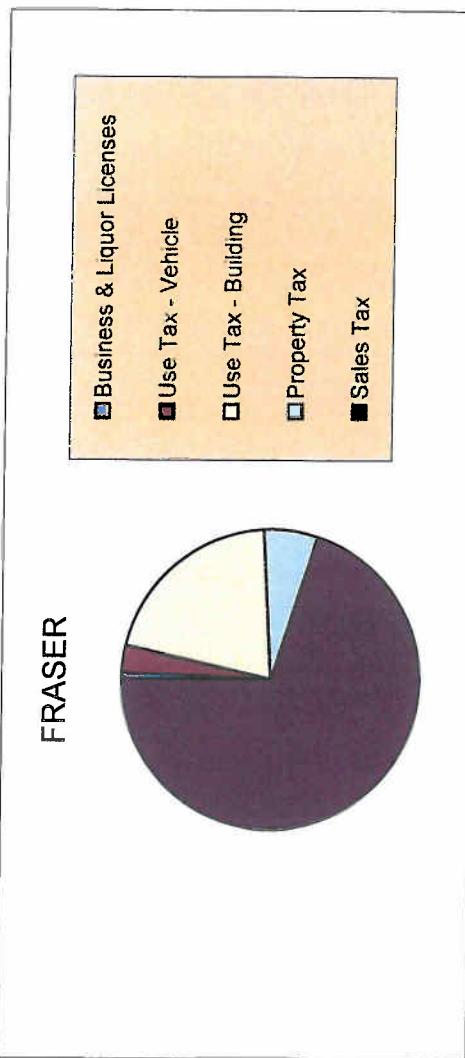
|  | Business & Liquor Licenses | Accommodation Tax | Real Estate Transfer Tax | Property Tax | Sales Tax   | Total       |
|--|----------------------------|-------------------|--------------------------|--------------|-------------|-------------|
|  | \$56,450                   | \$204,167         | \$1,153,439              | \$338,593    | \$4,037,782 | \$5,790,431 |



## APPENDIX 10.b

### FRASER REVENUE STREAMS

|  | Business & Liquor Licenses | Use Tax - Vehicle | Use Tax - Building | Property Tax | Sales Tax   | Total       |
|--|----------------------------|-------------------|--------------------|--------------|-------------|-------------|
|  | \$13,485                   | \$74,688          | \$483,705          | \$135,862    | \$1,653,950 | \$2,361,690 |

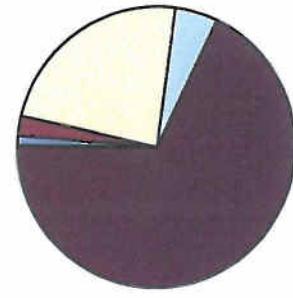


## THEORETICAL 2006 ANNEXED COMMUNITY

### APPENDIX 10.c

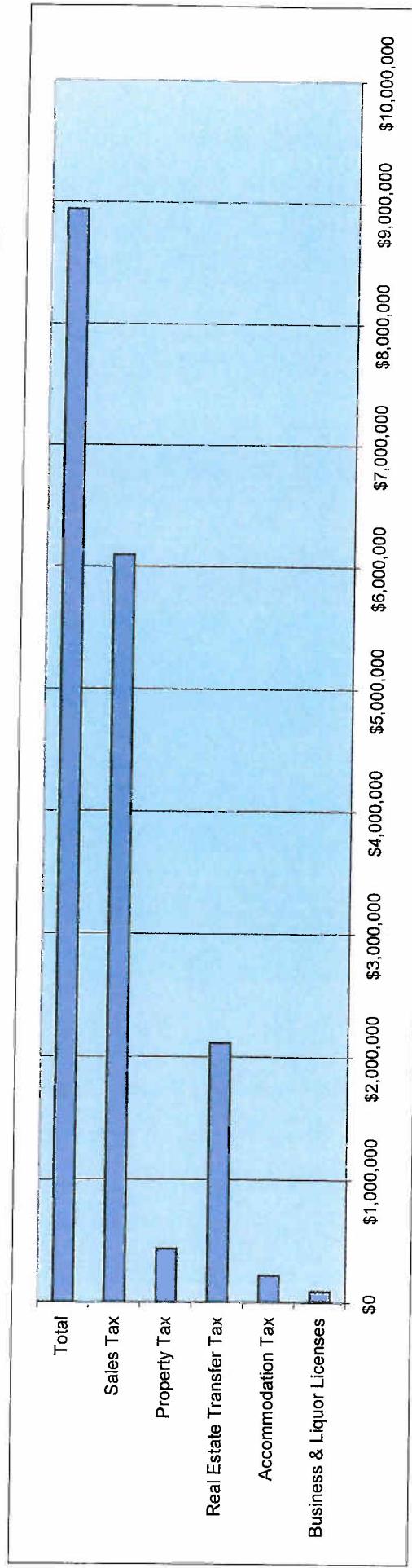
|  | Business & Liquor Licenses | Accommodation Tax | Real Estate Transfer Tax | Property Tax | Sales Tax   | Total       |
|--|----------------------------|-------------------|--------------------------|--------------|-------------|-------------|
|  | \$87,375                   | \$215,409         | \$2,109,933              | \$431,618    | \$6,093,978 | \$8,938,313 |

