

## *Vision*

The Village of Wellington balances a unique hometown, family atmosphere with an attractive natural environment and recreational, cultural and educational activities with facilities for all ages. Our goal is to preserve the characteristics of the Village's individual neighborhoods and lifestyles through controlled growth and ongoing citizen participation.

Wellington is and should remain a unique Village composed of individual communities dedicated to the values of:

Family  
Educational Excellence  
Recreational & Cultural Opportunities  
Public Safety  
Environmental Respect  
Sound Government  
Civic Pride  
Community Appearance  
Equestrian Interests

## *Mission*

To foster a financially sustainable municipal government which provides superior municipal services in a cost-effective manner and invests in a well-designed, well-maintained infrastructure. An organization that engages our citizens in community governance and advocates for the interests of Wellington.

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## ELECTED OFFICIALS



*Thomas M. Wenham  
Mayor*



*Robert S. Margolis  
Vice Mayor*



*Lizbeth Benacquisto  
Councilwoman*



*Laurie S. Cohen  
Councilwoman*



*Dr. Carmine A. Priore  
Councilman*

## SENIOR LEADERSHIP TEAM



*Charles H. Lynn, AICP  
Village Manager*



*Francine L. Ramaglia, CPA  
Director of Administrative  
& Financial Services*



*Gary R. Clough, P.E.  
Director of Environmental  
& Engineering Services*



*Paul Schofield, AICP  
Director of Community Services*



*Awilda Rodriguez  
Village Clerk*



*Jeffery S. Kurtz, Esq.  
Village Attorney*

*We would like to express our appreciation to all the Department Directors and Managers, the Finance Staff and the various staff members of other departments for their exceptional contributions*



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Village of Wellington  
Florida**

For the Fiscal Year Beginning

**October 1, 2005**

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to the Village of Wellington, Florida for its annual budget for the fiscal year beginning October 1, 2005.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



# VILLAGE OF WELLINGTON

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## Village Council

Thomas M. Wenham, Mayor  
Robert S. Margolis, Vice Mayor  
Lizbeth Benacquisto, Councilwoman  
Laurie S. Cohen, Councilwoman  
Dr. Carmine A. Priore, Councilman

## Village Manager

Charles H. Lynn, AICP

### To the Village Council and the Residents of the Village of Wellington:

It is my privilege as your Village Manager to present this year's Budget. Our budget is the product of a great deal of reflection, coordination and discussion between our Council, Senior Management and extremely qualified staff. It is the major annual planning effort that funds the many exceptional services that we provide to our residents.

The Village of Wellington is committed to the efficient delivery of quality products and services to its residents in harmony with the Vision Statement. This commitment is the foundation behind policy decisions and priorities that ensure constructive and well-formulated strategic plans for the growth of our Village. This budget continues to focus on the public's interests, expressed through goals established by the Council.

Through this budget we have attempted to articulate the path towards attaining goals and objectives within the public policy framework set forth by the Village Council. Our objectives in preparing this budget were:

- ✓ Meeting our service levels
- ✓ Keeping pace with growth
- ✓ Minimize tax and user fee increases

I am proud of the efforts of staff in formulating a budget which displays the financial health of our community and provides a meaningful and useful tool to establish and to monitor progress of our future course: specifically, the priority and level of services and facilities to be provided to our residents given the anticipated available net income. We still enjoy one of the County's lowest tax rates, while over the years significantly increasing services ranging from new parks, better roads, greater police protection, enhanced community appearance, and improved garbage collection.

We hope that this information is useful in helping you better understand the financial plan of the Village of Wellington. As we strive to better serve our residents, we look forward to working with Council and the public to continue to build a fiscally strong financial base and to continue to make Wellington one of the finest communities in which to live, work and play.

Sincerely,

A handwritten signature in black ink, appearing to read "Charles H. Lynn".

Charles H. Lynn, AICP  
Village Manager

## HOW TO USE THE BUDGET DOCUMENT

The budget presentation is intended to be a policy document, a financial plan, an operations guide and a communications device. The purpose of this section is to provide the reader with a guide to the document's contents: where and how to find the information and how to understand or use the information. The budget document has been prepared in a summary format intended to be easily understood by the general public. The following describes each of its major sections.

### INTRODUCTION

Contains our Vision and Mission Statements and our nine Village Values; a map of our locations; a history; the Village at a Glance which lists general facts and figures for the Village of Wellington; an introductory letter to our Village Council and residents; and a How-To-Use guide for this document.

### EXECUTIVE SUMMARY

Describes where we have been and where we are going in the upcoming year. It provides a broad perspective of services provided, discusses taxes, millage rates, changes in operations, significant differences in revenues, expenditures, future concerns and the focus and direction of the budget year.

### VISION AND PLANNING

Presents our Vision Statement and illustrates the relationship of our Vision to our planning and goal setting process. Discusses our strategic planning process and presents our Village-wide goals and objectives. Introduces the link between department goals, objectives and the Village core values.

### ORGANIZATION AND DEPARTMENT SUMMARIES

Provides an overview of the Village organization including overall staffing, cost of living increases and merit increases. Each department is summarized including an organization chart, department goals and objectives, the budget by division and the selected accomplishments for 2005/2006. The division summaries include:

#### *Organization Chart*

- ▶ Reflects each major function and the chain of command

#### *Mission Statement*

- ▶ The basic department/division purpose

#### *Function*

- ▶ The primary role or tasks performed by a department/division

#### *Village Core Value Link*

- ▶ Shows the core values fulfilled by department/division mission and goals

#### *Department Goals and Objectives*

- ▶ On-going goals tied to the division's mission and Village Core Values
- ▶ Current year objectives to meet the division's goals

#### *Budget Detail*

- ▶ A comparison of actual and budgeted expenditures by type for fiscal year 2003/2004 through 2006/2007 including the budgeted positions for the same periods

#### *Performance Measures and Workload Indicators*

- ▶ Shows statistics for the division's service indicators and performance measures derived from the division's goals and objectives

#### *Accomplishments and Awards*

- ▶ Highlights the accomplishments for fiscal year 2005/2006 for each division

### BUDGET OVERVIEW

Presents an overview of the Fiscal Year 2007 Budget for all funds. Describes where the money comes from (source of funds or revenues), where the money goes (use of funds or expenditures) and recaps changes in fund balances. This section contains not only narrative but also many comparative tables, charts and graphs to make the information more readily understandable.

### CAPITAL IMPROVEMENT PLAN

Summarizes the five year Capital Improvement Plan (CIP), details the current year projects over \$300,000, explains how the Village manages debt financing and outlines the risk management function.

### ANALYSIS AND FORECAST

This section includes an analysis of financial indicators designed to evaluate the fiscal stability of the Village and to illustrate the way the Village has endeavored to fulfill its responsibility to the residents to account for public funds, to manage municipal finances wisely and to plan adequate funding of services desired by the public. Describes how current economic trends coupled with the Village's financial policies may influence future cash balances, tax levies and rate structure. A five year projection of revenues and expenditures is provided.

### APPENDICES

Contains Budget Resolution, Accounting and Financial Policies, Description of Funds and Budget Summaries by Fund.

### GLOSSARY AND INDEX

Contains a Glossary of Frequently Used Terms, an Index of Charts and Tables and a List of Acronyms used throughout the budget book.

We sincerely hope this "how-to" has aided in finding and understanding information contained in the Village's budget document. If any point is unclear or if additional information is desired, please call the Budget Office at (561) 791-4000. Should the same requests repeatedly occur, we will endeavor to incorporate clarification in next year's budget document.

This document is also located on the Village of Wellington website, [www.ci.wellington.fl.us](http://www.ci.wellington.fl.us). A copy of the document can also be obtained on a CD (compact disc) by calling the Budget Office.

## HISTORY

The Charter for the Village of Wellington (the Village) was established by House Bill 1439 on May 11, 1995. Incorporation became effective on December 31, 1995 and municipal operations commenced on March 28, 1996.

Prior to incorporation, the Acme Improvement District (the District), an independent special taxing district created in 1953, served as the local government providing the majority of community services and facilities for the area including water and sewer, storm water drainage, roadways, street lighting and parks and recreation facilities. Additionally, Palm Beach County provided law enforcement, fire rescue, major roadways and planning, zoning and building functions. As a result of incorporation, the Village now provides these municipal services previously provided by the County (with the exception of fire rescue and library facilities) and the District has become a dependent district of the Village. Because of the breadth of the services it already provided to residents, the District formed the backbone of the Village.



*Incorporation Day 1995*

### Prior to Incorporation, ACME Improvement District

- 1953** Acme Drainage District was created with the initial purpose to drain and reclaim land within its boundaries making the land usable for people and agriculture. The population was fewer than 100 residents
- 1959** Adopted Plan of Reclamation incorporating canals, pumping stations, roads and related facilities
- 1972** District authorized to provide water and sewer services. First home sold in Palm Beach County's expansive Planned Unit of Development. The Wellington P.U.D. master plan was designed to make Wellington a model community
- 1975** District's name changed to Acme Improvement District to reflect increased responsibilities to provide community services and facilities including water and



sewer, roads, street lighting and parks

- 1990** Amendment to District's enabling legislation providing for the popular election of a Board of Supervisors. Prior to that time, the Board of Supervisors was elected by acreage vote
- 1992** First time District governed by five popularly elected Board members acting as the policy making body of the District
- 1994** Amendment to District's enabling legislation to include 476 acres and to modify the notification requirements associated with the Plan of Reclamation

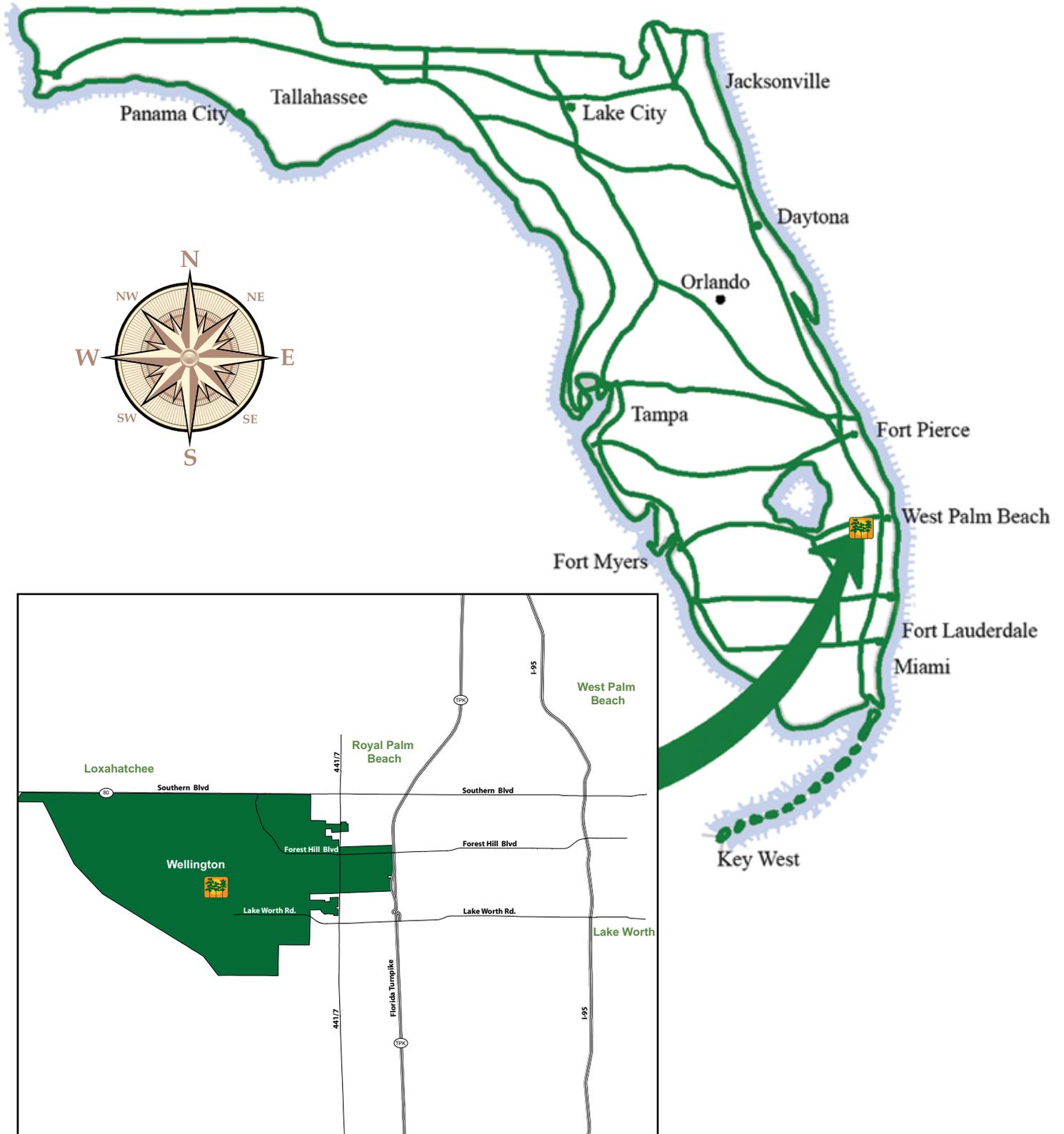
### After Incorporation, Village of Wellington

- 1995** Revised Plan of Reclamation approved by Circuit Court. Village of Wellington incorporated December 31, 1995. Adopted first Annual Budget as VOW. Population estimated to be 26,148 with 170 acres of recreational parkland
- 1996** On October 19, 1996 the Village created the Vision Statement and Community Visioning Goals; First law enforcement contract with PBSO executed
- 1998** Paid off remaining Acme Debt
- 1999** On January 19, 1999 the Village adopted a Comprehensive Plan
- 2000** Revised Water Control Plan for the now dependent district
- 2002** Government Census taken in Palm Beach County – Wellington's population estimated at 42,319; First municipal election of mayor
- 2003** Annexed numerous properties, stormwater treatment areas and Wellington Regional Medical Center; Developed an ordinance to establish a \$10,000 homestead exemption for seniors  
Completed construction of Phase I of the reclaimed Water Facility to allow Village parks to utilize reclaimed water for irrigation purposes
- 2005** Implemented Everglades Forever Act compliance program
- 2006** Population is estimated to be 55,564 with 562 acres of recreational parkland  
Celebrated the Village's Tenth Anniversary

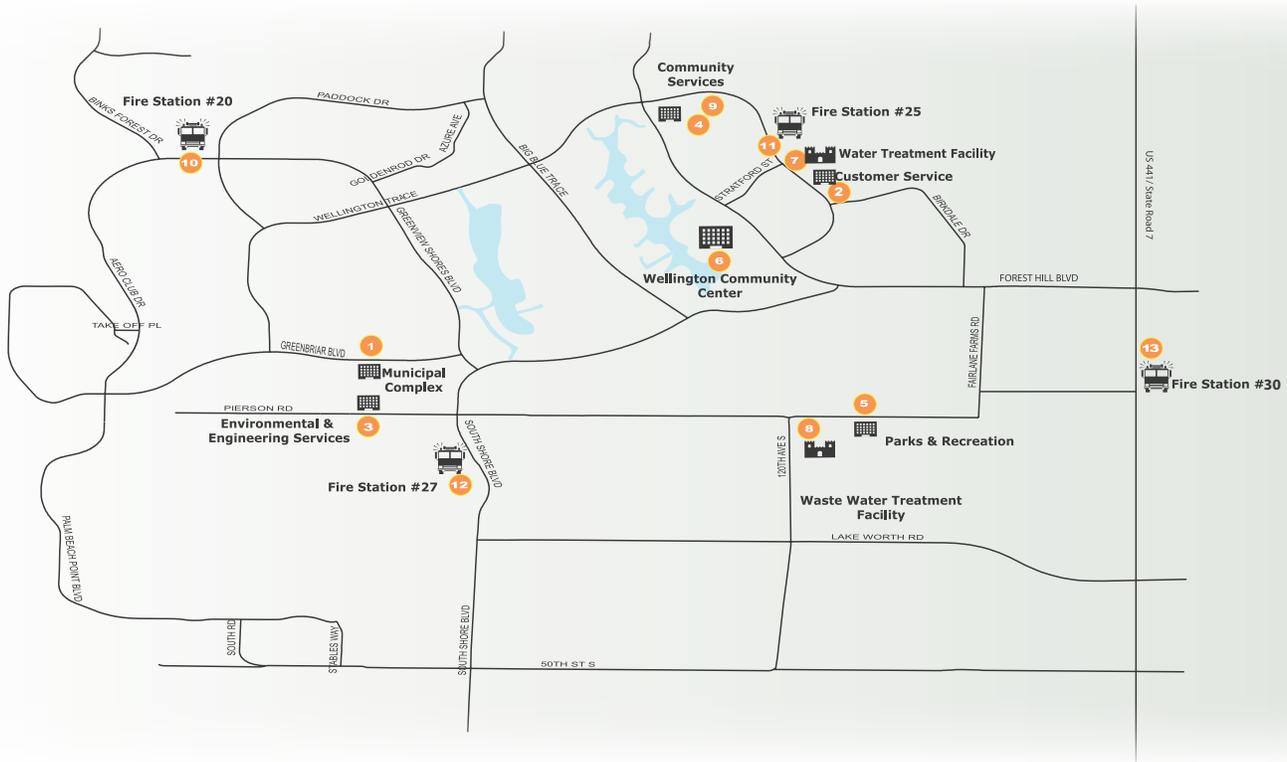


# LOCALITY

The Village of Wellington, Florida, is located in South Florida and Western Palm Beach County. It is located twelve miles west of the Atlantic Ocean, southeast of Lake Okeechobee. Palm Beach County is bordered on the south by Broward County, on the west by Hendry County and to the north by Martin County.



## LOCATION OF OFFICES



1. **Municipal Complex**  
(Includes Administration, Village Clerk, Employment Services, IT, Legal and Financial Services)  
14000 Greenbriar Boulevard  
Wellington, Florida 33414  
(561) 791-4000
2. **Customer Service (Utilities)**  
1100 Wellington Trace  
Wellington, Florida 33414  
(561) 791-4010
3. **Public Works**  
(Includes Public Works, Engineering, Laboratory, Solid Waste and EOC)  
14000 Greenbriar Boulevard  
Wellington, Florida 33414  
(561) 791-4003
4. **Community Services**  
(Includes Planning & Zoning, Building, Code Compliance and Comprehensive Planning)  
12794 West Forest Hill Boulevard, Suites 23&10  
Wellington, Florida 33414  
(561) 753-2430
5. **Village Park**  
(Includes Parks Facilities, Parks Maintenance and Athletic Programs)  
11700 Pierson Road  
Wellington, Florida 33414  
(561) 791-4005
6. **Wellington Community Center**  
(Includes Wellington Community Center, Aquatics Complex and Tennis Center)  
12165 West Forest Hill Boulevard  
Wellington, Florida 33414  
(561) 753-2484
7. **Water Treatment Facility**  
1100 Wellington Trace  
Wellington, Florida 33414  
(561) 791-4030
8. **Waste Water Treatment Facility**  
11860 Pierson Road  
Wellington, Florida 33414  
(561) 791-4039
9. **Palm Beach Sheriff's Office – Wellington Substation**  
12794 West Forest Hill Boulevard, Suite 14A  
Wellington, Florida 33414  
(561) 688-5419 - Non-Emergencies
10. **Fire Station #20** - 1000 Greenview Shores
11. **Fire Station #25** - 1060 Wellington Trace
12. **Fire Station #27** - 3411 Southshore Boulevard
13. **Fire Station #30** - 9610 Pierson Road  
Palm Beach County Fire-Rescue, Administration  
50 Military Trail, Suite 101  
West Palm Beach, FL 33415  
561-686-7000

## VILLAGE AT A GLANCE

Date of Incorporation	December 31, 1995
Date Operational as Municipality	March 28, 1996
Form of Government	Council/Manager
Area	45.410 Square Miles
Total Adopted Fiscal Year 2006/2007 Budget (Includes Enterprise Funds)	\$108.08 million
Assessed Taxable Property Valuation	\$7.246 billion

## VILLAGE DEMOGRAPHICS

Population (As of April 1, 2006)	55,564
Median Age	37
Average Household Size	2.95
Average Market Value	\$406,000
Average Taxable Value	\$309,000
Racial Composition:	
Caucasian and other races	82%
Hispanic or Latino	11%
African American	5%
Asian	2%

## PUBLIC SAFETY

### Police Protection

Sworn police officers	56
Civilian employees	4
Crossing Guards	42
<b>Total</b>	<b>102</b>

*Police Services provided to Village under contractual agreement with Palm Beach County*

### Fire Protection

Suppression units	6
Early response stabilization units	3
Fire stations	4
Employees	68

*Fire Services provided by Palm Beach County Fire MSTU*

## STREETS & SIDEWALKS

Miles of paved public streets	144.8
Miles of shellrock streets	33.1
Miles of bike paths	32.10
Miles of sidewalks	143
Miles of equestrian trails	56.92 public/31.32 private
Number of streetlights	2,190

## SURFACE WATER

Acreage of Lakes	269.67
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## DRAINAGE DISTRICTS

Acme Drainage District Acres	19,818.14
Lake Worth Drainage District Acres	2,551.27
Pine Tree Drainage District Acres	8,068.51

## EDUCATIONAL EXCELLENCE

Elementary	Enrollment
Wellington	905
Elbridge Gale	829
Equestrian Trails	1,046
Binks Forest	1,193
Panther Run	828
New Horizons	709
Middle Schools	
Wellington Landings	1,069
Polo Park	1,639
High Schools	
Wellington	2,362
Palm Beach Central	2,735
<b>Total*</b>	<b>13,315</b>

\*Source: Palm Beach County School Board (11 day count)

## FCAT RESULTS

	Reading	Math	Writing	Science
	*VOW/County	VOW/County	VOW/County	VOW/County
<b>Elementary</b>				
Grade 3	<b>334/313</b>	<b>345/325</b>	-	-
Grade 4	<b>337/314</b>	<b>339/319</b>	<b>328/304</b>	-
Grade 5	<b>324/304</b>	<b>343/330</b>	-	<b>328/305</b>
<b>Middle</b>				
Grade 6	<b>336/311</b>	<b>344/316</b>	-	-
Grade 7	<b>336/308</b>	<b>339/308</b>	-	-
Grade 8	<b>322/298</b>	<b>337/317</b>	<b>311/295</b>	<b>326/292</b>
<b>High</b>				
Grade 9	<b>323/307</b>	<b>326/308</b>	-	-
Grade 10	<b>315/301</b>	<b>337/327</b>	<b>312/297</b>	-
Grade 11	-	-	-	<b>316/297</b>

\* VOW is average of all Village of Wellington Schools  
Numbers in bold indicate higher results

**ELECTIONS**

Registered Voters	30,869
Votes cast in last municipal election (March 2006)	4,849

**SOLID WASTE COLLECTION**

Residential accounts	20,886
Commercial accounts	247

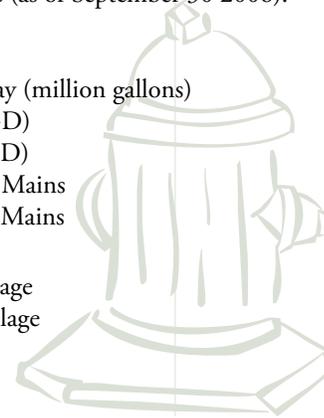
**LAND USAGE**

Residential	87%
Commercial	2%
Recreational/Open Space	7%
Other	4%*

\*Includes institutional, conservation and industrial

**UTILITY SYSTEM**

Active accounts (as of September 30 2006):	
Water	19,557
Sewer	17,958
Capacity per day (million gallons)	
Water (MGD)	11.00
Sewer (MGD)	4.75
Miles of Water Mains	307.27
Miles of Sewer Mains	218.28
Fire Hydrants:	
Within Village	1,746
Outside Village	195



The Village takes great pride in offering parks and recreational facilities spanning 562 acres with more than a hundred programs for residents of all ages. The table below shows facilities broken into park categories. Wellington has an additional 220 acres of other recreational land without constructed facilities.

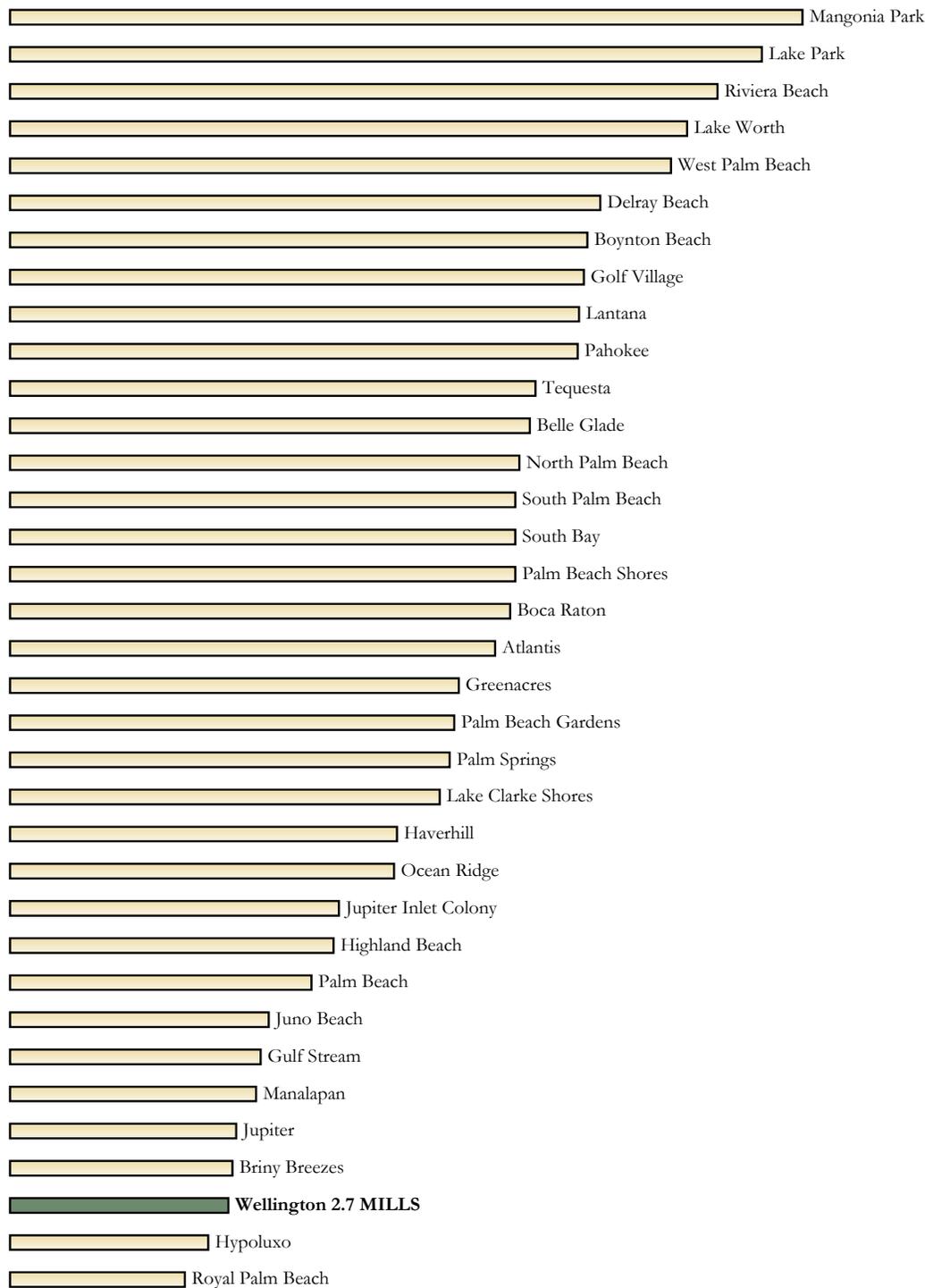
COMMUNITY PARKS	VILLAGE PARK	WELLINGTON COMMUNITY CENTER	NEIGHBORHOOD PARKS	PARK SITE K
Community Park Greenbriar Park Tiger Shark Cove Park Olympia Park	11700 Pierson Road	12165 W Forest Hill Blvd	26 parks located throughout the Village	State Road 7
14 softball/baseball fields 14 batting cages 3 playgrounds 2 pavilion/picnic areas 4 sand volleyball courts 2 basketball courts 2 shuffleboard courts Greenbriar Dog Park 4 restroom/ concession buildings	2 recreation centers 19 multi-purpose athletic fields & baseball /softball facilities 6 concession stands 2 lighted roller hockey rinks 4 picnic pavilions 3 playground structures 2 miles lighted, paved recreational trails	50 meter swimming pool with two 1 meter dive boards, a 3 meter dive board and locker rooms 2 aquatic slides 16 lighted tennis courts 2 bocce courts 1 picnic pavilion 1 boat ramp	17 play structures 9 picnic shelters 7 basketball courts 1 lighted roller hockey rink 1 softball/baseball field 1 boat ramp 1 restroom/concession building	(Currently proposed, under design and may include) 6 multi-purpose fields 4 racquetball courts Tot playgrounds Lake Property of 12 acres Multi-purpose trail Batting cages Restroom/concession buildings
Encompassing 87 acres	Over 114 acres and 75,000 sq. ft. of gymnasiums and activity space	Over 18 acres and 28,000 sq. ft. multi-use facility	Over 55 acres and a 12,000 sq. ft. skate park	Will offer Over 67 acres

**SUMMARY OF 2006/2007 AD VALOREM TAXES  
FOR ALL MUNICIPALITIES WITHIN PALM BEACH COUNTY**

	Total Taxable Value	Population (April 1, 2005)	Taxable Value Per Capita	Total Millage	Tax Bill Per Capita
Mangonia Park	\$183,338,790	2,527	\$72,552	9.8000	\$711
Lake Park	666,763,442	9,113	73,166	9.3000	680
Riviera Beach	3,783,219,763	33,265	113,730	8.7500	995
Lake Worth	2,024,765,565	36,040	56,181	8.3760	471
West Palm Beach	12,009,022,188	101,111	118,771	8.1749	971
Delray Beach	8,416,046,250	63,888	131,731	7.3000	962
Boynton Beach	5,594,966,739	65,601	85,288	7.1400	609
Golf Village	152,472,624	231	660,055	7.0990	4,686
Lantana	1,031,033,126	9,574	107,691	7.0385	758
Pahokee	93,912,983	6,277	14,961	7.0200	105
Tequesta	981,960,499	5,686	172,698	6.4980	1,122
Belle Glade	311,412,666	14,994	20,769	6.4300	134
South Bay	54,697,468	4,092	13,367	6.3089	84
North Palm Beach	2,000,286,958	12,553	159,347	6.3000	1,004
Palm Beach Shores	675,720,973	1,383	488,591	6.2500	3,054
South Palm Beach	432,193,388	1,529	282,664	6.2500	1,767
Boca Raton	19,931,341,591	85,311	233,632	6.1860	1,445
Atlantis	522,270,799	2,151	242,804	6.0000	1,457
Greenacres	1,976,149,164	31,270	63,196	5.5500	351
Palm Beach Gardens	9,304,522,294	45,584	204,118	5.4950	1,122
Palm Springs	811,025,923	13,850	58,558	5.4371	318
Lake Clarke Shores	246,933,396	3,466	71,244	5.3164	379
Haverhill	84,517,168	1,501	56,307	4.7854	269
Ocean Ridge	807,932,066	1,654	488,472	4.7500	2,320
Jupiter Inlet Colony	239,263,462	373	641,457	4.0675	2,609
Highland Beach	2,302,751,039	4,157	553,945	4.0000	2,216
Palm Beach	12,039,602,941	9,735	1,236,734	3.7273	4,610
Juno Beach	1,220,491,984	3,596	339,403	3.2000	1,086
Gulf Stream	696,565,717	736	946,421	3.1000	2,934
Manalapan	875,908,520	355	2,467,348	3.0420	7,506
Jupiter	8,819,014,707	48,269	182,706	2.7986	511
Briny Breezes	41,648,980	417	99,878	2.7504	275
<b>WELLINGTON</b>	<b>7,245,831,176</b>	<b>53,429</b>	<b>135,616</b>	<b>2.7000</b>	<b>366</b>
Hypoluxo	459,115,297	2,459	186,708	2.4500	457
Royal Palm Beach	2,537,374,087	29,845	85,018	2.1635	184

*Notes: Wellington's population figure is provided by the University of Florida Bureau of Economic Research as of April 1, 2005, taxable value is as of July, 2006 and the proposed millage rates are effective October 1, 2006. Total millage includes separate debt service rate and does not include Fire/Rescue levies where levied separately.*

## 2006/2007 MUNICIPAL AD VALOREM MILLAGE RATES IN PALM BEACH COUNTY

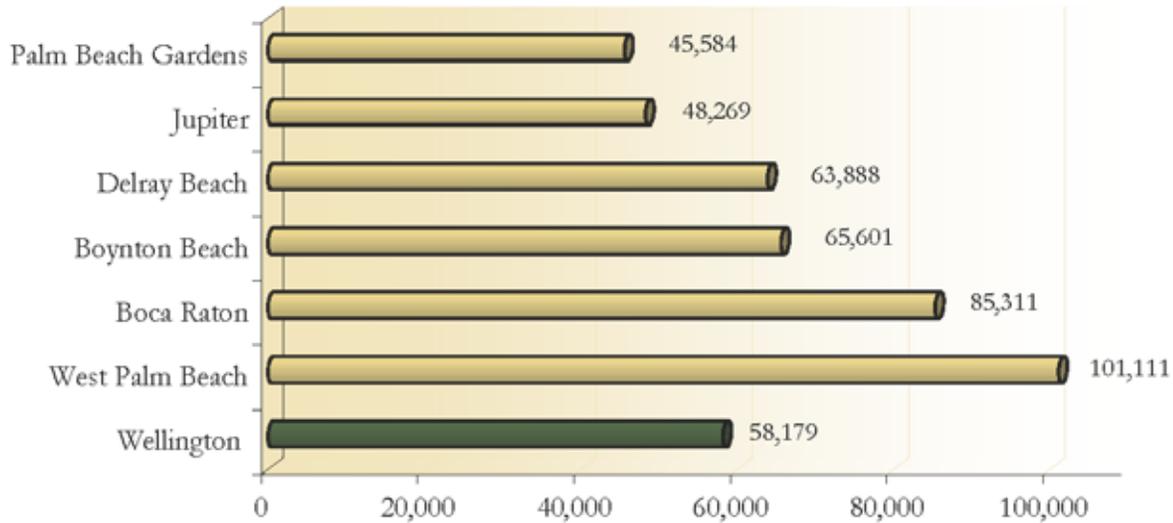


Within Palm Beach County, there are 14 municipalities with populations greater than 10,000. Of these, the towns with populations comparable to Wellington are Palm Beach Gardens, Jupiter, Boynton Beach and Lake Worth. Looking at these communities, Wellington had one of the lowest per capita ad valorem tax rates as a result of having the lowest millage rate. Including Wellington's drainage assessment of \$120 per computed acre, the total tax burden per capita of \$419 continues to be among the lowest in the county as well as among the comparable municipalities shown in the preceding charts.

## TOP SEVEN CITY COMPARISON

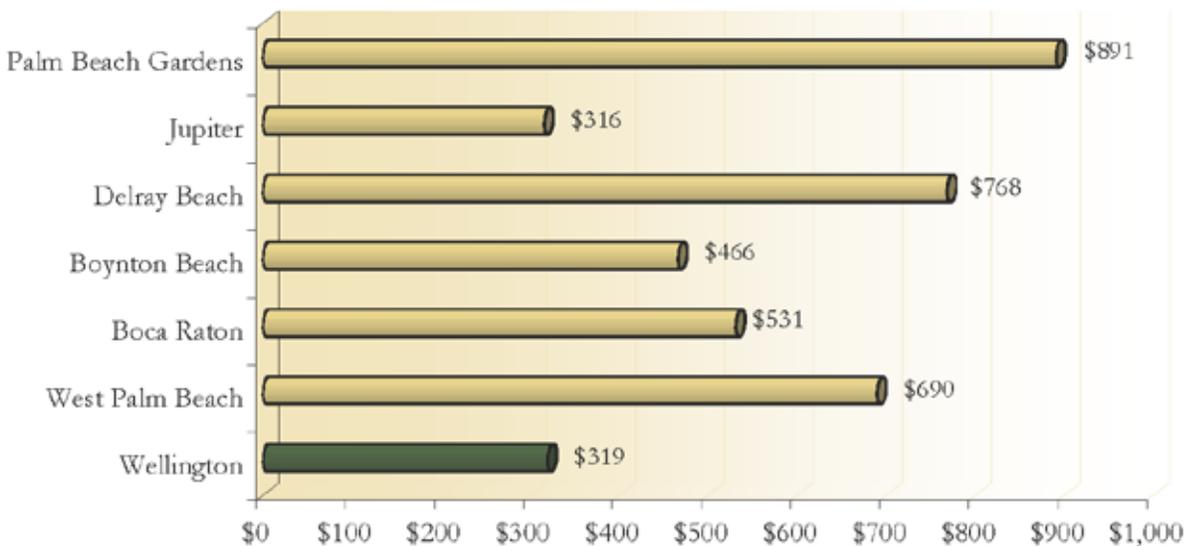
The following charts compare tax revenues, governmental expenditures and full time employees to the population for Wellington and six similar cities in Palm Beach County. These charts use the currently published 2005 population, budget and employee figures for other cities and updated 2006/2007 information for Wellington: calculated its 2006 population figures; and 2007 budget and employee data. The chart text provides 2006 Wellington data for reference.

### Population



### Ad Valorem Property Tax Revenues Per Capita

The chart illustrates the revenue per capita collected by each municipality from ad valorem property taxes, based on the home valuation. Wellington maintains the second-lowest per capita revenue rates of similar cities. When comparing Wellington's 2005/2006 data, Wellington would be the lowest at \$260 per capita.



*Note: Wellington figures are projected for 2006/2007, figures for other municipalities are from available data for the 2005/2006 fiscal year*

### Total Governmental Expenditures (Including Transfers) Per Capita

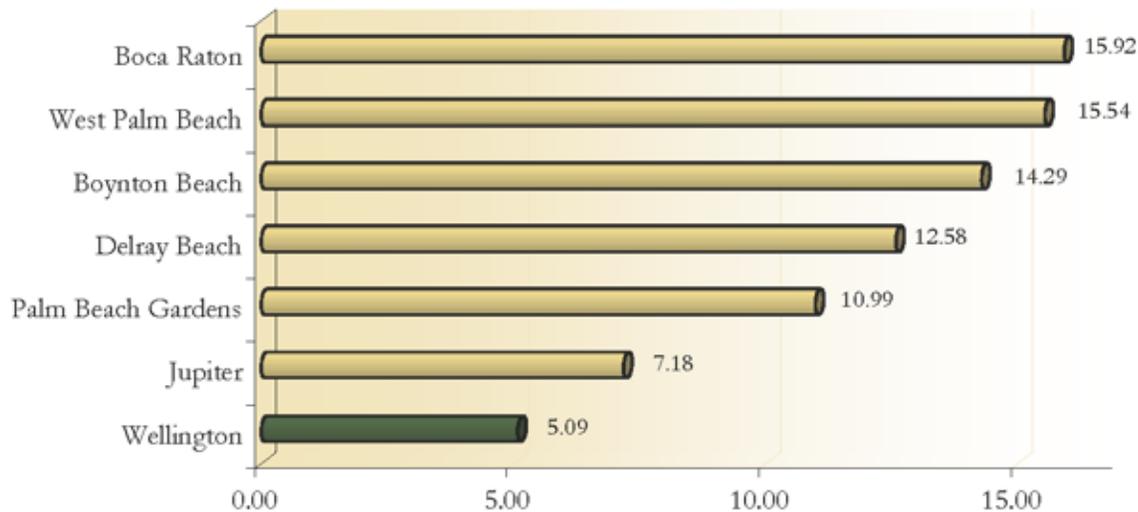
The chart illustrates the governmental-type expenditures per capita of each municipality. These expenditures are usually funded by taxes, impact fees and state-shared revenues. Wellington again maintains the second-lowest per capita expenditure rates of similar cities. When comparing using Wellington's 2005/2006 data, Wellington would be the lowest at \$898 per capita



### Employees (FTEs) Per 1,000 Population

The chart illustrates the number of full time equivalent employees (FTE'S) per 1,000 population of each municipality. Wellington has the lowest number of employees per 1,000 residents of similar cities. Using 2005/2006 per 1,000 capita figures, Wellington would be the lowest at 5.00 per 1,000 capita.

	<u>Population</u>	<u>Total Employees</u>	<u>Per 1,000 Capita</u>
Wellington	58,179	296	5.09
Jupiter	48,269	347	7.18
Palm Beach Gardens	45,584	501	10.99
Delray Beach	63,888	804	12.58
Boynton Beach	65,601	937	14.29
West Palm Beach	101,111	1,571	15.54
Boca Raton	85,311	1,358	15.92



*Note: FTE counts do not include contracted positions. Wellington contracts Sheriff's service and Palm Beach County provides Fire Rescue*



## *Executive Summary*

The fiscal year 2006/2007 budget is the twelfth annual budget to be adopted by the Village. Concurrent with incorporation on March 28, 1996, the former local government — Acme Improvement District (the District) — became a dependent district of the Village. The District historically performed and budgeted for the majority of community services and facilities generally provided by municipalities. Upon incorporation, the Village became responsible for services previously provided to the area by Palm Beach County.

While the section entitled Budget Overview provides a more detailed presentation of the budget, the following is a summary of the Village of Wellington's Fiscal Year 2006/2007 Comprehensive Annual Budget:

### FISCAL YEAR 2006/2007 COMPREHENSIVE ANNUAL BUDGET

	Governmental Funds	Enterprise Funds	Total
<b>Revenues</b>			
Property Taxes			
Ad valorem	\$18,585,557		\$18,585,557
Non Ad Valorem Assessments	2,846,600	2,609,422	\$5,456,022
Other Taxes & Franchise Fees	9,009,000		\$9,009,000
Intergovernmental Revenue	7,025,500		\$7,025,500
Licenses & Permits	5,270,547		\$5,270,547
Charges for Services	2,038,370	14,523,100	\$16,561,470
Interest Income	2,245,000	1,750,000	\$3,995,000
Miscellaneous Revenues	3,405,000	814,397	\$4,219,397
Impact Fees	2,681,279		\$2,681,279
Capacity Fees and Restricted Interest Income		2,944,000	\$2,944,000
Proceeds from Borrowing	6,000,000		\$6,000,000
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$59,106,853</b>	<b>\$22,640,919</b>	<b>\$81,747,772</b>
Transfers In	26,331,084		\$26,331,084
<b><i>Total Revenues, Transfers &amp; Other Financing Sources</i></b>	<b><i>\$85,437,937</i></b>	<b><i>\$22,640,919</i></b>	<b><i>\$108,078,856</i></b>
<b>Expenditures</b>			
General Government	10,521,817		\$10,521,817
Public Safety	5,746,303		\$5,746,303
Physical Environment	12,053,266	10,068,656	\$22,121,922
Transportation	1,628,006		\$1,628,006
Emergency Operations	76,000		\$76,000
Culture & Recreation	7,903,489		\$7,903,489
Capital Outlay	9,817,572	24,621,918	\$34,439,490
Debt Service	2,157,600	2,983,800	\$5,141,400
Non-departmental	143,600		\$143,600
<b>Total Expenditures</b>	<b>\$50,047,653</b>	<b>\$37,674,374</b>	<b>\$87,722,027</b>
Transfers Out	23,982,249	2,348,835	\$26,331,084
Increase/(Decrease) to Reserves	11,408,035	3,252,038	\$14,660,073
Increase/(Decrease) to Impact Fees/Capacity Fee Accounts		(20,634,328)	(\$20,634,328)
<b><i>Total Expenditures, Transfers &amp; Reserves</i></b>	<b><i>\$85,437,937</i></b>	<b><i>\$22,640,919</i></b>	<b><i>\$108,078,856</i></b>

*Note: The above totals reflect Public Safety within the General Fund and exclude any interfund transfers between the General Fund and Public Safety Fund*

The following table compares the Village's comprehensive budget by fund over the last five years:

### FIVE YEAR BUDGET COMPARISON

	Adopted FY 2002/2003	Adopted FY 2003/2004	Adopted FY 2004/2005	Adopted FY 2005/2006	Adopted FY 2006/2007
<b>Budget Summary</b>					
General Governmental	\$55,602,972	\$57,506,648	\$64,509,724	\$68,179,562	\$75,894,037
Surface Water Management	7,130,917	9,500,271	3,382,324	3,170,320	9,543,900
Solid Waste	2,425,444	2,587,094	2,393,698	2,436,223	2,883,319
Utilities	15,862,743	15,990,892	15,968,524	17,060,300	19,757,600
<b>Total Budget</b>	<b>\$81,022,076</b>	<b>\$85,584,905</b>	<b>\$86,254,270</b>	<b>\$90,846,405</b>	<b>\$108,078,856</b>

Interfund transfers and net changes to reserves are included in the above totals and reflect movement of revenues from the fund where received to the fund where the expenditure is to be recorded. These transfers of money from one fund to another do not represent money coming into the Village budget as revenue or leaving the Village budget as an expense. These transfers have generally been excluded in the other tables, graphs and comparisons throughout the document.

### FISCAL YEAR 2006/2007 BUDGET POSITION

The budget is a comprehensive fiscal and operational planning process. In essence, it is a strategic plan within the public policy framework set forth by the Village Council. This strategic planning process requires an extensive series of goal setting (both micro and macro goals) in all of the departments and for the Village overall. Further, the budget provides the framework for the Village to measure success throughout the year and contains a number of performance benchmarks.

At the staff level, the main goal is to implement this vision and the policies as articulated by the Village Council to maintain a superior level of management and financial integrity for Village residents. All additional goals are born from this thought and are directly linked to this main objective. This serves as the foundation for the budget.

The guiding principle applied in preparing the Village's budget is to bring to the community a fiscally responsible budget which reflects a high level of quality services and facilities for residents within Council approved policy. The current year budget establishes a strong foundation for both long and short term financial planning. To this end, the operating budget includes a five year projection of anticipated revenues and expenditures and the capital budget includes all anticipated projects as well as related operating costs to be initiated within the same five year period.

The more specific budget goals and objectives were to:

- ✓ Provide a high level of quality services and facilities for residents by establishing an appropriate taxation and financing structure while maintaining an appropriate level of reserves
- ✓ Focus on internal consolidation and customer service with a goal of improving the level of service provided to the community
- ✓ Use technology and organizational realignment to increase and support the development of an overall strategic plan for the Village which compliments the comprehensive plan
- ✓ Advise the Council on the anticipated benefit to the community of projects which support the projected residential growth rate



## GOVERNMENTAL FUNDS

The Village has been able to fund all department requests, to maintain and/or enhance the level of service to residents and to continue to maintain an adequate level of reserves. The following tables highlight the major changes in Governmental funds from last year, in revenues and expenditures, excluding interfund transfers and increases or decreases in equity.

### GOVERNMENTAL REVENUE SOURCES - CHANGES

	General Fund	PZ&B	Surface Water	Parks & Recreation	Impact Fees	Gas Tax Funds	Debt Service	Total Governmental Funds
<b>Net 2006 Revenue Budget</b>	<b>\$27,720,725</b>	<b>\$5,153,780</b>	<b>\$3,170,320</b>	<b>\$1,874,671</b>	<b>\$5,453,980</b>	<b>\$1,968,600</b>		<b>\$45,342,076</b>
Impact of Growth on Assessed Valuation	4,154,557							4,154,557
Population and Economy Driven Revenues	1,937,775	(534,233)	14,580		(1,652,701)	(9,600)		(244,179)
Charges for Services	553,000			(18,601)				534,399
Investment Income	531,000		334,000	(40,000)	530,000	200,000		1,555,000
Proceeds from Borrowing			6,000,000					6,000,000
Other	(90,000)	35,000	25,000		1,795,000			1,765,000
<b>Net Change in Revenue Sources</b>	<b>7,086,332</b>	<b>(499,233)</b>	<b>6,373,580</b>	<b>(58,601)</b>	<b>672,299</b>	<b>190,400</b>		<b>13,764,777</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$34,807,057</b>	<b>\$4,654,547</b>	<b>\$9,543,900</b>	<b>\$1,816,070</b>	<b>\$6,126,279</b>	<b>\$2,159,000</b>		<b>\$59,106,853</b>

As shown above, the fiscal year 2006/2007 general government budget is balanced with an increase in the residents' total tax burden of approximately \$4.15 million, or 28.8% over the prior year. The increase in the assessed valuation helped to hold the millage at the same rate of 2.70 as in previous years.

### GOVERNMENTAL EXPENDITURES - CHANGES

	General Fund	PZ&B	Surface Water	Parks & Recreation	Impact Fees	Gas Tax Funds	Debt Service	Total Governmental Funds
<b>Net 2006 Expenditures Budget</b>	<b>\$20,459,587</b>	<b>\$4,659,897</b>	<b>\$1,527,733</b>	<b>\$8,858,602</b>	<b>\$8,021,000</b>	<b>\$4,053,908</b>	<b>\$2,199,600</b>	<b>\$49,780,327</b>
Personnel	1,636,606	565,653	442,337	1,241,071	-	58,760	-	3,944,427
Operating	671,603	34,065	304,945	(884,164)	-	33,338	-	159,787
Capital	926,065	(31,960)	3,012,747	(218,400)	(6,845,000)	(638,340)	-	(3,794,888)
Debt	-	-	-	-	-	-	(42,000)	(42,000)
<b>Net Change in Expenditures</b>	<b>3,234,274</b>	<b>567,758</b>	<b>3,760,029</b>	<b>138,507</b>	<b>(6,845,000)</b>	<b>(546,242)</b>	<b>(42,000)</b>	<b>267,326</b>
<b>Total Expenditures</b>	<b>\$23,693,861</b>	<b>\$5,227,655</b>	<b>\$5,287,762</b>	<b>\$8,997,109</b>	<b>\$1,176,000</b>	<b>\$3,507,666</b>	<b>\$2,157,600</b>	<b>\$50,047,653</b>

## GOVERNMENTAL REVENUES

As a result of incorporation, fiscal year 1996/1997 was the first time citizens paid an ad valorem tax to the Village. The Village's tax structure is based on models of optimal municipal financing mechanisms. These models are reviewed and updated annually as the Village continues development of its long-term revenue strategy. The Village retains the position of having one of the lowest ad valorem tax rates for a full-service municipality in the County according to the records of the Palm Beach County Tax Collector.

### PROPERTY TAX MILLAGE AND ASSESSED VALUATION

	Approved FY 2004/2005	Approved FY 2005/2006	Approved FY 2006/2007	% Change
Operating Millage	2.70 mills	2.70 mills	2.70 mills	No Change
Assessed Valuation	\$4,372,589,000	\$5,625,865,000	\$7,245,831,000	28.8%
Revenues Generated	\$11,216,000	\$14,431,000	\$18,586,000	28.8%

Since the ad valorem tax receives a disproportionately large share of public attention as a revenue source, it must be noted that these revenues fund only a fraction of the Village's municipal operations. Applying the approved millage of 2.70 mills to the Village's total taxable assessed valuation of approximately \$7.2 billion, and adjusting for 5% delinquencies as allowed by law, total ad valorem revenues are projected to be \$18,586,000 or 35% of the total governmental revenues (excluding transfers). The adopted ad valorem tax rate of 2.70 mills is an increase of 21.35% over the rolled-back rate of 2.2249 which is the millage rate that would provide the same ad valorem tax revenue as generated in the prior year, exclusive of new construction, additions to structures, deletions and property added due to geographic boundary changes.

The levying of a property tax rate is one of the most important and most sensitive policy decisions the Council must make on an annual basis. The direction that millage rates will take is also very much influenced by the taxable value of properties within the Village which is set annually by the Palm Beach County Property Appraiser. The Village's total assessed valuation increased by approximately \$1.62 billion over the prior year final gross taxable value, or by 28.8%. The increase includes new construction and additions totaling approximately \$424 million.

The Village of Wellington Council adopted an ordinance enacting an additional homestead exemption for persons 65 and older. Any person who meets the requirements shall be eligible for a \$25,000 homestead exemption from the taxable property value of their primary residence. This exemption translates into a savings of approximately \$68 for each eligible senior. The taxpayer claiming the exemption will be required to annually submit a sworn statement of household income and other documentation demonstrating eligibility. Although the exemption was enacted by the Village Council, the application process is done through the Palm Beach County Property Appraiser's Office. Applications are to be filed each year with the County before March 1.

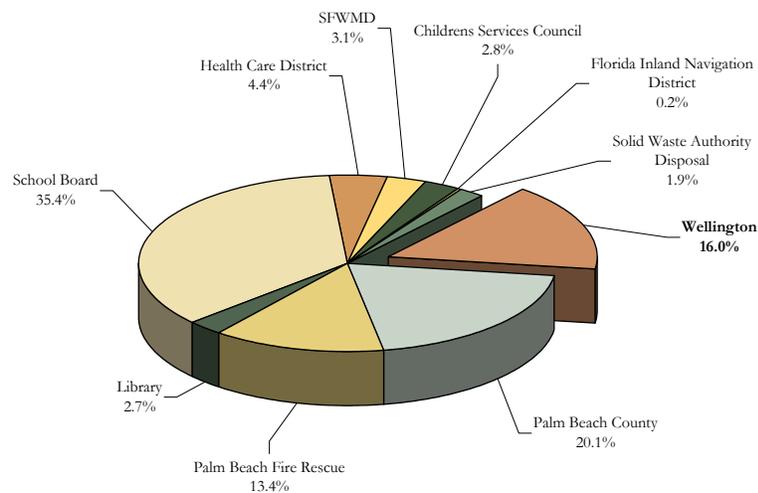
The adopted millage rate is far below the 5 mill limit (without requiring a referendum) specified in the Village Charter as well as the 10 mill cap established by Florida Statutes. The Village's adopted millage rate of 2.70 mills, together with non-ad valorem assessments for drainage and solid waste collection (see enterprise funds) as described below, constitutes only 16.0% of a Village taxpayer's total tax bill on a property taxed at \$284,000. As shown in the following example, Wellington's total taxes and assessments would be \$515 for a property with an assessed value of \$125,000 with a homestead exemption of \$25,000 and \$1,012 for a property assessed at \$309,000 with the homestead exemption.

### IMPACT ON SAMPLE TAXPAYER (AFTER HOMESTEAD EXEMPTION)

Ad Valorem Taxes	Millage	Tax Bill at	Tax Bill at	% of Total
		\$100,000	\$284,000	
		Value	Value	Tax Bill
<b>Village of Wellington</b>	<b>2.7000</b>	<b>\$270.00</b>	<b>\$766.80</b>	<b>12.14%</b>
Palm Beach County	4.2800	428.00	\$1,215.52	19.24%
Palm Beach Fire Rescue	2.9800	298.00	\$846.32	13.40%
Library	0.5650	56.50	\$160.46	2.54%
Palm Beach County Debt	0.1975	19.75	\$56.09	0.89%
Library Debt	0.0339	3.39	\$9.63	0.15%
School Board	7.8720	787.20	\$2,235.65	35.39%
Health Care District	0.9700	97.00	\$275.48	4.36%
SFWMD	0.6970	69.70	\$197.95	3.13%
Childrens Services Council	0.6199	61.99	\$176.05	2.79%
Florida Inland Navigation District	0.0385	3.85	\$10.93	0.17%
	<b>20.9538</b>	<b>\$2,095.38</b>	<b>\$5,950.88</b>	<b>94.19%</b>
<b>Non Ad Valorem Taxes</b>				
Solid Waste Authority Disposal		\$122.00	\$122.00	1.93%
<b>Wellington Solid Waste Collection</b>		<b>125.00</b>	<b>125.00</b>	<b>1.98%</b>
<b>Acme Improvement District<sup>(1)</sup></b>		<b>120.00</b>	<b>120.00</b>	<b>1.90%</b>
		<b>\$367.00</b>	<b>\$367.00</b>	<b>5.81%</b>
<b>Total Tax Bill</b>		<b>\$2,462.38</b>	<b>\$6,317.88</b>	<b>100.00%</b>

<sup>(1)</sup> Properties east of State Road 7 (US 441) are not assessed by Acme

## TAX COMPONENTS - PROPERTY ASSESSED AT \$284,000



Non-ad valorem assessments are the largest source of revenue in the Special Revenue Funds. These non-ad valorem assessments are collected through an agreement with the Palm Beach County Tax Collector in the same fashion as ad valorem taxes. The Acme Improvement District, a dependent taxing district of the Village, is authorized to levy non-ad valorem assessments against the land.

These Acme assessments are based on the benefit to the land of capital facilities as set forth in the Plan of Reclamation. Under this Plan of Reclamation, non-ad valorem assessments can be collected to pay for stormwater drainage, roadways, parks and recreation, street lighting and general operating costs associated with administration, insurance and fringe benefits and other indirect costs. However, of these services, the Village will only collect non-ad valorem assessments for drainage services in fiscal year 2006/2007. Total budget for non ad valorem assessments of \$2,846,600 represents an increase of 1% over the prior year.

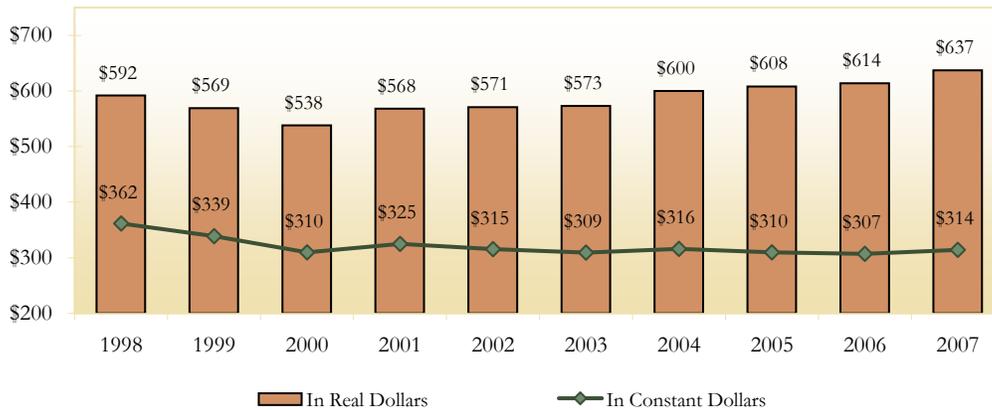
Other major Governmental Funds revenue sources include: Franchise Fees; Utility Taxes; Communication Service Taxes; State Revenue Sharing (sales tax, beverage tax, local option gas tax and general state shared dollars); Licenses and Permits; Charges for Services; Fines and Forfeitures. The Village anticipates total revenues from these sources to be approximately \$23.34 million or 39% of total Governmental Funds revenue. Together, these revenues increased by approximately \$1.8 million or 8% over the prior year's level. A portion of this increase arises from permit fees to be generated mainly from planned residential developments.

Impact fee revenues are projected to decrease by \$1.5 million in relation to prior year receipts due to a decline in new construction as the Village approaches the end of its initial growth and buildout. These revenues are based on anticipated fees to be collected from the construction of new homes mainly in the Minto West (Olympia), Oakmont Estates and Lanier developments.

Please refer to the Budget Overview section for further information on Governmental Revenues.



## TOTAL LOCAL TAXES IN REAL AND CONSTANT DOLLARS BASED ON \$100,000 TAXABLE VALUE



*Note: Total local taxes include Village of Wellington ad valorem and non-ad valorem assessments (Acme, Solid Waste Collection) and SWA disposal assessments*

The chart above compares the taxes paid by a resident to the Village and SWA on a \$100,000 taxable value home. While the real dollars, or the actual dollars paid annually, generally increased over ten years, the constant dollars (adjusted for inflation) have actually decreased. This represents a constant local tax burden to a Village tax payer as reflected above.

### GOVERNMENTAL EXPENDITURES

The significant new expenditure items included in this year's Governmental Funds budget are primarily due to level of service enhancements and certain economic factors relating to the rising cost of providing an enhanced level of service to residents. While not intended to be an all-inclusive list of the additional projects and services that have been funded, the items noted here represent the more costly increases in the current year, and reflect the Village's commitment to its core values

The General Governmental budget includes increases in funding for the following level of service enhancements: \$669,000 in increased public safety funds for additional police personnel and school crossing guards, \$50,000 for increases to recreational programs and park improvements, \$101,000 for increases to surface water management and environmental improvements, \$82,500 in neighborhood beautification as part of community appearance initiatives, \$33,600 in community programs to promote education and civic pride. Additionally, certain increases in funding were not due to level of service enhancements but economic issues such as increases in fuel, utilities and insurance of \$534,000, increases to employee benefits of \$897,000, and the implementation of Governmental Accounting Standards Board (GASB) Statement No. 45, and Other Post Employment Benefits (OPEB) which required funding of approximately \$700,000 in the current year.

### GOVERNMENTAL RESERVES

The Village of Wellington maintains reserves for:

- ✓ General Governmental Funds
- ✓ Planning, Zoning & Building
- ✓ Surface Water Management

The target for reserves is set between 23% and 27%. Currently, reserves exceed this range by approximately \$935,000 of unrestricted fund balance. For more detailed reserve information, see the Budget Overview section of this document.

As we move forward, the Village will always be challenged to balance the need for more and higher levels of services and facilities, with the community's willingness to pay for them. Because current budget decisions contribute to subsequent years' financial strength and stability, this level of reserves not only demonstrates fiscal well-being but allows the Village to establish a sound fiscal foundation, to provide financial flexibility for future operations and to maintain the organization should some catastrophic event occur that would interrupt the normal flow of revenues.

## ENTERPRISE FUNDS

In addition to its general government operations, the Village operates a water and wastewater utility system and solid waste collection and recycling services which are budgeted and accounted for as self-contained enterprise funds.

The following tables highlight the major areas driving the increased revenue and expenditures included in this year's Enterprise Funds budget.

### ENTERPRISE REVENUE SOURCES - CHANGES

	<u>Waster &amp; Wastewater Utility System</u>	<u>Solid Waste Collection &amp; Recycling</u>	<u>Total Enterprise Funds</u>
<b>Net 2006 Revenue Budget</b>	<b>\$17,060,300</b>	<b>\$2,436,223</b>	<b>\$19,496,523</b>
Charges for Services	888,600	367,699	\$1,256,299
Investment Income	950,000		\$950,000
Capacity Fee Charges	838,300		\$838,300
Other	20,400	79,397	\$99,797
<b>Net Change in Revenue Sources</b>	<b>2,697,300</b>	<b>447,096</b>	<b>\$3,144,396</b>
<i>Net 2007 Revenue Budget</i>	<i>\$19,757,600</i>	<i>\$2,883,319</i>	<i>\$22,640,919</i>

### ENTERPRISE EXPENDITURES - CHANGES

	<u>Waster &amp; Wastewater Utility System</u>	<u>Solid Waste Collection &amp; Recycling</u>	<u>Total Enterprise Funds</u>
<b>Net 2006 Expenditure Budget</b>	<b>\$21,367,588</b>	<b>\$2,115,656</b>	<b>\$23,483,244</b>
Personnel	329,227	31,004	\$360,231
Operating	259,344	197,797	\$457,141
Capital	13,397,058	(1,100)	\$13,395,958
Debt	(22,200)		(\$22,200)
<b>Net Change in Expenditures</b>	<b>13,963,429</b>	<b>227,701</b>	<b>\$14,191,130</b>
<i>Net 2007 Expenditure Budget</i>	<i>\$35,331,017</i>	<i>\$2,343,357</i>	<i>\$37,674,374</i>



## WATER AND WASTEWATER UTILITY SYSTEM

No taxes or assessments are used to support utility operations; all expenditures are funded by the sale of utility services to customers. This Enterprise Fund pays the Governmental Funds \$2.06 million or approximately 10% of its total revenues as reimbursement for administrative support services and other goods and services supplied to the utility. This year, the Water and Wastewater Rate Study was updated to determine if revenues derived from user charges and connection fees were adequate to cover the operating and capital costs, including debt service. The results of the current year update indicates that the financial position of the utility has continued to improve this year and, accordingly, we were able once again to hold user charges to the same level as fiscal year 1994/1995 while many of our peers were unable to do so.

The increase in capacity fee revenues is a result of an increase in the construction of new homes in the utility service area. The Village projects an approximate annual growth of 1.2%.

The increase in capital outlay primarily results from large projects for both the water and wastewater treatment plans. While some of those projects will be completed in fiscal year 2006/2007, the following major projects are budgeted and are expected to continue into future fiscal years: \$5.1 million for a 1.75 MGD Wastewater Treatment Plant expansion, \$2.05 million for Reuse Transmission Lines and \$1 million for the construction of Injection Wells.

The Village is actively involved in water conservation programs, which may delay the construction of the water and wastewater treatment facilities expansion. The Water Conservation Committee supports a program using non-potable water to irrigate entrance ways, medians and other similar areas throughout the Village. Grants up to \$15,000 from the Village are available to homeowner associations, civic associations, property owner associations and neighborhood groups to convert existing potable water irrigation systems to non-potable systems. Additionally, an extension of the Non-Potable Water Irrigation System Rebate Program is available, and offers up to 50% of the cost to homeowners who install a well system, or a pump connected to a canal or lake, for irrigation purposes.

Further, the Village has recognized the need and importance of reusing treated wastewater effluent. A Reclaimed Water Facility recently came on-line which will defer expenditures for future injection wells, extend the dates by which the water plant requires expansion and, potentially, reduce the ultimate water treatment plant size.



## SOLID WASTE COLLECTION AND RECYCLING SERVICES

The fiscal year 2006/2007 budget represents the ninth year of operations since the Village assumed the management of the solid waste collection and recycling services. Previously, these services were provided by the Solid Waste Authority of Palm Beach

County. These activities are fully funded by a user charge collected annually through non-ad valorem assessments on residents' tax bills. The budget contains assessments of \$125 per residential curbside unit and \$91 per residential containerized unit collected by the Village for solid waste collection and recycling services. Total revenues and expenditures from this activity are approximately \$2.6 million and are accounted for in a separate enterprise fund.



## CAPITAL PROJECTS AND DEBT MANAGEMENT

The Village operates an aggressive CIP Plan in order to maintain our high levels of service as the Village continues to grow. The Village is committed to its values and its Vision statement. Building the necessary capital improvement projects enable Wellington residents to live its vision. Over the past five years the Village has budgeted nearly \$100 million in projects of all types, with an additional \$32.2 million budgeted in fiscal year 2006/2007.

After analyzing options, the Village Council decided to continue on the most conservative approach for funding capital projects and will move forward with a pay-as-you-go approach for this fiscal year. The Village currently has ample reserves to fund a number of projects. For a complete explanation of Wellington's Capital Program, please refer to that section of this book.

The fiscal year 2006/2007 budget also includes annual debt service of approximately \$2.16 million on \$22.7 million in outstanding governmental borrowings originating in 1999, 2001 and 2002 and a partial refunding in 2005, funded through general governmental funds. The Village also has outstanding enterprise fund debt of \$18.1 million with a fiscal year 2007 debt service requirement of approximately \$2.78 million. Please refer to the Debt Administration portion of the Capital Improvement section for further detail.

### Planning, design and/or construction of the following non-recurring major capital projects began in prior fiscal years and are planned to be completed in the upcoming fiscal year:

#### *Governmental*

- ✓ Dog Park Improvements
- ✓ Wellington Community Center Facilities Renovation
- ✓ Reconstruction of Southshore Boulevard to a two lane, divided roadway
- ✓ Village Park Enhancements
- ✓ Pump Stations # 1 and 2
- ✓ Landscaping Projects

#### *Enterprise*

- ✓ Village Bio-Solids Peltization Project
- ✓ Belt Filter Press
- ✓ Wells 29 & 30 Piping & Equipment
- ✓ System Replacements and Upgrades

### The following new non-recurring upcoming major capital projects are scheduled to be completed in the coming year:

#### *Governmental*

- ✓ Section 24 Educational Building
- ✓ Pump Stations 3, 5 & 6 Trash Racks
- ✓ Dual Use Facility / Emergency Operations Center & Computer Safe Room
- ✓ Landscaping Projects

### The capital plan includes the following major multi-year projects:

#### *Governmental*

- ✓ Landmark Community Center at Park Site K
- ✓ Equestrian Circulation Master Plan
- ✓ Beautiful Wellington
- ✓ Pedestrian Pathways
- ✓ Neighborhood Park Renovation Program to revamp most of our parks over the next several years

#### *Enterprise*

- ✓ 5.4 MGD Reverse Osmosis Plant and Injection Well
- ✓ 1.75 MGD Wastewater Treatment Plant Expansion and Reuse Facilities

The Government Finance Officers Association (GFOA) recommends that issuers refund their existing bonded debt only when the savings fall within a range of 3-5% of the amount of the bonds being refunded. In August 2003, the Water and Sewer Refunding Bonds were refinanced. Because of the favorable tax-exempt interest rates available in the market at the time, the Village was able to refinance the Series 1993 Bonds and realize a total net present value savings of approximately \$1.4 million over the life of the bonds which represents an average annual savings in debt service payments of over \$498,000 per year. This refunding allowed the Village to achieve an approximate savings of 6.45% and refund all of the Water and Sewer Revenue Refunding Bonds, Series 1993, which were outstanding in the aggregate principal amount of \$21,890,000. In addition to these savings, the Village was able to finance land purchases and capital costs for the reuse treatment project.

In May 2005, a portion of the Public Service Tax Revenue Bonds was refinanced to reduce future debt service payments by \$736,485. Additionally, the Village was able to reprioritize and maximize funding for various projects including the Wellington Community Center, Southshore Boulevard reconstruction, Pierson Road reconstruction, Village Park Gymnasium and Equestrian Improvements, to name a few. All applicable debt covenants such as ratios of net income to debt service, fund reserves and insurance coverage, are either met or exceeded by the Village. Because of the practice to fund most capital outlay through current budgets rather than through long-term financing, as well as sound fiscal and debt management, the Village maintains an annual ratio of debt service expenditures to total expenditures of just 3%.

## PROGRESS TOWARDS MISSION

It is no secret that Wellington is a great place to live, raise a family and operate a business. The high standards established by our founders, C. Oliver Wellington and Bink Glisson, are preserved today. Wellington incorporated in 1996 and this year Wellington celebrated its 10th Anniversary of “Living the Vision”. The following major Village initiatives, programs and issues are the substance of our annual budget development process.

### FAMILY

#### BOYS AND GIRLS CLUB

Through an agreement for recreational services with the Boys and Girls Club, the Village of Wellington contributes \$50,000 annually for recreation, arts and crafts, physical education and an after-school program for children eight to ten years old. The Boys and Girls Club makes its facilities available for other Village programs on an “as available” basis. The agreement also includes monthly monitoring and reporting of revenue and expenses, program schedules and attendance, participation by age group and Village residents.

#### HELPING SENIORS WITH NEEDS

The Village has established a help line for seniors, providing a local link to services of various agencies. The help line offers information regarding Medicaid/Medicare insurance, the prescription drug program, public transportation, home-delivered meals and additional elder help line information provided by the county. The Village is encouraging the community and fellow seniors to help by volunteering special knowledge or skills to aid the community.

#### SENIOR TASK FORCE

In 2005, the Village Council voted to establish a senior task force to help explore issues relating to aging residents’ needs and the community’s ability to meet those needs. The individuals serving on the task force were selected by the council to discuss the direction and focus of the task force. It is anticipated that this group will continue to meet for five years.

#### WELLINGTON TEEN COUNCIL

The Wellington Teen Council was formed for teens who would like to become leaders in their community and create programs and experiences they would like to see offered in the Village. Teen Council members elect a board, vote on issues, gain leadership skills, learn video-broadcasting and interviewing skills, receive volunteer service hours and make presentations in front of the Village Parks & Recreation Advisory Board. Many of their ideas and recommendations are incorporated into our Leisure Services programming.



## EDUCATIONAL EXCELLENCE

Recognizing the profound importance of schools to the social and economic well being of our community, the Village of Wellington continues to take positive steps towards providing a rewarding and challenging educational experience for its youth.

The Village Council has formed a proactive partnership with the Palm Beach County School Board and the Palm Beach County Board of County Commissioners by entering into a Public School Interlocal Concurrency Agreement. The agreement provides a process for planning and funding new school facilities as the community grows and establishes level of service standards for all our public schools. The Village also maintains interlocal agreements with the Palm Beach County School District for the joint development and use of land including school and ball field construction.

The School District of Palm Beach County expects an increase in student enrollment of 5,000 students over the next five years. In addition to building new schools and an increase of approximately 14% in total capacity over the next five years, emphasis is placed on existing schools to handle a portion of this increase. The School District has outlined goals for new schools and improving existing schools within the Village as well as schools nearby that may provide enrollment relief to schools within the Village that are near capacity. Notable achievements include:

- ✓ Elbridge Gale Elementary opened as a temporary campus in 2005. The permanent campus opened in August 2006 with an enrollment of 829 students.
- ✓ Funds have been approved to build a new middle school (02-JJ) with an enrollment capacity of over 1,000 students within the Olympia development at Forest Hill Boulevard and SR 7 to provide enrollment relief to Polo Park and Woodlands Middle Schools. This school is expected to open in 2007/2008.
- ✓ A new elementary school (05-B) is being planned for the western communities area. This school is proposed to relieve Wellington Elementary, New Horizons and Panther Run Elementary schools and is scheduled to open in August 2011.
- ✓ In its commitment to excellence in education, the Village of Wellington created and continues to support the following student related programs:
  - ◆ Student Enrichment - In response to diminishing funding for local schools, the Village Council and the Village's Education Committee developed a program known as the "Wellington Education Initiative" to supplement public schools in Wellington for materials, equipment and curriculum needs of students. Using the eleven-day student enrollment count, each school is allocated \$5 per student, totaling \$80,000 in fiscal year 2006/2007. Funds are used to purchase non-consumable curriculum based materials.
  - ◆ Challenge Grant for Reading Resources - \$150,000 is included in the fiscal year 2006/2007 budget to provide \$25,000 to each of the six Wellington elementary schools. The funds are to be used to assist in purchasing books for reading resource rooms and to hire reading coaches for three years. Reports from the elementary schools show positive results after completion of the first two years of the program.
  - ◆ School Readiness - \$15,600 is included in the fiscal year 2006/2007 budget in response to a request from the Palm Beach County School Readiness Coalition. The Village of Wellington joined parents, Children's Services Council, United Way and the State of Florida by contributing local matching funds for School Readiness Services. This program helps fund child care costs for children of qualifying families who reside in the immediate area.



### STUDENT ART PROGRAM

The Wellington Art Society partnered with the Village to bring art to the forefront of the community with the "Art in Public Places" program. Local middle and high school students submit work for public display at the Village's community center. These exhibits are displayed for three months and are seen by many people, promoting creativity in others and confidence in young artists.

## RECREATIONAL AND CULTURAL OPPORTUNITIES

Wellington is home to over 30 parks and offers an abundance of recreational opportunities for all residents. The commitment is evident by the Village's high recreation level of service standards set forth in the Comprehensive Plan of 10 acres of open space per 1,000 residents.

### LAND ACQUISITION

In September 2003, the Village purchased 67.66 acres of property on State Route 7 near Pierson Road. The Village is planning to develop the park with a landmark community center on this site and may consider the sale of the SR 7 frontage parcels for commercial development. The Park Site K project is the focus of a master plan funded in the 2006/2007 budget to assess the site's optimum usage.

### ART IN PUBLIC PLACES

In 2005, the Council adopted the "Art in Public Places" program. This program was designed to encourage cultural and educational diversity in the Village. Both the 2005 and 2006 displays included a broad range of mediums and styles which were displayed for a one-year-period. The Village Council has received an overwhelming response to the continuance of the program and the coming year's display is planned at community locations.

### HURRICANE WILMA DAMAGE

Hurricane Wilma, considered the third costliest storm in U.S. History, damaged approximately 75% of the field lighting in our parks in October 2005. Most of the Parks and Recreation sports fields were unusable, resulting in the disruption of normal playing schedules. The Village worked to restore and reopen all parks and playing fields with the cooperation of the community.



### SENIOR PROGRAMS

The Village of Wellington utilizes an agreement with the Wellington Seniors Club to provide certain senior services within the Village. The Village's Senior Services Coordinator provides support services and works with the Club to identify additional seniors and organizations to assist in locating service agencies as needed. In exchange for providing both meeting space in the Wellington Community Center and a specified level of funding assistance, the Wellington Seniors Club provides monthly meetings, newsletters, bus trips, social/recreational programming and special events for seniors within the Village. The Village budgeted a \$36,000 lump sum payment to the Wellington Seniors Club to assist in the funding of these programs.

### ADA COMPLIANT CHAIR-LIFT

An ADA compliant chair-lift will be added to the Aquatic slides plunge pool through joint funding with Palm Beach County. The chair-lift will enable the plunge pool to comply with ADA (Americans with Disabilities Act) accessibility standards, allowing the Village to offer a wider variety of uses for this area to a more diverse group of citizenry. When the slides are not in use, the plunge pool can be used for various lessons and special needs programming.

### CULTURAL CENTER

A non-profit corporation has been established to provide a leadership role in building a quality performing and visual arts center in Wellington. Adjacent to a lake on the grounds of the Wellington Green Mall, lush landscaping with walkways meandering through a sculpture garden will surround a facility that includes a pavilion-amphitheater, conservatory, versatile small theatre and a performing arts theatre. Exhibit space and meeting space, on-site catering facilities, lakeside terraces and elegant lobbies will be included. The Village has leased 10 acres of land to the cultural trust at \$1.00 per year for 99 years, but voted not to provide additional funding for the project.

## EQUESTRIAN INTERESTS

### GREENWAYS / HORSE TRAILS

Since its inception in 1995, the Village of Wellington has developed an incredible 57 mile Equestrian Trails System that provides residents with opportunities for recreation, exercise and transportation throughout the community. The Equestrian Master Plan is being developed to upgrade and expand the Trails System. Based on the evaluation of the existing system and an understanding of residents' needs, the vision for the equestrian trails system is to develop an extensive system of well constructed, well maintained trails that provide both an abundance of amenities and opportunities for both residents and visitors to enjoy a high quality riding experience. Additionally, the trails would be designed for a variety of different or multiple uses concurrently, such as running, biking, inline skating, pedestrian and equestrian activities. Capital funding is budgeted over the next 10 years to complete the project.



## PUBLIC SAFETY

### LAW ENFORCEMENT

In support of the Village's "Quality of Life" Vision, a strong emphasis is placed on public safety. The Village enjoys a strong partnership with Palm Beach County Sheriff's Office and Palm Beach County Fire Rescue. Independent cost-benefit analyses of services are performed and both agencies use annual plans and monthly strategic reviews to track on-going action plans and report significant results to the Village Council.

Wellington further seeks to enhance our community through four very successful programs:

- |  |  |
|--|--|
| <ul style="list-style-type: none"> <li>✓ Problem-Oriented Policing Program - focuses on neighborhoods with property crimes and continually works with residents</li> <li>✓ PBSO Burglary Action Plan - provides focus for more arrests for property crimes and less vandalism</li> </ul> | <ul style="list-style-type: none"> <li>✓ Domestic Violence Action Plan - provides support and education for victims</li> <li>✓ Implementation of a Traffic Safety Program - focuses targeted enforcement at specific locations to minimize traffic accidents and injuries</li> </ul> |
|--|--|

The Village of Wellington contracts for law enforcement services provided to its residents from Palm Beach County Sheriff's Office (PBSO). During the 2006/2007 Budget process, the contract was renewed for five years. The 2006/2007 agreement for approximately \$5.66 million continues the current level of service and includes an additional sworn officer for a total of 102 positions; 42 of which are crossing guards.

To keep up to date with the residents needs, community input was sought by conducting six focus groups around the community and surveying 400 citizens on the satisfaction of the public safety services currently provided by the Palm Beach County Sheriff's Office and Palm Beach County Fire Rescue. The overall findings reveal high levels of satisfaction with both the Sheriff's Office and Fire Rescue. The residents also clarified their desire to maintain a contractual relationship with the Palm Beach County Sheriff's Office as opposed to establishing a Village Police Department with 61% of those surveyed preferring to stay with PBSO.

Through the use of Strategic Plans and specific action strategies, the Sheriff's staff has developed ten (10) targeted plans that address our unique public safety crime concerns. The Action Plan elements include:

- |   |   |
|---|---|
| <ul style="list-style-type: none"> <li>✓ Reduced commercial vehicles cutting through the Village</li> <li>✓ Increased communication between residents and deputies</li> <li>✓ Improved safety in school zones</li> <li>✓ Reduced vandalism and juvenile crimes</li> </ul> | <ul style="list-style-type: none"> <li>✓ Increased visibility</li> <li>✓ Crime Prevention Education Program</li> <li>✓ Database of business owners and residents in the event of emergencies</li> <li>✓ Active pursuit of all outstanding arrest warrants</li> <li>✓ Target "higher crime" areas with additional enforcement</li> </ul> |
|---|---|

### WELLINGTON ENJOYS A LOW CRIME RATE

In July 2006, the Florida Department of Law Enforcement released its "County and Municipal Offense Data Annual Report." The report indicates the Village of Wellington had the highest clearance rate (28.7%) and the lowest crime rate (3.03%) for a municipality in Palm Beach County with a population of 50,000 or more. Comparing these current figures to 2004 statistics from the department of Law Enforcement, the Village's crime rate declined from 3.6% to 3.03%. Likewise, the clearance rate for crimes increased from 28.6% to 28.7%. This current rate is the lowest reported crime rate in the past five years.

**FIRE RESCUE SERVICES**

Palm Beach County Fire Rescue continues to provide a high level of service, both in responsiveness and satisfaction within the community. The results of an earlier survey indicate 96% of the respondents rated satisfaction overall as a 4 or 5 on a 1-5 scale. Palm Beach County Fire Rescue delivers direct services to Wellington through four stations located within the municipal limits and provides tertiary services from many of the other stations that border the Village in the form of back up response, closest response and special operations. The fourth fire station opened this past summer at Olympia, east of US 441 and includes a 1,200 square foot community room and provision for shared parking with the elementary school.



**SEXUAL PREDATOR ORDINANCE**

The Village Council passed an ordinance pertaining to the residency of sexual offenders and sexual predators within the Village limit. The intent of the Ordinance is to prevent sexual offenders and predators from residing within 2,500 feet of parks, educational institutions and bus stops, therefore minimizing opportunities for interaction with children.

**NATIONAL INCIDENT MANAGEMENT SYSTEM**

The Village Council adopted the national Incident Management System (NIMS) as required by the federal government to establish standard procedures that will assist with all responders working together in a more efficient manner and allow future Federal grant funding related to emergency preparedness. As a requirement of NIMS, all personnel with a direct role in emergency preparedness, incident or response, must complete training in Incident Command System (ICS). All employees of the Village received this training before the deadline of October 1, 2006, a requirement for future federal funding and reimbursement.

**EMERGENCY AM RADIO SYSTEM WQQ516 – 1680 AM**

The Village started its own Emergency AM Radio System to communicate emergency information to residents. Residents can now tune to a low-frequency AM radio station which will be utilized during emergency situations to provide a fourteen (14) minute loop of information and will be utilized for broadcasting weather, closings, water main breaks, emergency preparedness, recovery messages and other information residents may need, should an emergency occur. The broadcast content is limited by the FCC. During non-emergency situations, the station broadcasts the national weather forecast and station identification.

**ENVIRONMENTAL RESPECT**

**WATER QUALITY ISSUES / SURFACE WATER ACTION TEAM (SWAT)**

SWAT/Basin B drainage has been one of the biggest issues and challenges the Village has faced in recent years. The Everglades Forever Act requires that all discharge into the Everglades Protection Area be in compliance with water quality standards established by the State by a December 31, 2006 deadline. Wellington residents must pay the cost of phosphorus removal from Basin B, an area south of Pierson Road. Wellington has made great strides in its efforts to comply with the federally mandated act and was the first community to develop and implement a comprehensive Everglades protection strategy. A few of our achievements are:

- ✓ Assembly of the Surface Water Action Team (SWAT) consisting of a well organized group of experts, including a former US District Attorney and several engineering firms, as well as Village staff
- ✓ Identification of phosphorus sources and implementation of controls and disposal procedures led to the implementation of agricultural and urban Best Management Practices (BMP's) (removing phosphorus at the source reduces the need for costly infrastructure). BMP's have lowered the phosphorus levels and helped reduce clean up costs
- ✓ Established of a BMP Compliance Officer position for enforcement
- ✓ Installed auto-samplers and telemetry systems which identified three primary phosphorus "hot-spots" and developed plans for phosphorus reduction.
- ✓ Developed state-of-the-art pilot programs, explored green technologies such as PSTA (Periphyton assisted Stormwater Treatment Areas), worms, soil additives, filters and mushrooms to reduce phosphorus runoff
- ✓ Continued development of aggressive canal maintenance and water quality monitoring programs
- ✓ Entered into an agreement with SFWMD
- ✓ Minimized the use of partnership opportunities to make environmental water cleaner and available when and where the Everglades need it
- ✓ Wise use of resources to insure the most cost effective solution, taking the least land out of productive use and giving the most up front clean-up
- ✓ Developed an agreement with local developer, Transeastern, to contribute financially to the Basin B Stormwater Quality Treatment program which, to date, has generated roughly \$1 million
- ✓ Complete redesign of the Wellington drainage system to divert unclean water from direct discharge to Loxahatchee Wildlife Preserve
- ✓ Worked with and for its residents as well as with varied and diverse communities

Future direction of the water quality initiatives includes the following:

- ✓ Wellington is refining its agreements with the South Florida Water Management District to ensure that structured parts of the project are built on time and on budget; the unique recreational aspects fit into the Wellington Community and enhance citizen opportunities to understand the Everglades. To do this, Wellington and the South Florida Water Management District continue to work together to complete the project and review operational progress to determine the optimal and practical operation of the redesigned system.
- ✓ Wellington is unique in its dedication to environmental issues and committed to staying on the leading edge by continuing to pursue all available avenues and technologies and by partnering with SFWMD, Army Corps of Engineers and other Federal, State and local agencies.
- ✓ The Village continues to seek public/private partnerships on projects that address multiple goals...environmental, educational and recreational.

By continuously investigating technological advances, studying environmental indicators, educating the public and working as a team with all concerned agencies, the Village is doing its share for tomorrow's Everglades.

### **SECTION 24 PILOT PROJECT**

Section 24 Recreational Wetland Acquisition, Planning and Development Study is a project established to examine land that is presently owned by the South Florida Water Management District for potential purchase and development by the Village of Wellington as a wetlands park for the purpose of preserving the wetlands and for potential environmental and/or recreational uses.

### **WATER REUSE PROGRAM**

The Village has recognized the need and importance of reusing treated wastewater effluent by implementing a system of collecting water for reuse that would otherwise go out to sea. The reclaimed water originates from the Waste Water Treatment Plant and is processed using FDEP requirements and used for irrigation systems. A proper program can defer expenditures for future injection wells, extend the dates by which the water plant requires expansion and, potentially, reduce the ultimate water treatment plant size. In January 2005, the Village of Wellington took its first step toward using reclaimed water and began irrigating Village Park by using our new Reclaimed Water Facility.



### **LAKE EROSION AND MAINTENANCE**

This project is quickly becoming one of the main issues to be discussed throughout Wellington. Lake Wellington was excavated in the early 1970's and is part of the Village's surface water management system. Over time, areas of erosion have developed along the banks of the approximately 115 acre lake. The recent hurricanes accelerated the erosion along some of the lake bank.

The United States Department of Agriculture, Natural Resources Conservation Service (NRCS) has entered into an agreement with the Village for reimbursement to repair damage associated with hurricanes. This reimbursement is for short-term repairs but the Village realizes that additional long-term action must be taken to repair the erosion long-term. Because the lake is so significant to the Village's

surface water management system, an in-depth study was conducted to find the most efficient and effective solution to the problem that can be applied to other lakes and canals in the Village. There are other lakes and canals within the Village that may be impacted by solutions and decisions made for Lake Wellington. The Village continually monitors lake conditions, controls and harvests aquatic weeds, removes sediment from and dredges canals and tests water quality on a regular basis.

### **HYBRID VEHICLES**

The Village of Wellington implemented a hybrid vehicle program by purchasing six hybrid vehicles in February 2006. The new pilot program will evaluate the overall cost savings associated with hybrid vehicles compared to our current gasoline vehicles.

### **ARBOR DAY**

The Village takes great pride in its surroundings, especially its trees, evidenced by the official logo of the Village of Wellington. Arbor Day celebrations this year took on a more meaningful importance due to the landscape damage caused by two years of significant hurricanes. A number of Wellington elementary schools chose to distribute Village-supplied seedlings to their students on Arbor Day.

## SOUND GOVERNMENT

Our main goal is to implement the vision and the policies articulated by the Village Council to maintain a superior level of management and financial integrity for Village residents. All additional goals are born from this thought and are directly linked to this main objective.

### CITY OF EXCELLENCE

The Florida League of Cities announced that the Village of Wellington was one of five finalists for the 2006 Florida City of Excellence Award. The Florida City of Excellence Award recognizes overall excellence in a city government. Nominated cities were judged on a number of categories including: governance and administration, city leadership, intergovernmental cooperation, citizen outreach and involvement, technology, innovative programs and services and fiscal management.

The program is designed to focus public attention on all the good things cities do to improve the quality of life in Florida and honor outstanding city leaders and their municipalities for excellent, innovative and highly praised programs.

### 10TH ANNIVERSARY

The Village of Wellington celebrated the 10th Anniversary of its inauguration throughout the year with several activities, the most memorable being a fabulous fun day at the Wellington Community Center and Aquatics Complex. Events were planned for residents of all ages with festivities throughout the day, ending with a firework display during the evening. Throughout the year, additional events included a historical photo contest and an art contest to celebrate the 10 year mark.

### STRIVE

STRIVE or STRategic Initiative for Village Excellence is a new program that promotes awareness, excellence and a positive approach for employees' contributions in the Village work place. The program encourages communication, feedback and being the best at what we do. The Village promotes healthy living and personal well-being through participation in the 2006 "Wellness in Wellington" program. This program offers health assessments, education, health fairs, communication regarding specific monthly subjects, University of Wellington Wellness classes and more for employees.



### RESIDENTS ACADEMY

The Village presented an exciting new program this year to its citizens. The Wellington Resident's Academy was introduced in Spring 2006 and will be offered twice each year (spring and fall). This five week, six session course offers information regarding the Village of Wellington, "who we are" and "what we do" by department and functions. A maximum of 30 participants make a commitment to attend the entire Academy, with a graduation ceremony conducted during a Village Council meeting. The Academy provides residents with the information, resources and tools to become knowledgeable community members and effective neighborhood leaders. We are very excited about the success of this educational process for residents and feel it will help them to understand the great commitment our employees put forth. This allows a closer working partnership between residents and local government.

### UNIVERSITY OF WELLINGTON

The University of Wellington program-specific training is conducted for employees to better understand the planning process and how performance measurement affects each department and the Village overall. This program was reformatted for 2006 to address more job-relevant opportunities. The new curriculum offers three important components: Required Training, Supervisor Training, and the new "A la Carte" menu. "A la Carte" offerings included a variety of courses to enhance productivity, encourage overall wellness and improve teamwork. Additionally, employee manual and benefits training was offered in Spanish.

### WEB BASED JOB APPLICANT TRACKING SYSTEM

To better connect with people interested in careers with the Village, a customized web-based Job Applicant Tracking System was launched that manages all information from the beginning to the end. It links the Village's website with the applicant database allowing candidates to access and update information directly to the website.

### BIO PARK PASS SYSTEM

The Village Park Gym proudly introduced the Bio Park Pass System using technology to better serve residents. This innovative new system improves the efficiency and security of participant check in. Program participants register for "passes" using their



handprint and access code and the system allows or denies entry based on their pass status. The bracelets, which show the participants photo and registered activity is printed out and can be clearly seen by Gym Monitors, providing increased security and protection to participants. This system will soon be expanded to include the Aquatics Complex and summer camp access.

**ANNEXATIONS/GROWTH**

Our residents have always insisted on smart growth. Wellington is about quality of life and the Village Council considers this its duty to continue the pursuit of excellence, leading other neighborhoods to seek the Wellington address.

Since Wellington incorporated in 1996, nine separate neighborhoods have chosen to join our community. Every annexation into Wellington has been voluntary. Owners approach Wellington for a variety of reasons. Some seek the higher property values Wellington residents enjoy; others desire higher levels of service and lower density levels that cannot be matched by the County. These communities realize that Wellington’s strict growth management policies preserve the hometown flavor of the community while protecting unique lifestyles. Including these annexations, the Village now encompasses over 45 square miles and stretches as far as Florida’s Turnpike.

Annexation is a critical concern for Wellington, not because of a desire to grow, but because it is a growth management tool. Wellington is indeed a special place to live, and together as a community will continue to protect our vision and values through managed growth and careful planning. When developers come to Wellington, they know they must provide all necessary infrastructure with low density before approval is granted. The Village Council is adamant in its stance against over development because of the knowledge that unchecked growth on our borders leads to a strain on our parks and recreation programs and facilities, overcrowded schools, clogged roadways and stress to our fragile environment.

**CITIZEN INPUT - ADVISORY COMMITTEES**

Because Wellington's standards are high and taxes are low, the Village seeks input from its advisory committees in addition to its elected officials and staff. These committees keep the Village Council up to date on residents' wants before an agenda item is voted upon. Although advisement is not needed on every item on the agenda, the Council often requests committee advice when faced with an issue that features several viable options. Residents discuss and debate, then present their recommendations to Council. Listed below are the Village’s current advisory committees.

- |                                       |                                       |
|---------------------------------------|---------------------------------------|
| ✓ Architectural Review Board          | ✓ Planning, Zoning & Adjustment Board |
| ✓ Education Committee                 | ✓ Public Art Advisory Board           |
| ✓ Equestrian Preserve Committee       | ✓ Public Safety Committee             |
| ✓ Parks and Recreation Advisory Board | ✓ Senior Task Force                   |
| ✓ Park Renaming Committee             | ✓ Tree Board                          |

**COMMUNITY APPEARANCE**

Beautification efforts and compliance are among the top on the list of Village priorities. Wellington is a showcase for towering native cypress and pine trees, tropical foliage, and over 20,000 acres of neighborhoods, parks and recreational amenities, golf courses, bike paths and horse trails.

**BEAUTIFICATION GRANT PROGRAMS**

In a continuing effort to enhance the aesthetics of the community and to assist neighborhood funding of beautification projects, the Village has designed a three-tier Beautiful Wellington Grant Program. These matching grant programs are available to Wellington residents and entities domiciled within the Village of Wellington for the purpose of neighborhood enhancement projects. Grants must be awarded prior to construction. There are three grant amounts available, depending on the size of the proposed enhancement:

- Tier I - \$10,000 maximum matching amount
- Tier II - \$40,000 maximum matching amount
- Tier III - \$75,000 maximum matching amount

The grant process is competitive with funds awarded to those projects ranked highest. Additionally, funds are included to continue to enhance the overall appearance of the Village entrances and focal points.



### **WALLS, FENCING & HEDGING**

In April 2002, the Village adopted the major thoroughfare fencing ordinance, which standardizes the type and color of walls and fencing permitted on major thoroughfares. In September 2003, the Council approved a mechanism for a pilot program where Margate Place residents would be assessed for new thoroughfare walls for their neighborhood, which would screen traffic and noise from Southshore Boulevard. Additionally the neighborhood was awarded a Beautiful Wellington matching grant in order to fund the cost of the uniform wall. Property owners were given a choice of voluntarily reimbursing the Village for project costs prior to construction or participating in a formal assessment program. This program was so successful, that following the recent hurricanes, the Village Council adopted a conceptual program to replace all existing wooden fences along major thoroughfares as a Village-wide assessment program.



### **AUTOMATED SOLID WASTE COLLECTION**

To help keep Wellington beautiful, in fiscal year 2004/2005 the Village changed from manual garbage collection to a fully automated system. Now, the automated vegetation program is being introduced throughout the community in phases. Wellington has already seen benefits which include efficient collection, a reduction in manpower, a decrease in employee injury and turnover, a reduction of noise, and for the community, a uniform and neat appearance.

### **CODE COMPLIANCE AND IMPROVED AESTHETICS**

The attractive appearance and unique character that Wellington is known for can only be maintained by enforcing strict property maintenance standards or code. These include: architectural, landscaping and signage that directly impacts aesthetics.

The main initiatives put forward by the Village Council to increase the level of code compliance and its commitment to excellence includes: maintenance and appearance of commercial developments and multi family developments; community appearance including yard waste, vegetation and parking issues. This year additional aesthetic issues arose due to Hurricane Wilma that affected the Wellington area. There was widespread damage to most landscaped areas, fencing, and some home roofing and structural damage. It was certainly a goal to return Wellington to its usual pristine condition; however, due to the overwhelming damage and the effect the emergency situation had on residents, the Code Compliance team worked with residents outlining action plans and providing assistance where possible. The immediate priority focused on identifying and correcting potential safety hazards and thus being more relaxed regarding aesthetics.

This year emphasis was placed on cleaning up an area where rental properties prevail. Landlords are being held to strict compliance of established rules. Often when residents move out, garbage which sometimes includes furniture is left at the curb for extended periods. The Village has received calls about the unsightly garbage on many occasions.

The main issues and initiatives that were addressed by the Council include:

- ✓ Maintenance and appearance compliance in commercial developments
- ✓ Maintenance and appearance compliance in multi-family developments
- ✓ Community appearance including yard waste, parking and vegetation
- ✓ Special Master began hearing complex compliance cases
- ✓ Code compliance inspectors on duty eight hours on Saturday and Sunday
- ✓ Code compliance efforts are being coordinated with both the Public Works and Sheriff's Departments to address the following:
  - ◆ Parking regulations
  - ◆ Enforcement issues
  - ◆ Alternatives to parking in swales and on the street

### **TREE CITY USA**

The Village of Wellington was awarded the Tree City USA award from the National Arbor Day Foundation for the ninth consecutive year. The Tree City USA program began in 1976 to recognize communities who emphasize the important role trees play to the well being of its citizens. There are a variety of projects that the Village must accomplish to continue to receive the award.

As we strive to best serve our residents, many other issues and initiatives may present themselves. We look forward to working with the Council and the public, to continue to build a fiscally strong financial base and to continue to make Wellington one of the finest communities in which to live, work and play

## ECONOMIC OUTLOOK

The growth and development of the Village is dependent upon the economic environment of South Florida and particularly that of Palm Beach County. Consideration of the impact of these economic indicators is critical as the Village endeavors to develop its resources and facilities to meet the demand of its residents as well as to comply with regulatory requirements.

With the exceptional quality of life and numerous business advantages, the Village of Wellington continues to attract new investment due to its inviting, family oriented environment. Palm Beach County has experienced employment growth in the number of non-agricultural jobs in the past twelve months with an unemployment rate below the national average:

<b>Palm Beach County</b>	<b>2005</b>	<b>2006</b>	<b>Change</b>
Civilian Labor Force	618,146	637,700	19,554
Employment	592,279	612,946	20,667
Unemployment Rate			
Palm Beach County	4.20%	3.90%	-0.30%
Florida	3.80%	3.60%	-0.20%
National	4.90%	4.60%	-0.30%

The leading industries for employment opportunity in the western communities of Palm Beach County (encompassing Wellington and its environs) include the following sectors:

- ✓ Medical/Pharmaceutical/Health Care
- ✓ Aerospace & Engineering
- ✓ Business/Financial/Headquarters Service
- ✓ Agribusiness
- ✓ Communications/Information Technology
- ✓ Tourism/Recreation/Entertainment

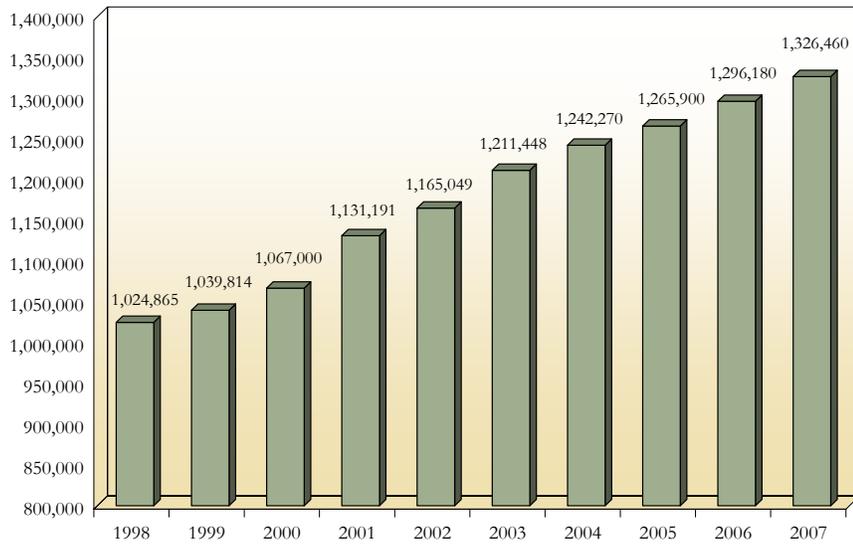
Wellington Green, a 466 acre development includes the mall at Wellington Green, a 1.3 million square foot shopping center with five anchor stores and other retail stores, opened in October 2001. This development also includes various retail out-parcels and restaurants, as well as an apartment complex.

One of the strongest employment assets of a region is its healthcare system: Wellington Regional Medical Center continues to provide beneficial employment opportunities. Wellington Regional is a 120 bed, full service acute care community hospital. Since its inception in 1986, Wellington Regional has added many new services and programs, including a state of the art obstetrical unit, postpartum unit, Regional Cancer Center, expanded Emergency Department and Pain Care Center. Two Medical Arts Pavilions have been built and include an endoscopy unit, ambulatory surgery center, outpatient services and a Women's Imaging Center.

Another important industry to the western communities is the equestrian industry. Approximately two-thirds of Palm Beach County's equestrian industry is located in the region: including horse farms, tack stores, stables and feed stores. Palm Beach County Polo and Country Club, a 2,200 acre residential community with golf, tennis and social amenities located in Wellington is recognized as the international headquarters for the sport of polo. With 13 polo fields and two practice facilities, Palm Beach Polo and Country Club hosts the World Cup and the U.S. Polo Association's Gold Cup annually. Additionally, it provides a venue for Stadium Jumping, which hosts, annually, the Cosequin Winter Equestrian Festival, attracting a high level of competitive participants for dressage and show jumping. Beginning in November 2002, the Palm Beach Polo Equestrian Club hosted the Annual National Horse Show, previously held at Madison Square Garden in New York and is the regional training site of the U.S. Olympic Equestrian Team.

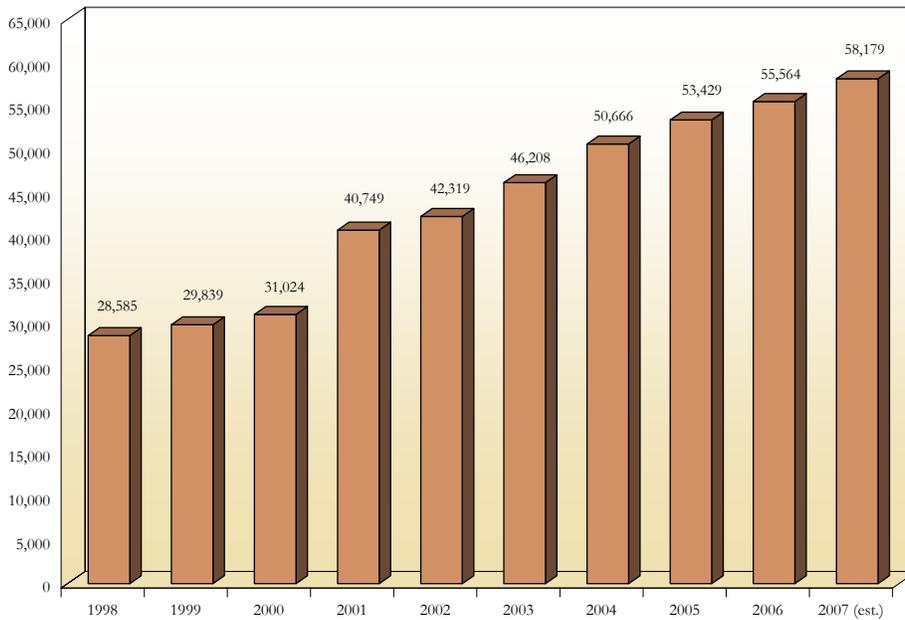
Between 1994 and 2006 total employment in Palm Beach County was relatively stable while population increased at an average annual rate of approximately 2.8%. Population growth for Palm Beach County and the Village, based on information obtained from Palm Beach County, the U.S. Census Bureau, the Bureau of Economic and Business Research at the University of Florida and the Treasure Coast Regional Planning Council (TCRPC), are illustrated within this section.

### PALM BEACH COUNTY 1998-2007 HISTORICAL AND PROJECTED POPULATION (TOTAL PERMANENT POPULATION)



Sources: US Census Bureau through 2000; BEBR Annual population estimates, University of Florida; Palm Beach County PZ&B Department

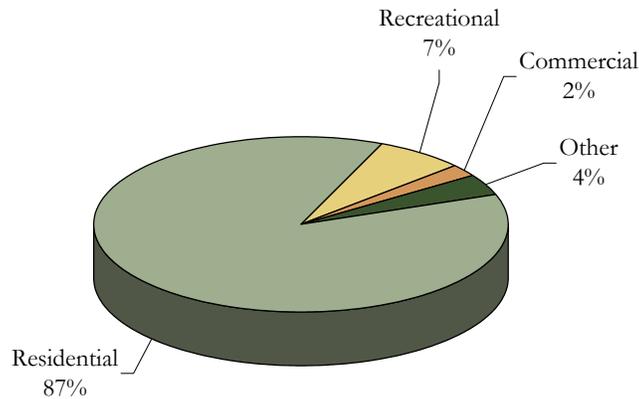
### VILLAGE OF WELLINGTON 1998-2007 HISTORICAL AND PROJECTED POPULATION (TOTAL PERMANENT POPULATION)



The population growth of the area within the Village has consistently exceeded that of the County. By 2007, the Village population will have increased by over 100% since 1998; an average annual increase of 11.5%. The Village's estimated 2007 permanent population of 58,179 (excluding seasonal residents) makes it the 5th largest municipality in Palm Beach County.

The chart on the next page further illustrates the Village's land composition, of which 87% is residential.

### LAND USAGE AS A PERCENTAGE



Every ten years the Census Bureau conducts a complete accounting of every resident in the United States. This was most recently completed in 2000. Most households received a short form, which included questions pertaining to population and housing. One in six households received a long form questionnaire, which included the same questions as the short form plus additional questions covering education, ancestry, employment, disability and house heating fuel. Census 2000 results were used to determine:

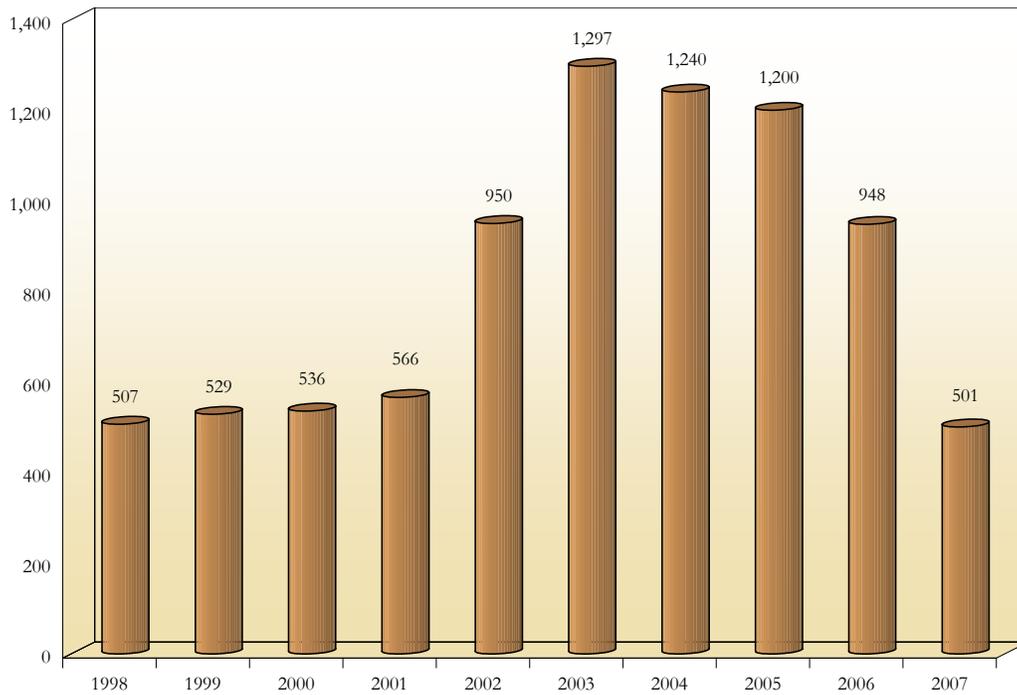
- ✓ Revenue Sharing from State and Federal Governments
- ✓ New School Construction
- ✓ Health Care Services for the Elderly
- ✓ Federal, State and Local Legislative Districts
- ✓ Forecasts of Housing and Transportation Needs
- ✓ Disaster Relief
- ✓ New Roads

The Census results showed that Wellington’s population has increased at a greater pace than previously estimated by University of Florida population analysts. This made Wellington eligible to receive a larger share of revenue to be used by the Village for the purpose of planning of hospitals, roads, schools and social service programs. Census numbers are also used to ensure that Wellington is well represented in Congress and the State Legislature.

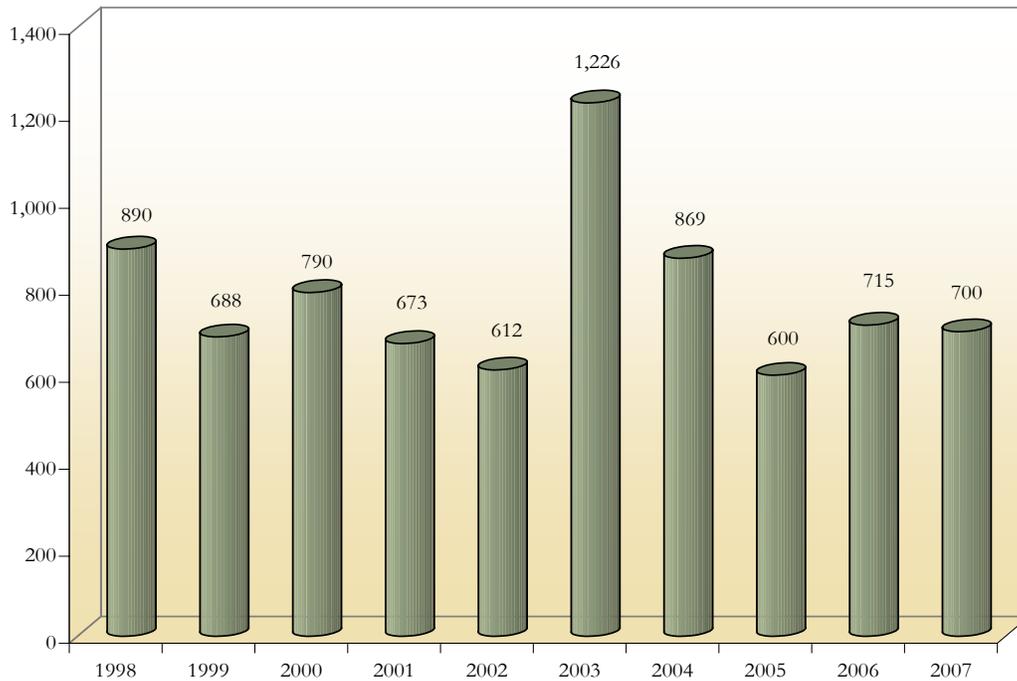


However, with major new developments coming on line, the decline in construction activity is not expected to be significant in the Wellington area over the next two years. In the early 1990’s, a reduction in housing construction activity in the area within the Village occurred. From 1988 to 1996, new construction activity (measured by the number of new water meter installations) declined from a high of 982 units to a low of 340 units. However, the trend reversed and stabilized itself in the second half of the decade and has continued over recent years with a high of 1226 units in 2003. The local housing market saw a tremendous boom beginning in 2002, as shown in both meter and building permit activity. This boom has leveled off and is expected to decline in the coming years.

### 1998-2007 HISTORICAL AND PROJECTED SINGLE FAMILY BUILDING PERMITS

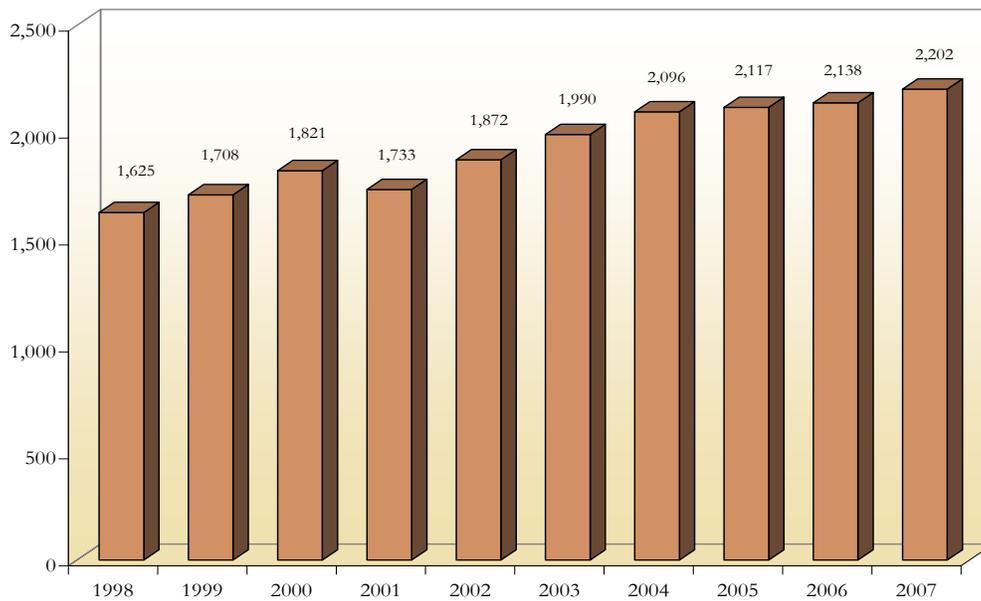


### 1998-2007 HISTORICAL AND PROJECTED TOTAL NEW METER INSTALLATIONS



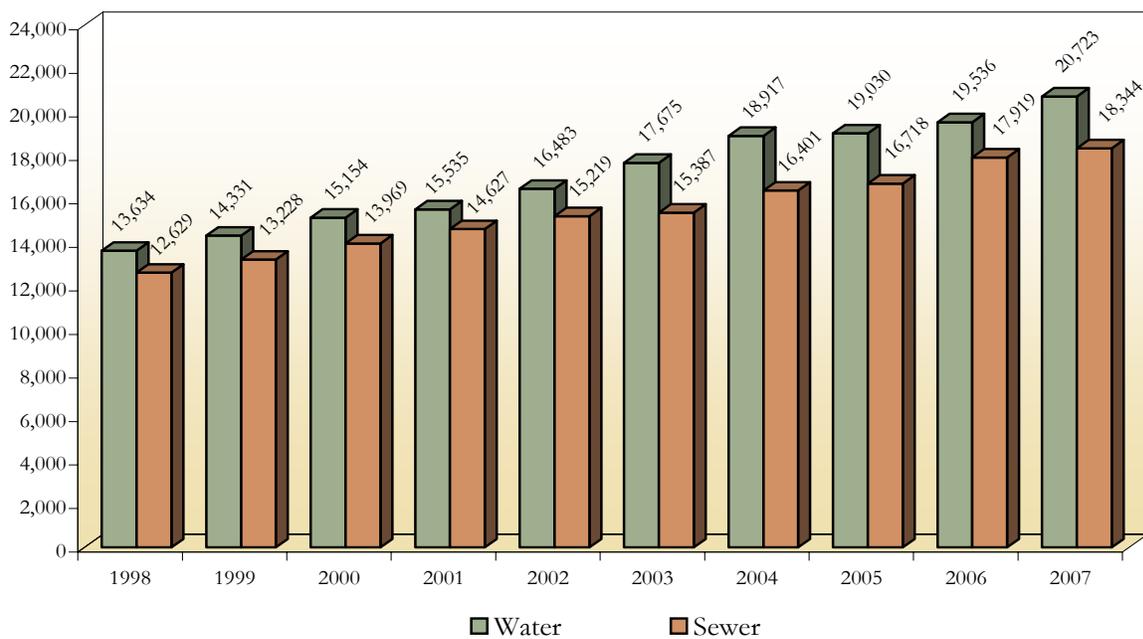
Total new meter installations for the year ended September 30, 2006 was 715. Conservative estimates anticipate future growth of water and wastewater customers at approximately 700 new units in the coming year. Some of the past and future meter installations include areas outside the Village which utilize its water and wastewater services.

### 1998-2007 HISTORICAL AND PROJECTED WATER PRODUCTION (IN THOUSANDS OF GALLONS)



The strength of the local economy can also be seen in the growth of the Village’s water production at 35.88% over 10 years, or at an average annual rate of 3.9%, while the number of active water accounts grew at an annual rate of approximately 5.7% over the same period. At present, the Village has 19,536 water service customers and 17,919 sewer service customers. At buildout, it is projected that the water system will service over 24,000 customers and the wastewater system will service over 20,000 customers.

### 1998-2007 HISTORICAL AND PROJECTED ACTIVE WATER AND SEWER ACCOUNTS





## Vision

Since our incorporation in December 1996, the Village of Wellington has concurrently built a community with an established high level of service and articulated a strategic plan within the public policy framework set forth by the Village Council.

The Village of Wellington's strategic planning process begins with our Vision. As the Village Council articulates priorities and policies with citizen input, our primary strategy and mission is to maintain a superior level of management and financial integrity for Village citizens. From this strategy, all Village-wide and departmental goals are developed and assessed. The current Vision of Wellington encompasses Quality of Life, with a very strong emphasis on recreation, education and public safety:

The Village of Wellington balances a unique hometown, family atmosphere with an attractive natural environment and recreational, cultural and educational activities with facilities for all ages. Our goal is to preserve the characteristics of the Village's individual neighborhoods and lifestyles through controlled growth and ongoing citizen participation. Wellington is and should remain a unique Village composed of individual communities dedicated to the values of:

- ◆ Family ◆ Educational Excellence ◆ Recreational & Cultural Opportunities ◆
- ◆ Public Safety ◆ Environmental Respect ◆ Sound Government ◆
- ◆ Civic Pride ◆ Community Appearance ◆ Equestrian Interests ◆

The development of the annual budget relies upon a strategic planning process which requires an extensive series of goal-setting in all departments and for the Village overall. Further, the budget provides the framework to measure our success throughout the year and contains a number of performance measurement benchmarks.

We have continued to follow a strategic planning process which supports Council initiatives, capital improvements and all municipal operations through our very comprehensive budget process. The Village's 2006/2007 budget process marked the beginning of a series of workshops revisiting the Village Vision.

## THE FUTURE: VISION 2021

For the 2006/2007 budget development process, the Village Council participated in workshops to redevelop a strategic planning process which aligns with the current and future needs of our community. Recognizing the need to provide a "Framework for the Future" and focusing on the benchmark years of 2006, 2011 and 2021, the Village Vision was further developed to encompass the Village's Mission, Core Values, guiding principals and goals with the intent of expanding and refining the existing fundamental values. This framework was then applied to the Village's Capital Improvement Plan, aptly named the "Community Investment Program" as an investment in Wellington's future. The result was a comprehensive outline of the values and principals intended to guide the Village Council's strategic decision-making and budget development process in future years. Wellington's Vision 2021 is based on ten guiding principals:

- ◆ Family Living ◆ World Class Equestrian Community ◆ Regional Business and Job Center ◆
- ◆ Beautiful Neighborhoods with High Quality Homes ◆ Preserving the Natural Florida Environment ◆
- ◆ Gateway to the Everglades ◆ Personal Safety and Security ◆ Excellent Education for a Lifetime ◆
- ◆ Leisure Amenities and Opportunities for an Active Lifestyle ◆ Pride in Wellington ◆

## GUIDING PRINCIPLES PROVIDE THE FRAMEWORK FOR VISION 2021:

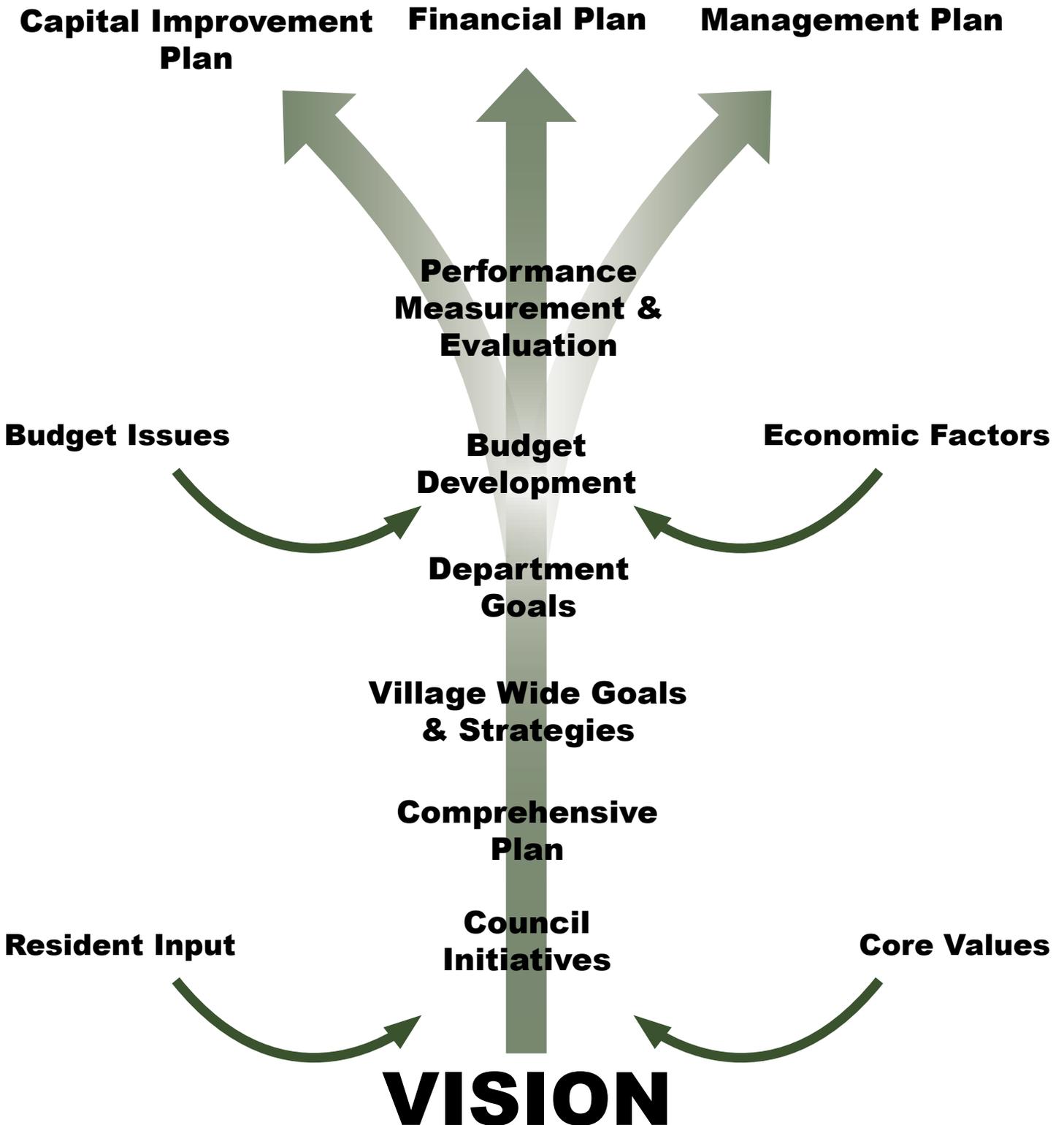
- ✓ Wellington 2021 is a village for family living with a reputation as a world-class equestrian community and a regional business and job center
- ✓ Wellington 2021 has beautiful neighborhoods with high-quality homes, has preserved the natural Florida environment and is the Gateway to the Everglades
- ✓ In 2021, Wellington citizens enjoy personal safety and security, excellent education for a lifetime, leisure amenities and opportunities for an active lifestyle
- ✓ We take pride in Wellington and contribute to a great future

This budget document goes to print as the Village of Wellington is in the process of further developing our future Vision and our strategic planning process. We look forward to presenting the results in next year's document.

## Planning

Our budgeting process is based upon a strategic planning process which requires an extensive series of goal setting (both micro and macro goals) in all departments and for the Village overall as illustrated below.

### STRATEGIC PLANNING PROCESS



The Village's Vision and Core Values are the basis from which Village-wide and department goals are established and maintained. Later in this section and the Department Summaries section of this book, illustrations have been provided linking the Village Core Values to the Village-wide and department goals and objectives.

## **COMPREHENSIVE PLAN**

The Village Comprehensive Plan continues to be the primary strategic plan governing Village operations. It was adopted in January 1999, in compliance with the Florida Statutes Chapter 163 through the Florida Department of Community Affairs. The Plan provides the Vision for the community and assures that the intent of the Village Charter becomes a reality. The Comprehensive Plan was developed with community participants setting forth hundreds of potential community goals for the Village within the following elements:



**Land Use**  
**Transportation**  
**Housing**  
**Infrastructure**  
**Conservation**  
**Recreation & Open Space**  
**Intergovernmental Coordination**  
**Capital Improvements**  
**Education**  
**Equestrian**

The Equestrian Element is unique to the Village of Wellington given its unofficial status as “the Winter Equestrian Capital of the World”, with its significant population (seasonal and permanent) dedicated to equestrian interests.

The Uniform Land Development Code (ULDC) contains the rules that implement the land use Vision set forth in the Comprehensive Plan. The ULDC, by State law, is subordinate to and cannot conflict with the Comprehensive Plan.

The Evaluation and Appraisal Report Process (EAR) is a statutorily required “report card” evaluating how successfully a community addresses major land use planning issues under its Comprehensive Plan. The report suggests how the Plan should be revised to better attend to community objectives, changing conditions and changes in State requirements regarding growth management.

## **GOALS**

Wellington's Village-wide goals are broad goals which are multi-year endeavors and continuous in nature. In the 2006 and prior years' Visioning workshops, the Village Council discussed and developed broad goals reflecting the Core Values and Vision 2021. The discussions during the 2006 session focused on redevelopment and neighborhood preservation issues, new land development, senior housing and senior issues, the Village road network and environmental issues. Village goals through 2011, with the Capital Improvement Plan, were then developed and linked to the Vision and Core Values.

The goals set forth in the Village Comprehensive Plan continue to be fulfilled, and each year the Village Manager, assisted by staff, revisits the Village-wide goals which stem from Council direction. These goals are considered to be his mission each year and provide the building blocks for our annual budget development. The goals presented on the following pages were developed in our 2006/2007 strategic planning process in conjunction with a consultant and are being further refined in this budget year.

## **VILLAGE-WIDE GOALS 2006/2007**

### ***Family***

- Make all family generations feel welcome, included and supported, with opportunities to interact and learn from each other
- Work in partnership with schools, public agencies and community organizations to support families
- Maintain Village programs and services that support families, including preschool, after school, pre-teen and senior care

### ***Educational Excellence***

- Provide local leadership to ensure quality public schools with 'A' ratings with involved parents
- Provide financial resources to support schools and the educational experience
- Partner with schools through interlocal agreements to continually enhance the quality of schools and educational recreation programs
- Locate parks convenient to schools for community benefit and value

### ***Recreational & Cultural Opportunities***

- Provide top-quality community and neighborhood parks with a variety of amenities and programs for all family generations
- Provide top-quality athletic and ball fields; community center and aquatic facilities; indoor and outdoor athletic facilities; to emphasize recreational uses with opportunities for competitive and tournament activities
- Provide multi-use trails for recreational purposes (equestrian and non-equestrian) which connect the community and its diverse interests

### ***Public Safety***

- Generate Wellington's reputation as a safe community, day or night, in Palm Beach County and South Florida
- Provide law enforcement services that are visible and active in the community where laws are enforced in a consistent and equitable manner
- Provide a timely, professional response to emergency situations
- Prepare for hurricanes and other natural disasters through a professional viable preparation and recovery process
- Ensure the Village and its citizens share responsibility, volunteer and partner in community safety

### ***Environmental Respect***

- Preserve the natural Florida environment
- Protect water resources through water conservation and reuse
- Maintain effective methods of handling storm water
- Provide residents access to and opportunities to enjoy the Everglades and “Old Florida”
- Preserve trees and neighborhood forestation
- Preserve Big Blue old growth cypress

### ***Sound Government***

- Maintain a financially sustainable Village government
- Provide adequate facilities for governmental operations
- Develop fiscally sound policies and new revenue streams for the provision of infrastructure
- Provide leadership in intergovernmental relations

### ***Civic Pride***

- Plan a Town Center that provides a community focal point and a sense of place
- Involve citizens in building and contributing to a better Wellington Community with residents and community organizations sustaining community-wide views
- Partner with a variety of organizations for community events and festivals that bring residents together
- Continually invest in Wellington’s future

### ***Community Appearance***

- Provide well-designed and well-maintained entries, gateways and major corridors
- Monitor compliance and enforcement codes which ensure homes and commercial buildings are code-compliant, well-maintained and modernized
- Approve growth and infill developments with design standards consistent with the Village’s Character, Vision and Goals that add value to neighborhoods

### ***Equestrian Interests***

- Preserve a worldwide reputation as an equestrian community which includes world class equestrian facilities, trails and public facilities
- Provide effective methods of removal and recycling/disposal of horse waste
- Promote retention and expansion of the National Horse Show, International Equestrian Competition and polo and equestrian related businesses within the Village

## DEPARTMENT GOALS

The annual budget process is initiated by the distribution of budget packets to Village departments and placed on the Village networked 'Intranet' for easy access and linked updating. The packets contain the tools for strategic planning, goal setting and achievement and performance evaluation. All department goals are linked to the Village Core Values and performance measures. Throughout the year, performance measurement is coordinated with the input and efforts of all divisions. In the next section, Organization & Department Summaries, the goals, objectives and performance measures are presented by department. The matrix below shows the relationship of the department goals to the Village Core Values.

### DEPARTMENT GOALS - LINK TO CORE VALUES

	Family	Educational Excellence	Recreation & Cultural Opportunities	Public Safety	Environmental Respect	Sound Government	Civic Pride	Community Appearance	Equestrian Interests
Village Council	•	•	•	•	•	•	•	•	•
Village Manager						•	•		
Council & Community Relations						•			
Village Clerk						•	•		
Broadcasting		•				•	•		
Village Attorney						•			
<b>Administrative &amp; Financial Services</b>									
Administration						•	•		
WIN	•	•				•			
Employment Services						•			
Information Technology						•			
<b>Financial Services</b>									
Accounting & Treasury						•			
Budget						•			
Compensation & Benefits						•			
Purchasing						•			
Risk Management						•			
<b>Community Services</b>									
Planning, Zoning & Building									
Administration				•		•	•	•	
Planning & Zoning				•		•	•	•	
Building				•		•		•	
<b>Leisure Services</b>									
Administration	•	•	•		•	•	•		
Community Programs	•	•	•		•		•		
Athletic Programs	•	•	•				•		
Tennis	•	•	•				•		
Aquatics	•	•	•				•		
Wellington Community Center	•	•	•				•		
Park Facilities	•		•				•	•	
Law Enforcement				•					
<b>Environmental &amp; Engineering Svcs</b>									
Administration				•	•	•		•	•
Engineering	•	•		•	•	•	•	•	•
Emergency Operations				•		•			
<b>Public Works</b>									
Surface Water Management				•	•				
SWAT					•	•			
Environmental Services BMP				•	•	•			
Roads				•	•				•
Fleet & Equipment Maintenance				•	•	•			
Building Maintenance				•	•	•		•	
Landscape Maintenance				•	•			•	•
<b>Water &amp; Wastewater Services</b>									
Water Treatment Facility				•	•	•			
Water Meter Services				•	•	•			
Water Distribution				•	•	•			
Utility System Maintenance				•	•	•			
Wastewater Treatment Facility				•	•	•			
Wastewater Collection				•	•	•			
Utility Customer Service						•			
Laboratory	•			•	•	•			
Solid Waste					•	•		•	

## PERFORMANCE MEASUREMENT

The budget planning and development process involves the setting of goals and objectives for the new fiscal year while evaluating the progress and achievement of prior years' goals and objectives. To provide a means of assessing this progress, the departments and divisions established a series of performance measures derived from the workload inputs and outputs performed by each area. Workload Indicators are quantified and reported to determine the level of service required of each division and to provide the data for the performance measures to track resources used, productivity and quality of service evaluation.

Village departments and divisions are encouraged to determine performance measures that are timely and pertinent to their operations and goals, and that are linked to the Village-wide planning process. Linked measures which are tracked regularly offer the means to justify division funding, enhances accountability, communicates results effectively and allows for informed decision-making by managers. The evaluation of performance prior to budget development each year makes apparent where resources are to be allocated.

Each year, Village management and supervisors may realign their workload indicators and performance measures to better reflect Village-wide and department goals. Some data collection is discontinued, while new measures are added. In the Organization & Department Summaries section of this publication, reported indicators may be noted as Not Measured in prior years. This data is in the process of being collected to better measure the goal and objective achievement of each area.

## VILLAGE ACCOMPLISHMENTS 2005/2006

The Village of Wellington was incorporated in 1996, making 2006 our 10th anniversary year. From the first visioning and goal-setting meetings, held with over 100 participants resulting in the Village's Comprehensive Plan, the Village charts its progress toward these goals utilizing "Report Card 2016" highlighting the goals achieved and in progress. In year nine of the 19 year plan, 78% of 106 original goals have been completed. This is considered a long-term view of goal accomplishment. Annually, the Village has continued to report its major accomplishments and achievement of objectives as part of the strategic planning and visioning process:

### VILLAGE OF WELLINGTON MAJOR ACCOMPLISHMENTS 2005/2006

- ✓ Celebrated a Decade of Excellence with the 10th Anniversary of incorporation activities including special events, contests and public interest stories
- ✓ Continued to receive GFOA Award for Distinguished Budget Presentation
- ✓ Continued to receive GFOA Certificate of Achievement in Financial Reporting
- ✓ Top 5 finalist in the Florida League of Cities, Florida City of Excellence Award for the second year in a row
- ✓ Showcased in the 2006 City Innovations Showcase magazine as a City "Leading the Way" in implementing innovative programs
- ✓ Established the Residents Academy program to provide education to residents on Village departments, functions and programs
- ✓ Participated in joint visioning sessions with the South Florida Water Management District planning the design and development of the Section 24 environmental center
- ✓ Through the continued financial support of state and local governments, the Village is on track to complete Basin B storm water solutions by its target deadline of December 2006 by Everglades Forever Act
- ✓ Implemented a hybrid vehicle program providing fuel conservation and lower emissions
- ✓ Presented the Student Art Program exhibiting the works of art of community elementary, middle and high school students
- ✓ Successfully prepared for, responded to and recovered from Hurricane Wilma that seriously impacted South Florida
- ✓ Managed FEMA reimbursements for optimum Village benefit from 2004 and 2005 area hurricanes
- ✓ Implemented the Senior Task Force and Teen Council programs to gain feedback from all generations of community leaders
- ✓ Established a help line for seniors to provide seniors a local link to services provided by various agencies
- ✓ Obtained affirmative referendum to de-annex Lake Work Drainage District properties and annex into Acme Improvement District
- ✓ Implemented STRIVE, the STRategic Initiative for Village Excellence, an employee program promoting awareness, excellence and a positive approach in the workplace
- ✓ Continued the "Wellness in Wellington" employee program for healthy living and personal well-being
- ✓ Created a cable television ordinance; negotiated and entered into a Cable Television Franchise Agreement for the first time since incorporation
- ✓ Implemented Problem Oriented Policing (POP) program in partnership with law enforcement

# A DECADE OF EXCELLENCE VILLAGE OF WELLINGTON AWARDS AND RECOGNITIONS

1997-2006 Tree City USA Award

2004-2006 Digital City Award

2003 Recognized by CNN Money Magazine as one of the best cities in the nation

2005-2006 Top 5 finalist in Florida League of Cities - City of Excellence Award

2001-2005 City Innovations Showcase Program

1995-2006 GFOA Award for Distinguished Budget Presentation

1995-2006 GFOA Award for Certificate of Achievement in Financial Reporting

2005 ICMA IQ Report: The Budget as a Communication Tool

2006 Bond Rating increase from AA- to AA

2001 Achievement of Excellence in Procurement Award

2000-2005 IFEA Pinnacle Award for Recreation Outreach Program

2005 Kids Crown Award - Silver & Bronze Awards

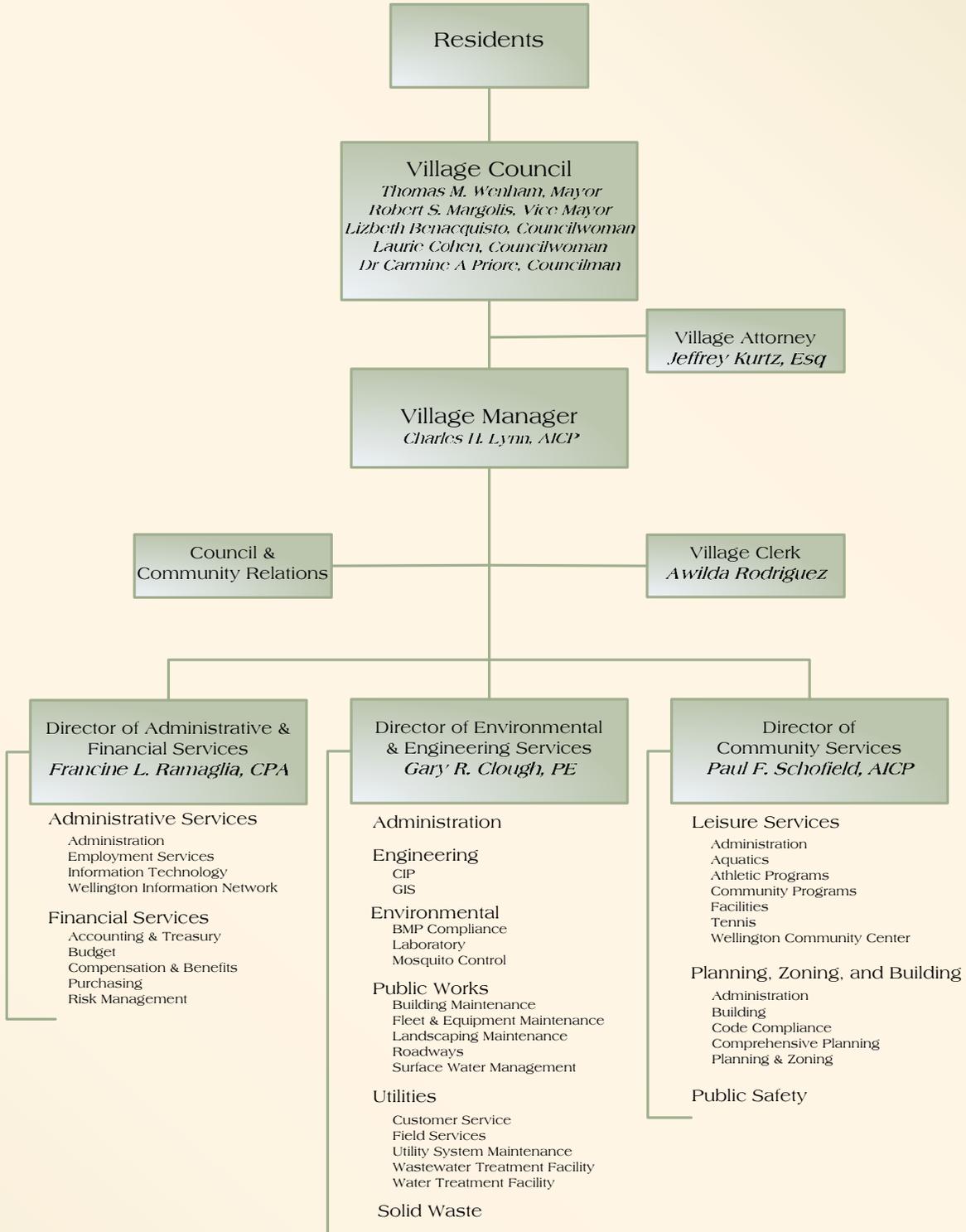
2005 EPA Clean Water Act Regional Award & National Finalist

2005 Best in Aquatics for "Best Outdoor Non-profit Public Facility"

*These awards are a sampling of the most prestigious awards received by the Village  
Many Village departments and facilities have obtained a great number of individual  
awards not listed here*

# Organization & Department Summaries

## ORGANIZATIONAL CHART



## PERSONAL SERVICES

The Village's 2006/2007 budget includes a net addition of eight new positions over those included in the Village budget for the period ending September 30, 2006. The position changes are measured in Full-Time Equivalent (FTE's) units and total positions (full and part-time) in the following charts. One FTE unit represents the equivalent of one full-time employee, although the unit may be filled by more than one part-time position, while a "position" refers to one employee; full or part-time. The following charts first illustrate the budgeted FTE's over seven years followed by tables showing changes in total positions:

### BUDGETED FULL TIME POSITIONS (FTE'S)

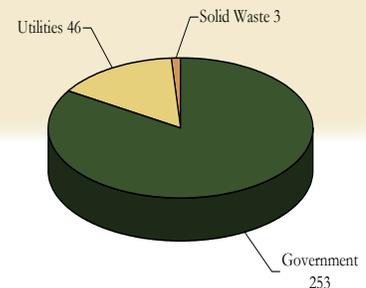
	<u>2000/2001</u>	<u>2001/2002</u>	<u>2002/2003</u>	<u>2003/2004</u>	<u>2004/2005</u>	<u>Amended 2005/2006</u>	<u>Adopted 2006/2007</u>	<u>7 Year Change</u>
General Administration	34.43	39.25	38.75	35.25	44.25	48.25	53.25 *	18.82
Planning, Zoning & Building	41.00	41.34	36.00	41.00	47.75	48.80	49.80 *	8.80
Engineering	6.00	8.75	11.75	8.75	19.50	22.50	21.50 *	15.50
Parks & Recreation	45.10	45.55	50.26	53.91	59.20	60.40	62.40	17.30
Public Works	52.00	55.00	56.50	60.50	49.00	55.00	60.00	8.00
Utility System	43.00	47.00	49.00	49.00	45.00	44.00	46.00	3.00
Solid Waste	1.00	2.00	2.00	2.00	3.00	3.00	3.00	2.00
<b>Total</b>	<b>222.53</b>	<b>238.89</b>	<b>244.26</b>	<b>250.41</b>	<b>267.70</b>	<b>281.95</b>	<b>295.95</b>	<b>73.42</b>

\* Includes supplemental to permanent positions which are not counted as new positions

Throughout the budget fiscal year, staffing requirements and workloads are evaluated, and may result in the reclassification or transfer of budgeted positions. As operations and vacancies are analyzed and resources maximized, supplemental positions may be added to fulfill current needs. Supplemental positions may be included in budget requests for the coming fiscal year if they are determined to be essential to the efficient operation of the Village and to enhance internal and external customer service. Funding for wages of supplemental positions is usually available through position vacancies experienced throughout the year. The Village Council is presented with a supplemental position listing during the budget process and, if approved, the positions are made permanent.

### PROPOSED 2006/2007 POSITIONS

	<u>Current Positions *</u>	<u>New Positions</u>	<u>Total Fiscal Year 2006/2007 Budget</u>
Government	247	6	253
Utilities	44	2	46
Solid Waste	3	0	3
<b>Total</b>	<b>294</b>	<b>8</b>	<b>302</b>



Ongoing expenditure analyses may identify cost savings over the contracting of Village services and indicate the in- or outsourcing of specific functions. At the start of fiscal year 2006, the Village was contracting for human resources personnel and expertise, and for custodial services. A benefit comparison of the outsourced services to in-house services determined, in these cases, to provide more benefits and cost savings bringing these functions in-house. During the 2005/2006 fiscal year, the Village Council approved the addition of positions in employment services and maintenance worker positions in Public Works. By discontinuing these contracts and hiring these positions, the Village of Wellington is projected to save a total of over \$13,000 annually.

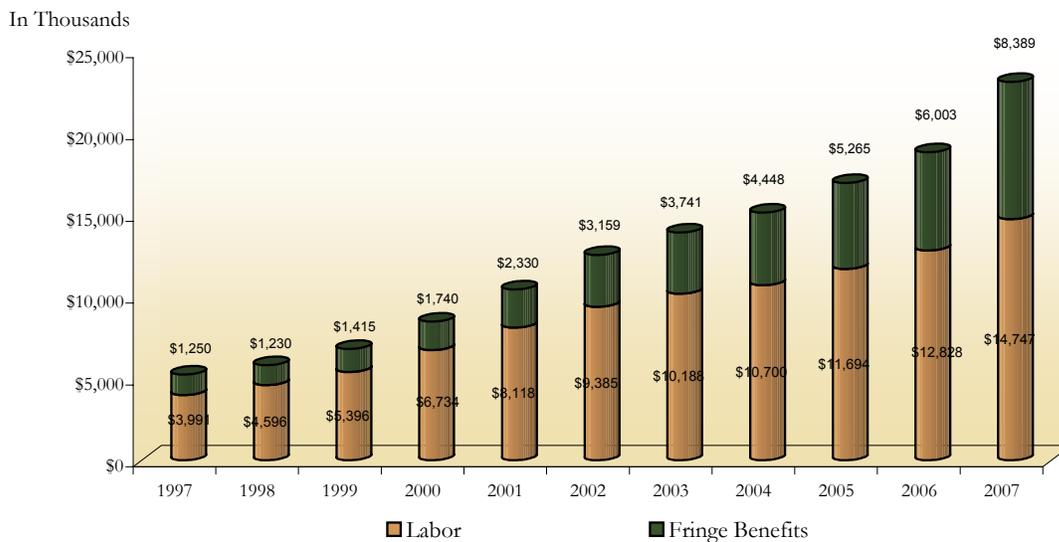
### NEW POSITIONS

Department	Positions	New Position	Estimated Annual Salary	Estimated Fringe Benefits	Estimated Total Cost
Administrative & Financial Services	1	Administrative Assistant II	\$28,226	\$13,548	\$41,774
Environmental & Engineering Services	2	Maintenance Worker II	46,426	22,284	68,710
	2	Equipment Operator II	56,410	27,077	83,487
Community Services	1	Assistant Leisure Services Director	72,259	34,684	106,943
<b>Governmental Total</b>	<b>6</b>		<b>\$203,321</b>	<b>\$97,593</b>	<b>\$300,914</b>
Utilities	1	Field Technician I	31,117	14,936	46,053
	1	Utilities System Mechanic II	32,677	15,685	48,362
<b>Enterprise Total</b>	<b>2</b>		<b>\$63,794</b>	<b>\$30,621</b>	<b>\$94,415</b>
<b>Subtotal of New Positions</b>	<b>8</b>		<b>\$267,115</b>	<b>\$128,214</b>	<b>\$395,329</b>
Start up costs for new positions					318,000
<i><b>Total Impact of New Positions</b></i>	<b>8</b>		<i><b>\$267,115</b></i>	<i><b>\$128,214</b></i>	<i><b>\$713,329</b></i>

The preceding charts illustrate the changes to the Village staffing structure by Department and Division. The estimated costs of the new positions are derived from current salary grades and fringe benefits are calculated on the same percentage of salaries they comprise in the current year.

The approved Administrative Assistant position for the Administrative Services Division will provide the additional support to the newly created work groups. Two Maintenance Worker positions in the Environmental Services Division will perform mosquito control and eliminate the need for more expensive contracted services. Two additional Equipment Operators in the Surface Water Management Division will provide increased capability for canal maintenance, ditch bank mowing and harvester operation for culvert and canal maintenance. An Assistant Leisure Services Director was approved for the Parks & Recreation so that parks maintenance and administrative functions would be separated and supervised more effectively. The two additional positions in the Utilities Department will perform additional lift station safety attendance and preventive maintenance of aging utility systems equipment.

### TOTAL LABOR AND FRINGE BENEFIT COSTS



The total anticipated Village annual labor costs, including salaries and fringe benefits for the current and new positions above, is \$23,135,652 which is an increase of 22.9% over the total budgeted labor costs of approximately \$18,830,994 for the period ending September 30, 2006. The net new positions account for approximately \$395,329, or 9.2% of the increase, whereas the

The services required of the Village have expanded due to both external and internal factors over several years. Staffing costs have increased an average of 16.3% per year since 1996/1997 with an average annual increase in population of 9% and significant additional responsibilities assumed and/or expanded as a result of incorporation in 1995/1996. However, the number of employees per thousand population has remained relatively consistent with similar size municipalities.

One of the greatest challenges facing the Village is the continued growth and the increased demands it places on the organization as a whole. Workloads continue to increase throughout the organization, often at different times. To better balance these workloads in the coming year, we adopted a plan in the past fiscal year to realign our organizational structure. The most significant change was in the restructuring of Administrative Support Groups within departments to create a “pool” of administrative support personnel. This allows employees to work within their areas of strength and train to develop additional skills.

In addition to these new positions, the current budget includes a cost of living adjustment of 4%, merit increases of up to 4% based on individual performance and longevity, incentive pay of one day per year of employment up to a maximum of one week. Staff analyzes national, state and local price indices and consumer data to project fair and equitable COLA changes. Total anticipated salary costs, excluding fringe benefits, are approximately \$14.7 million, which is an increase of approximately 15% over fiscal year 2005/2006 budgeted personal services. This increase in salary and overtime costs includes positions added during the 2005/2006 fiscal year which replaced and reduced Contract Services costs.

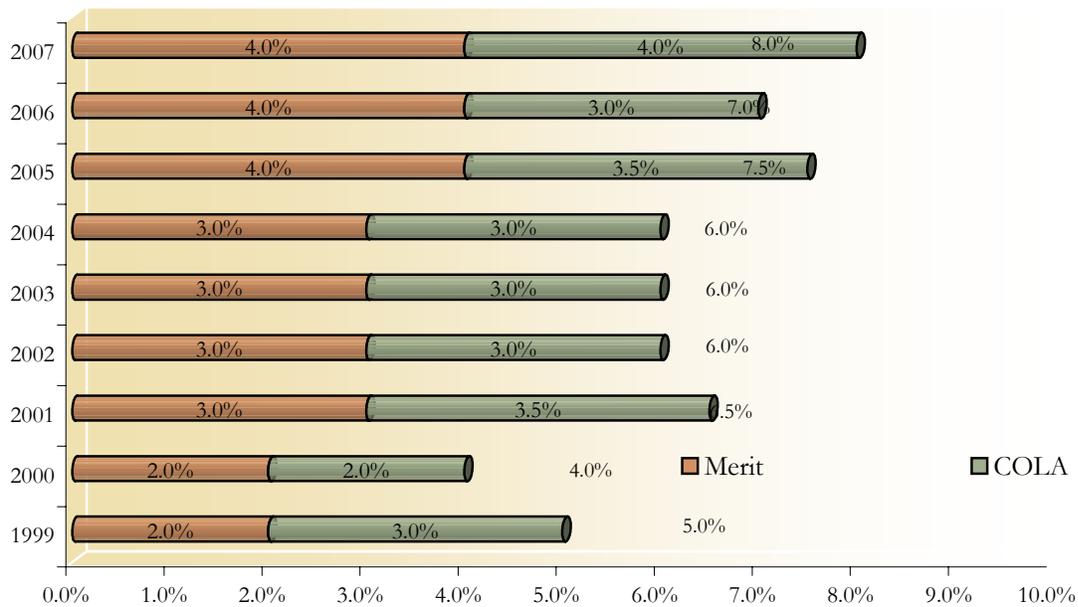
A significant factor in fringe benefits for 2006/2007 is the added cost of retirement health benefits. The Village began budgeting for other Post Employment Benefits (OPEB) in fiscal year 2006/2007, with a total of \$775,000 (in governmental and enterprise funds) set aside to fund these future requirements.

### FULL-TIME EQUIVALENT EMPLOYEES COMPARED TO TOTAL POPULATION



The history of budgeted increases for Village salaries is as follows:

### ANNUAL MERIT AND COST OF LIVING ADJUSTMENTS



The Village provides each employee with a Health Reimbursement Account (HRA). This money is not taxable to the employee and can be used to offset the cost of a wide variety of health-related expenses incurred under their medical, dental or vision insurance plans. The Village contributes an amount based on the tier of health insurance each employee has elected. The funds remain with the Village until actually reimbursed. Any unclaimed money in the participant's HRA account at the end of each fiscal year will automatically roll forward to the next fiscal year. Upon termination of employment, with three or more years of service, any unused funds will roll into the employee's Retirement Health Savings Account.

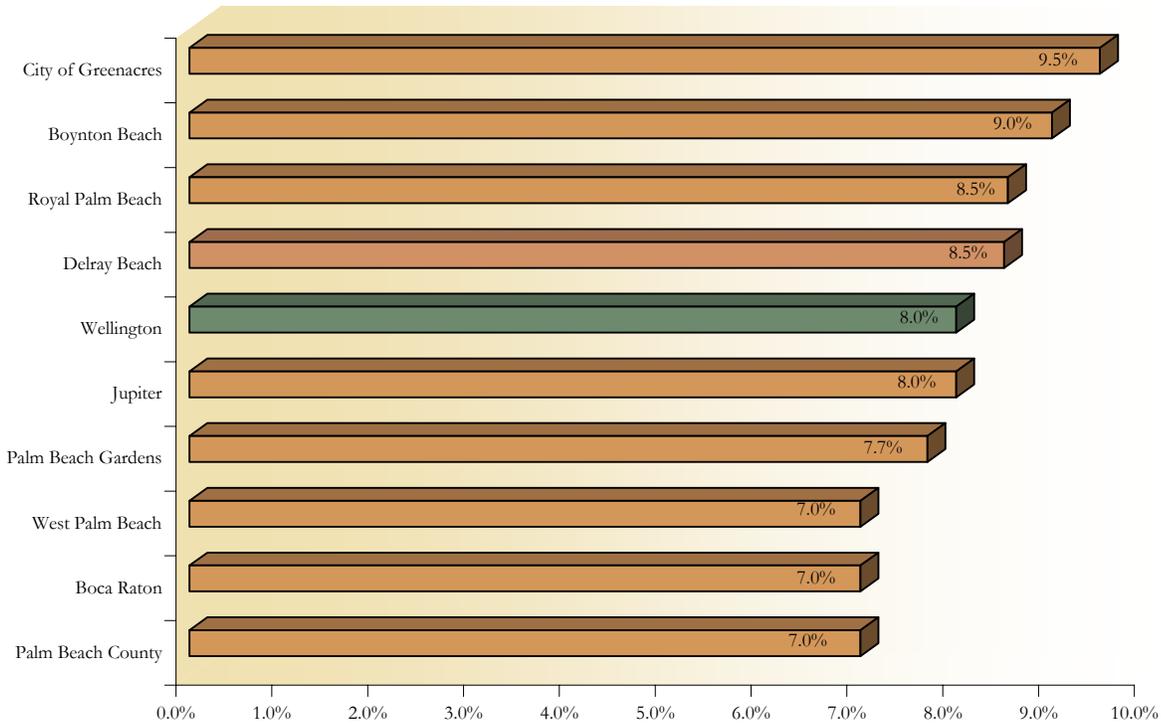
The Village offers a voluntary contribution to a Retirement Health Savings Account (RHS). Any money contributed to the RHS can be used to offset the cost of a wide variety of health-related expenses after retiring from the Village. Additionally, the Village will contribute the dollar value of all accrued major illness leave to the RHS for employees who leave the Village with over 10 years service. This provides a post retirement health benefit for our long term employees.



## CLASS AND COMPENSATION

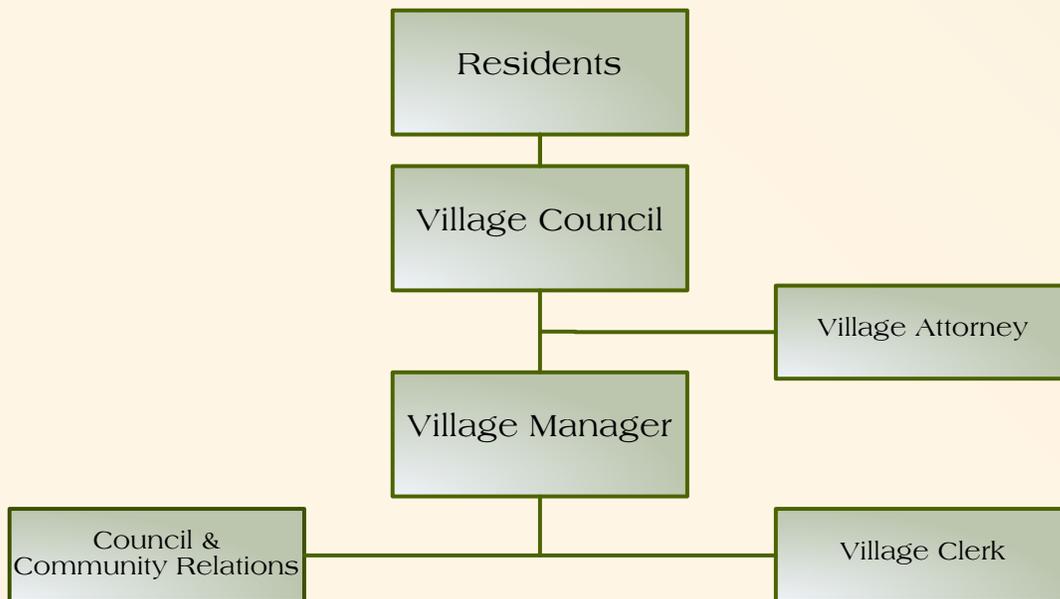
Village staff will conduct its biannual Classification and Compensation study in February 2007. The goal of updating this study is to review both internal and external market competitiveness, equity and consistency for all employees. Additionally, the updated study will allow the Village to recruit and retain highly qualified employees. The Village currently uses pay grades to allow for growth in the organization. Positions are classified into the proper pay grade in accordance with the essential functions of the job and the local economic conditions. The ranges of the pay structure are set to meet the Village's need to attract applicants and retain employees.