### THEORETICAL COMMUNITY



### Business & Liquor Licenses

- Accommodation Tax
- Real Estate Transfer Tax
- Property Tax
- Sales Tax



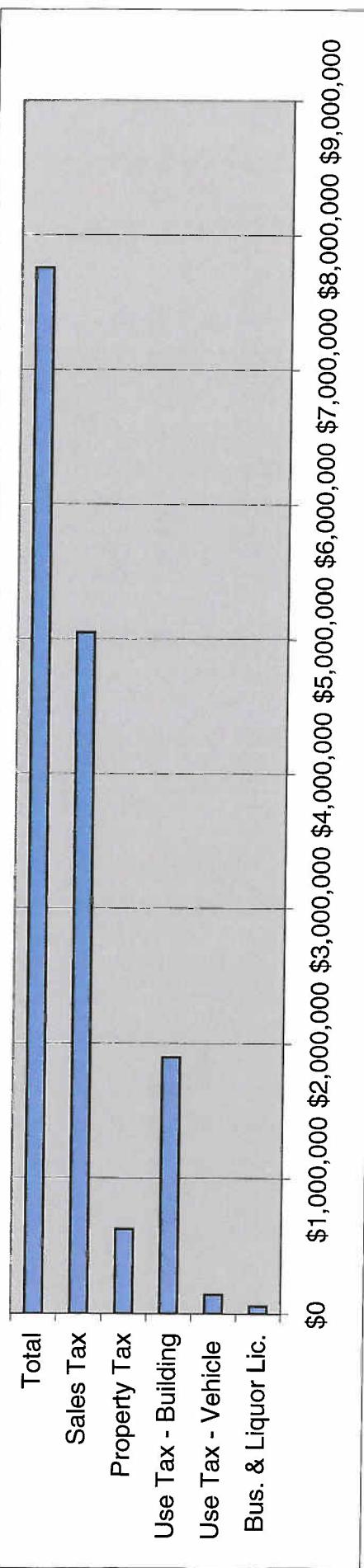
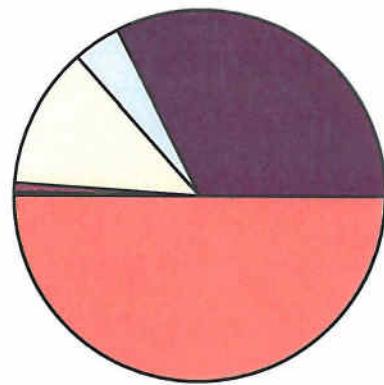
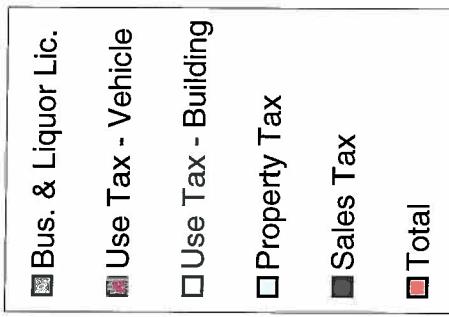
2006 Winter Park (\$5,790,431) + 2006 Fraser (\$2,361,690) = \$8,152,121

2006 Theoretical Annexed Community (\$8,938,313) - WP/TOF (\$8,152,121) = \$786,192

THEORETICAL 2006 REVERSED ANNEXATION COMMUNITY  
 (Fraser Annexes Winter Park)

|  | Bus. & Liquor Lic. | Use Tax - Vehicle | Use Tax - Building | Property Tax | Sales Tax   | Total       |
|--|--------------------|-------------------|--------------------|--------------|-------------|-------------|
|  | \$54,120           | \$138,920         | \$1,896,373        | \$620,520    | \$5,047,509 | \$7,757,442 |

## THEORETICAL COMMUNITY



2006 Winter Park (\$5,790,431) + 2006 Fraser (\$2,361,690) = \$8,152,121      2006 Reverse Annexed Community (\$7,757,442) - WP/TOF (\$8,152,121) = <\$394,679>