### PROPOSED MERIT AND COST OF LIVING ADJUSTMENTS AS COMPARED TO OTHER LOCAL MUNICIPALITIES



	<u>COLA</u>	<u>Merit</u>	<u>Total</u>
City of Greenacres	5.5%	0-4%	9.5%
Boynton Beach	5.0%	2-4%	9.0%
Royal Palm Beach	3.5%	0-5%	8.5%
Delray Beach	3.5%	0-5%	8.5%
Wellington	4.0%	0-4%	8.0%
Jupiter	2.0%	0-6%	8.0%
Palm Beach Gardens	3.7%	0-4%	7.7%
West Palm Beach	2.0%	2-5%	7.0%
Boca Raton	0.0%	0-7%	7.0%
Palm Beach County	3.0%	0-4%	7.0%

# *Executive Offices*



## Village Council

### MISSION STATEMENT

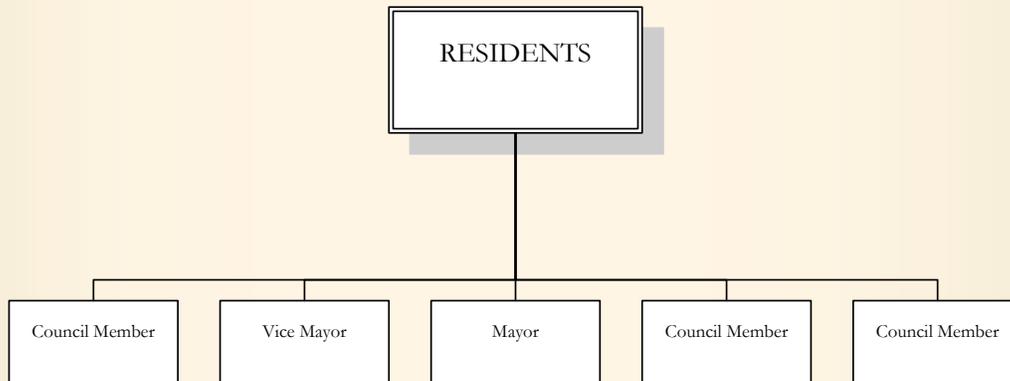
To enhance the quality of life for residents of the Village of Wellington within its range of municipal powers

### FUNCTION

To establish policy for the Village of Wellington through resolution and ordinance

### VILLAGE CORE VALUE LINK

Family ♦ Educational Excellence ♦ Recreational & Cultural Opportunities ♦ Public Safety ♦ Environmental Respect ♦ Sound Government ♦ Civic Pride ♦ Community Appearance ♦ Equestrian Interests



## DEPARTMENT GOALS AND OBJECTIVES

### Family

**To encourage public input and solicit residents' opinions as a means of developing policy**

- ✓ *Participate in funding for ADA Paratransit service to residents*
- ✓ *Continue to research, develop and fund additional education programs*

### Educational Excellence

**Continue Wellington's commitment to education through work with the Palm Beach County School Board to identify future school land parcels and shared recreational facilities**

- ✓ *Continue funding for Challenge Grant and education donations to existing schools and provide additional funds for new schools*
- ✓ *Pursue interlocal agreements with Palm Beach County School Board*

### Recreational & Cultural Opportunities

**Provide recreational and cultural facilities and programs for all generations**

- ✓ *Ensure funding for continuing and improving recreational programs and facilities*

**Support cultural groups and interests looking to establish in Wellington**

- ✓ *Continue partnership with Cultural Trust to provide cultural programs and facilities in Wellington*

### Public Safety

**Provide trained, responsive and professional law enforcement services to the Wellington community**

- ✓ *Support PBSO initiatives in crime prevention and proactive community policing*

### Environmental Respect

**Preserve the Everglades and the natural Florida environment**

- ✓ *Work with local, state and federal agencies to secure funding for continued research, maintenance and restoration of the Everglades*
- ✓ *Implement policies that preserve the natural character of Florida*

**Sound Government**

**Maintain a financially sustainable Village government**

✓ *Continue to set sound policy for Village government and development of long-range plans*

**Develop fiscally sound policy and provide leadership in intergovernmental relations to encourage public input and solicit residents' opinions as a means of developing policy**

✓ *Encourage public input and solicit residents' opinions as a means of developing policy*

**Civic Pride**

**Continue to develop, enhance and update the strategic five year plan for the Village in conjunction with staff**

✓ *Invest in infrastructure improvements that support the Village Vision*

**Community Appearance**

**Provide well-designed and well-maintained entries, gateways and major corridors**

✓ *Continue to fund community grants for neighborhood construction and renovation of entries and gates*

**Equestrian Interests**

**Preserve a worldwide reputation as an equestrian community which includes world class equestrian facilities, trails and public facilities**

✓ *Partner with Wellington-based clubs and organizations seeking to improve equestrian programs*

**Expenditure Summary**

	Actual FY 2003/2004	Actual FY 2004/2005	Approved FY 2005/2006	Approved FY 2006/2007
<i>Village Council</i>				
Personal Services	\$59,243	\$86,094	\$82,488	\$85,370
Operating Expenditures	474,283	525,237	628,200	665,200
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>\$533,525</b>	<b>\$611,331</b>	<b>\$710,688</b>	<b>\$750,570</b>
Total Positions	5	5	5	5

**2005/2006 ACCOMPLISHMENTS**

- ★ Adopted a budget which provides enhanced services to residents while maintaining one of the lowest millage rates in Palm Beach County
- ★ Made decisions and implemented programs to qualify Wellington for the City of Excellence Award program sponsored by the Florida League of Cities; the Village of Wellington placed in the top five for the second consecutive year
- ★ Adopted 31 ordinances and 136 resolutions to protect the health, safety and public welfare of residents
- ★ Secured grant funding for lakeshore restoration for the Natural Resources Conservation Service
- ★ Coordinated Visioning sessions to maintain updated strategic and five year plans
- ★ Enhanced partnership and funding of cultural programs such as Art in Public Places and Cultural Trust
- ★ Funded Challenge Grant, Wellington Education Initiative and School Readiness programs
- ★ Provided transportation services for residents through interlocal agreement with ADA Paratransit Services
- ★ Provided sponsorship the 122nd National Horse Show
- ★ Approved 14 acres of wetlands and grassy areas to be used as a passive park to promote the objectives of the Wellington Rotary Peace Pole

## Village Manager, Council & Community Relations

### MISSION STATEMENT

Create and maintain an innovative and cost effective local government that meets or exceeds the needs of Village residents

### FUNCTION

#### Village Manager

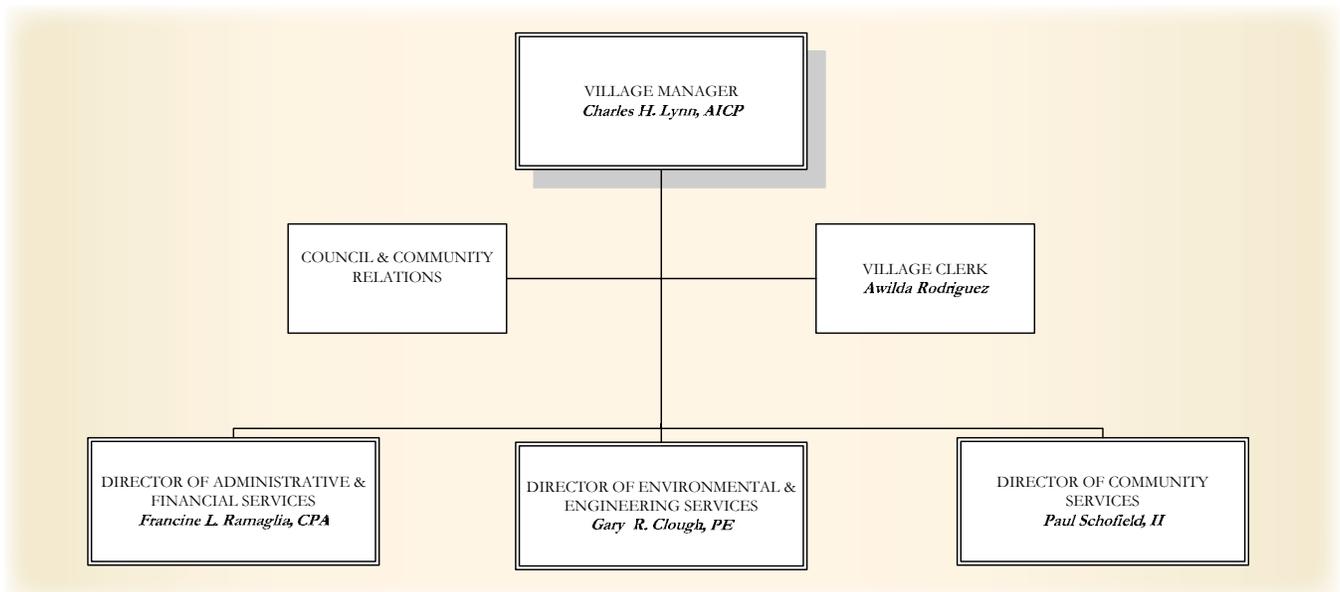
The Village Manager provides leadership and oversight of Village-wide services. The Village Manager advises the Mayor, Council and senior staff on strategic issues that affect the Village and provides leadership and administrative support for all projects

#### Council & Community Relations

Responsible for coordinating Council-directed programs and projects, acting as liaison between the Village Council and community groups and facilitating flow of information between Council, residents, committees and responsible departments

### VILLAGE CORE VALUE LINK

Sound Government ♦ Civic Pride



### DEPARTMENT GOALS AND OBJECTIVES

#### Sound Government

**Continue to upgrade the infrastructure that management and staff depend on to perform their functions**

- ✓ Refine EZ Agenda Process

**Establish solution oriented, critical and analytical decision making by individuals and the leadership team as a whole**

- ✓ Work with senior management to reorganize internal structure to match staffing resources and skills with needs

**Develop departmental business plans which will ultimately flow into the strategic plan**

- ✓ Continue to work with Strategic Planning consultant to upgrade the infrastructure between Council, management and staff

**Continuously improve the efficiency and effectiveness of service delivery by incorporating the operational efficiency and strengths of the private sector with the civic minded ideals of government**

- ✓ Coordinate increased representation in State and local matters of importance to the Village through outside services

**Civic Pride**

**Create a foundation that encourages staff to take the lead in developing and implementing innovative ideas geared toward cost savings and improved operations**

- ✓ *Direct and process Council agenda items in a timely and coordinated manner*

**Increase levels of service activities to Council in areas of scheduling, coordination and information**

- ✓ *Establish a new division "Council & Community Relations" to provide additional support services and customer service response on behalf of the Village Council*
- ✓ *Expand the Residents Academy program and increase resident participation*

**Expenditure Summary**

	Actual FY 2003/2004	Actual FY 2004/2005	Approved FY 2005/2006	Approved FY 2006/2007
<i>Village Manager</i>				
Personal Services	\$527,991	\$587,152	\$515,081	\$620,969
Operating Expenditures	151,779	195,117	390,505	249,725
Capital Outlay	2419.3			
<b>Total Expenditures</b>	<b>\$682,189</b>	<b>\$782,268</b>	<b>\$905,586</b>	<b>\$870,694</b>
Total Positions	5	5	6	5
<i>Council &amp; Community Relations</i>				
Personal Services	-	-	-	\$254,238
Operating Expenditures	-	-	-	5,700
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	-	-	-	<b>\$259,938</b>
Total Positions	-	-	-	4

**Selected Performance Measures**

	Actual FY 2003/2004	Actual FY 2004/2005	Projected FY 2005/2006	Target FY 2006/2007
Percentage of agendas delivered on schedule	92%	90%	90%	90%
Residents Academy Participants (Fall)	n/a	n/a	n/a	30
Residents Academy Participants (Spring)	n/a	n/a	29	30

**Selected Workload Indicators**

	Actual FY 2003/2004	Actual FY 2004/2005	Projected FY 2005/2006	Projected FY 2006/2007
Council Transmittals	n/a	330	450	475
Council Mail Distributed	2,531	2,794	3,000	3,100
Special Projects	31	36	45	48

## 2005/2006 ACCOMPLISHMENTS

- ★ Launched Wellington Residents Academy, a six session course on the Village of Wellington, *who we are and what we do*. Nearly thirty residents participated in the first Academy and will be offered 2 times each year.
- ★ Launched Strategic Initiative for Village Excellence (STRIVE). STRIVE is Wellington's culture promoting customer service excellence. The culture assists employees with seeing how attitude and values affect them both personally and professionally.
- ★ Launched year long 10th Anniversary Celebration of Wellington's incorporation as a municipality (many Divisions participated in providing celebrations).
- ★ Implemented an emergency AM radio system to communicate emergency information to residents. Residents can tune to the AM station which provides a continuous loop of information regarding weather, closings, water main-breaks, emergency preparedness, recovery messages and other information residents may need to know during an emergency.
- ★ One of five finalists in the Florida City of Excellence competition sponsored by the Florida League of Cities. Program recognizes overall excellence in city government.

## 2005/2006 AWARDS

- ★ 2006 City Innovations Showcase – Selected in the following eight categories to be showcased in annual magazine for innovative ideas that encourage peer sharing:
  - Student Art Program
  - Teen Council
  - Strategic Initiative for Village Excellence
  - Emergency AM Radio System
  - Florida International University Provost Lecture Series
  - Senior Task Force
  - Web-based Job Applicant Tracking System
  - Bio-park Pass System
- ★ 2006 Florida City of Excellence Award – One of five finalists in the Florida City of Excellence competition sponsored by the Florida League of Cities. Program recognizes overall excellence in a city government.



## Village Clerk

### MISSION STATEMENT

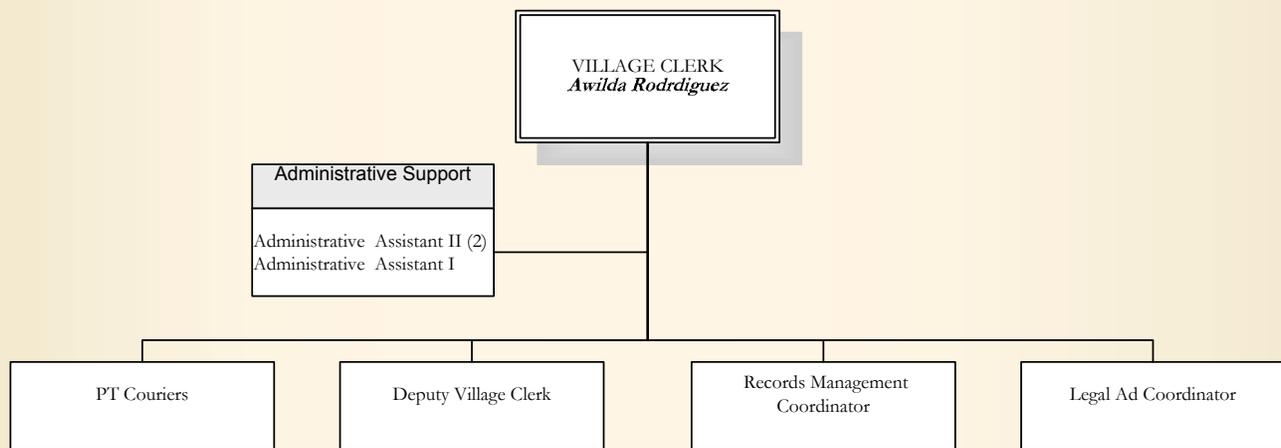
To meet the service needs of our customers in a timely and efficient manner consistent with the Village's standards, Council policies and procedures and State laws

### FUNCTION

The Village Clerk is responsible for overseeing municipal elections, maintaining and providing public records, liaising with Boards and Committees, legal advertising, broadcasting and telecommunications functions

### VILLAGE CORE VALUE LINK

Sound Government ♦ Civic Pride



## DEPARTMENT GOALS AND OBJECTIVES

### Sound Government

**Codify all Village ordinances and maintain current codifications**

**Expand and enhance the Village's record management function to meet the needs of Village departments**

- ✓ *Administer and maintain telecommunications systems throughout the Village*
- ✓ *Continue to expand laserfiche application throughout the Village*

**Provide additional telephone system enhancements and training for improved communication**

### Civic Pride

**Provide support to Village Boards and Committees to better facilitate information**

- ✓ *Coordinate and monitor Citizen Advisory Committee activities including maintaining applicant database, notice of meetings and administrative services*

**Expenditure Summary**

	Actual FY 2003/2004	Actual FY 2004/2005	Approved FY 2005/2006	Approved FY 2006/2007
Personal Services	\$375,610	\$464,856	\$507,774	\$540,931
Operating Expenditures	361,988	379,467	592,640	632,058
Capital Outlay	32,648	0	82,220	28,910
<b>Total Expenditures</b>	<b>\$770,245</b>	<b>\$844,323</b>	<b>\$1,182,634</b>	<b>\$1,201,899</b>
Total Positions	9	9	9	9

**Selected Workload Indicators**

	Actual FY 2003/2004	Actual FY 2004/2005	Projected FY 2005/2006	Projected FY 2006/2007
Public Information/Records Requests	*	*	1,232	1,236
Recorded documents	201	81	188	192
Citizen Advisory Committee meetings, agendas & minutes	163	111	101	96
Council minutes completed (approved)	23	23	16	12
<i>* Not Measured Separately in Prior Years</i>				

**2005/2006 ACCOMPLISHMENTS**

- ★ Facilitated adoption of 109 resolutions and 19 ordinances
- ★ Completed 10 ebetter place requests, increasing response over fiscal year 2005/2006
- ★ Coordinated completion of Channel 18 redesign and update
- ★ Recorded 188 documents and imaged over 18,000 documents



## *Broadcasting*

### MISSION STATEMENT

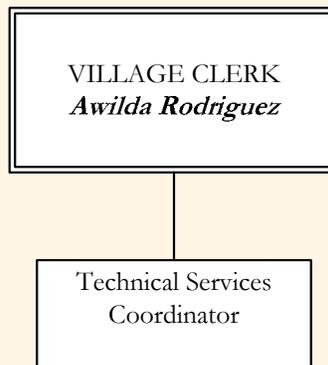
It is the goal of the Village of Wellington government cable television channel to provide effective communication by utilizing cable television, web-based technology and interactive community involvement combined with the use of graphics, sound and video; therefore enhancing the relationship between municipal government operations and activities and the residents of the Village of Wellington.

### FUNCTION

The Broadcasting Division is responsible for the live broadcast of Village Council and Board/Committee meetings, meeting announcements, job postings, press releases and web casting.

### VILLAGE CORE VALUE LINK

Educational Excellence ♦ Sound Government ♦ Civic Pride



### DEPARTMENT GOALS AND OBJECTIVES

#### *Educational Excellence*

##### **Provide optimum, informative government broadcast programming**

- ✓ *Continue to expand program offerings*
- ✓ *Produce in-house programming*
- ✓ *Install satellite system to further enhance programming capabilities*

#### *Sound Government*

##### **Automate and streamline technical processes to ensure timely and accurate data and programming**

- ✓ *Update equipment and software to maximize efficiency and quality of transmissions*

#### *Civic Pride*

##### **Maintain master control room design and equipment utilizing up to date technology to inform and educate residents with regard to Village services, events and activities**

- ✓ *Develop policies and procedures for programming and production*

**Expenditure Summary**

	<b>Actual FY 2003/2004</b>	<b>Actual FY 2004/2005</b>	<b>Approved FY 2005/2006</b>	<b>Approved FY 2006/2007</b>
Personal Services	\$74,670	\$86,445	\$85,888	\$96,373
Operating Expenditures	45,303	55,995	98,924	118,924
Capital Outlay	287,459	108,501	54,150	11,000
<b>Total Expenditures</b>	<b>\$407,432</b>	<b>\$250,941</b>	<b>\$238,962</b>	<b>\$226,297</b>
Total Positions	1	1	1	1

**Selected Performance Measures**

	<b>Actual FY 2003/2004</b>	<b>Actual FY 2004/2005</b>	<b>Actual FY 2005/2006</b>	<b>Target FY 2006/2007</b>
Programs produced	6	11	7	12
Special programs produced	7	3	19	24

**Selected Workload Indicators**

	<b>Actual FY 2003/2004</b>	<b>Actual FY 2004/2005</b>	<b>Actual FY 2005/2006</b>	<b>Projected FY 2006/2007</b>
Number of meetings broadcast	34	88	114 <sup>(1)</sup>	120
SCALA page designed and posted	2,498	2,857	2,200	2,244
Program events scheduled	1,447	1,913	10,300 <sup>(1)</sup>	10,308
DVDs/Videotapes duplicated	118	148	110	108

*(1) Increases shown were scheduled with programming expansion over 04/05*



## *Village Attorney*

### MISSION STATEMENT

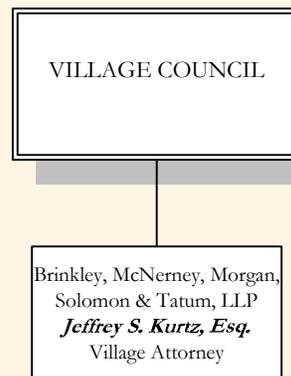
The mission of the Legal Department is to provide competent legal advice and counsel to Village officials and administration in a timely manner, and to represent the Village's interest and positions in negotiations and litigation while minimizing the cost of such services to the Village

### FUNCTION

Provide and coordinate all legal services for the Village of Wellington as the municipal service provider to its citizens. Functions include preparation of formal and informal legal opinions; review, advise and negotiate contracts and agreements; and preparation, review and defense of ordinances and resolutions

### VILLAGE CORE VALUE LINK

Sound Government



### DEPARTMENT GOALS

#### *Sound Government*

**Protect the Village by identifying potential legal problems**

**Assist the Village in exercising its legal powers in a lawful manner**

**Ensure that development approvals are consistent with the Village's Comprehensive Plan and that conditions of approval are adequate to protect the Village's interest, with due consideration to private property rights**

**Provide in-house legal training for employees and Boards/Committees**

**Ensure that all resolutions and ordinances adopted by the Village are legally defensible**

**Expenditure Summary**

	<u>Actual FY 2003/2004</u>	<u>Actual FY 2004/2005</u>	<u>Approved FY 2005/2006</u>	<u>Approved FY 2006/2007</u>
Personal Services	-	-	-	-
Operating Expenditures	660,125	760,075	800,000	750,000
Capital Outlay	-	-	-	-
<b><i>Total Expenditures</i></b>	<b><i>\$660,125</i></b>	<b><i>\$760,075</i></b>	<b><i>\$800,000</i></b>	<b><i>\$750,000</i></b>

**Selected Performance Measures**

	<u>Actual 2003/2004</u>	<u>Actual FY 2004/2005</u>	<u>Projected FY 2005/2006</u>	<u>Projected FY 2006/2007</u>
Hourly Comparison Rate <i>* Blended Rate</i>	\$210	\$210	\$235 *	\$235 *



# *Administrative & Financial Services*

Village Manager

Director of Administrative & Financial Services

## Administrative Services

- Administration
- Employment Services
- Information Technology
- Wellington Information Network

## Financial Services

- Accounting & Treasury
- Budget
- Purchasing
- Risk Management

## *Administrative Services*

### *Administration, Wellington Information Network, Information Technology, Employment Services*

#### MISSION STATEMENTS

##### *Administration*

To provide resources to streamline and complete projects throughout the division and deliver the highest level of customer service to our internal and external customers

##### *Wellington Information Network (WIN)*

To streamline and produce communications between the Village and residents in order to deliver the highest possible level of services to our internal and external customers

##### *Information Technology*

To continually improve the information technology to meet the needs of Village's residents and employees while planning for the future growth of the Village

##### *Employment Services*

To provide Human Resources strategy for all services provided and to ensure that policies and practices are based on the concept of fairness and be fully compliant with both the spirit of the law and the law itself, as related to employee relations, EEO, compensation and benefits

#### FUNCTIONS

##### *Administration*

Responsible for providing leadership and administrative support for activities of Administrative Support Services and Financial Services to meet Village-wide goals and objectives. These functions include budgeting, accounting, human resources, payroll, public information and information technology.

##### *Wellington Information Network (WIN)*

Responsible for the promotion of communications and public information to citizens and employees through marketing, publications and the media

##### *Information Technology*

Responsible for delivery of information and technology services through computer systems, telecommunications and the intranet/internet. Monitors service contract with HTE to ensure Village receives full benefit of contractual services

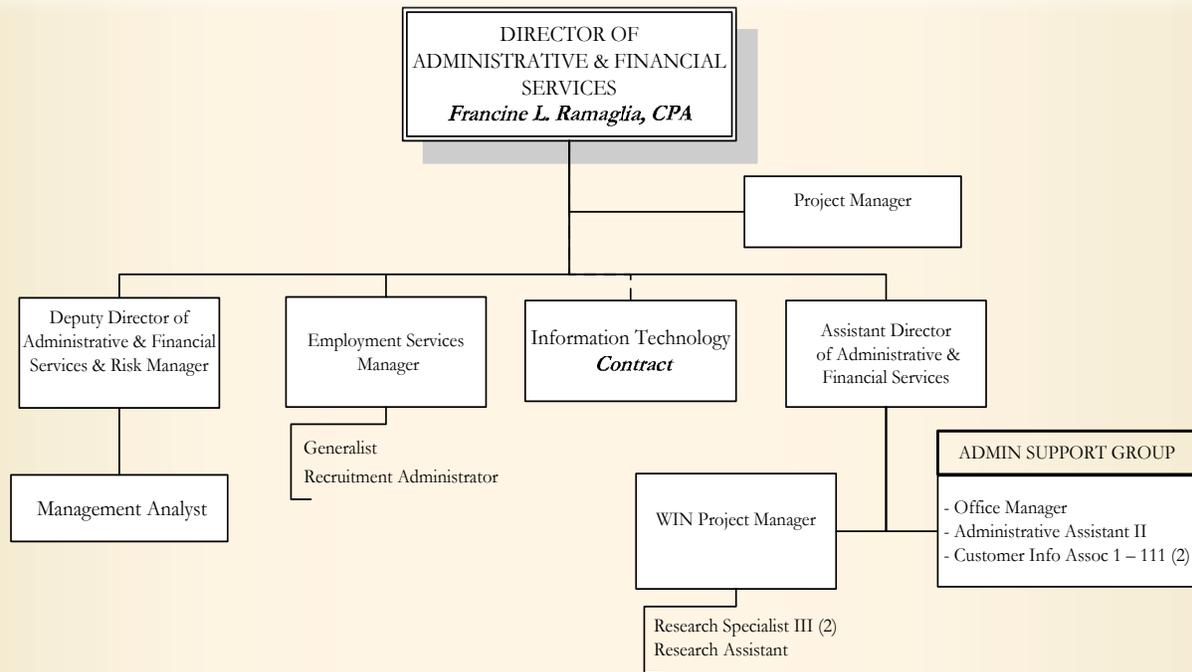
##### *Employment Services*

Responsible for the recruitment, selection and evaluation of Village employees for personnel management, labor relations and compliance with Federal, State and local employment guidelines. Provide guidance and advice on Employment Services issues regarding business alternatives and policy and procedure decisions

#### VILLAGE CORE VALUE LINK

Educational Excellence ♦ Sound Government ♦ Civic Pride





## DEPARTMENT GOALS AND OBJECTIVES

### *Educational Excellence*

#### **Enhance access to government through programs that inform citizens about Village operations and services**

- ✓ *Present third and fourth Residents Academy programs and increase participation*
- ✓ *Coordinate and improve upon Village-wide Customer Service Initiative, Village press releases, content of Village publications and brochures*

#### **Invest in ongoing IT training and technologically current equipment for Village customers**

- ✓ *Provide regular training in systems, software and integration through University of Wellington*

### *Sound Government*

#### **Promote employee health and wellness through Village-wide programs**

- ✓ *Increase employee awareness and participation in health issues through semi-annual Health Fair and Wellness in Wellington Program*
- ✓ *Continue STRategic Initiative for Village Excellence program aimed at creating an ongoing organizational culture change*

#### **Design, develop, and implement Village policies and procedures that respond to and anticipate Village and employee needs**

- ✓ *Review and update the Village of Wellington Employee Manual to ensure accuracy and compliance*
- ✓ *Develop and maintain equitable pay practices by updating Class & Compensation Study in February 2007*

#### **Direct the creation, facilitation and administration of Village training and development programs (both individually and collectively) in response to specific needs of the Village and its employees**

- ✓ *Expand University of Wellington curriculum to include additional programs for non-administrative personnel*

#### **Provide computer systems analysis and support for Village projects that maximizes efficiency and resources**

- ✓ *Work with Administration to replace timekeeping software and provide training to users*

### *Civic Pride*

#### **Disseminate information on community events and programs to bring residents together and increase participation in government administration**

- ✓ *Increase time lines and production of announcements, press releases and newsletters*

**Expenditure Summary**

	Actual FY 2003/2004	Actual FY 2004/2005	Approved FY 2005/2006	Approved FY 2006/2007
<i>Administration</i>				
Personal Services	\$252,915	\$210,878	\$385,530	\$563,716
Operating Expenditures	12,499	43,197	25,050	43,910
Capital Outlay	5,170	0	17,370	0
<b>Total Expenditures</b>	<b>\$270,583</b>	<b>\$254,076</b>	<b>\$427,950</b>	<b>\$607,626</b>
Total Positions	3	3	4	7
<i>Wellington Information Network</i>				
Personal Services	\$161,768	\$306,105	\$268,153	\$309,874
Operating Expenditures	179,367	174,342	266,350	228,200
Capital Outlay	6,386	8,600	0	0
<b>Total Expenditures</b>	<b>\$347,522</b>	<b>\$489,046</b>	<b>\$534,503</b>	<b>\$538,074</b>
Total Positions	2		4	4
<i>Information Technology</i>				
Personal Services	-	-	-	-
Operating Expenditures	\$1,143,242	\$1,216,611	\$1,375,600	\$1,298,600
Capital Outlay	315,974	263,925	533,290	235,590
<b>Total Expenditures</b>	<b>\$1,459,216</b>	<b>\$1,480,536</b>	<b>\$1,908,890</b>	<b>\$1,534,190</b>
<i>Employment Services</i>				
Personal Services	\$40,372	-	-	\$256,737
Operating Expenditures	359,391	291,615	426,500	267,500
Capital Outlay	-	-	-	9,500
<b>Total Expenditures</b>	<b>\$399,763</b>	<b>\$291,615</b>	<b>\$426,500</b>	<b>\$533,737</b>
Total Positions				3

**Selected Performance Measures**

	Actual 2003/2004	Actual FY 2004/2005	Projected FY 2005/2006	Target FY 2006/2007
% of IT special projects completed on time	94%	95%	95%	95%
% of time HTE System is operational	100%	100%	100%	100%
% of time Internet E-mail is operational	100%	98%	99%	99%
% of Help Desk calls resolved within level of service goal	95%	94%	95%	95%
% of Press Releases completed by their respective deadlines	*	*	98%	100%
% of Publications completed by their deadlines	*	*	99%	100%
% of Ads produced and released by their deadlines	*	*	100%	100%
% of employees attending one U of W class	*	*	100%	100%

\*Not Measured

**Selected Workload Indicators**

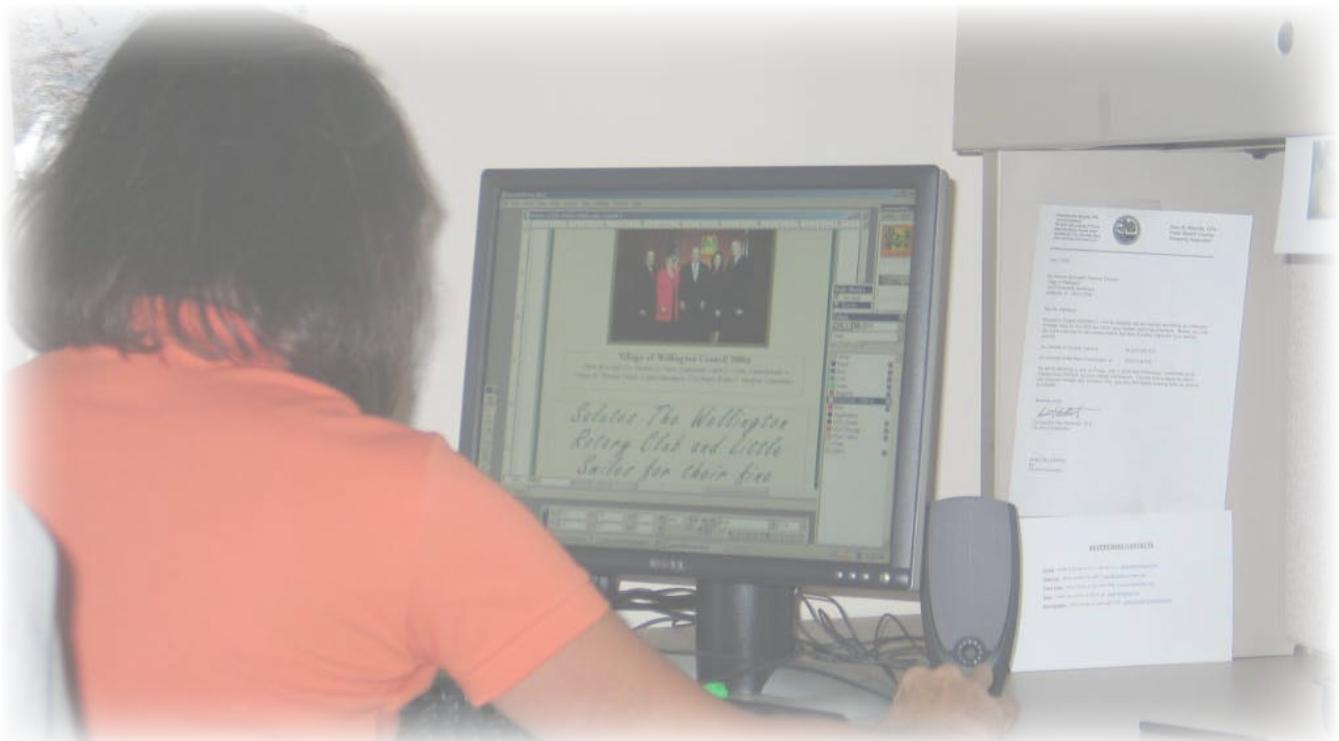
	Actual 2003/2004	Actual FY 2004/2005	Projected FY 2005/2006	Projected FY 2006/2007
Special projects	31	36	38	38
Network users supported	196	225	245	245
Website hits	97,250	127,300	180,000	180,000
Number of press releases	180	185	190	200
Number of publications	41	52	65	69
# of positions advertised	86	112	127	130
# of positions filled	54	55	110	117

**2005/2006 ACCOMPLISHMENTS**

- ★ Updated and administered effective emergency preparedness plan including coordination of staffing and support functions throughout declared emergencies
- ★ Directed staff and operations to achieve award-winning government status including awards in financial and budget reporting
- ★ Researched, created and implemented a vaccination program for targeted Village employees
- ★ Improved the background screening process and policy in coordination with legal counsel as part of ongoing commitment to safety and security in the workplace
- ★ Re-engineered the University of Wellington program to include improved job relevance, utilization of in-house talent, and an expanded curriculum
- ★ Introduced, developed, and implemented the “Wellness in Wellington” program

**2005/2006 AWARDS**

- ★ Finished 7th in the National Digital Cities Survey



**Financial Services**

*Accounting & Treasury, Budget and Risk Management*

**MISSION STATEMENTS**

*Accounting & Treasury*

Maintain relevant, accurate and timely financial reports and internal control systems to meet all Village financial needs in accordance with Generally Accepted Governmental Accounting Principles as well as local, State and Federal guidelines and requirements

*Budget*

To coordinate and prepare the annual operating and capital improvement budgets which reflect the vision and goals of the Village and comply with Federal, State and local requirements

*Risk Management*

To provide the Village Council, its employees and residents with professional Risk Management services including claims administration, vendor contact and risk reduction services. To insure and safeguard the assets of the Village against unauthorized use, theft or loss through appropriate controls

**FUNCTIONS**

*Accounting & Treasury*

Responsible for receipt and disbursement of funds, production of financial reports, maintaining accountability and informing the Village Council, management, other governments and the public regarding the Village's financial status

*Budget*

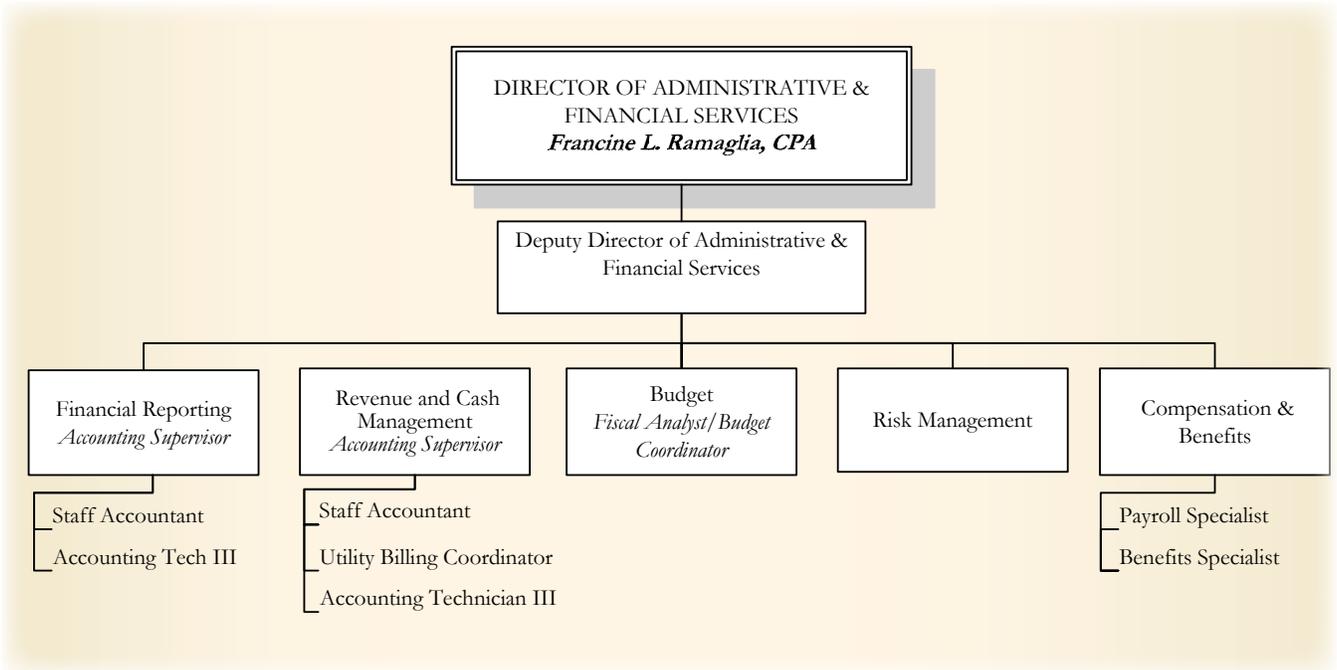
Responsible for coordination, development, preparation and publication of the annual budget

*Risk Management*

Responsible for protection of Village assets through inventory and appraisal process and maintenance of adequate insurance coverage

**VILLAGE CORE VALUE LINK**

Sound Government



## DEPARTMENT GOALS AND OBJECTIVES

### Sound Government

#### Produce outstanding financial and budget reports which provide all relevant recommended information

- ✓ Continue to obtain GFOA Certificate of Achievement in Financial Reporting
- ✓ Continue to obtain GFOA Distinguished Budget Presentation Award
- ✓ Obtain special recognition in performance measurement review
- ✓ Continue to obtain clean opinion on audited financial statements without management comments

#### Establish a continuous program of internal control evaluations by completing annual review of selected departments

- ✓ Provide detailed analyses of expenditures by division for selected expense types by fiscal year-end
- ✓ Perform revenue analyses and projections in conjunction with cash flow projections

#### Maintain effective procedures for the timely liquidation of liabilities while ensuring compliance with all legal requirements

- ✓ Implement revised fixed asset purchasing and management system in conjunction with Purchasing division
- ✓ Perform spot audits of liability accounts on a monthly basis
- ✓ Monitor payment processes to ensure efficiency and effectiveness

#### Maintain effective payroll processing procedures and benefits management

- ✓ Perform biweekly payroll audit including transactions, benefits and liabilities
- ✓ Fully educate employees on available benefits to ensure accurate, timely and maximum election

#### Promote safe working practices to reduce employee claims and injuries

- ✓ Provide safety training to all field employees
- ✓ Administer updated employee vehicle and safety policy

### Expenditure Summary

	Actual FY 2003/2004	Actual FY 2004/2005	Approved FY 2005/2006	Approved FY 2006/2007
<i>Accounting &amp; Treasury</i>				
Personal Services	\$260,251	\$467,922	\$731,520	\$647,873
Operating Expenditures	192,380	260,725	301,350	279,500
Capital Outlay	2,221	1,073	-	-
<b>Total Expenditures</b>	<b>\$454,852</b>	<b>\$729,720</b>	<b>\$1,032,870</b>	<b>\$927,373</b>
Total Positions	3	6	9	8
<i>Budget</i>				
Personal Services	\$120,864	\$51,637	\$68,312	\$75,143
Operating Expenditures	31,330	80,060	27,600	28,400
Capital Outlay	-	3,520	-	-
<b>Total Expenditures</b>	<b>\$152,194</b>	<b>\$135,217</b>	<b>\$95,912</b>	<b>\$103,543</b>
Total Positions	3	3	1	1
<i>Compensation &amp; Benefits</i>				
Personal Services	\$292,487	\$372,822	\$391,140	\$702,472
Operating Expenditures	76,708	54,898	89,620	47,000
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>\$369,196</b>	<b>\$427,720</b>	<b>\$480,760</b>	<b>\$749,472</b>
Total Positions	2	2	2	2
<i>Risk Management</i>				
Personal Services	-	-	-	-
Operating Expenditures	517,820	\$599,619	\$886,800	\$1,210,000
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>\$517,820</b>	<b>\$599,619</b>	<b>\$886,800</b>	<b>\$1,210,000</b>

**Selected Performance Measures**

	<b>Actual</b> <b>FY 2003/2004</b>	<b>Actual</b> <b>FY 2004/2005</b>	<b>Projected</b> <b>FY 2005/2006</b>	<b>Target</b> <b>FY 2006/2007</b>
Audit adjustments	0	0	0	0
Investment yield (Average)	3.60%	0.89%	5.00%	5.00%
Achieve the GFOA Award for Distinguished Budget Presentation	Yes	Yes, with Special Recognition	Yes	Yes
Workers Compensation experience rating <sup>(1)</sup>	0.19	0.14	2.28	0.90

(1) Source: FMIT Members loss report. For 2006, rating includes reserve allocation

**Selected Workload Indicators**

	<b>Actual</b> <b>FY 2003/2004</b>	<b>Actual</b> <b>FY 2004/2005</b>	<b>Projected</b> <b>FY 2005/2006</b>	<b>Projected</b> <b>FY 2006/2007</b>
General ledger transactions processed	579	325	400	375
Accounts Payable checks issued	7,305	7,784	8,000	8,000
Purchasing card transactions	7,448	6,598	7,000	7,500
Budget transfers and amendments	56	138	100	90
Payroll checks issued	1,765	1,954	2,000	2,200
Payroll ACH transactions	5,924	5,926	5,800	5,900
# of new Workers Compensation cases	19	19	28	18

**2005/2006 ACCOMPLISHMENTS**

- ★ Automated financial statement presentation and reporting
- ★ Earned the GFOA Certificate of Achievement for Excellence in Financial Reporting
- ★ Achieved an increased Fitch bond rating from AA- to AA
- ★ Received the GFOA Award for Distinguished Budget Presentation for 11th year
- ★ Updated Village employee safety and vehicle safety manuals
- ★ Negotiated improvements to overall employee benefits plan
- ★ Refined performance measurement process to align with strategic planning
- ★ Implemented budget amendment request summary to increase reporting to Village Council
- ★ Reviewed payroll process, identified and corrected inefficiencies
- ★ Improved financial reporting process to facilitate use and understanding by other departments to enhance operational decision-making

**2005/2006 AWARDS**

- ★ GFOA Certificate of Achievement for Excellence in Financial Reporting
- ★ GFOA Award for Distinguished Budget Presentation

## Purchasing

### MISSION STATEMENTS

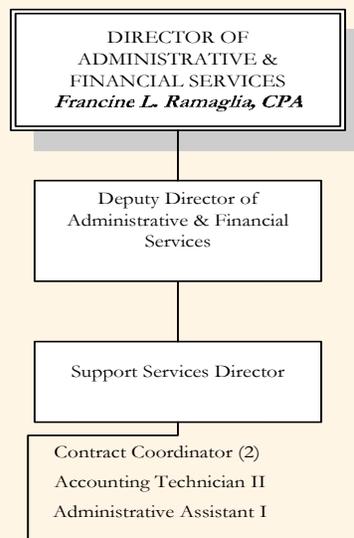
To coordinate the procurement of materials, supplies, equipment and services in accordance with the Village Purchasing and Procurement policy approved by the Village Council

### FUNCTIONS

The Purchasing Division is responsible for the effective oversight and implementation of the procurement, bidding and contract process in compliance with Village policy, is responsible for fixed asset and inventory management and oversees the scanning of financial documents for record keeping.

### VILLAGE CORE VALUE LINK

Sound Government



## DEPARTMENT GOALS AND OBJECTIVES

### Sound Government

**Ensure the procurement process is effected in a timely, accurate and cost-effective manner from the most responsible resources**

- ✓ *Transfer purchasing contracts and bid documents to Laserfiche for easy desktop retrieval*
- ✓ *Implement a professionally designed graphic purchase order*

**Assist departments in implementing and complying with the Purchasing and Procurement Policy**

- ✓ *Train departments in computer software and purchasing procedures to improve efficiency through University of Wellington training program*

**Safeguard the assets of the Village through accurate and thorough record keeping**

- ✓ *Set up accountability tracking for fixed assets budgeted versus fixed assets purchased*
- ✓ *Implement a budget approval policy for changes in allocated fixed assets*
- ✓ *Coordinate with IT to create and maintain a Fixed Asset Tracking Report*

**Expenditure Summary**

	<b>Actual</b> <b>FY 2003/2004</b>	<b>Actual</b> <b>FY 2004/2005</b>	<b>Actual</b> <b>FY 2005/2006</b>	<b>Approved</b> <b>FY 2006/2007</b>
Personal Services	\$137,471	\$207,705	\$331,729	\$389,904
Operating Expenditures	150,771	141,774	167,500	153,500
Capital Outlay	1,285	-	-	-
<b>Total Expenditures</b>	<b>\$289,526</b>	<b>\$349,479</b>	<b>\$499,229</b>	<b>\$543,404</b>
Total Positions	3	2	5	5

**Selected Performance Measures**

	<b>Actual</b> <b>FY 2003/2004</b>	<b>Actual</b> <b>FY 2004/2005</b>	<b>Projected</b> <b>FY 2005/2006</b>	<b>Target</b> <b>FY 2006/2007</b>
% of purchase orders issued within 72 hours of receipt	99%	99%	99%	97%
% of bids solicited within 2 weeks	*	*	*	92%
% of fixed assets tagged within 1 week of payment	*	*	*	92%

\* Not measured

**Selected Workload Indicators**

	<b>Actual</b> <b>FY 2003/2004</b>	<b>Actual</b> <b>FY 2004/2005</b>	<b>Projected</b> <b>FY 2005/2006</b>	<b>Projected</b> <b>FY 2006/2007</b>
Bids awarded	32	33	36	65
Purchase orders processed	1,155	973	950	925
New fixed assets placed in inventory	*	*	*	80
# of documents scanned into Laserfiche	*	*	*	300

\* Not measured

**2005/2006 ACCOMPLISHMENTS**

- ★ Implemented report to track cross-department purchases to ensure compliance with Purchasing procedures
- ★ Researched bid document specifications and prepared draft bid for department review and modification
- ★ Realigned workflow to move the purchase order processing function from Contract Coordinator to Administrative Assistant to allow focus on bid processing and renewals
- ★ Reduced time required for bid solicitation and contract renewal through addition of position

# *Environmental & Engineering Services*

Village Manager

Director of Environmental  
& Engineering Services

Administration

Engineering

CIP  
GIS

Environmental

BMP Compliance  
Laboratory  
Mosquito Control

Public Works

Building Maintenance  
Fleet Maintenance  
Landscape Maintenance  
Roadways  
Surface Water Management

Utilities

Customer Service  
Field Services  
Utility System Maintenance  
Wastewater Treatment Facility  
Water Treatment Facility

Solid Waste

## *E&ES Administration, Engineering Services, Emergency Operations*

### MISSION STATEMENT

To provide the Council, employees, committees and citizens with customer-focused, professional engineering services which include engineering inspection of capital projects and developer provided infrastructure, capital project design and graphic support and serve as liaison with other governmental engineering agencies (County, FDOT, SFWMD).

### FUNCTIONS

#### *Administration*

To provide leadership, direction, guidance and administrative support to Engineering, Public Works, Utilities, Solid Waste and Environmental Services divisions.

#### *Engineering Services*

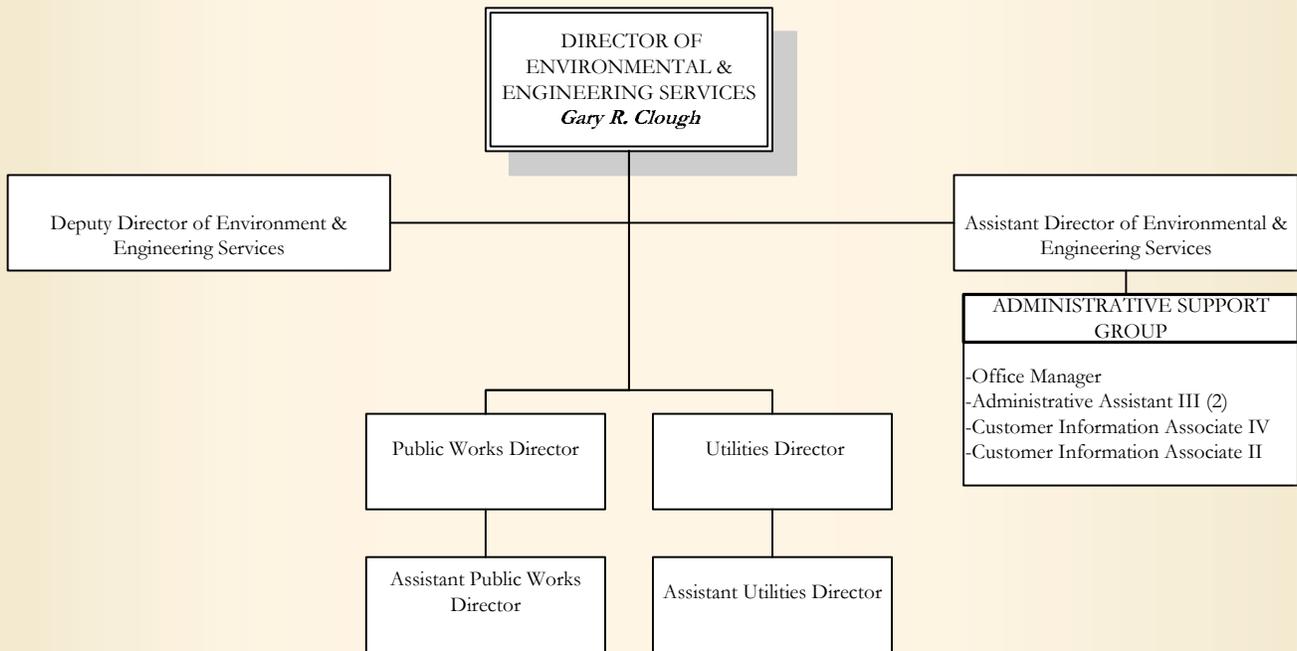
The Engineering Services Department provides customer-focused, professional engineering services including land development plans review, GIS, traffic data monitoring, furnishing capital project designs, management and inspections; construction engineering and inspection and serves as liaison with other governmental engineering agencies.

#### *Emergency Operations*

To provide residents, employees and Village Council with best practices and procedures from incident management disciplines - homeland security, emergency management law enforcement, fire fighting, public works, public health, responder and recovery worker health and safety, emergency medical services, and the private sector - and integrate them into a unified structure.

### VILLAGE CORE VALUE LINK

Public Safety ♦ Environmental Respect ♦ Sound Government ♦ Community Appearance ♦ Family ♦ Educational Excellence ♦ Equestrian Interests



## DEPARTMENT GOALS AND OBJECTIVES

### *Public Safety*

**Promote and take pride in protecting public welfare and safety in safe, welcoming and performance-oriented environment**

- ✓ *Increase promotion of Made of Steel program*
- ✓ *Achieve recognition for staff activities and performance "over and beyond" expectations*

**Save lives and protect the health and safety of the public, responders and recovery workers**

**Prevent an imminent incident, including acts of terrorism, from occurring**

**Protect and restore critical infrastructure and key resources**

- ✓ *Achieve maximum reimbursement of funds spent on preparation and recovery efforts*

### *Sound Government & Environmental Respect*

**Engineer, design, review and monitor Village municipal projects and construction contracts**

- ✓ *Provide timely design, review and inspection of projects*

**Provide review and update of the Village Comprehensive Plan**

- ✓ *Update and revise existing Comprehensive Plan*

### *Sound Government*

**Strive to provide excellent customer service through an expedited plans review process**

- ✓ *Update and revise permit application forms, post revisions and instructions online*

### *Community Appearance, Family & Educational Excellence*

**Maintain updated engineering requirements and standards and distribute updates to contractors and developers**

- ✓ *Provide updated handouts, pamphlets, manuals, forms and applications*
- ✓ *Educate customers on Village requirements and standards*

### *Equestrian Interests*

**Provide engineering services on equestrian community issues**

- ✓ *Participate in Equestrian Response Team*

## Expenditure Summary

	Actual FY 2003/2004	Actual FY 2004/2005	Approved FY 2005/2006	Approved FY 2006/2007
<i>Environmental &amp; Engineering Administration</i>				
Personal Services	\$637,492	\$745,152	\$948,519	\$1,047,536
Operating Expenditures	139,541	361,803	163,400	82,848
Capital Outlay	214,127	1,514,162	14,000	1,420,000
<b>Total Expenditures</b>	<b>\$991,159</b>	<b>\$2,621,116</b>	<b>\$1,125,919</b>	<b>\$2,550,384</b>
Total Positions	9	10	11	11
<i>Engineering Services</i>				
Personal Services	-	\$474,068	\$861,734	\$934,759
Operating Expenditures	-	14,930	74,600	87,831
Capital Outlay	-	4,400	-	0
<b>Total Expenditures</b>	<b>-</b>	<b>\$493,398</b>	<b>\$936,334</b>	<b>\$1,022,590</b>
Total Positions	-	8	12	11
<i>Emergency Operations</i>				
Personal Services	-	-	-	-
Operating Expenditures	-	-	-	76,000
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$76,000</b>
Total Positions	-	-	-	-

**Selected Performance Measures**

	<u>Actual FY 2003/2004</u>	<u>Actual FY 2004/2005</u>	<u>Projected FY 2005/2006</u>	<u>Target FY 2006/2007</u>
Average Inspection Completion Time (minutes)	34	33	45	35
% of computer maps printed within 24 hours	72%	90%	100%	100%
% Reviews completed within 10 days	96%	94%	98%	100%

**Selected Workload Indicators**

	<u>Actual FY 2003/2004</u>	<u>Actual FY 2004/2005</u>	<u>Projected FY 2005/2006</u>	<u>Projected FY 2006/2007</u>
Contracts Administered	78	36	35	35
Plans and Projects Reviewed	1,595	1,556	1,500	1,500
Permits Issued	1,693	105	80	100
Telephone Calls Received	18,050	27,768	26,530	30,000
Inspections Performed	7,024	6,814	3,600	4,000
Village Maps Updated	10	202	310	50 <sup>(1)</sup>

*(1) Increases in 04/05 and 05/06 due to GIS implementation*

**2005/2006 ACCOMPLISHMENTS**

- ★ Implemented an Emergency Operations Plan
- ★ Achieved NIMS certification for department and Village staff
- ★ Completed the following Capital Projects:
  - ✓ Village Park Phase IV
  - ✓ Birkdale Drive Pathway
  - ✓ Water Treatment Plant Injection Well
  - ✓ Water Transmission Line Extension Phase I
  - ✓ Pump Station #4
  - ✓ Binks Forest Median Landscaping
- ★ Completed grant program for lake bank restoration
- ★ Completed Pump Station #4 upgrade
- ★ Completed remodel of PBSO substation
- ★ Completed FPL Corridor Landscaping project for beautification of Forest Hill Boulevard and Big Blue Trace



## *Environmental Services*

### MISSION STATEMENT

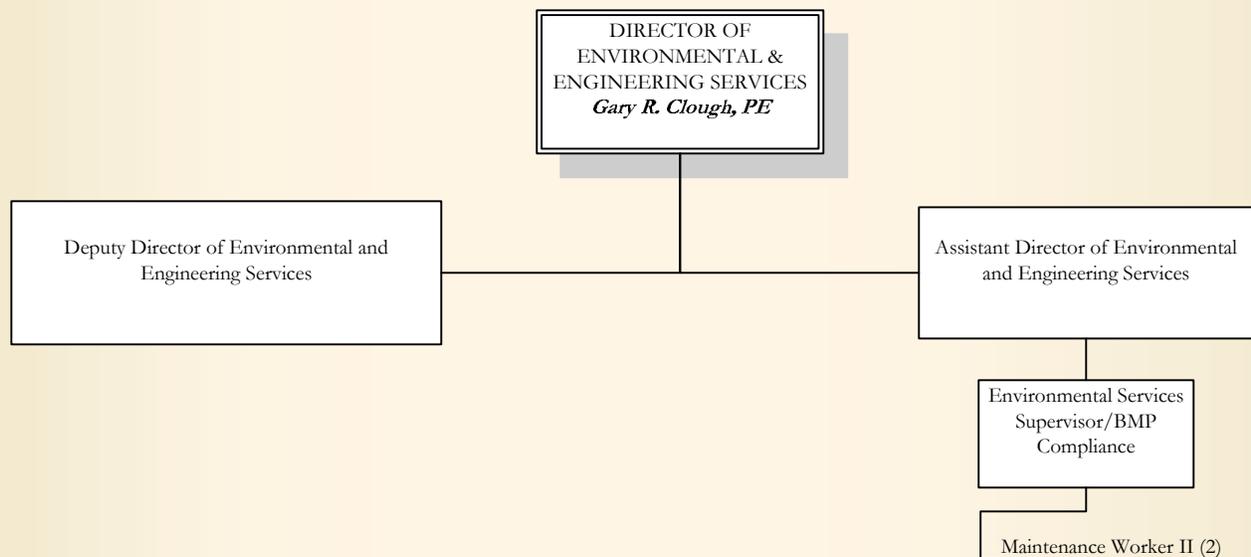
To provide customer focused, health and safety-conscious, and fiscally responsible mosquito control services to residents. To incorporate integrated pest management philosophy in mosquito control services and to implement the Village of Wellington's Best Management Practices for phosphorus control.

### FUNCTION

The newly created BMP Compliance section is charged with overseeing the engineering and surface water management practices that minimize environmental impact, especially phosphorus levels. This division will administer in-house mosquito control spraying program

### VILLAGE CORE VALUE LINK

Environmental Respect ♦ Public Safety



## DEPARTMENT GOALS AND OBJECTIVES

### *Environmental Respect*

#### **Investigate and install all applicable BMP devices for stormwater quality improvement**

- ✓ *Continue public education campaigns to prevent clogging of drainage systems, inform residents of fertilizer use and promote flood control practices*

#### **Monitor littoral, conservation and wetland areas to ensure compliance with all rules and regulations**

- ✓ *Monitor a minimum of once a week*

#### **Monitor compliance of all BMP rules and regulations**

- ✓ *Follow up with all customer inquires and complaints within twenty-four hours*
- ✓ *Routinely check manure bins for compliance of Best Management Practices and license all manure haulers*

### *Public Safety*

#### **Provide mosquito control services to all Village park facilities**

- ✓ *Perform mosquito control for special events when trap counts warrant*
- ✓ *Perform mosquito control when trap count warrant a minimum of one time per week*

#### **Provide mosquito control services to the entire Village and along horse trails**

- ✓ *Perform mosquito control when trap counts warrant a minimum of one time per week*

**Expenditure Summary**

	<u>Actual</u> <u>FY 2003/2004</u>	<u>Actual</u> <u>FY 2004/2005</u>	<u>Approved</u> <u>FY 2005/2006</u>	<u>Approved</u> <u>FY 2006/2007</u>
Personal Services	-	-	-	\$189,100
Operating Expenditures	-	-	-	156,500
Capital Outlay	-	-	-	16,000
<b>Total Expenditures</b>	-	-	-	<b>\$361,600</b>
Total Positions				3

**Selected Performance Measures**

	<u>Actual</u> <u>FY 2003/2004</u>	<u>Actual</u> <u>FY 2004/2005</u>	<u>Projected</u> <u>FY 2005/2006</u>	<u>Target</u> <u>FY 2006/2007</u>
% of Manure Haulers Licensed	*	*	*	100%
% Manure Bins in Compliance	*	*	*	100%
# of Mosquito Control Requests/Complaints	*	*	*	100
% of Complaints Responded to in 24 hours	*	*	*	100%

**Selected Workload Indicators**

	<u>Actual</u> <u>FY 2003/2004</u>	<u>Actual</u> <u>FY 2004/2005</u>	<u>Projected</u> <u>FY 2005/2006</u>	<u>Target</u> <u>FY 2006/2007</u>
# Manure Bins Inspected	*	*	*	25
# of Weeks Mosquito Control Indicated	*	*	*	20
# of Mosquito Control Weekly Applications	*	*	*	20
# of Mosquito Control Applications for Special Events	*	*	*	10

*Note: This is a new division for fiscal year 2006/2007 and workload and performance measurement implemented October 1, 2006.*



## *Public Works*

### *Roads, Fleet Maintenance, Building Maintenance, Landscape Maintenance and Surface Water Management & SWAT*

#### **MISSION STATEMENT**

To operate and maintain the Village's surface water management system, roadways and landscaping; monitor surface water quality to ensure environmentally safe water retention and recharge facilities; effectively assist in the planning and designing of Village capital improvements; maintain Village facilities, equestrian trail system, neighborhood parks, Village's fleet and equipment

#### **FUNCTIONS**

##### *Roads*

The Roads Division is responsible for road and roadside maintenance including pothole repair, mowing and trash pickup, road signage, pavement markings, street sweeping and sidewalk maintenance

##### *Fleet Maintenance*

Fleet & Equipment Maintenance maintains and repairs all of the Village's vehicles, equipment and fuel storage facilities in safe operating condition to ensure the safety of all employees, citizens and the public

##### *Building Maintenance*

The Building Maintenance Division keeps Village-owned and leased buildings in good appearance and working order by maintaining the plumbing, electrical fixtures, mechanical systems and structures. They perform routine maintenance and schedule repair work for the Administration Building, Meeting Hall, Purchasing Trailer, HTE Trailer, Employment Services Trailer, General Services Building, Mechanics Shop, old Mechanics Shop, Emergency Operations Center, Emergency Operations Center Annex Building, Engineering and Environmental Services, Planning & Zoning Department, Building Department, Palm Beach Sheriff's Office Wellington substation, equestrian trail network, new park buildings and neighborhood parks fences/buildings

##### *Landscape Maintenance*

The Landscape Maintenance Division is responsible for the maintenance of irrigation, trees and landscaping in various areas throughout the Village such as medians, right of ways, Public Works and Engineering Complex, Veterans Memorial, entrance walls and all neighborhood parks

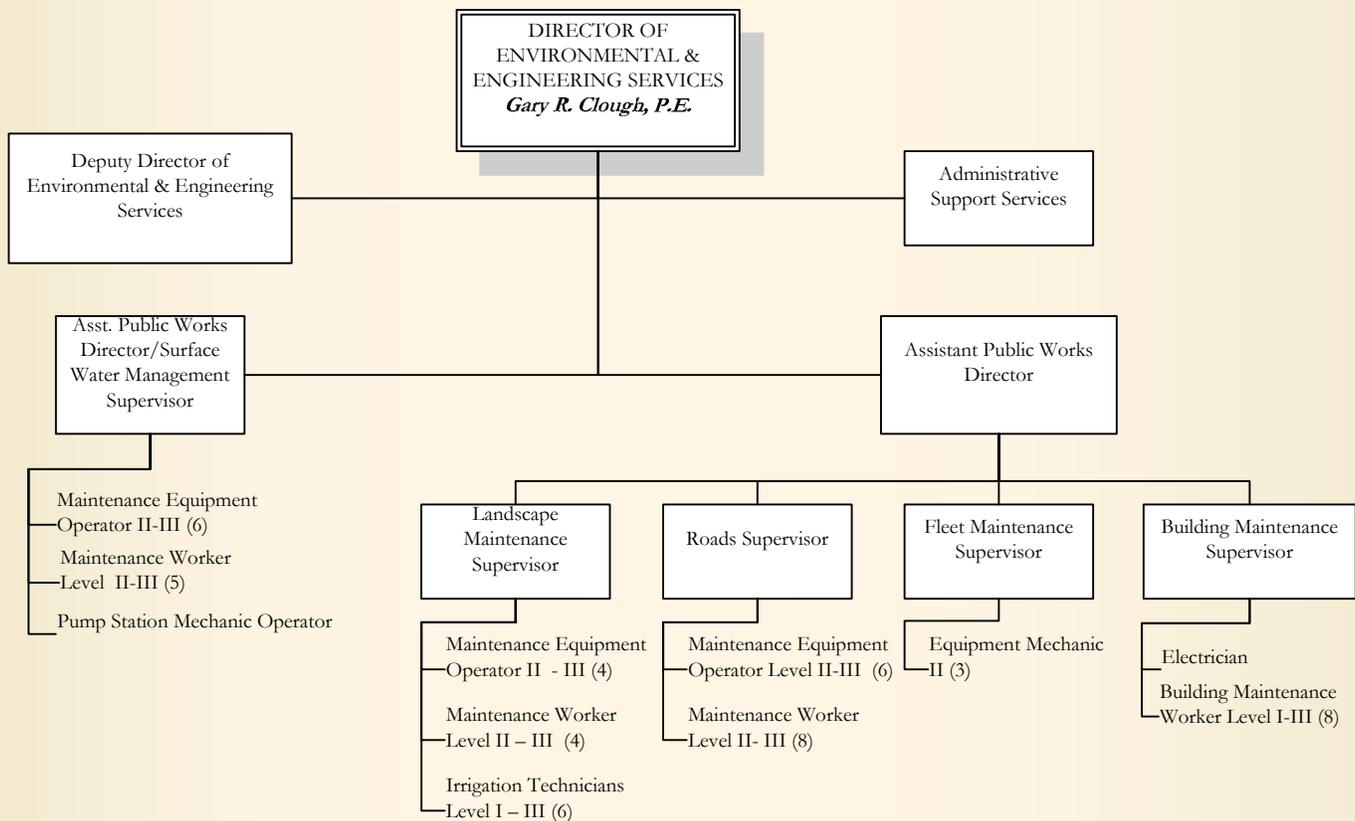
##### *Surface Water Management & SWAT*

The Surface Water Management Division is responsible for the maintenance of over 100 miles of canals, 2 main lakes and 7 stormwater pump stations, 5 control structures; performs aquatic weed control, water debris removal and flood control and is also responsible for the maintenance of canals and swales in the Pine Tree Drainage District. The SWAT program covers the Capital Improvement Projects associated with surface water management, BMPs and Everglades cleanup solutions.

#### **VILLAGE CORE VALUE LINK**

Public Safety ♦ Environmental Respect ♦ Sound Government ♦ Community Appearance ♦ Equestrian Interests





## DEPARTMENT GOALS AND OBJECTIVES

### *Public Safety*

#### **Provide safer roads and sidewalks**

- ✓ *Survey monthly for potholes, broken shoulders, raised sidewalks and trip hazards*

#### **Prepare trees and landscape to better withstand hurricane winds and minimize cleanup efforts**

- ✓ *Research new and improved methods of planting and more tolerant plant species*

### *Environmental Respect*

#### **Perform maintenance of public facilities with a waste disposal program that is environmentally responsible**

- ✓ *Collaborate with Solid Waste Division to initiate Village-wide recycling program*

#### **Perform landscape maintenance that is environmentally friendly**

- ✓ *Utilize a proactive approach to turf and tree maintenance and supervision of landscape contractors*

#### **Continue to explore the benefits of alternative fuel vehicles**

- ✓ *Monitor fuel usage in current hybrid vehicles to analyze cost and fuel savings*



**Sound Government****Provide high quality service with efficiency in a timely manner**

- ✓ *Remain up to date on changes in materials and equipment that provide additional efficiency*
- ✓ *Obtain certification for employees in traffic maintenance and work safety and pest control*

**Maintain Village public buildings to maximize appearance and working conditions**

- ✓ *Provide in-house janitorial services to meet Village standards*

**Operate and maintain a Village fleet to minimize fuel usage, maintenance costs and idle time**

- ✓ *Purchase and install fuel card reader*
- ✓ *Purchase and install a vehicle tracking and diagnostic system*

**Community Appearance****Provide cleaner roads and sidewalks**

- ✓ *Provide two daily mule cart patrols in East and West Village sections for trash pickup*

**Equestrian Interests****Maintain equestrian trail system to protect riders and provide aesthetically pleasing landscaping**

- ✓ *Install trail head entry features which meet design standards and prohibit vehicle entry*

**Expenditure Summaries**

	Actual FY 2003/2004	Actual FY 2004/2005	Approved FY 2005/2006	Approved FY 2006/2007
<i>Roads</i>				
Personal Services	\$761,757	\$749,125	\$880,976	\$939,736
Operating Expenditures	748,585	865,124	923,932	688,270
Capital Outlay	1,883,688	1,198,925	1,409,000	1,925,660
<b>Total Expenditures</b>	<b>\$3,394,030</b>	<b>\$2,813,174</b>	<b>\$3,213,908</b>	<b>\$3,553,666</b>
Total Positions	15	15	15	15
<i>Fleet Maintenance</i>				
Personal Services	\$221,510	\$272,856	\$278,708	\$303,400
Operating Expenditures	132,839	156,136	125,300	175,200
Capital Outlay	84,872	31,680	269,300	210,460
<b>Total Expenditures</b>	<b>\$439,221</b>	<b>\$460,671</b>	<b>\$673,308</b>	<b>\$689,060</b>
Total Positions	4	4	4	4
<i>Building Maintenance</i>				
Personal Services	\$558,676	\$419,832	\$509,928	\$668,729
Operating Expenditures	267,737	204,246	232,100	217,188
Capital Outlay	27,040	74,457	10,000	138,515
<b>Total Expenditures</b>	<b>\$853,453</b>	<b>\$698,535</b>	<b>\$752,028</b>	<b>\$1,024,432</b>
Total Positions	13	13	8	10
<i>Landscape Maintenance</i>				
Personal Services	\$606,809	\$612,461	\$769,369	\$874,455
Operating Expenditures	431,915	566,080	398,000	699,480
Capital Outlay	130,683	874,355	1,474,340	400,000
<b>Total Expenditures</b>	<b>\$1,169,407</b>	<b>\$2,052,896</b>	<b>\$2,641,709</b>	<b>\$1,973,935</b>
Total Positions	14	14	15	15
<i>Surface Water Management</i>				
Personal Services	\$598,168	\$581,475	\$655,858	\$909,095
Operating Expenditures	453,625	716,581	492,855	641,300
Capital Outlay	2,167,258	1,198,243	304,020	1,620,767
<b>Total Expenditures</b>	<b>\$3,219,051</b>	<b>\$2,496,299</b>	<b>\$1,452,733</b>	<b>\$3,171,162</b>
Total Positions	12	11	11	13
<i>SWAT</i>				
Personal Services	-	-	-	-
Operating Expenditures	-	-	-	-
Capital Outlay	669,927	405,670	75,000	1,755,000
<b>Total Expenditures</b>	<b>\$669,927</b>	<b>\$405,670</b>	<b>\$75,000</b>	<b>\$1,755,000</b>

**Selected Performance Measures**

	<b>Actual FY 2003/2004</b>	<b>Actual FY 2004/2005</b>	<b>Projected FY 2005/2006</b>	<b>Target FY 2006/2007</b>
SFWMD permit levels % within compliance	94%	100%	98%	100%
% of Road non-emergency work requests responded to within 48 hours	100%	100%	100%	100%
% of preventative vehicle maintenance completed per preventative schedule	99%	100%	100%	100%
% of preventative building maintenance done on schedule	98%	99%	100%	100%
% of turf maintenance completed on schedule	96%	100%	100%	100%
% of landscape maintenance completed on schedule	94%	78%	100%	100%
% of irrigation maintenance completed on schedule	79%	78%	89%	100%

**Selected Workload Indicators**

	<b>Actual FY 2003/2004</b>	<b>Actual FY 2004/2005</b>	<b>Projected FY 2005/2006</b>	<b>Projected FY 2006/2007</b>
Average annual rainfall (Inches)	60.51	53.68	61.53	60.00
Aquatic weed control (acres)	2,833	2,837	1,454	1,500
Canal right-of-way miles maintained	530	495	547	560
Unimproved roads graded/dragged (miles)	3,464	2,632	2,479	2,500
Roads resurfaced with shellrock (miles)	41	17	18	10
Roads resurfaced with asphalt (miles)	6	0	9	8
Signs repaired or replaced	871	1,463	907	700
Streets cleaned/sweeper (miles)	891	1,205	932	1,000
Corrective maintenance - vehicles & heavy equipment (each)	573	697	600	600
Preventative maintenance vehicles & heavy equipment (each)	368	432	420	450
Building maintenance work orders	3,395	872	1,146	2,000
Building maintenance inspections	1,111	839	911	1,000
Customer landscape inquires/complaints	41	66	21	20
Right of Way (turf) miles mowed	1,440	1,440	1,680	1,680
Trees replaced	6	627	510	800
Irrigation systems maintenance hours	9,860	1,840	1,090	2,000

**2005/2006 ACCOMPLISHMENTS**

- ★ Performed all roadway and landscape debris cleanup, sign repair and replacement after Hurricane Wilma
- ★ Increased amount of asphalt and concrete installed over fiscal year 2005
- ★ Established and maintained weed removal program
- ★ Implemented neighborhood entry feature maintenance program
- ★ Completed Building Division carpet and tile project
- ★ Installed new dock at Community Center
- ★ Completed Birkdale planting project
- ★ Added five hybrid vehicles to Village fleet, doubling the number of miles per gallon
- ★ Replaced above-ground fuel tanks with larger underground fuel tanks with automated monitoring system

**2005/2006 AWARDS**

- ★ Tree City USA Award

## Water & Wastewater Services

### MISSION STATEMENT

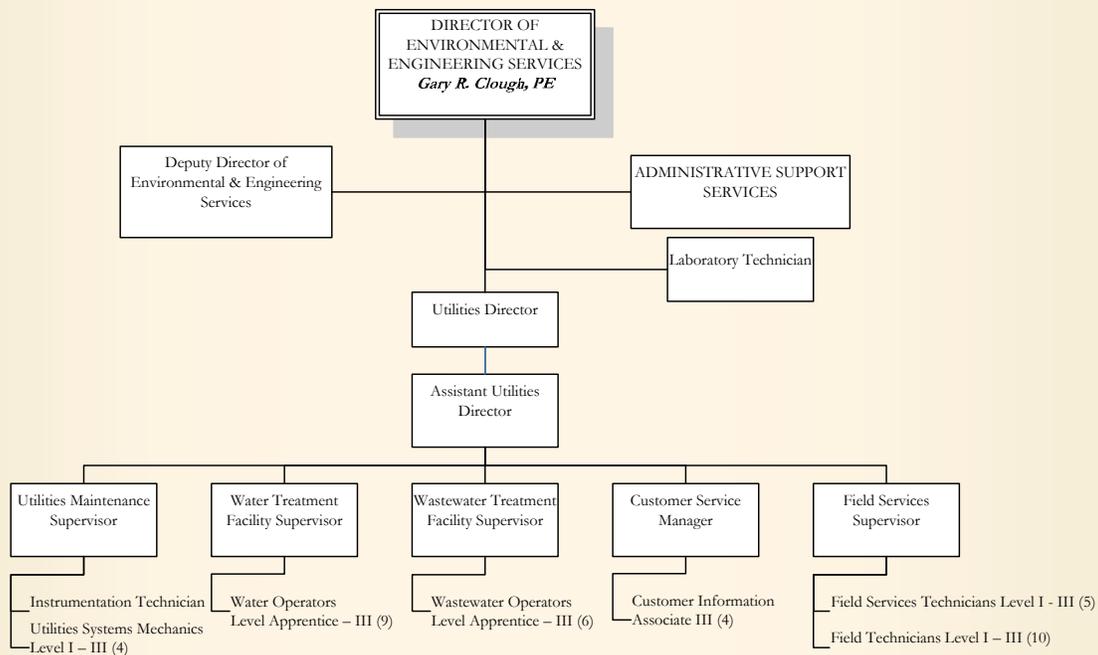
Provide a safe and reliable water supply that is adequate for all customer needs including fire protection. Meet all Federal Drinking Water Standards while maintaining water capacities to facilitate continued development. Provide a cost-effective and environmentally sound wastewater collection, treatment and disposal system in full compliance with appropriate regulatory agencies to meet present and future needs of the community.

### FUNCTION

Water & Wastewater Services is responsible for the provision of safe drinking water and wastewater disposal to all businesses and homes in the Village. Inclusive of the Field Services Divisions, this department maintains the water treatment and delivery systems and wastewater collection and treatment.

### VILLAGE CORE VALUE LINK

Public Safety ♦ Environmental Respect ♦ Sound Government



## DEPARTMENT GOALS AND OBJECTIVES

### *Public Safety*

#### **Administer fire hydrant maintenance program**

- ✓ *Review 142 fire hydrants per month; totaling 1,700*

#### **Perform corrective and preventive maintenance on wastewater facilities and lift stations**

- ✓ *Process 16 lift stations per month*

#### **Maintain secondary clarifier program**

- ✓ *Schedule shut down of each unit, service and restore by October 2007*

### *Environmental Respect*

#### **Construct Wetland Park**

- ✓ *Coordinate with engineering to commence in November 2006*

### *Sound Government*

#### **Complete Wastewater Treatment Facility vulnerability assessment**

- ✓ *Attend WEF 2006 security training for publicly owned treatment works*

#### **Decrease report time of lab results to government agencies**

- ✓ *Prepare electronic lab reporting format and enter information into system by September 2007*

#### **Reduce customer complaints/reports related to water quality**

- ✓ *Begin call tracking system linked to flushing program*

#### **Increase reproduction and repeatability for equipment SOPs**

- ✓ *Maintain up-to-date operational manuals*



## Expenditure Summaries

	Actual FY 2003/2004	Actual FY 2004/2005	Approved FY 2005/2006	Approved FY 2006/2007
<i>Water Treatment Facility</i>				
Personal Services	\$707,127	\$691,314	\$718,292	\$898,529
Operating Expenditures	1,451,452	1,585,593	1,960,635	2,042,348
Capital Outlay	-	-	7,188,530	9,700,219
<b>Total Expenditures</b>	<b>\$2,158,579</b>	<b>\$2,276,907</b>	<b>\$9,867,457</b>	<b>\$12,641,096</b>
Total Positions	10	10	10	10
<i>Wastewater Treatment Facility</i>				
Personal Services	\$408,603	\$437,106	\$505,520	\$460,566
Operating Expenditures	740,834	792,872	900,005	1,028,675
Capital Outlay	-	-	3,323,200	11,221,969
<b>Total Expenditures</b>	<b>\$1,149,437</b>	<b>\$1,229,977</b>	<b>\$4,728,725</b>	<b>\$12,711,210</b>
Total Positions	7	7	7	7
<i>Field Services Administration</i>				
Personal Services	-	\$118,753	\$80,368	-
Operating Expenditures	-	15,395	-	-
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>\$134,149</b>	<b>\$80,368</b>	<b>-</b>
Total Positions	-	2	1	-
<i>Water Meter Services</i>				
Personal Services	\$208,798	\$237,918	\$265,098	\$293,762
Operating Expenditures	305,892	(192,008)	323,700	274,700
Capital Outlay	-	-	-	28,750
<b>Total Expenditures</b>	<b>\$514,690</b>	<b>\$45,910</b>	<b>\$588,798</b>	<b>\$597,212</b>
Total Positions	5	5	5	6
<i>Water Distribution</i>				
Personal Services	\$308,667	\$346,162	\$351,984	\$427,008
Operating Expenditures	154,483	3,933	139,191	105,280
Capital Outlay	-	-	4,480	163,520
<b>Total Expenditures</b>	<b>\$463,150</b>	<b>\$350,096</b>	<b>\$495,655</b>	<b>\$695,808</b>
Total Positions	5	5	5	6
<i>Utility System Maintenance</i>				
Personal Services	\$296,991	\$313,360	\$340,895	\$423,901
Operating Expenditures	30,242	26,184	41,565	43,185
Capital Outlay	-	-	130,560	45,790
<b>Total Expenditures</b>	<b>\$327,233</b>	<b>\$339,544</b>	<b>\$513,020</b>	<b>\$512,876</b>
Total Positions	5	5	5	6
<i>Wastewater Collection Services</i>				
Personal Services	\$309,359	\$281,984	\$317,912	\$373,723
Operating Expenditures	328,689	425,391	398,798	421,440
Capital Outlay	-	-	527,500	3,434,910
<b>Total Expenditures</b>	<b>\$638,048</b>	<b>\$707,374</b>	<b>\$1,244,210</b>	<b>\$4,230,073</b>
Total Positions	5	5	5	5
<i>Utility Administration</i>				
Personal Services	\$337,824	-	-	-
Operating Expenditures	285,665	195,832	-	110,500
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>\$623,489</b>	<b>\$195,832</b>	<b>-</b>	<b>\$110,500</b>
Total Positions	5	-	-	-

**Selected Performance Measures**

	<b>Actual</b> <b>FY 2003/2004</b>	<b>Actual</b> <b>FY 2004/2005</b>	<b>Projected</b> <b>FY 2005/2006</b>	<b>Target</b> <b>FY 2006/2007</b>
<i>Water Services</i>				
Water Treatment Plant Loss %	8.2%	8.3%	9.0%	8.00%
Fire Hydrant flush (quality control)	2,559	126	1,100	567
Customer Water Quality Complaints	*	*	30	20
<i>Wastewater Services</i>				
% Permitted Capacity	67%	71%	73%	74%
Lime Stabilizer Sludge Produced (tons)	8,100	8,232	7,968	8,000
<i>*Not Measured</i>				

**Selected Workload Indicators**

	<b>Actual</b> <b>FY 2003/2004</b>	<b>Actual</b> <b>FY 2004/2005</b>	<b>Projected</b> <b>FY 2005/2006</b>	<b>Projected</b> <b>FY 2006/2007</b>
<i>Water Services</i>				
New meter installation	876	398	400	350
Meter change out	47	40	67	45
Emergency generator (run hr.)	647	559	550	550
Fire Hydrant Test	*	*	*	1,700
<i>Wastewater Services</i>				
Raw Sewage Treated Annually (MG)	1,190	1,216	1,256	1,300
Avg. Daily Flow / Month (MGD)	3.23	3.35	3.41	3.50
<i>*Not Measured</i>				

**2005/2006 ACCOMPLISHMENTS**

- ★ Maintained drinking water quality free from contamination for calendar year 2005 and exceeded all Federal and State drinking standards
- ★ Implemented Fire Hydrant Maintenance Program
- ★ Implemented new chlorine generator to improve safety and cost saving
- ★ Completed #23 lift station rehabilitation
- ★ Repainted and flushed fire hydrants throughout the Village
- ★ Revised hurricane preparedness plan
- ★ Reduced lime consumption by replacing auger and scaling back usage

**2005/2006 AWARDS**

- ★ 2005 DEP Plant Excellence Award
- ★ 2005 EPA Clean Water Act Regional Award
- ★ 2005 EPA Clean Water Act National Finalist

## *Utility Customer Service*

### MISSION STATEMENT

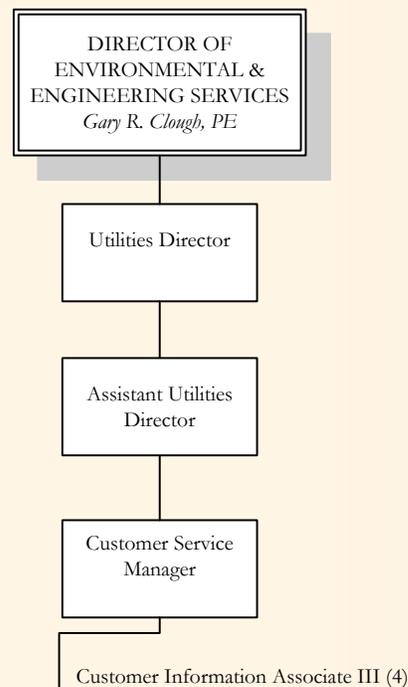
To strive for excellence by exceeding customer expectations, to be open and responsive to customer needs while always maintaining a high standard of professionalism, to believe in teamwork and to be aggressive in developing and utilizing methods and ideas that will continually enhance all areas of customer service for the benefit of the Village's utility customers.

### FUNCTIONS

The Utility Customer Service Division is responsible for serving the Village water and wastewater service customers in all aspects. They accept payments for utility bills, security deposits, bid packets, assessments, parking citations and water meters. They are also responsible for setting up new water accounts for new and existing residents, terminating service and assisting customers with any questions and needs they may have. Customers are encouraged to have an open line of communication with this division.

### VILLAGE CORE VALUE LINK

Sound Government



### DEPARTMENT GOALS AND OBJECTIVES

#### *Sound Government*

#### **Promote alternative payment options for prompt and convenient bill payment**

- ✓ *Provide bill messages and new customer handouts for AFT program and ClickGov*
- ✓ *Propose new policy to waive deposits for new AFT customers*
- ✓ *Implement an automated call system for charge card payments*

#### **Maintain customer information and utility active account database**

- ✓ *Update utility accounts with information from PBC Property Appraiser*

**Enhance customer confidence and satisfaction by continually monitoring customer service and satisfaction and make appropriate changes to meet customer needs and expectations**

✓ *Continue to train employees in efficient use of computer systems, complaint resolution and customer service*

**Promote water conservation and provide information on reducing water use**

✓ *Implement and monitor annual Non-Potable Water Irrigation System Grant program*

### Expenditure Summary

	Actual FY 2003/2004	Actual FY 2004/2005	Approved FY 2005/2006	Approved FY 2006/2007
Personal Services	\$429,759	\$259,735	\$294,183	\$320,505
Operating Expenditures	350,981	316,608	403,590	406,500
Capital Outlay	0	0	50,590	16,210
Interest Expense	26,250	24,739	40,000	30,000
<b>Total Expenditures</b>	<b>\$806,990</b>	<b>\$601,082</b>	<b>\$788,363</b>	<b>\$773,215</b>
Total Positions	7	3	5	5

### Selected Performance Measures

	Actual FY 2003/2004	Actual FY 2004/2005	Projected FY 2005/2006	Target FY 2006/2007
% of Customer Complaints Satisfactorily Resolved	88.0%	83.0%	95.0%	98.0%
% of Total Accounts Paid by AFT	N/A	4.9%	6.0%	6.0%

### Selected Workload Indicators

	Actual FY 2003/2004	Actual FY 2004/2005	Projected FY 2005/2006	Projected FY 2006/2007
Paper Utility Bills Produced	220,330	234,503	231,000	240,250
Phone Calls	37,721	49,343	45,000	55,000
Total Work Orders	12,861	12,176	10,500	13,700

### 2005/2006 ACCOMPLISHMENTS

- ★ Achieved a 30% increase in the number of accounts paid through AFT Revised franchise hauler guide and operational manual
- ★ Provided over \$72,000 in conservation grants for 9th annual Non-Potable Water Irrigation System Grant program
- ★ Achieved a 12% increase in satisfactory complaint resolution
- ★ Attended annual computer network conference to enhance utilization of HTE system
- ★ Implemented "Stuck Meters Program" for replacement of inoperable meters
- ★ Implemented E-Billing program

## Laboratory

### MISSION STATEMENT

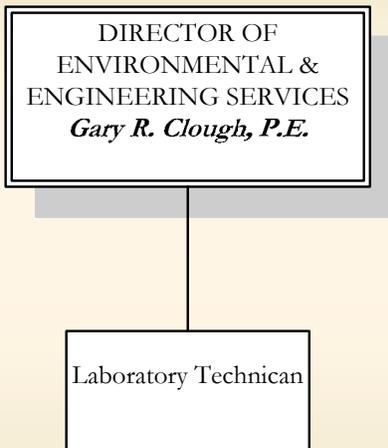
To provide support services for Utility and Public Works Divisions by collecting water samples and performing laboratory analysis to qualitatively measure the water to ensure the health and welfare of all users.

### FUNCTION

Laboratory is responsible for all field collections as governed by the Department of Environmental Protection. Laboratory analyses are certified by the Florida Department of Health. The laboratory is currently certified to perform several different bacteriological analyses and performs field sampling for drinking water, wastewater and surface water.

### VILLAGE CORE VALUE LINK

Family ♦ Public Safety ♦ Environmental Respect ♦ Sound Government



### DEPARTMENT GOALS AND OBJECTIVES

*Family, Public Safety, Environmental Respect & Sound Government*

**Continually comply with the regulations set forth by the Department of Environmental Protection, the Florida Department of Health, and the Environmental Protection Agency. Full compliance ensures that water quality sampling and testing yield results that are true and certifiable**

- ✓ *Attend Florida Society of Environmental Analysts seminars to remain aware of procedural updates*
- ✓ *Maintain documentation, Standard Operating Procedures and Quality Assurance Manuals with appropriate revisions*
- ✓ *Provide field and analytical services in conjunction with Water Quality Standards*

### Expenditure Summary

	Actual FY 2003/2004	Actual FY 2004/2005	Approved FY 2005/2006	Approved FY 2006/2007
Personal Services	\$60,131	\$66,446	\$71,042	\$76,527
Operating Expenditures	13,860	14,128	23,950	18,150
Capital Outlay	0	0	0	10,550
<b>Total Expenditures</b>	<b>\$73,990</b>	<b>\$80,574</b>	<b>\$94,992</b>	<b>\$105,227</b>
Total Positions	1	1	1	1

**Selected Performance Measures**

	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>	<b>Target</b>
	<b>FY 2003/2004</b>	<b>FY 2004/2005</b>	<b>FY 2005/2006</b>	<b>FY 2006/2007</b>
<i>Water Services</i>				
Distribution System Bacteriologicals - Collected/Analyzed	759/759	768/768	750/750	750
Raw Water Bacteriologicals - Collected/Analyzed	327/327	367/367	300/300	250
Boil Water Bacteriologicals - Collected/Analyzed	58/58	129/128	75/75	75
Heterotrophic Bacteriologicals - Collected/Analyzed	72/72	72/72	72/72	75
<i>Wastewater Services</i>				
Effluent Bacteriologicals - Collected/Analyzed	25/25	32/32	25/25	25
Monitor Wells - Collected/Analyzed	39/37	52/52	35/35	35
<i>Public Works</i>				
SFWM Water Quality Monitoring Agreement - Analyzed In-House	450	432	400	400
SWAT Surface Water Testing - Collected	1,257	1,233	1,250	1,300

**Selected Workload Indicators**

	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>	<b>Projected</b>
	<b>FY 2003/2004</b>	<b>FY 2004/2005</b>	<b>FY 2005/2006</b>	<b>FY 2006/2007</b>
Quality Control Samples analyzed for laboratory certification	159	146	150	150

**2005/2006 ACCOMPLISHMENTS**

- ★ Completed Boil Water Notice Policy
- ★ Completed Sampling Plan
- ★ Completed SOP revisions

## *Solid Waste Collection and Recycling*

### **MISSION STATEMENT**

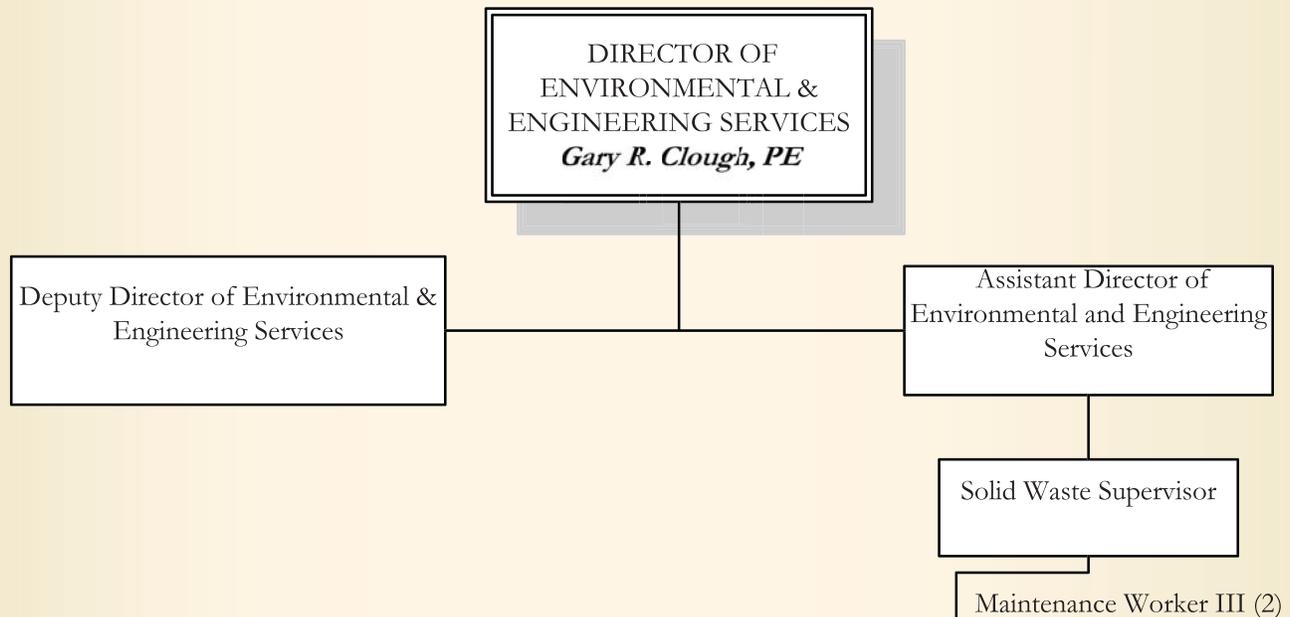
To ensure residents and businesses are receiving a high level of service with solid waste and recycling collection at the lowest reasonable price through aggressive contract management and compliance monitoring. To provide increased public information when change occurs regarding collection responsibilities and problem resolution.

### **FUNCTION**

The Solid Waste Division is responsible for providing the citizens of Wellington with the highest levels of service for residential and commercial trash, recycling and vegetation pick up. Waste Management Services, Inc. is contracted to provide exceptional customer service at the lowest possible cost to the residents of the Village. This division provides the guidance, oversight, and managerial support to get this done.

### **VILLAGE CORE VALUE LINK**

Environmental Respect ♦ Community Appearance ♦ Sound Government



### **DEPARTMENT GOALS AND OBJECTIVES**

#### ***Environmental Respect***

##### ***Increase residential and commercial recycling Village-wide***

- ✓ *Develop and Implement recycling mass media education program*
- ✓ *Review small business drop-off locations*
- ✓ *Enhance residential bin distribution program*

#### ***Community Appearance***

##### ***Develop and implement Solid Waste educational outreach programs***

- ✓ *Meet with Home Owner Associations monthly*
- ✓ *Work with Code Compliance to reduce complaint calls on improper disposal methods*
- ✓ *Enhance web site*

**Sound Government****Maintain exceptional customer service**

- ✓ Evaluate solid waste and recycling contractor daily
- ✓ Create zones for field personnel
- ✓ Develop and administer customer satisfaction survey

**Expenditure Summary**

	Actual FY 2003/2004	Actual FY 2004/2005	Approved FY 2005/2006	Approved FY 2006/2007
Personal Services	\$128,196	\$126,187	\$174,256	\$205,260
Operating Expenditures	3,750,901	5,971,776	1,940,300	2,138,097
Capital Outlay	-	-	1,100	-
<b>Total Expenditures</b>	<b>\$3,879,097</b>	<b>\$6,097,963</b>	<b>\$2,115,656</b>	<b>\$2,343,357</b>
Total Positions	2	2	3	3

**Selected Performance Measures**

	Actual FY 2003/2004	Actual FY 2004/2005	Projected FY 2005/2006	Target FY 2006/2007
Service Complaints (average per month)	185	170	150	120

**Selected Workload Indicators**

	Actual FY 2003/2004	Actual FY 2004/2005	Projected FY 2005/2006	Projected FY 2006/2007
Units Served (average per month)	19,055	20,500	21,000	22,000
Customer Calls (average per month)	603	400	300	400
Route Audits (average per month)	1	1	1	2
Facility Audits (average per month)	1	1	1	5

**2005/2006 ACCOMPLISHMENTS**

- ★ Implemented Automated Vegetation Collection Program to 7,500 homes
- ★ Revised franchise hauler guide and operational manual

# *Community Services*

Village Manager

Director of  
Community Services

## Leisure Services

Administration  
Aquatics  
Athletic Programs  
Community Programs  
Facilities  
Tennis  
Wellington Community Center

## Planning, Zoning, & Building

Administration  
Building  
Code Compliance  
Comprehensive Planning/EAR  
Planning & Zoning

## Public Safety

## Leisure Services

### MISSION STATEMENT

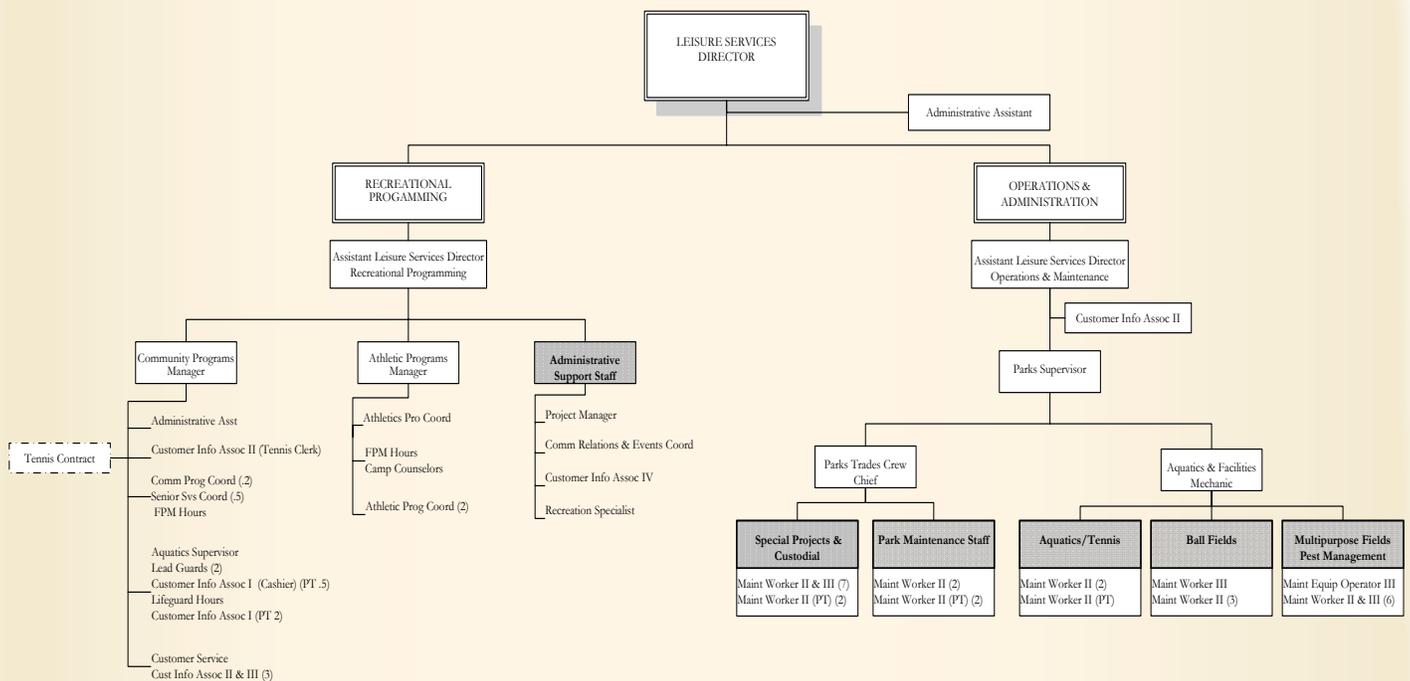
To maintain and improve the parks system to provide a safe and enjoyable environment and to facilitate excellent programs, sports activities, special events and cultural activities for all residents, thereby enhancing participants' lives and improving the quality of life within the Village

### FUNCTION

Leisure Services is responsible for recreational and cultural arts programming, community event planning, parks grounds, facilities and fields maintenance for over 30 parks in the Village

### VILLAGE CORE VALUE LINK

Recreational Opportunities ♦ Family ♦ Civic Pride ♦ Public ♦ Safety Community Appearance ♦ Environmental Respect ♦ Sound Government



## DEPARTMENT GOALS AND OBJECTIVES

### Recreational Opportunities

**Provide residents with a high level of service in all areas of programming**

- ✓ *Expand special needs programs*
- ✓ *Expand teen and resident senior services*

**Increase attendance in athletics, community and recreational programs**

- ✓ *Increase offerings in athletics and community programs*

### Family & Civic Pride

**Offer a greater opportunity to participate in special events**

- ✓ *Increase the amount of press releases and positive information distributed to press and residents*
- ✓ *Increase community outreach through "Pools in Schools" programs, water safety speaking opportunities and CPR & AED classes*

**Public Safety, Community Appearance & Environmental Respect****Maintain parks grounds and facilities to the highest level of parks safety maintenance**✓ *Implement 3-phase approach to achieve proper care levels for parks, facilities, common areas and fields***Sound Government****Promptly and thoroughly address park maintenance issues**✓ *Increase monitoring of work orders and inventory through automated work order systems***Expenditure Summary**

	Actual FY 2003/2004	Actual FY 2004/2005	Approved FY 2005/2006	Approved FY 2006/2007
<i>Parks &amp; Rec Administration</i>				
Personal Services	\$118,851	\$155,368	\$279,669	\$792,241
Operating Expenditures	76,749	180,486	182,367	104,133
Capital Outlay	5,402	8,411	25,000	-
<b>Total Expenditures</b>	<b>\$201,002</b>	<b>\$344,264</b>	<b>\$487,036</b>	<b>\$896,374</b>
Total Positions	2	2	3	7
<i>Community Programs</i>				
Personal Services	\$134,424	\$162,528	\$256,722	\$278,881
Operating Expenditures	346,465	373,107	337,587	296,102
Capital Outlay	30,600	-	3,860	-
<b>Total Expenditures</b>	<b>\$511,489</b>	<b>\$535,635</b>	<b>\$598,169</b>	<b>\$574,983</b>
Total Positions	2	4	5	5
<i>Athletic Programs</i>				
Personal Services	\$606,656	\$751,322	\$941,351	\$851,585
Operating Expenditures	365,640	547,220	656,206	534,588
Capital Outlay	2,090	17,107	155,000	214,780
<b>Total Expenditures</b>	<b>\$974,386</b>	<b>\$1,315,648</b>	<b>\$1,752,557</b>	<b>\$1,600,953</b>
Total Positions	13	8	8	6
<i>Tennis</i>				
Personal Services	\$112,167	\$125,443	\$139,994	\$51,840
Operating Expenditures	312,970	209,689	101,550	100,000
Capital Outlay	12,817	59,530	-	-
<b>Total Expenditures</b>	<b>\$437,954</b>	<b>\$394,663</b>	<b>\$241,544</b>	<b>\$151,840</b>
Total Positions	6	3	1	1
<i>Aquatics</i>				
Personal Services	\$342,755	\$503,614	\$444,224	\$456,664
Operating Expenditures	194,832	256,970	288,203	277,648
Capital Outlay	19,342	425,750	9,680	34,770
<b>Total Expenditures</b>	<b>\$556,929</b>	<b>\$1,186,334</b>	<b>\$742,107</b>	<b>\$769,082</b>
Total Positions	22	7	7	6
<i>Wellington Community Center</i>				
Personal Services	\$78,567	\$87,142	\$122,634	\$220,404
Operating Expenditures	107,756	131,965	145,195	144,748
Capital Outlay	-	-	23,150	12,070
<b>Total Expenditures</b>	<b>\$186,323</b>	<b>\$219,107</b>	<b>\$290,979</b>	<b>\$377,222</b>
Total Positions	6	6	5	2
<i>Parks Facilities</i>				
Personal Services	\$769,942	\$1,360,519	\$1,731,191	\$2,505,241
Operating Expenditures	858,269	1,199,278	1,919,689	1,289,414
Capital Outlay	5,651,183	3,009,870	8,941,330	1,608,000
<b>Total Expenditures</b>	<b>\$7,279,394</b>	<b>\$5,569,666</b>	<b>\$12,592,210</b>	<b>\$5,402,655</b>
Total Positions	23	27	34	40

**Selected Performance Measures**

	<b>Actual</b> <b>FY 2003/2004</b>	<b>Actual</b> <b>FY 2004/2005</b>	<b>Projected</b> <b>FY 2005/2006</b>	<b>Target</b> <b>FY 2006/2007</b>
Total program sessions offered annually	1,377	1,347	1,800	840
Special Events held	49	26	34	20
Special Event attendance	4,338	3,900	47,800	33,473
Survey respondent satisfaction	98%	98%	98%	98%

**Selected Workload Indicators**

	<b>Actual</b> <b>FY 2003/2004</b>	<b>Actual</b> <b>FY 2004/2005</b>	<b>Projected</b> <b>FY 2005/2006</b>	<b>Projected</b> <b>FY 2006/2007</b>
Total acres mowed and maintained annually	5,384	6,155	10,000	3,000 <sup>(1)</sup>
Volunteers coordinated	2,540	3,932	2,800	3,000
Press releases issued	*	80	148	150
Park safety checks performed annually	336	300	500	456
Participants registered:				
Athletics	7,749	15,839	32,000 <sup>(2)</sup>	22,354 <sup>(3)</sup>
Special Events-Registered Participants	4,338	7,859	11,200	7,867
Special Events-Walk-in Participants	6,350	15,098	36,500	25,606
Community Programs	6,241	4,495	9,400	6,600
Open Gym	5,855	8,590	3,900	2,780
Skate Park	677	593	1,295	1,100
Seniors Club	7,398	8,095	7,400	7,800
Tennis	34,148	39,079	32,400	35,000
Pool	1,847	2,544	1,800	1,300

\*Not Measured

(1) Mowing & maintenance of certain parks projected to transfer to Public Works

(2) Changes in participants from 04/05 to 05/06 due to software changes (Biopass), planned renovations and storm events

(3) Reduction in participants projected in some program areas due to decreased offerings

**2005/2006 ACCOMPLISHMENTS**

- ★ Nationally televised live lacrosse game from Spring Fling event
- ★ Certified 92% of lifeguards as Water Safety Instructors
- ★ Aquatics Complex chosen to host the 2nd annual Lifeguard Olympics in June 2006
- ★ Hosted FRPA regional meeting, achieving the highest attendance rate
- ★ Hosted Father Devine Wrestling tournament, bringing 700 wrestlers from Southeast U.S. to Wellington
- ★ Established Helping Seniors with Needs Hotline (561-791-HSWN)
- ★ Hosted 2 table tennis tournaments, Florida Soccer Regional Final and Girls Lacrosse District Semi-Final
- ★ Hosted Second Annual Rosner's Shootout basketball tournament
- ★ Partnered with the Drowning Coalition for Palm Beach County to offer swimming lesson vouchers to underprivileged youth
- ★ Aquatics Complex received the 2005 Best in Aquatics award from International Aquatics magazine for "Best Outdoor, Non-profit Public Facility"

**2005/2006 AWARDS**

- ★ 2005 Best in Aquatics award
- ★ 2005 Best in Aquatics - Best Outdoor, Non-profit Public facility

# Planning Zoning & Building

## Planning & Zoning, Building, Code Compliance

### MISSION STATEMENT

To promote the Vision Statement of Wellington’s Comprehensive Plan through the provision of accurate, fair, efficient, expeditious and professional planning, zoning, building and code enforcement to the citizens of Wellington. To ensure quality development while protecting the health, safety and welfare of all residents through enforcement of Village codes and ordinances, Florida Building Code and Architectural and Property Maintenance Standards.

### FUNCTIONS

#### Planning & Zoning

Responsible for compliance with State growth management laws and strategic regional policy planning; enforcement of the Village’s land development and land preservation regulations and stewardship of the Village’s future Vision through enforcement of the Comprehensive Plan.

#### Building

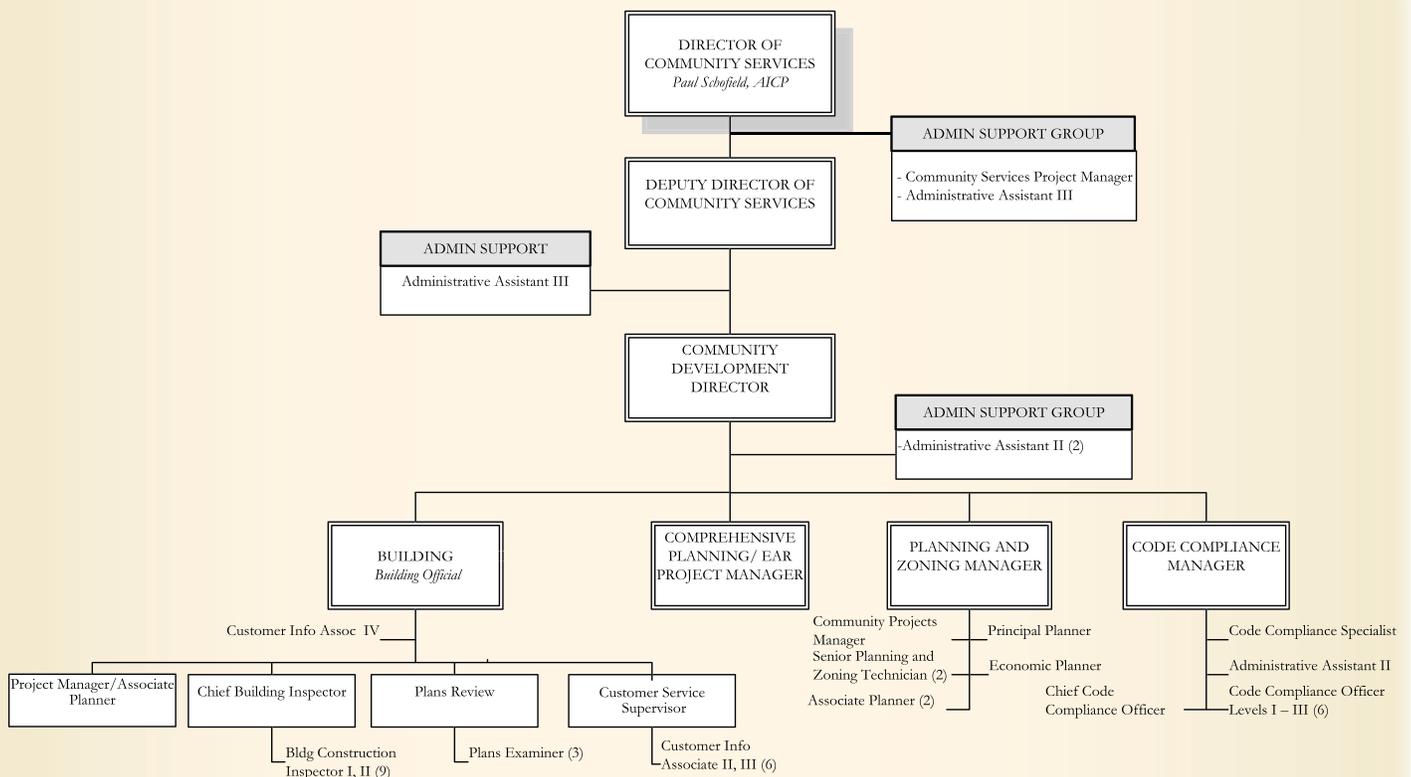
Responsible for enforcement of Florida Statutes on construction, permitting and inspection services; intake, processing, permitting, plan review and inspection of all regulated projects; coordinate permits and approvals with outside agencies and ensure every project in the Village complies with all applicable code and life safety requirements.

#### Code Compliance

Responsible for inspection for compliance with Statutory and Village ordinances on residential and commercial property standards within Village boundaries. Responds to complaints, notices property owners and participates in Special Magistrate proceedings.

### VILLAGE CORE VALUE LINK

Public Safety ♦ Community Appearance ♦ Sound Government



## DEPARTMENT GOALS AND OBJECTIVES

### **Public Safety**

#### **Provide timely and responsive customer service to Village residents and contractors**

- ✓ Investigate all life safety complaints the same business day received
- ✓ Respond to 100% of citizen complaints within two business days
- ✓ Answer 85% of calls within one business day, emails within two business days and 75% of Public Records Requests within three business days

### **Community Appearance**

#### **Enforce compliance with parking ordinance to increase safety and improve appearance in neighborhoods**

- ✓ Conduct neighborhood inspections for repeat violations

#### **Improve appearance in targeted problem-oriented policing areas**

- ✓ Conduct quarterly inspections in target areas and continue to reinspect until corrected

#### **Provide a timely and accurate inspection process**

- ✓ Maintain disapproved inspections below 20% while enforcing applicable codes equitably
- ✓ Provide complete and accurate plan reviews on commercial projects within 30 days
- ✓ Provide complete and accurate plan reviews on all other projects within five business days

### **Sound Government**

#### **Establish an integrated and timely building permit review process: improve review and approval time frame and reduce transit times**

- ✓ Improve the automated inspections sorting system in relation to the large land file system
- ✓ Provide "walk-through" service on simple plan review projects
- ✓ Increase number of inspection staff certified in multiple categories of technical competency

#### **Provide accurate maintenance of land use, zoning data, demographic data and development records**

- ✓ Update housing count and population data monthly
- ✓ Reflect 100% of Future Land Use Map amendments and rezoning applications within 30 days of approval
- ✓ Complete files within five business days of approval by Council or Development Review Committee Increase

#### **Provide timely and responsive Code Compliance customer service to Village citizens**

- ✓ Respond to 90% of citizen complaints within five business days

#### **Improve compliance with Village occupational license renewal requirements**

- ✓ Conduct field inspections after third delinquent notice; send Notice of Violation

#### **Provide a courteous, technically competent and helpful staff**

- ✓ Provide continuing education and training for staff through attendance at state-mandated and optional educational opportunities



## Expenditure Summary

	Actual FY 2003/2004	Actual FY 2004/2005	Actual FY 2005/2006	Approved FY 2006/2007
<i>PZB Administration</i>				
Personal Services	\$328,960	\$638,324	\$619,523	\$803,633
Operating Expenditures	215,070	353,555	291,990	301,540
Capital Outlay	18,816	9,311	134,660	125,780
<b>Total Expenditures</b>	<b>\$562,845</b>	<b>\$1,001,190</b>	<b>\$1,046,173</b>	<b>\$1,230,953</b>
Total Positions	3	6	6	6
<i>Planning &amp; Zoning</i>				
Personal Services	\$324,979	\$380,846	\$568,568	\$640,896
Operating Expenditures	164,862	111,991	144,525	177,310
Capital Outlay	6,799	28,029	-	-
<b>Total Expenditures</b>	<b>\$496,641</b>	<b>\$520,867</b>	<b>\$713,093</b>	<b>\$818,206</b>
Total Positions	6	8	8	8
<i>Code Compliance</i>				
Personal Services	\$410,960	\$513,081	\$622,404	\$628,634
Operating Expenditures	39,433	62,542	125,170	103,170
Capital Outlay	1,045	39,869	6,230	-
<b>Total Expenditures</b>	<b>\$451,438</b>	<b>\$615,492</b>	<b>\$753,804</b>	<b>\$731,804</b>
Total Positions	8	9	10	10
<i>Building Division</i>				
Personal Services	\$1,343,506	\$1,602,845	\$1,712,457	\$2,015,442
Operating Expenditures	416,467	287,836	381,490	395,220
Capital Outlay	112,016	48,149	52,880	36,030
<b>Total Expenditures</b>	<b>\$1,871,989</b>	<b>\$1,938,829</b>	<b>\$2,146,827</b>	<b>\$2,446,692</b>
Total Positions	\$23	24	25	26

## Selected Performance Measures

	Actual FY 2003/2004	Actual FY 2004/2005	Projected FY 2005/2006	Target FY 2006/2007
<i>Planning, Zoning &amp; Building</i>				
Administrative appeals	0	0	1	2
Comp Plan Amendments	13	9	4	6
% Plan reviews completed on time			97.80%	100%
% of telephone calls returned within 24 hours	*	*	98%	100%
% of calls, letters, emails answered on time	*	*	90%	100%
# of Inspectors, Plan Examiners & Info Assoc licensed & certified	*	*	13	19
<i>Code Compliance</i>				
% Complaints responded to within 5 business days	*	*	90%	90%
% of major thoroughfare properties in compliance	*	*	*	80%

\*Not Measured

**Selected Workload Indicators**

	Actual FY 2003/2004	Actual FY 2004/2005	Projected FY 2005/2006	Projected FY 2006/2007
<i>Planning, Zoning &amp; Building</i>				
Occupational licenses	280	400	200	200
Environmental permits	19	30	15	15
Building permits reviewed	3,007	4,088	1,500	1,500
Master plan amendments	0	1	5	5
<i>Code Compliance</i>				
Scheduled CEB cases dismissed prior to hearing	404	266	512	684
Cases opened	6,154	7,683	5,000	6,000
Code Enforcement Board cases heard	139	198	451	480
Parking ticket warning	*	*	809	100
Parking ticket issued	*	*	208	1,700
Total investigations by Code Compliance (new & re-inspections)	19,705	20,116	13,595	14,100
<i>Building</i>				
Single family	1,426	832	800	501
Multiple family	10	29	5	303
Commercial/Industrial	66	95	100	120
Building inspections	65,187	67,054	65,000	60,000

**2005/2006 ACCOMPLISHMENTS**

- ★ Coordinated efforts with PBSO to allow Code Enforcement Officers and PBSO Deputies the opportunity to conduct joint inspections on a regular basis in support of the Problem Oriented Policing program
- ★ Implemented a computer-based tracking system to schedule inspections and monitor major thoroughfare fences and landscaping
- ★ Expanded Code Compliance Division working hours to include evenings and weekends
- ★ Re-organized Code Compliance Officer assignment zones to provide more aggressive enforcement in problem areas
- ★ Processed more than 100 code enforcement actions with the Special Magistrate for failure to renew Village occupational licenses
- ★ Initiated complete revision of text of land development regulations regarding fences, walls and hedges
- ★ Initiated amendment to text of land development regulations to establish a rental dwelling unit license program
- ★ Completed amendment to text of land development regulations regarding height and location of hedges along major thoroughfares
- ★ Provided extensive assistance to the Village debris monitoring and removal activities
- ★ Initiated state-mandated Evaluation and Appraisal Report (EAR) for the Village's Comprehensive Plan, including receipt of a "letter of understanding" from the Department of Community Affairs regarding the contents of the proposed EAR
- ★ Worked extensively with Stadium Jumping regarding conduct of Winter Equestrian Festival and associated activities

## Public Safety: Law Enforcement

### MISSION STATEMENT

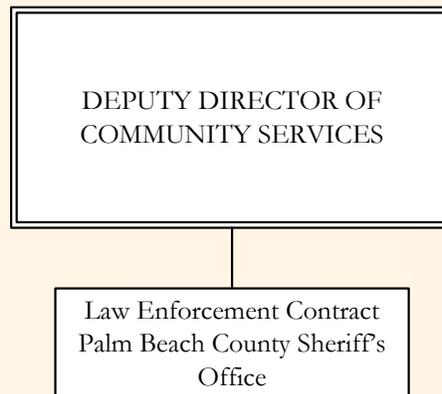
The Palm Beach County Sheriff's Office is committed to protecting the public, reducing the incidence and fear of crime and enhancing the quality of life in our community, always Putting Citizens First. We are dedicated to doing the right thing, the right way through: Integrity - Professionalism - Respect - Fairness.

### FUNCTION

The Palm Beach County Sheriff's Office is responsible for providing law enforcement services to the Village of Wellington through contractual agreement.

### VILLAGE CORE VALUE LINK

Public Safety



## DEPARTMENT GOALS AND OBJECTIVES

### Public Safety

#### Perform crime prevention and suppression within the Village

✓ *Ensure no increase in property crime cases from fiscal year 2006 to fiscal year 2007*

#### Provide proactive community policing

✓ *Increase truancy apprehensions in the 2006/2007 school year by 10% from 2005/2006*

#### Perform traffic interdiction and selective enforcement

✓ *Achieve a traffic crash rate of .025 per Village resident*

#### Conduct public safety problem-solving

✓ *Maintain existing POP areas with no increase in crime/calls for service in fiscal year 2007 compared to fiscal year 2006*

## Expenditure Summary

	Actual FY 2003/2004	Actual FY 2004/2005	Approved FY 2005/2006	Approved FY 2006/2007
Personal Services	-	-	-	-
Operating Expenditures	4,634,172	5,031,954	5,067,705	5,746,303
Capital Outlay	-	3,587	17,980	14,740
<b>Total Expenditures</b>	<b>\$4,634,172</b>	<b>\$5,035,541</b>	<b>\$5,085,685</b>	<b>\$5,761,043</b>

**Staffing**

	<b>Actual</b> <b>FY 2003/2004</b>	<b>Actual</b> <b>FY 2004/2005</b>	<b>Projected</b> <b>FY 2005/2006</b>	<b>Projected</b> <b>FY 2006/2007</b>
Captain	1	1	1	1
Lieutenant	1	1	1	1
Road Patrol Sergeant	6	6	6	6
Deputy Sheriff	36	41	40	46
Criminal Justice Planner	1	1	1	1
Problem Oriented Police	1	1	2	2
Administrative Secretaries	2	2	2	2
Law Enforcement Aide	1	1	1	1
School Crossing Guard	34	34	34	42
<b>Total</b>	<b>83</b>	<b>88</b>	<b>88</b>	<b>102</b>

**Selected Performance Measures**

	<b>Actual</b> <b>FY 2003/2004</b>	<b>Actual</b> <b>FY 2004/2005</b>	<b>Projected</b> <b>FY 2005/2006</b>	<b>Target</b> <b>FY 2006/2007</b>
Calls for Service	40,458	40,228	40,228	43,375
Calls for Service per Deputy	1,124	1,006	1,031	986
Traffic Crash Rate	0.021	0.025	0.023	0.025
Violent Crime Rate	0.0029	0.0028	*	No Increase
<i>* Not Available</i>				

**Selected Workload Indicators**

	<b>Actual</b> <b>FY 2003/2004</b>	<b>Actual</b> <b>FY 2004/2005</b>	<b>Projected</b> <b>FY 2005/2006</b>	<b>Projected</b> <b>FY 2006/2007</b>
Burglaries	681	604	629	628
Vandalisms	456	362	417	422
Domestic Crimes	1,342	1,114	1,206	1,280
Traffic Stops	8,265	9,780	10,034	10,098

**2005/2006 ACCOMPLISHMENTS**

- ★ Burglary cases declined 11% from fiscal year 2004
- ★ Vandalism cases declined 21% from fiscal year 2004
- ★ Domestic crime declined 17% from fiscal year 2004 and the domestic crime rate 2.2%
- ★ Domestic crime rate declined to 2.2%
- ★ Problem Oriented Policing (POP) programs implemented at target locations and continuously monitored
- ★ Developed and gained approval for new five year Law Enforcement agreement

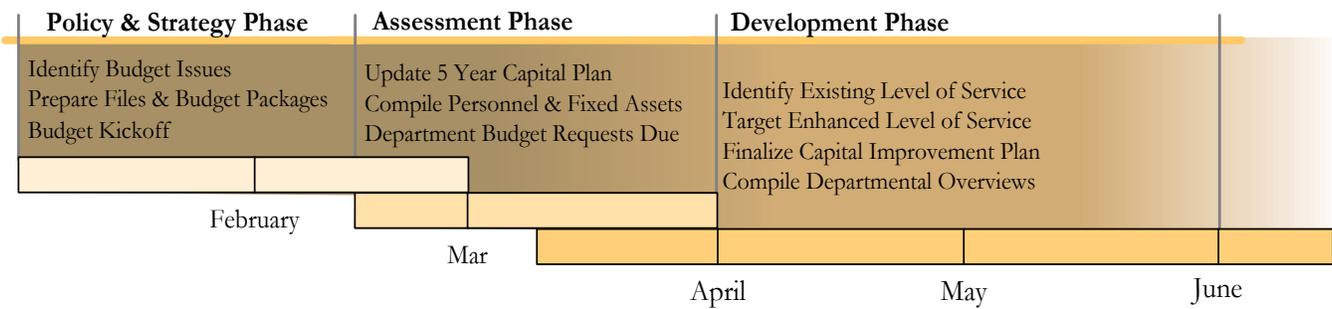
## *Budget Overview*

The Village's budget process relies on a timetable of tasks, planning steps and meetings that must be maintained in order to comply with state requirements for Truth in Millage as well as internal requirements for sound planning and fiscal responsibility. The budget process begins with setting a calendar of tasks for the coming months that meets all requirements and is approved by the Village Council. Below is the Wellington budget calendar prepared for the fiscal year 2006/2007 budget preparation process.

<b>Task</b>	<b>Target</b>
Financial Services prepares budget module, budget request packages and guidance materials.	February
Send preliminary activity and budget packages to departments	March 17
Develop budget process and identify issues through team meetings	March 20 - 24
Work with Village Engineer and Operation Managers to update CIP Five Year Plan	April 7 - May 15
Compile information from Departments regarding personnel services and fixed assets	April 7
Departmental budget requests & summaries due	April 27
Finalize CIP Process	May 15
Budget Office review of all departmental budget packages and overviews for consistency, reasonableness, formatting and compliance with budget policies	April 24 - May 12
Draft budget and departmental presentations, review recommendations of departmental overviews with Directors & coordinators	May 15 - 31
Compile proposed budget for presentation to Village Manager who makes recommendations to Council	May 24 - June 15
Budget Workshop	June 19
Budget Workshop	June 26
Preliminary Budget Document delivered to Council & available to the Public	June 30
Property appraiser provides certification of taxable values	July 1
Budget Workshop	July 10
TRIM approved for General Fund and Assessments for Solid Waste & Surface Water Management Funds	July 11
Maximum TRIM rates due to Palm Beach County	July 15
Budget Workshop	August 2
Budget Workshop	August 17
Approve resolutions for non-ad valorem assessments & related fund budgets and approve resolution for enterprise fund budget	August 22
First public hearing on proposed budget: <ul style="list-style-type: none"> <li>· Announce percentage by which computed millage exceeds roll back rate</li> <li>· Adopt tentative budget</li> <li>· Amendments (if any)</li> <li>· Re-compute proposed millage (if amended)</li> </ul>	September 12
Advertise notice of tax increase and proposed operating budget within 15 days of Public Hearing	September 22
Second public hearing on proposed budget and approval of resolutions for final adoption of ad valorem millage rates and budget 2-5 days after advertisement	September 26
Certification of "TRIM" compliance signed by Village Manager and submitted to Tax Collector	September 28

*Note: That the above timetables meet the requirements of the State of Florida, Palm Beach County and existing bond covenants*

## BUDGET PROCESS



The budget process incorporates the development, implementation and evaluation of a plan for the provision of services and capital assets. Through the budget process, the Village makes decisions on the allocation of human and financial resources to achieve long and short-term goals and objectives as set forth by the Village Council. These resource decisions address desired quality of service; staffing levels; technology needs, equipment and capital improvements; and programs considered to be priorities by the Village Council. The Village of Wellington's fiscal year starts on October 1 and runs through September 30. To make these decisions, the Village uses the budget model described above.

### POLICY & STRATEGY PHASE

The Council's goals and directives set the tone for the development of the budget. At an annual retreat or workshop, the Council identifies priorities, issues and projects that will provide the direction and framework of the budget. These overall Village goals and objectives, or key policy issues, are presented at the "budget kickoff" meeting as are budgeting guidelines for the operating and capital budgets, time lines and an overview of fiscal constraints and resources available for allocation. Within this general framework, departments identify and formulate the more specific budgetary issues. The highlights of the budget process are described later in this section.

### ASSESSMENT PHASE

As part of the budget process, departments evaluate performance towards meeting current and past goals and objectives and assess current conditions, programs and needs. Various financial analyses, as well as productivity and staffing analyses, are performed. Programs and services are also reviewed thoroughly to assess their value and priority to the residents of the Village. These internal analyses are necessary to determine service needs and delivery improvements, cost savings and opportunities, and required staffing levels. Additionally, departments identify possible trade-offs in an attempt to provide the "best fit" of resources between service and workload estimates.

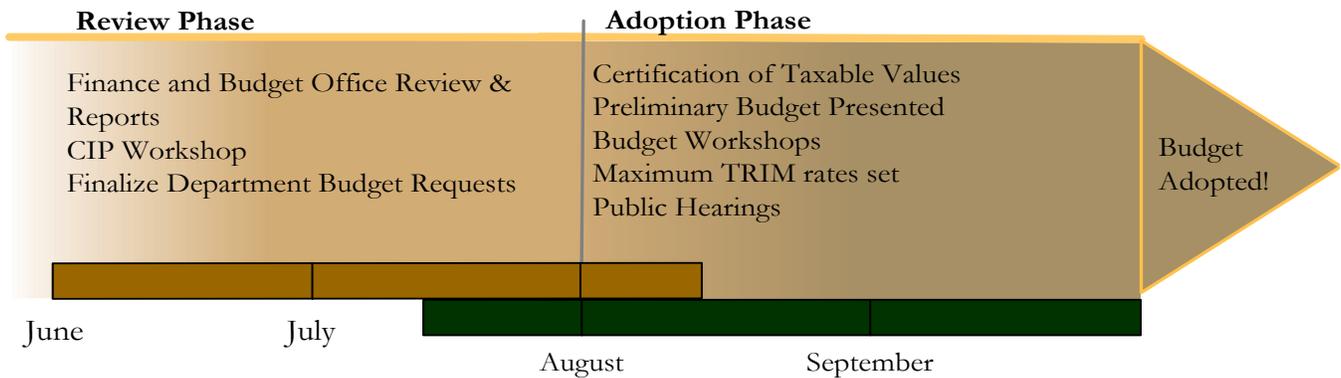
### DEVELOPMENT PHASE

Departments initially prepare budget packages reflecting two separate allocation targets: Existing Level of Service and Enhanced Level of Service.

The **Existing Level of Service** target represents the continuation of on-going, recurring activities and only includes activities that presently exist, that are required by statute or mandate and that are fixed in nature or require no discretion in determining when and how the Village carries out its responsibilities.

The **Enhanced Level of Service** target represents the budget associated with recommended increases to expand existing services or programs or to implement new services or programs.





Each department assigns a priority to all enhanced service level requests, determines all related costs associated with a specific priority and justifies the need for additional funding by describing the impact to the Village.

The Village Manager reviews the departmental requests and formulates the Manager-recommended budget. Through the budget workshops, the Council reviews the budget alternatives and considers the Manager’s recommendations to arrive at the selected level of service and the corresponding final approved budget.

Each department’s budget package includes worksheets and charts to aid in preparation of their budget requests. A separate process is devoted to capital improvement projects. The capital improvement budget development begins with updating the five year Capital Improvement Plan (CIP). Each department identifies, prioritizes and submits its capital improvement needs for the next five years. Projects in progress or otherwise previously approved are updated based on current information. Departments submit justification for each new project proposal which includes the estimated source of funding and operating budget impact, net of cost savings and potential new revenues.

The Village Manager, the Village Engineer and senior staff review each project and concur with the department’s recommendation or suggest revisions. Each project is then incorporated into the five year plan and projects proposed for the first year are included in the annual budget development process.

**REVIEW PHASE**

The Budget Department performs an administrative review of all departmental budget packages for consistency, reasonableness, formatting and compliance with budget policies. As described above, the proposed Village budget document is compiled for presentation to the Village Manager who hears department presentations, performs an overall

review of the budget, evaluates selected departments/divisions, issues/operations and makes recommendations on funding levels to the Village Council.

**ADOPTION PHASE**

On or about July 1, the Village Manager submits to the Village Council a proposed Village budget which includes all proposed expenditures and the means of financing them, i.e. a balanced budget, for the fiscal year commencing October 1.

The budget is adopted in compliance with requirements found in the Village’s Charter as well as with statutory requirements which include strict requirements and a timetable guide for noticing budget hearings and ensuring citizens have an opportunity to be heard before final action occurs. Under the Truth in Millage (TRIM) Act, the Florida Department of Revenue sets a schedule for local governments to follow in adopting tax roll information in accordance with the county property appraiser offices. Accordingly, there are three public hearings conducted to obtain residents’ comments. Revisions are made, as appropriate, and the final budget is adopted by a resolution of the Council. Once the process is complete, a copy of the final adopted budget is furnished to the Palm Beach County Tax Collectors Office and to the State of Florida to certify compliance with all statutory requirements.

The Enterprise Funds Budget is often approved separately from the Governmental Funds Budget, but in no case later than September 30 each year in accordance with existing interlocal agreements as well as with utility revenue bond issue requirements.

**IMPLEMENTING, MONITORING AND AMENDMENT PHASE – BUDGETARY CONTROL**

Upon the final adoption of the budget, staff implements the new fiscal year budget and begins the process of continuous monitoring and ensuring budgetary control throughout the fiscal year. The objective of budgetary controls is to ensure compliance with legal provisions embodied in the annual

appropriated budget approved by the Village's governing body. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established at the department level. Reports are generated monthly to keep Department Directors and Managers informed and to monitor revenues and expenditures to achieve effective control over their departmental budgets. Department Directors and Managers are accountable for over/under expenditures. In addition, these reports can be generated daily or at any time by authorized employees as they are available on the Village's intranet. Quarterly, the Budget office prepares an analysis comparing actual year to date totals to budgeted amounts. At this time revenue and expenditure patterns are examined and compared to the budget plans to provide forecasts and provide the ability for corrective action as needed.

The Village also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Encumbered amounts lapse at year end; however, encumbrances generally are reappropriated as part of the following year's budget. All expenditures for other than personal services are controlled by a procurement system which encumbers purchase orders against budget prior to issuance to vendors. Purchase orders are not issued until appropriations are made available.

During ongoing monitoring, staff may note that corrective action is needed to help accomplish planned or needed programs and activities and request budget amendments. Changes or amendments to the total budget of the Village or a department must be approved by the Council. Changes within a department which do not affect total governmental expenditures may be approved at the administration level. Accordingly, the legal level of control is at the departmental level.

All budget amendments, once approved, are processed by the Budget Office and tracked by the Village's computerized financial system.

#### **BASIS OF ACCOUNTING, MEASUREMENT FOCUS AND FINANCIAL STATEMENT PRESENTATION**

The Village prepares a comprehensive annual budget for each fiscal year, beginning October 1 and ending September 30, on a basis substantially consistent with Generally Accepted Accounting Principles (GAAP). The two significant exceptions to GAAP are the treatment of capital outlay and debt service including principal payment in the Enterprise Funds (reflected as an expenditure) and capacity fees in the Enterprise Funds (reflected as revenues). Conversely, both of these items are balance sheet items in the Comprehensive Annual Financial Report.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Village recognizes revenues within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible



to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Village.

### **BUDGETARY ACCOUNTING**

State of Florida Statutes require that all municipal governments establish budgetary systems and approve annual operating budgets. The Council annually adopts an operating budget and appropriates funds for the general, special revenue and debt service funds. The procedures for establishing the budgetary data are as follows:

- ✓ Prior to September 1, the Village Manager submits a proposed operating budget to the Council for the next fiscal year commencing October 1. The operating budget includes proposed expenditures and the means of financing them
- ✓ Public hearings are conducted to obtain taxpayer comments
- ✓ The Village advises the County Property Appraiser of the proposed millage rate, special assessment levies, and the date, time and place of the public hearing for budget acceptance
- ✓ The budget and related millage rate and special assessment levies are legally enacted by resolution

Budgets are adopted on a basis consistent with generally accepted accounting principles. The Village also adopts a non-appropriated operating budget for the enterprise fund also on a basis consistent with gaap. All appropriations lapse at year end; however, encumbrances and amounts specifically designated to be carried forward to the subsequent year are re-appropriated in the following year.

The Village's budget is organized into departments and divisions within the following hierarchical categories: Governmental Funds (General Fund, Special Revenue Funds and Debt Service Funds) and Enterprise Funds (Solid Waste Collection & Recycling Services Fund and Water and Wastewater Utility System Fund). To better understand the budget, a basic understanding of this financial structure is required. The table below demonstrates the Village's departments and divisions. Additionally, a basic knowledge of the terms presented in the accompanying glossary may also be useful. Please also refer to the Appendices which provide a more detailed description of the Village's financial and budgetary policies as well as a description of all funds.

#### **Administrative & Financial Services**

Village Council  
 Village Manager  
   Council & Community Relations  
 Legal  
 Village Clerk  
   Broadcasting  
 Administrative Services  
   Administration  
   Employment Services  
   Information Technology  
   Wellington Information Network  
 Financial Services  
   Accounting & Treasury  
   Budget  
   Compensation & Benefits  
   Purchasing  
   Risk Management

#### **Environmental & Engineering Services**

Engineering  
   Administration  
   CIP  
   GIS  
 Environmental  
   BMP Compliance  
   Laboratory  
   Mosquito Control  
 Public Works  
   Building Maintenance  
   Fleet & Equipment Maintenance  
   Landscaping Maintenance  
   Roadways  
   Surface Water Management  
 Solid Waste Collection & Recycling Services  
 Utility System  
   Customer Service  
   Field Services  
   Utility System Maintenance  
   Wastewater Treatment Facility  
   Water Treatment Facility

#### **Community Services**

Leisure Services  
   Administration  
   Aquatics  
   Athletic Programs  
   Community Programs  
   Facilities  
   Tennis  
   Wellington Community Center  
 Planning, Zoning & Building  
   Administration  
   Building  
   Code Compliance  
   Comprehensive Planning  
   Planning & Zoning  
 Public Safety

## BUDGET HIGHLIGHTS

The budget is a plan (both financially and policy driven) for the accomplishment of goals and objectives identified as being necessary to the purpose of our local government. As a financial plan, the budget includes estimates of resources required, tax and non-tax revenues available to support implementation and the number of positions estimated to fulfill the levels of service set forth by policy decisions. In other words, the “budget” is the legal authorization to expend Village funds during the fiscal year.

## BUDGET SUMMARY

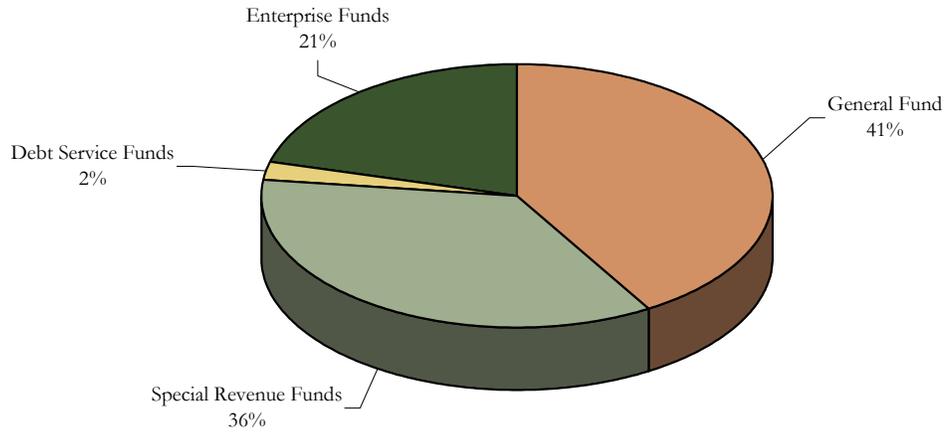
The total Village-wide fiscal year 2006/2007 operating budget by fund type is shown below:

### COMPREHENSIVE ANNUAL BUDGET FISCAL YEAR 2006/2007

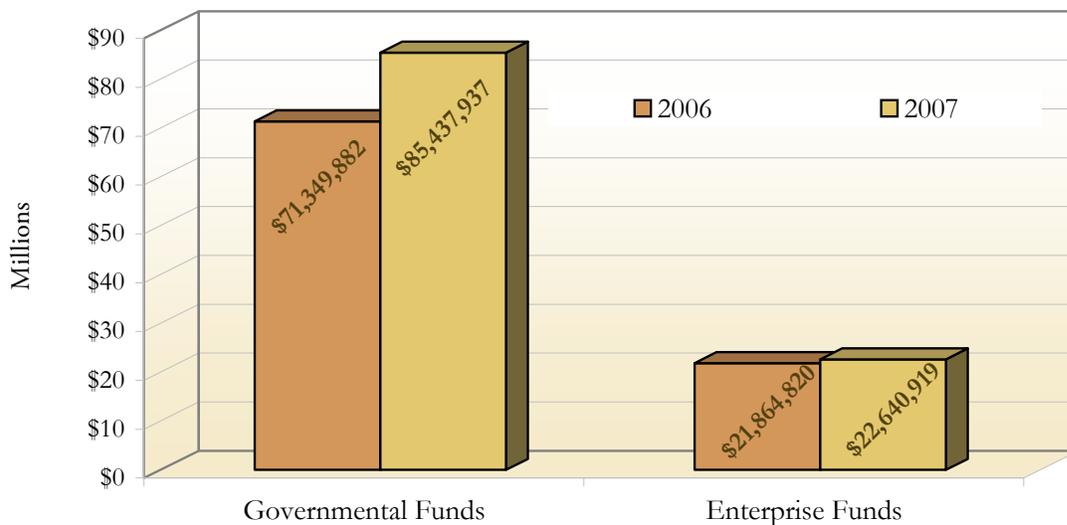
	General Fund	Special Revenue Funds	Debt Service Funds	Total Governmental Funds	Total Enterprise Funds	Total
<b>Revenues</b>						
Property Taxes:						
Ad Valorem Taxes	\$18,585,557			\$18,585,557		\$18,585,557
Non Ad Valorem Assessments		2,846,600		2,846,600	2,609,422	\$5,456,022
Utility Taxes	3,360,000			3,360,000		\$3,360,000
Franchise Fees	3,000,000			3,000,000		\$3,000,000
Local Communication Service Tax	2,649,000			2,649,000		\$2,649,000
Intergovernmental Revenue	5,101,500	1,924,000		7,025,500		\$7,025,500
Licenses & Permits	810,000	4,460,547		5,270,547		\$5,270,547
Charges for Services		2,038,370		2,038,370	14,523,100	\$16,561,470
Interest Income	1,031,000	1,214,000		2,245,000	1,750,000	\$3,995,000
Miscellaneous Revenues	270,000	3,135,000		3,405,000	814,397	\$4,219,397
Impact Fees		2,681,279		2,681,279		\$2,681,279
Capacity Fees and Restricted Interest Income					2,944,000	\$2,944,000
Proceeds from Borrowings		6,000,000		6,000,000		\$6,000,000
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$34,807,057</b>	<b>\$24,299,796</b>	<b>\$0</b>	<b>\$59,106,853</b>	<b>\$22,640,919</b>	<b>\$81,747,772</b>
Transfers In	9,913,484	14,260,000	2,157,600	26,331,084		\$26,331,084
<b>Total Revenues, Other Financing Sources, Transfers</b>	<b>\$44,720,541</b>	<b>\$38,559,796</b>	<b>\$2,157,600</b>	<b>\$85,437,937</b>	<b>\$22,640,919</b>	<b>\$108,078,856</b>
<b>Expenditures</b>						
General Government	10,521,817			10,521,817		\$10,521,817
Public Safety	5,746,303			5,746,303		\$5,746,303
Physical Environment	5,091,426	6,961,840		12,053,266	10,068,656	\$22,121,922
Transportation	46,000	1,582,006		1,628,006		\$1,628,006
Emergency Operations	76,000			76,000		\$76,000
Culture & Recreation		7,903,489		7,903,489		\$7,903,489
Capital Outlay	2,068,715	7,748,857		9,817,572	24,621,918	\$34,439,490
Debt Service			2,157,600	2,157,600	2,983,800	\$5,141,400
Non-departmental	143,600			143,600		\$143,600
<b>Total Expenditures</b>	<b>\$23,693,861</b>	<b>\$24,196,192</b>	<b>\$2,157,600</b>	<b>\$50,047,653</b>	<b>\$37,674,374</b>	<b>\$87,722,027</b>
Transfers Out	13,306,200	10,676,049		23,982,249	2,348,835	\$26,331,084
Increase/(Decrease) to Reserves/Impact Fees/Capacity Fee Accounts	7,720,480	3,687,555		11,408,035	(17,382,290)	(\$5,974,255)
<b>Total Expenditures &amp; Reserves</b>	<b>\$44,720,541</b>	<b>\$38,559,796</b>	<b>\$2,157,600</b>	<b>\$85,437,937</b>	<b>\$22,640,919</b>	<b>\$108,078,856</b>

*Note: The above totals reflect Public Safety within the General Fund and exclude any interfund transfers between the General Fund and Public Safety Fund.*

### TOTAL BUDGET BY FUND TYPE - FISCAL YEAR 2006/2007



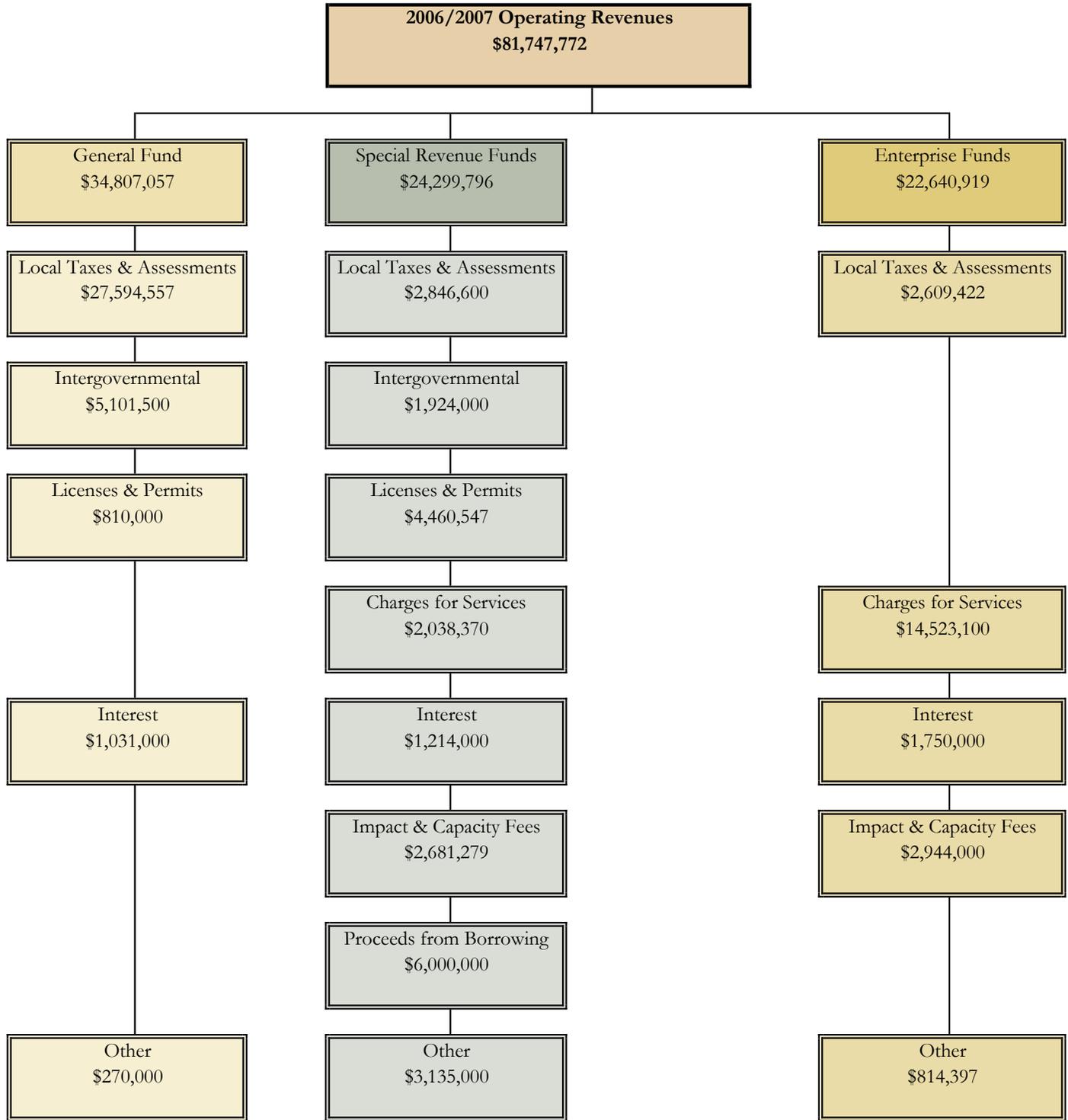
### ADOPTED BUDGET FISCAL YEAR 2006/2007 vs. ADOPTED BUDGET FISCAL YEAR 2005/2006 (INCLUDING TRANSFERS IN AND TRANSFERS OUT)



Detailed budgets for the Governmental and Enterprise Funds are provided in the Appendices section

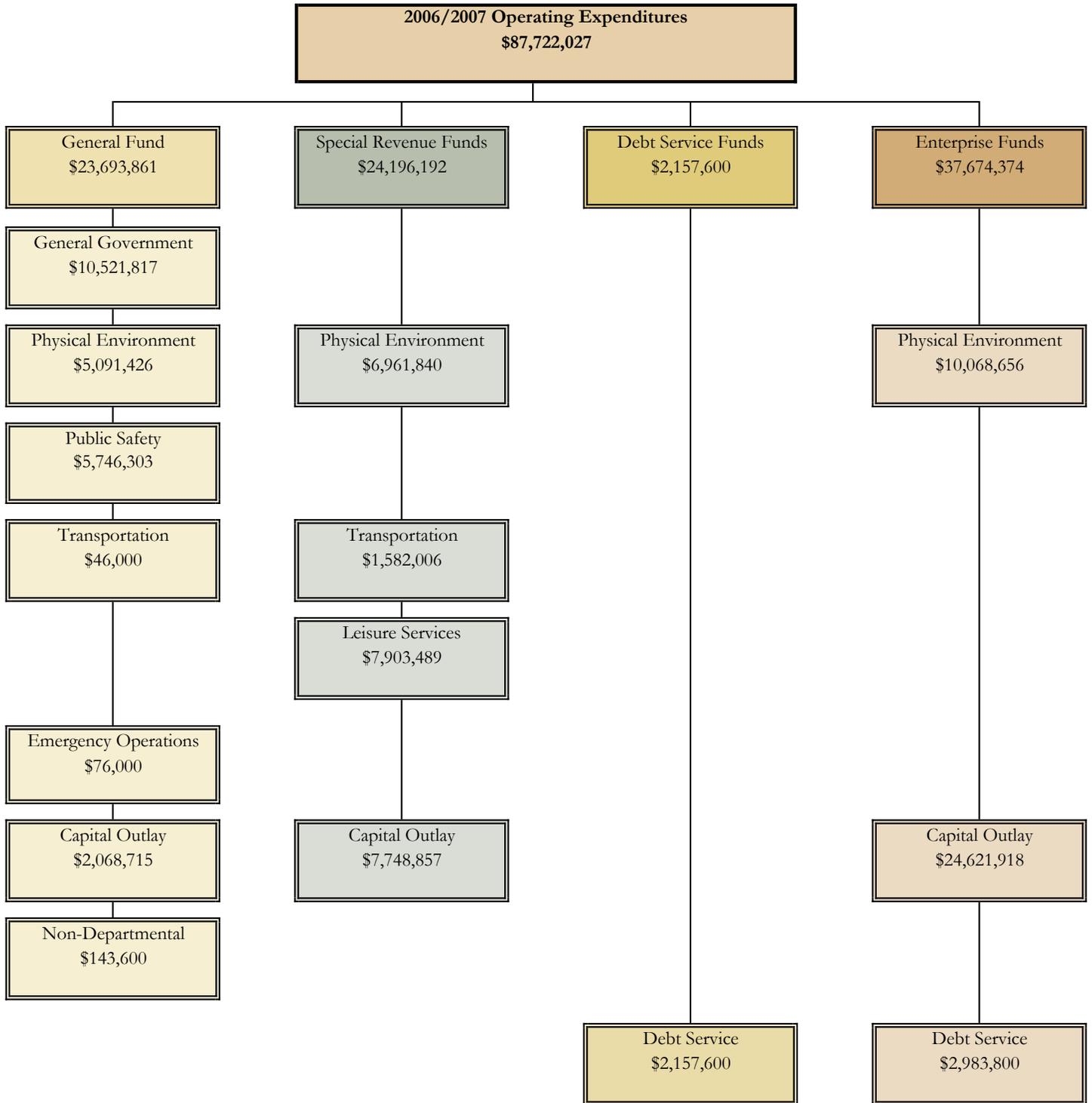


**BREAKDOWN OF TOTAL OPERATING REVENUES - ALL FUNDS**



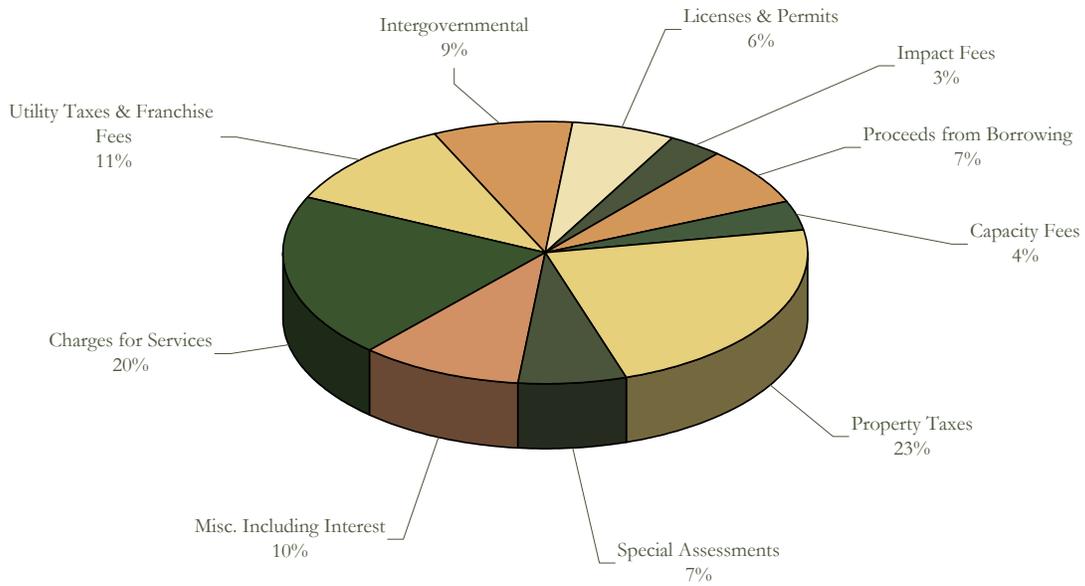
*Note: The above excludes all transfers in*

### BREAKDOWN OF TOTAL OPERATING EXPENDITURES - ALL FUNDS

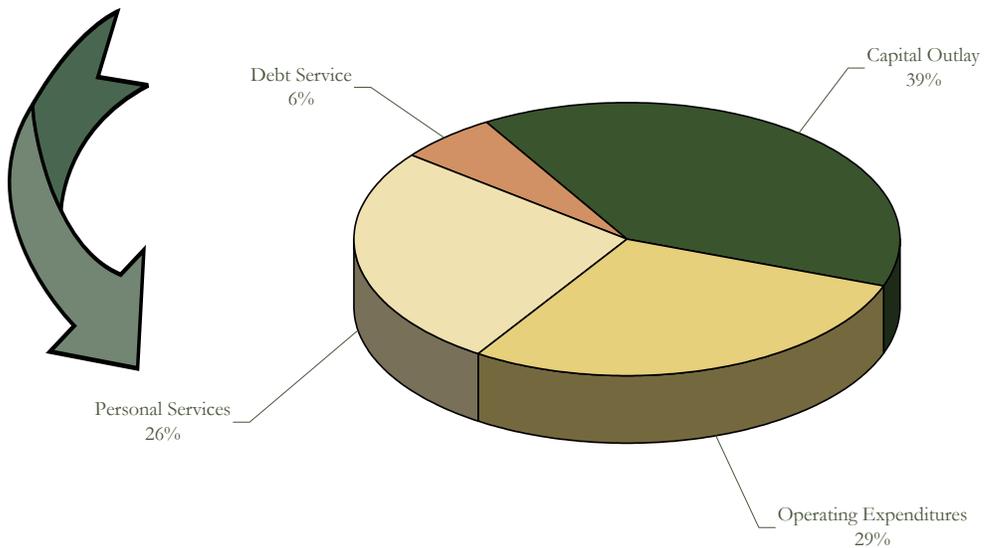


*Note: The above excludes all transfers out*

**WHERE THE MONEY COMES FROM - ALL FUNDS**  
 (EXCLUDING TRANSFERS IN AND RESERVE FUNDING)



**WHERE THE MONEY GOES - ALL FUNDS**  
 (EXCLUDING TRANSFERS OUT AND RESERVE FUNDING)

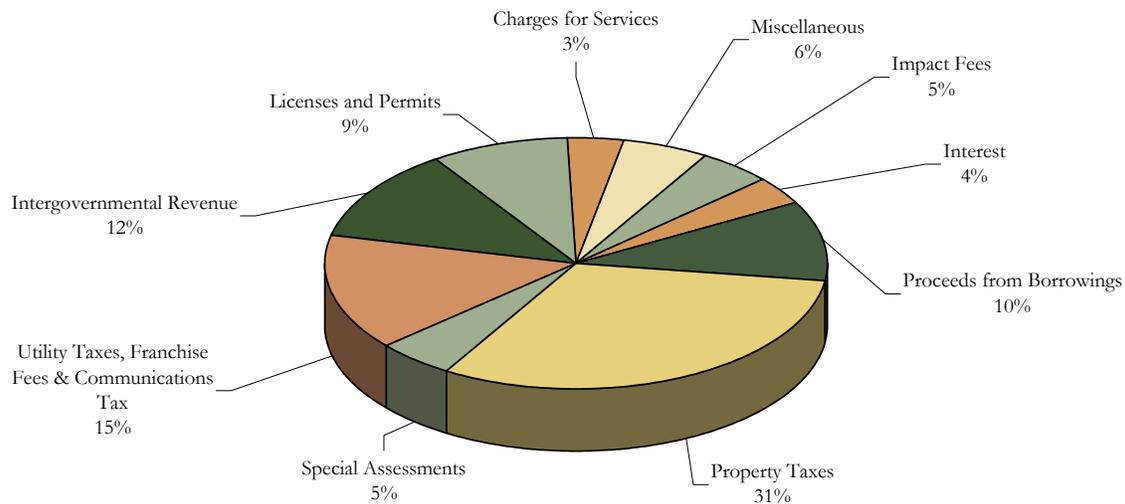


## REVENUE SOURCES – GOVERNMENTAL

The following is a summary of the Village’s Governmental revenue sources (excluding transfers):

### REVENUE SOURCES GOVERNMENTAL FISCAL YEAR 2006/2007

	Governmental			
	Actual	Actual	Adopted	Adopted
	2003/2004	2004/2005	2005/2006	2006/2007
Ad Valorem Taxes	\$9,276,804	\$11,305,840	\$14,431,000	\$18,585,557
Non Ad Valorem Assessment	2,824,179	2,964,390	2,807,100	2,846,600
Utility Taxes	2,773,318	2,838,515	2,939,500	3,360,000
Franchise Fees	2,379,764	2,704,194	2,475,000	3,000,000
Communications Taxes	2,090,208	2,080,684	2,230,000	2,649,000
Intergovernmental Revenue	5,788,338	5,861,284	6,571,825	7,025,500
Licenses and Permits	5,694,521	6,648,397	5,276,700	5,270,547
Charges for Services	2,366,915	2,275,499	2,056,971	2,038,370
Miscellaneous Revenues	1,013,191	1,269,390	1,640,000	3,405,000
Impact Fees	4,527,485	5,190,651	4,223,980	2,681,279
Interest	714,835	1,321,744	690,000	2,245,000
Proceeds from Borrowings				6,000,000
<b>Total</b>	<b>\$39,449,558</b>	<b>\$44,460,588</b>	<b>\$45,342,076</b>	<b>\$59,106,853</b>

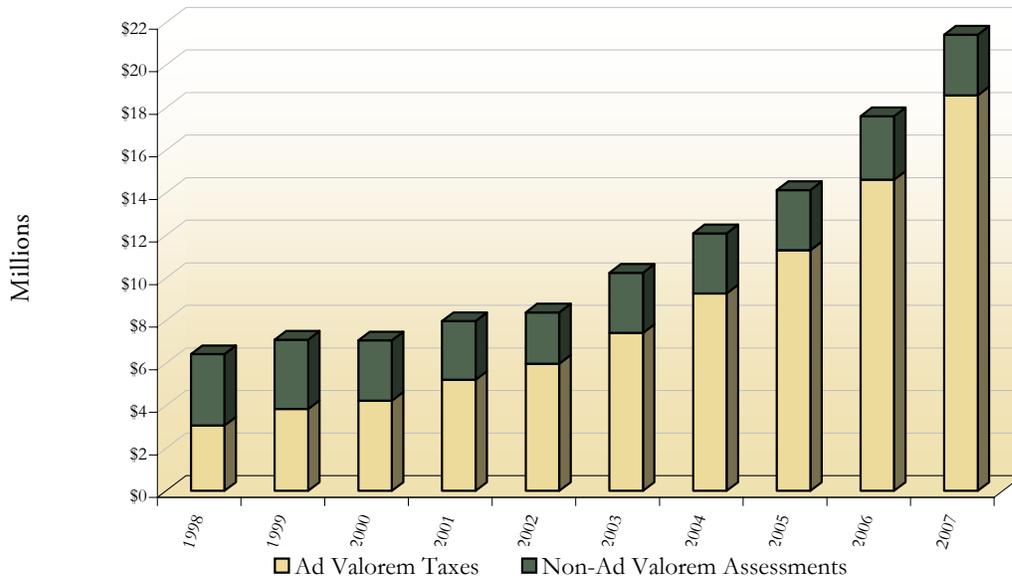


Prior to October 1, 1996, the Village was unable to levy ad valorem taxes. However, its dependent taxing district - Acme Improvement District - levied non-ad valorem taxes to cover the costs of all governmental operations except for public safety and planning, zoning and building. The assessments in 1997 through 2006 include drainage assessments and through 2000, unit debt service assessments. All unit debt service was paid off in 2000.

As illustrated above, Governmental Funds are funded 31% by property taxes and 5% by special assessments. The following provides a history of the total tax burden borne by the residents for the last 10 budget cycles.

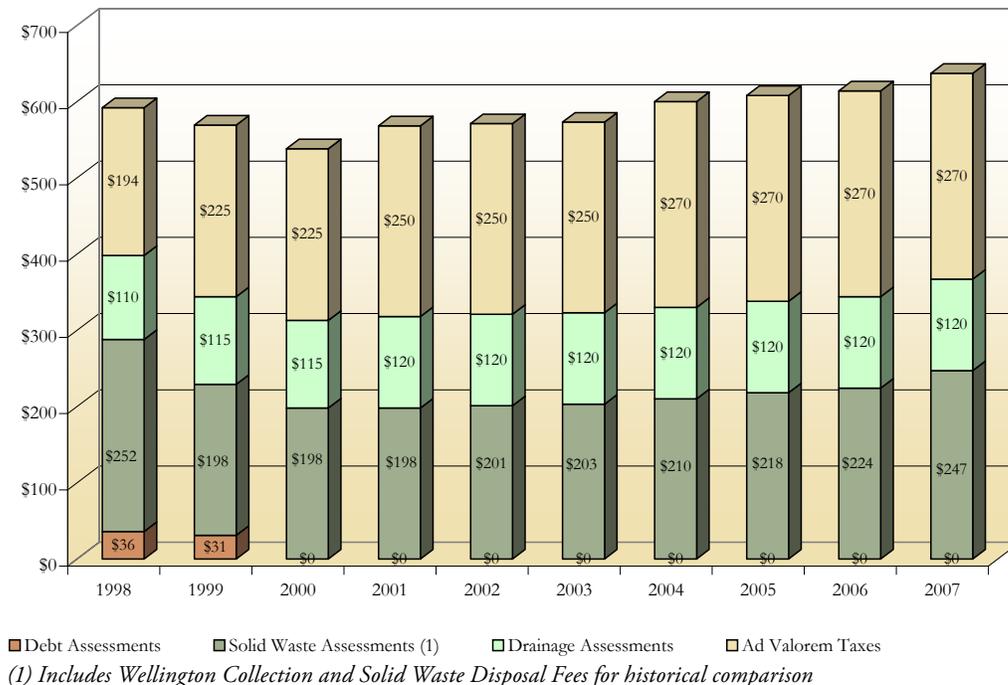
### AD VALOREM TAXES (GENERAL FUND) AND NON-AD VALOREM ASSESSMENTS (SPECIAL REVENUE FUNDS)

(EXCLUDING THE WELLINGTON SOLID WASTE COLLECTION AND RECYCLING ASSESSMENT)

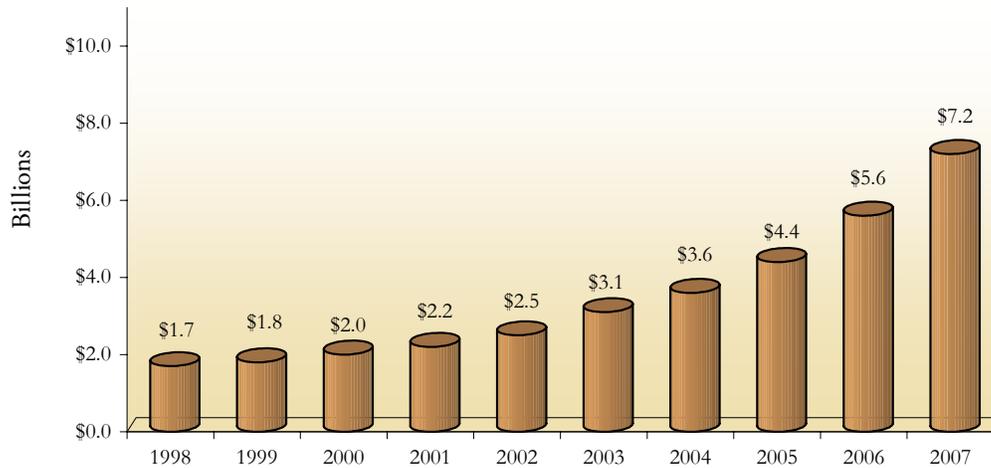


While total tax revenues increased for fiscal year 2006, it is important to note that the sample resident's taxes have remained relatively consistent over the years. This means that for each \$100,000 in taxable value (net of a \$25,000 homestead exemption), a taxpayer on a single acre of property or less pays \$637 today in total local taxes including a Solid Waste Disposal fee. This represents an increase of only \$45, or 7% of the amount paid in 1998. This minimal increase over a 10 year period is no small feat given the growth in population and services provided. This is shown in the table below which is calculated using a taxable value of \$100,000 and one drainage unit for simplicity purposes only. The average taxable value for a home in Wellington is \$309,000. After a Homestead Exemption of \$25,000, Ad Valorem assessments are calculated on an average value of \$284,000.

### TOTAL LOCAL TAXES



## TAXABLE VALUE BY YEAR (IN BILLIONS) VILLAGE OF WELLINGTON TOTAL LOCAL TAXES



The Village has experienced a rapid growth in population, new construction, and subsequently, taxable value. The above chart demonstrates the growth in Village-wide taxable growth by year while the table below highlights the top ten taxpayers.

### TOP TAXPAYERS

	Taxable Valuation <sup>(1)</sup>	Percentage of Assessed Valuation
TJ Palm Beach Assoc Ltd Partnership	\$135,001,850	1.86%
Minto Communities, Inc.	80,472,317	1.11%
Kpers Realty Holding #42 Inc.	49,188,920	0.68%
Polo Lakes Apartments LLC	41,876,322	0.58%
Wellington Preserve Corporation	40,326,912	0.56%
Centre at Wellington Green Ltd	26,501,855	0.36%
Wellington Development LC	22,135,000	0.31%
Palm Beach Polo Holdings, Inc.	21,896,005	0.30%
IMT LB South Florida	20,016,515	0.28%
Palm Beach Polo Inc	18,227,513	0.25%
TCRDAD Wellington Ltd Partnership	18,887,457	0.26%
	<b>\$474,530,666</b>	<b>6.55%</b>
<b>Total Assessed Valuation</b>	<b>\$7,245,831,176</b>	

(1) Tax Roll provided by Palm Beach County Property Appraiser's Office, values as of November 1, 2005

### AD VALOREM TAXES

Ad valorem taxes total \$18,585,557 or 53% of total General Fund revenues (excluding any proceeds from borrowings). Ad valorem taxes were first levied on October 1, 1996 and enabled the Village to meet the eligibility requirements in §218.23(1) Florida Statutes regarding state revenue sharing participation, which require a minimum revenue amount of an equivalent of 3 mills based on the appraised value of all properties within the Village at the date of incorporation from a combination of ad valorem taxes, occupational license taxes and utility taxes. The Village's enabling legislation waived these requirements through the State's fiscal year beginning June 1, 1996 and ending June 30, 1997. Also relative to ad valorem tax revenue is the "Save Our Homes Limitation" passed by the Florida electorate in 1992. The Amendment, which was effective January 1994, sets forth the following:

- ✓ All property that is eligible for the homestead exemption shall be assessed at just value
- ✓ All property that is eligible for the homestead exemption shall have an assessed valuation which shall not increase more than 3% per year or by the Consumer Price Index, whichever is less
- ✓ After any change in ownership, property may be assessed at just value on January 1 of the following year
- ✓ Changes, improvements, additions or reductions to the homestead property shall be assessed as provided by general law
- ✓ In the event of termination of the homestead status, the property shall be assessed as provided by general law
- ✓ In October 2003, the Village of Wellington passed Ordinance 2003-26 which allows for an additional homestead exemption of \$25,000 for any person who on January 1 has attained the age of sixty-five, (65) and meets all the following requirements:
  - The person has legal or beneficial title in equity to real estate
  - The person maintains thereon and in good faith makes the same his or her permanent residence or the permanent residence of another or others legally or naturally dependent upon such person
  - The person's household income does not exceed the amount calculated in accordance with Section 196.075(3), Florida Statutes (2003) and shall have been adjusted annually since January 2001, and continue to be adjusted annually, on January 1, by the percentage change in the average cost-of-living index in the period January 1 through December 31 of the immediate prior year compared with the same period for the year prior to that
  - The taxpayer claiming the exemption submits annually to the Palm Beach County Property Appraiser, not later than March 1, a sworn statement of household income on a form prescribed by the Florida Department of Revenue.

In accordance with the rules of the Florida Department of Revenue, a statement is filed which is supported by copies of any federal income tax returns for the prior year, any wage and earning statements (W-2 forms), and any other documents which the Florida Department of Revenue deems necessary, for each member of the household. Such documentation must be submitted by June 1 and the statement shall attest to the accuracy of such copies

The Property appraiser approves the exemption being provided with all required documentation.

### NON AD VALOREM ASSESSMENTS

A primary source of revenue for the Special Revenue Funds is non-ad valorem assessments that are collected through a contract with the Palm Beach County Tax Collector in the same manner as ad valorem taxes. As discussed previously, the Acme Improvement District, a dependent taxing district of the Village, is authorized to levy non-ad valorem assessments against the land. These assessments are based on the benefit to the land of capital facilities (as determined in the Plan of Reclamation for each Unit of Development) and associated operating expenses. Under this Plan of Reclamation, non-ad valorem assessments can be collected to pay for drainage, roadways within the District, parks and recreation, street lighting and general operating costs associated with administration, insurance, fringe benefits and other indirect costs. Debt Service and operating expenses, which exclusively benefit any specific Unit of Development, can be assessed against that Unit only. In fiscal year 2006/2007, non-ad valorem assessments will only be collected by the Village for drainage and are anticipated to be \$2,846,600, accounting for 12% of Special Revenue Funds revenue. However, it is important to understand the complete revenue structure and options available to the Village through its dependent taxing district, which are described below.

The Plan of Reclamation, approved in June 1995 and revised to conform with statutory requirements in September 2000, divides the District into three distinct areas (A, urban; B, rural; and C, semi-urban) which overlay the previously established Units of Development for the purpose of creating "Benefit Units" which more accurately reflect the benefits received and hence the annual operating and maintenance assessments. The annual assessment rate for each unit is based on an estimate of relative service benefits (benefit ratio) indicated by:

- ✓ Dwelling unit density and lot size
- ✓ Population density
- ✓ Proximity to facilities
- ✓ Number of taxable parcels

The benefit ratio only applies to operating and maintenance assessments for the following facilities and/or services: roads, parks and recreation, street lighting and general operating costs associated with administration, insurance, fringe benefits and other indirect costs. Drainage and related facilities and/or services are equally assessed to all units. Within each of the areas, the original Units of Development remain intact.

### OVERVIEW OF UNITS OF DEVELOPMENT

Area	Original Unit of Development	Assessment Benefit Unit	Description of Area	Acreage per Lot	Relative Benefit Ratio
A (Urban)	I	A-I	Wellington (excludes Paddock Park II & Saddle Trail Park)	1.49 or less	60%
	V	A-V	The Landings		
	VII	A-VII	Wellington's Edge		
B (Rural)	II	B-II	Palm Beach Point	5 or greater	30%
	Overall District (OAD)	B-OAD	Little Ranches & all land south of Pierson Road (includes Orange Point, Commerce Park & all other rural areas except Sections 20 & 21)		
C (Semi-Urban)	I	C-I	Paddock Park II & Saddle Trail Park	1.5 to 5	8%
	Overall District (OAD)	C-OAD	Grand Prix Farms & Wellington County Place (Sections 20 & 21)		
Wellington Green Mall			Wellington Green Mall		2%

Assessments in each Unit are made on a "per unit" basis, which is based on acreage. In 1963, the District's Special Act was amended to provide for assessing taxes on land of less than one acre as a full acre or "1 unit". Therefore, a parcel of land up to 1.49 acres pays one unit of assessment. A parcel of land equal to or greater than 1.5 acres but less than 2.49 acres equals "2 units".

To further explain:

Parcel Size	# Units
Up to 1.49 Acres	1
1.50 - 2.49	2
2.50 - 3.49	3
3.50 - 4.49	4

### ACREAGE WITHIN UNITS OF DEVELOPMENT

		<u>Total Units</u>	<u>Total Acres</u>
<b>Unit A:</b>			
Unit of Development No. I	(A-I)	12,430	4,962
Unit of Development No. V	(A-V)	2,146	1,158
Unit of Development No. VII	(A-VII)	531	81
<b>Total Unit A</b>		<b>15,107</b>	<b>6,201</b>
<b>Unit B:</b>			
Unit of Development No. II	(B-II)	1,547	1,562
Overall District	(B-OAD)	5,773	4,536
<b>Total Unit B</b>		<b>7,320</b>	<b>6,098</b>
<b>Unit C:</b>			
Unit of Development No. I	(C-I)	893	906
Overall District	(C-OAD)	1,199	1,142
<b>Total Unit C</b>		<b>2,092</b>	<b>2,048</b>
<b>Wellington Green Mall</b>		<b>451</b>	<b>451</b>
<b><i>Total All Units</i></b>		<b><i>24,970</i></b>	<b><i>14,798</i></b>

Minimizing assessments has always been and will continue to be a critical element of the Village's budget policy. The following illustrates current and historical assessment rates in each unit:

### APPROVED ASSESSMENTS 1998 THROUGH 2007

	<u>1997/1998</u>	<u>1998/1999</u>	<u>1999/2000</u>	<u>2001-2007</u>	<u>Change</u> <u>1998-2007</u>
A-I	\$146	\$151	\$115	\$120	(\$26)
A-V	184	189	115	120	(\$64)
A-VII	110	115	115	120	\$10
B-II	197	202	220	120	(\$77)
B-OAD	110	115	115	120	\$10
C-I	146	151	142	120	(\$26)
C-OAD	110	115	115	120	\$10

The Village, like many Florida communities, ultimately has a limited number of revenue options. Taxpayers rightfully expect fiscal prudence from their policy makers and professional staff while simultaneously demanding excellence in service. The public's demand for fiscal conservatism often conflicts with demands for increased services. This is most apparent in growing communities with increased personal incomes and expectations for better levels of service. Thus, the dilemma is how to provide the quantity and quality of services that the public demands within the imposed fiscal constraints. However, the Village is in a unique situation in that its flexibility to establish a revenue strategy is greater than is normally found in Florida municipalities due to the unique circumstances of incorporating from an improvement district, which historically funded drainage, parks and recreation, roadside maintenance services and general operations, via a non-ad valorem assessment program in accordance with a Plan of Reclamation. The challenge faced by the Village is determining the best "interplay" between the application of ad valorem taxes and non-ad valorem assessments against the land.

In establishing the mix of ad valorem and non-ad valorem revenues, two issues are of primary importance: the diversification of the Village's revenue base; and the equity of certain revenue sources. The degree to which any locality can diversify its revenue base and decrease its dependence on a single revenue stream, lessens a local government's exposure should one of their revenue options become unstable. Further, a diversified revenue base provides a city council with a variety of options to draw from to avoid unpopular property tax increases, keep the millage rate well below the 10 mill statutory cap and to more closely tie the service being provided to those who benefit from service availability. The effective utilization of ad valorem taxes represents a broad based method of meeting a community's overall service provision goals.

The effective utilization of non-ad valorem assessments represents a method of meeting a local government's more specific service provision goals.

Ad valorem taxes and non-ad valorem special assessments are distinguishable because no requirement exists that ad valorem property taxes provide a specific benefit to property; rather, these taxes are levied for the general benefit of residents and property. As established by case law, however, there are two requirements for the imposition of non-ad valorem assessment:

- ✓ The property assessed must receive a special benefit from the service provided; and,
- ✓ The assessment must be fairly and reasonably apportioned between the properties that receive the special benefit.

Like ad valorem property taxes, a non-ad valorem assessment is an effective means of generating resources for use by governmental entities. Unlike ad valorem property taxes, the methodology utilized in an assessment program's creation

encompasses ideals such as accountability and adaptability in connection with the funding of a specific service area. These factors are often missing in any discussion regarding property tax increases or implementations, which can be utilized to fund a wide variety of services with no direct link between the service being provided and those who are paying for the service.

In general, using assessments for those who use or depend on a service is a step towards implementing a more fair and equitable tax structure. Also, changes in the assessment rates over time can be exactly (rather than approximately) equal to changes in a particular service area's budget. There are, however, those service areas for which the special benefit requirement cannot be established which are more appropriately funded via ad valorem taxes. In fact, a mix of these two revenues as well as any other sources available to the Village represents a better funding mechanism than a reliance on any one source.

Because the decision to adopt a certain level of ad valorem taxation is only part of ensuring that an equitable, supportable and legally defensible revenue strategy is intact, the Village continues to examine all possible components of its revenue generating program. This includes, but is not limited to, reviewing and analyzing information on the revenue sources of other communities, non-ad valorem and special assessments, home rule provisions and neighborhood strategies.

One direction that the Village is considering as it moves forward in establishing a public policy with regard to the funding of services and the setting of service levels, is to utilize a neighborhood-based assessment program. In essence, the Village is in the final stages of developing a prototype assessment program to accommodate special purpose and/or single-focused neighborhood issues and needs. Through this process, the Village hopes to place itself in a proactive, rather than a reactive stance to be able to differentiate between community-wide versus neighborhood issues and create a mechanism to respond to public demands for services.

#### **LOCAL COMMUNICATIONS SERVICE TAX**

During the 2000 Regular Session, the Florida Legislature created the Communications Services Tax Simplification Law (CS/CS/CS/CB 1338), bringing with it the most comprehensive fiscal reform since the mid-eighties. The effective date for the new law was October 1, 2001. The legislation attempted to create a new simplified tax structure for communications services, which combines seven different state and local taxes or fees and replace it with a two tiered tax composed of a state tax and a local option tax on communications services. Accordingly, the Local Communications Service Tax combined the revenues previously budgeted separately – telephone utility tax and cable franchise fees.

On June 26, 2001 the Village adopted an initial communications service tax rate of 5.5%, as computed in Section 12, 2001-

**Did You Know?  
The Village of  
Wellington has  
capped their ad  
valorem tax rate  
to 5 mills**

140, General Laws of Florida (amending Section 202.10(1)(a) effective October 1, 2001. The Village of Wellington further formally adopted the maximum rate of 5.1% as provided in Section 9, 2001, General Laws of Florida (amending Section 202.19(2), as computed in Section 12, 2001-140 General Laws of Florida (amending Section 202.20(1)(b), effective October 1, 2002. It also elected to increase its total rate by an amount of .12% equaling a total tax rate of 5.22%.

Revenues for the 2006/2007 fiscal year were calculated using the rate of 5.22%. Local Communication Services Tax state forecasts for Wellington total \$2,649,000 or 4.5% of total Governmental Funds revenues (8.0% of General Fund revenues).

**UTILITY TAXES**

Utility taxes total \$3,360,000 or 5.7% of total Governmental Funds revenues (9.7% of General Fund revenues). Utility taxes are imposed on all electric and metered or bottled gas and are based on consumption of these utility services within the Village corporate limits. Chapter 166.231, Florida Statutes, authorizes municipalities to levy this tax based on a percentage of gross receipts from the sale of electricity, metered or bottled gas and water service. The Village imposes a utility tax rate of 10%, which is the same as those charged by the County, on electric and gas sales. No utility tax is imposed on water service at this time.

**FRANCHISE FEES**

Franchise fees total \$3,000,000 or 5.1% of total Governmental Funds revenues (8.6% of General Fund revenues). Franchise fees are charged upon electric providers for the privilege of operating within the Village corporate limits. The charge is levied based on a percentage of the provider's gross receipts pursuant to Chapter 180.14, Florida Statutes, which enables municipalities to collect such fees and limits the terms of such agreements to 30 years.

As the electric service provider to the Wellington area, FPL compiles information regarding franchise fees expected to be collected by the Village for the privilege of operating in the Wellington area. It is also difficult to predict the amount of franchise fee revenue because it too is driven by actual usage in the billing area.

**STATE SHARED REVENUE**

State shared revenue is available to municipalities under Chapter 218 of the Florida Statutes. These revenues are distributed at the State level and include Half-Cent Sales Tax, Beverage Tax and general State Revenue Sharing. The Half-Cent State Sales Tax is based on a pro rata share of the Six-Cent Sales Tax. State Revenue Sharing with municipalities is derived from a portion of Gas Tax collections.

The Local Government Half Cent Sales Tax Program distributes sales tax revenues from the State General Fund to counties and municipalities that meet eligibility requirements. The Program consists of three distributions: the ordinary distribution, the

emergency distribution and the supplemental distribution. The Village is eligible for the ordinary distribution only. The ordinary distribution is based upon a formula which takes into consideration the sales tax collections and population. The Beverage Tax represents taxes in the form of license renewals levied on manufacturers, distributors, vendors and sales agents of alcoholic beverages in Florida in accordance with Florida Statutes Section 561.342. The Village of Wellington's share is 38%, with 24% distributed to the county and 38% retained by the State of Florida.

State Revenue sharing is distributed to eligible municipalities and counties. The Municipal Revenue Sharing Trust Fund is funded by 32.4% of net cigarette tax collections, One-Cent Municipal Gas Tax, and 25% of the State Alternative Fuel User Decal Fee. The State's apportionment of such revenues to eligible municipalities is composed of three equally weighted portions: population, sales tax collected in the municipality and local ability to raise revenue.

Together, the above shared revenues total \$5,101,500 or 8.6% of total Governmental Funds revenues (14.7% of General Fund revenues). The Florida Advisory Council on Intergovernmental Relations, with the assistance of the Florida Department of Revenue, publishes the "Local Government Financial Information Handbook" each year during the month of July. The handbook provides an estimate of State Shared Revenue for each municipality during the upcoming twelve months. Based on the Village's estimated population of 55,564, the Florida Department of Revenue (FDOR) estimated annual state shared revenues as follows:

Half-Cent Sales Tax	\$4,054,000
State Revenue Sharing	1,036,000
Beverage Tax	11,500
<b>Total</b>	<b>\$5,101,500</b>

**GAS TAX**

The Local Option Gas Tax is authorized by the Florida Statutes, Section 336.025. Municipalities generally must qualify for participation in the program under Chapter 218, Florida Statutes. However, the Charter specifically states in §9H, that the Village of Wellington became entitled to receive Local Option Gas Tax revenues beginning October 1, 1996, with the funds distributed pursuant to Ordinance 86-23 of Palm Beach County.

The Local Option Gas Tax is levied by Palm Beach County and distributed between all municipalities and the county. The county levies two separate local gas taxes pursuant to F.S. 336.025: the total countywide tax is \$0.12 per gallon of fuel, with \$0.06 authorized in 1986 and the additional \$0.06 implemented in 1994. The County shares the proceeds of both of these taxes with its local municipalities through interlocal agreements. The County receives two thirds of the proceeds from the first tax, and 79% of the proceeds from the second tax

**"No utility tax is imposed on water service at this time"**

with the rest being distributed to municipalities. These monies can only be used for transportation expenses as defined by the State of Florida. Budget estimates are based on the anticipated sales of motor fuel and special fuel sold within Palm Beach County and are furnished by the State. The Village's pro rata share is based 70% on lane miles located within the Village for which the Village is responsible for maintenance, and 30% upon population. Gas Tax revenues have increased steadily over the last few years and it is anticipated that they will continue to grow. The total gas tax revenues expected for fiscal year 2006/2007 is \$1,517,000 or 2.6% of total Governmental Funds revenues (6.2% of Special Revenue Funds revenues).

### FINES AND FORFEITURES

Fines, forfeitures and civil penalties collected by Palm Beach County for violations of municipal ordinances, violations of Chapter 316, Florida Statutes, or infractions under the provisions of Chapter 318 committed within a municipality shall be fully paid monthly to the municipality as provided by the Florida Statutes. Due to potential time lags associated with disputes over violations, court time or other administrative processes at the County level, receipt of these funds often lag. The Village's share of such revenues in fiscal year 2006/2007 is estimated to be approximately \$260,000, based on actual revenues received in the prior year.

### LICENSES AND PERMITS

Occupational licenses are generally collected by municipalities from businesses, professionals or occupations providing goods and/or services within their limits. These licenses are billed annually in August for licenses taking effect the following October 1. The Village enacted an occupational license ordinance in June 1997 pursuant to Chapter 205, Florida Statutes; however, the ordinance provided a one-time waiver of the fee for applications received prior to October 31, 1997. In addition to revenues for occupational licenses that could be issued by the Village, a portion of the occupational license fees collected by the County remitted to the municipality in which the business is located. The total occupational license revenue expected for fiscal year 2006/2007 is \$535,000 or 0.9% of total Governmental Funds revenues (2.2 % of Special Revenue Funds revenues).

Fees for building permits as well as other fees arising from planning, zoning and building functions are collected in order to offset the cost of administering the planning, zoning and building division functions. A fee study was completed by Public Resources Management Group Inc. of all PZB fees charged. The Village Council approved the study results and enhanced fee schedule implemented on October 1, 2001. Additionally, the Village collects burglar alarm permit fees. Total permit fees (including related fines) budgeted for fiscal year 2006/2007 is \$3,909,547 or 6.6% of total Governmental Funds revenues (16.1% of Special Revenue Funds revenues).

### CHARGES FOR SERVICES

Charges for services primarily result from recreation fees for sports programs, community programs, special events, tennis and pool usage fees and facility fee rentals. The charges for these services are projected to be \$1,816,070. A fee study of all recreation fees charged was completed by Public Resources Management Group, Inc. The Village Council approved the study results and enhanced fee schedule, implemented on October 1, 2001. Public Resource Management is currently in the process of updating the rate study for Parks and Recreation fees. Additionally, budgeted revenues in 2006/2007 include approximately \$222,300 in charges for drainage services provided to neighboring communities pursuant to an interlocal agreement that became effective October 1, 1996.

The total Charges for Services expected for fiscal year 2006/2007 is \$2,038,370 or 3.4% of total Governmental Funds revenues (8.4% of Special Revenue Funds revenues).

### MISCELLANEOUS

Revenues consist primarily of fuel sales to other local governments, proceeds from auction of used equipment, copies, purchasing card rebates and other miscellaneous revenues.

### INTEREST

Interest has historically been conservatively budgeted to counteract the impact of fluctuations in the market. Interest for 2006/2007 reflects the current portfolio yield of 4-5% on investments. If current economic trends continue past the terms of current investments, yields on reinvestments could be minimally higher.

### IMPACT FEES

The Village Council voted to begin collecting Impact Fees for new dwellings effective March 1, 1999 (Ordinance 98-31). The Comprehensive Plan requires that impact fees will cover the cost of providing the land and facilities necessary to meet the road, recreation and open space needs of new construction and to be reviewed and updated every five years. During 2002/2003 the impact fee structure was updated by Public Resource Management Group, Inc. and adjusted based on anticipated future road and park projects. On January 28, 2003, Ordinance No. 2002-33 set the roadway impact fee for new construction at \$497.66 for single family homes, \$344.93 for apartments and \$304.41 for condominiums effective April 1, 2002 (60 days from adoption). On June 22, 2004, Ordinance 2004-27 was adopted by Council which set the parks and recreation impact fee for new construction at \$3,925. For the 2006/2007 budget year, \$710,929 for road impact fees and \$1,970,350 for parks and recreation impact fees are expected to be collected. These revenues take into consideration the credits by various developments that have dedicated or anticipate dedicating park sites in lieu of paying parks and recreation impact fees and prepayment of impact fees.

### Did You Know?

The Village collects impact fees to help offset the cost of building new parks and roads

## REVENUE SOURCES – ENTERPRISE FUNDS

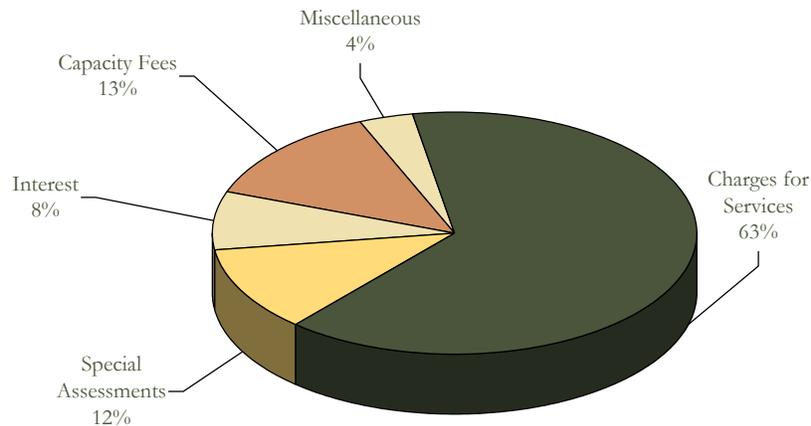
Enterprise Funds are used to account for all activities of the Solid Waste Collection and Recycling Services as well as the Water and Wastewater Utility System. An enterprise fund is a “stand-alone” set of accounts and is funded by user fees.

### TOTAL REVENUES ENTERPRISE FUNDS

	<u>Actual</u> <u>2003/2004</u>	<u>Actual</u> <u>2004/2005</u>	<u>Adopted</u> <u>2005/2006</u>	<u>Adopted</u> <u>2006/2007</u>
Non Ad Valorem Assessment	\$1,736,183	\$2,024,609	\$4,597,320	\$2,609,422
Charges for Services	12,890,229	12,917,238	13,647,200	14,523,100
Capacity Fees	3,640,256	1,864,941	2,105,700	2,944,000
Intergovernmental Revenues	1,113,196	167,816		
Miscellaneous Revenues	918,333	624,160	714,600	814,397
Interest	959,551	1,728,331	800,000	1,750,000
<b>Sub-total</b>	<b>\$21,257,748</b>	<b>\$19,327,095</b>	<b>\$21,864,820</b>	<b>\$22,640,919</b>
Less: Revenues to Fund Reserves			(2,368,297)	
<b>Total</b>	<b>\$21,257,748</b>	<b>\$19,327,095</b>	<b>\$19,496,523</b>	<b>\$22,640,919</b>



### TOTAL ENTERPRISE FUNDS (EXCLUDING TRANSFERS IN)

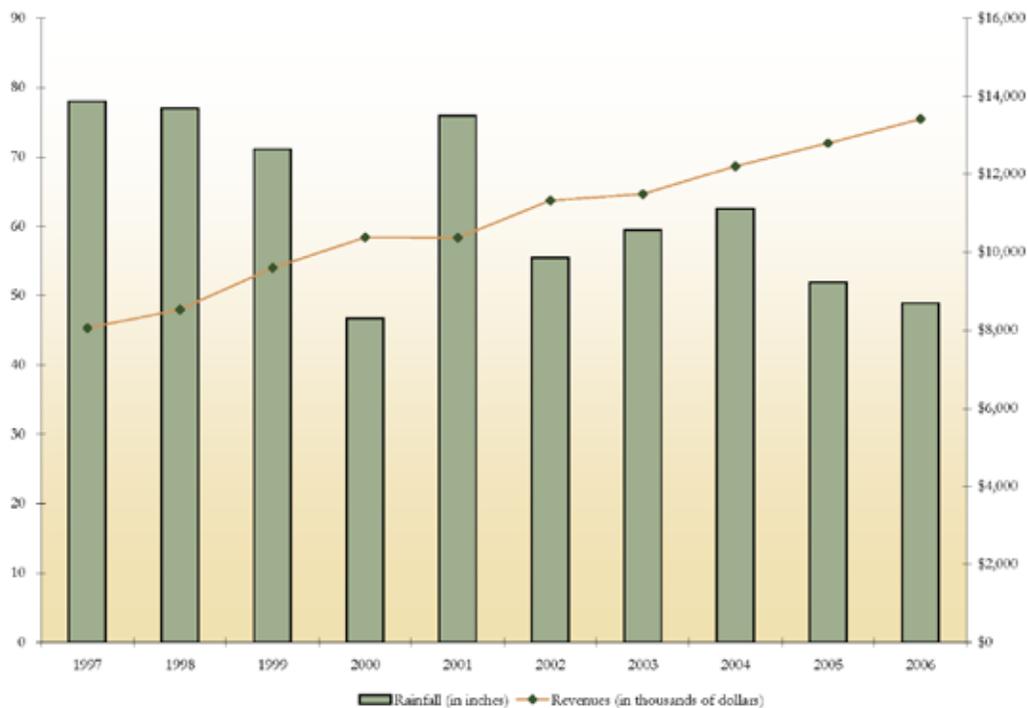


#### UTILITY SERVICES

The Village maintains and operates a Water and Wastewater Utility System, which is funded by utility rate revenue for water and wastewater usage and various user charges for related services. Debt service and operating expenses for the Water and Wastewater Utility System are paid strictly from utility rate revenue and user charges. Neither general governmental revenues nor non-ad valorem assessments are used to pay for the Water & Wastewater Utility System and vice versa. Standby revenues represent charges to developers for “readiness to serve”.

Water and wastewater revenues, which arise from the sale of water to customers and a monthly service charge for the collection of wastewater, total \$14,523,100 or approximately 64% of total utility revenues. These revenues are largely determined by customer growth and can be affected by weather (e.g., less rain leads to increased lawn watering by residents). The following chart illustrates water and wastewater revenues per capita compared to rainfall between 1997 and 2006:

### WATER AND WASTEWATER REVENUES VS. RAINFALL 1998 - 2006



## AVERAGE MONTHLY WATER & WASTEWATER UTILITY RATES

	Base Service	Consumption (per 1,000 gallons)		Customer Average	Total Monthly Billing
		Usage	Rate		
Water	\$13.75	1-8,000	\$1.55	\$12.40	\$26.15
		8,001-15,000	2.31		
		15,001-25,000	3.10		
		25,000+	5.10		
Wastewater	12.75	1-15,000	1.41	11.28	\$24.03
		15,000+			
<b>Total</b>	<b>\$26.50</b>			<b>\$23.68</b>	<b>\$50.18</b>

The above represents average monthly billing for the majority of residential customers (assuming average usage of 8,000 gallons), which comprises almost 95% of the customer base. Water and Wastewater utility rates have not increased since fiscal year 1994/1995 and are not programmed to increase in the current year.

### SOLID WASTE COLLECTION AND RECYCLING SERVICES

Effective October 1, 1998, the Village began operations of solid waste collection and recycling services via two contracts – one with a hauling company for operations and one with the Solid Waste Authority of Palm Beach County for the customer service function. Prior to September 30, 1998, the collection function was administered under an interlocal agreement with the Solid Waste Authority and accounted for in a Special Revenue Fund. As of October 1, 1999, all Solid Waste activities became accounted for in an Enterprise Fund. Revenues for solid waste collection and recycling services are primarily collected through non-ad valorem special assessments. Budgeted net non-ad valorem assessments for the 2006/2007 fiscal year total \$2,609,422 or approximately 12% of total utility revenues.

The decision to assume direct administration of Solid Waste was based on an evaluation performed in November 1997, which indicated the likelihood of substantial cost savings. Results of the bids for the contracts in May 1998 yielded initial savings for each customer of approximately 12%. Recent rate studies demonstrate that the Village continues to provide substantial savings in residential curbside collection services. Effective October 1, 2003, the Village of Wellington changed from a manual garbage/trash collection system to a fully automated system. The chart below compares the previous years' assessment rates.

### SOLID WASTE ASSESSMENTS PER UNIT

	2004/2005	2005/2006	2006/2007	Increase
Residential Curbside Service	\$114.00	\$120.00	\$125.00	\$5.00
Residential Containerized Service	\$82.00	\$86.40	\$91.00	\$4.60

In addition to the annual solid waste assessment, the Village assessed a solid waste debris recovery surcharge in the 2006 budget year in the amount of \$115 to recover costs and replenish reserves utilized in the 2004 hurricane season. It is estimated that the amount of debris the Village disposed of in the 2004 post-hurricane cleanup effort was equivalent to more than 25 months of normal Village debris waste.

**EXPENDITURES - GOVERNMENTAL FUNDS****TOTAL EXPENDITURES - GOVERNMENTAL**

	<u>Actual</u> <u>2003/2004</u>	<u>Actual</u> <u>2004/2005</u>	<u>Adopted</u> <u>2005/2006</u>	<u>Adopted</u> <u>2006/2007</u>
General Government	\$6,803,319	\$7,148,467	\$9,444,254	\$10,521,817
Public Safety	4,634,172	5,027,580	5,067,705	5,746,303
Physical Environment	7,706,353	7,750,237	9,976,498	12,053,266
Transportation	1,510,597	1,428,354	1,804,908	1,628,006
Culture and Recreation	4,426,755	5,222,515	7,546,582	7,903,489
Capital Outlay	11,750,084	7,407,703	13,612,460	9,817,572
Non Departmental & Other		108,320	128,320	219,600
Debt Service	2,207,401	1,977,694	2,199,600	2,157,600
<b>Total</b>	<b>\$39,038,681</b>	<b>\$36,070,870</b>	<b>\$49,780,327</b>	<b>\$50,047,653</b>

**MULTI-YEAR MAINTENANCE PROGRAMS**

The 2006/2007 Budget represents a continuation of the prior years' philosophy of systematic and strategic actions to achieve both long and short-term goals. This approach (one in which annual capital expenditures are regularized and maintenance of infrastructure is not deferred) will assist in maintaining the high quality of life enjoyed by the residents of the Village. This philosophy is best represented by multi-year repair and maintenance programs. In the last few years, the Village has initiated systematic multi-year maintenance programs in the following areas to reduce long-term maintenance costs:

- ✓ Five-year replacing and repairing shellrock of roadways
- ✓ Aggressive canal resloping and redredging
- ✓ Continuing repairing and repaving of pathways
- ✓ Corridor landscaping
- ✓ Neighborhood revitalization and improvements
- ✓ Eight-year lift station rehabilitation
- ✓ 15 year repaving of roadways
- ✓ Annual storm water structure scheduled maintenance
- ✓ Neighborhood Parks restoration
- ✓ Community appearance (hedges, walls and fence restoration programs)
- ✓ Maintenance schedule for storm drains
- ✓ Street sweeping
- ✓ Fire hydrants and pipeline valves maintenance
- ✓ Lift station preventive maintenance

**NON-DEPARTMENTAL EXPENDITURES**

Not all accounts and funds are included in department budgets. There are several expenditure captions within the budget which are designated as non-departmental because they do not support any personal costs or have goals and objectives outside their specific purpose. These are rentals and leases, utilities and contingency.

**INTERFUND ALLOCATION**

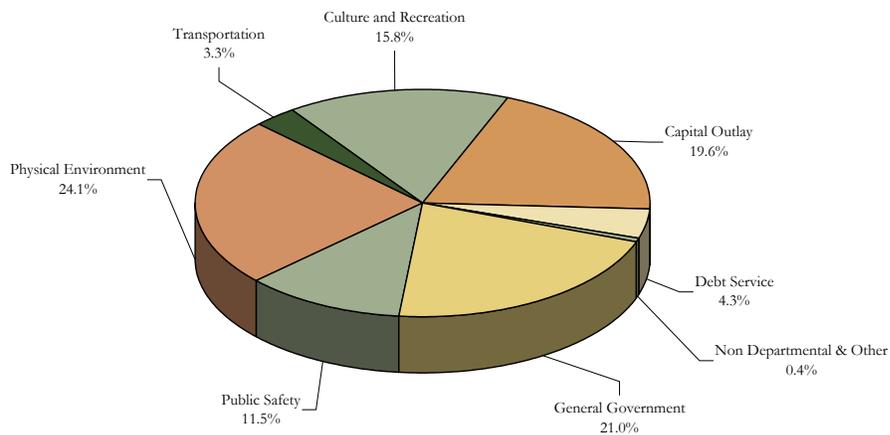
Indirect costs are allocated among the Village departments based on a methodology updated in August 2006. There are three main layers of allocation:

- ✓ Specific employee salary and benefit costs are allocated to the divisions they serve. Salaries and benefits for these positions are budgeted in their reporting department, then allocated to the using departments and divisions.
- ✓ Specific departments' costs are allocated to the divisions they serve. All costs in division such as Risk Management and Employment Services are allocated out.
- ✓ Administrative cost centers are allocated within the department to each division. Administrative costs are allocated on a pro-rata basis within each division as well as other departments that share resources. These are based on each division's share of the total costs for that department.

The finalized cost allocation is charged to the separate funds via inter-fund transfers. The result of the allocation helps determine if cost centers are recovering all of the costs associated with the activities performed and in some cases if current fee structures are adequate.

**EXPENDITURES BY FUNCTION**

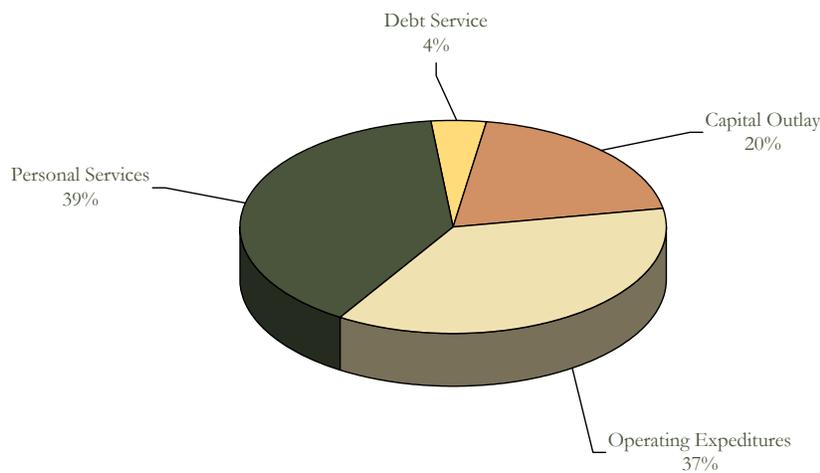
**TOTAL GOVERNMENTAL FUNDS**  
(EXCLUDING INTERFUND TRANSFERS AND RESERVE FUNDING)



Expenditures can also be segregated into four basic categories: Personal Services, Operating Expenditures, Capital Outlay and Debt Service.

**EXPENDITURES BY CATEGORY**

**TOTAL GOVERNMENTAL FUNDS**  
(EXCLUDING INTERFUND TRANSFERS AND RESERVE FUNDING)



## GENERAL GOVERNMENT

Total general government expenditures include the Village Council, Village Manager, Council & Community Relations, Village Clerk, Broadcasting, Administrative Services (Administration, Employment Services, Information & Technology and Wellington Information Network), Financial Services (Accounting & Treasury, Budget, Compensation & Benefits, Purchasing, and Risk Management), and Legal Department.

The current year budget includes the allowance for increases in costs and for new expenditures and improvements as follows: property and health insurance increases; increases to contracted services; increases to wages for cost of living and merit; increases in operating costs such as fuel, electric and property and liability insurance.

## PUBLIC SAFETY

Public safety includes only the law enforcement function since fire rescue services are provided by the County through a separate MSTU. The Village contracts with the Palm Beach County Sheriff's Office for law enforcement services provided to its residents. The Sheriff's Office administers its service with four platoons; currently, the Village has two twelve hour shifts with staggered starts allowing for additional officers at peak times. The law enforcement group is headquartered at a substation located at the Wellington Commons Mall. The Sheriff's contract commenced April 1, 2002 and has been renewed to cover the period through September 30, 2007. The 2006/2007 agreement of approximately \$6 million increases staffing to 102 contracted positions.

In addition to these direct costs, certain indirect costs (operating costs for alarms and communication systems, Citizens on Patrol and equipment) are included in the contract. The substation and related costs are separate from the contract and paid directly by the Village. The costs for detective investigations and the majority of all other administrative services are not included in the contract as these services continue to be funded by countywide ad valorem taxes.



## PHYSICAL ENVIRONMENT

Physical environment includes all public works (except roadways); planning, zoning and building and environmental and engineering service functions.

The current year budget includes the replacement of eight current vehicles with hybrid vehicles, the addition of new areas to the mowing contract and the purchase of a vehicle tracking system. Planning, zoning and building functions were historically provided to Wellington residents on a contractual basis with Palm Beach County at the same level of service as provided prior to incorporation. The contract with the County generally provided for activity based costs to the Village in addition to the fees collected. Additionally, the Village has established its own staff to handle responsibilities for the planning, zoning, building and engineering services. These include:

- ✓ Development of a comprehensive plan and corresponding land development regulations in conjunction with a planning consultant
- ✓ Building permit processing, inspection coordination and certificate of occupancy control
- ✓ Plat processing and coordination
- ✓ Rezoning and special exception processing
- ✓ Occupational license development and administration
- ✓ Code Enforcement Board administration

Effective March 1999, the contract with the County was terminated and all planning, zoning and building functions were brought in-house. The Village leases space in the center of town at the Wellington Commons Mall to house these departments.

## TRANSPORTATION

The Village is responsible for approximately 178 miles of roadways - 143 miles of paved roadways and 35 miles of shellrock. In addition, the Village maintains 33 miles of bike paths, approximately 145 miles of sidewalks and pedestrian paths as well as bridle paths. The total annual estimate for roadways presented herein includes a maintenance schedule of fifteen years for repaving as suggested by the County, a five-year shellrock maintenance program, repairing and replacing of swales, normal recurring roadway maintenance, street lighting, traffic engineering, street sign maintenance, tree trimming, sidewalk repairs, brush removal and participation in an Urban Forestry Program.

## CULTURE AND RECREATION

The Village maintains and operates the following recreation facilities and is responsible for an additional 197.08 acres of open space reserves:

Community Parks - 193.95 acres including two gymnasiums with activity rooms, two lighted roller hockey rinks (one under roof), seven lighted Bermuda soccer/football fields, three acres (2 ½ soccer/football fields) Bermuda practice field, 19 lighted and two unlighted softball/baseball fields, eight restroom/concession buildings, three playgrounds, seven pavilions/picnic areas, and two miles of paved recreational trail and the Wellington Dog Park.

Wellington Community Center - 18 acres including 16 lighted Har-tru Tennis Courts, Tennis Pro shop and locker rooms, 50 meter swimming pool with (two) 1 meter dive board, (one) 3 meter dive board and locker rooms, a 3,000 sq. ft. interactive Aquatics Spray Ground, a 28,000 sq. ft. Community Center with banquet facilities and meeting rooms, two bocce courts and one picnic pavilion.

Neighborhood Parks - 55.33 acres with seven basketball courts, one boat ramp, 17 play structures, (one) 12,000 sq. ft. skate park, nine picnic shelters, one lighted roller hockey rink and one restroom/concession building.



## EXPENDITURES - ENTERPRISE FUNDS

The following highlights the more significant increases in Enterprise Funds expenditures. Additionally, personal services, capital outlay and debt service are further discussed in separate sections of this document. As noted in the Basis of Accounting section, capital outlay and debt service are reflected as a budgeted expenditure although both of these items are balance sheet items in the Village's Comprehensive Annual Financial Report, as required by GAAP.

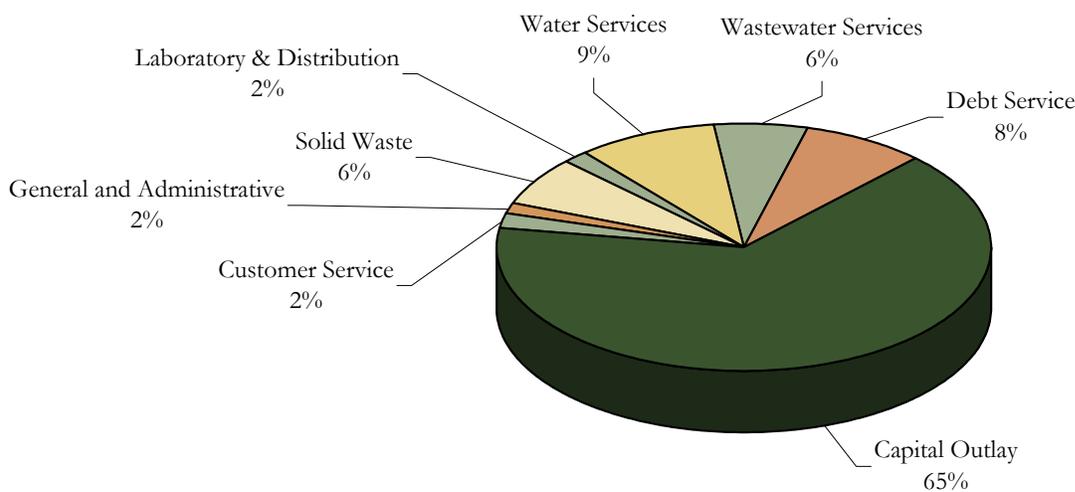
### TOTAL EXPENDITURES ENTERPRISE FUNDS

	Actual 2003/2004	Actual 2004/2005	Adopted 2005/2006	Adopted 2006/2007
Water Services	\$3,000,502	\$2,702,114	\$3,170,102	\$3,473,165
Wastewater Services	1,787,485	1,824,356	1,835,529	2,284,404
Laboratory	73,990	69,069	94,992	94,677
Field Services	463,150	365,714	669,166	568,462
Customer Service	806,990	497,543	697,773	727,005
General and Administrative	623,489	125,272	669,166	577,586
Solid Waste	3,879,097	5,592,227	2,114,556	2,343,357
Debt Service	875,450	424,877	3,006,000	2,983,800
Capital Outlay			11,225,960	24,621,918
<b>Total</b>	<b>\$11,510,153</b>	<b>\$11,601,172</b>	<b>\$23,483,244</b>	<b>\$37,674,374</b>

Note: The above table excludes reserve funding

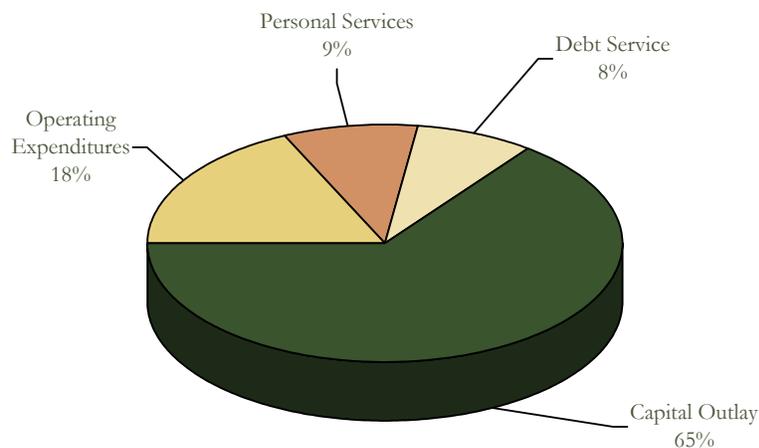
### EXPENDITURES BY FUNCTION

#### TOTAL EXPENDITURES BY DEPARTMENT - ENTERPRISE FUNDS (EXCLUDING TRANSFERS OUT)



## EXPENDITURES BY CATEGORY

### TOTAL ENTERPRISE FUND



The Village of Wellington provides water, wastewater and solid waste collection services to its residents. The direct operating expenses (excluding debt service and capital outlay) of the Enterprise Fund have been budgeted at an increase of approximately \$817,000 or 8.9% more than last fiscal year operating expenses. This increase is calculated by first considering that roughly \$360,000 is an increase due to increased personal services as a result of increases for current employees (COLA/Merit) and increased costs for new and existing fringe benefits. The main increase is seen in Wastewater Services.

## FUND BALANCE

Fund balance typically is the most discussed single item in a local government's financial statements. Governments seek to maintain adequate levels of fund balance to mitigate current and future risks and to ensure stable tax rates. Fund balance is also a crucial consideration in long-term financial planning. Credit rating agencies carefully monitor levels of fund balance and unreserved fund balances in a government's general fund to evaluate a government's creditworthiness. Rating agencies favor higher levels of fund balance, although taxpayers and citizen's groups can consider high levels excessive.

### CHANGES IN FUND BALANCE (EXCLUDING CONTRIBUTED CAPITAL FOR ENTERPRISE FUNDS)

	General Fund	Special Revenue Funds	Debt Service Funds	Total Governmental Funds	Total Enterprise Funds	Total
Total Equity at 9/30/2005	\$17,533,321	\$34,503,432	\$83,069	\$52,119,822	\$9,074,416	\$61,194,238
Less: Reserved Balances at 9/30/2005						
Encumbrances/Contractual Commitments	(1,480,550)	(23,552,000)		(25,032,550)		(25,032,550)
Interfund Reserve Transfers	(3,221,372)	4,180,000		958,628	921,372	1,880,000
Rate Stabilization Accounts	(2,906,078)			(2,906,078)		(2,906,078)
Debt Service			(83,069)	(83,069)		(83,069)
Projected Budget Variances through 9/30/2006	1,000,000	5,584,678		6,584,678		6,584,678
<b>Available at 9/30/2006</b>	<b>\$10,925,321</b>	<b>\$20,716,110</b>	<b>\$0</b>	<b>\$31,641,431</b>	<b>\$9,995,788</b>	<b>\$41,637,219</b>
2006/2007 Budget Additions:						
Revenues	44,720,541	38,559,796	2,157,600	85,437,937	22,640,919	\$108,078,856
Expenditures	(37,000,061)	(34,872,241)	(2,157,600)	(74,029,902)	(15,401,291)	(\$89,431,193)
(Increases) / Decreases to Reserved Equity	(3,000,000)	(3,647,020)		(6,647,020)		(\$6,647,020)
Total Depreciation					(4,150,000)	(\$4,150,000)
<b>Estimated Available Equity at 9/30/2007</b>	<b>\$15,645,801</b>	<b>\$20,756,645</b>	<b>\$0</b>	<b>\$36,402,446</b>	<b>\$13,085,416</b>	<b>\$49,487,862</b>

Over past years, the Village has been able to generate healthy reserves due to:

- ✓ Property values increasing beyond projections
- ✓ Actual departmental spending less than appropriated (cost savings, vacancies, delayed projects, etc.)
- ✓ Negotiated savings on contracts and annual services
- ✓ Reduced borrowing (hence, reduced debt service)
- ✓ Sales tax savings program
- ✓ Changes or elimination of planned capital projects
- ✓ Timing of projects (delays decrease current operating costs)
- ✓ Conservative estimates in forecasting models
- ✓ Non-recurring transactions (land sales)
- ✓ Lower than anticipated capital project costs (including land acquisition costs)

During the budget process, the Village decided to fund a \$3 million disaster reserve fund to offset costs of future natural disasters. In the 2003 and 2004 fiscal years, the Village expended approximately \$2.4 million of its reserves to offset costs resulting from hurricanes. It is estimated based on a study performed in 2006 that the average unreimbursed cost of a storm event is approximately \$1.5 million. Additionally, the reserves are also being used to fund a millage rate stabilization account of \$2.3 million to offset the need for future millage rate increases as well as to establish a health insurance reserve to defray those rising costs. Reserves are also being used to supply funds for renewal and replacement of capital projects and equipment.

In years past, Council established a target for reserves between 23% and 27% of budgeted expenditures and has generally set tax rates, in the last few years, to maintain these reserves at around 27%. This means that the Village has, historically, targeted to have roughly \$10.5 million in undesignated funds that are not programmed for specific expenditures. The reserves are generally considered a necessary function of sound fiscal management for a variety of reasons. The Village must continue to have a buffer to enable us to continue the same service levels while adjusting staff/operations as a result of shifts in the economy or annual unforeseeable events such as:

- ✓ A time lag in the first fiscal quarter in the collection of property taxes (including assessments) in each year
- ✓ Unforeseen activities and regulatory mandates during the course of the year
- ✓ Natural disasters such as hurricanes; these not only affect spending, but tend to impact the local and even national economy, thereby affecting revenues
- ✓ Elastic revenues: roughly 50% of the Village's revenues are elastic, that is, based on economic factors and growth estimates that can easily deviate from projections
- ✓ Increases in expenditures: there exists a potential for increases to anticipated expenditures based on bid results, litigation, contract renewals, additional services, etc.
- ✓ There could be a significant gap in the timing of the receipts of borrowed funds, intergovernmental revenues, and other sources of funds





## *Capital Improvement Plan*

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Municipal government provides needed and desired services to the public. In order to provide these services, the Village must furnish and maintain capital facilities and equipment, such as roadways and parks. The five year Capital Improvement Plan (CIP) is a proposed schedule for the expenditure of funds to acquire or construct these needed improvements over the next five year period. To the extent known, projects in years six through ten are also included. This plan represents a comprehensive and direct statement of the physical development policies of the Village. The program has great significance in that it touches the life of each resident and visitor through the provision of health, safety, transportation, recreation and other services upon which we all depend.

The CIP serves to:

- ✓ Provide a means for coordinating and consolidating various departmental requests, thereby preventing duplication of projects and equipment
- ✓ Establish a system of examining and prioritizing the needs of the Village ensuring that the most essential improvements are provided first
- ✓ Provide an important implementation device for growth management
- ✓ Allow sufficient time for identification of project financing and implementation measures, as well as proper technical design
- ✓ Coordinate physical and financial planning, allowing maximum benefit from available public funds
- ✓ Help provide an equitable distribution of public improvements throughout the Village

Only projects that meet the definition of a capital improvement are included in the CIP. Capital improvements are defined as physical assets, constructed or purchased, generally having a minimum cost of \$25,000 and an expected useful life in excess of one year. Recommended projects must include a statement of how they meet the relevant community needs, as well as the availability of resources to finance them.

Examples of typical capital improvements include:

- ✓ Road construction and improvements
- ✓ The acquisition of land for community facilities
- ✓ New and expanded facilities and/or infrastructure
- ✓ Large scale rehabilitation or replacement of existing facilities and infrastructure
- ✓ The cost of engineering or architectural studies and services relative to improvements
- ✓ Purchase of equipment items that have a relatively long period of usefulness



## Past Projects

1998	2000	2002	2003	2004	2005	2006
New Horizons Park & WCC Pool	Spray ground and Slides at WCC Aquatics Complex	Olympia Park Ball Fields & Buildings	Village Park Phase II	Pierson Road Extension	Pump Station #8	
Wellington Community Center	Gymnasium, Football & Soccer Fields at Village Park	Veterans Memorial	Basin B/Water Control Structures			

Each year, the CIP is updated from project requests, submitted on forms, by the various departments and include project description/justification, cost estimates, statements of impact on the annual operating budget, the implementation schedule and information concerning the financial resources available for funding. Existing project cost estimates are used where available, and adjustments are made to these costs based on discussions with the appropriate consultants and project managers. Major future projects are indexed to inflation as deemed necessary. All project costs and time schedules are updated as projects approach their scheduled date or as other conditions dictate.

The first year of the five year CIP is formally adopted by the Council as the Capital Budget for that current year with the subsequent four years reflecting projected, but unfunded, requirements. The Council also uses the CIP to analyze the Village's fiscal capability to finance and construct future capital improvements. A new year is added to the five year plan at the end of each year.

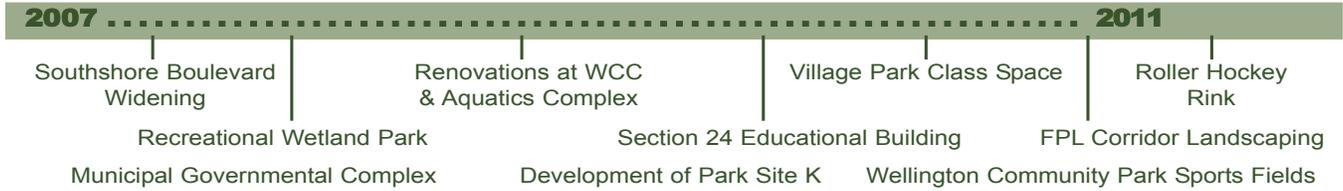
The methodology used to evaluate and rank proposed capital improvements to be included in the Village's CIP, was based on the following guidelines:

- ✓ Is the project necessary to protect or enhance the public's health, safety and/or welfare?
- ✓ Is the project necessary to comply with a Federal, State or local mandate?
- ✓ Is the project required to fulfill the Village's obligation to provide public services to the community or achieve or maintain an adopted level of service?
- ✓ Do the project benefits accrue to the community or to a specific neighborhood or area?
- ✓ Does the project enhance the efficiency or quality of service delivery?

There are many features that distinguish the operating budget from the capital budget. The operating budget includes expenses that are generally of a recurring nature and are appropriated for one year only. It provides for the provision of all services, but does not result in major physical assets. From year to year, changes in the operating budget are expected to be fairly stable and represent incremental changes in the cost of doing business, in the growth of the community and in the types and levels of services provided. Capital expenditures or the capital budget, on the other hand, include one-time costs for projects and may fluctuate widely from year to year. In spite of these differences, the operating and capital budgets are closely linked. The most obvious connection is the fact that the operating budget assumes the cost of maintaining and operating new facilities that are built under the capital budget. Some capital improvements will actually decrease maintenance costs, such as replacement of vehicles and water lines or reconstruction of roads. Long-term operational and maintenance costs resulting from the CIP, are estimated concurrently with identification of the capital improvement projects where adequate information is available and a reasonably accurate determination is possible.



# Future Projects



## Ongoing Maintenance Programs

- Beautiful Wellington Walls, Fencing & Hedging Projects
- Pedestrian Paths/Roadway Overlays/Shellrock Programs
- Neighborhood Parks Program
- Equestrian Master Plan
- Canal Re-dredging/Bank Stabilization
- Culvert Replacements
- Turn Lanes/Intersection Improvements
- Annual Parks Maintenance
- Road Roundabouts
- Perimeter Paths and Landscaping
- Replacement of Traffic Signals
- BMP Program

5.4 MGD Reverse Osmosis Plant

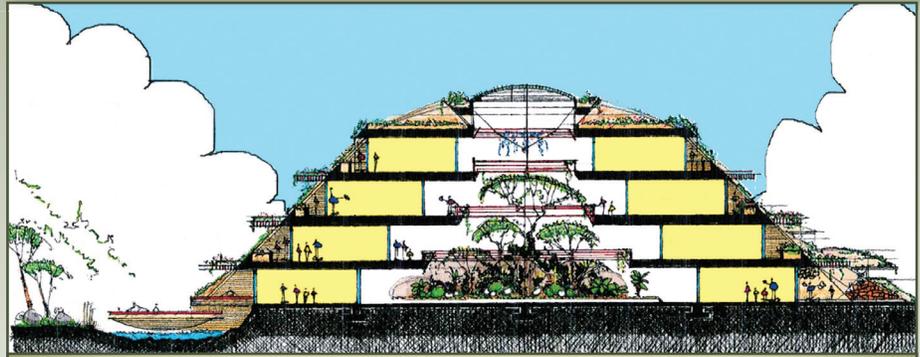


Major Landscape Projects



**2006/2007 Governmental CIP & Fixed Assets Total**  
**\$9,817,572**

**2006/2007 Enterprise CIP & Fixed Assets Total**  
**\$24,692,315**



Section 24 Educational Building

WWTF Recreational Wetland



Pump Station Trash Racks



WWTF Bio Solids Project



WWTP Expansion and Reuse Facilities



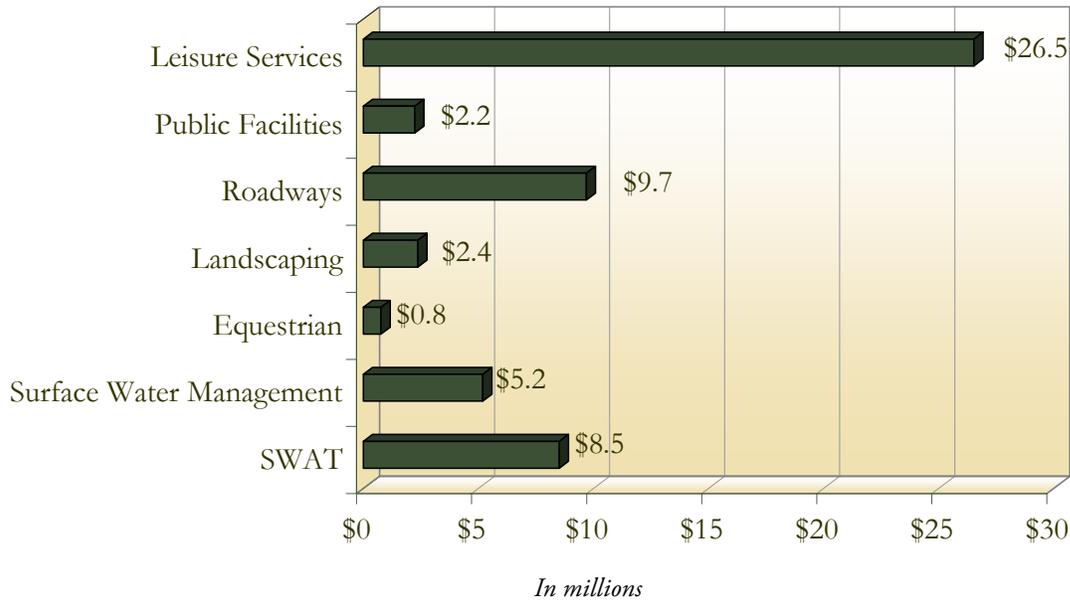
Roadway Overlays & Pedestrian Paths



Traffic Signal & Intersection Improvements



## CAPITAL PROJECTS - PAST FIVE YEARS



## ORGANIZATION OF CIP SECTION

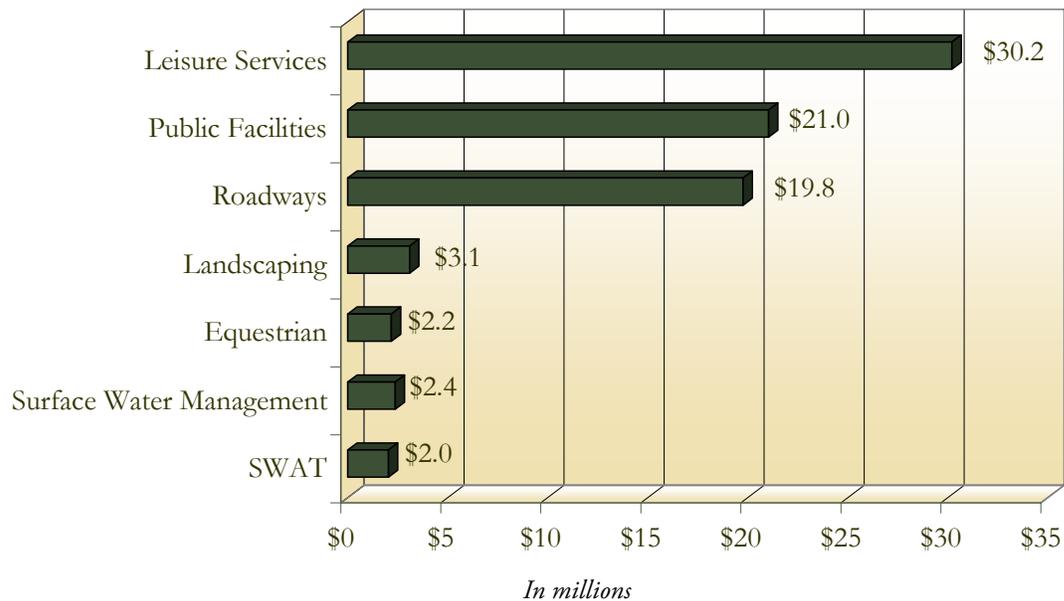
The following section gives an overview of the current five year CIP, and the five years thereafter to the extent known. All fiscal year 2006/2007 projects over \$300,000 include specific project information, description, cost and impact on operating budget. Projects under \$300,000 are identified on the accompanying summaries of the CIP, but are not individually showcased herein.

Located in the CIP Section is the following general information:

- ✓ Definitions of the major funding sources used to finance CIP projects
- ✓ Narrative describing the relationship between the Operating Budget and the CIP Budget
- ✓ A table showing the CIP Projects by Fund
- ✓ A table showing the Governmental Funds CIP from fiscal year 2007 through fiscal year 2015 including the Annual Incremental Estimated Operating Budget Impact
- ✓ A table showing the Enterprise Funds CIP from fiscal year 2007 through fiscal year 2016 including the Annual Incremental Estimated Operating Budget Impact
- ✓ A table showing the Anticipated Funding Hierarchy of the five year Capital Plan
- ✓ A component of the CIP section entitled "CIP Projects Scheduled for 2006/2007". This shows a separate presentation for each major CIP project \$300,000 or greater including: Map Location of Project, Project Number, Construction Year, Project Status, Contractor, Project Description, Project Costs, and Impact on Operating Budget
- ✓ A component of the CIP section entitled "CIP Projects Currently in Progress". Included in this subsection is: a table showing the Cumulative Budgets for Projects in Progress as of September 30, 2006; and narrative description on the status of the primary CIP projects in progress



## CAPITAL PROJECTS - NEXT FIVE YEARS



## FUNDING SOURCES USED TO FINANCE CIP PROJECTS

### GOVERNMENTAL FUNDED CIP PROJECTS

General Fund Revenues - Major sources of funding within the General Fund include:

- ✓ Ad Valorem Property Taxes: Taxes levied on property based on the certified millage rate and the value of the property. These taxes are levied to provide general benefit of the residents and property with no requirement to provide a specific benefit.
- ✓ Public Service Taxes: Utility taxes are imposed, as authorized by Florida Statute, on all electric and metered or bottled gas utility customers based on their consumption of these utility services within the Village corporate limits based on a percentage of gross receipts.
- ✓ Gas Tax: The Local Option Gas Tax is authorized by Florida Statutes and levied by Palm Beach County to be distributed between all municipalities and the county. These monies can only be used for transportation expenses as defined by the State of Florida. The Village's pro rata share is based 70% on lane miles located within the Village for which the Village is responsible for maintenance and 30% upon the population.
- ✓ Communications Services Tax: This is a combined tax composed of a local option tax on communications and cable services.
- ✓ Franchise Fees: Franchise fees are charged upon electric service providers for the privilege of operating within the Village corporate limits. The charge is levied based on a percentage of the provider's gross receipts pursuant to Florida Statutes.
- ✓ State Shared Revenue: These revenues are distributed at the State level and include Half-Cent Sales Tax, Cigarette Tax, Beverage Tax and general State Revenue Sharing.
- ✓ Impact Fees: An impact fee assigns growth-related capital costs to those new customers responsible for such costs. The Village has recognized this capital funding strategy as an appropriate method for funding the increased capital requirements resulting from growth. The Village has adopted impact fees for recreation, transportation, water and wastewater services.
- ✓ Drainage Assessments: The Acme Improvement District assesses non ad valorem special assessments for surface water management as a dependent district of the Village of Wellington. These assessments are based on the benefit to the land of capital facilities (as determined in the Plan of Reclamation for each Unit of Development) and associated operating expenses.
- ✓ Future Borrowing: While the Village has made it a practice to fund most capital outlay from current operating budgets rather than through long-term financing, debt financing may prove to be the most cost-effective means of future funding

for infrastructure improvements. It is Village policy to confine long-term borrowing to capital improvements too large to be financed from current revenues and to be paid back within a period not exceeding the useful life of the capital project.

**Enterprise Funded CIP Projects- Major sources of funding within the Enterprise Fund include:**

- ✓ Water & Sewer Capital Accounts: Essentially an operating reserve, where the capital accounts are funded for renewal, replacement and betterment of utility system assets.
- ✓ Water & Sewer Capacity Accounts: Funded from capacity fees, the Capacity Accounts provide funding for projects associated with utility system expansion.

**RELATIONSHIP BETWEEN THE OPERATING BUDGET AND CIP PROJECTS**

Most capital projects affect future operating budgets either positively or negatively due to an increase or decrease in related personnel costs and operating costs. Such impacts vary widely from project to project, and as such are evaluated individually during the process of assessing project feasibility. The future operating impact of projects is assessed in conjunction with Environmental & Engineering Services by assessing the personnel (in FTEs), utilities, equipment and other anticipated operating impacts. The current rates of these expenses are calculated with a 5% – 10% annual increase.

Many projects have no operating impact because they are a maintenance-type project in themselves and current resources are utilized on an ongoing basis. Other projects may offer a cost savings as they result in an upgrade of technology, saving personnel, equipment and maintenance costs in the future.

The ensuing charts and presentations within this Capital Improvement Plan will show the related impact on the Operating Budget.



The following summarizes expenditures for CIP Projects and fixed asset acquisitions included in the 2006/2007 Budget:

**CAPITAL PROJECT BY FUND  
FISCAL YEAR 2006/2007**

<b>Governmental Funds</b>	
Leisure Services	\$1,045,000
Equestrian	400,000
Public Facilities	1,490,000
Roadways	1,497,000
Landscaping	400,000
Surface Water Management	1,373,550
SWAT	1,755,000
<b>Subtotal</b>	<b>\$7,960,550</b>
Minor Capital Projects/Vehicles & Equipment	
Village Clerk	\$28,910
Broadcasting	11,000
Employment Services	9,500
Information Technology	235,590
Law Enforcement	14,740
Leisure Services	824,620
Surface Water Management	247,217
Engineering	46,000
Planning, Zoning & Building	161,810
Roads	28,660
Fleet Maintenance	210,460
Building Maintenance	38,515
<b>Subtotal</b>	<b>\$1,857,022</b>
<b>Total Governmental Funds</b>	<b>\$9,817,572</b>
<b>Enterprise Funds</b>	
Water Services	\$10,613,308
Wastewater Services	13,626,500
<b>Subtotal</b>	<b>\$24,239,808</b>
Minor Capital Projects/Vehicles & Equipment	
Water Services	\$121,730
Wastewater Services	233,620
Customer Service	26,760
Solid Waste	70,397
<b>Subtotal</b>	<b>\$452,507</b>
<b>Total Enterprise Funds</b>	<b>\$24,692,315</b>
<b><i>Grand Total All Funds</i></b>	<b><i>\$34,509,887</i></b>

**GOVERNMENTAL FUNDS CIP 2007 THROUGH 2016**

Project	Adopted Budget 2006/2007	2007/2008	2008/2009	2009/2010	2010/2011	5 Year Total	Thereafter 5 years	10 Year Total	Estimated Annual Operating Impact
<b>LEISURE SERVICES</b>									
Landmark Community Center at K-Park									
Master Plan	\$750,000	13,000,000	6,500,000			\$750,000		\$750,000	
Construction						\$19,500,000		\$19,500,000	
Infrastructure									
Senior Center									
Pool									
Class Rooms									
Ballfields/MultiUse Fields									
Tennis									
Village Park									
Additional Parking				200,000		\$200,000		\$200,000	
Roller Hockey Rink #2 Cover			592,800			\$592,800		\$592,800	
Wellington Community Park									
Renovation/Design (5 Softball fields)		350,000	3,200,000			\$3,550,000		\$3,550,000	188,483
Neighborhood Park Program		885,000	480,000	390,000	120,000	\$1,875,000	825,000	\$2,700,000	4,400
Birkdale Parking							40,000	\$40,000	3,425
Rotary Peace Pole @ Birkdale	120,000					\$120,000		\$120,000	
RC Park									
Skate Park									
Parks Capital Maintenance	175,000	540,000	648,000	777,600	1,343,692	\$3,484,292	7,700,211	\$11,184,503	
Land Acquisition - Future Development (LOS)							1,440,000	\$1,440,000	
Exterior Renovations to Original Gym				130,000		\$130,000		\$130,000	
	<b>\$1,045,000</b>	<b>\$14,775,000</b>	<b>\$11,420,800</b>	<b>\$1,497,600</b>	<b>\$1,463,692</b>	<b>\$30,202,092</b>	<b>\$10,005,211</b>	<b>\$40,207,303</b>	<b>\$196,308</b>
<b>EQUESTRIAN</b>									
Equestrian Master Plan	400,000	400,000	400,000	400,000	400,000	\$2,000,000	1,200,000	\$3,200,000	109,000
Future Roundabouts			180,000			\$180,000		\$180,000	
	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$580,000</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$2,180,000</b>	<b>\$1,200,000</b>	<b>\$3,380,000</b>	<b>\$109,000</b>

**GOVERNMENTAL FUNDS CIP 2007 THROUGH 2016**

Project	Adopted Budget 2006/2007	2007/2008	2008/2009	2009/2010	2010/2011	5 Year Total	Thereafter 5 years	10 Year Total	Estimated Annual Operating Impact
<b>PUBLIC FACILITIES</b>									
Signs at Community Center Municipal Complex	\$100,000					\$100,000		\$100,000	
Space Planning Design	250,000	1,500,000				\$250,000		\$250,000	
Construction & Demolition Public Works Storage Site	40,000		18,000,000			\$1,500,000		\$1,500,000	
Dual Use Facility: EOC/Computer Safe Room/IT Training Room	1,100,000					\$18,000,000		\$18,000,000	
Entrance Signs		50,000				\$40,000		\$40,000	
	<b>\$1,490,000</b>	<b>\$1,550,000</b>	<b>\$18,000,000</b>			<b>\$21,040,000</b>		<b>\$21,040,000</b>	
<b>ROADWAYS</b>									
Lake Worth Rd Expansion: Phase II 50th St Paving (S 34 to Southshore Blvd)	187,000	195,800	205,700	215,600	249,700	\$1,600,000	1,800,000	\$1,600,000	5,000
Shellrock Program	462,500	485,000	510,000	535,000	621,250	\$1,053,800	1,314,200	\$2,368,000	
Pedestrian Paths & Roadway Overlay	125,000	137,500	151,250	166,300	183,000	\$2,613,750	3,223,750	\$5,837,500	7,500
Various Turn Lanes, Traffic Engineering	62,500	68,750	75,000	83,200	91,500	\$763,050	625,000	\$1,388,050	4,000
Intersection Improvements Traffic Signal Replacements	500,000	500,000	500,000	500,000	500,000	\$380,950	312,500	\$693,450	
Pierson Road - 4 Lane, Landscaping, Irrigation Southshore Blvd Phase I - Pierson to GVS Southshore Blvd Phase II - Pierson to Lk Worth		3,500,000				\$3,500,000		\$3,500,000	
Perimeter Paths & Landscaping (not including irrigation)									
Western		1,800,000				\$1,800,000		\$1,800,000	13,500
Northern			2,000,000			\$2,000,000		\$2,000,000	15,000
Eastern				2,400,000		\$2,400,000		\$2,400,000	18,000
Southern					990,000	\$990,000		\$990,000	7,425
Paddock Drive Traffic Calming	160,000					\$160,000		\$160,000	7,500
	<b>\$1,497,000</b>	<b>\$6,687,050</b>	<b>\$5,041,950</b>	<b>\$3,900,100</b>	<b>\$2,635,450</b>	<b>\$19,761,550</b>	<b>\$7,275,450</b>	<b>\$27,037,000</b>	<b>\$81,925</b>

**GOVERNMENTAL FUNDS CIP 2007 THROUGH 2016**

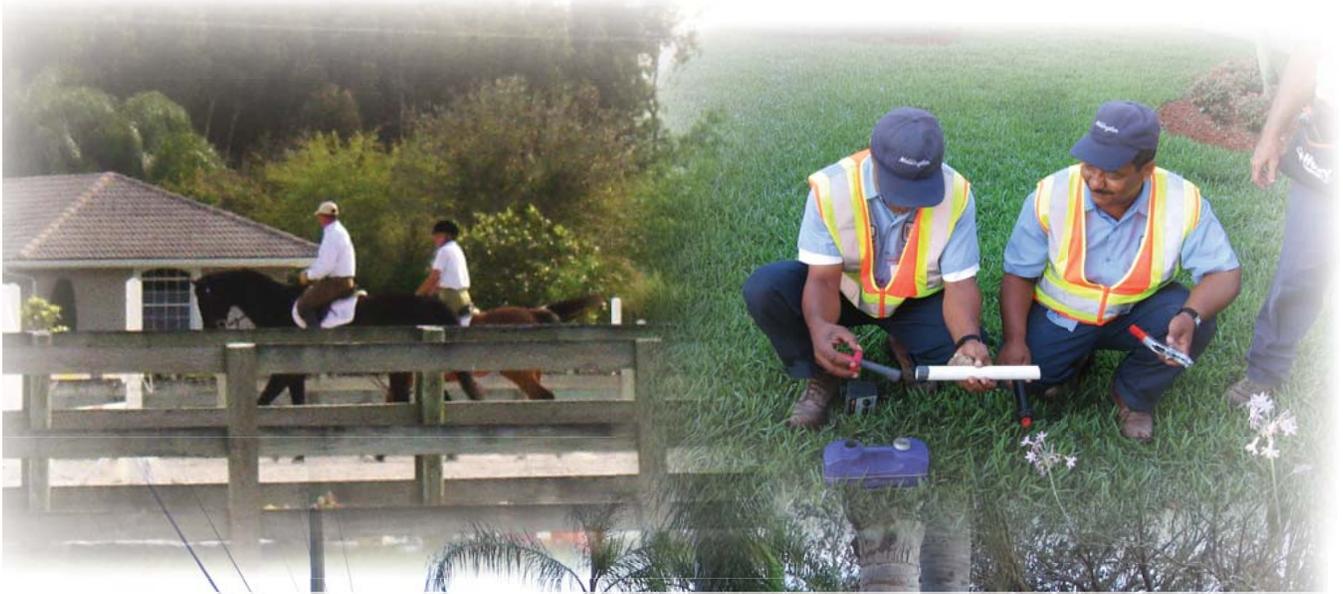
Project	Adopted Budget 2006/2007	2007/2008	2008/2009	2009/2010	2010/2011	5 Year Total	Thereafter 5 years	10 Year Total	Estimated Annual Operating Impact
<b>LANDSCAPING</b>									
Lake Worth Road Landscape			\$325,000	182,000		\$325,000		\$325,000	\$16,250
Big Blue Phase I - Landscape				325,000		\$325,000		\$325,000	9,100
Big Blue Phase II - Landscape			250,000	250,000	250,000	\$1,250,000	1,250,000	\$2,500,000	16,250
Beautiful Wellington (Tiers I, II & III)	250,000								23,100
FPL Corridor Landscaping	150,000								
Forest Hill Blvd South		160,000				\$150,000		\$150,000	
Binks Forest Drive			170,000			\$160,000		\$160,000	7,500
Lake Worth at C-8 Canal			170,000			\$170,000		\$170,000	8,000
Pierson Road at C-8 Canal						\$170,000		\$170,000	8,000
Horseshoe Trace				180,000		\$180,000		\$180,000	8,500
Squire Drive			180,000			\$180,000		\$180,000	8,500
	<b>\$400,000</b>	<b>\$410,000</b>	<b>\$915,000</b>	<b>\$1,117,000</b>	<b>\$250,000</b>	<b>\$3,092,000</b>	<b>\$1,250,000</b>	<b>\$4,342,000</b>	<b>\$105,200</b>
<b>SURFACE WATER MANAGEMENT</b>									
Culvert Replacements	100,000	100,000	100,000	100,000	100,000	\$500,000	500,000	\$1,000,000	
Canal Redredging Program/Bank Stabilization	150,000	150,000	150,000	150,000	150,000	\$750,000	750,000	\$1,500,000	
Lake Shore Erosion									
Lake Wellington									
Lake Greenview Shores									
Trash Racks Pump Station #3	378,350					\$378,350		\$378,350	
Trash Racks Pump Station #5	345,000					\$345,000		\$345,000	
Trash Racks Pump Station #6	400,200					\$400,200		\$400,200	
	<b>\$1,373,550</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$2,373,550</b>	<b>\$1,250,000</b>	<b>\$3,623,550</b>	
<b>SWAT</b>									
Basin B	50,000					\$50,000		\$50,000	
Section 24 Educational Building									
Design									
Construction	1,575,000					\$1,575,000		\$1,575,000	26,480
Best Management Practices	100,000	100,000	60,000	60,000	60,000	\$380,000		\$380,000	
Big Blue Forest	30,000					\$30,000		\$30,000	
	<b>\$1,755,000</b>	<b>\$100,000</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$2,035,000</b>		<b>\$2,035,000</b>	<b>\$26,480</b>
<b>SUB-TOTAL GOVERNMENTAL CAPITAL PROJECTS</b>									
	<b>\$7,960,550</b>	<b>\$24,172,050</b>	<b>\$36,267,750</b>	<b>\$7,224,700</b>	<b>\$5,059,142</b>	<b>\$80,684,192</b>	<b>\$20,980,661</b>	<b>\$101,664,853</b>	<b>\$542,013</b>
<b>MISCELLANEOUS</b>									
Equipment & Vehicles - TPP Replacements	1,641,322	1,550,360	310,160	679,880	1,496,931	\$5,678,653	7,946,559	\$13,625,212	
Equipment & Vehicles - New Items	159,700	191,640	986,080	1,035,384	1,087,153	3,459,957	6,320,054	\$9,780,012	
Art in Public Places (1% of Building Costs)	26,000					26,000	0	\$26,000	
GIS System Development	30,000	30,000	30,000	30,000	30,000	150,000	150,000	\$300,000	
Minor Capital Projects		100,000	100,000	100,000	100,000	400,000	500,000	\$900,000	
	<b>\$1,857,022</b>	<b>\$1,872,000</b>	<b>\$1,426,240</b>	<b>\$1,845,264</b>	<b>\$2,714,084</b>	<b>\$9,714,610</b>	<b>\$14,916,613</b>	<b>\$24,631,224</b>	
<b>GOVERNMENTAL CIP TOTALS</b>	<b>\$9,817,572</b>	<b>\$26,044,050</b>	<b>\$37,693,990</b>	<b>\$9,069,964</b>	<b>\$7,773,226</b>	<b>\$90,398,802</b>	<b>\$35,897,274</b>	<b>\$126,296,077</b>	<b>\$542,013</b>

**ENTERPRISE FUNDS CIP 2007 THROUGH 2016**

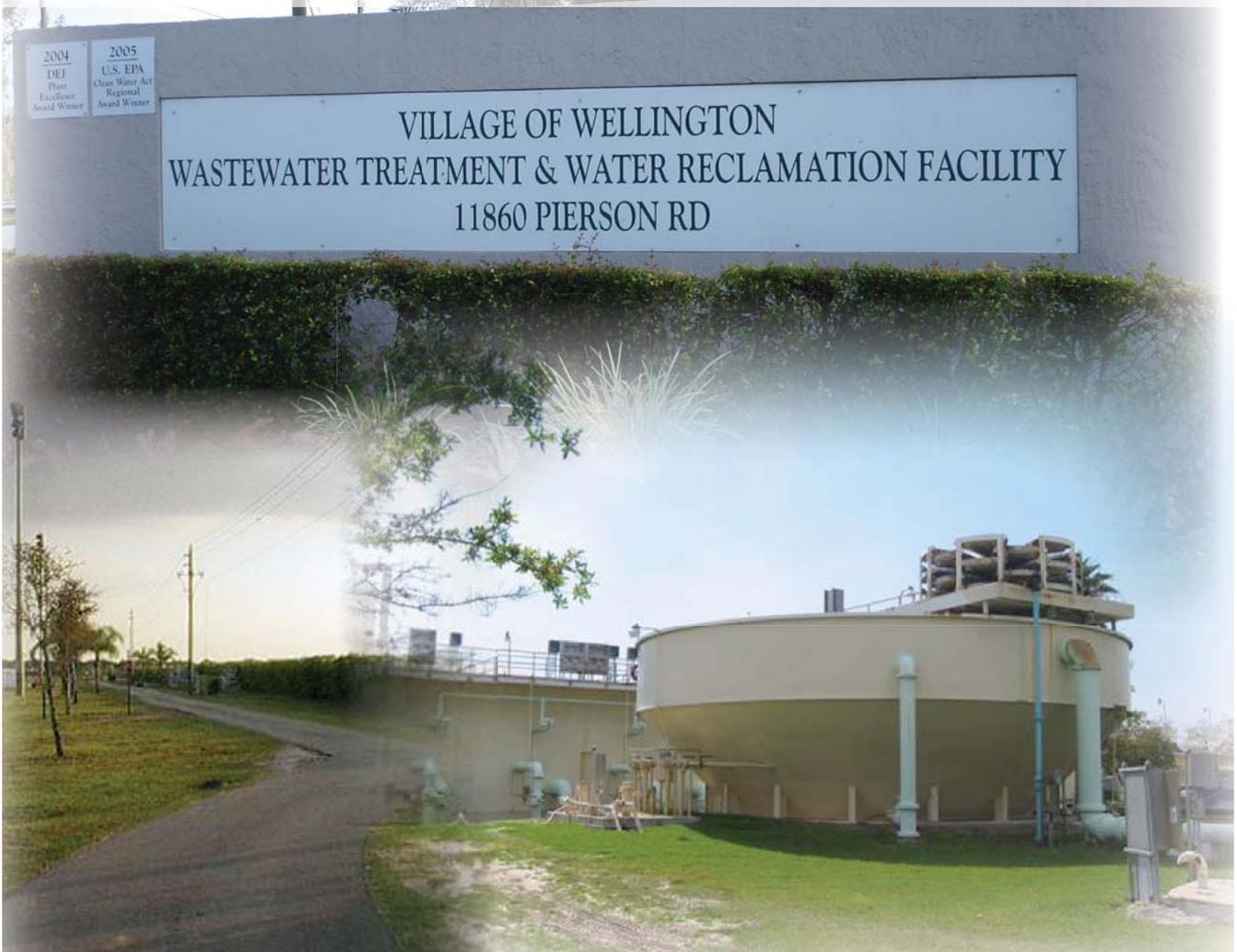
Project	Adopted Budget 2006/2007	2007/2008	2008/2009	2009/2010	2010/2011	5 Year Total	Thereafter 5 years	10 Year Total	Estimated Annual Operating Impact
<b>WATER SYSTEM</b>									
5.4 MGD RO Plant including Injection Well (Phase I)	\$5,279,801					\$5,279,801		\$5,279,801	\$15,000
5.4 MGD RO Plant (Phase II & Lime Softening Plant)			4,250,000	4,250,000		\$8,500,000		\$8,500,000	
Drill Wells 25-30							3,175,000	\$3,175,000	
Wells 25, 26 & 27 Piping and Equipment						\$560,000		\$560,000	
Wells 29 & 30 Piping and Equipment	560,000								
System Transmission Lines									
Phase I - WTP to C17									
Phase II	260,000					\$260,000		\$260,000	
Phase III - Pierson Road to Storage I	3,299,268					\$3,299,268		\$3,299,268	
Customer Service-Field Services Office Building									
RO Plant Membrane Replacement	75,000	75,000	75,000	75,000	100,000	\$400,000	550,000	\$950,000	
Storage Reservoir US441	144,480					\$144,480		\$144,480	
Chlorine Conversion									
Western Water Mains									
System Replace/Upgrade Allowance	198,000	214,500	231,000	247,500	275,000	\$1,166,000	1,802,500	\$2,968,500	
Water Park Site K	796,759					\$796,759		\$796,759	
	<b>\$10,613,308</b>	<b>\$289,500</b>	<b>\$4,556,000</b>	<b>\$4,572,500</b>	<b>\$375,000</b>	<b>\$20,406,308</b>	<b>\$5,527,500</b>	<b>\$25,933,808</b>	<b>\$15,000</b>
<b>WASTEWATER SYSTEM</b>									
WWTP Wetland Park	440,000					\$440,000		\$440,000	5,000
Injection Well (1W-1) Allocations	1,000,000					\$1,000,000		\$1,000,000	
1.75 MGD WWTP Expansion & Reuse Facilities	5,130,000					\$10,260,000		\$10,260,000	100,000
Injection Well MIT	105,000			40,000		\$145,000	120,000	\$265,000	
PMP Lift Station Upgrades and Rehab	27,000	28,000	30,000	31,000	33,000	\$149,000	191,000	\$340,000	
Effluent Disposal Reuse									
Effluent Disposal Reuse - Phase II									
Reuse Land Acquisition									
Headworks Scrubber									
Reuse Transmission Lines	2,050,000		1,800,000			\$3,850,000		\$3,850,000	
System Replace/Upgrade	187,000	187,000	198,000	203,500	209,000	\$984,500	1,122,000	\$2,106,500	
Penmeter Paths & Landscaping Reuse									
Western	2,640,000								
Northern		2,112,000							
Eastern			2,640,000						
Southern				2,112,000					
Wastewater Park Site K	212,500					\$212,500		\$212,500	1,593
	<b>\$13,626,500</b>	<b>\$7,457,000</b>	<b>\$4,668,000</b>	<b>\$2,386,500</b>	<b>\$242,000</b>	<b>\$28,380,000</b>	<b>\$1,433,000</b>	<b>\$29,813,000</b>	<b>\$161,073</b>
<b>SUB-TOTAL ENTERPRISE CAPITAL PROJECTS</b>									
	<b>\$24,239,808</b>	<b>\$7,746,500</b>	<b>\$9,224,000</b>	<b>\$6,959,000</b>	<b>\$617,000</b>	<b>\$48,786,308</b>	<b>\$6,960,500</b>	<b>\$55,746,808</b>	<b>\$176,073</b>
Minor Capital (includes TPP Replacements)	214,210	429,847	1,012,576	492,714	637,770	\$2,787,117	2,333,821	\$5,120,938	
Minor Capital (includes new FA and minor projects)	167,900	665,500	698,500	731,500	764,500	\$3,027,900	4,316,950	\$7,344,850	
Solid Waste Minor Capital	70,397	41,558	32,438	14,409	8,131	\$166,933	5,539	\$172,472	
	<b>\$452,507</b>	<b>\$1,136,905</b>	<b>\$1,743,514</b>	<b>\$1,238,623</b>	<b>\$1,410,401</b>	<b>\$5,981,950</b>	<b>\$6,656,310</b>	<b>\$12,638,260</b>	
<b>ENTERPRISE CIP TOTALS</b>									
	<b>\$24,692,315</b>	<b>\$8,883,405</b>	<b>\$10,967,514</b>	<b>\$8,197,623</b>	<b>\$2,027,401</b>	<b>\$54,768,258</b>	<b>\$13,616,810</b>	<b>\$68,385,068</b>	<b>\$176,073</b>

## ANTICIPATED FUNDING HIERARCHY OF THE FIVE YEAR CAPITAL PLAN

Governmental			
<b>General Fund Revenues</b>		<b>Gas Tax</b>	
Art in Public Places	\$26,000	Lake Worth at C-8 Canal	\$170,000
Dual Use Facility (IT Training/EOC)	1,100,000	Future Roundabouts	180,000
Public Works Storage Site	40,000	Pedestrian Paths & Roadway Overlay	2,613,750
GIS Expansion	150,000	Shellrock Program	1,053,000
Signs at Community Center	100,000	Various Turn Lanes, Traffic Engineering, Etc.	763,050
Entrance Signs	50,000	Beautiful Wellington/ Neighborhood Enhancement	1,250,000
Municipal Complex Space Planning	250,000	Intersection Improvements	380,950
Equipment & Vehicles – New Items	3,459,957	Paddock Drive Traffic Calming	160,000
Equipment & Vehicles –TPP Replacements	5,678,653	Traffic Signal Replacements	2,500,000
Exterior Renovation of Original Gym	130,000	Pierson Road at C-8 Canal	170,000
Parks Capital Maintenance	3,484,292	Horseshoe Trace	180,000
Minor Capital Projects	400,000	Squire Drive	180,000
Neighborhood Park Program	1,875,000	Perimeter Paths & Landscaping	
Rotary Peace Pole at Birkdale	120,000	Western	\$1,800,000
	<b>\$16,863,902</b>	Northern	2,000,000
		Eastern	2,400,000
		Southern	990,000
<b>Drainage Assessments</b>		Binks Forest Drive	160,000
Canal Redredging Program / Bank Stabilization	\$750,000	Forest Hill Blvd South	150,000
Culvert Replacements	500,000		<b>\$17,100,750</b>
Trash Racks		<b>Road Impact Fees</b>	
Pump Station 3	378,350	Lake Worth Road Expansion Phase II	\$1,600,000
Pump Station 5	345,000	Lake Worth Road Landscaping	325,000
Pump Station 6	400,200	Big Blue Landscaping - Phase I	182,000
SWAT		Big Blue Landscaping - Phase II	325,000
Basin B	50,000	Pierson Road Extension Design	3,500,000
Section 24 Educational Building	1,575,000		<b>\$5,932,000</b>
Big Blue Forest	30,000	<b>Future Borrowing</b>	
Best Management Practices	380,000	Municipal Complex	\$19,500,000
	<b>\$4,408,550</b>		<b>\$19,500,000</b>
<b>Park Impact Fees</b>		<b>Grand Total - Governmental</b>	<b>\$90,398,002</b>
Village Park Phase IV:			
Roller Hockey Rink	\$592,800		
Village Park:			
Additional Parking	200,000		
Future Park Site (K Park)			
Design Phase	750,000		
Construction	19,500,000		
Equestrian Master Plan	2,000,000		
Wellington Community Park			
Renovation/Design Softball Fields	3,550,000		
	<b>\$26,592,800</b>		
<b>Enterprise</b>			
<b>Water Capital Account</b>		<b>Sewer Capital Account</b>	
System Replace/Upgrade	\$1,166,000	PMP Lift Staton Upgrades and Rehab	\$149,000
	<b>\$1,166,000</b>	System Replace/Upgrade	984,500
<b>Water Capacity Fund</b>		Injection Well MIT	145,000
5.4 MGD R.O. Plant including Injection Well (Phase I)	\$5,279,801		<b>\$1,278,500</b>
5.4 MGD RO Plant (Phase II)	8,500,000	<b>Sewer Capacity Fund</b>	
Wells 29 & 30 Piping and Equipment	560,000	Injection Well (IW-1) Allocations	\$1,000,000
System Transmission Lines	3,559,268	Reuse Transmission Lines	3,850,000
Storage Reservoir US 441	144,480	Village Bio-Solids Peltization Project (Sludge Dehydrat	1,835,000
RO Plant Membrane Replacement	400,000	1.75 MGD WWTP Expansion	10,260,000
Water K-Park	796,759	WWTP Wetland Park	440,000
	<b>\$19,240,308</b>	Wastewater K-Park	212,500
		Perimeter Paths Landscape Irrigation	9,504,000
<b>Operating Revenues</b>			<b>\$27,101,500</b>
Water and Wastewater Minor Capital	\$5,815,017		
Solid Waste Minor Capital	166,933		
	<b>\$5,981,950</b>	<b>Grand Total - Enterprise</b>	<b>\$54,768,258</b>



*CIP Projects Scheduled for 2006/2007*



## LINKING THE VISION TO THE CAPITAL PLAN

One of the primary responsibilities of local government officials is to preserve, maintain, and improve a community's stock of buildings, roads, parks, water and sewer facilities, and equipment. Planning for capital improvements is a matter of prudent financial management as well as sound development practice. This Capital Improvement Program (CIP) for Village of Wellington is a community plan for short- and long-range physical development. It is intended to link the community's comprehensive planning efforts to physical developments, while providing a mechanism for estimating capital requirements. This includes the capital needs of:

- ✓ Prioritizing, scheduling, and implementing projects during the next 5 years
- ✓ Developing revenue policy for proposed improvements
- ✓ Budgeting high priority projects between funds, departments and Village wide
- ✓ Informing the public of planned capital improvements

The Village Council evaluated its 2006/2007 capital plan update by linking proposed projects to the Village Core Values and Vision 2021. The chart below illustrates the link of the proposed 2006/2007 projects to the priorities of the Village of Wellington:

	Family	Educational Excellence	Recreation & Cultural Opportunities	Public Safety	Environmental Respect	Sound Government	Civic Pride	Community Appearance	Equestrian Interests
<b>Governmental Projects</b>									
Landmark Community Center Master Plan	•	•	•			•	•		
Equestrian Master Plan			•				•		•
Dual Use Facility - Computer Saferoom/IT Training Room/EOC				•		•			
Pedestrian Paths & Roadway Overlay				•				•	
Traffic Signal Replacements				•				•	
Pierson Road	•			•					
Southshore Boulevard	•			•					
Trash Racks Pump Stations 3, 5 & 6					•			•	
Section 24 Educational Building		•	•		•				
Signs at Community Center			•					•	
Municipal Complex Space Planning	•					•	•		
Public Works Storage Site						•			
Culvert Replacements			•	•	•			•	
Canal Redredging Program/Bank Stabilization			•	•	•			•	
Lakeshore Erosion			•					•	
Basin B					•				
Big Blue Forest					•	•			
Best Management Practices					•	•			
Rotary Peace Pole at Birkdale	•						•	•	
Parks Capital Maintenance	•		•					•	
Paddock Drive Traffic Calming	•			•				•	
Shellrock Program									
Various Turn Lanes, Traffic Engineering	•			•					
Intersection Improvements	•			•					
Beautiful Wellington (Tier I, II, III)							•	•	
FPL Corr Landscape Forest Hill Blvd South							•	•	
<b>Enterprise Projects</b>									
Reverse Osmosis Plant including Injection Well				•	•	•			
Wells 29 & 30 Piping and Equipment						•			
Water Sys Transmission Lines						•			
RO Plant Membrane Replacement						•			
System Replace/Upgrade Allowance						•			
Water System - Park Site K	•		•		•	•		•	
Storage Reservoir US 441						•			
Bio-Solids Peltization Project (Sludge Dehydrator)					•	•			
WWTP Expansion and Reuse Facilities						•			
Injection Well MIT						•			
WWTF Wetland Park	•		•		•	•		•	
Wastewater System - K Park	•		•		•	•		•	
System Replace/Upgrade						•			
Perimeter Paths Landscape Irrigation						•		•	
Injection Well (1W-1) Allocations						•			
Reuse Transmission Lines					•	•			
PMP Lift Station Upgrades and Rehab					•	•			



# Equestrian Master Plan Throughout the Village



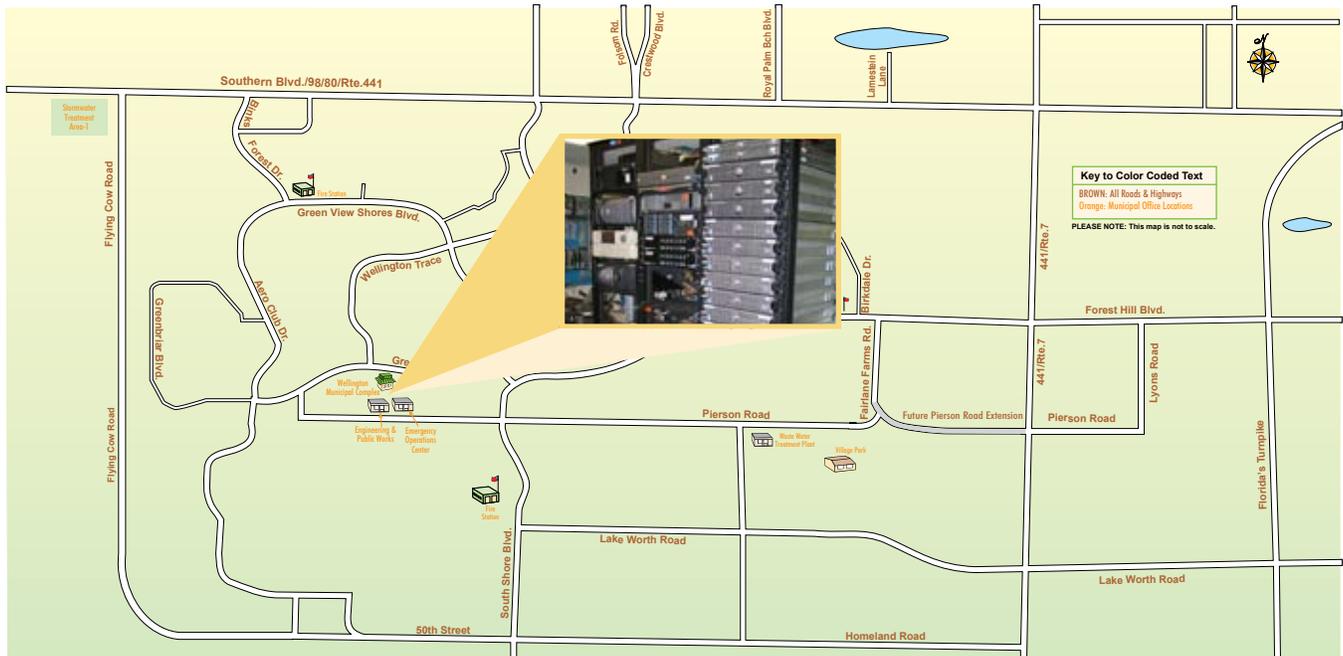
**Strategic Planning Link**

**Core Values:** *Recreational & Cultural Opportunities; Equestrian Interests; Civic Pride*

**Vision 2021:** *Leisure Amenities; World Class Equestrian Community; Pride in Wellington*

Project #	202025
Construction Year	2006/2007
Project Status	Ongoing - 2006/2007 will be third year of plan implementation
Contractor	Various
Project Description	Since its inception in 1995, the Village of Wellington has developed a 57 mile long Equestrian Trail System that provides residents with opportunities for recreation, exercise and transportation throughout the community. A Master Plan was developed in February 2004 to improve the Trail System to better meet the needs of our Equestrian residents. Key elements of this vision include: upgraded trail footings; signage/graphics/marker systems that establish an identity for the Trail System; continuous canopy of large trees for shade; rail fences to define trail corridors; well-marked roadway crossings across major roads; rest areas; increase in levels of trails maintenance and law enforcement; and increase user participation and volunteerism in trail maintenance and improvements.
Project Costs	\$4,000,000 (\$400,000 a year for ten years)
Impact on Operating Budget	Two full time Maintenance Worker positions are required for mowing and building the entry columns plus additional operating costs for equipment, fuel, materials and supplies. Total annual estimated operating impact of \$109,000 (includes positions).

## Dual Use Facility: EOC/Computer Safe Room/IT Training Room 14000 Greenbriar Boulevard



### Strategic Planning Link

**Core Values:** *Public Safety; Sound Government*

**Vision 2021:** *Personal Safety*

Project #	200708
Construction Year	2006/2007
Project Status	Planning Phase - Currently seeking grant monies
Contractor	TBD
Project Description	Construction of a two-story 4,000 sq. ft. building to hurricane standards at the old Fleet Maintenance Building site. Intended to provide housing, classroom space and a safe location for technological equipment, kitchen, sleeping and restroom facilities for use during an emergency. Computer equipment will be housed in a “safe room” constructed with all necessary precautions to prevent damage during an emergency.
Project Costs	\$1,100,000
Impact on Operating Budget	Projected savings under analysis for disaster management costs, insurance and minimizing potential loss of data and equipment is under analysis and is expected to outweigh additional operating cost of new building

# Pedestrian Paths & Roadway Overlays Throughout the Village



**Strategic Planning Link**

**Core Values:** *Public Safety; Community Appearance*

**Vision 2021:** *Personal Safety*

Project #	202019
Construction Year	Ongoing
Project Status	Assessment Phase
Contractor	Community Asphalt Corporation
Project Description	Overlay of existing roads and paths. The Village has an annual roadway overlay program which is based on an annual inspection and condition assessment. The condition is measured using the Asphalt Pavement Rating Form, developed by the Asphalt Institute, based on a weighted average of thirteen defects found in pavement surfaces. The Form uses a measurement scale based on a condition index rating from zero for failed pavement to 100 for pavement in perfect condition. The condition index is used to classify roads in seven categories: excellent (100-85), very good (84-70), good (69-55), fair (54-40), poor (39-25), very poor (24-10), and failed (9-0). It is the Village’s policy to maintain at least 80% of its road system at a good or better condition.
Project Costs	\$625,885
Impact on Operating Budget	This project is an ongoing maintenance program with no additional increase in cost to the annual operating budget.

# Traffic Signal Replacements Throughout the Village



## Strategic Planning Link

**Core Values:** *Public Safety; Community Appearance*

**Vision 2021:** *Pride in Wellington; Beautiful Neighborhoods*

Project #	200611
Project Year	Ongoing through 2010/2011
Project Status	Design Phase for First Replacement
Contractor	TBD
Project Description	The Village will be replacing the span wire light systems with mast arm traffic signals at some of the major intersections. The mast arm traffic signals offer a more attractive appearance than the current span wire design, improves intersection appearance and provide better durability during hurricanes.
Project Costs	\$500,000 Annually
Impact on Operating Budget	This project will have no impact on the on the Village’s operating budget. Palm Beach County maintains the signal system and may realize a savings in maintenance and repair expense after major storms. It is anticipated that the mast arm will supply additional stability in storm conditions and reduce the recovery time to full operation following a storm event.

# Trash Racks at Pump Stations 3,5&6

## Various locations in Northern Section of Wellington



**Strategic Planning Link**

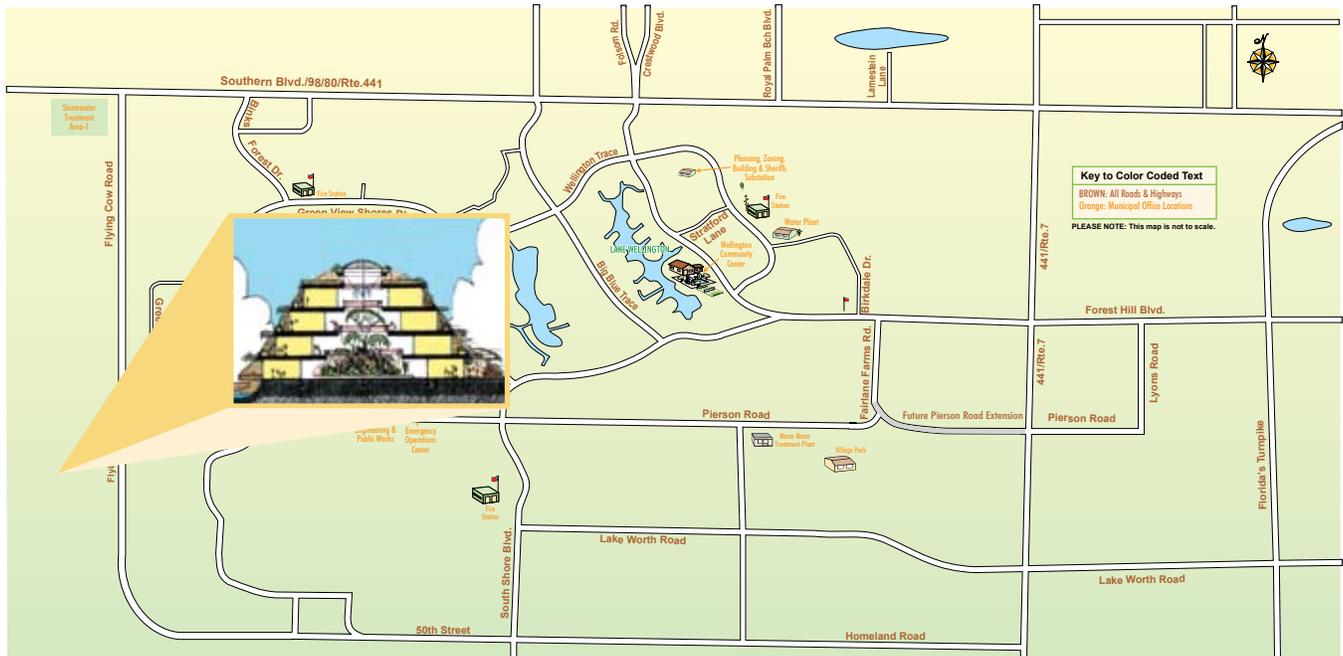
**Core Values:** *Environmental Respect; Community Appearance*

**Vision 2021:** *Preserve Florida's Environment; Preserve Communities; Municipal Infrastructure*

Project #	200711 - Trash Racks Pump Station #3
	200712 - Trash Racks Pump Station #5
	200713 - Trash Racks Pump Station #6
Construction Year	2006/2007
Project Status	Planning Phase
Contractor	TBD
Project Description	Installation of automated vegetative trash racks at existing pump stations
Project Costs	\$378,350 - Trash Racks Pump Station #3
	\$345,000 - Trash Racks Pump Station #5
	\$400,200 - Trash Racks Pump Station #6
<b>Total</b>	<b>\$1,123,550</b>
Impact on Operating Budget	The automated feature allows cost savings over labor to clear racks by hand.

# Section 24 Educational Building

## Flying Cow Road



### Strategic Planning Link

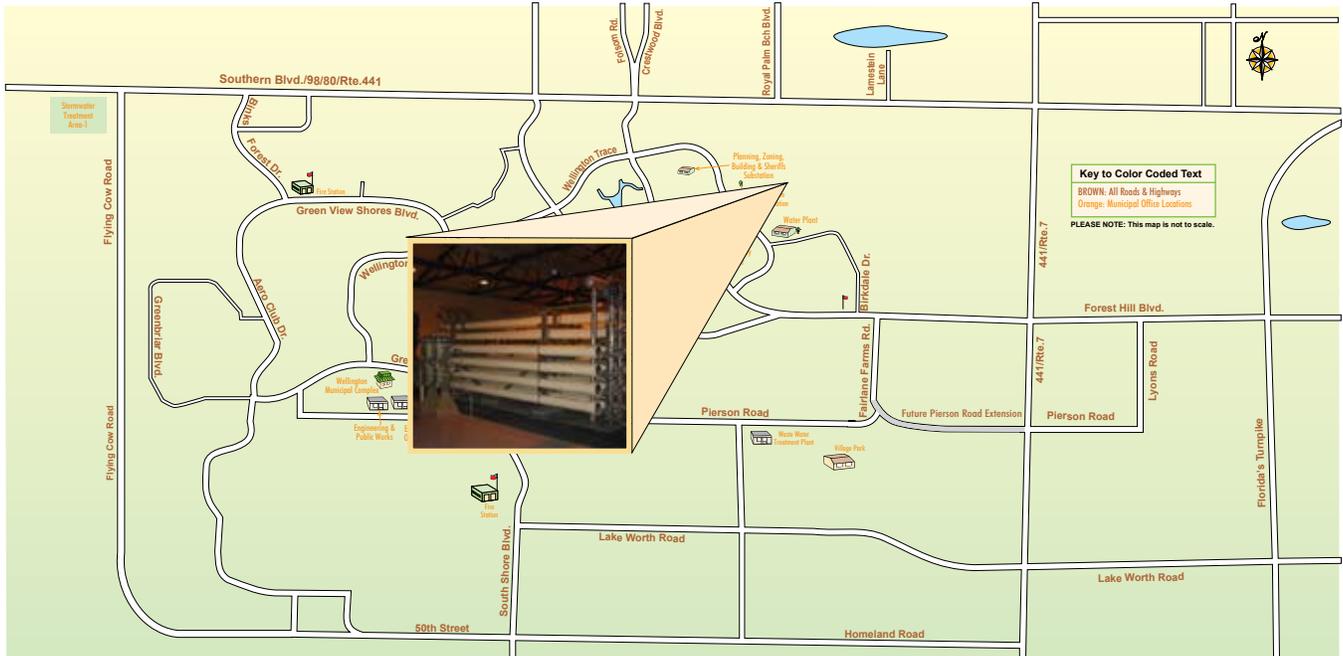
**Core Values:** Educational Excellence; Environmental Respect; Recreational & Cultural Opportunities

**Vision 2021:** Excellent Education; Gateway to the Everglades; Preserve Florida's Environment

Project #	201511
Construction Year	2006/2007
Project Status	Draft Conceptual Designs Submitted
Contractor	Design - CH2MHill Construction - TBD
Project Description	An Environmental Education & Conference Center is proposed on approximately eight acres of land within Section 24 next to the Stormwater Treatment Area 1-East and the Loxahatchee National Wildlife Refuge. This facility will offer interior space for environmental conferences, education and ecological exhibits in the midst of the distinctive ecological systems of the area. Included in the plans for the project are nature trails, viewing areas and provisions for parking.
Project Costs	\$1,575,000  Additional construction costs are expected to be shared by local environmental partners
Impact on Operating Budget	The annual operating impact to the Village will be ascertained as partner agreements are developed. To minimize or eliminate future Village operating costs, it is expected that the center will be operated by interested groups and interlocal agreement.

# 5.4 MGD Reverse Osmosis Plant (including Injection Well) (Phase 1)

## 1100 Wellington Trace



**Strategic Planning Link**

**Core Values:** *Public Safety; Environmental Respect; Sound Government*

**Vision 2021:** *Personal Safety; Preserve Florida's Environment; Government Infrastructure*

Project #	701016
Construction Year	2006/2007
Project Status	The initial phase of the Injection Well is in progress. Drilling rig delivered the week of March 28, 2005. Drilling is complete.
Contractor	Youngquist Brothers
Project Description	The water system is being expanded to meet the needs of projected growth. This includes the expansion of a 5.4 MDG Reverse Osmosis Plant (Phase I-including injection well to the existing facility), and the addition of a storage reservoir at US 441, wells and system transmission lines. The injection well was drilled to over 3,000 feet and will be used for disposal of the Reverse Osmosis concentrate to free up capacity in the existing wastewater well. Phase II of the RO Plant Expansion including Lime Softening Plant upgrade and well outfitting and pipeline is programmed to start in 2006/2007. Construction is expected to be completed in the eight year time frame.
Project Costs	\$5,279,801
Impact on Operating Budget	Anticipated annual operating impact is \$37,814 and consists of: Labor \$28,742; Maintenance \$ 5,112 and Supplies \$3,960.

# Wells 29 & 30 Piping & Equipment Throughout the Village



## Strategic Planning Link

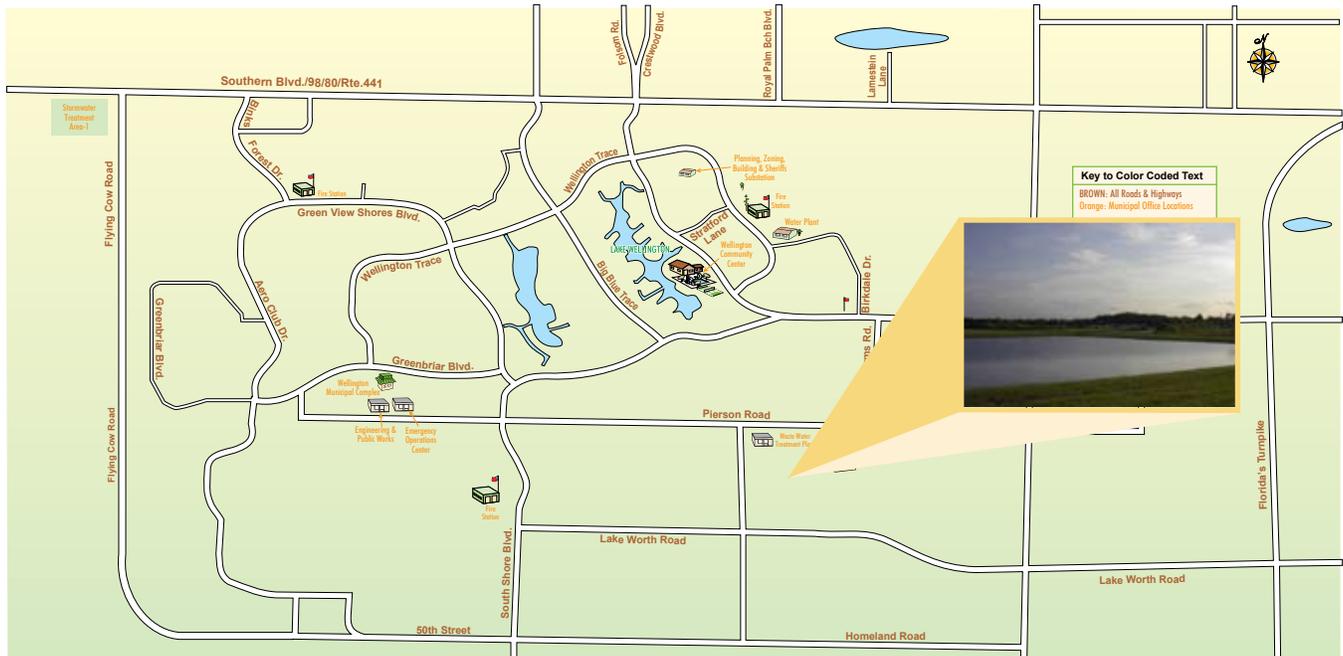
**Core Values:** *Sound Government*

**Vision 2021:** *Government Infrastructure: Financial Sustainability*

Project #	200510
Construction Year	2006/2007
Project Status	Drawings being revised by ARCADIS to be submitted to FDOT and LWDD.
Contractor	TBD
Project Description	Installation of well pump, discharge piping, controls valves and electrical panels. A stationary emergency generator sized to run both wells, will be installed between the two wells. Approximately 16,500 linear feet of sixteen (16”) PVC, 1,200 linear feet of twelve (12”) PVC and 1,000 linear feet of sixteen (16”) HDPE pipe. The Raw Water Main will run from the wellfield at Forest Hill Blvd. and the Turnpike west to the Water Treatment Facility.
Project Costs	\$560,000
Impact on Operating Budget	It is anticipated there will be no incremental annual operating impact.

# Wastewater Treatment Facility Wetland Park

## 11860 Pierson Road



### Strategic Planning Link

**Core Values:** *Environmental Respect; Sound Government; Recreational & Cultural Opportunities*

**Vision 2021:** *Preserve Florida's Environment; Government Infrastructure; Leisure Amenities*

Project #	200415
Construction Year	2006/2007
Project Status	Construction Bid Phase
Contractor	TBD
Project Description	This project is located at the Wastewater Treatment Facility on Pierson Road. It will convert five percolation pond cells and peak flow storage pond #2 into a mosaic of high-quality wetland habitats. The diverse wetland habitats incorporated into the preliminary design will support site multiple ecosystem uses and wildlife benefits. The thirty-two (32) acre park site is designed to include: plant communities of inland slough with emergent marsh transition; freshwater marsh with wet prairie transition; tropical hardwood tree island with mixed hardwoods transition; south Florida pine flatwoods with savanna; a boardwalk; walking trails; thirty-three parking spaces, and three (3) handicap parking spaces.
Project Costs	\$440,000
Impact on Operating Budget	The anticipated impact on operating expenditures is \$5,000 annually for maintenance of landscape and boardwalk areas.

# Wastewater Treatment Facility Bio-Solids Project

## 11860 Pierson Road



### Strategic Planning Link

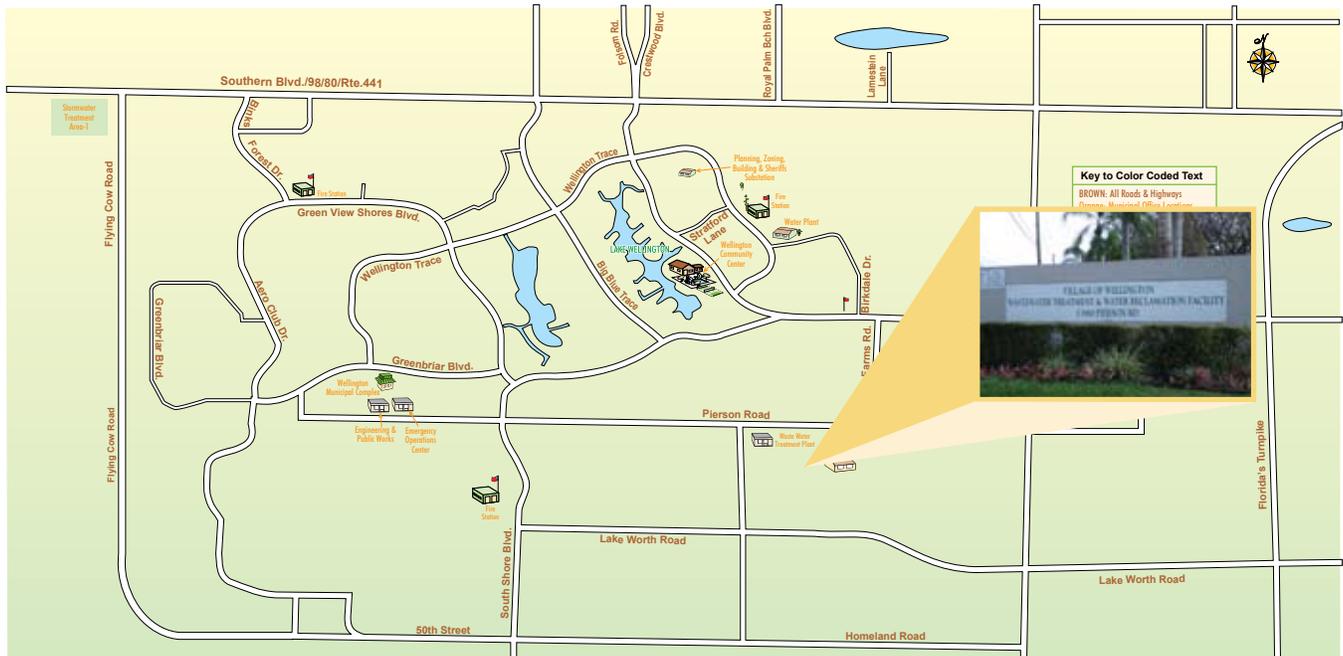
**Core Values:** *Public Safety; Environmental Respect; Sound Government*

**Vision 2021:** *Personal Safety; Preserve Florida's Environment; Government Infrastructure*

Project #	702020
Construction Year	2006/2007
Project Status	In design phase.
Contractor:	TBD
Project Description	Will include expansion of the existing digester capacity, an additional building next to the truck loading building to house the dryer and ancillary equipment required to retrofit the dryer to our existing sludge disposal system.
Project Costs	\$1,835,000
Impact on Operating Budget	The anticipated impact on operations is \$23,000. This may be offset by a similar cost reduction in hauling costs and the cost of lime.

# 1.75 MGD WWTP Expansion & Reuse Facilities

## 11860 Pierson Road



### Strategic Planning Link

**Core Values:** Sound Government

**Vision 2021:** Government Infrastructure; Financial Sustainability

Project #	200703
Construction Year	2006/2007
Project Status	TBD
Contractor	TBD
Project Description	The current WWTF design capacity is 4.75 MGD, this 1.75 MGD expansion will increase the design capacity to 6.5 MGD and include the following: modifications to the existing headwork, additional aeration basin, clarifier and chlorine contact basin including additional reuse capacity. A 1.0 MG digester and sludge dryer will be added to the sludge handling building.
Project Costs	\$5,130,000 2006/2007
	\$5,130,000 2007/2008
Impact on Operating Budget	TBD

# Reuse Transmission Lines Throughout the Village



### Strategic Planning Link

**Core Values:** *Environmental Respect; Sound Government*

**Vision 2021:** *Preserve Florida's Environment; Government Infrastructure*

Project #	702513
Construction Year	2006/2007
Project Status	Design Phase
Contractor	TBD
Project Description	The installation of reuse water lines for landscape irrigation at Village recreational facilities
Project Costs	\$2,050,000
Impact on Operating Budget	Savings are projected through the reuse of treated wastewater for irrigation. Additional costs anticipated for disposal and treatment expense will offset the savings. A positive environmental impact will result through conservation of potable water formerly used for irrigation. Operating budget impact will be determined in the development phase of the project.

# Perimeter Paths & Landscaping Reuse (Western)



## Strategic Planning Link

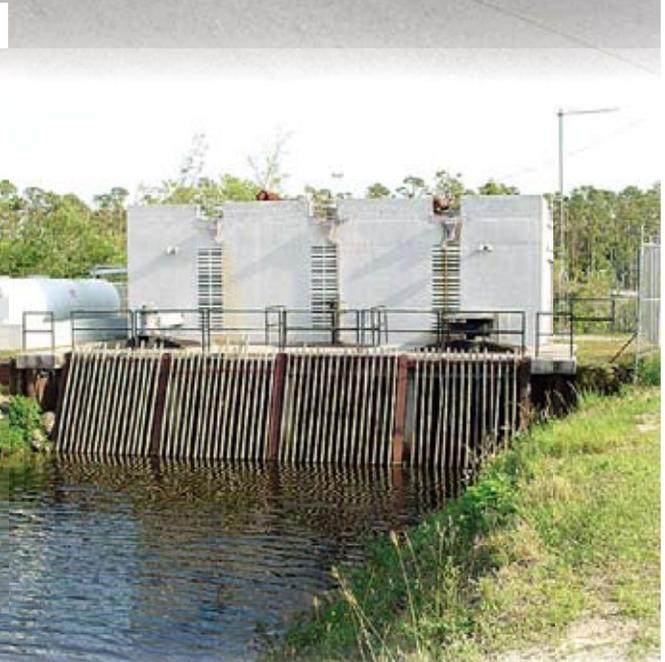
**Core Values:** Community Appearance; Civic Pride; Recreational & Cultural Opportunities

**Vision 2021:** Beautiful Neighborhoods; Pride in Wellington; Leisure Amenities

Project #	200710 & 200714
Construction Years	Western: 2007/2008 Northern: 2008/2009 Eastern: 2009/2010 Southern: 2010/2011
Project Status	Design Phase
Contractor	TBD
Project Description	Construction of equestrian bridle trail and multipurpose trail along the existing FPL trail. The project includes landscaping near roadways for privacy and safety. In order to provide irrigation to the installed landscape, the Utilities Enterprise fund CIP includes funding for reuse water delivery.
Project Costs	Western: \$1,800,000 Paths & Landscaping; \$2,640,000 Irrigation & Reuse Northern: \$2,000,000 Paths & Landscaping; \$2,112,000 Irrigation & Reuse Eastern: \$2,400,000 Paths & Landscaping; \$2,640,000 Irrigation & Reuse Southern: \$990,000 Paths & Landscaping; \$2,112,000 Irrigation & Reuse
Impact on Operating Budget	The additional maintenance required for the landscape and irrigation systems is estimated for each project phase: Western - \$13,500 annually; Northern - \$15,000 annually; Eastern - \$18,000 annually and Southern - \$7,425 annually



*CIP Projects Currently In Progress*



**GOVERNMENTAL FUNDS - CUMULATIVE BUDGETS FOR PROJECTS IN PROGRESS  
AS OF SEPTEMBER 30, 2006**

**LEISURE SERVICES**

Future Park Site K	7,780,000
New Horizons Parking	250,000
Village Park III-Gym	3,884,430
Baseball Complex at Olympia	4,342,859
Village Park Phase IV:	621,898
Sand Volleyball	34,500
Village Park:	
Class Space at Gym	100,000
Pavillion	60,000
Wellington Community Center:	
Aquatic Slides	459,501
Office/Restrooms Building/Pools	1,450,000
Greenbriar Park (Dog Park & Paving)	465,797
Greenbriar Park (Clearing/Grading/Irrigation)	150,000
Olympia Park (Lit Track)	912,500
Art in Public Places	20,000
Veterans Memorial	393,864
Neighborhood Park Program	400,086
Field of Dreams	162,718
Primrose Park	281,557
Meeting Hall	48,683
	<b>\$21,818,393</b>

**EQUESTRIAN**

Equestrian Master Plan	945,981
	<b>\$945,981</b>

**PUBLIC FACILITIES**

WCC Wind Storm Protection	51,562
Signs at Community Center	50,000
IT Capital Acquisition	1,395,820
Gym Generator	359,892
Entrance Signs	219,587
Sidewalk Canopies Administration	75,000
Wayfare Signs	100,962
	<b>\$2,252,823</b>

**ROADWAYS**

Dovedale CT Extension Road	69,999
Flying Cow Road	184,829
Shellrock Program	797,223
Pedestrian Paths & Roadway Overlay	2,748,074
Various Turn Lanes, Traffic Engineering	915,951
Intersection Improvements	346,048
Traffic Signal Replacement	500,000
Southshore Design, Ph I - Pierson to GV Sh.	5,592,085
Pierson Road Extension Design	3,116,433
Wellington High Park Lot	125,172
	<b>\$14,395,814</b>

**LANDSCAPING**

Wall/Fencing/Hedging	769,751
Greenview Landscape & Fencing (SS to WT)	562,000
Birkdale Drive Pathway	156,000
Beautiful Wellington (Tiers I, II, III)	284,150
State Road 7 Landscaping	450,500
Land & Irrigation Binks Forest	302,893
FPL Corridor Landscaping	942,500
	<b>\$3,467,794</b>

**SURFACE WATER MANAGEMENT**

Culvert Replacements	849,961
Canal Redredging Program/Bank Stabilization	672,514
Renovate Commuication Tower	76,402
Pump Station 1	337,986
Pump Station 2	1,669,462
Pump Station 4	1,800,951
Pump Station 5	78,000
Lake Shore Erosion	189,461
	<b>\$5,674,737</b>

**SWAT**

Basin B	1,334,418
Section 24	222,189
Peacock Pond	928,886
SWAT-Section 34	193,454
Horse Waste Management	166,500
Big Blue Forest	522,653
Urban/Agricultural Stormwater Runoff	1,075,000
Best Management Practices	258,181
Water Control Structures	3,092,000
Pump Station 8	1,704,500
Hot Spot Treatments	200,000
	<b>\$9,697,781</b>

**TOTAL GOVERNMENTAL FUNDS**

**\$58,253,323**

**ENTERPRISE FUNDS - CUMULATIVE BUDGETS FOR PROJECTS IN PROGRESS  
AS OF SEPTEMBER 30, 2006**

***WATER SYSTEM***

5.4 MGD RO Plant including Injection Well (Phase I)	\$16,869,369
5.4 MGD RO Plant (Phase II & Lime Softening Plant)	500,000
Drill Wells 25-30	152,427
Wells 29 & 30 Piping and Equipment	2,872,000
System Transmission Lines	2,639,528
RO Plant Membrane Replacement	590,000
Storage Reservoir US 441	2,820,000
Chlorine Conversion	401,660
Western Water Mains	1,975,699
System Replace/Upgrade Allowance	601,500
	<b>\$29,422,183</b>

***WASTEWATER SYSTEM***

Injection Well Allocations	500,000
Injection Well MIT	126,580
WWTF Wetland Park	1,000,000
Village Bio-Solids Pelitization Project (Sludge Dehydrator)	3,651,000
Belt Filter Press at Wastewater Treatment Plant	900,000
PMP Lift Station Upgrades and Rehab	122,975
Effluent Disposal Reuse	2,650,787
Effluent Disposal Reuse Phase II	325,000
Reuse Land Acquisition	8,750,000
Headworks Scrubber	104,193
Boys and Girls Lift Station	260,492
Reuse Transmission Lines	1,000,000
System Replace/Upgrade	622,500
	<b>\$20,013,527</b>

***TOTAL ENTERPRISE FUNDS    \$49,435,710***

## SURFACE WATER MANAGEMENT

The surface water management system must be designed, maintained and operated in compliance with the periodically changing requirements imposed by state and federal agencies. The approximate \$2.49 million cost of improvements over the next five years is expected to amount to approximately 3% of all governmental capital improvements for fiscal year 2006/2007 through fiscal year 2010/2011.

*The following describes significant ongoing projects budgeted in previous years.*

### PUMP STATIONS

Pump Stations 1 and 2 discharge storm water from Basin B directly into Water Conservation Area 1. These pump stations require replacement and possible relocation pursuant to the eventual Everglades restoration plan to be devised by the South Florida Water Management District. The funding of the pump stations will likely be incorporated into the financing mechanism(s) used for Basin B. Changes in Pump Station 1 and 2 will necessitate improvements to Stations 3 and 4 in order to reroute flows from Basin B north through Basin A. Pump Station 3 was completed in August 2004, and Pump Station 4 was completed in March 2006. As the result of the adoption of the Everglades Forever Act, the Village and South Florida Water Management District have been jointly pursuing solutions and funding alternatives relating to the discharge of untreated storm water runoff from Acme Basin B into the Loxahatchee National Wildlife Refuge. Memorandum of Understanding (MOU) No. CN051212 resulted from that joint pursuit. Among Village responsibilities under the MOU is the design and construction of Pump Station 8 which is currently under construction and represents an additional capital improvement project necessary to route storm water runoff north from Acme Basin B through Acme Basin A and into the C-51 Canal.



### EVERGLADES RESTORATION (BASIN B SOLUTION)

Compliance with the South Florida Water Management District Surface Water Management Permit will require improvements to the Village's surface water management system, particularly with respect to discharge into Water Conservation Area Number 1 from Basin B, the drainage area south of Pierson Road. Water Conservation Area Number 1 is part of the Everglades, a natural drainage system that is protected by the Everglades Forever Act. The Village is finalizing an agreement with the South Florida Water Management District for the conceptual design and construction to treat Basin B storm water prior to discharge. The Village is on target to meet the compliance deadline of December 31, 2006.

## SHORELINE EROSION

Lake Wellington was excavated for fill in the mid 1970's. It is now a storm water retention component of the drainage system. In some areas its slopes exceed the 4:1 (horizontal : vertical) standard now applicable to such construction. The lake banks are eroding. The total cost of the highest ranking erosion project is estimated at \$2.35 million. The Village of Wellington has received \$1.2 million in grant funding from the United States Department of Agriculture (USDA) in 2005, used to complete medium-priority projects on Lake Wellington. The Village has received approval for an additional \$800,000 in 2006/2007, and will continue to perform a search for funding of Lake Greenview in the coming year.



## MAINTENANCE

In addition to the above capital projects, the Village conducts significant on-going annual maintenance projects and programs to maintain its surface water management system. The two major programs are canal re-dredging and culvert replacement. The cost of these programs will average \$250,000 per year over the next five years.

## ROADWAYS

The Village owns and maintains 143 miles of paved roadways, 41.4 miles of shellrock roadways, 32 miles of bike paths, 143 miles of sidewalks and 57 miles of bridle paths located within its boundaries. Palm Beach County owns and maintains Forest Hill Boulevard. Ongoing maintenance-related improvements associated with these roadways include pavement overlays in accordance with a fifteen-year plan, shellrocking in accordance with a five year plan and swale improvements. Major road projects are currently in progress. Some roads will be widened to accommodate future growth and some require major maintenance work. The approximate \$19.8 million cost of improvements will amount to approximately 24% of all capital improvements for 2006/2007 through fiscal year 2010/2011.

*The following describes the significant ongoing roadway projects budgeted:*

### GREENVIEW SHORES BOULEVARD

#### LANDSCAPING

This project will provide for landscaping of the Greenview Shores Boulevard median from South Shore Boulevard to Wellington Trace at an estimated cost of \$562,000. Palm Beach County is currently reconstructing Greenview Shores Boulevard. Upon completion of the reconstruction project, the Village will landscape the medians.

## MAINTENANCE

As previously noted, the Village conducts significant ongoing annual maintenance projects and programs in addition to the above capital projects to maintain the service levels of its roadways. Some of the major programs include roadway resurfacing (both paved and unpaved roads), landscape improvements to major thoroughfares and other traffic engineering/roadways/ intersection improvements. The cost of these programs will average about \$960,000 per year over the next five years.

## LEISURE SERVICES

Over the past few years, the infrastructure for the Village's parks and recreation system has been a priority. The beginning phases of the Wellington Village Park Community Sports Complex, Tiger Shark Cove Park, Olympia Park Baseball Complex and the Wellington Community Center projects, were completed and are currently being utilized by the public. The \$30 million cost of adding other park facilities to the system and upgrading existing parks will amount to about 37.4 % of all capital improvements for fiscal year 2006/2007 through fiscal year 2010/2011.

## WATER AND WASTEWATER SERVICES (UTILITIES)

The water system will is being expanded to meet the needs of projected growth. This includes the expansion of the existing facility to a 5.4 MDG RO Plant (Phase I-including injection well) and the addition of a storage reservoir, wells and system transmission lines. Approximately \$20.4 million will be expended during fiscal year 2006/2007 through fiscal year 2010/2011. This will amount to 42 % of the Enterprise Fund capital improvements during this period.

The wastewater system is being expanded to meet the needs of projected growth. This includes the purchase of reuse land, an effluent disposal reuse system, construction of a new injection well and a plant expansion. Approximately \$28.4 million will be expended during fiscal year 2006/2007 through fiscal year 2010/2011. This will amount to 58 % of the Enterprise Fund capital improvements during this period.



## STORAGE RESERVOIRS

Additional finished water storage is necessary to satisfy minimum storage requirements and meet the hydraulic needs of the system. The final reservoir will be required in the US 441 corridor north of Wellington's Edge and south of SR 80. This reservoir will be required to satisfy hydraulic demands. The reservoir is approximately 2 MG.

## CHLORINE CONVERSION

The chlorine conversion at the Water Treatment Facility will replace the use of chlorine gas (with all its associated restrictions and dangers) with generators that produce sodium hypochlorite (pool chlorine) for disinfecting.



## EFFLUENT DISPOSAL REUSE

The Village has recognized the need and importance of reusing treated wastewater effluent. A proper program can defer expenditures for future injection wells, extend the dates by which the water plant requires expansion, and potentially reduce the ultimate plant size. Reuse transmission lines will be utilized to provide reclaimed water initially to Village Park, and then to the new Park Site K. The reuse system will be used to irrigate landscaping to be installed in the next five years along the perimeter paths of the Village.

## VILLAGE BIO-SOLIDS PELTIZATION PROJECT (SLUDGE DEHYDRATOR)

In our current process, sludge is required to be held on site for 22 hours which can produce odor. The Department of Environmental Protection (DEP) restricts the sludge disposal process. This new process will produce sludge with lower odor and with no disposal restrictions.

## WWTF WETLAND PARK

This project will examine a portion of the Wastewater Treatment Facility (WWTF) currently used on percolation pads for potential development as a wetlands park for the purpose of creating and preserving the wetlands for potential environmental and/or recreational uses. The WWTF currently disposes of secondary effluent, primarily through a deep injection well system, with only intermittent use of the 20 acre percolation pond system for short durations. The plans include conversion of these ponds into a wetland park. On May 10, 2005 the Village awarded the Request for Proposal (RFP), "Wastewater Treatment Facility Recreational Wetland Final Design & Permitting" to CH2M Hill for the design layout of the wetland park. Funding of \$1 million for this project will be carried forward to fiscal year 2006/2007, and an additional \$440,000 is budgeted to begin the project.

## ***Debt Administration***

The Village's outstanding debt as of September 30, 2006 consists of the following:

### **General Governmental Debt**

Public Service Tax Revenue Bonds, Series 1999	\$2,405,000
Public Service Tax Revenue Refunding Bonds, Series 2005	9,845,000
Florida Municipal Loan Council (FMLC) Bond Pool (Series 2001A)	4,845,000
Florida Municipal Loan Council (FMLC) Bond Pool (Series 2002C)	5,645,000
<b>Total General Governmental Debt</b>	<b>\$22,740,000</b>

### **Business Fund Debt**

2003 Water & Sewer Revenue Bonds (AAA Rating)	<b>\$18,115,000</b>
---	---------------------

### ***Total Debt***

**\$40,855,000**

The Village had made it a practice to fund most capital outlay over the years — with the exception of the initial infrastructure (roads, drainage, and utilities plants) — through current operating budgets rather than through long-term financing. However, during the 1998/1999 fiscal year, Council approved the issuance of Communication Service Tax Revenue Bonds to provide funds for construction of infrastructure and recreational projects under the 1999– 2004 Capital Improvement Plan. Additionally, the bond issuance was used to repay a \$4.6 million promissory note for the construction of Village Park, Phase I.

The Village first joined the Florida Municipal Loan Council (FMLC) Bond Pool for financing of capital projects scheduled in fiscal year 2001/2002 and fiscal year 2003/2004. The proceeds were deposited in an account for the Village of Wellington with the FMLC's trustee, administered by the Florida League of Cities.

In August 2003, the Water and Sewer Refunding Bonds were refinanced. Because of the favorable tax-exempt interest rates available in the market at the time, the Village was able to refinance the Series 1993 Bonds and realize a total net present value savings of approximately \$1.4 million over the life of the bonds which represents an average annual savings in debt service payments of over \$498,000. The Government Finance Officers Association recommends that issuers refund their existing bonded debt only when the savings fall within a range of 3-5% of the amount of the bonds being refunded. This refunding allowed the Village to achieve an approximate savings of 6.45%. Also included in the bond issue:

- ✓ Refund all of the Water and Sewer Revenue Refunding Bonds, Series 1993, which were outstanding in the aggregate principal amount of \$21,890,000
- ✓ Finance land purchase and capital costs for reuse treatment project
- ✓ Pay costs and expenses relating to the issuance of the 2003 bond, including payment of the premiums for a Bond Issuance Policy and a Reserve Account Insurance Policy



In May 2005, a portion of the Public Service Tax Revenue Bonds, Series 1999, was refinanced to reduce future debt service payments by \$736,485.

During fiscal year 2004/2005, projects were reevaluated and shifted to maximize funding availability with project time lines. New projects and revised cost estimates enabled staff to reprioritize projects. Outstanding general governmental debt has been re-allocated for the funding of the following projects:

*Public Improvement Revenue Bonds, Series 1999*

- ✓ Wellington Community Center
- ✓ Tiger Shark Cove
- ✓ Village Park – Phase II
- ✓ Lake Worth Road
- ✓ Maintenance / Storage Building
- ✓ Little Ranches Access Road
- ✓ 120th Street Paving
- ✓ 12th Fairway Road Reconstruction
- ✓ Refinance Village Park
- ✓ Wellington Trace Bike Path
- ✓ Equestrian Improvements

*Florida Municipal Loan Council Revenue Bonds, Series 2001A*

- ✓ South Road Reconstruction
- ✓ Mechanics Shop
- ✓ Minto Baseball – Phase I
- ✓ Village Park Gym

*Florida Municipal Loan Council Revenue Bonds, Series 2002C*

- ✓ Pierson Road Reconstruction
- ✓ Pierson Road / Mall by-pass
- ✓ Pierson Road ROW
- ✓ South Shore Blvd./South Shore to Ousley Farms
- ✓ Equestrian Improvements

The Village is budgeted to borrow \$6,000,000 in the Surface Water Management fund in 2006/2007. The funds are slated for completion of capital projects, including Basin B, and repayment of a loan from the General Fund.



*Basin B Groundbreaking*

The following provides a summary of debt service requirements for the Village's bonds:

**ANALYSIS OF DEBT SERVICE REQUIREMENTS  
AS OF SEPTEMBER 30, 2006**

	Public Service Tax Revenue		Public Service Tax Revenue		FMLC Pool	Bond (Series 2001 A)	FMLC Pool (Series 2002 C)	Bond	Total Government Bonds	W & S Revenue Bonds
	Bonds	Series	Bonds	Series						
	1999	2005	2005	2005	2001 A)	2001 A)	2002 C)	2002 C)		
Issue Date		1999		2005		2001		2002		2003
Retirement		2010		2019		2021		2022		2013
Original Debt	\$15,670,000		\$9,995,000		\$5,605,000		\$6,290,000		\$37,560,000	\$22,355,000
Outstanding Principal	\$2,405,000		\$9,845,000		\$4,845,000		\$5,645,000		\$22,740,000	\$18,115,000
Interest Rate	4.10 - 5.25%		3.73%		3.25 - 5.25%		3.00 - 5.25%			2.00 - 5.00%
Annual Debt Service Requirements:										
2007	780,448		432,219		442,363		502,375		2,157,404	2,775,374
2008	780,297		429,794		442,913		498,938		2,151,941	2,767,936
2009	778,797		432,370		442,450		499,950		2,153,567	2,767,424
2010	319,487		889,759		440,950		499,288		2,149,483	2,752,474
2011	-		1,209,990		443,825		496,288		2,150,102	2,739,549
Thereafter	-		9,687,764		4,825,375		5,936,744		20,449,883	7,020,954
<b>Total</b>	<b>\$2,659,029</b>		<b>\$13,081,894</b>		<b>\$7,037,875</b>		<b>\$8,433,582</b>		<b>\$31,212,380</b>	<b>\$20,823,711</b>

*Note: Any difference between the annual debt service requirements shown above and the total amounts budgeted for debt service arises from funding of compensating balance requirements*

**TOTAL GENERAL GOVERNMENTAL DEBT SERVICE**

	Principal	Interest	Total Debt Service
2007	\$1,170,000	\$987,404	\$2,157,404
2008	1,215,000	936,941	2,151,941
2009	1,270,000	883,567	2,153,567
2010	1,325,000	824,483	2,149,483
2011	1,385,000	765,102	2,150,102
Thereafter	16,375,000	4,074,883	20,449,883
<b>Total</b>	<b>\$22,740,000</b>	<b>\$8,472,380</b>	<b>\$31,212,380</b>

In Florida, there is no legal debt limit. All general obligation debt pledging payment from ad valorem taxes must be approved by referendum, unless it is to refund outstanding debt. Article VII, Section 12 of the Florida State Constitution states "Counties, school districts, municipalities, special districts and local governmental bodies with taxing powers may issue bonds, certificates of indebtedness or any form of tax anticipation certificates, payable from ad valorem taxes and maturing more than twelve months after issuance only to finance or refinance capital projects authorized by law and only when approved by vote of the electors..." The Village has no general obligation debt outstanding.

### TOTAL ENTERPRISE DEBT SERVICE

	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2007	\$2,185,000	\$590,374	\$2,775,374
2008	2,225,000	542,936	2,767,936
2009	2,280,000	487,424	2,767,424
2010	2,335,000	417,474	2,752,474
2011	2,420,000	319,549	2,739,549
Thereafter	6,670,000	350,954	7,020,954
<b>Total</b>	<b>\$18,115,000</b>	<b>\$2,708,711</b>	<b>\$20,823,711</b>

### NET GOVERNMENTAL DEBT PER CAPITA

<u>Year</u>	<u>Population <sup>(1)</sup></u>	<u>Bonded Debt</u>	<u>Notes Payable</u>	<u>Less Amount Available in Debt Service Fund</u>	<u>Net Debt</u>	<u>Net Debt Per Capita</u>
1998	\$28,585		\$6,338,401	\$639,765	\$5,698,636	\$199
1999	29,839	\$15,670,000	1,306,110	702,610	16,273,500	545
2000	31,024	15,225,000		691,588	14,533,412	468
2001	40,749	14,700,000		354,892	14,345,108	352
2002	42,319	19,760,000		665,538	19,094,462	451
2003	46,208	25,290,000		236,107	25,053,893	542
2004	50,666	24,305,000		45,692	24,259,308	479
2005	55,429	17,095,000		273,354	16,821,646	303
2006	55,564	15,980,000		83,069	15,896,931	286
2007	58,179	14,865,000		83,069	14,781,931	254

<sup>(1)</sup> University of Florida, Bureau of Economic Research

## ANNUAL DEBT SERVICE EXPENDITURES TO TOTAL EXPENDITURES

Year	Annual Debt Service Expenditures	Governmental Funds Expenditures	Debt Service as % of Expenditures
1998	\$1,435,100	\$21,674,518	7%
1999	1,673,000	23,296,138	7%
2000	1,487,000	27,250,367	5%
2001	1,530,000	47,842,176	3%
2002	1,909,350	51,504,502	4%
2003	2,993,350	62,773,896	5%
2004	3,075,000	67,006,919	5%
2005	2,220,000	67,892,048	3%
2006	2,199,600	76,435,567	3%
2007	2,157,404	94,274,980	2%

*Note: Includes limited obligation bonded debt and notes payable*

All applicable debt covenants such as ratios of net income to debt service, sinking funds and insurance coverage have been met or exceeded. The Bond Resolution, which authorized the issuance of the outstanding utility revenue bonds, includes a rate and debt service covenant which requires the Village to provide in each fiscal year net revenue adequate to pay at least 110% of the annual debt service requirement for the existing bonds and any pari passu additional bonds issued thereafter. Based on the projections contained in the fiscal year 2006/2007 budget, the Village is in compliance with the covenant as illustrated below:

### REVENUE BOND COVENANT COMPLIANCE (UTILITY SYSTEM ENTERPRISE FUND)

Total Utility Revenues <sup>(1)</sup>	\$15,037,016
Operating Expenses <sup>(2)</sup>	8,115,901
<b>Net Revenues Available for Debt Service</b>	<b>\$6,921,115</b>
Required Debt Service <sup>(3)</sup>	\$2,773,624
Debt Service Coverage:	
Achieved	2.50
Required	1.10

*(1) Amounts shown do not include revenues or funds received*

*(2) Amounts shown do not include revenues or funds received*

*(3) Includes contingency as well as departmental costs*

The ability of the system to meet its expenditure needs without a rate adjustment since November 1995, is an indication of the continuing financial strength and operating ability of the Village and its utility.

## RISK MANAGEMENT

The Village purchases insurance on real and personal property, including hurricane and flood coverage, with common policy restrictions, covering direct physical loss of or damage to buildings, fixtures, equipment, boilers, machinery, and supplies as shown in the table below. All policies have been structured such that the policy year is concurrent with the fiscal year. In contracts, the Village obtains indemnification and holds harmless agreements, and requires contractors to name the Village as an additional insured under the indemnity's insurance coverage.

### SCHEDULE OF INSURANCE AS OF OCTOBER 1, 2006

Type	Limits	Actual 2004/2005	Actual 2005/2006	Budget 2006/2007
<b>General/Professional Liability</b>				
General/Professional Liability	\$1,000,000 each occurrence	\$202,249	\$263,738	\$252,000
Errors & Omissions	\$1,000,000 each occurrence			
Employment Practices Liability	\$1,000,000 each occurrence			
Public Officials Liability	\$1,000,000 each occurrence			
<b>Business Automobile</b>				
Comprehensive Automobile	\$1,000,000 combined single limit	62,345	69,474	66,000
Personal Injury Protection	\$10,000 per occurrence			
Uninsured Motorist	\$20,000 with a \$500 deductible			
Comprehensive Collision	\$500 deductible			
<b>Workers Compensation</b>				
	\$1,000,000 Each Accident/Disease	323,154	318,203	318,000
	\$1,000,000 Aggregate by Disease			
<b>Property Insurance</b>				
Real property and contents	\$11,452,438	161,077	356,498	719,000
Includes earthquake, flood and business interruption; also electronic data processing	\$25,000 deductible			
Mobile Equipment	\$1,599,850			
Commercial Inland Marine Coverage	\$250 deductible			
Honesty Blanket Bond	\$500,000 with a \$1,000 deductible			
Environmental Insurance	\$1,000,000 each incident	4,006	5,853	6,000
Petroleum Liability & Restoration	\$1,000,000 aggregate			
Pollution and Remedial Legal Liability				
Skateboard Park	\$10,000 deductible per claim \$1,000,000 bodily injury and property damage	7,500	8,250	9,000
<b>Total Insurance Costs</b>		<b>\$760,331</b>	<b>\$1,022,016</b>	<b>\$1,370,000</b>



## *Analysis of Financial Indicators*

The Village has an important responsibility to its residents to carefully account for public funds, to manage municipal finances wisely and to plan adequate funding of services desired by the public, including the provision and maintenance of public facilities. At this stage of development in the Village's Comprehensive Plan, coupled with the anticipation of continued growth, the Village needs to ensure that it is capable of adequately funding and providing local government services needed by the community. This analysis of financial indicators is designed to evaluate the fiscal stability of the Village based on the following objectives for fiscal performance:

- ✓ To protect the Council's policy-making ability by ensuring that important policy decisions are not controlled by financial problems or emergencies
- ✓ To enhance the Council's policy-making ability by providing accurate information on service costs
- ✓ To assist in the sound management of the Village government by providing accurate and timely information concerning financial conditions
- ✓ To provide sound principles to guide the important decisions of Council and management which have significant fiscal impact
- ✓ To set forth operational principles which minimize the cost of local government, to an extent consistent with services desired by the public and which minimizes financial risk
- ✓ To employ revenue policies which prevent undue or unbalanced reliance on specific revenues, especially property taxes, which distribute the cost of municipal services fairly and which provide adequate funds to operate desired programs
- ✓ To provide essential public facilities and prevent deterioration of existing Village facilities and its capital infrastructure
- ✓ To protect and enhance the Village's credit rating and prevent default on any municipal borrowings
- ✓ To insure the legal use of all Village funds through an adequate system of financial accountability and internal control

The study period for this analysis covers fiscal year 1996/1997 through fiscal year 2006/2007. The source for most of the data presented for the period through September 30, 2005 is the Village's 2005 Comprehensive Annual Financial Report (CAFR). Information presented for the period October 1, 2005 through September 30, 2006 is from un-audited Finance Department records whereas information for fiscal year 2006/2007 is from the adopted budget for the coming year.



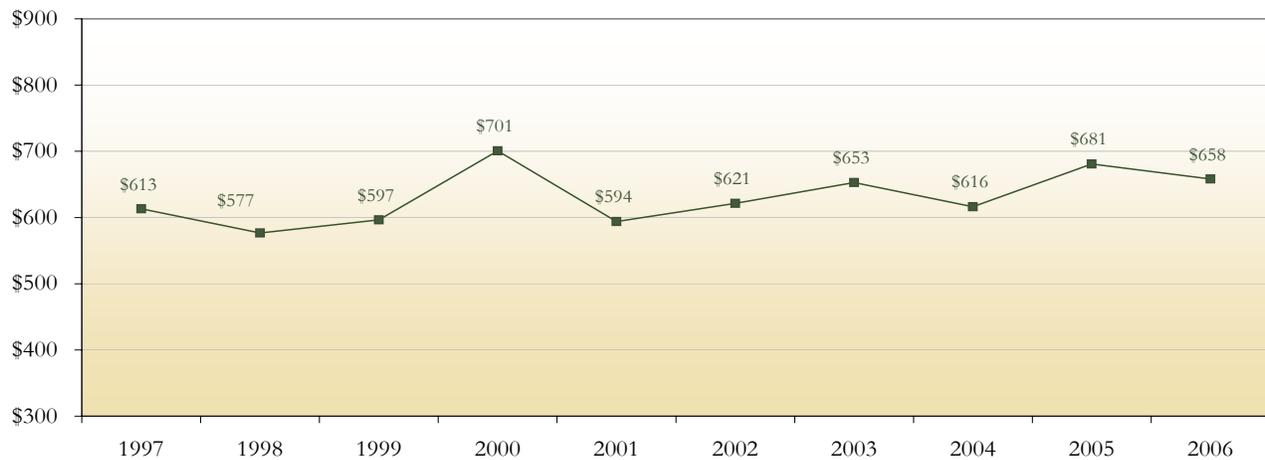
The following table of selected indicators summarizes this analysis of the Village's present financial condition:

<b>GOVERNMENTAL REVENUES</b>		
<b>Financial Indicator</b>	<b>Indicator Characteristics</b>	<b>Village Characteristics</b>
Revenues per Capita	Decline means reductions in available revenues if population increasing while revenues declining	Revenues per capita have remained level during the study period as expected
Intergovernmental Revenue	Over dependence can be a problem if sources are reduced or disappear	There has been no indication of increasing dependence on these revenue types over the study period
Elastic Tax Revenues	Over dependence on elastic tax revenues (revenues that are sensitive to economic change) leads to over reliance on monies that respond to economic fluctuations	Elastic revenues have decreased to roughly 13% of revenues and are expected to remain relatively stable in the short-term horizon. Therefore, over dependence on elastic tax revenues is not an issue
Property Tax Revenues	A major dollar decline in this primary revenue source will lead to severe operating restraints	Property tax revenue has consistently grown annually over the study period due to a population increase and an increase in property values while collection rates have remained high
Revenue Surpluses or Shortfalls	Continuous major discrepancies would indicate a declining economy, inefficient collection systems, and/or inaccurate estimating techniques. Surpluses generally increase available reserves or fund balances	Actual revenues have exceeded budget each year since incorporation

<b>GOVERNMENTAL EXPENDITURES</b>		
<b>Financial Indicator</b>	<b>Indicator Characteristics</b>	<b>Village Characteristics</b>
Expenditures per Capita	An increase in expenditures with a decrease in population indicates possible problems controlling costs	Per capita expenditures have remained relatively stable since 2001
Capital Outlay	This ratio is a rough indicator of whether equipment is adequately replaced. The ratio is likely to remain constant	Capital outlay has remained relatively consistent throughout the study period, spiking in those years marked by major project initiatives
Fixed Costs (Debt Service)	Increasing level of fixed costs indicates less freedom for local officials to adjust expenditures in response to economic change	Fixed costs have been stable relative to an increasing level of operating expenditures

<b>ENTERPRISE ACTIVITIES</b>		
<b>Financial Indicator</b>	<b>Indicator Characteristics</b>	<b>Village Characteristics</b>
Operating Results	Enterprise operating results are important because enterprise fund programs are expected to function as if they were commercially operated private entities (e.g., recover costs through user charges)	The Utility Enterprise Fund and the Solid Waste Fund display continuously positive operating results through 2008. The spike in fiscal years 2004 through 2006 Solid Waste expenses relates to debris removal following active hurricane seasons during 2004 and 2005. The projected revenue shortfall to expenditures beginning in 2008 for solid waste and 2009 for utility may indicate the need for a future rate increase to maintain profitability.
Liquidity	Liquidity measures the ability to quickly convert cash and short-term investments to meet current liabilities in the event of unanticipated revenue shortfalls	The liquidity of enterprise activities has remained very strong throughout the study period

## REVENUES PER CAPITA IN CONSTANT DOLLARS ALL GOVERNMENTAL FUNDS



### Background

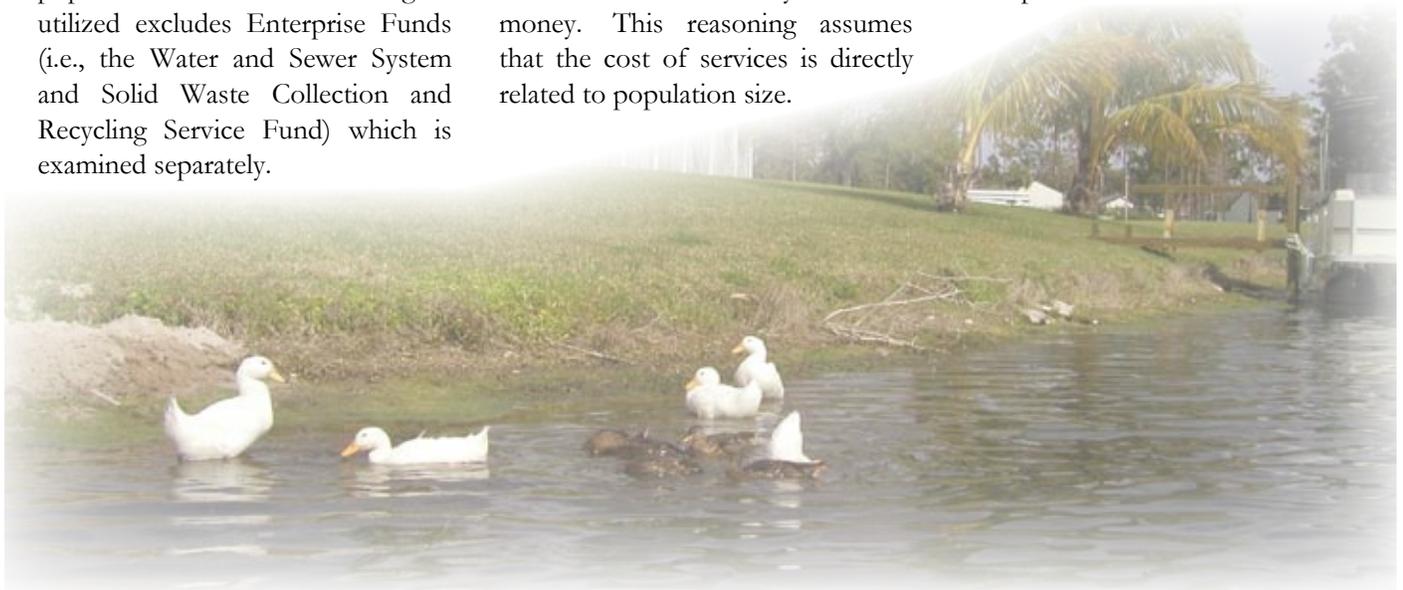
This chart examines total governmental revenues, excluding transfers in between other government funds, on a per capita basis such as property taxes, special assessments, charges for services, impact fees, and public service taxes. The figures presented are in constant dollars (adjusted for inflation). Revenue per capita is derived from dividing total governmental revenues by the population. The revenue figure utilized excludes Enterprise Funds (i.e., the Water and Sewer System and Solid Waste Collection and Recycling Service Fund) which is examined separately.

### Interpretation

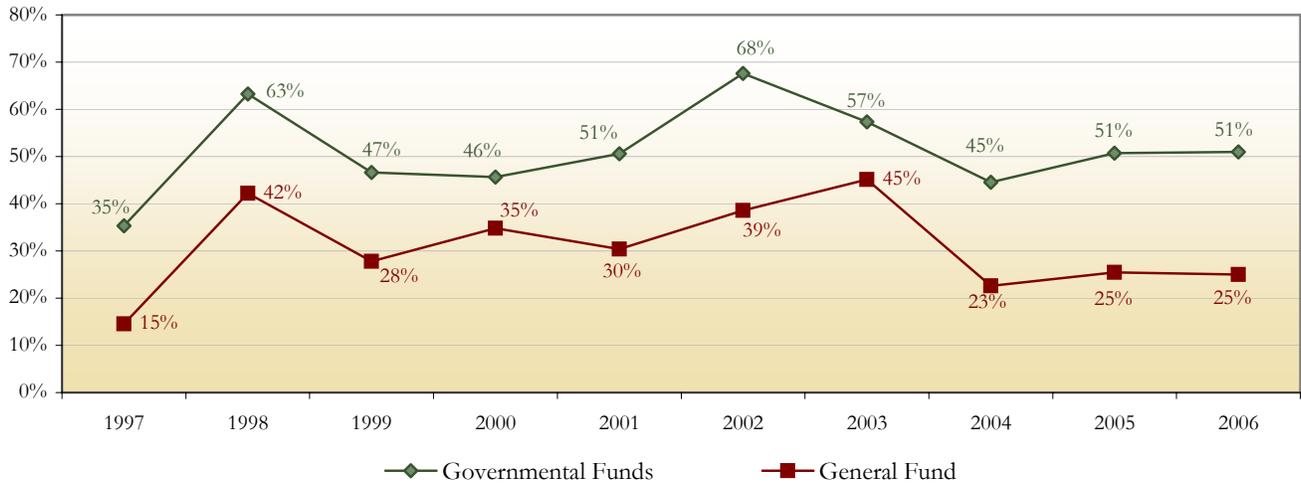
Per capita revenues show changes in revenues relative to changes in population size and rate of inflation. Revenues and the need for services are assumed to increase proportionately to the increase in population. Therefore, the level of per capita revenues should remain at least constant in real terms. Declining per capita revenues may indicate difficulty in maintaining existing service levels without new revenue sources or ways to save money. This reasoning assumes that the cost of services is directly related to population size.

### Conclusions

The fiscal year 2000 increase is due to an increase in impact fees and licenses and permits related to new construction. The increase in residents occupying the newly constructed residences caused the per capita amount to return to normal the following year. Forecast models indicate that increases in taxable assessed value of new and existing property should produce revenue per capita sufficient to fund anticipated levels of service.



### UNRESERVED FUND BALANCE AS A PERCENTAGE OF TOTAL EXPENDITURES



#### Background

The chart examines the amount of unreserved fund balance for governmental funds and the general fund as a percentage of total expenditures in Governmental Funds.

#### Interpretation

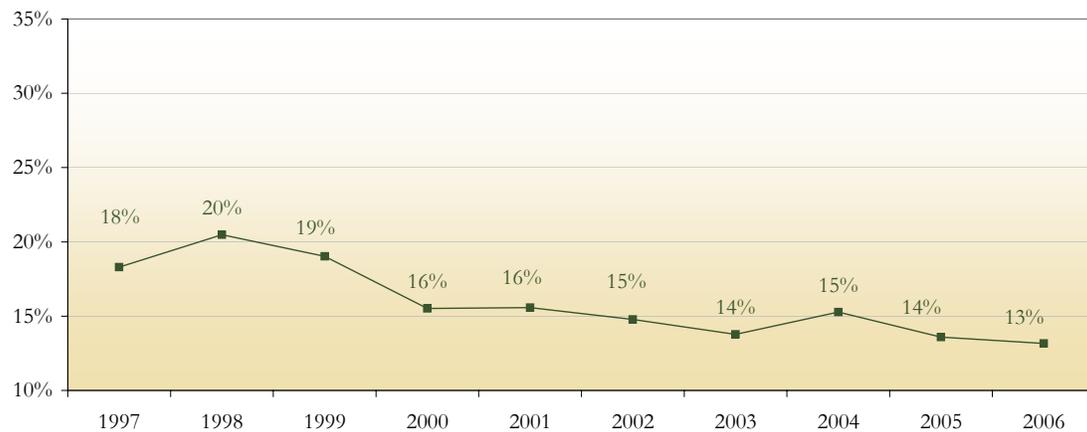
Percentages decreasing over time may indicate unstructured budgets that could lead to future budgetary problems for the Village even if the current fund balance is positive. Declining results may indicate a government's difficulty in maintaining a stable tax base or adequate level of services. Deficits may indicate a financial emergency.

#### Conclusions

The unreserved general fund balance as a percentage of total expenditures in Governmental Funds appears to be healthy. The Village has maintained an unreserved general fund balance higher than the Village's goal of 23% to 27% of total expenditures as unreserved general fund balance since 1998.



## INTERGOVERNMENTAL REVENUES AS A PERCENTAGE OF TOTAL REVENUES



### Background

This chart examines the level of intergovernmental revenues (revenues received from another governmental entity, including grants for specific projects) as a percentage of total revenues of Governmental Funds.

### Interpretation

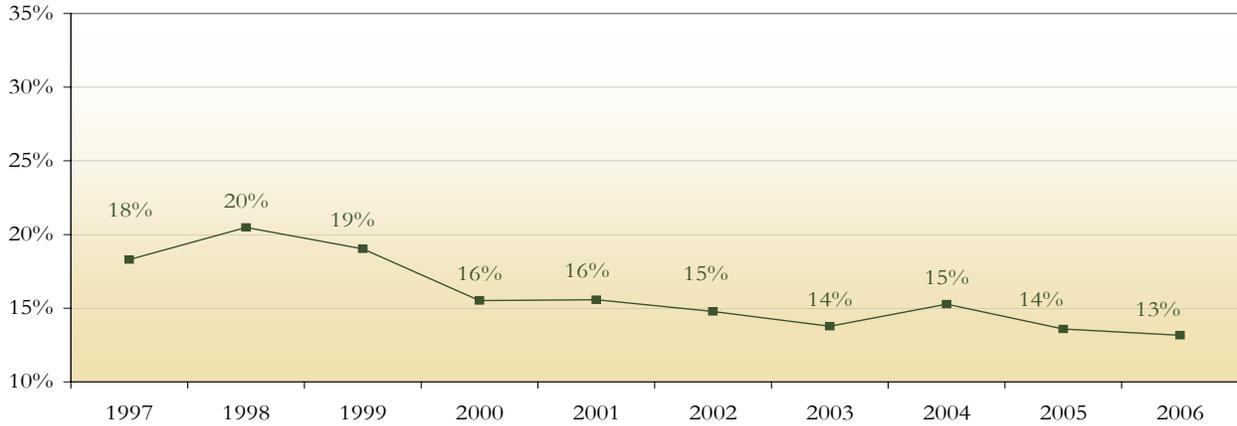
Overdependence on intergovernmental revenues can be harmful, particularly if the recipient's allocation is reduced or withdrawn. Nevertheless, the use of intergovernmental revenues should be maximized consistently with service priorities financial condition. The primary concerns are to understand and monitor the local government's vulnerability to reductions, and to determine whether the local government is controlling its use of the external revenues or whether these revenues are controlling local policies.

### Conclusions

Intergovernmental revenues are susceptible to economic trends. The Village has recognized that state revenues are especially vulnerable to the recent downturn in the economy as shown by the decrease experienced since fiscal year 2003. The Village has reduced its dependence on these revenues over the last ten years. This demonstrates the Village's self-sufficiency and sound planning strategy.



### ELASTIC TAX AS A PERCENTAGE OF TOTAL REVENUES



#### Background

Certain revenues are sensitive to changing economic conditions, especially inflation, and are considered to be elastic revenues.

Various opinions exist regarding what revenues should be considered elastic. The following Governmental Funds revenue sources have been included because they increase in good economic periods and decline in poor times even though rates stay the same:

- ✦ Gas Tax
- ✦ State Revenue Sharing
- ✦ Sales Tax

#### Interpretation

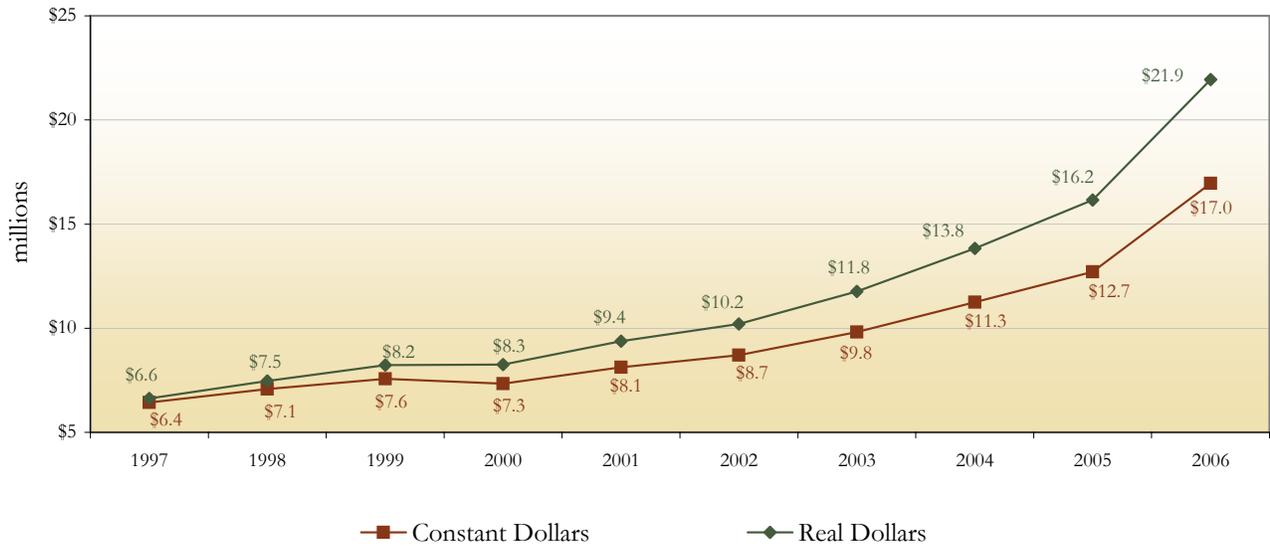
As the economic base expands or inflation goes up, elastic revenues rise in roughly proportional or greater amounts, and vice versa. A balance between elastic and fixed revenues mitigates the effects of economic growth or decline. During inflation, it is desirable to have a high percentage of elastic revenues as inflation pushes up revenue yield, keeping pace with the higher prices to be paid. A high percentage of fixed revenues is an advantage in a recession as the tax base is insulated to some degree from reduced yields.

#### Conclusions

Upon incorporation, the percentage of elastic revenues grew to roughly 20% of revenues and then stabilized at approximately 14% due to economic factors. It is important to note that these revenues are budgeted quite conservatively each year and have experienced significant positive budget variances upon completion of each year.



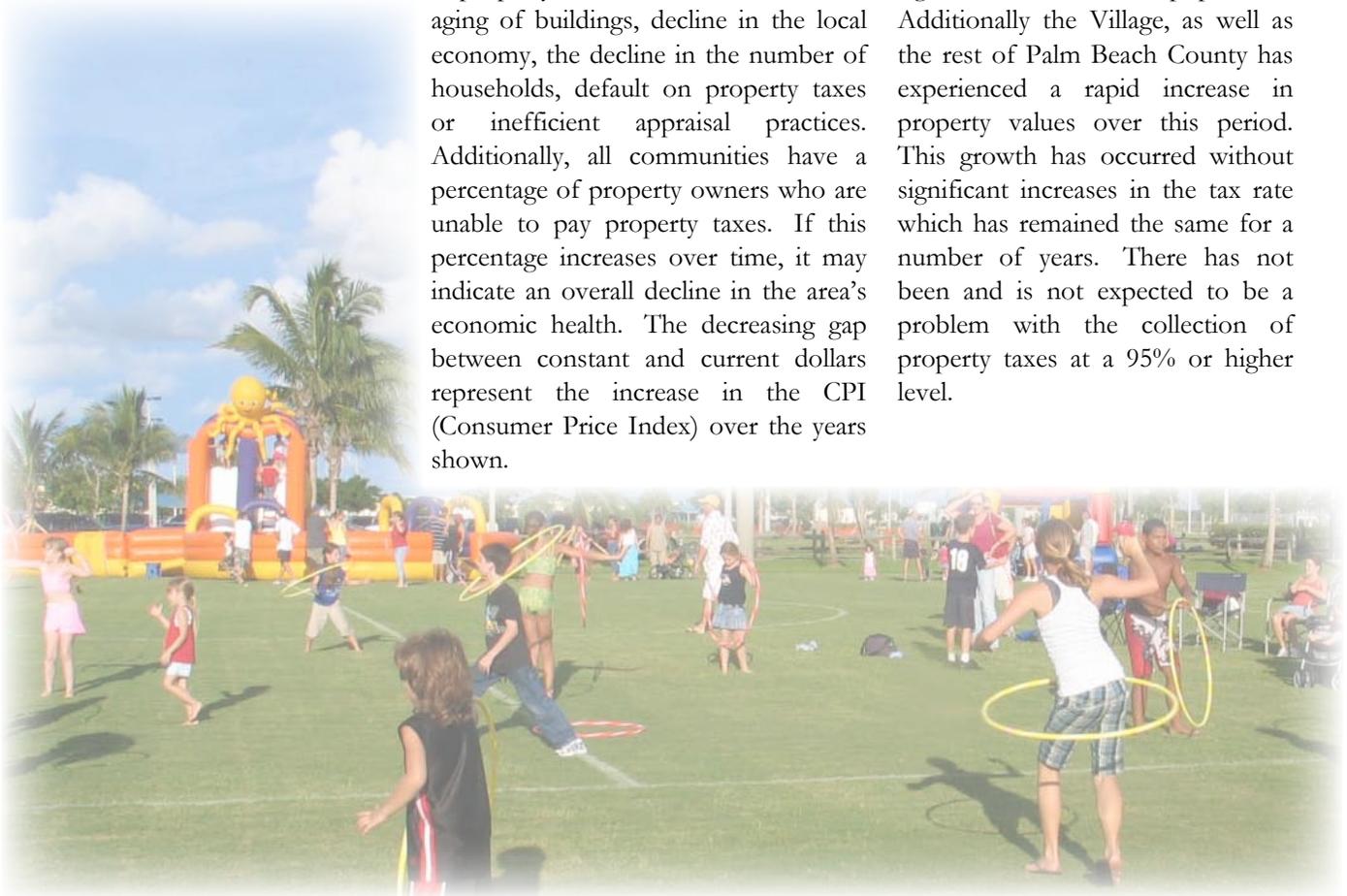
### PROPERTY TAX REVENUES



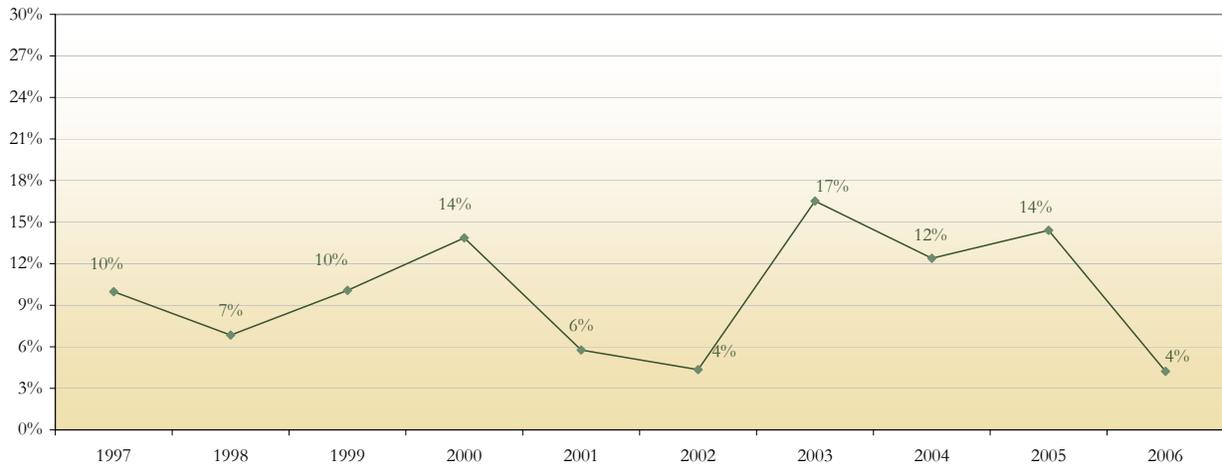
**Background**  
 Property taxes should be considered separately from other revenues because most local governments rely heavily on them. This chart reflects property tax revenues in constant and real dollars.

**Interpretation**  
 The change in the magnitude of growth in taxable assessed value and changes in millage and assessment rates are the most significant factors affecting these revenues. In many other areas, decline in property values has resulted from the aging of buildings, decline in the local economy, the decline in the number of households, default on property taxes or inefficient appraisal practices. Additionally, all communities have a percentage of property owners who are unable to pay property taxes. If this percentage increases over time, it may indicate an overall decline in the area's economic health. The decreasing gap between constant and current dollars represent the increase in the CPI (Consumer Price Index) over the years shown.

**Conclusions**  
 Property tax revenues have consistently grown in both current and constant dollars over the last six years as a result of substantial growth in new construction due to a significant increase in population. Additionally the Village, as well as the rest of Palm Beach County has experienced a rapid increase in property values over this period. This growth has occurred without significant increases in the tax rate which has remained the same for a number of years. There has not been and is not expected to be a problem with the collection of property taxes at a 95% or higher level.



### REVENUE SURPLUSES OR SHORTFALLS



#### Background

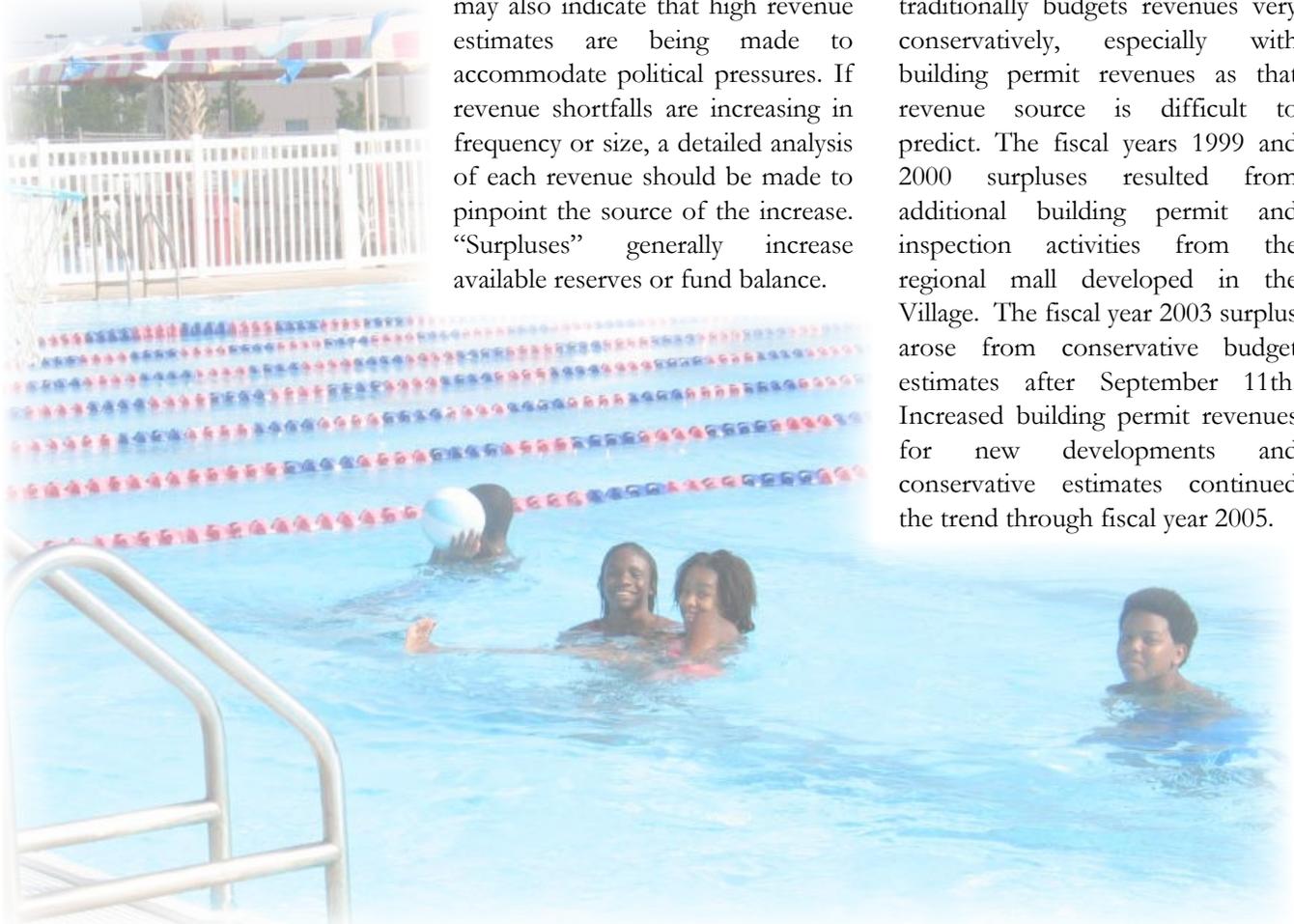
This indicator examines the differences between budgeted revenue estimates and revenues actually received during the fiscal year in Governmental Funds.

#### Interpretation

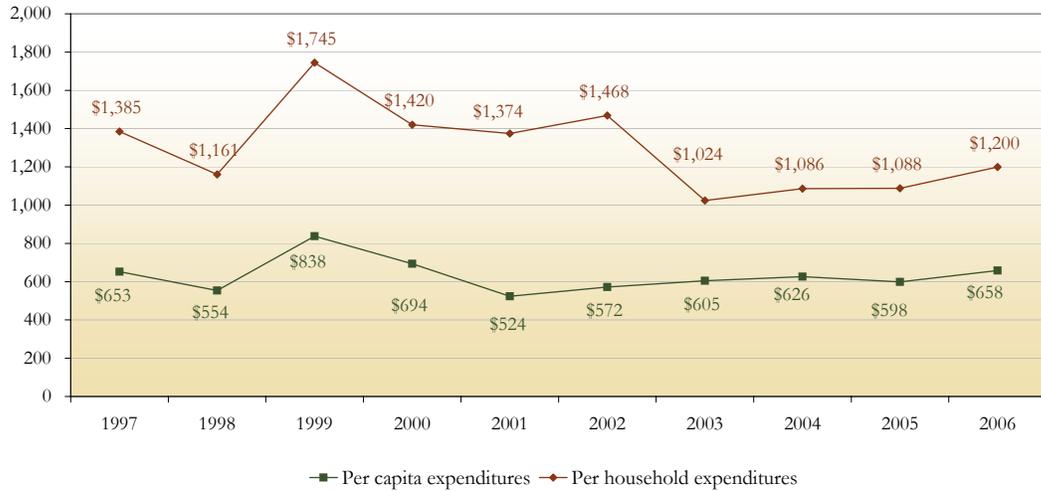
Continuous major discrepancies would indicate a declining economy, inefficient collection systems, and/or inaccurate estimating techniques. Continuing shortfalls may also indicate that high revenue estimates are being made to accommodate political pressures. If revenue shortfalls are increasing in frequency or size, a detailed analysis of each revenue should be made to pinpoint the source of the increase. "Surpluses" generally increase available reserves or fund balance.

#### Conclusions

Revenue shortfalls due to inaccurate estimates have not been a problem over the period examined. Actual revenues exceeded budget each year of the study period. The Village traditionally budgets revenues very conservatively, especially with building permit revenues as that revenue source is difficult to predict. The fiscal years 1999 and 2000 surpluses resulted from additional building permit and inspection activities from the regional mall developed in the Village. The fiscal year 2003 surplus arose from conservative budget estimates after September 11th. Increased building permit revenues for new developments and conservative estimates continued the trend through fiscal year 2005.



### TOTAL EXPENDITURES PER CAPITA IN CONSTANT DOLLARS



#### Background

Changes in per capita expenditures reflect changes in expenditures relative to changes in population. This indicator provides expenditures in constant dollars on a per capita and on a per household basis.

#### Interpretation

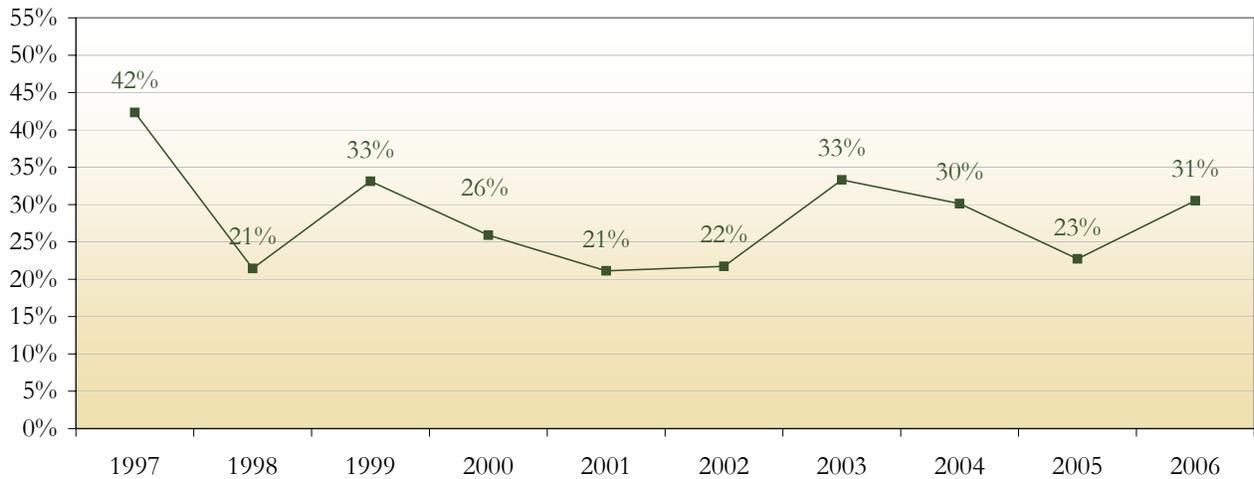
Increasing per capita expenditures can indicate that the cost of providing services is outstripping the community's ability to pay, especially if spending is increasing faster than the residents collective personal income. From a different perspective, if the increase in spending is greater than can be accounted for by inflation or the addition of new services, it may indicate declining productivity. That is, the government is spending more real dollars to support the same level of services. In comparing expenditures to revenues, per capita expenditures may appear to exceed per capita revenues before other financing sources are considered.

#### Conclusions

The Village has worked diligently to maintain a balanced level of spending, which is evident in the graph above. Debt Service increased considerably in fiscal year 1999 due to repayment of existing debt when public service tax revenue bonds were issued. Per capita expenditures have remained relatively stable since 2001 due to the annual increase in expenditures being proportionate to the continuing population growth in the Village.



### CAPITAL OUTLAY AS A PERCENTAGE OF OPERATING EXPENDITURES



#### Background

The chart reflects total capital outlay expenditures as a percentage of total operating expenditures in Governmental Funds. Capital outlay items include equipment that will last longer than one year and that has an initial cost above a significant minimum amount.

#### Interpretation

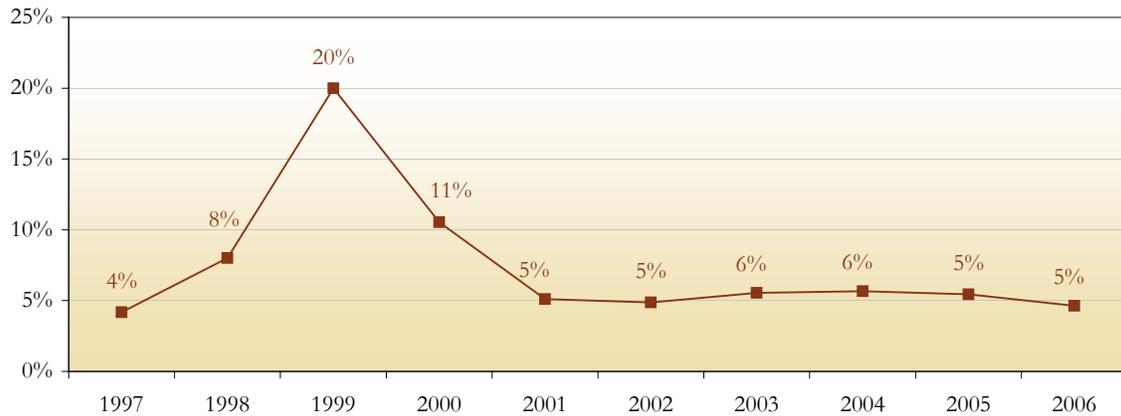
The purpose of capital outlay in the operating budget is to replace worn equipment or to add new equipment. This ratio is a rough indicator of whether equipment is adequately replaced. The ratio is likely to remain constant. If it declines in the short run (one to three years), capital needs may be temporarily satisfied, since most equipment lasts more than one year. A decline over three or more years can indicate capital outlay needs are being deferred, which can lead to future problems.

#### Conclusions

Capital outlay can fluctuate based on approved projects and on multi-year projects. In fiscal year 1997, Wellington Village Park was constructed at a cost of approximately \$7 million. In fiscal year 1999, the Wellington Community Center was purchased and renovated for approximately \$7.5 million. In fiscal year 2003 the Village recognized expenses of approximately \$2.5 million for the construction of the Olympia Park Baseball Complex and in fiscal year 2004 for approximately \$4.6 million for Phase III of the Village Park project and Phase II of the Olympia Park Baseball Complex. The increase for 2006 is due to Basin B capital expenditures.



### FIXED COSTS (DEBT SERVICE) AS A PERCENTAGE OF OPERATING EXPENDITURES



#### Background

This chart details fixed costs or legally committed expenditures (generally only debt service in the Village’s case) as a percentage of operating expenditures in the Governmental Funds. This debt service is currently funded primarily through non-ad valorem assessments and impact fees with the exception of the debt on Wellington Village Park which is funded through other non-ad valorem revenue sources such as communication taxes.

#### Interpretation

Operating expenditures of any government will have certain fixed expenditures over which officials have little short-term control. Fixed costs become especially important during periods of economic decline, since mandatory expenditures such as debt service are usually unaffected by a reduction in service levels. Increasing debt service percentages reduce flexibility by adding to such obligations.

#### Conclusions

Fixed costs have been stable relative to an increasing level of operating expenditures. As illustrated, there was an increase in fiscal year 1998 from new financing for Wellington Village Park. The increase in fiscal year 1999 resulted from repayment of outstanding principal on existing debt when public service tax revenue bonds were issued.



## ENTERPRISE ACTIVITIES

The Enterprise Funds are shown separately because they are essentially quasi-private corporations that collect fees as a source of revenue and, therefore, more closely resemble private corporations. They function as if they were commercially operated private entities. Therefore, the costs (expenses, including depreciation) of providing goods and services are to be recovered through user charges. When times become difficult, local governments can increase taxes to support the General Fund. However, for enterprise operations, managers must raise user fees or rates, and revenues could actually drop if consumers choose to reduce their use of the service. The Village’s Enterprise Funds are used to account for the operations of the Water and Wastewater Utility System and the Solid Waste Collection and Recycling Services.

### PAST AND PROJECTED UTILITY REVENUE & EXPENSES



#### Background

The above chart depicts actual and projected utility revenues and expenses excluding non-operating revenues or expenditures (i.e. interest and expenses, grants, losses on sale of property, capital outlay, etc.).

#### Interpretation

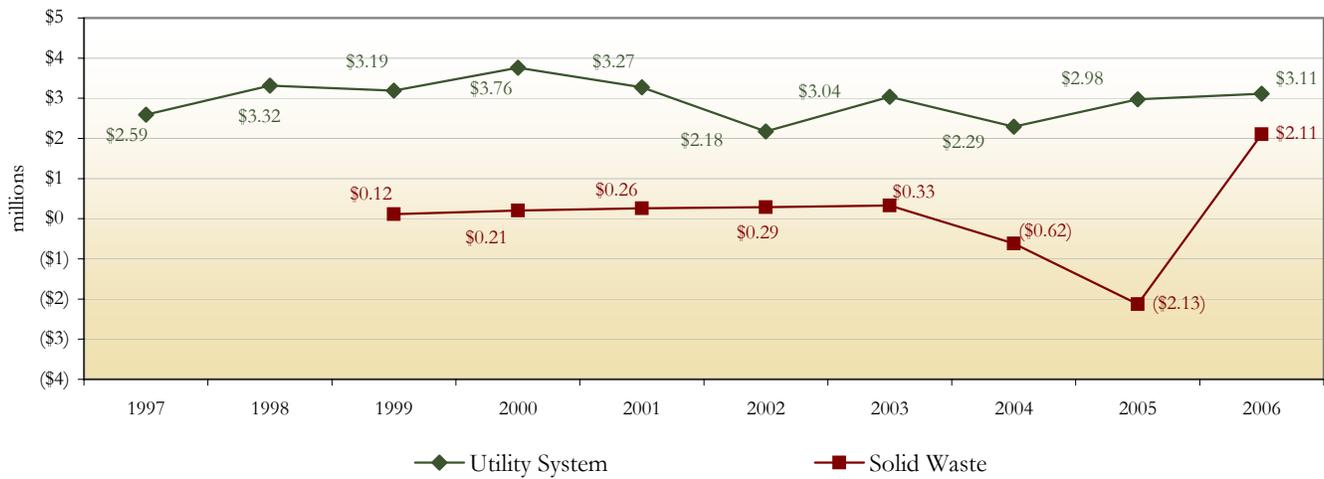
Utility operating results are important because enterprise fund programs are expected to function as if they were commercially operated private entities (e.g. recover costs through user charges).

#### Conclusions

The Utility Enterprise Fund appears to be operating effectively with operating revenues exceeding operating expenses during the period analyzed. The projected revenue shortfall to expenditures beginning in 2009 may indicate a need for a future rate increase to maintain profitability.



### UTILITY OPERATING RESULTS IN CONSTANT DOLLARS



#### Background

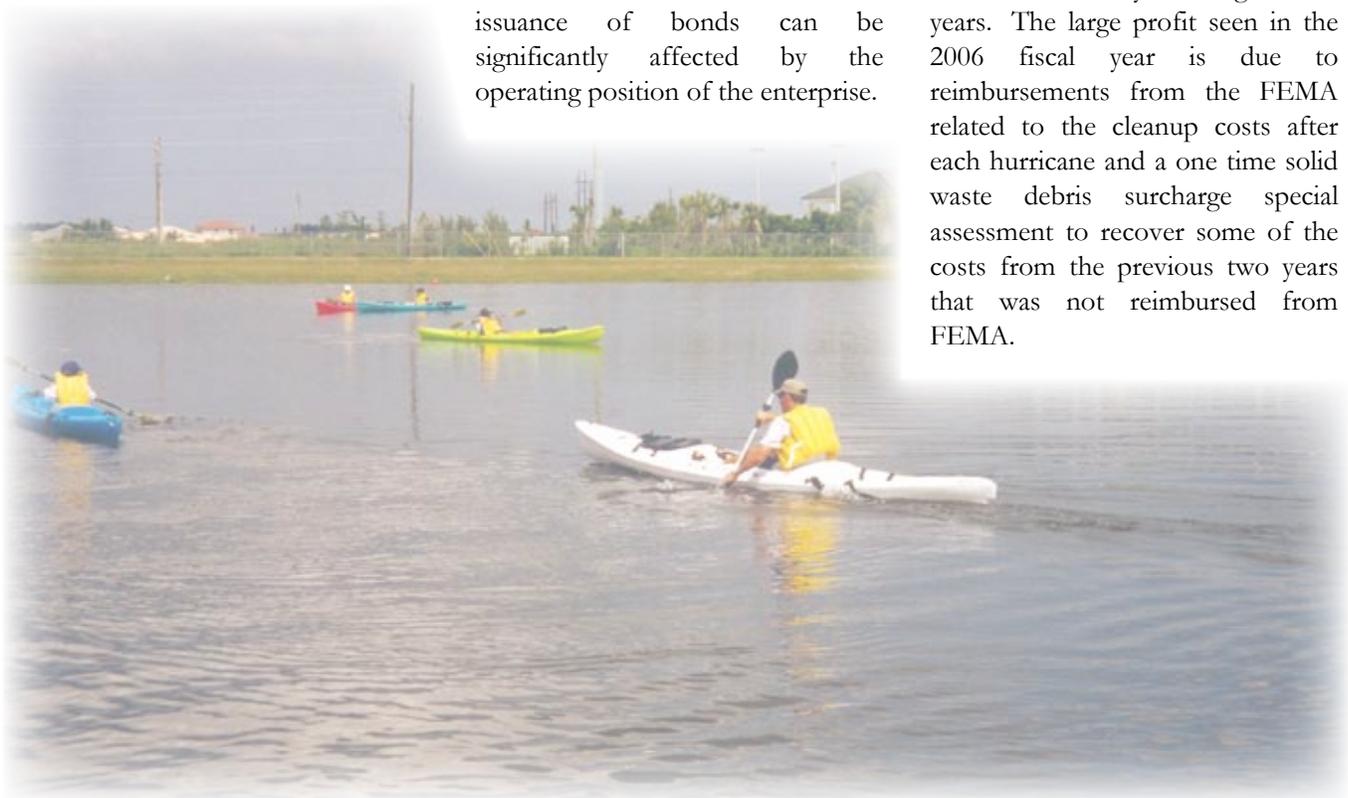
Utility system and solid waste enterprise operating results were determined by subtracting operating revenues from operating expenses and are expressed in constant dollars. The resulting number does not include non-operating revenues or expenditures (i.e. interest and expenses, grants, losses on sale of property, capital outlay, etc.).

#### Interpretation

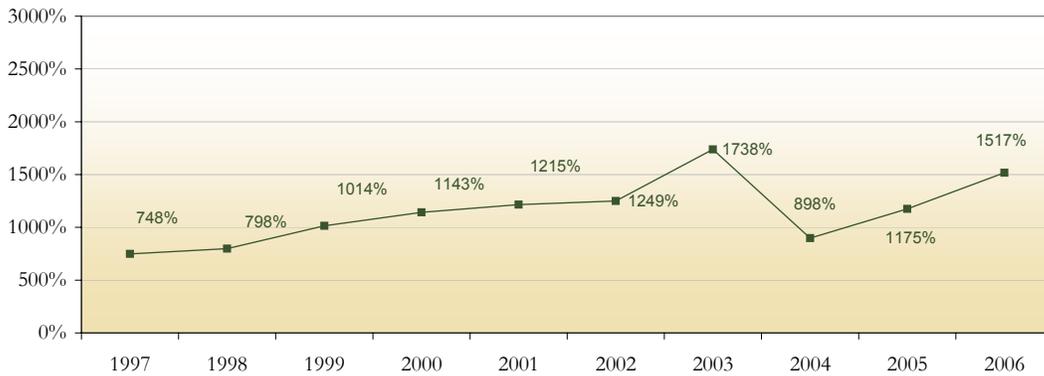
Enterprise operating results are important because enterprise fund programs are expected to function as if they were commercially operated private entities (e.g., recover costs through user charges). In addition, enterprise operations usually need to issue revenue bonds to finance larger capital improvement projects. Interest rates and covenants associated with issuance of bonds can be significantly affected by the operating position of the enterprise.

#### Conclusions

The utility system enterprise fund displayed a strong performance record with all results positive over the period. Even without continuing rate increases, overall operating surpluses have continued to be favorable. The solid waste enterprise fund experienced a deficit during 2004 and 2005 fiscal years due to cleanup costs related to hurricane activity during those years. The large profit seen in the 2006 fiscal year is due to reimbursements from the FEMA related to the cleanup costs after each hurricane and a one time solid waste debris surcharge special assessment to recover some of the costs from the previous two years that was not reimbursed from FEMA.



### UTILITY LIQUIDITY



#### Background

The liquidity chart was developed by examining cash and short-term investments as a percentage of current liabilities. This indicator is important because cash and short-term investments would be the sources for immediate cash should problems develop with the funds.

#### Interpretation

Liquidity measures the ability to quickly convert cash and short-term investments to meet current liabilities in the event of unanticipated revenue shortfalls. A ratio of less than one to one (or less than 100 percent) indicates a problem.

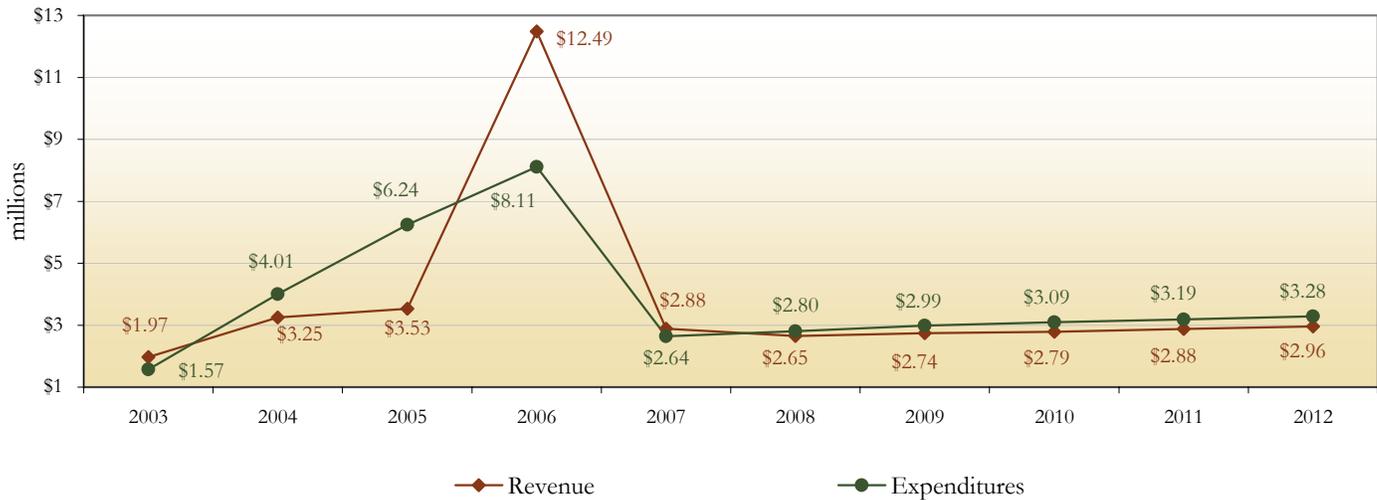
#### Conclusions

The overall analysis of enterprise liquidity indicates a consistent problem-free history with the lowest ratio being over 694% in fiscal year 1996. The large spike in 2003 is due to the bond refunding resulting in no principal payments due within one year, causing current liabilities to be significantly lower than the other years. The decrease in 2004 is the result of additional current liabilities in the solide waste fund related to hurricane cleanup costs.

### PAST AND PROJECTED SOLID WASTE RATE INCREASES (RESIDENTIAL CURB SIDE SERVICE)



### PAST AND PROJECTED SOLID WASTE REVENUE AND EXPENSES



#### Background

Solid Waste enterprise operating results were determined by subtracting operating revenues from operating expenses. The resulting number does not include non-operating revenues or expenditures (i.e. interest and expenses, grants, losses on sale of property, capital outlay, etc.).

#### Interpretation

Solid Waste operating results are important because enterprise fund programs are expected to function as if they were commercially operated private entities (e.g., recover costs through user charges).

#### Conclusions

The increase in expenditures for the 2004 through 2006 fiscal years is due to cleanup costs related to hurricanes that struck during 2004 and late in 2005. The increase in revenues in fiscal year 2006 is due to an assessment for 2004 hurricane recovery expenses as well as reimbursements from FEMA. The projected revenue shortfall to expenditures beginning in 2008 may indicate a need for a future rate increase to maintain profitability.



## Forecast

The accompanying projections of revenues and expenditures are provided to show how current economic trends, coupled with the Village's financial policies, may influence future cash balances and tax levies. As with any financial projection, known quantities, such as actual revenues and expenditures, interact with a set of key assumptions to determine a possible scenario. The number of unknowns in this analysis tends to reduce its validity in the longer term. However, forecasting is a useful tool in financial plan development and supports proactive decision making. Additionally, while this financial projection is intended to advise decision makers on the current and potential financial conditions of the Village, it does not represent a legal obligation.

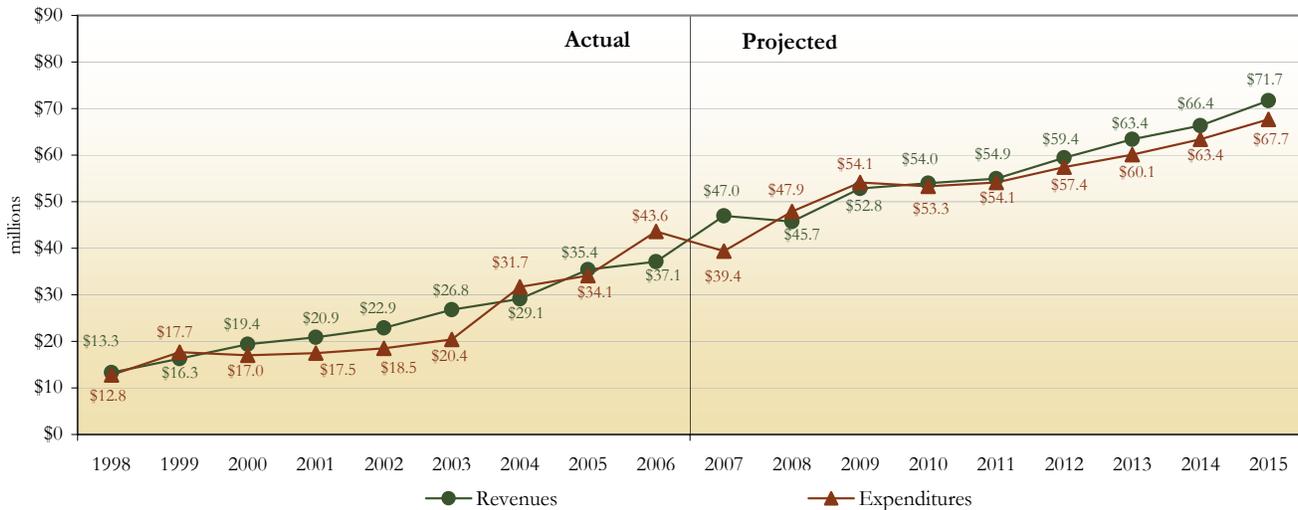
Revenue projections in the financial plan are conservative. A conservative approach in budgeting ensures that public services will be provided, even if revenues fall short of projections. In these cases where expenditures exceed revenues, rates may be increased, fund balances may be appropriated to the extent they are available, or the Village may elect to issue debt to avoid the levy of additional taxes in the short-term. A discussion of the financing for the Capital Improvement Plan was provided in the previous section. The revenue and expenditure figures for all years have been adjusted to negate the effects of internal transfers and, therefore, differ from numbers presented in other sections of the budget.

## GENERAL GOVERNMENT

This section includes a five-year forecast of revenue and expenditures for the general government operations of the Village followed by a discussion of the enterprise funds operations based on currently known events for which estimates are available. Therefore, the projections are largely based on growth assumptions. It is important to note the following significant items, which have not been included:

- ✓ New services, programs or departments other than those included in the current year budget
- ✓ New revenue sources except for those included in the current year budget
- ✓ Unresolved issues in the current year budget
- ✓ Annexations or changes in boundaries or service areas

### HISTORICAL GOVERNMENTAL REVENUES VS. EXPENDITURES <sup>(1)</sup>



(1) Excludes PZ&B and Surface Water Management

Notes: Operating Expenditures - Expenditures contain Operating Costs and Capital Outlay but exclude Interfund Transfers and projects related to borrowings; Revenues at 2.7 mills - Revenues exclude proceeds from borrowing of \$31.3 million in 1999 thru 2003 and Interfund Transfer

## GROWTH ASSUMPTIONS

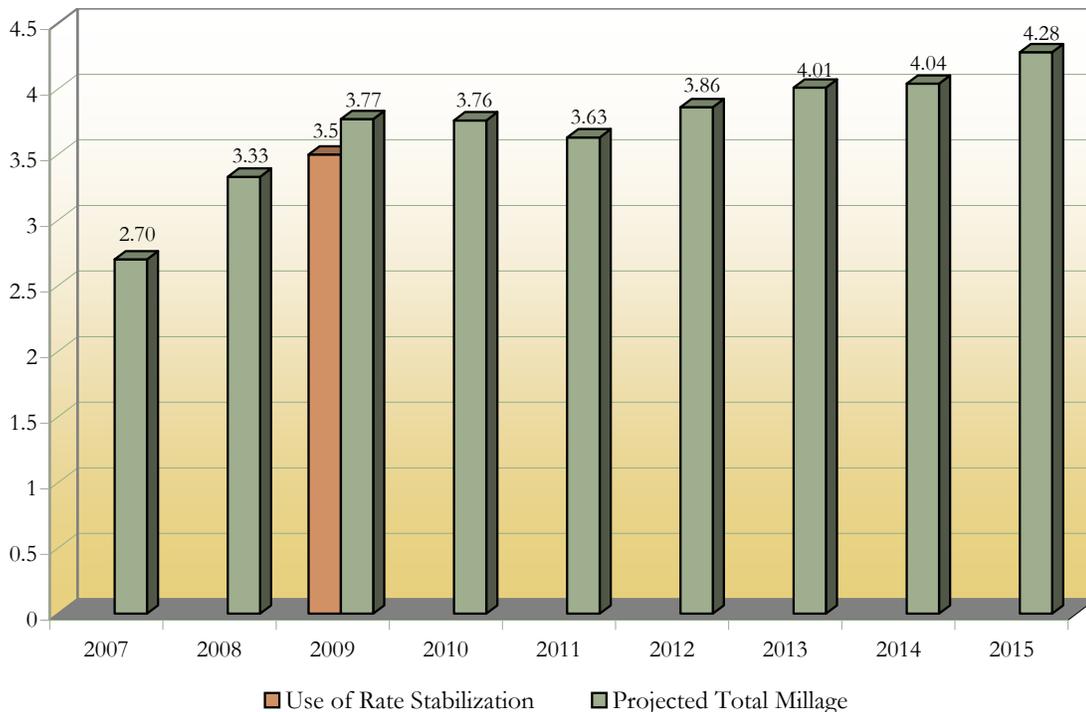
The population last year in the Wellington area is estimated to have grown by 710 additional dwellings. Using a density of 3.01 persons per unit, the increases in the permanent population resulting from this increase in the number of units is approximately 2,135 persons, which equates to a growth rate of 3.9%. In fiscal year 2006/2007 an additional 983 family homes are anticipated. We have shown the expected growth anticipated from the Wellington Green Mall which is considered to be the biggest area impacting growth rates.

	Actual			Projection			
	2003/2004	2004/2005	2005/2006	2006/2007	2007/2008	2008/2009	2009/2010
Population	50,666	53,429	55,564	58,179	59,082	59,988	60,893
Growth Rate	9.65%	5.45%	4.00%	4.71%	1.55%	1.53%	1.51%
Computed Acres	24,588	24,588	24,588	24,588	24,588	24,588	24,588
Taxable value (000's)	3,579,455	4,372,589	5,625,865	7,245,831	8,237,864	9,107,743	9,583,364
Growth in taxable value	15.48%	22.16%	28.66%	28.79%	13.69%	10.56%	5.22%
New Construction (000's) <sup>(1)</sup>	174,138	381,345	598,738	362,033	202,560	109,510	35,510

(1) Includes new homes, commercial and reappraisals

Note: New homes are placed on the tax roll one year after receiving their Certificate of Occupancy

## PROJECTED MILLAGE



### HISTORICAL SURFACE WATER MANAGEMENT REVENUES VS. EXPENDITURES <sup>(1)</sup>



(1) Revenue excludes proceeds from borrowing and expenditures excludes Interfund Transfers Surface Water Management

### SURFACE WATER MANAGEMENT

Surface Water is currently funded through special assessments. Though these non-ad valorem dollars represent the vast majority of the revenues, additional contributions are made through service charges and licenses/permits.

The increase in expenditures during 2007 is due to an increase in capital outlay as well as repayment of a loan from the general fund. The revenue amount in 2007 does not include a possible bond. The assessment rate of \$120 per unit was utilized for fiscal year 2007 and \$140 for the 2008 and 2009 fiscal years. An increase of \$10 to \$20 per year was projected through 2014. The number of assessment units is not expected to change. Interest earned is constant; other revenues (except grants) are expected to grow at 3% each year.



There are a variety of methods used to project revenues in any given budget year. Generally, revenues are determined in the following manner:

The following revenue estimates are based on formulas with consideration given to economic and historical data:

- ✓ Ad Valorem Taxes - millage rate per \$1,000 of taxable property value
- ✓ Non-Ad Valorem Assessments - assessment rate per computed acre (i.e., up to 1.49 acres equals 1 computed acre)
- ✓ Utility Tax:
- ✓ Electric and Gas - 10% of usage
- ✓ Franchise Fees:
- ✓ Electric - 5% of usage

The following revenues are determined by State forecasts (which are formula-driven) with consideration given to historical data:

- ✓ Half Cent Sales Tax
- ✓ State Revenue Sharing
- ✓ Local Option Gas Tax
- ✓ Beverage Tax
- ✓ Communication Service Taxes
- ✓ Telephone
- ✓ Cable TV

The following revenues are determined historically with concessions given to economic conditions and/or expected growth:

- ✓ Building Permits
- ✓ Impact Fees
- ✓ County Shared Occupational Licenses
- ✓ Fines and Forfeitures
- ✓ Interest on Investments (based on current returns)

The following revenue sources are determined by contracts or other legal documents:

- ✓ Intergovernmental Grants
- ✓ Leases
- ✓ Developer Contributions

All other revenues are estimated based on historical data.

Expenditure estimates in the base year represent amounts determined by department heads for the programs and services currently planned to be provided to residents. Amounts are determined based on historical experience, with concessions given to both growth and economic conditions.



The following outlines the more specific assumptions used in calculating the current year's estimates as well as the projections in the five year forecast for each major revenue and expenditure category:

### VILLAGE GENERAL GOVERNMENTAL FORECAST ASSUMPTIONS

	FY 2006/2007 Budget	Five Year Forecast 2008/2012
<b>Revenues</b>		
Ad Valorem Taxes	Millage (2.7 mills) on tax base of \$7.246 billion per Tax Appraiser. Assumes 95% collections	Growth in Tax Base from new Construction and assessed value; 2.7 mills
Non Ad Valorem Assessments:		
Surface Water Management	No increase in drainage assessment from 24,624 units. Assumes 95% collections	Growth in projected non-ad valorem assessments rates
Unit Debt	Paid off in previous year	Drainage debt assessment will be collected to fund designated capital projects
Franchise Fees		
Electric	Based on YE 2006 revenue + 3% FPL increase	Population Growth Rate
Utility Taxes		
Electric	Based on YE 2006 revenue + 3% FPL increase	Population Growth Rate
Gas	Based on YE 2006 revenue + 3% growth	Population Growth Rate
Communication Service Tax		
Cable TV	State Estimate	Population Growth Rate
Telephone	State Estimate	Population Growth Rate
Intergovernmental		
Half Cent Sales Tax	State estimate	Population Growth Rate
Gas Tax	State estimate	Population Growth Rate
State Rev Sharing Proceeds	State estimate	Population Growth Rate
Alcoholic Beverage License	State estimate	Population Growth Rate
Federal/State/County/Other Grants:		
Public Works – Grants	Arise from corresponding projects	No Projection to be conservative
Parks & Rec. – Grants	Arise from corresponding projects	No Projection to be conservative
Fines & Forfeitures	Based on YE 2006 revenue + 3% growth	Population Growth Rate
Permit Fees		
Building Permits	Based on projections provided by PZ&B	Building Projections
PZB Fees	Based on YE 2006 revenue	Population Growth Rate
Land Development Fees	Based on YE 2006 revenue	Population Growth Rate
Public Works Inspections	Based on YE 2006 revenue	Population Growth Rate
Licenses		
Burglar Alarms	Based on YE 2006 revenue + 3% growth	Population Growth Rate
Occupational Licenses	Based on projection provided by PZ&B	Population Growth Rate
Charges for Services		
Recreation	Based on detail of revenues by program	Population Growth Rate
Wycliffe	\$120 per computed acre + 25% surcharge	No increase projected to be conservative
Miscellaneous		
Fuel Sales	Based on YE 2006 revenue	No increase projected to be conservative
Equipment Sales	Based on YE 2006 revenue	No increase projected to be conservative
Other	Based on YE 2006 revenue	No increase projected to be conservative
Impact Fees	Based on PZB Growth projections times rate	Population Growth Rate
Interest	Based on FY 2006 budget	No increase projected to be conservative
Transfer In from Utility	Based on allocation schedule	Population Growth Rate
<b>Expenditures</b>		
General Government	Estimated by Department Heads	Population Growth Rate
Public Safety (Law Enforcement Only)	Contract Costs	Population Growth Rate
Physical Environment		
Transportation	Estimated by Department Heads	Population Growth Rate
Culture and Leisure	Estimated by Department Heads	Population Growth Rate
Capital Outlay	Assumes only finishing projects currently in progress and those on the five-year CIP	Assumes only finishing projects currently in progress and those on the five-year CIP
Debt Service	Per debt service schedule	Per debt service schedule
Non-departmental Contingency	3% of total expenditures, excluding transfers	3% of total expenditures, excluding transfers
All Other	Per contracts	3% growth

## FIVE YEAR PROJECTIONS BASED ON CURRENT YEAR BUDGET GOVERNMENTAL FUNDS ONLY

	Budget	Five Year Projections				
	2006/2007	2007/2008	2008/2009	2009/2010	2010/2011	2011/2012
<b>Governmental Revenues</b>						
Taxes – Ad Valorem	\$18,585,557	\$25,954,000	\$28,410,000	\$30,709,000	\$32,211,000	\$33,782,000
Taxes – Non Ad Valorem	2,846,600	3,275,000	3,275,000	3,743,000	3,977,000	4,211,000
Franchise Fees	3,000,000	3,090,000	3,183,000	3,278,000	3,377,000	3,478,000
Local Communication Service Tax	2,649,000	2,729,000	2,810,000	2,895,000	2,982,000	3,071,000
Utility Taxes	3,360,000	3,461,000	3,565,000	3,672,000	3,782,000	3,895,000
Intergovernmental	7,025,500	7,241,000	7,458,000	7,677,000	7,907,000	8,145,000
Licenses and Permits	5,270,547	3,171,000	2,968,000	2,983,000	3,073,000	3,165,000
Charges for Services	2,038,370	2,247,000	2,308,000	2,371,000	2,435,000	2,502,000
Miscellaneous	3,405,000	366,000	376,000	386,000	397,000	408,000
Interest	2,245,000	1,546,000	1,100,000	1,055,000	1,043,000	1,043,000
Impact Fees	2,681,279	2,543,000	1,132,000	265,000	265,000	265,000
Transfers In - Debt Service	2,157,600	2,752,000	2,754,000	2,749,000	2,750,000	2,753,000
Transfers In - Other	19,408,835	37,255,000	43,046,000	33,277,000	33,989,000	31,102,000
Indirect Cost Allocation	4,764,649	4,908,000	5,055,000	5,206,000	5,363,000	5,524,000
Proceeds from Borrowing	6,000,000	12,000,000				
<b>Total Revenues</b>	<b>\$85,437,937</b>	<b>\$112,538,000</b>	<b>\$107,440,000</b>	<b>\$100,266,000</b>	<b>\$103,551,000</b>	<b>\$103,344,000</b>
<b>Governmental Expenditures</b>						
Personal Services	\$19,655,871	\$21,241,000	\$23,003,000	\$24,968,000	\$27,167,000	\$29,639,000
Operating	18,416,610	20,440,000	21,570,000	22,835,000	24,178,000	25,605,000
Capital Outlay	9,817,572	26,328,000	38,367,000	9,786,000	7,722,000	7,795,000
Debt Service	2,157,600	2,752,000	2,754,000	2,749,000	2,750,000	2,753,000
Transfers	32,819,292	42,468,000	48,335,000	38,637,000	39,428,000	36,626,000
Change in Reserves	2,570,992	(691,000)	(26,589,000)	1,291,000	2,306,000	926,000
<b>Total Expenditures</b>	<b>\$85,437,937</b>	<b>\$112,538,000</b>	<b>\$107,440,000</b>	<b>\$100,266,000</b>	<b>\$103,551,000</b>	<b>\$103,344,000</b>

Notes: The net expenditures reflected above are primarily driven by anticipated capital outlay resulting from the CIP in the previous section. These projects are expected to be funded through a combination of long-term borrowings and impacts fees.

## UTILITY ENTERPRISE FUND

This section contains the five year forecast of revenues and expenditures for the water and wastewater utility operations of the Village based on amounts reflected in the fiscal year 2006/2007 budget and currently known future events for which estimates are available. The projections are largely based on growth and development assumptions, which were considered representative and reasonable for the purpose of projections in this budget.

### GROWTH ASSUMPTIONS

	Actual	Estimated	Approved	Five Year Projections				
	2004/2005	2005/2006	2006/2007	2007/2008	2008/2009	2009/2010	2010/2011	2011/2012
Customers (average annual):								
# of Accounts <sup>(1)</sup>	19,030	20,521	21,504	21,998	22,364	22,530	22,652	22,774
Growth Rate	0.60%	7.83%	4.79%	2.30%	1.66%	0.74%	0.54%	0.54%
Annual Water Sales								
Gallons sold (000's)	2,000,412	2,048,065	2,099,912	2,144,467	2,177,471	2,192,473	2,203,514	2,214,555
Growth Rate I <sup>(2)</sup>	1.82%	2.38%	2.53%	2.12%	1.54%	0.69%	0.50%	0.50%
Utility Rates:								
Average Monthly Residential User Charge (8,000 Gallons)	\$50.18	\$50.18	\$50.18	\$50.18	\$50.18	\$50.18	\$50.18	\$50.18
Net Change	0%	0%	0%	0%	0%	0%	0%	0%

(1) Reflects accounts served (Number of residential units and equivalent residential connections is higher)

(2) Rate change based on combined water and wastewater revenue analysis

The projection of service area needs is critical, since rates and charges for such service account for the majority of the total revenues in any given fiscal year. To the extent growth does not materialize due to a decrease in development or reduced water sales due to such factors as increased customer awareness of the need for water conservation, the ability to meet the financial requirements of the utility may be dampened. The number of customers receiving service during the fiscal year 2006/2007 was based on planning projections prepared by the Planning, Zoning & Building Division that were predicated on estimates of known or anticipated construction within the utility service area. As can be seen above, it is expected that the utility service area will incur significant growth during the next several years and then begin to slow as the Village (existing service area) begins to approach a build-out situation. The customer growth trends shown above were incorporated in a rate sufficiency analysis conducted during fiscal year 2002/2003 as part of the bond refunding that took place to provide interest rate savings and new money for identified capital needs, which also included sensitivity analyses, if projected development is reduced. Based on the results of that study, if the near term growth is reduced, it is anticipated that the Village will not have to adjust rates for service at this time and should have the necessary cash flow and reserves to meet the expenditure needs of the utility. The amount of water and wastewater consumption was predicated on historical trends in water use, recognition of the addition of the Mall at Wellington Green, the assumed growth



of the utility system, and more normalized weather patterns. As indicated in the table above, the current financial forecast model of the utility indicates that a minor adjustment in utility rates may be required near the end of the forecast period. The financial forecast is dependent on several assumptions regarding the expenditure needs of the utility system and the identified rate adjustment is a result of the assumed reduction in growth as the utility matures. The adjustment may be necessary to allow the utility to meet bond compliance requirements and maintain sufficient operating reserves. The Village will continue to closely monitor the financial needs of the utility in an attempt to minimize or postpone any rate adjustment to the benefits of its ratepayers.

Options may include, but not be limited to:

- ✓ Use of the rate stabilization account to offset the rate increase
- ✓ Review options to expand the system, including bulk water and wastewater service sales
- ✓ Re-evaluate the capital project spending requirements to match the needs of the utility to available financial resources

The forecast assumes no significant increases in staffing levels (above the full time equivalent employees recognized in the fiscal year 2006/2007 budget) or significant changes in current service programs. Maintaining local costs and rates within this ceiling will require management to continue to pursue increased operating efficiencies and capital funding

opportunities and ways of reallocating resources to meet increased service demands. Additionally, the forecast was based on the current regulatory environment and does not include any additional costs for future requirements that may be mandated by the State or Federal Government.

## IMPACT OF CAPITAL IMPROVEMENT PLAN

A major expenditure of the water and wastewater system deals with funding of capital improvement needs. Capital improvement expenditures can be for the expansion of the system as well as for renewals, replacements and upgrades to existing plant assets, including the purchase of additional equipment. Decisions made regarding future capital expenditure levels and options may require a change in future rates. Of particular importance is the level of expenditures anticipated for the expansion of the water and wastewater facilities to meet the projected growth requirements of the utility. The general policy of the Village is not to carry unused and available capacity but have sufficient capacity to meet future development needs, which requires a continuous monitoring of system attributes. Based on the current financial position of the utility and assuming no change in capital expenditures, the Village should have sufficient capital funds (i.e., capacity fees, etc.) Necessary to fully fund the expansion and perform betterments and upgrades to the facilities as identified by staff and its consulting engineers for the five year financial forecast reflected in the budget. It is anticipated that the Village will not have sufficient capacity fees to fully fund the expansion-related projects when construction of such projects is anticipated. The Village may need to use additional funds (cash reserves) to fund the capital program but should be able to reimburse such reserves in the future as the growth occurs after project completion. The Village continuously evaluates the capital improvements program, the capacity utilization requirements associated with growth of the utility service area, and the availability of funds to meet the expenditure needs of the utility in order to balance the utility rates charged to customers with service user demands created by continued growth of the system. Additionally, the Village has funded renewal and replacement along with rate stabilization accounts to accumulate funds for future system capital requirements. By financing replacement capital on a pay-as-you-go basis, the Village should maintain its overall financial position and should limit the extent of any required rate increases in the future.



## CAPITAL ACCOUNT FUNDING

The funding of the Capital Account is considered to be in addition to the Renewal, Replacement and Improvement Account (RR&I Account) and is a designation of operating reserves for future capital needs. The funding of the Capital Account has continuously been recognized by the Village as a revenue requirement or expenditure need associated with the ongoing financial planning activities performed by the Village. Additionally, the annual funding of this account was continued in the rate sufficiency analysis recently conducted. The Capital Account provides the Village with enhanced flexibility relative to funding of capital expenditures while maintaining the required reserve balances for bond covenants compliance and thus reducing the potential to increase rates relative to meet such bond covenant requirements. Based on fiscal year 2006/2007 budgeted revenues and expenses, it is anticipated that surplus funds will be generated by the utility as shown below:

	<u>2006/2007</u>
Total Utility Funding Sources <sup>(1)</sup>	\$15,063,600
Total Utility Expenditures <sup>(2)</sup>	14,756,178
<b><i>Estimated Net Deposit/ (Withdrawal) Available for Capital Account</i></b>	<b><i>\$307,422</i></b>

(1) Amounts shown do not include revenues or funds received which are dedicated exclusively to capital expansion projects

(2) Amounts shown do not include depreciation and amortization expenses which are non-cash in nature and capital expenditures funded from other sources (e.g., capacity fees, reimbursements, etc.) or from prior period accumulated reserves

The Capital Account is essentially an operating reserve and can be utilized for any purpose. However, the Village is attempting to restrict these funds internally for the renewal, replacement and betterment of utility system assets as the primary goal. For fiscal year 2006/2007, it is anticipated that the ending balance in the Capital Account that is available to fund future capital projects will be approximately \$500,000. Additionally, the estimated Capital Account balance above does not include funds currently on account in the RR&I Account maintained in accordance with the funding provisions of the Bond Resolution.

## RATE STABILIZATION ACCOUNT FUNDING

The Village has funded a Rate Stabilization Account in order to provide a financing vehicle whereby current expenses can be paid for from the stabilization account (essentially a reserve) while attempting to smooth and stabilize rates. Thus, the fund allows the Village the flexibility to meet fluctuations in expenses which may occur from time to time, yet meet its financial objectives in the form of adequate coverage ratios, without being forced to raise user charges.

The Village established and began funding a Rate Stabilization Account during fiscal year 1997. The Village has periodically deposited funds to the Rate Stabilization Account since fiscal year 1997 from available funds and after the funding of utility expenditures, including the set aside moneys in the Capital Account presented earlier. Since the internal establishment of the Rate Stabilization Account, no expenditures or uses of the fund have been incurred by the utility. For fiscal year 2006/2007, it is anticipated that the ending balance in the Rate Stabilization Account will be \$558,500.

Each item discussed above could potentially affect annual costs and rate requirements over the forecast period. Changes in inflation rates for various services can also affect annual cost levels. Each projection made in this forecast is based on the best information currently available, but actual costs and revenues in future years may be higher or lower than forecasted amounts, as changes in prevailing economic conditions or other circumstances influence actual utility financial outcomes.

## VILLAGE UTILITIES FORECAST ASSUMPTIONS

	<b>FY 2006/2007 Budget</b>	<b>Five Year Forecast 2008/2012</b>
<b>Revenues</b>		
Water	Projected customer growth plus out of area surcharge	Anticipated customer growth rates with no anticipated rate adjustment assumed during the forecast period
Wastewater	Projected customer growth plus out of area surcharge	Anticipated customer growth rates with a single anticipated rate adjustment assumed at the beginning of fiscal year 2010
Standby	Budgeted conservatively at 85% of collections based on recent historical trends	Reduction in revenues assuming as build out approaches, new plats will be less than the number of new meter installations (overall reduction in standby accounts)
Penalty	Fees charged on approved rate structure	Anticipated customer growth rates
Meters	Projected customer growth	Incremental customer additions
Interest	Earnings on operating cash balances at anticipated earning rates ranging from 1.0% to 2.0%	Earnings on operating cash balances at anticipated earning rates ranging from 1.0% to 2.0%
Other	Constant based on estimated fiscal year 2006 results	No change from fiscal year 2005/2006
Capacity Fees	New units added to system plus interest earnings on unspent balances	Incremental customer additions plus interest earnings on unspent balances
Transfers In	Installment Revenues for Land Sale to General Fund; reimbursement of Expenses (Laboratory)	Installment Revenues for Land Sale until fiscal year 2006; reimbursement of Expenses (Laboratory)
Bond Proceeds	None in budget year 2006/2007. (Received new money as part of bond refunding in 2002/2003)	Approximately \$17 million for the 2008/2009 fiscal year.
<b>Expenditures</b>		
Water Treatment Plant	Estimated by Department Head	Inflation and projected system growth
Water Transmission & Distribution	Estimated by Department Head	Inflation and projected system growth
Wastewater Treatment Plant	Estimated by Department Head	Inflation and projected system growth
Wastewater Collections	Estimated by Department Head	Inflation and projected system growth
Equipment Instrumentation	Estimated by Department Head	Inflation and projected system growth
Customer Service	Estimated by Department Head	Inflation and projected system growth
Utilities Administration	Estimated by Department Head	Inflation and projected system growth
Laboratory	Estimated by Department Head	Inflation and projected system growth
Capital Outlay	Assumes only finishing projects currently in progress and those on the five year CIP	Reflects projects in five-year CIP
Transfers Out (Administration)	Based on allocation study	Based on allocation study and adjusted for inflation
Debt Service	Per actual debt repayment schedule	Per actual debt repayment schedule, no additional bond issues recognized

## FIVE YEAR PROJECTIONS BASED ON CURRENT YEAR BUDGET UTILITY ENTERPRISE FUND ONLY

	Budget	Five Year Projections				
	2006/2007	2007/2008	2008/2009	2009/2010	2010/2011	2011/2012
<b>Revenues</b>						
Water	\$8,483,600	\$8,655,734	\$8,783,123	\$9,443,748	\$9,584,645	\$8,927,203
Wastewater	\$5,855,000	\$5,978,889	\$6,070,302	\$6,405,933	\$6,661,650	\$6,170,788
Standby	\$118,000	\$101,841	\$51,523	\$27,934	\$24,318	\$24,318
Penalty	\$190,000	\$205,765	\$215,520	\$222,558	\$229,355	\$236,359
Meters	\$160,000	\$123,500	\$91,500	\$41,500	\$30,500	\$30,500
Interest	\$0	\$0	\$0	\$0	\$0	\$0
Other	\$257,000	\$267,376	\$275,291	\$281,264	\$287,131	\$293,168
Capacity Fees & Restricted Income	2,944,000	\$1,552,532	\$1,153,972	\$518,775	\$374,283	\$400,509
<b>Total Revenues</b>	<b>\$18,007,600</b>	<b>\$16,885,638</b>	<b>\$16,641,231</b>	<b>\$16,941,712</b>	<b>\$17,191,882</b>	<b>\$16,082,846</b>
<b>Operating Expenditures</b>						
Water Treatment Plant	2,940,877	3,094,704	3,238,822	3,367,728	3,499,745	3,637,769
Water Distribution & Meter Services	1,100,750	1,029,811	1,084,234	1,141,173	1,201,334	1,224,465
Wastewater Treatment Plant	1,489,241	1,573,294	1,651,496	1,720,080	1,789,812	1,862,717
Wastewater Collections	795,163	837,411	880,258	923,660	968,952	1,016,643
Maintenance & Equip Instrumentation	467,086	494,111	522,667	552,947	585,012	618,973
Customer Service	727,005	813,703	853,658	887,432	922,266	893,633
Utilities Administration	110,500	114,368	117,799	120,743	123,762	126,856
Laboratory	94,677	99,962	105,508	111,341	117,532	124,103
Capital Outlay <sup>(2)</sup>	1,992,079	1,584,999	1,762,719	1,857,592	1,951,073	2,075,045
Transfers Out <sup>(1)</sup>	2,055,000	3,382,991	3,530,924	3,729,063	3,890,444	\$2,075,045
Contingency	0	\$241,721	\$253,633	\$264,753	\$276,252	\$285,155
<b>Total Operating Expenditures</b>	<b>\$11,772,378</b>	<b>13,267,075</b>	<b>14,001,718</b>	<b>\$14,676,513</b>	<b>\$15,326,182</b>	<b>\$13,940,405</b>
<b>Non-Operating Expenditures</b>						
Debt Service	2,983,800	\$2,797,349	\$3,816,699	\$3,821,649	\$3,820,849	\$3,819,330
<b>Total Expenditures</b>	<b>\$14,756,178</b>	<b>\$16,064,424</b>	<b>\$17,818,416</b>	<b>\$18,498,162</b>	<b>\$19,147,030</b>	<b>\$17,759,735</b>
<b>Funds Available (Funds Required)</b>	<b>\$3,251,422</b>	<b>\$821,214</b>	<b>(\$1,177,185)</b>	<b>(\$1,556,450)</b>	<b>(\$1,955,148)</b>	<b>(\$1,676,889)</b>

(1) General & Administrative reimbursement to governmental funds

(2) Capital Outlay expenditures do not include projects funded by capacity fees accumulated in prior years. This amounts to \$54,230,817 in the current year for a total capital outlay budget of \$56,222,896



## SOLID WASTE ENTERPRISE FUND

This section contains the five year forecast of revenues and expenditures for the solid waste collection and recycling services of the Village based on amounts reflected in fiscal year 2006/2007 budget and assumptions regarding events, which may occur in the future. The projections are largely based on growth requirements and anticipated changes in contracted collection services due to known changes in such contract.

### RESIDENTIAL SERVICE GROWTH ASSUMPTIONS

The fiscal year 2006/2007 budget represents the ninth year of operations since the Village assumed the management of the solid waste collection and recycling services from the Solid Waste Authority of Palm Beach County on October 1, 1998. The fiscal year 2006/2007 represents the fourth fiscal year of the amended and extended solid waste collection services agreement between the Village and the contractor for services.

### SOLID WASTE GROWTH ASSUMPTIONS

	<u>Actual</u>	<u>Estimated</u>	<u>Approved</u>	<u>Five Year Projections</u>				
	<u>2004/2005</u>	<u>2005/2006</u>	<u>2006/2007</u>	<u>2007/2008</u>	<u>2008/2009</u>	<u>2009/2010</u>	<u>2010/2011</u>	<u>2011/2012</u>
Customers (at year end):								
Residential Units <sup>(1)</sup>	19,030	20,886	21,492	22,500	23,539	24,162	24,484	24,629
Annual Growth Rate	2.14%	9.75%	2.90%	4.69%	4.62%	2.65%	1.33%	0.59%
Rates (Annual \$ Assessment)								
Residential Curbside	106.00	120.00	125.00	125.40	128.40	130.80	135.00	138.60
Residential Containerized	78.00	87.00	91.00	92.40	93.00	96.00	99.60	102.60

*(1) Includes both residential curbside and residential containerized services*

Changes in inflation rates for various services, the cost of collection by the Village's approved franchise hauler, and the growth of the service area can affect annual cost levels and ultimately the rates charged for service. Each projection made in the forecast was based on the best information currently available, but actual costs and revenues in future years may be higher or lower than forecasted amounts, as changes in prevailing economic conditions or other circumstances influence actual financial outcomes.



## VILLAGE SOLID WASTE FORECAST ASSUMPTIONS

<b>Revenues</b>	<b>FY 2006/2007 Budget</b>	<b>Five Year Forecast 2008/2012</b>
Collection Fees	Assessed units per Adopted Tax Roll as of January 1, 2006, non-assessed customer growth based on Solid Waste Authority and Village PZ&B Department information and growth	Anticipated customer growth rates with changes in the assessed annual rate adjustment ranging from approximately \$1.00 to \$5.00 annually
Interest	Earnings on estimated operating cash balances and anticipated earning rate of 1.50%	Earnings on estimated operating cash balances and anticipated earnings at current rates
Franchise Fees	Represents 5% of fees paid by contract hauler per Exclusive Collection Agreement and projected customer growth	Represents 5% of fees paid by contract hauler per Exclusive Collection Agreement and projected customer growth
Miscellaneous Revenues	Projected Roll Off Occupational License Fees and anticipated construction and demolition roll off service fee revenue – estimated based new customer forecast, assumed construction activity along State Road 7 corridor, continued renovation activity by existing residential and commercial accounts and the service fees as provided by Contract Administrator	Projected Roll Off Occupational License Fees and anticipated construction and demolition roll off service fee revenue – estimated based on new customer forecast, assumed construction activity along State Road 7 corridor, continued renovation activity by existing residential and commercial accounts and service fees as provided by Contract Administrator
Transfers In	None projected	None projected
<b>Expenditures</b>		
Solid Waste Collection	Fees paid to contract hauler per bid for anticipated rates for residential service; recognizes increase in collection rates above fiscal year 2006/2007 levels based on amended contract for services as negotiated by Village. Rates applied to residential units and commercial accounts served	Fees paid to contract hauler reflect increase in rates based on five year schedule reflected in amended contract for services as negotiated by Village; expenses also increase due to service area growth
Customer Service	\$0.25 per unit per month paid to Solid Waste Authority for all residential units served	Per unit rate held constant at current rate paid to Solid Waste Authority for all residential units served
Billing and Collection Services	Reflects 1) payments to Tax Collector of 1% and discount for early payment of 4% applied to assessed revenues and 2) allowance for bad debt (uncollectibles) expense at 3% of assessed revenues	Reflects 1) payments to Tax Collector of 1% and discount for early payment of 4% applied to assessed revenues and 2) allowance for bad debt (uncollectibles) expense at 3% of assessed revenues
Personal Services/Professional Services	Recognizes Village Solid Waste Management supervisor and maintenance worker to monitor collection contract and service. Professional services for fees paid for Contract Administration, Rate Consulting and legal expenses for program and based on anticipated program costs	Recognizes Village Solid Waste Management supervisor and maintenance worker to monitor collection contract and service and are projected based on anticipated cost in salaries (cost of living and merit). Professional services for fees paid for contract administration, rate consulting and legal expenses for program and are projected based on inflationary allowances
Other Operating Expenses	Miscellaneous expenses to account for other direct expenses	Miscellaneous expenses to account for direct expense. Increased by inflationary allowances
Transfers Out (Administration)	Based on cost allocation study	Based on cost allocation study, increased for inflation
Contingency	0.5% of total collection operating expenses	0.5% of total collection operating expenses

## FIVE YEAR PROJECTIONS BASED ON CURRENT YEAR BUDGET SOLID WASTE COLLECTION FUND ONLY

	Budget	Five Year Projections				
	2006/2007	2007/2008	2008/2009	2009/2010	2010/2011	2011/2012
<b>Revenues</b>						
Collection Fees <sup>(1)</sup>	\$2,609,422	\$2,628,944	\$2,746,591	\$2,833,565	\$2,941,812	\$3,030,939
Collection Expense (contra revenue)		(206,971)	(220,256)	(229,454)	(239,052)	(246,638)
Interest						
Franchise Fees	137,000	144,681	154,379	159,138	163,271	167,360
Miscellaneous	136,897	84,079	59,528	27,579	15,088	10,507
Less: Revenues to Fund Reserves						
<b>Total Revenues</b>	<b>\$2,883,319</b>	<b>\$2,650,734</b>	<b>\$2,740,242</b>	<b>\$2,790,828</b>	<b>\$2,881,119</b>	<b>\$2,962,168</b>
<b>Operating Expenditures</b>						
Solid Waste Collection	\$1,880,900	\$2,011,470	\$2,160,505	\$2,233,580	\$2,294,398	\$2,353,302
Personal Services	205,260	194,053	206,837	220,741	235,893	252,438
Other Outside Services	95,000	118,680	124,438	130,474	136,773	143,447
Other Operating Expenses	162,197	20,500	21,011	21,534	22,068	22,623
Contingency		56,177	59,274	61,100	62,821	64,550
Loan Repayment for Cart/Bin Purchases	125,567	125,567	125,567	125,567	125,567	125,567
Annual Bin Purchases		54,910	59,241	63,601	67,544	71,593
Collections/Indirects/Other	168,268	220,000	229,000	236,000	244,000	251,000
Increase/(Decrease) to Reserves	246,127	855,984	(241,429)	(273,152)	(280,480)	(290,514)
<b>Total Expenditures</b>	<b>\$2,883,319</b>	<b>\$3,657,340</b>	<b>\$2,744,444</b>	<b>\$2,819,446</b>	<b>\$2,908,584</b>	<b>\$2,994,006</b>

(1) Includes Commercial Collection fee revenues, which are collected directly by the Contractor



## MALL IMPACT

An impact analysis of the Wellington Green Mall provides a projection of revenues and expenditures of the Village. Projections of revenues and expenditures were completed to show how current economic trends, coupled with the Village's financial policies, may influence future cash balances and tax levies. The projections are included in forecasts throughout this document. As in any financial projection, known quantities, such as actual revenues and expenditures, interact with a set of key assumptions to determine a possible scenario. The number of unknowns in this analysis tends to reduce its validity in the longer term. However, we will revisit this forecast as conditions change and more information becomes available.

The governmental revenue and expenditure impacts of the Mall Project have resulted in a net positive impact upon the finances of the Village. The governmental revenues and expenditures that are projected are considered to represent only the direct impact of this development project and do not include indirect "multiplier" effects that such a project might have on the Village and the surrounding community (such as education, fire rescue and other similar services provided by other agencies). Capital improvements/public infrastructure constructed by the Mall Project to meet its own needs was not included. Further, the analysis considered the impacts to PZ&B to be a "neutral" fiscal issue and have been considered separately.

### PROJECTED MALL GOVERNMENTAL REVENUE & EXPENDITURES

	2005/2006	2006/2007	2007/2008
<b>REVENUES</b>			
Ad Valorem Taxes	\$845,968	\$873,987	\$900,206
Non Ad-Valorem Taxes	54,120	54,480	54,480
<b>Total</b>	<b>\$900,088</b>	<b>\$928,467</b>	<b>\$954,686</b>
<b>Other Revenues</b>			
Utility Taxes	225,250	232,007	238,967
Franchise Fees	112,625	116,004	119,484
Communication Services Tax	97,106	100,019	103,020
Occupational License	318,466	328,020	337,861
Half-Cent Sales Tax	18,650	19,210	19,786
Local Option Tax	4,580	4,717	4,859
State Revenue Sharing	19,659	20,249	20,856
All Other Revenues	60,153	61,958	63,817
<b>Total Other Revenues</b>	<b>\$856,489</b>	<b>\$882,184</b>	<b>\$908,649</b>
<b>Total Revenues</b>	<b>\$1,756,577</b>	<b>\$1,810,650</b>	<b>\$1,863,335</b>
<b>EXPENDITURES</b>			
General Government	145,362	150,096	154,599
Public Safety	554,738	698,676	737,820
Physical Environment	115,874	119,712	123,304
Transportation	37,051	38,279	39,427
Culture & Recreation	38,504	39,659	40,849
Capital Outlay	46,338	47,873	49,309
Non-Departmental	1,984	2,048	2,110
Indirect Cost Allocation	35,092	36,235	37,322
<b>Total Expenditures</b>	<b>\$974,943</b>	<b>\$1,132,579</b>	<b>\$1,184,740</b>
<b>Net Impact</b>	<b>\$781,634</b>	<b>\$678,071</b>	<b>\$678,596</b>

## AD VALOREM TAX & NON-AD VALOREM ASSESSMENT REVENUES FROM THE MALL

	2005/2006 Revenues			2006/2007 Revenues			2007/2008 Revenues		
	Taxable Value	Ad Valorem	Non Ad Valorem	Taxable Value	Ad Valorem	Non Ad Valorem	Taxable Value	Ad Valorem	Non Ad Valorem
<b>Mall</b>									
JC Penney	\$8,500,000	\$21,803	\$1,440	\$8,755,000	\$22,457	\$1,440	\$9,017,650	\$23,130	\$1,440
Burdines	11,400,000	29,241	2,040	11,742,000	30,118	2,040	12,094,260	31,022	2,040
Lord & Taylor	7,900,000	20,264	1,080	8,137,000	20,871	1,080	8,381,110	21,498	1,080
Dillard's	11,600,000	29,754	2,040	11,948,000	30,647	2,040	12,306,440	31,566	2,040
Nordstroms	6,800,000	17,442	1,080	7,004,000	17,965	1,080	7,214,120	18,504	1,080
Core Stores	154,086,804	395,233	3,960	158,709,408	407,090	3,960	163,470,690	419,302	3,960
<b>Total Mall (97 acres)</b>	<b>\$200,286,804</b>	<b>\$513,736</b>	<b>\$11,640</b>	<b>\$206,295,408</b>	<b>\$529,148</b>	<b>\$11,640</b>	<b>\$212,484,270</b>	<b>\$545,022</b>	<b>\$11,640</b>
<b>Outparcels</b>									
Residential	\$35,300,270	\$90,545	\$3,120	\$36,359,278	\$93,262	\$3,120	\$37,450,056	\$96,059	\$3,120
Commercial & All Other	94,225,010	241,687	39,360	98,080,818	251,577	39,720	101,023,242	259,125	39,720
<b>Total Outparcels (354 acres)</b>	<b>\$129,525,280</b>	<b>\$332,232</b>	<b>\$42,480</b>	<b>\$134,440,096</b>	<b>\$344,839</b>	<b>\$42,840</b>	<b>\$138,473,299</b>	<b>\$355,184</b>	<b>\$42,840</b>
<b>Grand Total</b>	<b>\$329,812,084</b>	<b>\$845,968</b>	<b>\$54,120</b>	<b>\$340,735,504</b>	<b>\$873,987</b>	<b>\$54,480</b>	<b>\$350,957,569</b>	<b>\$900,206</b>	<b>\$54,480</b>

The total governmental annual revenues (as shown above), to be realized by the Village as a result of the project at build-out or 2008, are estimated to be \$1,863,000. It is important to note that over half of the revenues to be generated as a result of this project are related to the applicable Governmental Funds. Of these revenues, ad valorem taxes, utility taxes, and franchise fees make up roughly two thirds of the total. Any changes to the assumed tax rates and fees related to these revenue sources would substantially alter the results of the analysis.



## *Appendices*

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### ACCOUNTING POLICIES

#### THE REPORTING ENTITY

The Village of Wellington (the "Village") was incorporated December 31, 1995, pursuant to Chapter 95-496, Laws of Florida, and commenced operations on March 28, 1996. The Village operates under the Council-Manager form of government and provides a wide range of community services including general government; planning & zoning, building; public safety (police protection); public works (construction and maintenance of roads, right of ways, and other infrastructures; street lighting; and storm water drainage); culture and recreation (parks maintenance, recreational activities, cultural events, and related facilities); water and sewer utilities; and solid waste collection and recycling. The Village Council (the "Council") is responsible for legislative and fiscal control of the Village.

As required by generally accepted accounting principles, the basic financial statements present the financial position and results of operations of the government and its component units. Component units are legally separate entities for which the primary government is considered to be financially accountable and for which the nature and significance of their relationship with the primary government are such that exclusion would cause the Village's combined financial statements to be misleading or incomplete. The primary government is considered financially accountable if it appoints a voting majority of an organization's governing body and imposes its will on that organization. The primary government may also be financially accountable if an organization is fiscally dependent on the primary government, regardless of the authority of the organization's governing board. Blended component units, although legally separate entities, are, in substance, part of the primary government's operations and are included as part of the primary government.

Based on the application of the criteria set forth by the Governmental Accounting Standards Board (GASB), management has included Acme Improvement District (the "District") in the Village's reporting entity. Prior to incorporation, the District was an independent special taxing district created in 1953, which served the local government providing the majority of community services and facilities of the area including water and sewer, stormwater drainage, transportation, street lighting, and parks and recreation. As a result of incorporation, the Village now provides those municipal services and the District has become a dependent district of the Village. Because of the breadth of the services it already provided to the residents, the District formed the backbone of the Village. The District is governed by a five member board of supervisors that is the same as the governing body of the Village. Although, the District is legally separate from the Village, it is reported as if it were part of the primary government as a blended component unit because its operations are, in substance, part of the Village's operations; its governing board is the Village Council; and it is fiscally dependent upon the Village. The District is presented as a special revenue fund type.

#### GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all the non-fiduciary activities of the Village and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Indirect expenses for centralized services and administrative overhead are allocated among the program, functions, and segments using a full cost allocation approach and are presented separately to enhance comparability of direct expenses between governments that allocate direct expenses and those that do not. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

## MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND FINANCIAL STATEMENT PRESENTATION

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Village considers revenues within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Village.

### *The Village reports the following major governmental funds:*

- ✓ **General Fund** – The general fund is the primary operating fund and is used to account for all financial resources applicable to the general operations of the Village except those required to be accounted for in another fund.
- ✓ **Planning, Zoning & Building Fund** – This special revenue fund accounts for revenues and expenditures applicable to the planning, zoning and building division of the Village. The purpose of the fund is to segregate various permitting and inspection services pertaining to planning, zoning and building and to ensure that the fee structure for such activities is accurate. Any shortfalls (revenues less than expenditures) are funded by the general fund through operating transfers.
- ✓ **Recreation Programs Fund** – This special revenue fund accounts for financial resources and expenditures applicable to specific recreation programs. The purpose of the fund is to implement a wide variety of recreational programs for all ages, as well as various special events, and to provide net operating results. Any shortfalls (program revenues less than program expenditures) are funded by the general fund through operating transfers.
- ✓ **Recreation Impact Fees** – This special revenue fund accounts for impact fee revenues and expenditures for recreation construction purposes.
- ✓ **Surface Water Management Fund** – This special revenue fund accounts for all financial resources and expenditures applicable to the operations of the Acme Improvement District, a dependent district of the Village, related solely to water management facilities in accordance with the Plan of Reclamation and existing operations, construction of capital facilities and maintenance of the same. The funding basis is non ad valorem special assessments against all taxable units within the District.

### *The Village reports the following major proprietary funds:*

- ✓ **Utility System Enterprise Fund** – This fund accounts for the activities related to the sewage treatment plant, sewage pumping stations and collection systems and the water distribution system.
- ✓ **Solid Waste Enterprise Fund** – This fund accounts for the activities related to solid waste removal and recycling.

Private sector standards of accounting and financial reporting issues prior to December 1, 1989, are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of GASB. Governments also have the option of following subsequent private sector guidance for their business-type activities and enterprise funds, subject to the same limitations. The Village has elected not to follow subsequent private sector guidance.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the government's water and sewer function and various other functions of the Village. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Village's utility system enterprise fund are charges to customers for sales and services. The principal operating revenues of the Village's solid waste collection and recycling enterprise fund are special assessments. Operating expenses for the enterprise funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is Village policy to use restricted resources first, then unrestricted resources as they are needed.

## CASH AND INVESTMENTS

Cash and investments of each fund, except certain investments in the debt service and enterprise funds, are accounted for in pooled cash and investment accounts with each maintaining its proportional equity in the pooled accounts. The use of a pooled cash and investment account enables the Village to invest idle cash for short periods of time, thereby maximizing earnings potential. Income earned from this pooling of investments is allocated to the respective funds based upon average monthly proportionate balances.

## CASH AND CASH EQUIVALENTS

The Village considers cash on hand, cash with fiscal agents, demand deposits, and all other short-term investments that are highly liquid to be cash equivalents. Highly liquid short-term investments are those readily convertible to a known amount of cash, that at the day of purchase, have a maturity date no longer than three months.

## INVESTMENTS

The Village accounts for its investments in accordance with the provisions of Governmental Accounting Standards Board Statement No. 31, Accounting and Financial Reporting for Certain Investments and for External Investment Pools ("GASB No. 31"). In accordance with this statement, all investments are accounted for at fair value. Market values are provided by the custodian of each portfolio, utilizing an independent pricing service. The Florida Municipal Investment Trust is a "2A-7" like pool and, thus these investments are valued using the pooled share price.

## INVENTORIES

Inventories are valued at the lower of cost (first-in, first-out) or market. The Village uses the consumption method wherein all inventories are maintained by perpetual records, expensed when used and adjusted by an annual physical count.

## RESTRICTED ASSETS

Certain debt proceeds, as well as certain resources set aside for their repayment, are classified as restricted assets because their use is limited by applicable bond covenants.

## BOND DISCOUNTS/ISSUANCE COSTS/DEFERRED LOSSES ON ADVANCE REFUNDINGS

In the fund financial statements, bond discounts and issuance costs for governmental funds are recognized in the current period. For proprietary funds, bond discounts, issuance costs and deferred losses on advance refundings are deferred and amortized over the term of the bonds using the effective interest method. Bond discounts and deferred losses on advance refundings are presented as a reduction of the face amount of the bonds payable, whereas issuance costs are recorded as deferred charges in accordance with Governmental Accounting Standards Board Statement No. 23, Accounting and Financial Reporting for Refundings of Debt Reported by Proprietary Funds.

In the government-wide financial statements, bond discounts, issuance costs and deferred losses on advance refundings are accounted for in the same manner as in the proprietary funds.

## CAPITAL ASSETS AND DEPRECIATION

Capital assets, which include; property, plant, equipment and infrastructure assets (e.g. roads, sidewalks and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the Village as assets with an initial individual cost of \$1,000 or more and an estimated useful life in excess of one year.

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. General capital assets are assets of the Village as a whole. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized as assets in the government-wide statement of net assets. General capital assets are carried at historical cost. Where costs can not be determined from the available records, estimated historical costs have been used to record the estimated value of the assets. Assets acquired by gift or bequest are recorded at their fair value at the date of acquisition. The road network was valued based on current construction costs discounted by consumer price indices for highway construction.

Capital assets of the enterprise funds are capitalized in the fund in which they are utilized. The valuation basis for enterprise fund capital assets are the same as those used for general capital assets. Additionally, net interest cost is capitalized on enterprise projects during the construction period in accordance with Statements of Financial Accounting Standards No. 34 and 62.

Additions, improvements and other capital outlay that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

Depreciation has been provided over the estimated useful lives using the straight-line method of depreciation. The estimated lives for each major class of depreciable fixed assets are as follows:

Distribution lines	40 years
Buildings and utility plants	30 years
Telemetry and wells	20 years
Major equipment	15 years
Land improvements	10 years
Meters	10 years
Furniture, fixtures, equipment and vehicles	5 years
Computers	3 years

The street network is not depreciated. The Village has elected to use the modified approach in accounting for its streets. The modified approach allows governments to report as expenses in lieu of depreciation, infrastructure expenditures which maintain the asset but do not add or improve the asset. Additions and improvements to the street network are capitalized. The Village uses an asset management system to rate street conditions and quantifies the results of maintenance efforts.

## COMPENSATED ABSENCES

The Village's employees are granted compensated absence pay for annual leave in varying amounts based on length of service. Annual leave is accrued as a liability when benefits are earned by the employees, that is, the employees have rendered services that give rise to the liability and it is probable that the Village will compensate the employees in some manner, e.g., in cash or in paid time-off, now or upon termination or retirement. During fiscal year 2004, benefits for employees were amended to include major illness leave. This benefit accrues at 4 hours per month per employee. Employees may utilize this benefit for an illness lasting more than one day. Upon separation of service, and with 10 years of continuous service, any balance of these hours are valued at the current hourly pay rate, and are paid into the Retirement Health Savings Plan sponsored by the ICMA. In this plan, monies are used by individuals to pay for qualified medical expenses, including premiums. For individuals that leave prior to 10 years of service, this time is forfeited. Compensated absences are accrued when incurred in the government-wide and proprietary financial statements. A liability for these amounts is reported in the governmental funds only if they have matured. For the governmental funds, compensated absences are liquidated by the fund in which employees are compensated (i.e. the General; Planning, Zoning & Building, Parks & Recreation and Surface Water Management funds).

## LONG-TERM OBLIGATIONS

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund type statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statement, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt process received, are reported as debt services expenditures.

## NET ASSETS

Equity in the government-wide statement of net assets is displayed in three categories: 1) invested in capital assets net of related debt, 2) restricted, 3) unrestricted. Net assets invested in capital assets net of related debt consist of capital assets reduced by accumulated depreciation and by any outstanding debt incurred to acquire, construct or improve those assets. Net assets are reported as restricted when there are legal limitations imposed on their use by Village legislation or external restrictions by other governments, creditors or grantors. Unrestricted net assets consist of all net assets that do not meet the definition of either of the other two components.

## FUND EQUITY

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Unreserved fund balance amounts that are reported as designations of fund balances represent tentative plans for financial resource utilization in a future period. The following is a description of the reserves and designations used by the Village.

- ✓ Reserved for encumbrances – represents outstanding purchase orders and open contracts at year end which will be re-appropriated in the new year.
- ✓ Reserved for advances – represents funds set aside to indicate the long-term nature of certain interfund loans.
- ✓ Reserved for capital improvements – represents spendable resources restricted for construction projects.
- ✓ Reserved for prepaid expenditures – established to account for certain payments made in advance. This reserve indicates that funds are not “available spendable resources”.
- ✓ Reserved for inventory – indicates that a portion of fund balance is segregated since these items do not represent “available spendable resources”.
- ✓ Reserved for building department expenditures – represents spendable resources restricted solely for building department expenditures.
- ✓ Reserved for debt service – represents spendable resources restricted to the payment of future debt service of general long-term debt.
- ✓ Designated for recreation capital projects – represents funds set aside for future improvements of Village owned roads.
- ✓ Designated for road improvements – represents funds set aside for future improvements of Village owned roads.
- ✓ Designated for road maintenance – represents funds set aside for future maintenance of Village owned roads.
- ✓ Designated for subsequent years expenditures – represents funds set aside for future expenditures.

## INTERFUND TRANSACTIONS

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds”. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as internal balances.

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in the applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

## PROPERTY TAXES

Under Florida law, the assessment of all properties and the collection of all county, municipal, school board and special district property taxes are consolidated in the offices of the County Property Appraiser and County Tax Collector, respectively. All property is reassessed according to its fair market value on January 1 each year and each assessment roll is submitted to the State Department of Revenue for review to determine if the assessment roll meets all of the appropriate requirements of State law. The Village Charter permits it to levy property taxes at a rate of up to 5 mills.

The millage rate assessed by the Village for the 2005/2006 year is 2.7 (\$2.70 for each \$1,000 of assessed valuation). This levy was based on an assessed valuation at January 1, 2005, of approximately \$5.625 billion.

Taxes may be paid at a 4% discount in November or at declining discounts each month through the month of February. All unpaid taxes become delinquent on April 1 following the year in which they are assessed. Delinquent taxes on real property bear interest at 18% per year until the tax is satisfied either by seizure and sale of the property or by the five-year statute of limitations. At September 30, 2005 unpaid delinquent taxes are not material and have not been recorded by the Village.

## SERVICE DELIVERY UNITS

The District's enabling legislation provides that the owners of a majority of the acreage within a particular portion of the District may petition the Board to designate that portion of the District as a unit wherein a water management system will be constructed and maintained. After formation of the unit and approval by the Circuit Court of and for Palm Beach County, bonds can be issued for the purpose of constructing the water management plan. Bonds issued for the purpose will then be secured by assessments on the lands located within that unit, and will not be secured by assessments owing on any other District lands.

## CONCENTRATION OF CREDIT RISK

The Village performs ongoing credit evaluations of its customers and does not require collateral. The Village maintains an allowance for uncollectible accounts at a level which management believes is sufficient to cover potential credit losses.

## BUDGETARY ACCOUNTING

State of Florida Statutes requires that all municipal governments establish budgetary systems and approve annual operating budgets. The Council annually adopts an operating budget and appropriates funds for general, special revenue and debt service funds. The procedures for establishing budgetary data are as follows:

- ✓ Prior to September 1, the Village Manager submits a proposed operating budget to the Council for the next fiscal year commencing the following October 1. The balanced operating budget includes proposed expenditures and the means of financing them (see glossary for full balance budget definition).
- ✓ Public hearings are conducted to obtain taxpayer comments.
- ✓ The Village advises the County Property Appraiser of the proposed millage rate, special assessment levies and the date, time and place of the public hearing for budget acceptance.
- ✓ The budget and related Millage rate and special assessment levies are legally enacted by resolution.
- ✓ Changes or amendments to the total budget of the Village or a department must be approved by the Council. Changes within a department which do not affect total governmental expenditures may be approved at the administration level. Accordingly, the legal level of control is at the departmental level.
- ✓ Budgets are adopted on a basis consistent with generally accepted accounting principles. The Village also adopts a non-appropriated operating budget for the enterprise fund, substantially on a basis consistent with generally accepted accounting principles. All appropriations lapse at year end; however, encumbrances and amounts specifically designated to be carried forward to the subsequent year are re-appropriated in the following year

## FINANCIAL POLICIES

### REVENUES

The Village will seek a balanced tax base through support of economic development and through annexation of a sound mix of residential and commercial development.

The Village, recognizing the potential cash flow problems associated with property tax collection, will maintain a balanced mix of revenue sources.

The Village will place increased emphasis on user fees to finance the costs of municipal services. The Village will maintain its various fees, and charges in a central reference manual. The Village will annually review all revenue schedules, including taxes, rates, licenses, user fees and other charges, to insure that these revenue sources are kept up to date.

The Village will avoid dependence on temporary revenues to fund mainstream municipal services. One-time revenues will generally be used only for one-time expenditures.

All revenues received by the Village for the purpose of stormwater management system operations and improvement shall be allocated to the Surface Water Management Fund. Such revenues shall only be used to fund operations, maintenance, rehabilitation and improvements of the stormwater management system and debt service in support of such functions.

All potential grants shall be carefully examined for matching requirements (both dollar and level-of-effort matches). The funds necessary to match intergovernmental grants shall not exceed 5% of the net operating revenues.

The Village will aggressively seek Florida League of Cities policy positions and state legislation for municipally earmarked revenues and/or revenue and authorizations which are inflation-responsive and for improved property valuation methods.

The Village will maintain water and sewer rate structures which are adequate to insure that the enterprise funds remain firmly and separately self-supporting, including the costs of operation, capital plant maintenance, debt service, depreciation and moderate system extensions. The Village will conduct a comprehensive rate study every 5 years and perform updates to these studies annually in the intervening years unless changes in the operating environment dictate a full-scope study may be necessary. Capital revenues (i.e., impact fees) will not be used to pay for operating expenses. They will be used solely for system improvements and system expansion.

The Village will generate significant investment income by achieving and maintaining a level of cash and investment equal to at least 25% of its total assets, excluding the Agency Fund and the Account Groups.

An administrative transfer fee shall be paid by the Enterprise Funds to the Governmental Funds for services provided. The administrative transfer fee is a reimbursement for the cost of personnel, equipment, materials, construction, facilities or service usage provided by Governmental Funds' departments. Consequently, the amount of each year's transfer fee will be based on the estimated Governmental Funds expenditures that represent direct and indirect services provided to the enterprise funds, less those that are directly billed to those funds.

Revenue forecasts for the next five years shall be conservative and will be reviewed and updated annually.

## EXPENDITURES

All current operating expenditures will be paid for with current operating revenues. Budgetary procedures that fund current expenditures at the expense of future needs, such as postponing expenditures, accruing future revenues or rolling over short-term debt, will be avoided.

All assets will be maintained at a level that protects capital investment and minimizes future maintenance and replacement costs.

The budget will provide sufficient funding for adequate maintenance and orderly replacement of capital infrastructure and equipment.

All equipment needs and replacements for the next five years will be projected and the projection will be reviewed and updated each year.

Future operating costs and maintenance will be determined to the extent estimable prior to construction of all new capital facilities.

Before any actions are taken or agreements are entered into that create fixed costs, the current and future years cost implications (both operating and capital) will be fully determined.

Where practical, performance measures and productivity indicators will be integrated into the budget.

Expenditure forecasts for the next five years shall be all-inclusive and will be reviewed and updated annually.

## CAPITAL IMPROVEMENT PLAN (CIP)

The Village will develop a five-year Capital Improvements Plan and update it annually.

As part of the annual operating budget, the Village will adopt an annual capital improvement budget based on the multi-year CIP.

The Village will make all capital improvements in accordance with the adopted Capital Improvement Plan.

The Village will coordinate development of the CIP with development of the operating budget. Future operating costs associated with capital improvements will be projected and reported in the CIP and operating budget.

In accordance with state growth management legislation, the Village will annually update the Capital Improvements Element of the Comprehensive Plan.

The CIP will contain multi-year projections of revenues and expenditures.

The annual budget will implement the first year of the CIP.

## CONTINGENCY AND RESERVES

The Village will establish a contingency in each year's budget to:

- ✓ Provide for temporary funding of unforeseen needs of an emergency or nonrecurring nature
- ✓ Permit orderly budgetary adjustments when revenues are lost through the action of other governmental bodies
- ✓ Provide a local match for public or private grants, or
- ✓ Meet unexpected small increases in service delivery costs

The Village will maintain a year-to-year "carryover balance" in an amount necessary to maintain adequate cash flow and to reduce the demand for short-term borrowing. The carryover balance shall be separate from the contingency and shall be determined subsequent to the start of the fiscal year.

Reserves will be maintained at a level of at least 23 to 27% of Governmental Funds annual operating expenditures excluding transfers.

## DEBT

Total debt service, with the exception of special assessment debt, will not exceed 10% of net operating revenues.

Before any long-term debt is issued, the impact of debt service on total annual fixed costs will be analyzed.

Overall net debt will not exceed 5% of assessed valuation and overall net debt per capita will not exceed \$1,000 or 10% of per capita income, whichever is lower.

Proceeds from long-term debt will not be used for current, on-going operations.

Long-term borrowing will be confined to capital improvements too large to be financed from current revenues.

Bonds and other long-term borrowings will be paid back within a period not to exceed the expected useful life of the capital project.

Where ever possible, special assessment, revenue or other self-supporting bonds will be used instead of general obligation bonds.

The Village will utilize the form of borrowing that is most cost effective, including not just interest expense but all costs, including up front costs, administrative and legal expenses, and reserve requirements.

Good communication with investment bankers, bond counsel, and bond rating agencies will be maintained and a policy of full disclosure on every financial report and bond prospectus will be followed.

## SERVICE DELIVERY UNITS/UNITS OF DEVELOPMENT

The Acme Improvement District's enabling legislation provides that the owners of a majority of the acreage within a particular portion of the District may petition the Board to designate that portion of the District as a unit wherein a water management system will be constructed and maintained. After formation of the unit and approval by the Circuit Court of and for Palm Beach County, bonds can be issued for the purpose of constructing the water management plan (Plan of Reclamation). Bonds issued for that purpose will then be secured by assessments on the lands located within that unit, and will not be secured by assessments owing on any other District lands.

The enabling legislation of the District also gives the Board the power to amend a previously approved water management plan. This was accomplished in April 1994, and the Circuit Court of Palm Beach County, Florida approved the amendments in July 1995. It was determined that all of the lands in the District would benefit equally from the implementation of the water management facilities contained in the plan. Benefits from roadways, recreational facilities, sports fields, landscape improvements and administration and operational facilities were determined based on dwelling unit density and lot size, population density and proximity to the proposed facility. Consequently, three benefit units were created and benefits were assessed 85% to Benefit Unit A, 10% to Benefit Unit B and 5% to Benefit Unit C. These benefit units became operational on October 1, 1995, and replaced Units of Development No. 1, 2 and 5, which were reported on in the special revenue funds in the prior year. All unit debt assessments were discontinued in Fiscal Year 1998/99 except for Unit CI (Palm Beach Point) and BII (Saddle Trail Park) which were discontinued in 2000/2001.

## DESCRIPTION OF FUNDS

### GOVERNMENTAL FUND TYPES

#### GENERAL FUND

General Fund - used to account for all financial resources and related expenditures applicable to all general operations of the Village including both activities resulting from incorporation (i.e., acquisition of additional roads, additional staffing and administrative expenditures), as well as any general activities assumed by the Village which were previously performed by the dependent taxing district (Acme Improvement District). Funding basis is ad valorem taxes to be assessed against all taxable properties within the Village boundaries, plus other municipal revenue sources.

#### SPECIAL REVENUE FUNDS

- ✓ **Recreational Fund** - used to account for all financial resources and expenditures applicable to specific recreational uses. The purpose of the fund is to implement a wide variety of recreational programs for all ages including pre-school, youth, teens, adults and seniors, as well as various special events and provide net operating results. Any shortfall (program revenues less than program expenditures) is funded by the Village General Fund through operating transfers.
- ✓ **Surface Water Management** - used to account for all financial resources and expenditures applicable to the operations of the Acme Improvement District, a dependent district of the Village, related solely to water management facilities in accordance with the Plan of Reclamation and existing operations, construction of capital facilities and maintenance of same. Funding basis is non-ad valorem assessment against all taxable units within the District.
- ✓ **Recreation and Transportation Impact Funds** - used to insure that impact fees be accounted for separately, therefore special revenue funds were established to capture the activity for all impact fees. This enables the Village to demonstrate not only the separate accounting of impact fee revenue, but also to account for expenditures of impact fees for specific projects.
- ✓ **Planning, Zoning & Building Fund** - used to account for all financial resources and expenditures applicable to the operations of the Planning, Zoning & Building division of the Village. The purpose of this fund is to segregate various permitting and inspection services pertaining to PZ&B and to insure that the fee structure for such activities is accurate. Any shortfall (revenues less than expenditures) is funded by the Village General Fund through operating transfers.
- ✓ **Public Safety** - used to segregate all financial activity applicable to the operations of Public Safety. Currently, this fund tracks expenditures for police services as contracted from Palm Beach County Sheriff's Office. These expenditures are funded by the Village General Fund through an operating transfer.
- ✓ **Gas Tax Funds** - used to segregate gas tax revenues which are split into two special revenue funds. The funds have been established to capture activity for gas tax revenues and related expenditures. The first fund is the Gas Tax Operations Fund and the second is the Gas Tax Capital Fund. This enables the Village to demonstrate not only the separate accounting of gas tax revenue, but also to account for expenditures funded by certain types of fees.

#### DEBT SERVICE FUNDS

General Debt Service Fund - used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs for debt collateralized by a pledge to covenant to budget and appropriate from legally available non-ad valorem sources on an annual basis sufficient to make the annual debt service payments.

### PROPRIETARY FUND TYPE

#### ENTERPRISE FUNDS

Enterprise Funds are used to account for operations which provide services on a user charge basis to the public and for activities where the period measurement of net income is deemed appropriate for capital maintenance, public policy, management control, accountability or other purposes. Proprietary fund activities and basis of accounting are similar to those often found in the private sector. The Village's proprietary activities are water and wastewater utility services and solid waste collection and recycling services.

**RESOLUTION ADOPTING MILLAGE RATE**

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**RESOLUTION NO. R2006-105**

**A RESOLUTION OF THE VILLAGE COUNCIL OF THE VILLAGE OF WELLINGTON, FLORIDA ADOPTING THE TAX LEVY AND MILLAGE RATE FOR THE VILLAGE OF WELLINGTON FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2006, AND ENDING SEPTEMBER 30, 2007; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Village Manager of the Village of Wellington has, pursuant to the Village Charter and the Laws of the State of Florida, prepared a proposed millage rate necessary to fund the Budget for the Village for Fiscal Year commencing October 1, 2006, and ending September 30, 2007; and

**WHEREAS**, the first Public Hearing upon the proposed tax levy of 3.0 millage per \$1000.00 value was held on September 12, 2006, commencing at 7:00 p.m. pursuant to duly advertised Public Notice, wherein said proposed millage was maintained at 3.0 mills as adopted during the July 11, 2006, Council Meeting; and

**WHEREAS**, a second Public Hearing was held on September 26, 2006, pursuant to duly advertised notice; and

**WHEREAS**, the Village Council of the Village of Wellington has reviewed the tentative proposed millage rate and finds that it will meet the needs and requirements of the Village and its residents for the forthcoming Fiscal Year.

**NOW, THEREFORE, BE IT RESOLVED BY THE VILLAGE COUNCIL OF THE VILLAGE OF WELLINGTON FLORIDA that:**

**SECTION 1.** The proposed tax levy of 2.7 per \$1,000.00 value is hereby approved and adopted by the Village Council for the Fiscal Year commencing October 1, 2006, and ending September 30, 2007. The millage exceeds the rolled back rate, which is 2.2249 mills by 21.3%.

**SECTION 2.** A certified copy of this Resolution will be forwarded to the Property Appraiser and Tax collector within three (3) days after adoption and to the Department of Revenue within thirty (30) days after adoption.

**PASSED AND ADOPTED** this 26<sup>th</sup> day of September, 2006.

**ATTEST:**

**VILLAGE OF WELLINGTON**

BY: *Awilda Rodriguez*  
Awilda Rodriguez, Village Clerk

BY: *Thomas M. Wenham*  
Thomas M. Wenham, Mayor

**APPROVED AS TO FORM AND LEGAL SUFFICIENCY**

BY: *Jeffrey S. Kurtz*  
Jeffrey S. Kurtz, Village Attorney

**RESOLUTION ADOPTING BUDGET****RESOLUTION NO. R2006-106**

**A RESOLUTION OF THE VILLAGE COUNCIL OF THE VILLAGE OF WELLINGTON, FLORIDA ADOPTING A BUDGET FOR THE VILLAGE OF WELLINGTON FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2006, AND ENDING SEPTEMBER 30, 2007; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Village Manager of the Village of Wellington has, pursuant to the Village Charter and the Laws of the State of Florida, prepared a tentative Budget for the Village for the Fiscal Year for the amount of \$75.90 million commencing October 1, 2006, and ending September 30, 2007; and

**WHEREAS**, the first Public Hearing upon the proposed Budget was held on September 12, 2006, pursuant to duly advertised notice, wherein said proposed Budget was tentatively adopted; and

**WHEREAS**, a second Public Hearing was held on September 26, 2006, pursuant to duly advertised notice; and

**WHEREAS**, the Village Council for the Village of Wellington has reviewed the tentative Budget and finds that it will meet the needs and requirements of the Village and its residents for the forthcoming Fiscal Year.

**NOW, THEREFORE, BE IT RESOLVED BY THE VILLAGE COUNCIL OF THE VILLAGE OF WELLINGTON FLORIDA that:**

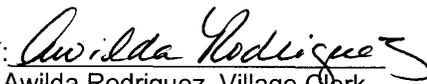
**SECTION 1.** The proposed Budget for the amount of \$75.90 million, attached to the Resolution as Exhibit "A", is hereby approved and adopted by the Village Council as the Budget for the Village for the Fiscal Year commencing October 1, 2006, and ending September 30, 2007.

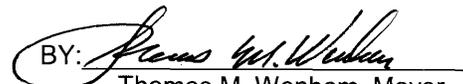
**SECTION 2.** A certified copy of this Resolution will be forwarded to the Department of Revenue within thirty (30) days after adoption.

**PASSED AND ADOPTED** this 26th day of September, 2006.

**ATTEST:**

**VILLAGE OF WELLINGTON**

BY:   
Awilda Rodriguez, Village Clerk

BY:   
Thomas M. Wenham, Mayor

**APPROVED AS TO FORM AND  
LEGAL SUFFICIENCY**

BY:   
Jeffrey S. Kurtz, Village Attorney

# ADOPTED BUDGET FISCAL YEAR 2006/2007

*VILLAGE OF WELLINGTON ADOPTED BUDGET FY 2006/2007:*  
SPECIAL REVENUE FUNDS

	General Fund	Public Safety	PZ&B Operations	Emergency Operations	Surface Water Management	Recreation Programs
<b>Taxes:</b>						
Ad Valorem Taxes	\$18,585,557					
Non Ad Valorem Assessments:						
Surface Water Management					2,846,600	
Utility Taxes	3,360,000					
Franchise Fees	3,000,000					
Local Communication Services Tax	2,649,000					
Intergovernmental	5,101,500					
Licenses & Permits	810,000		4,444,547		16,000	
Fines & Forfeitures	150,000		110,000			
Charges for Services	0				222,300	1,816,070
Miscellaneous	120,000		100,000			
Impact fees						
Interest	1,031,000				434,000	
<b>Subtotal</b>	<b>\$34,807,057</b>	-	<b>\$4,654,547</b>	-	<b>\$3,543,900</b>	<b>\$1,816,070</b>
Proceeds from Borrowings					6,000,000	
Collection Expense						
<b>Transfers:</b>						
Transfers in from Water and Wastewater	2,055,000					
Transfers in from Surface Water Management	2,800,000					
Transfers in from Solid Waste	293,835					
Transfers in for Debt Service						
Indirect Cost Allocation	4,764,649					
Transfers in from General Fund / Roads Funds		5,761,043	1,950,000	3,076,000		9,360,000
<b>Total Transfers In</b>	<b>\$9,913,484</b>	<b>\$5,761,043</b>	<b>\$1,950,000</b>	<b>\$3,076,000</b>	-	<b>\$9,360,000</b>
<b>TOTAL REVENUES</b>	<b>\$ 44,720,541</b>	<b>\$ 5,761,043</b>	<b>\$ 6,604,547</b>	<b>\$ 3,076,000</b>	<b>\$ 9,543,900</b>	<b>\$ 11,176,070</b>
<b>EXPENDITURES</b>						
<i>General Government</i>						
Village Council	750,570					
Executive Office	870,694					
Village Clerk	1,172,989					
Broadcasting	215,297					
Administrative Services:						
Administration	607,626					
MIS	1,298,600					
Wellington Information Network	538,074					
Community Relations	259,938					
Financial Services:						
Accounting & Treasury	927,373					
Budgeting	103,543					
Compensation & Benefits	749,472					
Purchasing	543,404					
Risk Management	1,210,000					
Legal	750,000					
Employment Services	524,237					
<b>Total General Government</b>	<b>\$10,521,817</b>					
<i>Public Safety</i>						
Law Enforcement		5,746,303				
<i>Physical Environment</i>						
Public Works						
Administration						
Fleet & Equipment Maintenance	478,600					
Building Maintenance	885,917					
Landscape Maintenance	1,573,935					
Environmental Services/BMP					345,600	
Surface Water Management					1,550,395	
Total Public Works	2,938,452				1,895,995	
Environmental & Engineering Svs Administration	1,130,384					
Engineering Services	1,022,590					
Planning, Zoning and Building			5,065,845			
Neighborhood Services						
<b>Total Physical Environment</b>	<b>\$5,091,426</b>	-	<b>\$5,065,845</b>	-	<b>\$1,895,995</b>	-
<i>Transportation</i>						
Roadways	46,000					
Trolley Trial Program						
Emergency Operations				76,000		
<i>Culture &amp; Recreation</i>						
Culture & Recreation						7,903,489
Capital Outlay	2,053,975	14,740	161,810	-	3,391,767	1,093,620
Debt Service						
Non-Departmental:	143,600					
<b>Total Non-Departmental</b>	<b>\$143,600</b>	-	-	-	-	-
<i>Transfers Out:</i>						
Indirect Cost Allocations			1,373,101		851,447	2,125,753
To Fund Recreation Operations	9,360,000					
To Fund Road Operations	1,950,000					
To Fund P&Z and Code Compliance Operations	1,950,000					
To Fund Emergency Operations	3,076,000					
To Fund General Debt Service	46,200					35,450
To Fund Public Safety	5,761,043					
To Fund Gas Tax Road Capital						
To Fund Parks & Recreation Impact Fees						
To Fund Roads Impact Fees						
Reimbursement to General Fund					2,800,000	
Reimbursement to Utility for water						
Reimbursement to Utility System for Pierson Park						
<b>Total Transfers Out</b>	<b>\$22,143,243</b>	-	<b>\$1,373,101</b>	-	<b>\$3,651,447</b>	<b>\$2,161,203</b>
Hurricane Reserve				3,000,000		
Increase/Decrease to Reserves	4,720,480	-	3,791	-	604,691	17,758
<b>TOTAL EXPENDITURES</b>	<b>\$ 44,720,541</b>	<b>\$ 5,761,043</b>	<b>\$ 6,604,547</b>	<b>\$ 3,076,000</b>	<b>\$ 9,543,900</b>	<b>\$ 11,176,070</b>
<b>Budget Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# GENERAL GOVERNMENTAL FUNDS

GENERAL GOVERNMENT FUNDS  
SPECIAL REVENUE FUNDS

Recreation Impact Fees	Gas Tax Operations	Gas Tax Capital	Roads Impact Fees	Debt Service	Adopted FY 2006/2007	Adopted FY 2005/2006	
					\$18,585,557	\$14,431,000	Taxes:
					-	-	Ad Valorem Taxes
					\$2,846,600	\$2,807,100	Non Ad Valorem Assessments:
					-	-	Surface Water Management
					\$3,360,000	\$2,939,500	Utility Taxes
					\$3,000,000	\$2,475,000	Franchise Fees
					\$2,649,000	\$2,230,000	Local Communication Services Tax
					\$7,025,500	\$6,571,825	Intergovernmental
					\$5,270,547	\$5,276,700	Licenses & Permits
					\$260,000	\$275,000	Fines & Forfeitures
					\$2,038,370	\$2,056,971	Charges for Services
					\$3,145,000	\$1,365,000	Miscellaneous
					\$2,681,279	\$4,223,980	Impact fees
					\$2,245,000	\$690,000	Interest
					\$53,106,853	\$45,342,076	Subtotal
					\$6,000,000	-	Proceeds from Borrowings
					-	-	Collection Expense
					-	-	Transfers:
					\$2,055,000	\$2,055,000	Transfers in from Water and Wastewater
					\$2,800,000	\$800,000	Transfers in from Surface Water Management
					\$293,835	\$320,567	Transfers in from Solid Waste
					\$2,157,600	\$2,199,600	Transfers in for Debt Service
					\$4,764,649	\$4,307,000	Indirect Cost Allocation
					\$23,097,043	\$21,411,324	Transfers in from General Fund / Roads Funds
					\$35,168,127	\$31,093,491	Total Transfers In
							<b>TOTAL REVENUES</b>
\$ 5,348,350	\$ 3,044,000	\$ 2,065,000	\$ 777,929	\$ 2,157,600	\$ 94,274,980	\$ 76,435,567	
					\$750,570	\$710,688	EXPENDITURES
					\$870,694	\$905,586	General Government
					\$1,172,989	\$1,100,414	Village Council
					\$215,297	\$184,812	Executive Office
					-	-	Village Clerk
					\$607,626	\$410,580	Broadcasting
					\$1,298,600	\$1,375,600	Administrative Services:
					\$538,074	\$534,503	Administration
					\$259,938	-	MIS
					\$927,373	\$1,032,870	Wellington Information Network
					\$103,543	\$95,912	Community Relations
					\$749,472	\$480,760	Financial Services:
					\$543,404	\$499,229	Accounting & Treasury
					\$1,210,000	\$886,800	Budgeting
					\$750,000	\$800,000	Compensation & Benefits
					\$524,237	\$426,500	Purchasing
					\$10,521,817	\$9,444,254	Risk Management
					-	-	Legal
					\$5,746,303	\$5,067,705	Employment Services
					-	-	Total General Government
					-	-	Public Safety
					-	-	Law Enforcement
					-	-	Physical Environment
					-	-	Public Works
					-	-	Administration
					\$478,600	\$404,008	Fleet & Equipment Maintenance
					\$885,917	\$742,028	Building Maintenance
					\$1,573,935	\$1,167,369	Landscape Maintenance
					\$345,600	-	Environmental Services/BMP
					\$1,550,395	\$1,148,713	Surface Water Management
					\$4,834,447	\$3,462,118	Total Public Works
					\$1,130,384	\$1,111,919	Environmental & Engineering Svs Administration
					\$1,022,590	\$936,334	Engineering Services
					\$5,065,845	\$4,466,127	Planning, Zoning and Building
					-	-	Neighborhood Services
					\$12,053,266	\$9,976,498	Total Physical Environment
					-	-	Transportation
					\$1,628,006	\$1,804,908	Roadways
					-	-	Trolley Trial Program
					\$76,000	-	Emergency Operations
					\$7,903,489	\$7,546,582	Culture & Recreation
					-	-	Capital Outlay
					\$9,817,572	\$13,612,460	Debt Service
					\$2,157,600	\$2,199,600	Non-Departmental:
					\$143,600	\$128,320	Total Non-Departmental
					\$143,600	\$128,320	Transfers Out:
					\$4,764,649	\$4,307,000	Indirect Cost Allocations
					\$9,360,000	\$8,924,731	To Fund Recreation Operations
					\$1,950,000	\$1,400,908	To Fund Road Operations
					\$1,950,000	\$1,400,000	To Fund P&Z and Code Compliance Operations
					\$3,076,000	-	To Fund Emergency Operations
					\$2,157,600	\$2,199,600	To Fund General Debt Service
					\$5,761,043	\$5,085,685	To Fund Public Safety
					\$1,000,000	\$1,400,000	To Fund Gas Tax Road Capital
					-	\$3,200,000	To Fund Parks & Recreation Impact Fees
					-	-	To Fund Roads Impact Fees
					\$2,800,000	\$800,000	Reimbursement to General Fund
					-	-	Reimbursement to Utility for water
					-	-	Reimbursement to Utility System for Pierson Park
					\$32,819,292	\$28,717,924	Total Transfers Out
					\$3,000,000	-	Hurricane Reserve
					\$8,408,035	(\$2,062,684)	Increase/Decrease to Reserves
\$ 5,348,350	\$ 3,044,000	\$ 2,065,000	\$ 777,929	\$ 2,157,600	\$ 94,274,980	\$ 76,435,567	<b>TOTAL EXPENDITURES</b>
0	0	0	0	0	0	0	<b>Budget Balance</b>

## ADOPTED TOTAL ENTERPRISE FUNDS BUDGET 2006/2007

	<u>WATER &amp; WASTEWATER UTILITY SYSTEM</u>	<u>SOLID WASTE COLLECTION AND RECYCLING</u>	<u>TOTAL</u>
<b>OPERATING REVENUES</b>			
Non Ad Valorem Assessment:			
Solid Waste	-	\$2,609,422	\$2,609,422
Charges for Services	14,456,600	66,500	14,523,100
Intergovernmental Revenue	-	-	-
Interest Income	1,750,000	-	1,750,000
Miscellaneous Revenues	607,000	207,397	814,397
Capacity Fee Charges	2,944,000	-	2,944,000
<b>TOTAL REVENUES</b>	<b>\$19,757,600</b>	<b>\$2,883,319</b>	<b>\$22,640,919</b>
<b>OPERATING EXPENDITURES</b>			
Water Treatment Plant	2,940,877	-	2,940,877
Wastewater Treatment Plant	1,489,241	-	1,489,241
Field Services	1,100,750	-	1,100,750
Utility System Maintenance	467,086	-	467,086
Solid Waste Collection Services	795,163	2,343,357	3,138,520
Laboratory	94,677	-	94,677
Customer Service	727,005	-	727,005
Utilities Administration	110,500	-	110,500
Capital Outlay	24,621,918	-	24,621,918
Contingency	-	-	-
Transfers Out (Indirect Cost Allocation)	2,055,000	293,835	2,348,835
<b>Total Operating Expenditures</b>	<b>\$34,402,217</b>	<b>\$2,637,192</b>	<b>\$37,039,409</b>
<b>NON-OPERATING EXPENDITURES</b>			
Debt Service	2,983,800	-	2,983,800
<b>Total Non-Operating Expenditures</b>	<b>\$2,983,800</b>	<b>\$0</b>	<b>\$2,983,800</b>
Decrease to Capacity Fee Account	(20,634,328)	-	(20,634,328)
<b>Subtotal Expenditures</b>	<b>\$16,751,689</b>	<b>\$2,637,192</b>	<b>\$19,388,881</b>
<b>Revenues over/(under) Expenditures</b>	<b>\$3,005,911</b>	<b>\$246,127</b>	<b>\$3,252,038</b>
<b>TOTAL EXPENDITURES</b>	<b>\$19,757,600</b>	<b>\$2,883,319</b>	<b>\$22,640,919</b>
<b>CAPACITY CHARGES</b>			
Water Capacity	1,414,000	-	1,414,000
Sewer Capacity	1,530,000	-	1,530,000
Restricted Interest Income	-	-	-
<b>Total Anticipated Charges</b>	<b>\$2,944,000</b>		<b>\$2,944,000</b>
System Expansion Projects	23,578,328	-	23,578,328
Decrease to Capacity Fee Account	(\$20,634,328)	-	(\$20,634,328)
Depreciation & Amortization	\$4,150,000	-	\$4,150,000

## ADOPTED UTILITY SYSTEM BUDGET FISCAL YEAR 2006/2007

	<i>Actuals</i>				<i>Adopted Budget</i>		
	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>Change</u>
<b>OPERATING REVENUES</b>							
Water	\$6,855,264	\$7,065,994	\$7,537,005	\$7,709,737	\$8,020,000	\$8,483,600	5.78%
Wastewater	4,473,192	4,907,311	5,147,060	5,408,078	5,360,000	5,855,000	9.24%
Standby	193,082	250,580	206,164	110,582	188,000	118,000	-37.23%
Penalty	11,772	174,164	166,058	168,181	178,000	190,000	6.74%
Meters	195,235	491,525	258,855	566,678	160,000	160,000	0.00%
Interest	2,113,206	973,862	542,005	1,124,991	800,000	1,750,000	118.75%
Lion Country Safari	-	15,404	14,312	18,686	15,000	15,000	0.00%
Other	164,940	315,298	277,454	227,430	233,600	242,000	3.60%
Intergovernmental	150,000	-	63,196	257,796	-	-	0.00%
Transfers In (General & Admin. Reimbursement)	142,500	100,000	100,000	181,545	-	-	0.00%
Distribution Lines	-	9,306,844	2,074,577	405,099	-	-	0.00%
<b>Total Revenues</b>	<b>\$14,299,191</b>	<b>\$23,600,982</b>	<b>\$16,386,686</b>	<b>\$16,178,802</b>	<b>\$14,954,600</b>	<b>\$16,813,600</b>	<b>12.43%</b>
<b>OPERATING EXPENDITURES</b>							
Water Treatment Facility	1,803,671	1,980,452	2,158,579	2,276,907	2,678,927	2,940,877	9.78%
Water Distribution	279,585	328,924	463,150	350,096	491,175	532,288	8.37%
Water Meter Services	395,223	-	515,418	45,910	669,166	568,462	-15.05%
Utility System Maintenance	249,955	311,340	327,233	339,544	382,460	467,086	22.13%
Wastewater Treatment Facility	1,409,568	1,135,440	1,149,437	1,229,977	1,405,525	1,489,241	5.96%
Wastewater Collections	641,481	600,920	638,048	707,374	716,710	795,163	10.95%
Utility Customer Service	592,620	618,213	806,990	601,082	697,773	727,005	4.19%
Utilities Administration	419,480	406,914	623,489	329,980	-	110,500	100.00%
Laboratory	50,336	67,478	73,990	80,574	94,992	94,677	-0.33%
Capital Outlay	967,428	-	4,490,530	5,202,484	9,119,160	21,677,918	137.72%
Contingency	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Indirect Cost Allocation	1,936,399	1,646,120	1,346,262	2,050,963	2,055,000	2,055,000	0.00%
<b>Total Operating Expenditures</b>	<b>\$8,745,746</b>	<b>\$7,095,801</b>	<b>\$12,593,126</b>	<b>\$13,214,891</b>	<b>\$18,310,888</b>	<b>\$31,458,217</b>	<b>87.91%</b>
<b>NON-OPERATING EXPENDITURES</b>							
<b>Debt Service</b>							
Principal & Interest on Bonds	1,193,356	2,181,424	875,450	833,450	3,006,000	2,983,800	-0.74%
<b>Total Debt Service</b>	<b>\$1,193,356</b>	<b>\$2,181,424</b>	<b>\$875,450</b>	<b>\$833,450</b>	<b>\$3,006,000</b>	<b>\$2,983,800</b>	<b>-0.74%</b>
<b>Renewal &amp; Replacement</b>							
Capital Account Funding	(969,012)	-	-	-	2,105,700	2,944,000	39.81%
<b>Total Renewal &amp; Replacement</b>	<b>(\$969,012)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$2,105,700</b>	<b>\$2,944,000</b>	<b>39.81%</b>
<b>Gain/(Loss) on Sale of Assets</b>							
Gain/(Loss) on Sale of Assets	-	-	-	(52,605)	-	-	0.00%
<b>Total Renewal &amp; Replacement</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$52,605)</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Depreciation &amp; Amortization</b>							
Depreciation	3,460,835	3,596,208	3,834,809	4,151,036	3,800,000	4,150,000	9.21%
Amortization	40,326	-	-	-	-	-	0.00%
<b>Total Depreciation &amp; Amortization</b>	<b>\$3,501,161</b>	<b>\$3,596,208</b>	<b>\$3,834,809</b>	<b>\$4,151,036</b>	<b>\$3,800,000</b>	<b>\$4,150,000</b>	<b>9.21%</b>
<b>Total Expenditures</b>	<b>\$12,471,251</b>	<b>\$12,873,433</b>	<b>\$17,303,385</b>	<b>\$18,251,982</b>	<b>\$27,222,588</b>	<b>\$41,536,017</b>	<b>52.58%</b>
<b>Revenues over/(under) Expenditures</b>	<b>\$1,827,940</b>	<b>\$10,727,549</b>	<b>(\$916,699)</b>	<b>(\$2,073,180)</b>	<b>(\$12,267,988)</b>	<b>(\$24,722,417)</b>	<b>101.52%</b>
<b>CAPACITY CHARGES</b>							
Water Capacity	1,421,863	2,588,394	1,731,067	900,472	1,012,000	1,414,000	2.69%
Sewer Capacity	1,554,292	2,913,232	1,909,189	964,469	1,093,700	1,530,000	2.92%
Restricted Interest Income	<i>Note 1</i>	<i>Note 1</i>	<i>Note 1</i>	<i>Note 1</i>	<i>Note 1</i>	<i>Note 1</i>	
<b>Total Anticipated Revenues</b>	<b>\$2,976,155</b>	<b>\$5,501,626</b>	<b>\$3,640,256</b>	<b>\$1,864,941</b>	<b>\$2,105,700</b>	<b>\$2,944,000</b>	<b>39.81%</b>
<b>System Expansion Projects</b>	<b>\$2,007,143</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$10,365,700</b>	<b>\$23,578,328</b>	<b>127.46%</b>
<b>Increase/Decrease to Capacity Fee Acct</b>	<b>\$969,012</b>	<b>\$5,501,626</b>	<b>\$3,640,256</b>	<b>\$1,864,941</b>	<b>(\$8,260,000)</b>	<b>(\$20,634,328)</b>	<b>149.81%</b>

Note 1: Under GASB 34 capacity charge interest is no longer restricted.

## SOLID WASTE COLLECTION AND RECYCLING BUDGET FISCAL YEAR 2006/2007

	2002/2003	2003/2004	2004/2005	2005/2006	2006/2007
	Actual	Actual	Actual	Adopted Budget	Proposed Budget
<b>System Revenues</b>					
Solid Waste Collection Assessments	\$1,595,293	\$1,818,806	\$2,118,361	\$4,597,320	\$2,609,422
Solid Waste Collection & Discount Expense	(72,314)	(82,623)	(93,752)		
Roll Off Fees (Permit & Service)	166,729	152,137	113,358	79,200	66,500
Intergovernmental Revenues (Grants)		1,050,000	1,047,806		
Interest Income	27,626	27,815	6,851		
Franchise Fee Receipts	86,482	106,533	153,660	128,000	137,000
Other Revenues	193,094	201,743	189,177		
Transfers In		875,000	2,000,000		
New Cart/Bin Charges (New Development)					70,397
<b>Total Revenues</b>	<b>\$1,996,910</b>	<b>\$4,149,411</b>	<b>\$5,535,461</b>	<b>\$4,804,520</b>	<b>\$2,883,319</b>
Revenues to Fund Reserves				<i>(2,368,297)</i>	
<b>Total Net Revenues</b>	<b>\$1,996,910</b>	<b>\$4,149,411</b>	<b>\$5,535,461</b>	<b>\$2,436,223</b>	<b>\$2,883,319</b>
<b>Operating Expenditures</b>					
<b>Personnel Services</b>	109,240	128,196	126,187	174,256	205,260
<b>Outside Services:</b>	1,321,409	3,725,323	5,815,783		
Residential Collection - (Gross Cost)				1,746,300	1,880,900
Customer and Billing Services - SWA					
Debris Management-Extraordinary Rate Charge				15,000	
<b>Administrative Costs:</b>	116,648				
Contract Administration				95,200	95,000
Consulting Services				53,700	
Other Operating Expenses	22,219	25,578	155,993	30,100	162,197
<b>Internal Loan for Repayment for Cart/Bin Purchases</b>				125,567	125,567
<b>Indirect Cost Allocation</b>	165,027	152,099	184,994	195,000	168,268
<b>Capital Outlay</b>			2,525	1,100	
<b>Depreciation Expense</b>	3,964	127,124	140,251		
<b>Increase/Decrease to Reserves</b>	258,403	(8,909)	(890,272)		246,127
<b>Total Expenditures</b>	<b>\$1,996,910</b>	<b>\$4,149,411</b>	<b>\$5,535,461</b>	<b>\$2,436,223</b>	<b>\$2,883,319</b>

**STATEMENT OF ACTIVITIES - YEAR ENDED SEPTEMBER 30, 2005**

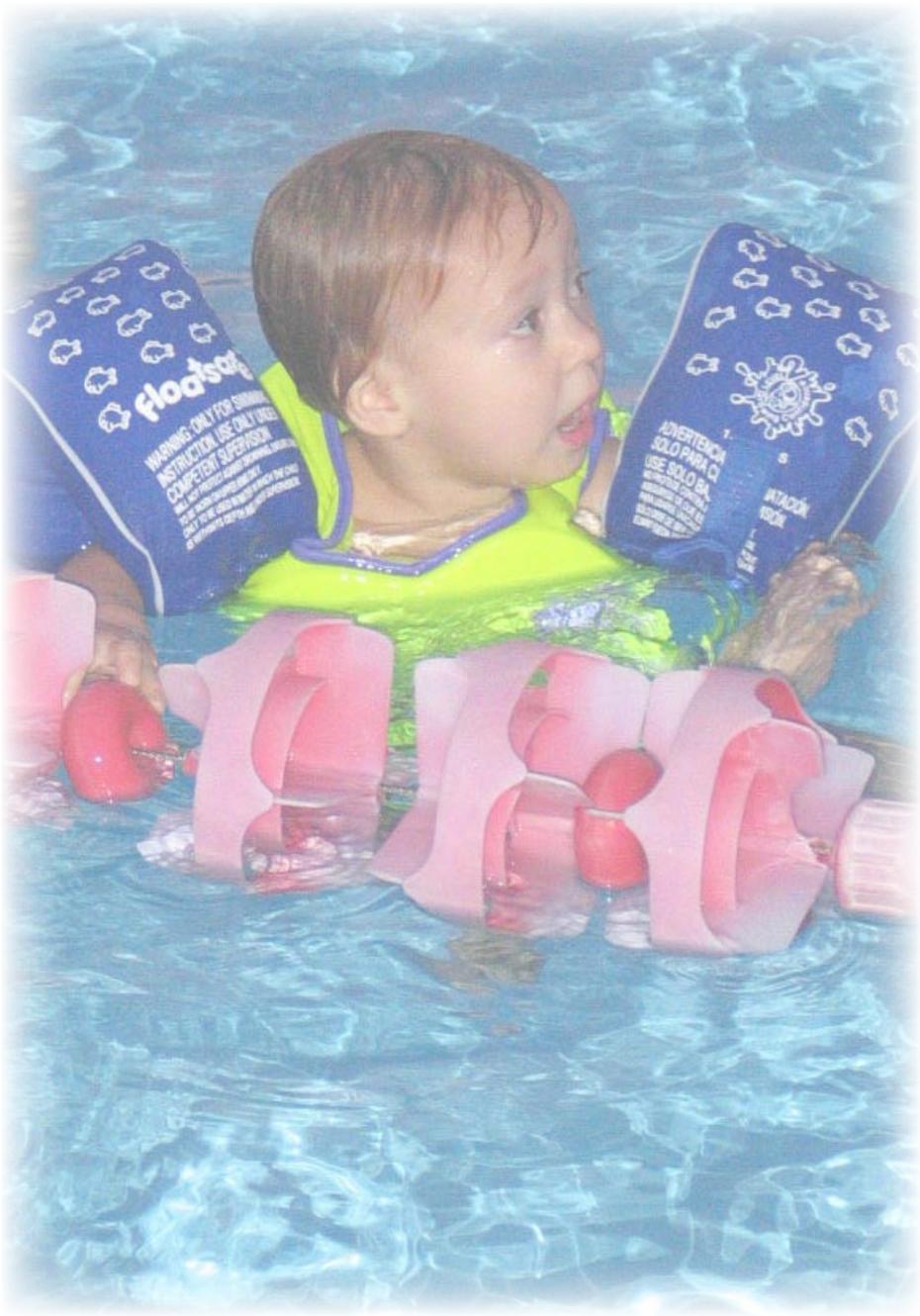
Function/Program Activities	Program Revenues				Net (Expense) Revenue and Changes in Net Assets			
	Expenses	Indirect Expense Allocation	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
<b>Governmental activities:</b>								
General government	\$8,214,967	(\$4,390,406)	-	-	\$10,639	(\$3,813,922)	-	(\$3,813,922)
Public safety	5,031,954	134,460	285,956	10,000	-	(4,870,458)	-	(\$4,870,458)
Planning and development	4,091,661	1,318,426	6,374,037	-	-	963,950	-	\$963,950
Engineering and public works	5,102,076	(1,508,660)	344,956	-	-	(3,248,460)	-	(\$3,248,460)
Surface water management	1,582,326	583,860	3,126,587	350,000	-	1,310,401	-	\$1,310,401
Transportation	2,658,572	246,406	1,465,267	1,523,294	-	83,583	-	\$83,583
Culture and recreation	8,489,261	1,379,957	5,683,900	60,425	-	(4,124,893)	-	(\$4,124,893)
Interest on long-term debt	1,027,675	-	-	-	-	(1,027,675)	-	(\$1,027,675)
Issuance costs	12,671	-	-	-	-	(12,671)	-	(\$12,671)
<b>Total governmental activities</b>	<b>\$36,211,163</b>	<b>(\$2,235,957)</b>	<b>\$17,280,703</b>	<b>\$1,943,719</b>	<b>\$10,639</b>	<b>(\$14,740,145)</b>	-	<b>(\$14,740,145)</b>
<b>Business-type activities:</b>								
Utility system	10,945,930	2,050,963	13,642,693	257,796	2,836,718	-	3,740,314	\$3,740,314
Solid waste	6,238,214	184,994	2,480,804	1,047,806	-	-	(2,894,598)	(\$2,894,598)
<b>Total business-type activities</b>	<b>\$17,184,144</b>	<b>\$2,235,957</b>	<b>\$16,123,497</b>	<b>\$1,305,602</b>	<b>\$2,836,718</b>	-	<b>\$845,716</b>	<b>\$845,716</b>
<b>Total government</b>	<b>\$53,395,307</b>	<b>-</b>	<b>\$33,404,200</b>	<b>\$3,249,321</b>	<b>\$2,847,357</b>	<b>(\$14,740,145)</b>	<b>\$845,716</b>	<b>(\$13,894,429)</b>
General revenues:								
Taxes:								
Property taxes						11,305,840	-	\$11,305,840
Utility taxes						5,493,444	-	\$5,493,444
Sales tax						3,691,449	-	\$3,691,449
Franchise taxes						2,744,351	-	\$2,744,351
Grants and contributions not restricted to specific programs						1,124,386	-	\$1,124,386
Investment earnings						1,054,412	1,131,842	\$2,186,254
Gain/(loss) on sale of assets						119,566	(52,605)	\$66,961
Miscellaneous						1,628,765	-	\$1,628,765
Transfers						(2,181,545)	2,181,545	-
<b>Total general revenues and transfers</b>						<b>\$24,980,668</b>	<b>\$3,260,782</b>	<b>\$28,241,450</b>
Change in net assets						10,240,523	4,106,498	\$14,347,021
Net assets, beginning of year						128,195,134	121,460,005	\$249,655,139
<b>Net assets, end of year</b>						<b>\$138,435,657</b>	<b>\$125,566,503</b>	<b>\$264,002,160</b>

**GOVERNMENTAL OPERATING BUDGET COMPARISON BY FUND - FISCAL YEAR 2004/2005 THROUGH 2006/2007**

	General Fund			Special Revenue Funds			Debt Service Fund			Total Governmental		
	Actual 2004/2005	Estimated 2005/2006	Adopted 2006/2007	Actual 2004/2005	Estimated 2005/2006	Adopted 2006/2007	Actual 2004/2005	Estimated 2005/2006	Adopted 2006/2007	Actual 2004/2005	Estimated 2005/2006	Adopted 2006/2007
<b>REVENUES</b>												
Property Taxes												
Ad Valorem Taxes	\$11,305,840	\$14,618,529	\$18,585,557	-	-	-	-	-	-	\$11,305,840	\$14,618,529	\$18,585,557
Non Ad Valorem Taxes	-	-	-	2,827,653	2,847,120	2,846,600	-	-	-	2,827,653	2,847,120	2,846,600
Utility Taxes	5,493,443	3,433,244	3,360,000	-	-	-	-	-	-	5,493,443	3,433,244	3,360,000
Franchise Fees	2,744,351	3,430,912	3,000,000	-	-	-	-	-	-	2,744,351	3,430,912	3,000,000
Local Communication Services Tax	-	2,610,972	2,649,000	-	-	-	-	-	-	-	2,610,972	2,649,000
Intergovernmental Revenue	4,485,631	4,459,924	5,101,500	2,284,563	3,660,416	1,924,000	-	-	-	6,770,194	8,120,339	7,025,500
Licenses and Permits	457,320	723,349	810,000	6,150,944	4,393,688	4,460,547	-	-	-	6,608,264	5,117,038	5,270,547
Charges for Services	-	-	-	2,199,144	2,156,085	2,038,370	-	-	-	2,199,144	2,156,085	2,038,370
Interest Income	434,764	1,096,176	1,031,000	618,443	1,176,801	1,214,000	1,203	-	-	1,054,410	2,272,977	2,245,000
Miscellaneous Revenues	973,718	1,287,789	270,000	1,110,040	1,894,672	3,135,000	-	-	-	2,083,758	3,182,461	3,405,000
Impact Fees	-	-	-	5,190,651	1,840,864	2,681,279	-	-	-	5,190,651	1,840,864	2,681,279
Transfers In	13,719,885	8,502,648	15,674,527	10,875,472	7,462,820	17,336,000	2,205,356	2,148,955	2,157,600	26,800,713	18,114,423	35,168,127
Bonds Issued	9,995,000	-	-	-	-	6,000,000	-	-	-	9,995,000	-	6,000,000
Sale of Capital Assets	33,315	59,184	-	271,270	-	-	-	-	-	304,585	59,184	-
<b>Total Revenues</b>	<b>\$49,643,267</b>	<b>\$40,222,727</b>	<b>\$50,481,584</b>	<b>\$31,528,180</b>	<b>\$25,432,466</b>	<b>\$41,635,796</b>	<b>\$2,206,559</b>	<b>\$2,148,955</b>	<b>\$2,157,600</b>	<b>\$83,378,006</b>	<b>\$67,804,148</b>	<b>\$94,274,980</b>
<b>EXPENDITURES</b>												
General Government	7,733,680	7,662,847	10,521,817	-	-	-	-	-	-	7,733,680	7,662,847	10,521,817
Public Safety	5,031,954	5,051,974	5,746,303	-	-	3,076,000	-	-	-	5,031,954	5,051,974	8,822,303
Physical Environment	3,827,563	8,406,104	5,091,426	5,249,074	4,752,765	6,961,840	-	-	-	9,076,637	13,158,869	12,053,266
Transportation	303,628	277,750	46,000	1,310,620	1,228,097	1,582,006	-	-	-	1,614,248	1,505,847	1,628,006
Culture & Recreation	-	-	-	6,044,649	6,137,336	7,903,489	-	-	-	6,044,649	6,137,336	7,903,489
Capital Outlay	2,617,755	861,602	2,068,715	6,719,368	5,569,355	7,748,857	-	-	-	9,337,123	6,430,957	9,817,572
Debt Service	66,803	-	-	-	-	-	2,169,182	2,156,979	2,157,600	2,235,985	2,156,979	2,157,600
Non-Departmental	-	132,191	143,600	-	-	-	-	-	-	-	132,191	143,600
Transfers Out:	20,535,975	10,005,662	22,143,243	6,210,326	2,153,500	10,676,049	-	-	-	26,746,301	12,159,162	32,819,292
Payment to Bond Escrow Agent	9,931,197	-	-	-	-	-	-	-	-	9,931,197	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$50,048,555</b>	<b>\$32,398,129</b>	<b>\$45,761,104</b>	<b>\$25,534,037</b>	<b>\$19,841,054</b>	<b>\$37,948,241</b>	<b>\$2,169,182</b>	<b>\$2,156,979</b>	<b>\$2,157,600</b>	<b>\$77,751,774</b>	<b>\$54,396,162</b>	<b>\$85,866,945</b>
REVENUES OVER (UNDER) EXPENDITURES	(\$405,288)	\$7,824,597	\$4,720,480	\$5,994,143	\$5,591,413	\$3,687,555	\$37,377	(\$8,024)	-	\$5,626,232	\$13,407,986	\$8,408,035
FUND BALANCE, BEGINNING OF YEAR	\$17,938,609	\$17,533,321	\$25,357,918	\$28,509,289	\$34,503,432	\$40,094,845	\$45,692	\$83,069	75,045	\$46,493,590	\$52,119,822	\$65,527,808
<b>FUND BALANCE, END OF YEAR</b>	<b>\$17,533,321</b>	<b>\$25,357,918</b>	<b>\$30,078,398</b>	<b>\$34,503,432</b>	<b>\$40,094,845</b>	<b>\$43,782,400</b>	<b>\$83,069</b>	<b>\$75,045</b>	<b>75,045</b>	<b>\$52,119,822</b>	<b>\$65,527,808</b>	<b>\$73,935,843</b>

**ENTERPRISE CHANGES IN FUND NET ASSETS- FISCAL YEAR 2004/2005 THROUGH 2006/2007**

	Utility System			Solid Waste			TOTAL ENTERPRISE		
	Actual 2004/2005	Adopted 2005/2006	Proposed 2006/2007	Actual 2004/2005	Adopted 2005/2006	Adopted 2006/2007	Actual 2004/2005	Adopted 2005/2006	Adopted 2006/2007
<b>Operating Revenues</b>									
Charges For Services	\$13,228,396	\$13,568,000	\$14,456,600	-	-	-	\$13,228,396	\$13,568,000	\$14,456,600
Special Assessments	-	-	-	2,024,609	4,597,320	2,609,422	2,024,609	4,597,320	2,609,422
Franchise Fees	-	-	-	153,660	128,000	137,000	153,660	128,000	137,000
Intergovernmental	257,796	-	-	1,047,806	-	-	1,305,602	-	-
Other	414,297	426,600	447,000	302,535	79,200	136,897	716,832	505,800	583,897
<b>Total Operating Revenues</b>	<b>\$13,900,489</b>	<b>\$13,994,600</b>	<b>\$14,903,600</b>	<b>\$3,528,610</b>	<b>\$4,804,520</b>	<b>\$2,883,319</b>	<b>\$17,429,099</b>	<b>\$18,799,120</b>	<b>\$17,786,919</b>
Revenues to Fund Reserves	-	-	-	(2,368,297)	(2,368,297)	246,127	-	(2,368,297)	246,127
<b>Total Net Revenues</b>	<b>\$13,900,489</b>	<b>\$13,994,600</b>	<b>\$14,903,600</b>	<b>\$3,528,610</b>	<b>\$2,436,223</b>	<b>\$3,129,446</b>	<b>\$17,429,099</b>	<b>\$16,430,823</b>	<b>\$18,033,046</b>
<b>Operating Expenditures</b>									
Water Services	2,662,360	3,730,553	3,976,425	-	-	-	2,662,360	3,730,553	3,976,425
Wastewater Services	1,937,352	2,122,235	2,284,404	-	-	-	1,937,352	2,122,235	2,284,404
Laboratory	80,574	94,992	94,677	-	-	-	80,574	94,992	94,677
Water Distribution	350,096	491,175	532,288	-	-	-	350,096	491,175	532,288
Customer Service	601,082	697,773	727,005	-	-	-	601,082	697,773	727,005
General and Administrative	329,980	-	110,500	-	-	-	329,980	-	110,500
Solid Waste	-	-	-	6,097,963	2,114,556	2,343,357	6,097,963	2,114,556	2,343,357
Depreciation	4,151,036	3,800,000	4,150,000	140,251	-	-	4,291,287	3,800,000	4,150,000
<b>Total Operating Expenditures</b>	<b>\$10,112,480</b>	<b>\$10,936,728</b>	<b>\$11,875,299</b>	<b>\$6,238,214</b>	<b>\$2,114,556</b>	<b>\$2,343,357</b>	<b>\$16,350,694</b>	<b>\$13,051,284</b>	<b>\$14,218,656</b>
<b>Income (Loss) from Operations</b>	<b>\$3,788,009</b>	<b>\$3,057,872</b>	<b>\$3,028,301</b>	<b>(\$2,709,604)</b>	<b>\$321,667</b>	<b>\$539,962</b>	<b>\$1,078,405</b>	<b>\$3,379,539</b>	<b>\$3,568,263</b>
<b>Nonoperating Revenues (Expenses)</b>									
Investment Income	1,124,991	800,000	1,750,000	6,851	-	-	1,131,842	800,000	1,750,000
Gain/(Loss) on Sale of Assets	(52,605)	-	-	-	-	-	(52,605)	-	-
Interest Expense	(655,024)	(866,000)	(798,800)	-	-	(125,567)	(655,024)	(866,000)	(798,800)
Internal Loan Repayment for Cart/Bin Purchases	-	-	-	-	-	-	-	-	-
Amortization of Bond Issuance Costs	(178,426)	-	-	-	-	-	(178,426)	-	-
<b>Total Nonoperating Revenues</b>	<b>\$238,936</b>	<b>(\$66,000)</b>	<b>\$951,200</b>	<b>\$6,851</b>	<b>-</b>	<b>(\$125,567)</b>	<b>\$245,787</b>	<b>(\$66,000)</b>	<b>\$951,200</b>
<b>Income (Loss) Before Contributions and Transfers</b>	<b>\$4,026,945</b>	<b>\$2,991,872</b>	<b>\$3,979,501</b>	<b>(\$2,702,753)</b>	<b>\$321,667</b>	<b>\$414,395</b>	<b>\$1,324,192</b>	<b>\$3,313,539</b>	<b>\$4,519,463</b>
<b>Capital Contributions</b>									
Capacity Charges	1,864,941	2,105,700	2,944,000	-	-	-	1,864,941	2,105,700	2,944,000
Distribution Lines	405,099	-	-	-	-	-	405,099	-	-
Meters	566,678	160,000	160,000	-	-	-	566,678	160,000	160,000
Transfers In	181,545	-	-	2,000,000	-	-	2,181,545	-	-
Transfers Out	(2,050,963)	(4,307,288)	(2,055,000)	(184,994)	(195,000)	(168,268)	(2,235,957)	(4,502,268)	(2,223,268)
<b>Change in Net Assets</b>	<b>\$4,994,245</b>	<b>\$950,284</b>	<b>\$5,028,501</b>	<b>(\$887,747)</b>	<b>\$126,667</b>	<b>\$246,127</b>	<b>\$4,106,498</b>	<b>\$1,076,951</b>	<b>\$5,400,195</b>
<b>Net Assets, Beginning of Year</b>	<b>\$120,418,522</b>	<b>\$125,412,767</b>	<b>\$126,363,051</b>	<b>\$1,041,483</b>	<b>\$153,736</b>	<b>\$280,403</b>	<b>\$121,460,005</b>	<b>\$125,566,503</b>	<b>\$126,643,454</b>
<b>Net Assets, End of Year</b>	<b>\$125,412,767</b>	<b>\$126,363,051</b>	<b>\$131,391,552</b>	<b>\$153,736</b>	<b>\$280,403</b>	<b>\$526,530</b>	<b>\$125,566,503</b>	<b>\$126,643,454</b>	<b>\$132,043,649</b>



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WARNING: ONLY FOR SWIMMING  
INSTRUCTION USE ONLY UNDER  
COMPETENT SUPERVISION  
NEVER USE WITHOUT ADULT SUPERVISION  
NEVER USE WITH CHILDREN UNDER THE AGE  
OF 12 OR WITH PEOPLE WHO DO NOT  
UNDERSTAND HOW TO USE THEM  
OR HOW TO GET OUT OF THEM

ADVERTENCIA  
SOLO PARA QUI  
USE SOLO BA  
SUPERVISI  
NEVER USE WITH CHILDREN  
OR HOW TO GET OUT OF THEM  
OR HOW TO GET OUT OF THEM

## **GLOSSARY**

### **Accounting Groups**

Groups used to establish accounting control and accountability for the Village's general fixed assets and general long-term debt.

### **Accrual Basis of Accounting**

The method of accounting under which revenues are recorded when they are earned (regardless of when cash is received) and expenditures are recorded when goods and services are received (regardless if disbursements are actually made at that time).

### **Adopted Budget**

The budget as it is approved by the Village Council prior to the beginning of each fiscal year.

### **Ad Valorem Tax**

A tax based "according to value" of property and used as the source of monies to pay general obligation debt and to support the general fund.

### **Amended Budget**

The amended budget is the working budget. It is the adopted budget that incorporates all operating transfers and approved budget amendments (changes in the budget total that are approved subsequent to initial adoption).

### **Appropriation**

Authorization granted by the Village Council to make expenditures and to incur obligations for specific purposes as set forth in the budget.

### **Assessment**

A tax imposed on the value of real and personal property as certified by the property appraiser in each county.

### **Assessment Ratio**

The ratio at which the tax rate is applied to the tax base.

### **Balanced Budget**

Florida Statutes 166.241(2) defines a balanced budget as follows: "The governing body of each municipality shall adopt a budget each fiscal year. The budget must be adopted by ordinance or resolution unless otherwise specified in the respective municipality's charter. The amount available from taxation and other sources, including amounts carried over from prior fiscal years, must equal the total appropriations for expenditures and reserves. The budget must regulate expenditures of the municipality, and it is unlawful for any officer of a municipal government to expend or contract for expenditures in any fiscal year except in pursuance of budgeted appropriations." Which means, a budget in which planned funds or revenues available are equal to planned fund expenditures.

### **Bond**

A long-term promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

### **Bond Refinancing**

The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

### **Budget**

A plan of financial activity for a specified period of time (fiscal year or biennium) indicating all planned revenues and expenses for the budget period.

### **Budget Amendment**

An action which increases or decreases total appropriation amounts in any of the Village's individual funds.

### **Budget Calendar**

The schedule of key dates which a government follows in the preparation and adoption of the budget.

### **Budget Transfer**

An action which changes budget amounts from one budget unit (combination of department, division and object code) to another, but does not change total appropriations by fund.

### **Budgetary Basis**

This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

**Budgetary Control**

The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

**Capital Improvement Plan (CIP)**

The plan which identifies and controls improvements in Village facilities and land acquisition pursuant to Village functions over a five-year period.

**Capital Outlay**

Fixed assets which have a value of \$1,000 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

**Capital Project**

Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. Also called capital improvements.

**Contingency**

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**Cost-of-living Adjustment (COLA)**

An increase in salaries to offset the adverse effect of inflation on compensation.

**Debt Service**

The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

**Debt Service Fund**

Fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs for debt collateralized by a pledge to covenant to budget and appropriate from legally available non-ad valorem sources on an annual basis sufficient to make the annual debt service payments.

**Deficit**

The excess of the liabilities of a fund over its assets. The excess of expenditures over revenues during an accounting period.

**Department**

The basic organizational unit of government which is functionally unique in its delivery of services.

**Depreciation**

Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

**Designated Fund Balance**

On-hand available cash balances which are realized in one or more prior fiscal years and subsequently designed for use as a funding source in a future budget year.

**Division**

A section of a department or government that is responsible for dealing with a particular area of policy or administration, or a particular task or function.

**Encumbrance**

The commitment of appropriated funds to purchase goods or services and to set aside these funds for future expenditures when goods or services have been received.

**Expenditure**

The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

**Expense**

Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

**Fiduciary Fund**

This fund is custodial in nature and does not involve measurement of results of operations. Hence, no budget is adopted for this fund.

**Fiscal Year**

A 12-month period of time for which the annual budget is developed and implemented. The fiscal year for the Village is October 1 through September 30.

**FTE (Full Time Equivalent)**

FTE is a measurement of manpower both planned and utilized. One FTE is equivalent to 2,080 work hours per year (One full time employee working 40 hours per week for 52 weeks is 2,080 work hours).

**Function**

A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

**Fund**

A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.

**Fund Balance**

The excess of the assets of a fund over its liabilities, reserves, and carryover.

**General Governmental Fund**

Fund used to account for all financial resources and related expenditures applicable to all general operations of the Village including both activities resulting from incorporation (i.e., acquisition of additional roads, and additional staffing and administrative expenditures), as well as any general activities assumed by the Village which were previously performed by the dependent taxing district (Acme Improvement District).

**General Obligation (GO) Bonds**

When a government pledges its full faith and credit to the repayment of the bonds it issues, those bonds are referred to as general obligation bonds. Sometimes the term is also used to refer to bonds which are to be repaid from taxes and other general revenues.

**Generally Accepted Accounting Principles (GAAP)**

Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

**Geographic Information System (GIS)**

A GIS is a specialized data management system designed for the entry, analyses and display of data commonly found on maps. GIS integrates maps with a database and allows analyses to be performed using location relationships of map features to the database.

**Goal**

A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

**Governmental Accounting Standards Board (GASB)**

The authoritative accounting and financial reporting standard-setting body for governmental entities.

**Infrastructure**

The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

**Interfund Transfers**

The movement of moneys between funds of the same governmental entity.

**Line-item Budget**

A budget prepared along departmental lines that focuses on what is to be bought.

**MGD**

Million gallons per day production at Water Treatment and/or Wastewater Treatment Plant.

**Millage Rate**

Rate used in calculating taxes based upon the value of the property, expressed in mills per dollar of property value; a mill is equal to 0.1 percent.

**MIT**

Mechanical integrity test required by law for deep well injection process.

**Modified Accrual Basis**

The basis of accounting under which expenditures (other than accrued interest on general long-term debt) are recorded at the time liabilities are incurred and revenues are recorded when received in cash or when they are measurable and available (i.e., to be collected in the very near term).

**Objective**

Something to be accomplished in specific, well-defined, and measurable terms and which is achievable within a specific time frame.

**Operating Expenditures**

The cost for personnel, materials and equipment required for a department to function.

**Outside Services**

All costs of fees and services purchased by the Village including all contracting, license fees, maintenance and repair services, training and travel, and financial and legal services.

**Performance Measure**

Data collected to determine how effective or efficient a program is in achieving its objectives.

**Personal Services**

Includes salaries and wages (compensation for services for permanent employees) and fringe benefits (all costs associated with employee benefits including retirement, FICA, medicare, insurance, workers' compensation, unemployment compensation, managerial physicals, and uniform allowance.)

**Program**

Village programs represent the businesses the Village is involved in or those groups of activities which the Village performs over time. These are the basic services which are statutory or functionally necessary for the Village to perform its mission.

**Proprietary Fund**

Fund used to account for operations which provide services on a user charge basis to the public and for activities where the period measurement of net income is deemed appropriate for capital maintenance, public policy, management control, accountability or other purposes.

**Reserved Fund Balance**

On-hand cash balances which are reserved for outstanding encumbrances/obligations which the Village will expend and liquidate in a future budget year.

**Resolution**

Formally adopted Village Council document that provides the legal authority to levy taxes and expend funds.

**Revenue**

Money received from all sources (with the exception of fund balances) which will be used to fund expenditures in a fiscal year.

**Revenue Bond**

This type of bond is backed only by the revenues from a specific enterprise or project.

**Right of Way (ROW)**

Land the Village owns and maintains.

**Roll-Back Rate**

The millage necessary to raise the same amount of Ad Valorem Tax revenue as the previous year excluding taxes from new construction.

**Special Assessment**

A compulsory levy imposed on certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

**Special Revenue Fund**

This fund accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

**Surface Water Improvement and Management (SWIM)**

The SWIM act, Chapter 87-97 FS, requires preparation of management plans for various water bodies throughout the state. Legislation requires that funding requests for projects and programs be consistent with management plans.

**Surface Water Management (SWM)**

Regulatory program which evaluates all development projects that may impact water resources.

**Surplus**

The excess of assets of a fund over its liabilities. The excess of revenues over expenditures during an accounting period.

**Undesignated/Unreserved Fund Balance**

On-hand cash which is not recognized or designated as a budget funding source.

**Workload Indicators**

Statistical and historical measures of the service level provided or workload completed by each Division within the Village.

**ACRONYMS****-A-**

ACLF	Assisted Convalescent Living Facility
ACME	Acme Improvement District
ADA	American Disabilities Act
AED	Automated External Defibrillator
ARB	Architectural Review Board

**-B-**

BMP	Best Management Practices
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**-C-**

CADD	Computer Aided Drafting & Design
CAFR	Comprehensive Annual Financial Report
CDBG	Community Development Block Grant
CEB	Code Enforcement Board
CERP	Comprehensive Everglades Restoration Plan
CIP	Capital Improvement Plan
COLA	Cost of Living Adjustment
CODP	Community Olympic Development Program
COP	Citizens on Patrol
CORPS	United States Army Corps of Engineers
CPR	Cardio Pulmonary Resuscitation

**-D-**

DBO	Design Build Operate
DOT	Department of Transportation
DRC	Development Review Coordinator

**-E-**

EAR	Evaluation and Appraisal Report
EEO	Equal Employment Opportunity
ERC	Equivalent Residential Connections

**-F-**

FCC	Federal Communications Commission
FDEP	Florida Department of Environmental Protection
FDOT	Florida Department of Transportation
FLOC	Florida League of Cities
FEMA	Federal Emergency Management Association
FMIT	Florida Municipal Insurance Trust
FMLC	Florida Municipal Loan Council
FRDAP	Florida Recreation Development Assistance Program
FTE	Full-Time Equivalent
FPL	Florida Power & Light

**-G-**

GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information System

**-H-**

HOA	Home Owners Association
HOME	Home Investment Partnership Program
HRA	Health Reimbursement Account
HUD	Department of Housing and Urban Development

**-I-**

ICMA	International City Management Association
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**-J, K-****-L-**

LOS	Level of Service
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**-M-**

MGD	Million Gallons Per Day
MIT	Mechanical Integrity Test
MSTU	Municipal Services Taxing Unit

**-N-****-O-**

OPEB	Other Post Employment Benefits
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**-P-**

PBSO	Palm Beach Sheriff's Office
POA	Property Owners Association
POP	Problem Oriented Policing
PPB	Parts Per Billion
PS	Pump Station
PSTA	Periphyton-based Stormwater Treatment Area
PZAB	Planning, Zoning & Adjustment Board
PZB	Planning, Zoning & Building

**-Q-****-R-**

RO	Reverse Osmosis
ROW	Right of Way
RHA	Retirement Health Savings Account
RR&I	Renewal; Replacement

**-S-**

SARA	Scanning, Analysis, Response and Assessment
SFWMD	South Florida Water Management District
STRIVE	Strategic Initiative for Village Excellence
SOP	Standard Operating Procedures
SWA	Solid Waste Authority of Palm Beach County
SWAT	Surface Water Action Team
SWIM	Surface Water Improvement and Management
SWM	Surface Water Management

**-T-**

TRIM	Truth in Millage
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**-U-**

ULDC	Unified Land Developmental Code
USACOE	United States Army Corps of Engineers
USDA	United States Department of Agriculture

**-W-**

WCC	Wellington Community Center
WTF	Water Treatment Facility
WWTF	Wastewater Treatment Facility

**-X, Y, Z-**

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